



美時化學製藥股份有限公司  
Lotus Pharmaceutical Co., Ltd.

永續報告書編製及確信作業程序

Procedures for Preparation and Assurance of the  
Sustainability Report

初版制定日期：2024 年 11 月 07 日  
Version 00：November 07, 2024



|                          |  |          |        |
|--------------------------|--|----------|--------|
| 文 件 名 稱<br>Document Name | 永續報告書編製及確信作業程序<br>Procedures for Preparation and Assurance of the<br>Sustainability Report | 編 號 No.  | IC1019 |
|                          |  | 頁 數 Page | 3/7    |

第一條 （訂定目的及依據）

本公司依「上市公司編製與申報永續報告書作業辦法」第五條第三項及相關法令，訂定本作業程序，以作為本公司編製與確信永續報告書之依據。

Article 1 (Purpose of adoption and regulatory basis)

These Procedures for Preparation and Assurance of the Sustainability Report (hereinafter, “Procedures”) is adopted in accordance with Article 5, Paragraph 3 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies (hereinafter, “SEC Rules”) and relevant laws and regulations, to be the basis for the Company’s preparation and validation of sustainability reports.

第二條 （資訊範疇）

永續報告書之資訊數據為環境、社會、公司治理各面向之重要議題與績效表現，其揭露範疇應參照往年報告書並依相關法令辦理。

Article 2 (Scope of Information)

The information and data covered by the sustainability report are material issues and performance in the aspects of environment, society, and corporate governance. The disclosure scope shall refer to previous sustainability reports and adhere to relevant laws and regulations.

第三條 （資訊揭露期間）

永續報告書之資訊揭露期間以編製申報年之前一完整年度（一月一日至十二月三十一日）為原則，例外得視需要調整揭露期間延續至次一年度。

Article 3 (Information Disclosure Period)

The information disclosure period for the sustainability report is, as a principle, based on the full preceding fiscal year (from January 1 to December 31 of the reporting year). Exceptions may be considered to extend the disclosure period to the next fiscal year as deemed necessary.

|                       |   |         |        |
|-----------------------|---|---------|--------|
| 文件名稱<br>Document Name | 永續報告書編製及確信作業程序<br>Procedures for Preparation and Assurance of the Sustainability Report | 編號 No.  | IC1019 |
|                       |   | 頁數 Page | 4/7    |

#### 第四條 (編製原則與指南)

本公司永續報告書之編製原則與準則如下：

- 一、以中文與英文兩種語言編製為原則。
- 二、依「上市公司編製與申報永續報告書作業辦法」第三條，本公司應參考全球永續性報告協會 (Global Reporting Initiatives, GRI) 發布之通用準則、行業準則及重大主題準則，揭露公司所鑑別之經濟、環境及人群 (包含人權) 重大主題與影響、揭露項目及其報導要求，並可參考永續會計準則理事會 (Sustainability Accounting Standards Board, SASB) 準則揭露行業指標資訊及 SASB 指標對應報告書之內容。
- 三、前項所述永續報告書之內容應涵蓋相關環境、社會及公司治理之風險評估，並訂定相關績效指標以管理所鑑別之重大主題。本公司若屬「上市公司編製與申報永續報告書作業辦法」第四條所定應加強揭露永續指標之行業別，應依主管機關規定之標準揭露永續指標。
- 四、本公司應於永續報告書內揭露報告書內容對應 GRI 準則之內容索引，並於報告書內註明各揭露項目是否取得第三方確信或保證。
- 五、第二項所述之揭露項目，應採用符合目的事業主管機關規定之標準進行衡量與揭露，如目的事業主管機關未發布適用之標準，則應採用實務慣用或國際通用之衡量方法。
- 六、本公司應依「上市公司編製與申報永續報告書作業辦法」、相關法令規定及主管機關指定之揭露事項，以專章揭露氣候相關資訊，並依主管機關指定之相關時程進行盤查、確信及揭露。

#### Article 4 (Principles and guidelines for preparation)

The principles and guidelines for the preparation of the Company's sustainability report are as follows:

1. As a principle, the sustainability report shall be prepared in both Chinese and English.
2. In accordance with Article 3 of the SEC Rules, the Company shall prepare the sustainability report by referring to the Universal Standards, Sector Standards, and Material Topic Standards

|                       |   |         |        |
|-----------------------|---|---------|--------|
| 文件名稱<br>Document Name | 永續報告書編製及確信作業程序<br>Procedures for Preparation and Assurance of the Sustainability Report | 編號 No.  | IC1019 |
|                       |   | 頁數 Page | 5/7    |

published by the Global Reporting Initiatives (GRI). In the report, the Company shall disclose its identified material economic, environmental and social topics and impacts, topic-specific disclosure, and its reporting requirements. The Company may refer to Sustainability Accounting Standards Board (SASB) standards for disclosing industry-specific indicators and the SASB indicators index in the sustainability report.

3. The sustainability report mentioned in the preceding paragraph shall include relevant environmental, social and corporate governance risk assessments and lay out the performance indicators to manage the material topics identified. If the Company falls under the industries prescribed in Article 4 of the SEC Rules and is required to strengthen the disclosure of the sustainability metrics, the Company shall adhere to the standards specified by the competent authority for disclosing sustainability metrics.
4. In the sustainability report, the Company shall disclose what Content Index of the GRI Standards corresponds to the contents of the report and specify in the report whether the topic-specific disclosures have been assured or verified by a third party.
5. The topic-specific disclosure referred to in paragraph 2 shall be evaluated and disclosed by adopting the standards in compliance with the rules of the competent authorities. If the competent authorities have not promulgated the applicable standards, the company shall adopt the approach of evaluation commonly used in practice or the universally applicable international approach.
6. The Company shall dedicate specific section(s) of the sustainability report to disclose climate-related information and other information specified by the competent authority in accordance with the SEC Rules and relevant laws and regulations. The Company shall also conduct inspections, confirmations, and disclosures according to the timeline specified by the competent authority.

|                          |  |          |        |
|--------------------------|--|----------|--------|
| 文 件 名 稱<br>Document Name | 永續報告書編製及確信作業程序<br>Procedures for Preparation and Assurance of the<br>Sustainability Report | 編 號 No.  | IC1019 |
|                          |  | 頁 數 Page | 6/7    |

第五條 （編製、確信與發行）

本公司編製、確信、發布永續報告書之流程準則如下：

- 一、內部審閱：由專責單位統籌報告書之編製作業，經各權責部門蒐集、分析、提供資料後，由專責單位彙整編撰。
- 二、第三方確信：辦理永續指標確信之會計師及所屬事務所，及辦理溫室氣體之確信人員及所屬機構，均應符合「上市上櫃公司永續報告書確信機構管理要點」之規定。
- 三、核定與發行：本公司永續報告書應經公司治理主管審定，並經董事會決議。依主管機關規定期限內將永續報告書及該報告書檔案置於公司網站之連結，申報至台灣證券交易所指定之網際網路資訊申報系統。

Article 5 (Preparation, assurance, and issuance)

The procedure for the Company's preparation, assurance, and issuance of the sustainability report are as follows:

1. Internal review: A designated responsible unit shall coordinate the preparation of the report. After collecting, analyzing, and providing data from respective departments, the responsible unit shall compile and draft the report.
2. Assurance by a third party: Certified public accounts (CPAs) conducting assurance of sustainability metrics and the CPA firms to which they belong, and the personnel conducting greenhouse gas (GHG) assurance and the institutions to which they belong, all shall comply with the relevant provisions of the Directions for the Implementation of Assurance Institutions of Sustainability Reports of TWSE and TPEX Listed Companies.
3. Approval and Issuance: The sustainability report shall be reviewed by the Corporate Governance Office and approved by the Board of Directors. The Company shall submit the sustainability report and the link where the report is disclosed on the Company's website to the internet reporting system designated by TWSE by the timeline set by the regulatory authority.

|                          |  |          |        |
|--------------------------|--|----------|--------|
| 文 件 名 稱<br>Document Name | 永續報告書編製及確信作業程序<br>Procedures for Preparation and Assurance of the<br>Sustainability Report | 編 號 No.  | IC1019 |
|                          |  | 頁 數 Page | 7/7    |

第六條 (外部專業人員參與)

本公司得視需求，聘請外部顧問或其他專業人士、團隊提供必要之諮詢及服務，使報告書內容、作業符合主管機關規範。

Article 6 (Involvement of External Professionals)

The Company may, as needed, engage external consultants, experts, or teams to provide necessary advice and services, ensuring that the content and processes of the report comply with regulatory requirements of the regulatory authority.

第七條 (納入內部控制制度與施行)

本作業程序經審計委員會同意並提報董事會決議通過後實施，並納入內部控制制度，修正時亦同。

Article 7 (Inclusion in internal control system and enforcement)

These Procedures, and any amendments hereto, shall be implemented and included into the Company's internal control system after being approved by the audit committee and submitted for resolution and approval by the Board of Directors.