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CENTER VENTURES

2025

CENTER LABORATORIES, INC.

Sustainability Report

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About This Report

Report Overview

Center Laboratories, Inc. (hereinafter referred to as "Center Laboratories" or "the Company")has prepared and published a Sustainability Report annually since 2022, continually disclosing the Company's actions across all dimensions of sustainable operations and demonstrating its commitment to advancing corporate sustainability. This is Center Laboratories' fifth Sustainability Report, presenting the Company's management strategy and concrete results for 2025 across the economic, environmental, and social dimensions, covering core issues such as corporate governance, climate action, responsible investment, a friendly workplace, and social care. Facing rapid change in the pharmaceutical industry environment and global sustainability trends, Center Laboratories continues to uphold steady operations and a long-term value orientation, strengthening its overall resilience through a sound governance structure and risk management mechanisms combined with its long-term commitment to the healthcare industry, actively responding to stakeholder expectations on sustainability issues. Through continued, transparent information disclosure, the Company hopes to give investors, partners, and the public a fuller understanding of Center Laboratories' efforts and commitments in sustainable operations, and to work with all parties to advance a healthy, sustainable future.

Report Boundary and Scope

Reporting Period: January 1, 2025 to December 31, 2025

Unless otherwise noted, the sustainability information disclosed in this Report primarily covers Center Laboratories' operating locations in Taiwan, including non-financial information on corporate governance, organizational operations, environmental management, social responsibility, and labor rights. The scope of financial performance data disclosed is consistent with the annual consolidated financial report. To ensure the consistency and comparability of disclosures, where the scope of certain indicators in this Report extends beyond the parent company entity, or where the disclosed content is affected by calculation methods, data sources, or scope adjustments, this will be noted separately in the relevant section.

Reporting Standards

This Report has been prepared in accordance with the GRI Universal Standards 2021 issued by the Global Reporting Initiative (GRI) and the Taiwan Stock

Exchange's "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," referencing relevant industry indicators from the Sustainability Accounting Standards Board (SASB), and disclosing information following the recommendations of the Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD). To improve information transparency and ease of reference for stakeholders, the appendix of this Report compiles GRI, SASB, and TCFD index tables, along with a table cross-referencing climate-related disclosures for listed companies. The non-financial statistical data disclosed in this Report is compiled and provided by each responsible unit of Center Laboratories according to its function, and is consistent with the content of the Company's annual financial report.

Data Restatement

This year's Sustainability Report was prepared based on the most recent, complete information available at the time of preparation. During the period covered by this Report, some content has been restated due to data correction, changes in calculation method, or changes in disclosure scope; please see "7.5 Data Restatements and Corrections"for further explanation.

Internal Audit and External Assurance

This annual report is compiled, disclosed, and verified by the Corporate Sustainability Committee, and is finalized and published following a resolution by the Board of Directors. In the future, Center Laboratories will prudently evaluate the feasibility of introducing external third-party assurance or verification mechanisms based on our operational development stages, stakeholder focus areas, and the implementation schedules of relevant government policies and regulations, with the aim of progressively enhancing the information quality and overall credibility of our sustainability report.

Report Publication and Contact Information

- Publication date of this Report: 2026 August
- Expected next publication date: 2027 August (published annually)
- Company Address: 7F., NO.3-2, PARK ST., NANGANG DIST., TAIPEI CITY 115, TAIWAN
- Company Website: https://www.centerlab.com.tw/
- Contact Unit: Corporate Sustainability Committee, Center Laboratories, Inc.

- E-mail: esg@centerlab.com.tw
- Contact Number:(02) 2655-8680

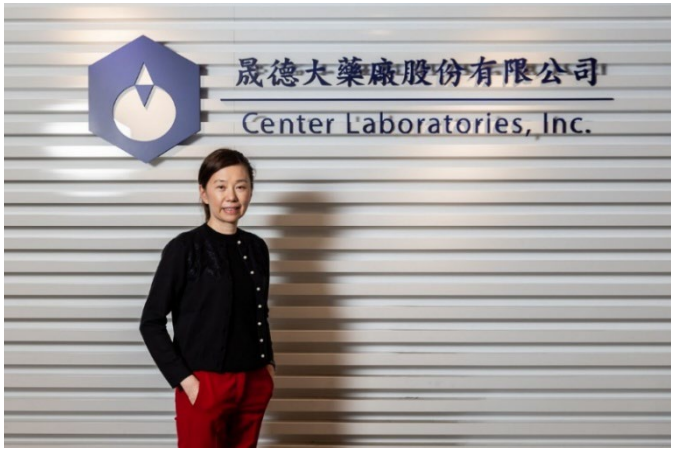
To continually improve the quality of Center Laboratories' Sustainability Report and strengthen communication with stakeholders, we welcome any comments or suggestions regarding this Report — please contact our Corporate Sustainability Committee.

Performance Highlights

Corporate Governance	Green Environment	Friendly Workplace	Social Engagement
• Annual net profit reached NT$9.3 billion, with earnings per share (EPS) of NT$12.33, marking a 7-year high. • Ranked No. 1 among the "Most Profitable Manufacturing Companies" by CommonWealth Magazine in 2025 (Profit margin: 614.97%). • 66.7% of independent directors have served for no more than three consecutive terms, ensuring board diversity. • Four female directors serve on the board, accounting for 44% of the total board members.	• 100% of material suppliers are sourced locally. • Water intensity reached 0.0289, a 29.17% reduction compared to the previous year. • Waste intensity reached 0.1226, a 22.80% reduction compared to the previous year.	• 100% completion rate for sexual harassment prevention and anti-bullying training. • Zero human rights-related grievances filed during the year. • Zero major occupational disasters occurred. • Conducted one employee engagement survey, with improvement measures implemented based on the feedback received. • A total of 1,959.83 hours of internal and external employee training provided.	• The " Center Ventures Leadership Bootcamp (CLB)" summer internship program attracted 25 young students from across Taiwan. • The "Medication Safety Promotion for the Elderly" program reached 956 participants, achieving a 100% completion rate.

Chairperson's Message

2025 was a year of abundant harvest, in which Center Laboratories demonstrated both operational resilience and industry leadership. As a bellwether of Taiwan's biotech industry, Center Laboratories has always upheld the core values of "innovation, integrity, professionalism, and shared prosperity," treating sustainability governance as the cornerstone of corporate resilience. Facing rapid change across the global healthcare industry, we have drawn on a sound governance structure and forward-looking resource allocation to successfully translate sustainability competitiveness into real value creation — advancing the Company's growth while firmly honoring our long-term commitment to society and the environment.



Ms. Wang, Su-Chi, Chairperson, Center Ventures Group

Excellent Operations and Resilient Governance, Maximizing Shareholder Value

On the operating front, Center Laboratories delivered an outstanding performance in 2025. Full-year net income reached NT$9.3 billion, with earnings per share (EPS) of NT$12.33 — a seven-year high. This not only confirms the precision of our eye for businesses with long-term growth potential, but also demonstrates Center Laboratories' professional strength in maximizing the value of its investment portfolio, rewarding our shareholders' long-term support with excellent operating performance.

This sound financial performance is built on rigorous, principled governance. We continue to optimize our board structure, ensuring that more than two-thirds of independent directors serve no more than three consecutive terms, and have brought four female directors into our core decision-making body based on each director's expertise. Through diverse professional perspectives and rigorous risk control, we are steadily building long-term corporate value that the market can trust, even as we pursue continued growth.

Positioning for the Low-Carbon Transition, Building a Green, Resilient Supply Chain

Facing the challenge of global climate change, Center Laboratories is actively implementing the government's energy conservation and carbon reduction policy under the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies." We not only launched our Scope 3 GHG inventory ahead of schedule in 2024, but this year further expanded our GHG inventory boundary to include our consolidated subsidiary

Glac Biotech, successfully completing its first inventory across three plants in Hsinchu, Chiayi, and Tainan — responding to the competent authority's expectations for Group-wide carbon reduction and supply chain transparency with the highest standards and concrete action.

We have deepened our local roots, achieving 100% local procurement from raw material suppliers, building a low-carbon, resilient supply chain from the source. In our internal resource management, our 2025 green management results were outstanding: through continued efforts in cost reduction, efficiency improvement, process optimization, and equipment upgrades at our plants, we reduced our water use intensity by a significant 29.17% and our waste intensity by a further 22.80%, maximizing our energy and resource efficiency and putting Center Laboratories' commitment to environmental co-prosperity into concrete practice.

Driving Innovative R&D, Delivering Health Protection Across All Ages

R&D and innovation are Center Laboratories' core driving force. We continue to deepen our expertise in pediatric medicine and central nervous system (CNS) innovation, and in 2025 were once again recognized by the Ministry of Health and Welfare for our long-term commitment under the "Optimizing Children's Healthcare Program. "In response to the urgent needs of Taiwan's super-aged society, we have also extended our R&D efforts into long-term care, developing new easy-to-swallow, high-absorption oral liquid formulations that offer seniors safer, more convenient medication options — truly realizing our commitment to "health protection across all ages," from childhood to old age.

Empowering Key Talent, Deepening the Foundation for Industry Sustainability

Talent is Center Laboratories' strongest support for continued breakthroughs. We are committed to building a friendly, safe workplace with "zero occupational accidents, zero grievances," proactively conducting employee opinion surveys to drive organizational improvement; in 2025, we invested more than 1,959 hours in internal and external training, building our colleagues' professional skills and knowledge.

We recognize that the sustainable continuity of our industry is of vital importance. Center Laboratories actively leverages its corporate influence — in addition to continuing social initiatives such as "Medication Safety Promotion for Seniors," our " Center Ventures Leadership Bootcamp (CLB)" summer internship continues to guide young students in gaining a deep understanding of investment holding value assessment and strategic thinking, cultivating the next generation of talent with a broad vision for Taiwan's biotech industry and capital

markets.

Looking ahead, We will continue to be driven by our four pillars - operations, environment, R&D, and talent-working together with our employees, shareholders, and all stakeholders to build a sustainable future of environmental and social harmony on our shared path of safeguarding the nation's health.

CH1 About Center Laboratories

1.1 Company Profile

Center Laboratories was founded in 1959, initially as a manufacturer of full-range dosage-form pharmaceuticals, with a long history rooted in Taiwan's pharmaceutical industry. After Lin Rong-Jin took over management in 1998, Center Laboratories refocused on specialized oral liquid manufacturing, successfully transforming into Taiwan's leading oral liquid pharmaceutical company and establishing a solid foundation for its pharmaceutical business. As its pharmaceutical business matured, Center Laboratories achieved strong results in both its pharmaceutical and investment businesses in parallel by 2018. As its investment portfolio expanded year by year, the Company launched its third transformation to effectively integrate resources and create synergies, formally positioning itself as a "specialized biotech investment holding company." Through helping investee companies with strategic repositioning, M&A integration, and timely exits, Center Laboratories continually optimizes its investment portfolio while actively exploring emerging industry opportunities, cultivating businesses with growth potential to build the next engine of growth.

Center Laboratories' Group vision is to become "Taiwan's most specialized oral liquid pharmaceutical company" and "a leader in the CNS field," with a long-term focus on its two core areas — oral liquid formulations and central nervous system (CNS) conditions — advancing value chain integration, product portfolio refinement, and quality improvement. The Group's mission and strategy include: first, specializing in oral liquid value chain integration and product portfolio development and manufacturing, integrating the oral liquid market, promoting knowledge of pediatric medication, and continually improving technical capability and quality assurance, to solidify its position as Taiwan's largest oral liquid pharmaceutical manufacturer; second, committing to a comprehensive CNS product portfolio and brand building, deepening disease-area knowledge, advancing disease awareness, and expanding market reach, while strengthening product protection strategy; and third, pursuing the long-term goal of "becoming the originator of oral liquid formulations and an expert in the CNS field," continually expanding its professional capacity and market influence.

Center Laboratories' current investment scope covers diverse fields including new drug development, biologics and vaccine manufacturing, the broader health industry, cell therapy, innovative medical devices, and AI healthcare, with more than twenty companies invested in and incubated under the Group. The Company combines Group resources and industry experience to help promising biotech and health companies deepen their R&D capability and expand their market reach toward the international stage. At the same time, Center Laboratories continues to focus on the development of its general oral liquid and central nervous system (CNS) product businesses, and invests in the R&D of specialty drugs, maintaining the core competitiveness of its pharmaceutical business. Center Laboratories' approach to sustainable operations is centered on four mutually reinforcing pillars that form a positive cycle: incubating and investing in biotech and broader health businesses; achieving breakthroughs in new drugs and innovative medical devices; keeping pace with future trends

and investing in next-generation innovative therapies; and consolidating and expanding its market leadership in oral liquid formulations while deepening its presence in the CNS field, realizing the Company's long-term development vision. "Care, integrity, professionalism, and innovation" are the core values Center Laboratories upholds. The Company believes that only by continually encouraging innovation can it expand what is possible and turn challenges into growth momentum; integrity and transparency are the foundation of its corporate governance and its care for life. While pursuing corporate growth, Center Laboratories also puts its expertise and resources to work to expand its positive impact, promote shared prosperity across the industry, and create a longer, better future for human health.

Company Name	Center Laboratories, Inc.
Company Type	TPEx-Listed Company
Stock Code	4123
Chairperson	Wang, Su-Chi
Date Founded	November 4, 1959
Headquarters	7F., NO.3-2, PARK ST., NANGANG DIST., TAIPEI CITY 115, TAIWAN
Industry	Manufacture of Drugs and Medicines
Main Products	Oral liquid pharmaceuticals / CNS-related pharmaceuticals / Biotech industry investment
Paid-In Capital	NT$7.612 billion
Country of Operation	Taiwan

Center Laboratories Timeline of Key Milestones

Year	Milestone
1959	• Established in 1959, Center Laboratories Inc., is a Taiwan based pharmaceutical company that produced comprehensive full dosage medicines.
1985	• In the early stage, Center Laboratories Inc., plant initially located near Jinhua Street, Taipei City. In 1980s, Center Laboratories Inc., reallocated and built new plant in Hsin Chu City in order to prepare for an GMP inspections and certification that complied with government GMP regulations.
1998	• The oral liquid plant located in Hsin-Chu City was approved and certified with GMP inspection.

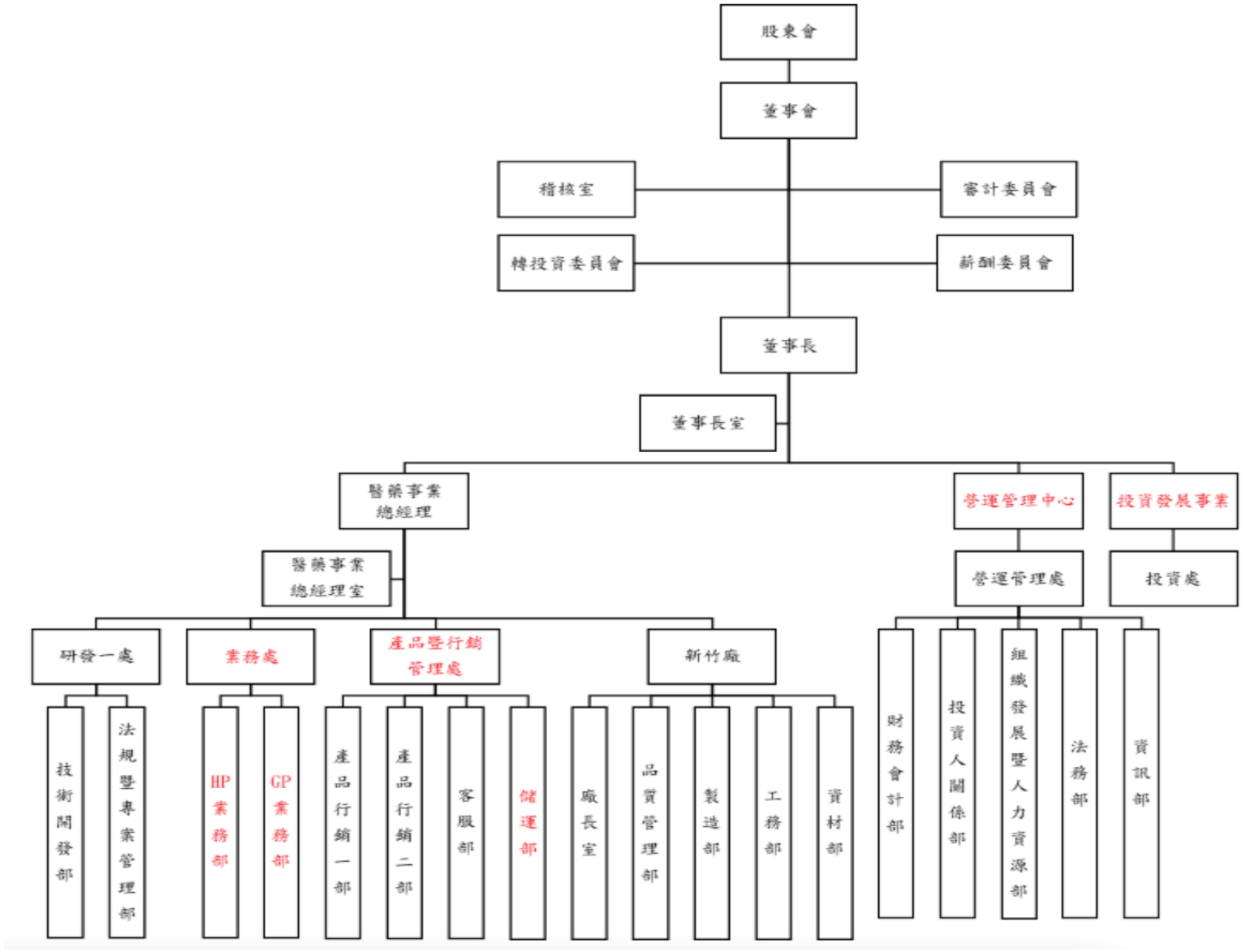
Year	Milestone
1996	• Officially renamed into “Center Laboratories Inc.”
1998	• Chairman Rong-Jin, Lin joined Center Laboratories Inc., after joining Chairman Lin reformed and repositioned the company as a professional oral liquid pharmaceutical company specializing in diverse liquid drugs development and manufacturing by adopting the most advanced technology platform and offering wide range of liquid drug solutions for medication purpose.
2003	• Center Laboratories Inc., was listed on the Taiwan Over-the-counter (OTC) in 2003 under the ticker number 4123 with total paid-in capital of NTD 105 million.
2004	• Expanded footprint in the Biologics sector; investment made in Mycenax (4726 TT).
2005	• Center Laboratories Inc., achieved 50% market shares in Taiwan oral liquid drugs products.
2007	• Expanded Hsin-Chu plant to help meet fast growing demand in oral liquid drug market.
2008	• Chairman Lin again helped the Company to undergoes the second reformed and developed differentiation growth strategy after it achieved a remarkable market share of 70% within the domestic oral liquid drugs market in 2008. -Organic Growth: To optimize oral drugs product portfolio and further penetrated into new fields product developments such as psychological and CNS (the central nervous system). -Strategic Growth: Repositioned as “Biotechnology Industrial Bank” focused in Global and Taiwan Biotechnology investment and become a leading business incubator. • Based on “Biotechnology Industrial Bank,” the business footprint expanded into proteins and Antibody Drug Conjugate (ADC) development and big health industry, such as investments made in TPG Biologics (6521 TT) and GLAC Biotech (6553 TT).
2009	• Established BIOENGINE CAPITAL Inc., to investing and acting as an incubator to support biotechnology companies with growth potential. Invested in PharmaEngine (4126 TT).
2010	• Invested in TOT Biopharm (1875 HK), dedicated to developing and commercializing innovative oncology drugs and therapies. • Invested in Glory Biotech (4187 TT) that specialized in development and production of active pharmaceutical ingredients (APIs) in Taiwan. • Hsin-Chu Oral Liquid drugs manufacture plant was certified with PIC/S (Taiwan FDA official certifications issued under certificate numbers of AP0256008 and CcGMP000105) • Sole company within the Taiwan Biotechnology and pharmaceutical sector that was ranked in 2010 Forbes Best “Under A Billion list highlights the 200

Year	Milestone
	high-performing Asia-Pacific companies with revenue under $1 billion."
2011	• Invested in Lumosa Therapeutics (6535 TT) that dedicated to developing novel therapies and solutions for neurological and oncological diseases with urgent unmet medical need.
2012	• Invested in Medical Device industry; investment made in Medeon Biodesign Inc. (6499 TT) and IXensor (6734 TT). • Subsidiaries: PharmaEngine (4126 TT) and Glory Biotech (4187 TT) officially listed on Over-the-counter (OTC) market.
2013	• One of the key subsidiaries – Mycenax Biotech (4726 TT) officially listed on Over-the-counter (OTC) market.
2014	• Expanded into Big Health that started with Ausnutria (1717 HK) acquisition. Also became the first Taiwanese firm that successfully acquired Hong Kong listed company. • Invested in Crown Bioscience Inc. (6554 TT), Biotechnology Fund (MVC) and BRIM Biotech (6885 TT) that specialized in Ophthalmic drugs and immune-oncology.
2015	• Subsidiaries: GLAC Biotech (6553 TT) and TPG Biologics (6521 TT) officially listed in Over-the-counter (OTC) market. • Invested in Beijing Jacobio Pharmaceutical Group (1167 HK) – a "Biotechnology Dream Factory"
2016	• Subsidiaries: Medeon Biodesign Inc. (6499 TT) and Lumosa Therapeutics (6535 TT) officially listed in Over-the-counter (OTC) market. • Invested in Biogend Therapeutics (6733 TT), specialized in advanced biologic products for bone and joint repair and restoration. • Invested in Ever Supreme Bio Technology (6712 TT), specialized in stem cells and immuno-oncology therapy. • Center Laboratories Inc., actively engaged in corporate social responsibility projects. Initiated the first summer internship program (later renamed to Center Laboratories Talents Training Camp)
2017	• Invested in CVIE Therapeutics Limited, it is a stand-alone drug development company specialized in cardiovascular diseases. • Invested in Acepodia (6976 TT), specialized in cellular immunotherapy. • Invested in Eusol Biotech (6652 TT), specialized in spinal core injury treatment and sleeping pills. • Center Laboratories Inc., supported its two subsidiaries GLAC Biotech (6553 TT) and Glory Biotech (4187 TT) to integrate and create synergies in their probiotics supply-chain in order to achieve economic of scale with growth momentum. • Center Laboratories Inc., self-developed new drug product in diabetes (CS02) has been reviewed and approved by the U.S. FDA and Taiwan TFDA. CS02 has entered the phase II clinical trial stage.

Year	Milestone
2018	• Third reformed and repositioned as professional biotechnology venture capital company that focused on resource integration with synergies. • To accelerate growth and market penetration in Biologics Research & Development (R&D) sector, Taiwan Lumosa Therapeutics Co., Ltd. (6535. TT) announced to merge with TPG Biologics, Inc.(6521. TT). Post merger integration, Lumosa Therapeutics aimed to become the first Taiwanese professional pharmaceutical R&D company. • Center Laboratories Inc., signed a Memorandum of Understanding (MOU) with CR Pharma (3320 HK) by authorized its self-developed new drug in diabetes (CS02) to be sold exclusively in the China Market. • Introduced strategic investment partner from CITIC Agriculture Fund to invest and support Ausnutria (1717 HK) with further global expansion.
2019	• Center Laboratories Inc., and ApicHope芮300723.SZ joint venture to build innovative pediatric drugs utilization platform via strong collaboration between the two companies. • Invested on Adimmune (4142 TT) with positive outlook on vaccines as part of National Defense Industry. • ToT Biopharm (1875 HK), an investee to the group was listed on the Hong Kong Stock Exchange in November.
2020	• Center Laboratories Inc.'s two subsidiaries, the AbbVie (ABBV US) and Jacobio Pharmaceutical Group (1167 HK) together formed a global strategic partnership. Through this partnership, both parties will jointly develop and commercialize containing protein tyrosine phosphatase 2 (SHP2) that is considered as anticancer drug target with inhibitors. • Center Laboratories Inc.'s novel diabetes drug (CS02) candidate has been proven safe and efficacy on its Phase II clinical trials in multiple countries. • Jacobio Pharmaceutical Group (1167 HK), an investee to the group was listed on the Hong Kong Stock Exchange.
2021	• ToT Biopharm (1875 HK), an investee to the group, announced that National Medical Products Administration (NMPA) has granted marketing approval for its self-developed product known as Pusintin® (TAB008, Bevacizumab Injection) in China. • Mycenax, an investee to the group with devotion to becoming a world-class CDMO company and its expertise in cell therapy and various technological developments has announced the official opening of its operational headquarter and Research & Development center located in Zhu-Bei city. • Lumosa Therapeutics (6535 TT), an investee to the group, announced the clearance from the U.S. FDA for a multidose Phase II 2a trial of LT3001, a novel treatment for Acute Ischemic Stroke (AIS) with successful efficacy.
2022	• To seizing market opportunities in high-end medical device CDMO market, Medeon Biodesign Inc. (6499 TT), an investee of the group, announced to acquire MadiBallon and Second Source Medical from Silicon Valley, U.S. Acquisition of three premier medical device manufacturing companies to form

Year	Milestone
	an integrated full function service group. • JCR Pharmaceuticals invested NTD 1.36 billion in Mycenax Biotech (4726 TT), an investee of our group and became the largest shareholder with 20.48% stockholdings. • ToT Biopharm (1875 HK), an investee of the group, post IPO its completed the first round of fund raisings supported by two of its major shareholders, Vivo Capital and Center Laboratories Inc. with premium valuation. The total fund raised was HKD470 million, mainly use for corporate strategic transformation and CDMO business development acceleration. • Center Laboratories Inc. merged with its subsidiary "BIOENGINE CAPITAL Inc.," aiming to become one of the leading professional biotechnology investment holding company.
2023	• Center Ventures enters the hydrogen energy field for the first time, investing in UMOE Technology (Jiaxing). • Center Ventures and Mycenax jointly invest in Krisan Biotech, expanding their ADC CDMO portfolio. • Center Ventures completes the 100% merger with Bioengine Technology Development Inc, streamlining and optimizing its investment business.
2024	• Center Ventures completes 100% merger with Glac Biotechnology, consolidating its probiotic business. • Center Ventures's investee: Oral peptide drug company Anya Biopharma completes listing on the Emerging Stock Market. • Center Ventures's investee: Lumosa Theraputics completes Phase 2B clinical trial in China for its innovative stroke drug LT3001, showing positive safety data.
2025	• Center Ventures' investment in Bao Pharma resulted in a successful Hong Kong listing. • Center Ventures' portfolio company, Jacobio Pharmaceuticals, licensed its self-developed Pan-KRAS inhibitor to AstraZeneca (AZ) for a total licensing fee of US$2 billion.

1.2 Organizational Overview



Organizational Unit	Responsibilities
Shareholders' Meeting (股東會)	The Company's highest governing body, responsible for reviewing amendments to the Articles of Incorporation, the election of directors and supervisors (or directors), major operating policies, financial reports, and profit distribution, among other important matters.
Board of Directors (董事會)	Responsible for decisions on the Company's overall operating strategy and major policy, overseeing management's operating performance, and ensuring the Company operates legally and in compliance while implementing sound corporate governance.
Chairperson (董事長)	Oversees the Company's overall operating direction and strategic development, represents the Company externally, supervises the execution of board resolutions, and coordinates resource allocation across business units.
Internal Audit Office (稽核室)	Independently performs internal audit work, reviewing the effectiveness of and compliance with internal control systems, and helping the board and management improve governance and risk control quality.
Investment Committee (轉投資委員會)	Responsible for reviewing the Company's investment policy, major investment cases, and post-investment management strategy, helping the board strengthen the quality of investment decisions and risk control.
Audit Committee (審計委員會)	Helps the board oversee the fairness of financial reporting, the internal control system, and risk management mechanisms, and maintains communication with internal and external audit units.
Remuneration Committee (薪資報酬委員會)	Responsible for setting and reviewing the compensation policy and system for directors and senior managers, ensuring compensation is linked to performance and the Company's long-term interests.
Office of the Chairperson (董事長室)	Helps the Chairperson coordinate cross-departmental communication, strategy execution, and project implementation, and is responsible for important administrative and external coordination matters.
General Manager, Pharmaceutical Business (製藥事業總經理)	Oversees the management, operating strategy, and performance goals of the pharmaceutical business, advancing its development and ensuring operations align with the Company's overall strategy.
Operations Management Center (營運管理中心)	Responsible for integrating operations management systems, process optimization, and performance tracking, improving overall operating efficiency and management quality.
Investment Development (投資發展事業)	Responsible for investment planning, industry analysis, and evaluating new investment opportunities, advancing the growth and development of the Company's investment business.

Organizational Unit	Responsibilities
Office of the General Manager, Pharmaceutical Business (醫藥事業總經理室)	Helps the General Manager of the Pharmaceutical Business advance business strategy, project management, and cross-departmental coordination, ensuring operating goals are achieved.
Operations Management Division (營運管理處)	Responsible for executing operating plans, internal process management, and operating performance analysis, helping business units improve operating efficiency.
Investment Division (投資處)	Responsible for evaluating, executing, and managing post-investment tracking of investment cases, ensuring investment activities align with the Company's strategy and risk control principles.
R&D Division I (研發一處)	Responsible for drug R&D, dosage-form design, and technical research, advancing the development of new products and process technology.
Sales Division (業務處)	Responsible for product sales strategy, channel management, and customer relationship maintenance, driving market expansion and revenue growth.
Product and Marketing Management Division (產品暨行銷管理處)	Responsible for product portfolio planning, brand strategy, and marketing management, improving product market competitiveness.
Hsinchu Factory (新竹廠)	Responsible for drug manufacturing operations, ensuring production quality, capacity, and regulatory compliance.
Technology Development Department (技術開發部)	Responsible for process technology development, manufacturing technology optimization, and technology transfer.
Regulatory and Project Management Department (法規暨專案管理部)	Responsible for pharmaceutical regulatory compliance, filing operations, and cross-departmental project management.
HP Sales Department (HP 業務部)	Responsible for sales promotion, market development, and customer service for the HP product line.
GP Sales Department (GP 業務部)	Responsible for sales strategy, channel management, and market promotion for generic (GP) products.
Product Marketing Division I (產品行銷一部)	Responsible for marketing strategy planning and execution for specific product lines.
Product Marketing Division II (產品行銷	Responsible for market analysis, marketing activities, and product promotion for another product line.

Organizational Unit	Responsibilities
二部)	
Customer Service Department (客服部)	Responsible for customer inquiries, after-sales service, and handling customer feedback, maintaining the Company's brand image.
Logistics Department (儲運部)	Responsible for warehousing management, logistics distribution, and inventory control for raw materials and finished products.
Office of the Plant Manager (廠長室)	Coordinates plant operations management, production scheduling, and departmental coordination.
Quality Control Department (品質管理部)	Responsible for establishing the quality system, quality monitoring, and regulatory compliance, ensuring products meet GMP and other applicable requirements.
Manufacturing Department (製造部)	Responsible for drug manufacturing operations and executing production plans.
Engineering Department (工務部)	Responsible for plant facilities, equipment maintenance, and engineering management.
Materials Department (資材部)	Responsible for procurement, materials management, and supply chain coordination.
Finance and Accounting Department (財務會計部)	Responsible for preparing financial statements, the accounting system, treasury management, and financial planning.
Investor Relations Department (投資人關係部)	Responsible for investor communication, information disclosure, and maintaining capital market relationships.
Organizational Development and Human Resources Department (組織發展暨人力資源部)	Responsible for human resources management, talent development, organizational development, and advancing corporate culture.
Legal Department (法務部)	Responsible for legal consultation, contract review, regulatory compliance, and legal risk control.
Information Technology Department (資訊部)	Responsible for building, operating, and securing information systems, supporting the Company's digital development.
Quality Assurance Department (品保部)	Responsible for promoting, implementing, and supervising plant-wide compliance with PIC/S GMP operations.

In summary, through a clear governance structure and a well-organized division of responsibility, Center Laboratories ensures its strategy is effectively implemented across business units and operating activities. Each unit operates collaboratively within its designated function, balancing decision-making oversight, operating execution, and risk control, forming an important foundation supporting the Company's steady operations and long-term development. Going forward, Center Laboratories will continue to review and optimize its organizational operations and management mechanisms, responding to changes in the industry environment and operating needs, strengthening organizational resilience, and laying a solid foundation for advancing corporate sustainability and realizing the Company's vision.

1.3 Industry Associations

Upholding the philosophy of promoting sound industry development and fulfilling its corporate social responsibility, Center Laboratories actively participates in associations and organizations related to its operations and industry development, using these exchange platforms and professional networks to stay abreast of industry trends, regulatory developments, and sustainability issues. Through participating in the operations and activities of these organizations, Center Laboratories not only deepens its exchange and cooperation with industry peers but also continually contributes its professional views, promoting the healthy development of the biotech and healthcare industry and strengthening the Company's governance, operations, and sustainability practices.

Association Name	Membership Status
Taiwan Pharmaceutical Manufacturers Development Association	Member
Hsinchu County Pharmacists Association	Member
Hsinchu County Industrial Park Manufacturers Association	Member
Chinese Association for Aseptic Processing	Member
Taiwan Bio Industry Organization	Member
Taiwan Institute of Biotechnology and Medicine Industries	Member
Taipei Biotechnology and Pharmaceutical Industries Association	Member
Taiwan Corporate Governance Association	Member
Taiwan Pharmaceutical Manufacturers Association	Member
Taiwan Association of Pharmaceutical Regulatory Affairs	Member

1.4 Future Development Plans

Facing future uncertainty in the global economic environment, including geopolitical tension, supply chain restructuring, and rapidly changing regulatory and policy conditions, Center Laboratories will continue to strengthen the competitiveness of its core businesses with a prudent, forward-looking approach to operations, and precisely capture industry development trends through diverse positioning and resource integration, to ensure the Group's operational stability and long-term growth momentum.

- ✓ **Deepening Core Businesses, Strengthening the Operating Foundation**

  Center Laboratories will continue to deepen its involvement in the management of its core businesses across production and sales, R&D, and finance, helping these businesses optimize their operating structure, improve operating efficiency, and gradually strengthen their market competitiveness, supporting their development toward international markets and establishing a stable, sustainable operating foundation for the Group. At the same time, the Company will continue to prudently manage its existing investment platforms, maintaining a strategic shareholding position to improve overall investment value and resource utilization efficiency.

- ✓ **Strategic Investment, Expanding into Areas with Growth Potential**

  On investment strategy, Center Laboratories will continue to monitor forward-looking technology and development trends in the biotech and healthcare industry, prioritizing businesses with high synergy with its core businesses, and strengthening the depth of its industry positioning through equity investment, strategic partnerships, or M&A. The Company's investment strategy focuses on long-term value creation and industry integration benefits, rather than short-term financial returns, to amplify the Group's overall synergy and strengthen its competitive advantage.

- ✓ **Monitoring Emerging Industries, Cultivating Long-Term Growth Momentum**

  To respond to rapid industry change and ensure future competitiveness, Center Laboratories will continue to assess emerging industry opportunities with development potential, and gradually accumulate industry experience and positioning strength through fund investments and case-by-case participation, as an important supplement to the Group's long-term growth momentum.

External Environment Impact and Response

The global biotech and pharmaceutical industry is facing multiple challenges, including regulatory change, intensifying market competition, supply chain restructuring, and macroeconomic volatility. Center Laboratories will use Group resource integration and governance mechanisms to help its portfolio companies improve their response capability, reducing the impact of external environmental change on their operations.

- ✓ Regulatory and Market Competition Changes

  Center Laboratories continues to monitor policy and regulatory developments in its major markets, including the potential impact of US policy on drug pricing and the supply chain, and changes in the competitive landscape of China's biotech industry, adjusting its investment and operating strategy based on market conditions to maintain decision-making flexibility and competitiveness.

CH2 Sustainable Management:Stakeholder Engagement

2.1 Stakeholder Identification and Communication Channels

2.2 Material Topic Management

2.1 Stakeholder Identification and Communication Channels

2.1.1 Methodology

To systematically identify and take inventory of the Company's key sustainability issues, Center Laboratories in 2025 comprehensively referenced international sustainability-related norms and standards, biotech/healthcare industry guidelines and trends, peer and cross-industry benchmark practices, and the Company's annual operating goals and medium- to long-term strategic direction, to gather representative sustainability issues. Following internal cross-departmental discussion and compilation, these were consolidated into concrete sustainability topics, serving as the basis for subsequent materiality analysis and sustainability management planning. In gathering and constructing these issues, Center Laboratories referenced mainstream international sustainability frameworks and rating priorities, including the Global Reporting Initiative (GRI) Sustainability Reporting Standards, the UN Global Compact, and relevant Sustainability Accounting Standards Board (SASB) industry standards, combined with the characteristics of the biotech/healthcare industry, its investment holding model, and its own practical experience, to build a sustainability issue list with completeness, comparability, and strategic relevance.

Following this compilation, the sustainability issues identified by Center Laboratories cover corporate governance and risk management, operations and financial position, integrity management and regulatory compliance, supply chain management, information security and customer privacy, service quality, sustainable operating innovation and development, climate change factors, energy and GHG management, water resource management, waste management, air pollution management, talent attraction and retention, employee rights and diversity and equality, employee training and development, social investment and engagement, and occupational health and safety, fully covering the three dimensions of economic, environmental, and social impact. In screening and confirming these issues, the Company also incorporated its own vision and operating strategy as an important consideration. Center Laboratories' development goal is to become a professional biotech/healthcare investment holding company with long-term value and sustainable impact, upholding a philosophy of steady operations and responsible governance, balancing employee wellbeing, shareholder rights, and social responsibility while pursuing corporate growth and investment performance, ensuring its sustainability issues remain closely linked to the Company's long-term development direction.

In addition, each responsible unit continues to supplement and verify the materiality of sustainability issues through day-to-day operations management, performance review, and stakeholder feedback collection. Related feedback sources include questionnaires, interviews, regular meetings, and communication, covering the perspectives of different stakeholders including shareholders, employees, customers, suppliers, and regulators, serving as an

important reference for adjusting operating strategy and sustainability actions. At the same time, Center Laboratories also references international sustainability rating questionnaires and biotech/healthcare industry priorities, tracking industry development trends in corporate governance, investment management, risk control, innovative R&D, supply chain stability, climate and energy management, and sustainability transition, and cross-references the UN Sustainable Development Goals (SDGs) to review the impact of the Company's operations and investment activities on the economy, society, and environment, as a supplementary basis for integrating sustainability goals with its operating strategy.

2.1.2 Stakeholder Identification

To ensure its sustainability governance fully reflects external expectations and effectively responds to the core concerns of key stakeholders, Center Laboratories follows the spirit of the AA1000 Stakeholder Engagement Standard (2015) to build a systematic stakeholder identification and assessment process. The Company comprehensively takes inventory of the various stakeholders involved in its operating activities and assesses the degree of mutual influence between them and the Company, based on five dimensions: Dependency, Responsibility, Tension, Influence, and Diverse Perspective.

Through this identification mechanism, Center Laboratories can systematically understand the important issues of concern to each type of stakeholder, and analyze their substantive impact on the Company's strategic planning, operations management, and sustainability direction, serving as an important basis for subsequent sustainability issue management, communication mechanism design, and information disclosure. The Company hopes that through continued, transparent communication, it can build long-term mutual trust and cooperative relationships, and work with stakeholders to advance sustainable growth and shared value creation in the course of business development and value creation.

Center Laboratories' Key Stakeholders

Following the 2025 senior management meeting, the Company's stakeholders changed somewhat from the prior year; after re-identification, Center Laboratories' key stakeholders are as follows:

- Shareholders / Investors: focused on the Company's overall operating performance, investment positioning strategy, financial transparency, and risk management mechanisms, expecting the Company to maintain steady growth, strengthen governance quality, and continue to create long-term value.
- Employees: value employment stability, compensation and benefits systems, a fair and diverse workplace environment, and training and career development opportunities, expecting the Company to provide a safe, friendly, supportive work environment.
- Customers: focused on product quality and safety, supply stability, service efficiency, and information management, expecting the Company to provide products and professional services that meet regulatory requirements and are reliable.
- Suppliers: hope to build a long-term, mutually trusting partnership with the Company, and focus on issues of integrity in transactions, quality management, regulatory compliance, and sustainable procurement, jointly improving the overall resilience and stability of the supply chain.
- Banks: focused on the Company's financial soundness and repayment capacity, cash flow stability, credit risk management, and information disclosure transparency, and place importance on corporate governance, regulatory compliance, and the management of material risk.
- Regulators: place importance on corporate regulatory compliance, corporate governance, alignment with industry policy, and sustainability actions, expecting the Company to pay taxes as required by law, implement information disclosure, and cooperate with related policy and regulatory requirements, maintaining integrity in its operations.

2.1.3 Stakeholder Communication

To strengthen long-term interaction and effective dialogue with stakeholders, Center Laboratories references the four communication principles of "to be received," "to be understood," "to be accepted," and "to get action" as an important foundation for building its stakeholder communication strategy. In conveying information and responding to external concerns, the Company is committed to ensuring content is clear and explicit, that responses show empathy and professionalism, and that responses can be translated into concrete action in a timely manner, to meet stakeholder expectations.

Center Laboratories upholds a governance spirit of integrity and transparency, continually disclosing progress, management systems, and implementation status related to sustainability governance, and actively gathering and listening to stakeholder views through diverse communication channels, serving as an important reference for adjusting operating strategy and refining management processes. The Company firmly believes that a stable, open communication mechanism helps build mutual trust, build consensus, and support the Company in steadily advancing sustainable development amid a changing environment. Looking ahead, Center Laboratories will continue to review and optimize its communication methods and response processes,

deepening cooperation and interaction with stakeholders, and working together to promote innovation, responsible governance, and shared sustainable prosperity, realizing the Company's long-term value.

The stakeholder issues of concern and communication status for 2025 were reported to the board on February 2, 2026. Communication status is as follows:

Issues of Concern	Communication Channel	2025 Communication Status
Shareholders / Investors		
• Financial and business condition • Dividend distribution • Company outlook • Corporate governance	• Holding the annual shareholders' meeting • Convening investor conferences • Publishing the annual report • Publishing financial reports • Updating information on the Market Observation Post System • Disclosing announcements on the Company website • Appointing a spokesperson and deputy spokesperson	• Annual shareholders' meeting held: 1 time • Investor conferences convened: 4 times • Annual report published: uploaded to the Market Observation Post System on June 6 • 2025 Financial reports published: each quarterly report disclosed on the Market Observation Post System • Material information announcements issued: 47 in total • Board meetings convened: 10
Employees		
• Compensation and Benefits • Career development • Workplace safety and health • Labor relations • Physical and Mental Health	• Monthly department meetings • Quarterly labor-management meetings • Quarterly Employee Welfare Committee meetings • Annual health check-ups • Annual domestic and overseas employee excursions • Ad hoc club activities	• Employee health checkups: completed in September 2025 • Employee training subsidies provided • 2025 employee internal/external training hours totaled approximately 1,959.83 hours • Center Laboratories University online platform offered • 51 courses for employee self-directed learning

Issues of Concern	Communication Channel	2025 Communication Status
	• Ad hoc training sessions • Provision of online internal training courses • Establishment of an employee grievance hotline	
Customers		
• Product quality and service • Technical R&D innovation • Controlled drug management	• Irregular business visits • Irregular seminars and forums • Monthly business review meetings • Customer service hotline • Customer complaint channel	• 2025 total of 108 seminars/forums/senior medication safety talks held, promoting Company products and understanding customer needs • Monthly business review meetings held regularly, with customer complaints actively handled and resolved • The Company's pediatric oral liquid products remain a market leader in the industry
Suppliers		
• Product quality, delivery time • Product safety, price • Technical capability • Stable supply	• Irregular supplier interviews • Irregular on-site supplier audits • Annual supplier ratings • Irregular supplier questionnaires	• The Company has incorporated ESG assessment into its supplier management mechanism, and regularly conducts impact assessments based on the risk characteristics of raw material and logistics suppliers, tracking improvement or adjusting partnerships for those with significant negative impact. • Raw material suppliers: 32 questionnaires sent in total, 20 completed, a 62.5% response rate. • Logistics suppliers: 3 questionnaires sent in total, 3 completed, a 100% response rate. • Supplier assessment results show most suppliers perform steadily in occupational safety, regulatory compliance, personal data protection, and product responsibility, but there remains room to strengthen the

Issues of Concern	Communication Channel	2025 Communication Status
		institutionalization of human rights (such as freedom of association and child/forced labor), quantitative environmental management (such as GHG inventory and recycling mechanisms), and participation in international ESG initiatives.
Regulators		
• Labor relations and occupational safety • Good Manufacturing Practice for pharmaceuticals • Information disclosure • Regulatory compliance	• Irregular participation in policy and regulatory seminars, forums, public hearings, and briefings • Cooperating with oversight and audits from the competent authority • Irregular visits to the competent authority, establishing direct exchange opportunities • Establishing a contact point • Cooperating with plant inspections and certifications	• Participating in policy briefings, biotech R&D seminars, and other events held by the competent authority, in person or via videoconference, and cooperating with related policy execution • The Company's Operations Management Department, R&D Division I, HR Department, and plants each have designated personnel maintaining close contact with the competent authority and cooperating with audits and certifications, with communication proceeding well
Banks		
• Financial soundness • Risk management and internal control • Regulatory compliance • Sustainability and climate risk management	• Regularly providing financial information • Credit meetings and interviews • Written and email communication	• 2025 maintained regular communication with partner banks, providing financial and operating information as needed for credit purposes, and briefing on capital planning and operating outlook • 2025 no major default or matter affecting repayment capacity occurred, and the Company continued to cooperate with banks' information disclosure and risk management requirements

Stakeholder Contact Points

Stakeholder	Name	Title	E-mail
Shareholders (Investors)	Lin, Hsiu-Yueh	Associate Vice President	catherine@centerlab.com.tw
Deputy Spokesperson	Tang, Ching-Yu	Manager	kathleen.tarng@centerlab.com.tw
Employees	Chou, Yu-Chu	Deputy Manager	kanak.chou@centerlab.com.tw
Customers	Hsieh, Li-Yu	Deputy Director	kelly_1006@centerlab.com.tw
Suppliers	Lin, Chun-Yu	Plant Manager	dana.lin@centerlab.com.tw
Regulators	Chien, Tzu-Tao	Manager	kevin.chien@centerlab.com
Banks	Mao, An-Nie	Manager	nini.nimao@centerlab.com.tw

2.2 Material Topic Management

2.2.1 Review of Prior-Year Material Topics

Looking back at 2024, based on its materiality analysis results, Center Laboratories focused on sustainability topics with a greater degree of impact on its operations, investment management, and stakeholders, and continued to incorporate related issues into its operating decisions and management mechanisms. Through institutionalized management, cross-departmental collaboration, and resource investment, the Company progressively advanced concrete action on each material topic, responding to changes in the external environment and stakeholder concerns. This section reviews the material sustainability topics identified for 2024, covering the Company's management actions and execution priorities across governance, operations, environmental, and social dimensions, describing related outcomes and future direction, and reviewing their impact on the Company's overall development. Through this systematic review, Center Laboratories hopes to continually refine its sustainability management practice, serving as an important foundation for subsequent strategy adjustment and future action planning.

Dimension	Material Topic	Short-Term Goal	2025 Execution Results
Reputation	Medication Safety	• Hold medication safety promotion events, providing correct medication concepts and updated knowledge to protect end-customer health and safety.	• Participation in senior medication safety promotion activities for the year totaled 956 participants.
Technical	Talent Development	• Establish a basic training program • Strengthen succession planning	• 100% completion rate for mandatory courses within 90 days of new hire onboarding. • Improve training participation and completion rate, achieving a 100% overall training completion rate.
Policy and Regulation	Operating Performance	• Ensure the completeness of the product portfolio and maintain product lifecycle management • Optimize plant layout and workflow, and improve the manufacturing, quality management, and warehousing/distribution systems to achieve optimal productivity • Strengthen the pediatric and CNS product portfolio • Build the brand and establish an image position with pediatric and CNS originator companies	• Advance a plant renovation project to improve per-capita productivity and overall operating efficiency • Annual net income of NT$9.3 billion, with earnings per share (EPS) of NT$12.33, a 7-year high.
Technical	Innovation and R&D	• Execute new product development, marketing authorization applications, and orphan drug designation applications • Complete new product development evaluation	• Completed 15 new product or product improvement projects, of which trial production/mass production launch was completed for 12. • Completed the rollout of R&D stage-gate review and risk assessment processes, with an on-time project completion rate of 80%. • Completed 20 R&D-related training sessions, with 17 participants.
Policy and	Sustainable	Raw Material Suppliers	• All new suppliers in 2025 were evaluated in accordance with

Dimension	Material Topic	Short-Term Goal	2025 Execution Results
Regulation	Supply Chain	• Existing qualified raw material suppliers with ongoing deliveries must achieve at least a B rating • Annual proportion >90% • 100% of key suppliers obtained PIC/S GMP certification • Added a new requirement that suppliers comply with GRI related standards Logistics Suppliers • Add suitable logistics suppliers based on different transport needs 1 to 2 additional suppliers • Assisted logistics suppliers in signing the Social Responsibility Commitment (100%) • Logistics suppliers complying with GDP requirements or obtaining related certification (100%) • Annual Supplier Rating A-rated suppliers accounting for more than 80%	GMP/GDP assessment mechanisms and ESG requirements, achieving a 100% compliance rate in the screening process. • 100% of material suppliers are sourced locally. • 100% of high-risk suppliers have successfully improved after receiving guidance, with no instances of termination of partnership due to ESG-related issues.
Policy and Regulation.	Occupational Health and Safety	• Zero lost-time occupational injuries occurred throughout the year. • Management of Level 3 occupational health check-up and special medical examination results. • Achieved on-site medical health services for all employees at the Hsinchu Plant within two years.	• Expanded and improved the work environment of the Quality Control (QC) Department laboratory. • Zero major occupational disasters occurred; all accident investigations and corrective actions have been fully implemented. • A total of 9 sessions of occupational safety and health training were conducted, with 225 participants and a 100% completion rate. • Conducted 3 emergency response drills.
Policy and Regulation.	Energy Conservation	• Continue to implement various energy-saving improvement projects. In addition to executing energy	• Continue to implement various energy-saving improvement projects. In addition to executing energy conservation measures

Dimension	Material Topic	Short-Term Goal	2025 Execution Results
	and Carbon Reduction	conservation measures and enhancing energy efficiency, we also promote energy-saving practices for office and public facilities. • The greenhouse gas (GHG) inventory report is scheduled for completion in 2025.	and enhancing energy efficiency, we also promote energy-saving practices for office and public facilities. • The greenhouse gas (GHG) inventory report is scheduled for completion in 2025.
Market	Employee Rights and Benefits	• All employees have completed training on sexual harassment prevention and anti-bullying, achieving a 100% completion rate.	• Conducted one training session on sexual harassment prevention and anti-bullying, achieving a 100% participation rate. • Zero human rights-related grievances were filed.
Market	Compensation and Benefits	• Evaluate the implementation of an employee satisfaction survey mechanism.	• Conducted one employee engagement survey and implemented improvement measures based on the feedback received.

2.2.2 Determination of Material Topics

Determining Material Topics In identifying material sustainability issues, Center Laboratories follows the core principle of balancing the perspectives of internal and external stakeholders, using a systematic process to assess the potential positive and negative impact of each sustainability issue on the Company's operations, investment management, and long-term development, ensuring the issues ultimately included have management significance and substantive representativeness. In 2025, Center Laboratories conducted a stakeholder questionnaire survey on the sustainability issues identified in the prior period, collecting a total of 124 valid samples. The questionnaire used a 0-to-5 scale to present, in quantitative form, the degree of concern different stakeholders have for each issue, serving as an important basis for measuring external expectations and impact. To improve the objectivity and comparability of the materiality analysis results, the Company further applied the Z-score standardization method from statistical analysis for interpretation, to measure the degree to which each issue differs from the overall average. The interpretation principles are as follows:

- Z-score above 0: indicates the issue's level of concern is significantly higher than other issues, representing an item of high importance to stakeholders, to be prioritized as a material sustainability issue with strengthened management and disclosure.
- Z-score below 0: indicates the issue's relative importance is lower; it will be classified as an ongoing or secondary management issue going forward,

depending on operating needs and strategic direction.

Through this method, the Company can reduce the bias that may arise from subjective judgment, ensuring issue screening has both a statistical basis and practical reasonableness, and that the materiality analysis results effectively reflect stakeholder expectations, industry risk trends, and the Company's long-term development direction. The final analysis results will serve as an important basis for Center Laboratories in formulating its sustainability strategy, resource allocation, and subsequent management actions, helping the Company respond to stakeholder concerns in a more concrete, precise manner.

Sustainability Issue	Mean	Z	Score Sustainability Issue Mean	Mean	Z
Corporate Governance and Risk Management	4.15	-0.20	Water Resource Management	4.01	-0.86
Operational and Financial Performance	4.28	0.38	Waste Management	4.03	-0.75
Integrity and Regulatory Compliance	4.33	0.60	Air Pollution Management	3.94	-1.19
Sustainable Supply Chain Management	4.12	-0.35	Talent Attraction and Retention	4.51	1.40
Information Security and Customer Privacy	4.44	1.11	Employee Rights and Diversity, Equity, and Inclusion (DEI)	4.43	1.03
Corporate Service Quality	4.29	0.42	Employee Training and Development	4.39	0.85
Sustainable Product Innovation and	4.23	0.12	Occupational Health and Safety	4.47	1.22

Development					
Climate Change Factors	3.90	-1.37	Social Investment and Engagement	4.10	-0.42
Energy and Greenhouse Gas Management	3.76	-1.99	-	-	-

2.2.3 Disclosure of Material Topics

Based on this year's stakeholder questionnaire results, Center Laboratories has identified nine material sustainability topics through an analysis of stakeholder priorities. Several topics were rated by stakeholders as highly significant, including "Operational and Financial Performance," "Integrity and Regulatory Compliance," "Information Security and Customer Privacy," "Corporate Service Quality," "Sustainable Product Innovation and Development," "Talent Attraction and Retention," "Employee Rights and Diversity, Equity, and Inclusion (DEI)," "Employee Training and Development," and "Occupational Health and Safety." These topics reflect the core expectations of our stakeholders regarding corporate governance quality, investment and product responsibility, sustainable management, and employee care, while also highlighting their high importance to the company's long-term operational strategy and value creation. To ensure the completeness and transparency of our sustainability disclosure, the company follows the material topic disclosure requirements of the GRI Standards. We provide further explanations for each material topic in the relevant chapters of this report, covering management approaches, action plans, performance indicators, and future directions, to help stakeholders clearly understand how Center Laboratories responds to their concerns and fulfills its sustainability commitments.

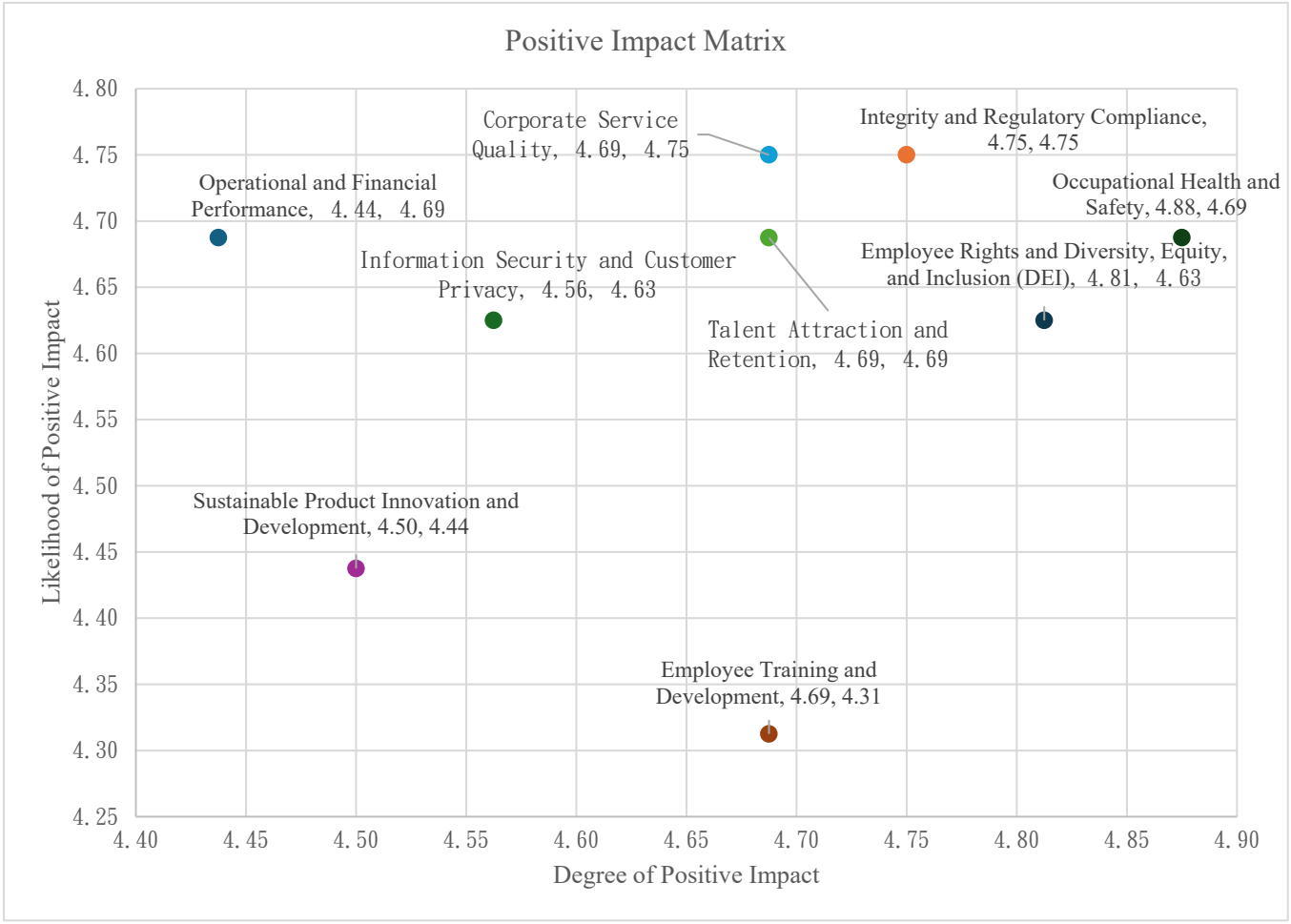
The identification of and response to material sustainability topics serve as the foundation for the company's sustainable governance and demonstrate Center Laboratories' commitment to meeting stakeholder expectations and fulfilling our responsibilities. Through an institutionalized and systematic topic identification process, the company can focus on key issues that significantly impact operational development and stakeholders, while disclosing management strategies and execution results in a transparent manner, thereby enhancing the overall quality of information disclosure and communication efficiency. Regarding the identified material topics, Center Laboratories continues to promote concrete action plans and construct corresponding internal

management mechanisms. Through cross-departmental collaboration, regular reviews, and diverse communication channels, we ensure that response measures are effectively implemented and generate substantive impacts.

In 2025, Center Laboratories continued to use the GRI Standards as the primary basis for the preparation of this sustainability report. We conducted topic prioritization and assessment from two key perspectives: first, the level of stakeholder concern regarding these topics; and second, the potential positive or negative impacts and risks each topic may have on the company's operations. Through quantitative evaluation and cross-analysis, the company confirmed several material sustainability topics, which serve as the basis for formulating medium-to-long-term management directions and annual priorities. Furthermore, Center Laboratories continues to track the implementation of material topics and participates in external sustainability disclosure and rating mechanisms (such as impact surveys and TCFD responses). By benchmarking against international trends and external review results, we verify our management effectiveness, ensure that our sustainability strategy remains aligned with the company's overall development, and continuously strengthen our sustainable governance framework.

Impact Assessment Matrix

Positive Impact Matrix



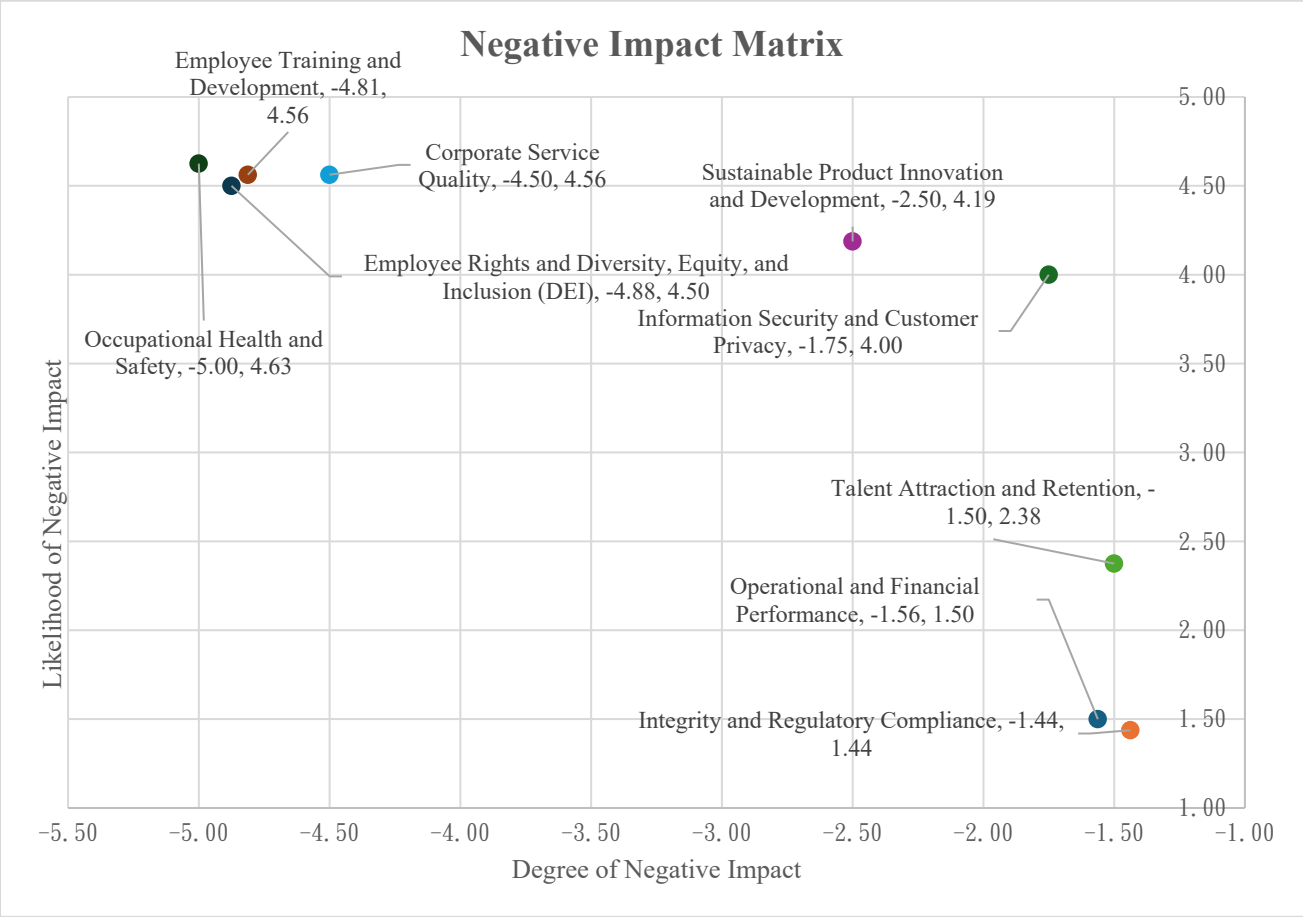
This positive impact analysis covers nine material sustainability topics. A total of 16 valid questionnaires were collected from senior executives and board members. Given that the distribution of overall scores was relatively concentrated, the X-axis (degree of positive impact) was adjusted to a range of 4.40 to 4.90, and the Y-axis (likelihood of positive impact) to 4.25 to 4.80 to enhance the visual clarity of the materiality matrix and better illustrate the relative differences between topics.

The evaluation results indicate that senior executives generally perceive the following topics as having both a higher degree of positive impact and a higher likelihood of occurrence, identifying them as core drivers for Center Laboratories' sustainability initiatives: "Occupational Health and Safety," "Employee Rights and Diversity, Equity, and Inclusion (DEI)," and "Integrity and Regulatory Compliance." These topics provide significant positive benefits in creating operational value, strengthening organizational resilience, and enhancing trust among external stakeholders. The company will continue to reinforce relevant management mechanisms through institutionalized management and resource allocation to amplify their positive impact.

In contrast, topics such as "Sustainable Product Innovation and Development" and "Employee Training and Development," while also demonstrating positive

effects, generally fell within the moderate range in terms of scores. The company will continue to monitor the implementation of these topics and assess their potential for further improvement in alignment with our operating environment and strategic direction.

Negative Impact Matrix



Center Laboratories also conducted a quantitative analysis of negative impacts. Considering that the overall scores were concentrated within a specific range, the X-axis (degree of negative impact) was adjusted to a range of -1.00 to -5.50, and the Y-axis (likelihood of negative impact) was adjusted to 1.00 to 5.00 to enhance the visual clarity of the negative impact matrix and clearly illustrate the relative risk differences between topics. The analysis results show that while most sustainability topics (such as "Integrity and Regulatory Compliance," "Operational and Financial Performance," and "Talent Attraction and Retention") carry certain potential risks, their overall degree of negative impact and likelihood of occurrence remain low. These are considered risks that can be properly addressed through existing management systems and internal control mechanisms.

However, in the quadrant where both the degree of negative impact and the likelihood of occurrence are relatively higher, the following topics are identified as potential risk sources requiring priority attention: "Occupational Health and Safety," "Employee Training and Development," "Employee Rights and Diversity, Equity, and Inclusion (DEI)," and "Corporate Service Quality." If not properly managed, these topics could significantly negatively impact the company's operational stability, organizational operations, employee retention, and trust from the external market. Consequently, they have been

designated as focal points for future risk management and oversight mechanisms. Center Laboratories will continue to use the results of the negative impact matrix analysis to perform rolling reviews of relevant management actions, and will adjust management strategies and resource allocation based on actual operational conditions to strengthen overall organizational resilience and sustainable governance capabilities.

2.2.4 Comparison of Material Topics

2024 Material Topics	2025 Material Topics
Drug Safety	X
Talent Development	Employee Training and Development
Operational Performance	Operational and Financial Performance
Innovation and R&D	Sustainable Product Innovation and Development
Supply Chain Management	X
Occupational Health and Safety	Occupational Health and Safety
Energy Conservation and Carbon Reduction	X
Employee Rights	Employee Rights and Diversity, Equity, and Inclusion (DEI)
Labor-Management Relations	
X	Integrity and Regulatory Compliance
X	Information Security and Customer Privacy
X	Corporate Service Quality
X	Talent Attraction and Retention

The material topics for 2025 differ from those in 2024, primarily due to adjustments in our materiality analysis results and shifts in stakeholder priorities, which reflect changes in the company's operational context, risk landscape, and management priorities. Overall, the 2025 material topics are more focused on foundational "Governance (G)" issues and topics related to "Talent." This shifts the thematic framework from a focus on specific operations or environmental management to one that is more closely aligned with our core business and the direct experience of our stakeholders. In 2025, we added

governance-related topics such as "Integrity and Regulatory Compliance," "Information Security and Customer Privacy," and "Corporate Service Quality." This reflects the rising expectations of stakeholders regarding information transparency, compliance risks, cybersecurity resilience, and service experience. Given the increasing level of digitalization and our growing reliance on data and systems, incidents related to cybersecurity, personal data protection, and service quality are more likely to directly impact customer trust, operational continuity, and corporate reputation. Consequently, these were identified as priority areas for management and disclosure in this year's assessment.

Furthermore, several topics have been renamed to better reflect their core concepts while maintaining continuity. For instance, "Occupational Safety and Health" has been adjusted to "Occupational Health and Safety," and "Employee Rights" has been expanded to "Employee Rights and Diversity, Equity, and Inclusion (DEI)." These adjustments ensure that the scope of these topics is more comprehensive and better aligned with current trends and disclosure practices. They also help to clearly communicate our management priorities regarding workplace health, safety, and a fair, inclusive environment.

In summary, the changes to the 2025 material topics do not imply that the unlisted topics are unimportant; rather, they reflect the prioritization adjustments based on our materiality assessment methodology, stakeholder concerns, and the impact on the company. Center Laboratories will continue to maintain necessary management and regulatory compliance for topics not classified as material. We will also conduct rolling reviews of our material topic selection in future years, taking into account changes in internal and external circumstances to ensure that our sustainability strategy remains aligned with operational needs and stakeholder expectations.

2.2.5 Management and Performance of Material Topics

Aspect	Material Topics	Explanation	Performance Indicators
Governance	Operational and Financial Performance	Enhancing company resilience and resource allocation efficiency through robust financial and operational management to support long-term growth and risk capacity.	Revenue Growth Rate, Gross Margin
Governance	Integrity and Regulatory Compliance	Establishing a culture of integrity and a compliance management mechanism to reduce the risk of violations and fraud, and to safeguard corporate reputation and stakeholder trust.	Number of violations/fines
Governance	Information Security and Customer Privacy	Strengthening information security governance and personal data protection to ensure the safety of information assets and business continuity, thereby enhancing customer trust and	Number of cybersecurity incidents

		partnership stability.	
Governance	Corporate Service Quality	Improving the quality of delivery and after-sales service through complaint management and service process optimization to reduce customer churn and strengthen brand reputation.	Customer complaint resolution (closing) rate
Governance	Sustainable Product Innovation and Development	Driving innovation through R&D investment and product strategy planning to enhance product differentiation and market competitiveness, while adhering to sustainable design and compliance requirements.	R&D Expenses
Social	Talent Attraction and Retention	Strengthen recruitment and retention mechanisms to enhance the stability of key talent, ensuring that R&D, delivery, and service capabilities align with operational development needs.	Employee Turnover Rate
Social	Employee Rights and Diversity, Equity, and Inclusion (DEI)	Create a fair, respectful, and friendly workplace environment; safeguard employee rights and promote diversity, equity, and inclusion to mitigate the risks of discrimination and improper treatment.	Ratio of Female Managers
Social	Employee Training and Development	Enhance professional capabilities and work quality through competence development and training, supporting talent cultivation and the organization's long-term growth.	Average Training Hours
Social	Occupational Health and Safety	Establish occupational health and safety management and risk prevention mechanisms to reduce the risk of accidents and occupational diseases, maintaining a safe and healthy work environment.	Number of Occupational Accidents

Aspect	Material Topics	Corresponding Chapter
Governance	Operational and Financial Performance	3.4 Financial Performance
Governance	Integrity and Regulatory Compliance	3.3 Regulatory Compliance and Business Integrity
Governance	Information Security and Customer Privacy	3.6 Information Security Protection
Governance	Corporate Service Quality	6.2 Drug Safety Education and Promotion

Aspect	Material Topics	Corresponding Chapter
Governance	Sustainable Product Innovation and Development	4.2 Innovation and R&D
Social	Talent Attraction and Retention	5.4 Talent Development
Social	Employee Rights and Diversity, Equity, and Inclusion (DEI)	5.1 Compliance with Human Rights Conventions
Social	Employee Training and Development	5.4 Talent Development
Social	Occupational Health and Safety	5.2 Workplace Safety Protection

✓ **Global Supply Chain Restructuring Trends**

In response to the structural adjustments in the global supply chain, Center Laboratories will assist our investee companies with international presence to deepen their development in diverse markets, thereby reducing risks associated with single-market reliance. We will also seize new opportunities arising from supply chain restructuring to strengthen our operational resilience.

✓ **Response to Macroeconomic Environment**

In light of high interest rates, inflationary pressures, and regional economic volatility, Center Laboratories will continue to adhere to principles of sound financial management and capital allocation. We will prudently evaluate investment risks and opportunities to ensure the stability of our overall financial structure.

Group Overall Development Strategy

Facing the rapidly changing industry environment, Center Laboratories will continue to drive the Group's long-term development with innovative thinking and professional expertise, focusing on the following three strategic pillars:

1. Strengthen Innovation, R&D, and Key Manufacturing Capabilities: Focus on unmet clinical needs and areas with high technical barriers to build differentiated competitive advantages.
2. Deepen Core Business Operations and Enhance Operational Efficiency: Continuously promote process optimization and management refinement to

assist our business units in improving their competitiveness and profitability.

3. Promote Group Resource Integration to Amplify Synergies: Leverage our role as a Group platform to integrate internal and external resources, promote collaboration and knowledge sharing among business units, and create long-term value.

Center Laboratories remains committed to a pragmatic, steady, and forward-looking management approach. As we continue to refine and adapt amidst the evolving global biotechnology and healthcare industry, we are dedicated to driving the Group's sustainable development by deepening our core businesses, making prudent investment arrangements, and cultivating long-term growth momentum, ultimately creating long-term value for our shareholders, society, and the industry.

CH3 Corporate Governance: A Global Footprint

3.1 Board Diversity and Governance

Center Laboratories believes that a sound, diverse board of directors is a cornerstone of good corporate governance and sustainable growth. The Company places continued emphasis on board diversity across gender, professional background, industry experience, and decision-making perspective, building a governance structure that combines independence with expertise to strengthen the board's oversight and guidance on strategy, risk management, and sustainability issues. Through the participation of directors with diverse backgrounds, Center Laboratories is able to incorporate varied perspectives and professional judgment into its decision-making, improving decision quality and governance resilience, and ensuring the Company maintains steady operations and long-term value creation amid a fast-changing industry and market environment. Going forward, the Company will continue to advance board diversity and professionalism as an important pillar supporting responsible governance and sustainable development.

3.1.1 A Diverse Board

Center Laboratories's Board of Directors is the Company's highest decision-making and oversight body, responsible for guiding operational direction, overseeing performance, and safeguarding the rights of shareholders and stakeholders. To strengthen governance effectiveness and respond to the fast-changing biotech and healthcare industry, Center Laboratories's Corporate Governance Best Practice Principles and director selection system specify that board composition should consider diversity, with an appropriate diversification policy set according to the Company's business model, operations, and medium- to long-term development needs. In forming the board, the Company considers not only directors' professional competence and practical experience but also diversity in gender, industry background, professional field, and decision-making perspective, to ensure the board as a whole has sufficient independence and professional judgment. Under corporate governance rules, directors who concurrently serve as company managers should not exceed one-third of board seats, to preserve the board's oversight function and objectivity in decision-making. Most directors have extensive experience as directors or independent directors of listed companies and can offer professional advice on major company matters.

In terms of professional background, Center Laboratories's board members span the biotech and pharmaceutical industry, investment management, finance and accounting, R&D, marketing, and business management, collectively covering core competencies such as operational judgment, financial analysis, business management, risk control, industry knowledge, and decision-making. Through cross-discussion among directors with different professional backgrounds and practical experience, the board can examine company strategy, risk, and sustainability issues from multiple angles, helping to improve

decision quality and governance resilience. On gender diversity, Center Laboratories continues to monitor the gender balance of the board and, in line with regulatory policy and governance trends, factors gender diversity into director re-election and candidate selection. The Company will continue to review the board's structure and actively assess candidates with diverse professional and industry backgrounds to gradually strengthen the inclusiveness and diversity of the board. Going forward, Center Laboratories will continue to advance board diversity and professionalism and periodically review the board's operations and competency structure, ensuring the governance framework can effectively support the Company's strategic development and sustainability goals — an important foundation for responsible governance and long-term value creation.

Overall Board Competencies			
Operational Judgment	Accounting & Financial Analysis	Business Management	Crisis Management
Industry Knowledge	International Market Perspective	Leadership	Decision-Making

3.1.2 Board Composition

Following the full re-election of directors at Center Laboratories's shareholders' meeting on June 26, 2025, the board comprises 9 seats, of which 4 are held by female directors, representing 4/9 of all board seats. Independent directors hold 3 seats, or 33% of all board seats, with two-thirds of independent directors serving no more than three consecutive terms, meeting the Company's diversity target of at least one-third female directors and independent directors serving no more than three consecutive terms for at least half of the seats.

Chairperson								
Name	Gender	Age				Education & Experience	Current Positions at the Company and Other Companies	Notes
		41-50	51-60	61-70	71and above			
Wang, Su-Chi	Female		V			• Chinese Culture University, Dept. of Business Administration • Director, Finance & Accounting Division, Center Laboratories, Inc.	Center Laboratories, Inc.– Investment & Operations Management Officer Lumosa Therapeutics Co., Ltd.– Chairperson(corporate representative) BioGend Therapeutics Co., Ltd.– Director(corporate representative)	2025.06.26 (took office)

							Ever Fortune. AI Co., Ltd.– Director(corporate representative) Anya Biopharm Inc.– Director(corporate representative) DuroNax Biotech, Ltd– Director(corporate representative) BioEngine Technology Development Inc.– Director(corporate representative) Ausnutria Dairy (Taiwan) Nutrition & Health Sciences Corporation– Director(corporate representative) Youluck International Inc.– Director(corporate representative) Glac Biotech Co., Ltd.– Director(corporate representative) Bioflag(Huai'an)Co., Ltd. – Director Bioflag (Anhui) Co., Ltd.(Suzhou)– Director Director, Jacobio Pharmaceuticals Co., Ltd. BioEngine Development I Limited (HK)– Director Centerlab Investment Holding Limited (HK)– Director Center Laboratories Limited (HK)– Director Center Biotherapeutics Inc. (BVI)– Director Center Venture Holding I Limited (HK)– Director Center Venture Holding II Limited (HK)– Director Center Venture Holding III Limited (Samoa)– Director Fangyuan Growth SPC-PCJ Healthcare Fund SP(USD Fund) – Director PCJ Capital Management Limited(Fund Management Company) – Director Director, Shengxin Investment Consulting Co., Ltd. Chairperson, Youde Investment Consulting Co., Ltd. Chairperson, YuShin Investment Consulting Inc.	
Director								
Name	Gender	Age				Education & Experience	Current Positions at the Company and Other Companies	Notes
		41-50	51-60	61-70	71and above			

Tsai, Chang-Hai	Male				V	• Ph.D. in Medicine, Teikyo University, Japan • B.S. in Medicine, China Medical College • Senior Advisor to the President, Office of the President, ROC • Director, Board of Trustees, National Health Research Institutes • Superintendent, China Medical University Hospital • Vice President, China Medical University • Chief Resident, Chang Gung Memorial Hospital • Chairperson, China Children's Welfare and Charity Foundation	Chairperson, China Medical University and Healthcare System Founder and Chairperson, Asia University Founder and Chairperson, Asia University Hospital Chairperson, Tsai Chang-Hai Education Foundation	2025.06.26 (took office)
Chang, Po-Chih	Male	V				• M.S. in Life Sciences, Chinese Culture University • Project Manager, BioEngine Technology Development Inc. • Director of Business Development, BioGend Therapeutics Co., Ltd.	BioGend Therapeutics Co., Ltd.– Director of Public Relations	2025.06.26 (took office)
Lin, Chia-Ling	Female	V				• McMaster University, Dept. of Economics • Manager, Post-Investment	Center Laboratories, Inc.– Manager, Organizational Development & Human Resources Lumosa Therapeutics Co., Ltd.– Director(corporate representative)	2025.06.26 (took office)

						Management, BioEngine Technology Development Inc.	Glac Biotech Co., Ltd.– Director(corporate representative) Cytoengine Co., Ltd.– Director(corporate representative) BioEngine Technology Development Inc.– Chairperson(corporate representative) Shanghai Bao Pharmaceutical Co., Ltd.– Director Lejean Biotech Co., Ltd.– Supervisor Jason Technology Co., Ltd.– Supervisor Royal Foods Co., Ltd.– Supervisor	
Yeh, Sheng-Wen	Female	V				• Ph.D. in Biology and Biochemistry, University of Bath, UK • M.S. in Microbiology, National Taiwan University • EMBA, National Taiwan University • B.S., Dept. of Medical Technology, National Yang Ming University • Senior Manager, Preclinical R&D Division, Lumosa Therapeutics Co., Ltd. • Research Fellow, Academia Sinica	Lumosa Therapeutics Co., Ltd.– President/Director, Preclinical R&D Division Shine-On BioMedical Co., Ltd.– Director(corporate representative) Cytoengine Co., Ltd.– Director(corporate representative)	2025.06.26 (took office)
Chen, Chun-Hong	Male			V		• Union University of Business, USA • Director, MicroBio Co., Ltd.	Legal Representative Chairman, Taishin Securities Co., Limited(corporate representative) Legal Representative Chairman, Taishin Futures Co., Ltd.(corporate representative) Legal Representative Chairman, Taishin Venture Capital Co., Ltd.(corporate representative) Legal Representative Chairman, Taishin Venture Capital Management Consulting Co., Ltd.(corporate representative) Taishin Venture Capital(Tianjin)Co., Ltd. –	2025.06.26 (took office)

							Chairperson(corporate representative) Taishin Innovation Venture Capital Management(Tianjin)Co., Ltd. – Chairperson(corporate representative) Taishin Securities(BVI)Co., Ltd. – Director(corporate representative) Director, Mycenax Biotech Inc.(corporate representative) Director, Collins Co., Ltd.(corporate representative) Director, Chia Her Industrial Co., Ltd.(corporate representative) Legal Representative Director, Hi-Clearance Inc. Legal Representative Supervisor, GrowTrend Biomedical Co., Ltd.(corporate representative) Supervisor, Minoshin International Co., Ltd. Legal Representative Director, Taiwan Futures Exchange(corporate representative)	
Independent Director								
Name	Gender	Age				Education & Experience	Current Positions at the Company and Other Companies	Notes
		41-50	51-60	61-70	71and above			
Ho, Mei-Yueh	Female				V	• BS, Agricultural Chemistry, National Taiwan University • Former Minister of Economic Affairs, ROC • Former Vice Chairperson, Council for Economic Planning and Development	Acer Incorporated – Independent Director/Audit Committee Member/Remuneration Committee Member ASE Technology HoldingCo., Ltd. – Independent Director/Audit Committee Member Kinpo Electronics, Inc. – Director Onward Therapeutics, Inc. – Director Senior Advisor to the President, Office of the President, ROC	2025.06.26 (took office)
Ho, Shih-Chun	Male		V			• National Taiwan University EMBA • Master, Financial Management, Golden Gate University	Trade-Van Information Services Co.– Vice Chairperson(corporate representative) Collins Co., Ltd. – Independent Director/Audit Committee Member/Remuneration Committee Member	2025.06.26 (took office)

						• NTU EMBA Alumni Foundation – 10th Term Chairperson • Distinguished Alumnus, Fu Jen Catholic University, 2020 Academic Year • President, Fu Jen Catholic University Business Administration Alumni Association	Luo Lih-Fen Holding Co., Ltd. – Director Ever Supreme Bio TechnologyCo., Ltd. – Director Allied BiotechCorp. – Director Forcera Materials Co., Ltd. – Chairperson Richer Biotechnology Co., Ltd. – Chairperson Taiwan Land Investment Co., Ltd. – Chairperson Tradeunited Technology(Shanghai)Co., Ltd. – Chairperson	
Kuo, Li-Wei	Male	V				• Finance Specialist Program, Rotman Commerce, University of Toronto, Canada • Assistant Manager, Foreign Institutional Division, Yuanta Futures • Assistant Manager, Foreign Institutional Division, Citigroup Global Markets • State Street Custodian Bank (USA) • Chartered Financial Analyst (CFA)	Aqua Stream Co., Ltd – CEO	2025.06.26 (took office)

3.1.3 Board Operations

Center Laboratories's Board of Directors is the core of the Company's governance framework, responsible for overseeing management's operating performance, ensuring that company strategy and decisions align with long-term development goals, and safeguarding the rights of shareholders and stakeholders. Amid rapid change in the biotech and healthcare industry and growing attention to sustainability issues, Center Laboratories continues to refine its corporate governance system, uphold integrity and information transparency, and strengthen the professionalism and forward-looking nature of

the board's decision-making. In response to its sustainability philosophy and ESG direction, the Company continues to review and revise internal governance regulations and management systems, including the Corporate Governance Best Practice Principles, the Procedures for Handling Material Inside Information, and related internal control procedures, to strengthen board functions and improve governance transparency while balancing steady operations with social responsibility and sustainable value.

In 2025, the Board of Directors held 10 meetings, and all proposals were approved after thorough discussion and careful evaluation, reflecting the board's professionalism and sense of responsibility in major decisions and oversight. Each meeting was announced to all directors in advance in accordance with applicable regulations, with complete meeting materials provided so directors could make decisions with a full understanding of each agenda item, improving the efficiency of board operations and overall governance quality. Director attendance is as follows:

Position	Name	Actual Attendance (B)	Proxy Attendance	Required Attendance (A)	Attendance Rate% (B/A)	Notes
Chairperson	Wang, Su-Chi	10	–	10	100%	
Director	Tsai, Chang-Hai	8	–	10	80%	
Director	Chang, Po-Chih	10	–	10	100%	
Director	Lin,Chia-Ling	8	–	10	80%	
Director	Tsai Pei-Chen	5	–	6	83%	Resigned 2025.06.26
Director	Yeh, Sheng-Wen	4	–	4	100%	Newly appointed 2025.06.26
Director	Chen, Chun-Hong	9	–	10	90%	
Independent Director	Ho, Mei-Yueh	10	–	10	100%	
Independent Director	Ho, Shih-Chun	9	–	10	90%	
Independent Director	Kuo, Li-Wei	4	–	4	100%	Newly appointed 2025.06.26

3.1.4 Director Training and Development

The Company believes that continuous professional and governance development among board members is key to strengthening governance effectiveness and advancing sustainability. In response to rapid change in the biotech and healthcare industry, evolving regulations, and sustainability trends, the Company encourages directors to take part in a range of training courses covering corporate governance, finance and accounting, risk management, regulatory compliance, and sustainability, to ensure the board has sufficient professional judgment and forward-looking vision. Through regular, systematic professional development, Center Laboratories's board stays current with the latest industry trends and governance practices and applies this learning to board decision-making and oversight, further improving decision quality and supporting the Company's continued pursuit of sustainable development and long-term value creation on a foundation of steady operations.

Position	Name	Date	Organizer	Course Name	Hours
Chairperson	Wang, Su-Chi	2025/6/30	Taipei Exchange	Investor Relations Sharing Session	3hrs
		2025/11/7	Taiwan Investor Relations Institute	Legal Liability of Directors and Supervisors and Corresponding Risks	3hrs
Director	Tsai, Chang-Hai	2025/10/17	Taiwan Investor Relations Institute	Asset Management Leadership for a New Era of Corporate Governance	3hrs
		2025/12/5	Taiwan Investor Relations Institute	Information Security Challenges and Governance Practice Amid the AI Wave, 2026	3hrs
Director	Chang, Po-Chih	2025/11/18	Taiwan Corporate Governance Association	Building Sustainability Performance Indicators and Incentives	3hrs
		2025/12/5	Taiwan Corporate Governance Association	Legal Liability Analysis for Misrepresentation in Sustainability Disclosure(Greenwashing)	3hrs
Director	Lin, Chia-Ling	2025/9/12	Taiwan Securities and Futures Market Development Foundation	Enterprise Risk Management and Crisis Response	3hrs
		2025/9/25	Taiwan Securities and Futures Market Development Foundation	Global Economic Trends and Taiwan's Industry Outlook Under Trump2.0	3hrs

Director	Yeh, Sheng-Wen	2025/7/22	Taipei Exchange	Briefing on Insider Equity Rules for Emerging Stock Companies, Session 1 Taipei	3hrs
		2025/12/3	Taiwan Corporate Governance Association	Global Trend Analysis—Risks and Opportunities	3hrs
		2025/12/5	Taiwan Investor Relations Institute	Information Security Challenges and Governance Strategy Amid the AI Wave, 2026	3hrs
		2025/12/18	Taiwan Corporate Governance Association	Corporate Governance and Insider Trading	3hrs
Director	Chen, Chun-Hong	2025/5/27	Taiwan Academy of Banking and Finance	Corporate Sustainability	3hrs
		2025/8/22	Chinese National Association of Industry and Commerce, Taiwan	2025Taishin & TS Holdings Net-Zero Summit	3hrs
		2025/9/2	Taiwan Securities Association	Business Opportunities for Securities Firms Amid the Rise of Family Offices	3hrs
		2025/9/2	Taiwan Securities Association	Charting a New Future for the Securities Industry & Gender Equality	3hrs
		2025/10/20	Taipei Foundation Of Finance	Principles of Fair Customer Treatment in Financial Services	3hrs
Independent Director	Ho, Mei-Yueh	2025/4/14	Taiwan Corporate Governance Association	Interpreting the Trump Administration's Trade and Economic Strategy	3hrs
		2025/5/14	Taiwan Securities and Futures Market Development Foundation	US-China Economic Relations and Taiwan's Industry Outlook Under Trump2.0	3hrs
		2025/8/14	Taiwan Corporate Governance Association	Sustainability Performance and Executive Compensation	3hrs
		2025/10/15	Taiwan Corporate Governance Association	Strengthening Regulatory Compliance to Ensure Sustainable Operations	3hrs
Independent Director	Ho, Shih-Chun	2025/8/21	Taiwan Corporate Governance Association	Practical Analysis of Corporate Equity Investment Planning and Joint Venture Agreements	3hrs

		2025/8/21	Taiwan Corporate Governance Association	Trump2.0: Corporate Responses to Global Tax Reform and Supply Chain Restructuring	3hrs
Independent Director	Kuo, Li-Wei	2025/9/16	Taiwan Corporate Governance Association	Corporate Governance Officers and Board Members	3hrs
		2025/10/17	Taiwan Corporate Governance Association	Corporate Governance Officers and Sustainability Governance	3hrs
		2025/10/28	Taiwan Corporate Governance Association	The Board of Directors and Corporate Governance Practice	3hrs
		2025/11/7	Taiwan Corporate Governance Association	Corporate Governance Officers and Board Evaluation Development	3hrs

3.1.5 Board and Committee Performance Evaluation

To continually strengthen the quality of board operations and governance effectiveness, Center Laboratories has adopted a regular board performance evaluation system under its Corporate Governance Best Practice Principles, serving as a key basis for reviewing board performance and identifying areas for improvement. Through a structured, systematic evaluation mechanism, Center Laboratories can objectively assess the board's overall performance, further improving governance transparency and decision-making effectiveness. Board performance evaluations are generally conducted at least once a year, covering the board as a whole, functional committees, and individual directors. Evaluation items include board structure, exercise of authority, oversight function, decision quality, risk management, information communication, and participation in sustainability issues. The evaluation is conducted through internal self-assessment, supplemented where needed by external professional assistance, to ensure objectivity and professionalism. Results are compiled and submitted to the board for review and serve as an important reference for future governance improvements and director training plans.

Based on evaluation results, Center Laboratories continues to review and optimize board meeting procedures, strengthen the quality of information disclosure, and promote communication and collaboration between the board and management, improving decision quality and ensuring the board operates in a more forward-looking and inclusive manner. To protect directors' reasonable interests in the course of their duties, Center Laboratories has purchased directors' liability insurance for all directors to spread potential risks arising from the performance of their duties, allowing directors to focus on the Company's long-term development and the enhancement of stakeholder value. The Company also places great emphasis on fairness and transparency in

decision-making: for any proposal involving a director's personal interest, the conflict-of-interest recusal mechanism is applied as required, and the director concerned may not participate in discussion or voting, nor act as proxy for another director's vote, to preserve the independence and fairness of board decisions. Center Laboratories will continue to review and refine its board performance evaluation system according to board composition and operational needs, and periodically review the development of board functions, ensuring its governance mechanisms remain aligned with international trends and sustainability goals while steadily improving overall oversight and decision-making effectiveness.

Internal Director Self-Assessment

Center Laboratories 2025 performance evaluation was reported to the board on February 2026/2/2.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method
Annual	2025-01-01 –2025-12-31	Performance evaluation of the Board, individual directors, the Remuneration Committee, and the Audit Committee	Board internal self-assessment; individual director self-assessment; Remuneration Committee and Audit Committee internal self-assessment

To comprehensively review the effectiveness of the board and each functional committee, Center Laboratories conducts performance evaluations covering the following:

1. Board performance evaluation: Participation in company operations ,improving board decision quality, board composition and structure ,director selection and continuing education, and internal control.

2. Individual director performance evaluation: Understanding of company goals and mission, awareness of director duties, participation in company operations, internal relationship management and communication, professional development and continuing education, and internal control.

3. Remuneration Committee performance evaluation: Participation in company operations, awareness of committee duties, improving committee decision quality, and committee composition and member selection.

4. Audit Committee performance evaluation: Participation in company operations, awareness of committee duties, improving committee decision quality, committee composition and member selection, and internal control.

Evaluation Results

The 2025 board performance evaluation showed that the board as a whole, individual directors, and each functional committee (including the Audit Committee and Remuneration Committee) scored between 90 and 100 points , indicating overall excellent performance. The results show that the board's operating mechanisms are sound and effectively fulfill oversight and decision-making functions; each functional committee also actively fulfills its duties, demonstrating professional judgment and oversight in financial supervision, compensation policy, and corporate governance. Most evaluation items received strong endorsement and positive feedback from directors, showing that Center Laboratories's governance system is operating well, with the board and each committee fully performing their functions while continuing to improve overall governance effectiveness and operational efficiency.

3.1.6 Nomination and Election System

To ensure a fair, just, and open process for electing directors, Center Laboratories follows the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and related regulations, and has established a comprehensive director nomination and election system as a key basis for director selection and board composition. The Company elects directors under a candidate nomination system in accordance with the Company Act and related rules. Candidates' qualifications are carefully reviewed based on their education, experience, professional competence, and compliance with applicable regulatory requirements, and the review results are provided to shareholders as a reference to help elect suitable directors. Director elections adopt a cumulative voting system to protect shareholder rights and strengthen board diversity.

To preserve the board's independence and oversight function, the Company also specifies that no more than half of directors may have a spousal or second-degree-relative relationship with one another, and board composition is reviewed and adjusted as appropriate based on performance evaluation results. The qualifications, election procedures, and number of independent directors follow the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies and the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, ensuring the board's independence and professionalism in operation. In addition, if a director's resignation causes the number of directors or independent directors to fall below the legal or charter-mandated minimum, Center Laboratories will convene a shareholders' meeting within the required period to elect a replacement, ensuring stable board operations and an effective, ongoing governance mechanism.

3.1.7 Avoidance of Conflicts of Interest

To safeguard the fairness of board decisions and the Company's overall interests, Center Laboratories has established a comprehensive conflict-of-interest recusal mechanism and implements it in accordance with applicable regulations and governance rules. If a matter under discussion at a board meeting involves the personal interest of a director or a corporate entity they represent, the director must proactively disclose the material details of the conflict at that meeting; if the matter could harm the Company's interests, the director may not participate in discussion or voting on the relevant proposal, must recuse themselves, and may not act as proxy for another director's vote. In addition, if a director's spouse, second-degree relative, or a company under the director's control or affiliation has an interest in a matter under board discussion, this is treated as the director's own conflict of interest, and the same recusal principles apply. In calculating voting rights for directors who are legally barred from voting on a given resolution, the Company follows the Company Act and related regulations to ensure the legality and fairness of the decision-making process.

Number of Independent Directorships Held at Other Public Companies

Ho, Mei-Yueh	Ho, Shih-Chun	Kuo, Li-Wei
2	1	0

In 2025, no conflicts of interest requiring recusal from discussion or voting arose in the course of Center Laboratories's board operations. The Company will continue to implement its interest disclosure and recusal mechanisms and, through institutionalized management and director self-discipline, ensure the independence, transparency, and quality of board decision-making, safeguarding the rights of shareholders and stakeholders.

3.2 Functional Committees

To strengthen board governance effectiveness and improve the professionalism and depth of oversight in its decision-making, Center Laboratories has established 2 functional committees under the Board of Directors in accordance with applicable regulations and corporate governance rules. Through specialized division of labor, these committees assist the board in reviewing and overseeing specific issues. Each committee reports regularly to the board on its operations and resolutions within its area of responsibility, serving as an important reference for board decision-making and management oversight. The functional committees help the board more effectively track the Company's performance on key issues such as finance, compensation, and risk

management, and strengthen the completeness and transparency of the governance structure. Through institutionalized operations and professional deliberation, Center Laboratories continues to improve the quality of its corporate governance, ensuring that its governance mechanisms support steady operations and the achievement of its sustainability goals.

3.2.1 Audit Committee

Center Laboratories has established an Audit Committee in accordance with applicable regulations to assist the board in fulfilling its oversight function. The Audit Committee is mainly responsible for overseeing the accuracy and completeness of the Company's financial reporting, the effectiveness of its internal control system, and the operation of its regulatory compliance and risk management mechanisms, serving as an important support for board decision-making and oversight. Through institutionalized operations and professional review, the Committee can conduct in-depth discussion of major financial, internal control, and risk issues, and reports its findings and recommendations to the board on a regular basis, strengthening governance transparency and accountability. Through the effective operation of the Audit Committee, Center Laboratories continues to improve the quality of its corporate governance, ensuring that steady operations go hand in hand with shareholder interests and sustainability goals.

Composition and Operations

The Audit Committee is composed entirely of independent directors, with no fewer than three members, at least one of whom has an accounting or financial background, and one of whom is elected Convener by the other members. Committee members serve terms aligned with their director terms, generally three years, and may be re-elected. The Audit Committee meets at least once per quarter and may convene additional meetings as needed to ensure that major matters can be reviewed and overseen in a timely manner. This year, the Committee has held 6 meetings. Its membership is as follows:

Position	Name	Actual Attendance	Proxy Attendance	Required Attendance	Attendance Rate (%)	Notes
Independent Director (Convener)	Ho, Mei-Yueh	6	–	6	100%	

Independent Director	Ho, Shih-Chun	6	–	6	100%	
Independent Director	Kuo, Li-Wei	2	–	2	100%	Newly appointed 2025.06.26

Key Responsibilities and Oversight Matters

The Audit Committee is mainly responsible for overseeing and reviewing the following matters, and submitting the relevant resolutions to the board for discussion and approval:

- Establishing or amending the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- Assessing the effectiveness of the internal control system.
- Establishing or amending procedures for major financial or business matters such as asset acquisition or disposal, derivatives trading, lending of funds, or endorsements/guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
- Matters involving a director's personal interest.
- Material asset or derivatives transactions.
- Material lending of funds, endorsements, or guarantees.
- Offering, issuance, or private placement of equity-type securities.
- Appointment, dismissal, or compensation of the attesting CPA.
- Appointment or dismissal of the head of finance, accounting, or internal audit.
- The annual financial report signed by the Chairperson, the general manager, and the head of accounting, and the second-quarter financial report requiring CPA audit and attestation.
- Other material matters specified by the Company or the competent authority.

Decision-Making and Oversight Mechanism

Resolutions of the Audit Committee generally require the consent of a majority of all members and are submitted to the board for resolution. In exercising its authority, the Committee may require relevant department managers, internal auditors, CPAs, legal counsel, or other personnel to attend meetings and

provide necessary information, to ensure that its deliberations are based on sufficient information and professional judgment, though such attendees must leave the room during discussion and voting.

Conflict of Interest Avoidance and Fulfillment of Duties

Audit Committee members who have a personal interest in a matter under discussion must explain the material details of that interest; if the matter could harm the Company's interests, the member may not participate in discussion or voting, must recuse themselves accordingly, and may not act as proxy for another independent director's vote. If an independent director's spouse or a relative within the second degree has an interest in a matter under discussion, this is treated as the independent director's own conflict of interest. All members exercise their oversight duties faithfully with the due care of a good administrator and are accountable to the board, submitting proposals to the board for resolution. Through institutionalized operations and professional division of labor, Center Laboratories's Audit Committee continues to strengthen the Company's management effectiveness in financial oversight, risk control, and governance transparency, serving as an important pillar for sound board decision-making and the Company's sustainable development.

3.2.2 Remuneration Committee

To establish a sound compensation system for directors and managers and ensure the fairness, reasonableness, and transparency of its compensation policy, Center Laboratories has established a Remuneration Committee in accordance with applicable regulations to assist the board in professionally reviewing and overseeing the compensation policy and system for directors and managers. Centered on supporting the Company's long-term operating goals and sustainable development, the Remuneration Committee operates through institutionalized processes to ensure that the compensation system balances performance orientation, risk control, and stakeholder expectations.

Composition and Operations

The Remuneration Committee has at least three members as required by law, appointed by resolution of the board, a majority of whom must be independent directors, one of whom serves as Convener. Center Laboratories's Remuneration Committee is composed of 3 independent directors, whose professional qualifications and independence all comply with Articles 5 and 6 of the Regulations Governing the Exercise of Powers by Remuneration Committees.

Committee members serve terms aligned with the board's term and may continue to serve upon expiry of their term; if the number of members falls short for any reason, a replacement will be appointed within the required period in accordance with the law. The Remuneration Committee meets at least twice a

year and may convene ad hoc meetings as needed. Meetings may be held in person or by video conference to ensure members can fully participate in deliberation and discussion. This year, the Committee has held 3 meetings. Its membership is as follows:

Position	Name	Actual Attendance	Proxy Attendance	Required Attendance	Attendance Rate (%)	Notes
Independent Director (Convener)	Ho, Mei-Yueh	3	–	3	100%	
Independent Director	Ho, Shih-Chun	3	–	3	100%	
Member	Yen, Kuo-Lung	3	–	3	100%	Appointed 2024.08.13 ; resigned 2025.06.26
Independent Director	Kuo, Li-Wei	–	–	–	–	Newly appointed 2025.06.26

Key Responsibilities and Review Matters

The Remuneration Committee faithfully exercises the following powers with the due care of a good administrator, and submits its review results and recommendations to the board for resolution:

- Regularly reviewing these regulations and proposing amendments.
- Establishing and regularly reviewing the annual and long-term performance goals and the compensation policy, system, standards, and structure for the Company's directors and managers.
- Regularly assessing the achievement of performance goals by the Company's directors and managers, and determining the content and amount of their individual compensation.
-

Principles Governing Compensation Review

In exercising its authority, the Remuneration Committee follows these principles:

- Ensuring the Company's compensation arrangements comply with applicable regulations and are sufficient to attract outstanding talent.
- Performance evaluation and compensation for directors and managers should reference standard industry levels, and should take into account the time

invested, responsibilities held, achievement of individual goals, performance in other roles, compensation levels the Company has recently paid for equivalent positions, and the Company's achievement of short- and long-term business goals and financial condition, so as to reasonably link individual performance to the Company's operating performance and future risk.

- Compensation should not incentivize directors or managers to take actions that exceed the Company's risk appetite.
- The proportion of short-term performance bonuses paid to directors and senior managers, and the timing of a portion of variable compensation, should be determined based on industry characteristics and the nature of the Company's business.
- Committee members may not participate in discussion or voting on their own compensation.

Conflict of Interest Avoidance and Fairness of Decision-Making

When the Remuneration Committee discusses a matter involving a member's own compensation, this must be disclosed at that meeting; if the matter could harm the Company's interests, the member concerned may not participate in discussion or voting, must recuse themselves accordingly, and may not act as proxy for another Remuneration Committee member's vote.

Decision-Making Procedures and Information Disclosure

The Remuneration Committee's function is to evaluate the Company's compensation policy and system for directors and managers from a professional and objective standpoint, and to submit recommendations to the board as a reference for its decision-making. Committee resolutions require the consent of a majority of all members. If, upon inquiry by the chair, no member raises an objection, the matter is deemed approved, with the same effect as a formal vote. Through the institutionalized operation of the Remuneration Committee, Center Laboratories continues to strengthen the quality of its compensation governance, ensuring that the compensation system is effectively linked to operating performance, risk control, and sustainability goals, serving as an important foundation for supporting the Company's steady growth and long-term value creation.

Compensation Policy for Senior Managers and Directors

To ensure the fairness, reasonableness, and transparency of the compensation system for directors and senior managers, and to link the compensation structure to the Company's operating performance, long-term strategy, and risk-taking, Center Laboratories has established a comprehensive compensation policy in accordance with its Articles of Incorporation and applicable regulations, which is professionally reviewed by the Remuneration Committee and submitted to the board for resolution.

✧ Director Compensation Policy

Under the Company's Articles of Incorporation, if the Company records a profit for the year, director compensation may not exceed 2% of that year's profit. All directors attending board meetings, and independent directors attending functional committee meetings, may receive the relevant transportation allowance as provided by regulation. Starting from the ninth term of directors, independent directors receive a fixed monthly stipend in addition to participating in the annual distribution of director compensation. The Company follows its Board Performance Evaluation Guidelines(covering five dimensions: participation in company operations, improving board decision quality, board composition and structure, director selection and continuing education, and internal control), and takes into account the results of the annual director self-assessment(covering six dimensions: understanding of company goals and mission, awareness of director duties, participation in company operations, internal relationship management and communication, professional development and continuing education, and internal control). It also comprehensively considers standard industry levels, the Company's operating condition and risk control, the responsibilities and risks undertaken, and the individual's contribution. The Remuneration Committee then reviews the reasonableness of director performance evaluations and compensation, linking a fair and reasonable assessment of performance and risk to compensation, before submitting the matter to the board for discussion and resolution, and reporting to the shareholders' meeting.

✧ Senior Manager Compensation Policy

The compensation structure for the Company's senior managers (including the General Manager and the Chief Investment Officer / Chief Operating Officer) mainly consists of fixed salary, performance bonus, and employee profit sharing. Employee profit sharing is allocated at a rate of 0.1% to 10% of the Company's profit as provided by the Articles of Incorporation, and is distributed based on individual performance. The General Manager's performance bonus is determined under the General Manager Bonus Guidelines, with evaluation items including revenue achievement, CNS revenue achievement, achievement of annual strategic goals (KPIs), and incentive bonuses for exceeding operating profit targets; the Chief Investment Officer / Chief Operating Officer is paid based on the results of the Performance Development Plan (PDP/OKR) and Performance Bonus Evaluation Guidelines, with evaluation items covering financial and investment performance, post-investment management and value enhancement, organizational development and team building, and achievement of strategic execution indicators. Compensation for senior managers is determined by the Remuneration Committee, which comprehensively considers standard industry compensation levels, the Company's operating condition, risk control, and the individual's operating responsibilities, contribution, and performance, before reviewing its reasonableness and submitting it to the board for discussion and resolution. In addition, through the

review mechanisms of the Remuneration Committee and the board, the Company ensures that its senior manager compensation policy and system are reasonable and subject to oversight, and continues to refine its corporate governance to strengthen the soundness of its compensation system and build stakeholder trust.

✧ **Linking Compensation to Sustainable Operations**

Center Laboratories views the compensation system as a vital tool for driving the company's long-term development and sustainable operations. We regularly review our compensation policy based on actual business performance and relevant laws and regulations. When formulating various compensation and business decisions, the company carefully evaluates financial performance, operational risks, and long-term development goals. This ensures that compensation incentives do not encourage management to engage in behaviors that exceed the company's risk appetite, thereby balancing performance incentives, risk management, and the company's sustainable value.

3.3 Regulatory Compliance and Integrity Management

2025 Material Topic: Integrity Management and Regulatory Compliance	
Significance to the Company	By establishing sound compliance and anti-corruption mechanisms, the Company can reduce the risk of violations, fraud, and conflicts of interest, avoiding fines, litigation, or operational restrictions. It also helps safeguard brand reputation and stakeholder trust, strengthen internal controls and decision-making quality, and support the Company's long-term competitiveness and operational resilience.
Policy Commitments	1. Comply with applicable laws and regulatory requirements, and operate in full compliance. 2. Promote integrity management and anti-corruption principles; prohibit improper benefits and improper transactions. 3. Establish fair and transparent business dealings and procurement processes to eliminate conflicts of interest. 4. Protect whistleblower rights and uphold the principles of confidentiality and non-retaliation.
Management Approach	1. Establish and regularly review and take inventory of integrity policies, codes of conduct, and related procedures (covering corporate governance, labor, personal data, fair trade, etc.).

2025 Material Topic: Integrity Management and Regulatory Compliance	
	2. Review process for major transactions and related-party transactions, and a conflict-of-interest recusal mechanism. 3. Regular integrity and regulatory compliance training for new and existing employees. 4. Whistleblower and grievance channels, with investigation, handling, and case-closure tracking.
Resources Committed	1. Dedicated personnel and cross-departmental collaboration (legal / compliance / audit / HR / procurement / information security, etc.). 2. Training resources, including courses, internal and external training, and promotional materials. 3. Resources for investigating and handling whistleblower cases, with outside legal or professional advisory support where needed. 4. Support from document management, access control, and record-keeping systems and procedures.
Short-Term Goals	1. Complete the annual review and any necessary amendments to the integrity and compliance system. 2. Strengthen integrity and compliance training for all staff, achieving a 100% completion rate for new hires. 3. Strengthen the related-party transaction and conflict-of-interest disclosure mechanism. 4. Establish or optimize the SOP for handling whistleblower cases to improve the case-closure rate.
Medium- to Long-Term Goals	1. Establish a compliance risk map for high-risk areas (procurement, sales, personal data, labor, etc.) and conduct regular audits.
This Year's Performance	1. Completed / integrity and regulatory compliance training, with a total of62participants. 2. Completed a regulatory inventory and internal control review, and completed / revised or added 7 documents.
Responsible Department	Corporate Governance / Legal Department

3.3.1 Regulatory Compliance

Center Laboratories treats integrity management and regulatory compliance as important cornerstones of its corporate governance and sustainable operations, embedding a culture of compliance into its day-to-day operations and decision-making. The Company believes that only by complying with applicable laws and maintaining a high standard of integrity can it ensure steady operations, reduce governance risk, and protect the long-term interests of shareholders and other stakeholders. Under its governance structure, Center Laboratories's Corporate Governance Officer helps the board and management

stay abreast of regulatory developments closely related to the Company's operations, regularly tracking amendments to listed company regulations, the Securities and Exchange Act, the Company Act, and biotech/pharmaceutical industry rules, and providing timely assessments and recommendations on regulatory changes that could significantly affect the Company's operations, finances, or reputation, ensuring the Company's decisions comply with the latest regulatory requirements.

To implement and oversee regulatory compliance, Center Laboratories uses its internal audit mechanism to review the compliance of its operating activities on a regular or ad hoc basis, covering financial operations, internal controls, information disclosure processes, and other management systems. Audit results serve as a basis for internal improvement and are also reported regularly to the board and the Audit Committee, strengthening governance oversight and continually improving management quality.

On integrity management, Center Laboratories has established and implemented a number of internal rules, including the Code of Integrity and Ethics, the Guidelines for Integrity Operations and Conduct, and the Procedures for Handling Material Inside Information, which clearly set out the standards of conduct that directors, managers, and all employees must follow in performing their duties. These rules require that when a member is involved in a duty-related decision, they must proactively disclose and recuse themselves from any potential conflict of interest, and strictly prohibit using one's position to accept improper benefits or engage in any conduct that violates the principle of integrity. Center Laboratories also places great importance on preventing insider trading and maintaining information transparency, explicitly prohibiting the trading of securities based on material non-public information and the disclosure of such information to unrelated parties. The Company strengthens compliance around the control and timing of disclosure of material information through internal communication, system design, and management processes, to protect market order and investor rights. In 2025, Center Laboratories had no major violations resulting in fines or sanctions from the competent authority for breaches of environmental, social, or economic regulations.

Definition of a Major Violation

For purposes of this Report, a "major violation" refers to a case in which the Company, due to a breach of environmental, social, or economic regulations, is fined, sanctioned, or ordered by the competent authority, and which meets any of the following conditions:

1. Involves a significant monetary fine or requires a significant provision / loss;
2. Causes a material impact such as business interruption, suspension of operations, or product recall / withdrawal;
3. Triggers major litigation or administrative remedy proceedings, or has a significant adverse impact on the Company's finances or reputation;

4. Involves a finding of a major deficiency by the competent authority, restrictive measures, or a major event requiring public disclosure.

3.3.2 Integrity Management

Center Laboratories regards integrity management as a core value of its corporate governance and sustainable development, and takes an attitude of honesty, transparency, and responsibility as the guiding principle for all of its operating activities and decisions. The Company has established the Code of Integrity and Ethics, the Guidelines for Integrity Operations and Conduct, and the Code of Ethical Conduct, which clearly set out the standards of conduct that directors, managers, and all employees must follow in performing their duties, covering conflict-of-interest management, prevention of improper benefits, information use, and fair trading, and which are publicly disclosed on the Company's website for stakeholders' reference. The board and senior management lead by example, upholding integrity and responsibility in major business decisions and transactions, and use institutionalized management mechanisms to ensure integrity requirements are effectively implemented at every level of the organization. The Company also regularly reviews the appropriateness of its integrity-related systems and continues to strengthen its culture of integrity as an important foundation supporting the Company's long-term, steady operations.

Anti-Corruption Management

Center Laboratories strictly prohibits any form of corruption, fraud, improper benefit transfer, or conduct that violates the principle of integrity, and has incorporated anti-corruption requirements into its internal control system and management processes. The Operations Management Department is responsible for advancing integrity and anti-corruption policy, and, based on the nature of operating risk combined with the results of its annual risk assessment, identifies processes and activities that may carry corruption risk, including financial operations, procurement and transaction dealings, investment decisions, and contract management. The Internal Audit unit reviews the compliance of related processes on a regular or ad hoc basis under its annual audit plan and reports its findings to the board and the Audit Committee, strengthening oversight and ensuring management measures are effectively implemented. Where needed, the Company also adjusts its management systems on a rolling basis based on audit recommendations, to reduce potential risk and improve overall governance quality. In 2025, Center Laboratories had no major violations related to corruption or dishonesty, and was not fined or sanctioned by the competent authority for any such matter.

Center Laboratories has established a comprehensive integrity management and anti-corruption system, and has incorporated the relevant requirements

into its corporate governance structure and internal control system. The Company has adopted the Code of Integrity and Ethics, the Guidelines for Integrity Operations and Conduct, and the Code of Ethical Conduct, which clearly require directors, managers, and employees to follow the principle of integrity in all operating activities, and strictly prohibit any form of corruption, improper benefit transfer, or illegal conduct. On risk management, Center Laboratories includes financial operations, procurement and transaction processes, investment decisions, contract management, and dealings with external partners within the scope of its anti-corruption and integrity risk assessment, with the Internal Audit unit conducting reviews and follow-up tracking under its annual audit plan. Audit results are reported regularly to the board and the Audit Committee, serving as an important basis for continually refining management mechanisms and internal controls. In addition, Center Laboratories strengthens employee awareness of its integrity policy, anti-corruption requirements, and the legal responsibilities of violations through internal communication and management processes, ensuring integrity and compliance requirements are genuinely implemented in day-to-day operations.

Significant Corruption Risks	1. Bribery and acceptance of bribes 2. Illegal political contributions 3. Inappropriate charitable donations or sponsorships 4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits 5. Infringement of trade secrets, trademarks, patents, copyrights, or other intellectual property rights 6. Engaging in unfair competitive practices 7. Direct or indirect harm to the rights, health, or safety of consumers or other stakeholders during the R&D, procurement, manufacturing, provision, or sale of products and services
Operational Sites Assessed for Corruption Risk	3(Taipei Headquarters, Hsinchu Shijian Factory, Warehouse Center)
Proportion of Operational Sites Assessed for Corruption Risk	100%

Confirmed Corruption Incidents and Actions Taken	Total Incidents This Year	Description
Total number and nature of confirmed corruption incidents	0	艾
Total number of employees terminated or disciplined due to corruption incidents	0	艾
Total number of contracts terminated or not renewed with business partners due to corruption violations	0	艾
Public legal cases and outcomes involving corruption by the Company or its employees	0	艾

Prevention of Insider Trading

To protect market order and investor rights, Center Laboratories has adopted the Procedures for Handling Material Inside Information and related management rules, which clearly define the criteria for identifying material information, disclosure procedures, and information control methods, and prohibit directors, managers, and related personnel from trading securities or disclosing information to others while in possession of material non-public information. The Company ensures that disclosure of material information is timely, accurate, and consistent through system design, internal communication, and management processes. The Internal Audit unit also regularly reviews the implementation of information disclosure and control procedures to ensure the relevant internal controls remain effective, reducing the risk of insider trading and protecting the Company's reputation and market trust.

Integrity Management Promotion and Oversight Mechanism

Center Laboratories's Operations Management Department coordinates the promotion of integrity management and regulatory compliance, and reports on policy implementation and management outcomes to the board on an irregular basis. The board, through the Audit Committee and internal audit mechanism, oversees the Company's integrity management, anti-corruption, and insider-trading prevention systems, ensuring the relevant policies are effectively implemented. The Company also treats integrity and compliance requirements as part of its governance responsibility, serving as an important pillar for strengthening sustainable governance and risk control.

Disclosure of Violation Cases and Amounts

Center Laboratories continues to strengthen its regulatory compliance and integrity governance, reducing the risk of violations and improper conduct through internal control, audit mechanisms, and management oversight. In 2025, during a period when the Company was repurchasing treasury shares, the officer in charge inadvertently placed a repurchase order before the start of regular trading hours, resulting in a regulatory violation for which the Company was fined by the competent authority. The Company has adopted the following improvement and preventive measures to avoid a recurrence:

1.Strengthening its internal rules to explicitly require that repurchase orders be placed only during regular trading hours on the centralized market.

2.Enhancing regulatory training for the officers responsible for such transactions.

3.Establishing a review mechanism requiring unit supervisor approval before any treasury share order is placed.

The Company will continue to monitor potential compliance risks and, in future reporting periods, disclose relevant incidents and their financial impact as appropriate, to ensure transparency and meet the expectations of investors and other stakeholders.

Supply Chain Partner Integrity

Center Laboratories recognizes that the supply chain is more than an extension of procurement and delivery — it is a key part of how the Company implements integrity management, risk control, and sustainability responsibility. Given the pharmaceutical industry's high demands for quality, regulatory compliance, and supply stability, Center Laboratories uses "transparency, compliance, and mutual trust" as the core principles of its supplier partnerships, incorporating integrity and sustainability requirements into its supplier management mechanism, with the aim of building a resilient, trustworthy value-chain ecosystem together with its supply partners. The Company's suppliers fall mainly into two categories: raw material suppliers and logistics suppliers. Raw material suppliers directly affect product quality and process stability, while logistics suppliers are related to transport and delivery safety, cold chain (where applicable), and regulatory compliance during delivery. To systematically identify potential supply chain risks and strengthen integrity governance, Center Laboratories conducted a questionnaire survey during the reporting period to assess suppliers on sustainability and integrity, covering a total of 20

raw material suppliers and 3 logistics suppliers, to improve the transparency and continual improvement of overall supply chain management. The supplier questionnaire assessment covers six major themes, serving as an important basis for identifying risk, communicating expectations, and driving improvement:

- ✓ Supplier labor and human rights: reviewing whether legal employment is upheld, child labor and forced labor are prohibited, discrimination is avoided, and freedom of association and grievance channels are protected, among other basic human rights requirements.
- ✓ Health and safety: assessing occupational health and safety management, operational risk control, incident reporting and improvement mechanisms, and required training and protective measures.
- ✓ Environmental protection assessment: understanding the supplier's compliance with environmental regulations, pollution prevention, waste management, resource efficiency, and reduction measures.
- ✓ Code of ethics: confirming whether the supplier has integrity management systems and codes of conduct covering anti-corruption, anti-bribery, conflict-of-interest management, information confidentiality, and fair trading.
- ✓ Management systems and other: a comprehensive review of the maturity of management systems, internal audit or self-inspection mechanisms, continual improvement processes, and operational risk management.
- ✓ Product responsibility impact assessment: assessing the potential impact on product responsibility from raw material quality consistency, traceability, change management, regulatory compliance, and product integrity and safety during transport.

Through this institutionalized assessment, Center Laboratories gains a more complete picture of suppliers' maturity and risk profile in integrity management and sustainability, serving as an important basis for subsequent supplier tiering, improvement support, and deepened cooperation. Going forward, the Company will continue to refine its supplier assessment tools and tracking mechanisms, strengthen communication and capacity-building with supply partners, and promote joint improvement in compliance, quality, environmental, and social responsibility across the supply chain, ensuring that Center Laboratories's products and services are delivered in a responsible and sustainable manner.

The supplier sustainability and integrity questionnaire comprises 47 questions in total across the assessment themes, systematically reviewing suppliers' management systems and implementation in each area. The question breakdown is as follows: 13 questions on supplier labor and human rights, 7 on health and safety, 11 on environmental protection assessment, 6 on code of ethics, 5 on management systems and other, and 5 on product responsibility impact assessment. This question structure allows the Company to establish a consistent assessment baseline spanning human rights protection, occupational

health and safety, environmental management, integrity standards, management mechanisms, and product responsibility, serving as a basis for subsequent risk identification, tiered management, and improvement communication.

The following are the issues of greatest concern and improvement priority among raw material suppliers, based on the questionnaire results:

Theme	Question	Average Score
Supplier Labor and Human Rights	Has the company had any "labor practice" grievance or protest cases during the reporting period?	2.10
	Has the company incorporated human rights clauses into procurement or investment contracts during the reporting period?	2.85
	Has the company restricted employees' freedom of association or collective bargaining during the reporting period?	1.80
	The company did not employ or use child labor during the reporting period.	1.90
	The company had no incidents of forced or compulsory labor during the reporting period (e.g., withholding identity documents, requiring mandatory deposits, threatening dismissal to force involuntary overtime, etc.).	1.90
Health and Safety	Do personnel operating hazardous machinery, heavy equipment, or electrical work hold valid operating qualification certificates?	2.15
Environmental Protection Assessment	Did the company's main products or services use recycled raw materials during the reporting period (e.g., cullet, scrap iron, waste paper, waste tires, recycled paper)?	2.90
	Did the company calculate its greenhouse gas emissions during the reporting period?	3.00
	Did the company's products or services receive an environmental award or related certification during the reporting period (e.g., carbon footprint, water footprint, energy label, green building materials, energy-saving award, etc.)?	2.35
	Did the company recover sold products and packaging materials during the reporting period (e.g., packaging recovery such as empty bottles or cartons, or product recovery such as batteries or consumer electronics like phones or computers)?	2.35
	Does the company provide environmental protection training to employees?	3.40
Code of Ethics	The company had no corruption incidents during the reporting period.	4.20
	The company was not involved in any legal proceedings related to anti-competitive, antitrust, or monopolistic behavior during the reporting period.	4.15
	The company had no incidents of being fined for violating social regulations during the reporting period.	4.15

	The company had no "intellectual property" grievance or protest cases during the reporting period.	4.10
Management Systems and Other	Does the company consider support for disadvantaged groups, female leadership, or LGBT inclusion as a factor in procurement decisions?	3.20
	Has the company signed or advocated for related international ESG initiative standards?	2.50
Product Responsibility Impact Assessment	Did the company assess the health and safety of the products (or services) it supplied to Center Laboratories during the reporting period?	3.90

The following are the issues of greatest concern and improvement priority among logistics suppliers, based on the questionnaire results:

Theme	Question	Average Score
Supplier Labor and Human Rights	Has the company incorporated human rights clauses into procurement or investment contracts during the reporting period?	2.33
	The company had no discrimination or sexual harassment incidents during the reporting period.	1.00
	The company had no incidents involving infringement of indigenous rights during the reporting period.	2.33
	The company had no "human rights" grievance or protest cases during the reporting period.	1.00
Health and Safety	Does the company have management regulations governing occupational health and safety?	4.00
	Is occupational health and safety management genuinely implemented?	4.00
	Does the company provide sound occupational health and safety training and management regulations?	4.00
	Do personnel operating hazardous machinery, heavy equipment, or electrical work hold valid operating qualification certificates?	3.00
	Does the company have emergency response plans in place, providing employees with clear instructions for related procedures (including emergency reporting, employee notification and evacuation, drills, fire detection and suppression equipment, escape equipment, and recovery plans)?	4.00
Environmental Protection Assessment	Does the company have concrete water-saving measures (e.g., water recycling and reuse, replacement of water-saving equipment, water-saving awareness campaigns)?	2.67
	Did the company calculate its greenhouse gas emissions during the reporting period?	2.33

	Did the company's products or services receive an environmental award or related certification during the reporting period (e.g., carbon footprint, water footprint, energy label, green building materials, energy-saving award, etc.)?	2.33
	The company had no record of being fined for violating environmental regulations during the reporting period (e.g., major leaks, exhaust emissions, wastewater discharge, waste, raw material use, energy, biodiversity).	1.00
	The company had no "environmental impact" grievance or protest cases during the reporting period.	1.00
	Does the company provide environmental protection training to employees?	2.67
Code of Ethics	The company had no corruption incidents during the reporting period.	2.33
	The company was not involved in any legal proceedings related to anti-competitive, antitrust, or monopolistic behavior during the reporting period.	2.33
	The company had no incidents of being fined for violating social regulations during the reporting period.	2.33
	The company had no "intellectual property" grievance or protest cases during the reporting period.	2.33
Management Systems and Other	Does the company consider support for disadvantaged groups, female leadership, or LGBT inclusion as a factor in procurement decisions?	3.67
	Does the company pay attention to biodiversity issues and related initiatives?	3.67
	Has the company signed or advocated for related international ESG initiative standards?	3.33
Product Responsibility Impact Assessment	The company had no incidents of product (or service) information or labeling violations during the reporting period.	2.33
	The company had no incidents of being fined for product (or service) legal violations during the reporting period.	2.33
	The company's products (or services) had no incidents of violating marketing and promotion regulations (including advertising, promotion, sponsorship) during the reporting period.	2.33
	The company had no products (or services) banned from sale or legally recalled during the reporting period.	2.33

3.3.3 Integrity Management Training

So that its integrity philosophy is not limited to written policy but is genuinely reflected in daily decisions and operations, Center Laboratories continued to advance integrity-related training and communication in 2025, incorporating anti-corruption policy, conflict-of-interest management, insider-trading prevention, and regulatory compliance into its key internal awareness and training content. The Company deepens its integrity values through in-person courses, online learning resources, case studies, and management-led communication, gradually making integrity a core part of its organizational culture and operations management. Center Laboratories designs tiered communication and training content by role and responsibility, covering directors and senior managers, all employees, new hires, and external partners.

By clearly explaining the Company's integrity policy, prohibited conduct, fraud-prevention procedures, and whistleblower channels, Center Laboratories ensures that relevant personnel follow its integrity principles and standards of conduct in the performance of their duties and business dealings. Through institutionalized, ongoing training, Center Laboratories strengthens employees' ability to recognize potential corruption and improper conduct risks, raising the organization's overall sensitivity to regulatory compliance, business ethics, and internal control, thereby reducing the likelihood of fraud or violations. The Company also regularly reviews its training content and updates materials on a rolling basis in line with regulatory amendments and industry trends, ensuring its integrity governance mechanism keeps pace with the times.

Integrity Management Training and Communication Outcomes		
Category	Communication / Training Method	2025Results
Directors and Senior Managers	Anti-corruption and integrity management training	24 cumulative training hours
Directors	Signed the "Statement of Integrity" and "Anti-Corruption Policy Commitment"	9 signatories
All Employees	Annual integrity training and insider-trading prevention course	62 employees trained in total
New Hires	Signed the "Employee Confidentiality Agreement" and" Service Commitment"	61 signatories
All Employees	Policy announcements and whistleblower channel promotion	1 announcement issued during the year

3.3.4 Fraud Prevention and Communication Channels

Center Laboratories is committed to building a transparent, accountable, and traceable governance environment, and regards the prevention of fraud, improper conduct, and integrity risk as an important foundation of its sustainable operations and sound governance. To protect the rights of the Company, employees, business partners, and other stakeholders, Center Laboratories has established a comprehensive whistleblower and fraud-prevention system, providing clear, trustworthy, and protected grievance and reporting channels so that anyone can report suspected dishonest, illegal, or fraudulent conduct without fear of retaliation. This system covers dishonest conduct, regulatory violations, conflicts of interest, acceptance of improper benefits, suspected fraud, and other improper conduct observed by employees or partners in the course of business. Through clear case-acceptance procedures, investigation processes, improvement mechanisms, and whistleblower protection measures, Center Laboratories can promptly identify and properly handle potential risks, reducing the impact on the Company's operations and reputation.

Contractual Fraud-Prevention and Integrity Clauses

To reduce external fraud risk and ensure a foundation of integrity in its supply chain and partnerships, Center Laboratories assesses the integrity record of suppliers, agents, and other partners before establishing a business relationship, and incorporates integrity and fraud-prevention clauses into the relevant contracts, including but not limited to:

1. If either party becomes aware that its personnel are involved in commissions, kickbacks, or other improper benefits, it must promptly disclose this to the other party and cooperate with any investigation.
2. If a partner is involved in dishonest or illegal conduct, Center Laboratories may terminate the partnership under the contract to protect the Company's interests.
3. The contract clearly specifies payment methods and fund-flow requirements that comply with tax and legal regulations, to prevent improper fund flows or fraud.

Through these mechanisms, Center Laboratories ensures that partners follow basic integrity principles in business dealings and jointly upholds proper business ethics.

Whistleblower and Grievance Channels

So that stakeholders can raise concerns in a safe, pressure-free environment, Center Laboratories has established diverse and accessible whistleblower and grievance channels, including:

- (1) Reporting methods: "in-person reporting", "telephone reporting", "written reporting" or "E-mail reporting."
- (2) Whistleblower hotline: (02) 2655-8680 ext. 301 or 501
- (3) Whistleblower email:catherine@centerlab.com.tw or yvonne@centerlab.com.tw.

Whistleblower Case Handling Process

All whistleblower cases are handled under an established procedure to ensure fairness, transparency, and traceability of the investigation. The main process is as follows:

(1)Anonymous reports: an anonymous whistleblower must provide specific evidence sufficient to establish that illegal or improper conduct exists; otherwise the report will not be accepted. However, if the content reported is sufficiently serious to warrant investigation, it may still be accepted.

(2)Named reports: the whistleblower must provide at least the following information:

A. The whistleblower's name, ID number, address, phone number, and email address.

B. The name of the accused, or other information sufficient to identify them.

C. Specific evidence to support the investigation.

(3)Upon receiving a whistleblower report, the accepting unit shall attach the supporting evidence and other materials, and refer the case to the appropriate level for handling. A special investigation team may be formed where necessary, whose members must have no conflict of interest in the case and must be independent.

Subject of the Report	Level of Handling
Chairperson, Directors, General Manager	Audit Committee
Managers and above	General Manager
Other Employees	Department Head

(4) To protect the rights of the accused and prevent retaliatory reporting out of personal grudge, the Company shall give the accused an opportunity to respond, and shall carefully examine any testimony or evidence they provide.

(5) If, upon investigation, the accused is confirmed to have violated applicable regulations or the Company's integrity policy and rules, the Company shall immediately require the accused to cease the conduct in question and take disciplinary action under Company rules and applicable law. Where necessary, the Company shall report the matter to the competent authority or refer it to judicial authorities for investigation, or seek damages through legal proceedings, to protect the Company's reputation and rights.

(6)The acceptance, investigation, and outcome of each whistleblower case shall be documented in writing, kept by a designated custodian, and retained as confidential material for five years; such records may be kept electronically, with access appropriately restricted. Before the retention period expires, if litigation related to the reported matter arises, the relevant records shall continue to be retained until the litigation concludes.

(7)If, upon investigation, a report is confirmed to be true, the relevant unit shall review whether its internal controls and operating procedures need to be revised, and propose improvement measures to prevent a recurrence of the same matter.

(8)If a whistleblower matter is significant or otherwise warrants it, the matter, how it was handled, and follow-up improvement measures shall be reported to the board.

Whistleblower Protection Mechanism

To reduce reluctance to report and encourage honest reporting, Center Laboratories has established a comprehensive whistleblower protection mechanism, including:

(1) The Company handles whistleblower cases confidentially, verifying them through an independent channel and fully protecting the whistleblower. Personnel handling a whistleblower case must sign a confidentiality undertaking to keep the whistleblower's identity and the content of the report confidential.
(2) The Company commits to protecting whistleblowers from improper treatment as a result of reporting.
(3) If a report is confirmed to be true and benefits the Company or helps eliminate malpractice, or provides significant leads or evidence for a major case, a designated person shall report this to the Chairperson, who shall grant the whistleblower an appropriate reward. However, if a case is confirmed upon investigation, to involve an internal whistleblower deliberately fabricating false claims or maliciously making false accusations, they will be disciplined under Company rules, with dismissal for serious cases.

3.3.5 Anti-Competitive Behavior

Center Laboratories values fair competition and sound market order, treating compliance with competition law as an important part of its corporate governance and sustainable operations. In the course of its operations, the Company strictly complies with the Fair Trade Act and related anti-competition, antitrust, and anti-monopoly regulations, avoiding any conduct that could impede market fairness or harm the rights of stakeholders.

To prevent anti-competitive risk, Center Laboratories has incorporated competition law compliance requirements into its internal control and regulatory compliance mechanisms, requiring, through internal rules and management processes, that directors, managers, and relevant employees adhere to lawful competition principles in business dealings, pricing strategy, sales conduct, market cooperation, and interactions with peers, and not engage in collusion, abuse of market position, or other conduct that violates fair trade regulations. The Company also raises relevant personnel's awareness of competition law and violation risk through internal communication and management procedures, to reduce potential legal and reputational risk.

On oversight and review, Center Laboratories continues to monitor whether its operating activities involve anti-competitive or improper market conduct through its compliance management and internal audit mechanisms, conducting review and improvement where necessary. If any conduct potentially in violation of competition regulations is identified, an internal investigation and corrective action will be initiated promptly to ensure operating conduct complies with legal requirements. In 2025, Center Laboratories had no major legal action, fine, or settlement involving anti-competitive, antitrust, or monopolistic behavior. Going forward, Center Laboratories will continue to refine its competition law compliance measures, ensuring the Company develops steadily on a foundation of fair competition while protecting market order and long-term corporate value.

3.4 Financial Position

2025 Material Topic: Operations and Financial Position	
Significance to the Company	Against a backdrop of highly uncertain global economic conditions and ongoing industry restructuring, steady operating performance and a sound financial structure are key foundations for maintaining long-term competitiveness and advancing sustainable development. Center Laboratories upholds a prudent and pragmatic operating philosophy, continually strengthening the fundamentals of its core business and improving its overall operational resilience and value-creation capability through strategic investment and resource integration. While

2025 Material Topic: Operations and Financial Position	
	balancing risk control with growth opportunities, the Company steadily advances its operational footprint, laying a solid foundation for the Group's long-term development and sustainable operations.
Policy Commitments	1. A guardian of children's and seniors' health. 2. Specializing in the integration of the oral liquid value chain, maintaining its position as Taiwan's largest oral liquid pharmaceutical manufacturer. 3. Committed to a comprehensive pediatric and CNS product portfolio, brand building, disease awareness, and product licensing, aiming to be the most trusted pharmaceutical brand in the pediatric and senior health fields.
Management Approach	1. Monthly operations meeting: each department head reports on the previous month's operating performance and budget achievement. 2. Quarterly board meetings: senior management reports on the Company's operations to the board, enabling two-way communication. 3. Transparent financial disclosure: monthly revenue is published on the Market Observation Post System, and quarterly financial reports are disclosed on the Company website.
Resources Committed	1. Building a distinctive marketing model for medical centers. 2. Advancing employee welfare policies. 3. Promoting safe use of oral liquid medications.
Short-Term Goals	1. Ensure the completeness of the product portfolio and continue implementing product lifecycle management. 2. Optimize plant layout and workflow, and improve the manufacturing, quality management, and warehousing/distribution systems to raise overall productivity. 3. Strengthen the completeness and competitiveness of the pediatric and CNS product portfolio. 4. Advance brand building to strengthen partnerships with pediatric and CNS originator companies and improve market image.
Medium- to Long-Term Goals	1. Leverage the CNS brand advantage to expand into other long-term care and age-related disease areas. 2. Further strengthen brand positioning and market trust through the promotion and advocacy of medication safety for children and seniors.
This Year's Performance	Center Laboratories's consolidated net operating revenue for 2025 was NT$1,516,190 thousand, a decrease of NT$101,679 thousand, or 6.3%, from NT$1,617,869 thousand in 2024. Center Laboratories's standalone pharmaceutical business net operating revenue was

2025 Material Topic: Operations and Financial Position	
	NT$941,103 thousand, a decrease of NT$30,607 thousand, or 3.2%, from NT$971,710 thousand in 2024.
Responsible Department	Company-wide

3.4.1 Operating Performance

In 2025, the global economy remained in an adjustment phase, with geopolitical risk, shifting international capital flows, supply chain restructuring, and a tightening regulatory environment continuing to challenge the biotech and pharmaceutical industry and capital markets. At the same time, rising drug development costs, longer time-to-market, and intensifying competition required companies to strike a balance between steady operations and strategic investment. In response, Center Laboratories's main strategic direction was to deepen its core business, prudently manage its investment portfolio, and strengthen Group synergies, ensuring stable operations while capturing medium- to long-term growth momentum. In its core pharmaceutical business, Center Laboratories continued to focus on the operation and development of oral liquid and central nervous system (CNS) products, stabilizing its existing market base and improving operational efficiency through sales-production coordination, process optimization, and portfolio adjustment. The Company also continued to invest in specialty dosage forms and products addressing clinical needs, strengthening product differentiation and market competitiveness.

On the investment side, Center Laboratories continued to pursue a strategic investment approach, focusing on high-growth-potential areas in biotech and pharma, integrated health, cell therapy, innovative medical devices, and other emerging fields. By deeply engaging in the management, resource integration, and international expansion of its portfolio companies, the Company helps accelerate their value growth and gradually amplifies overall Group synergies. The Company also carefully assesses market risk and capital allocation to ensure its investment portfolio has long-term growth potential and financial stability. In 2025, Center Laboratories's overall operations remained steady, with consolidated revenue of NT$1.516 billion, down 6.3% year over year; operating loss and net income after tax were NT$(361) million and NT$9.322 billion respectively, with earnings per share of NT$12.33. The Company's overall financial structure remained sound, reflecting a stable operating foundation and resilience to external uncertainty. Center Laboratories will continue to focus on steady operations, combining innovative R&D capability with strategic investment to deepen the competitiveness of its core business, while prudently capturing opportunities in emerging industries and markets, gradually improving overall operating efficiency and long-term corporate value, and delivering sustainable returns to shareholders and other stakeholders. Direct Economic Value Generated and Distributed by Center Laboratories

Item / Year	2023	2024	2025
Total Assets	27,002,156	25,537,175	34,628,122
Debt Ratio (Liabilities to Assets)	25.13	29.30	23.51
Equity Ratio	(5.37)	(5.83)	41.86
Direct Economic Value Generated			
Operating Revenue	1,394,008	1,617,869	1,516,190
Economic Value Distributed			
Operating Costs	775,914	868,916	894,932
Employee Wages and Benefits	405,266	429,306	510,383
Payments to Capital Providers	664,329	1,115,420	606,437
Payments to Government	(66,261)	(66,626)	2,245,812
Community Investment	738	2,445	2,330
Economic Value Retained	(385,978)	(731,592)	(2,743,704)

Note1: Employee wages and benefits and community investment are included in operating costs.

Note2: Payments to capital providers is defined as dividends paid to all shareholders plus interest paid to lenders.

Note3: Payments to government is defined as all taxes and fines paid by the organization under international, national, and local standards (taxes may include business tax, income tax, and property tax).

Center Laboratories recognizes that the accessibility and affordability of medicines have a critical impact on public health and social wellbeing, and represent an important responsibility of the biotech and pharmaceutical industry within sustainable development. While maintaining steady operations and R&D investment, the Company continues to monitor the accessibility of its medicines across different markets and populations, and uses product strategy, pricing mechanisms, and institutional cooperation to help improve access to medical resources.

In its operations, Center Laboratories cooperates with government health policy and the National Health Insurance system to provide medicines that meet clinical needs, and carefully evaluates its drug pricing and supply models in accordance with applicable regulations and policy, balancing patient affordability

with the Company's long-term operations. The Company regularly reviews the pricing structure of its overall product portfolio, and analyzes and discloses changes in the weighted-average list price and weighted-average net price of its portfolio compared with the prior reporting period, in order to understand the impact of price adjustments on patient affordability and operating performance, serving as an important reference for internal pricing strategy and resource allocation. In managing price changes, Center Laboratories considers raw material costs, changes in manufacturing and logistics expenses, National Health Insurance policy adjustments, and market structure factors, while also assessing the impact on patient medication affordability and healthcare accessibility when evaluating changes in the weighted-average list and net prices of its portfolio. For price changes that could burden specific populations, the Company will use portfolio adjustment, supply strategy planning, and institutional cooperation with the healthcare system to reduce the actual impact on patients, ensuring price management remains aligned with public health goals.

In addition, Center Laboratories continues to invest in the R&D and manufacturing of oral liquid and central nervous system (CNS) medicines, responding to the needs of specific populations (such as children, seniors, or long-term medication patients) for convenience and safety in medication use. Through dosage form optimization and portfolio adjustment, the Company improves clinical flexibility and treatment adherence, further strengthening the real contribution of its medicines to public health.

SASB Indicator Disclosure

Code	Disclosure Item	Description
HC-BP-240b.2	Percentage change in weighted-average list price and net price of the product portfolio	As product pricing is commercially sensitive information, it is not disclosed at this time, but is tracked internally.
HC-BP-240b.3	Percentage change in list and net price of the product with the largest price increase	As product pricing is commercially sensitive information, it is not disclosed at this time, but is tracked internally.

Government Financial Assistance

In the biotech and pharmaceutical industry, drug pricing policy, government subsidies, and public health insurance reimbursement systems can affect product pricing, revenue structure, and market competitive conditions. Center Laboratories continues to monitor developments in drug price controls, National Health Insurance reimbursement, and industry subsidy policy across jurisdictions, and assesses the potential impact of these systems on the Company's operations and financial performance. In 2025, Center Laboratories received NT$0 in government financial assistance under applicable regulations. Going forward, if the Company applies for and uses such assistance, it will carefully assess the impact on its pricing autonomy, operational flexibility, and long-term strategy, and ensure that government assistance does not result in improper price restrictions or affect fair market competition.

In managing its operations, Center Laboratories reduces its reliance on any single subsidy or reimbursement system through a diversified product portfolio, differentiated market positioning, and cost control mechanisms, while maintaining a sound financial structure and operational flexibility. The Company also regards government subsidies as a supplementary resource supporting R&D and capability building, rather than a primary revenue source, to ensure its overall operating strategy remains stable in the long term. As of 2025, Center Laboratories's product pricing or revenue has not been materially restricted or adversely affected by government subsidies, drug price controls, or public health insurance reimbursement systems. Going forward, the Company will continue to monitor relevant policy changes and adjust its operations and product strategy as appropriate, to reduce potential policy risk and maintain its competitiveness.

3.4.2 Tax Policy

Center Laboratories believes that sound, responsible tax governance is an important foundation for its sustainable operations and corporate governance. The taxes the Company pays are an important source of support for public infrastructure, social welfare, and national development, and represent a concrete expression of its corporate social responsibility. Center Laboratories therefore always handles tax matters in accordance with the law, upholding principles of honesty, transparency, and compliance, and follows the tax laws applicable at each of its operating locations as well as internationally recognized tax governance principles. To ensure sound tax management, Center Laboratories has established a clear tax governance structure under its Corporate Governance Best Practice Principles and existing financial and internal control systems, with the Finance and Accounting Department responsible for day-to-day tax filing, payment, and risk identification, and regular reporting of tax compliance status to management. Material or impactful tax matters are

reported to the board under internal governance procedures, to maintain transparency and oversight of tax decisions. The Company also ensures the accuracy and completeness of its tax information through professional review by external accountants, and continues to maintain a high standard of regulatory compliance.

Center Laboratories is committed to not engaging in any form of aggressive tax avoidance, and does not use improper tax structures, shell companies, or transactions lacking economic substance to avoid tax obligations. All tax arrangements are premised on genuine business purposes and follow the principles of fair and substance-based taxation, ensuring that its tax conduct aligns with the Company's long-term operating strategy and sustainability governance philosophy. The Company maintains a positive, honest relationship with tax authorities, proactively cooperating to clarify and explain matters when questions arise, to ensure the legality and transparency of its tax treatment.

Core Tax Policy Principles

- ✓ Compliance with Regulations and International Standards

  Center Laboratories complies with all applicable tax laws in Taiwan and at each of its operating locations, and references the spirit of the OECD's Base Erosion and Profit Shifting (BEPS) Action Plan, ensuring the fairness and legitimacy of its tax conduct.
- ✓ Strengthening Tax Risk Management

  The Company regularly identifies potential tax risks, including cross-border transactions, transfer pricing, and areas of tax audit focus, and adopts corresponding controls based on the level of risk; where necessary, it engages external professional advisors for guidance to reduce operational and compliance risk.
- ✓ Honest Filing and Accurate Disclosure

  Center Laboratories ensures that all tax filings are based on true and complete financial data, and completes filing, payment, and disclosure on schedule as required, maintaining the transparency and accuracy of its tax information.
- ✓ Prohibition of Improper or Aggressive Tax Avoidance

  The Company does not adopt tax arrangements lacking economic substance, nor does it abuse tax incentives or engage in unreasonable tax planning; all transactions must have a lawful, reasonable purpose consistent with business substance.
- ✓ Tax Governance and Division of Responsibility

  The Finance and Accounting Department is responsible for tax management and execution, working with external accountants or tax advisors as needed;

material tax matters are reviewed by management and reported to the board following established procedures, to ensure transparent governance and clear accountability.

- ✓ Honest Engagement with Government Authorities

  In tax audits or communications with the competent authority, Center Laboratories upholds the principle of honesty, providing true and complete information in accordance with the law and cooperating with legal procedures to assist the authority in carrying out its tax administration duties.

3.4.3 Tax Management

Center Laboratories regards tax governance as an important part of its corporate governance and risk management system, and has established a comprehensive tax management structure centered on legal compliance, controlled risk, and information transparency. The Company's tax strategy and management practices must remain aligned with its overall operating strategy and long-term sustainability goals, avoiding compliance or reputational risk arising from improper tax arrangements.

Tax Governance Structure and Division of Responsibility

Center Laboratories's tax management is executed day-to-day by the Finance and Accounting Department, covering tax filing, payment, regulatory compliance, and preliminary risk identification; material or impactful tax matters are submitted to senior management for review under the Company's internal governance procedures, and reported further to the board where necessary, to ensure tax decisions receive an appropriate level of oversight and governance rigor. The board bears ultimate oversight responsibility for the Company's overall tax governance, and ensures that tax risk is incorporated into and controlled within the Company's overall risk management framework.

Tax Control Mechanism

The Company incorporates tax management into the scope of its internal control system based on existing internal controls and financial processes, using institutionalized procedures to ensure the accuracy and timeliness of tax filing and payment. The Internal Audit unit regularly reviews the compliance of tax-related processes under its annual audit plan, and proposes improvement recommendations based on the review results, serving as a basis for continually refining the tax management system. The Company also strengthens third-party professional oversight through review by external accountants, improving the reliability and transparency of its tax information.

Tax Risk Identification and Management

Center Laboratories regularly identifies and assesses tax risk, focusing on tax issues that may arise from its operating activities, including but not limited to income tax, business tax, tax treatment related to investment structures, and the compliance impact of regulatory amendments. For identified potential tax risks, the Company adopts corresponding controls based on the nature and level of impact, and consults external tax advisors or accountants where necessary to reduce uncertainty and potential impact.

Tax Strategy and Risk Appetite

Center Laboratories maintains a conservative and responsible tax position, clearly defining the Company's tax risk appetite. It does not engage in aggressive tax avoidance, nor does it adopt transactions or structures lacking economic substance to reduce its tax burden. All tax arrangements must comply with applicable regulations and have a reasonable business purpose, ensuring tax risk remains within the Company's tolerance while safeguarding its reputation and stakeholder trust.

Communication and Engagement with the Competent Authority

The Company maintains an open, honest relationship with the tax authorities, providing true and complete information in accordance with the law and cooperating under established procedures when tax filing, audit, or interpretive matters arise. Through proactive communication and timely response, the Company reduces tax risk arising from information gaps or differing interpretations of the law. Through the tax governance, control, and risk management mechanisms described above, Center Laboratories continues to strengthen the quality of its tax management, ensuring its tax conduct aligns with its corporate governance principles and sustainability goals, while fulfilling its responsibilities as a good corporate citizen alongside steady operations.

3.5 Risk and Internal Control

3.5.1 Risk Management Process and Structure

Center Laboratories recognizes that a sound risk management mechanism is an important foundation for steady operations and sustainable development.

Given the high degree of regulation, rapid technological change, and shifting external environment characteristic of the biotech and pharmaceutical industry, the Company has established a systematic risk management process and internal control structure, using forward-looking identification, careful assessment, and continuous monitoring to reduce the impact of uncertainty on operations and finances and strengthen overall operational resilience. A dedicated unit at Center Laboratories is responsible for gathering and analyzing internal and external environmental information, including market trends, industry developments, financial changes, regulatory policy, and operational risk, and regularly reviews material risk issues that could affect the Company's operations. The results of these risk assessments and the corresponding response strategies are submitted to management for review under internal governance procedures, and reported further to the board where necessary, to ensure risk management decisions receive an appropriate level of oversight and governance rigor. The Company has also established a sound accounting and internal control system under applicable regulations, integrating risk management into its daily operations. The Internal Audit unit regularly reviews the design and implementation of internal controls under its annual audit plan and reports the results to the board; external accountants also conduct an annual review of the internal control system, strengthening third-party oversight and ensuring the internal control and risk management systems continue to operate effectively.

3.5.2 Risk Management Process

Center Laboratories's risk management process covers the following key steps:

1. **Risk Identification**: identifying sources of risk that could affect the Company's finances, operations, R&D, or reputation, through market information gathering, operational analysis, and risk assessment.
2. **Risk Assessment**: assessing the potential impact on the Company based on the likelihood and severity of each risk, and prioritizing management accordingly.
3. **Risk Response**: establishing corresponding management measures and controls for material risks, deploying them proactively within a controllable scope to reduce the likelihood or mitigate the impact of a risk.
4. **Monitoring and Review**: regularly reviewing the effectiveness of risk management through internal audit, management review, and board oversight, and adjusting management strategy on a rolling basis as the operating environment changes.

Main Risk Types and Management Focus

Risk Source	Risk Description	Management Focus
Interest Rate and Exchange Rate Fluctuations, Inflation	Fluctuations in interest rates and exchange rates, along with inflation, may drive up raw material and operating costs, affecting the Company's gross margin, profitability, and cash flow stability.	The Group maintains close cooperation with its banking partners, regularly monitoring interest rate and foreign exchange market trends to secure competitive financing terms, and manages its foreign currency positions as appropriate based on actual receipt and payment needs, to reduce the impact of exchange rate fluctuations on its finances. On inflation, the Group continuously monitors raw material price trends, reducing the impact of rising procurement costs through supply source assessment, negotiation of purchasing terms, and cost control measures.
Investment Leverage Risk	If the Company engages in high-risk or highly leveraged investments, lending of funds, endorsements or guarantees, or derivatives trading, market volatility could cause significant swings in gains or losses, affecting its financial structure and liquidity management.	The Group generally does not engage in high-risk or highly leveraged investments; all investments must be carefully evaluated and conducted under Company rules, and the Group does not engage in derivatives trading for non-hedging purposes. For necessary hedging transactions, a transaction risk control mechanism has been established, covering: ✓ Credit risk: counterparties are limited to reputable domestic and foreign financial institutions and the products they offer. ✓ Market risk: transactions mainly use publicly traded foreign exchange products offered by banks; the futures market is not the primary trading channel. ✓ Liquidity risk: priority is given to products with higher liquidity that can be closed out at any time depending on market conditions, and the entrusted financial institution must have sufficient information and trading capability. ✓ Cash flow risk: transaction funds are limited to the Company's own funds, with a three-month forward cash flow forecast serving as the primary basis for setting trading limits. ✓ Operational risk: authorization limits and operating procedures are strictly followed and subject to internal audit; personnel responsible for trading, confirmation, and settlement

Risk Source	Risk Description	Management Focus
		may not concurrently hold more than one of these roles, and risk measurement and monitoring personnel must be independently assigned and report regularly to the board or to senior managers not involved in trading decisions. ✓ Product risk: trading personnel must have professional knowledge of financial products, and financial institutions are required to fully disclose risk information to avoid misuse or misjudgment. ✓ Legal risk: documents relating to dealings with financial institutions must be reviewed by foreign exchange and legal / legal counsel before being signed.
Policy and Regulatory Change Risk	Changes in major domestic and international policies, regulations, and regulatory requirements may affect R&D investment, clinical trial timelines, and product launch schedules, impacting the Company's financial planning and operating strategy.	The Group continuously monitors domestic and international policy and regulatory changes, particularly biotech/pharma industry policy and regulatory updates, adjusting its R&D pipeline and resource allocation as appropriate based on policy direction and market trends, to reduce the impact of regulatory change on R&D and finances.
Technological Change Risk	Rapid technological change, industry restructuring, and rising cybersecurity threats may affect the Company's operating efficiency, information system stability, service quality, and financial and business performance.	The Group will continue to invest in R&D and technical improvement, regularly reviewing industry trends and technological change to enhance the competitiveness of its products and services. At the same time, it strengthens its information security management and protective mechanisms to reduce the operational and financial impact of technological shifts or cybersecurity incidents.
Corporate Image Risk	If the Company's internal management, internal controls, or risk management mechanisms are not effectively implemented, this could give rise to violations, fraud,	The Company will continue to uphold the principle of integrity management, implementing corporate governance, internal control, and social responsibility measures, and reducing the likelihood of negative incidents through transparent communication and institutionalized management, to maintain a good corporate image and stakeholder trust.

Risk Source	Risk Description	Management Focus
	disclosure deficiencies, or workplace misconduct, affecting the Company's brand reputation, stakeholder trust, and operational stability.	
Plant Expansion Risk	Plant or capacity expansion plans are often linked to drug development progress and market rollout plans; however, uncertainty in R&D, trials, and market rollout could extend the investment payback period or reduce the efficiency of resource allocation.	The Company's plant expansion plans are advanced prudently in phases based on drug development progress and marketing plans, with ongoing attention to changes in market supply and demand, product launch timelines, and capacity utilization, and regular review of investment returns and resource input, to ensure expansion benefits meet expectations.
Procurement Risk	Instability in suppliers' raw material sources, delivery delays, or quality fluctuations could affect production scheduling, product supply, and customer delivery, impacting operations and cost control.	The Group's main suppliers are mostly long-term partners with relatively stable supply; the Company also continues to conduct supplier management and backup source assessment to reduce operational risk from supply disruption.
Cybersecurity / Failure to Protect Confidential Data	An information security incident or failure to protect confidential data could lead to business interruption, financial loss, legal or contractual liability, reputational damage, and reduced customer trust, affecting market competitiveness.	The Company performs daily backups of important data, following the "3-2-1backup rule": keeping at least3copies of backup data, using 2 different storage media, with at least1off-site copy, to strengthen data security and business continuity capability. In2025, no significant data loss occurred.
Trade Secrets / Intellectual Property Rights	If a third party asserts an infringement of its intellectual property rights, or if the Company's trade secrets or technical	✓ Regularly conducting an intellectual property inventory, and performing patent searches and target analysis before new product development to plan any necessary design-around strategies.

Risk Source	Risk Description	Management Focus
	documents are leaked, this could give rise to litigation, damages, business losses, and impaired protection of R&D outcomes.	✓ Strengthening the Company's intellectual property management and utilization to enhance the value of intangible assets. ✓ Advancing independent technology development, and raising employee awareness of IP protection and infringement risk.
Industry Change, Technology and Market Shifts, and Changing Customer Needs	Changes in product demand, declining average selling prices, the emergence of substitute technologies, or intensifying industry competition may affect revenue growth, profitability, and product portfolio strategy. The Company focuses its development on new oral liquid dosage forms addressing "unmet prescription needs," and leverages its scaled production lines to improve cost efficiency and market competitiveness, in order to respond to shifts in demand or pricing.	R&D Timeline Delays
Difficulty in developing and retaining R&D talent, trial progress or results not meeting expectations, or R&D timelines falling behind competitors, could delay product		✓ Prioritizing the recruitment of talent with a biotech/pharma background, and continually improving the R&D environment and benefits system, combined with internal and external training, to strengthen talent retention and development. ✓ Adopting a strategy of developing multiple new products in parallel, advancing R&D through project-based division of labor and team collaboration, improving R&D efficiency and flexibility, and reducing the risk of falling behind schedule or being overtaken by competitors.

Risk Source	Risk Description	Management Focus
launches and affect the return on R&D investment and market positioning.		

Continual Improvement and Forward-Looking Management

Center Laboratories regards risk management as a dynamic, continually evolving mechanism. In addition to regularly reviewing existing risks, the Company also monitors emerging risks and long-term trends, adjusting its management strategy as appropriate. Through an institutionalized risk management process and governance structure, the Company aims to maintain steady operations in a highly uncertain environment and lay a solid foundation for long-term growth and sustainable development.

3.5.3 Internal Audit

To ensure the risk management and internal control system operates effectively, Center Laboratories has established an independent Internal Audit unit responsible for helping the board and management review the soundness, adequacy, and effectiveness of the Company's internal controls. The Internal Audit unit carries out its work from an independent, objective standpoint, continually strengthening corporate governance and risk control in accordance with applicable regulations and internal Company rules. The Internal Audit unit reports to the board, and regularly reports the execution of the audit plan, audit findings, and progress on improvement tracking to the board and the Audit Committee as required, to ensure the oversight mechanism has adequate independence and transparency. The appointment and dismissal of the head of internal audit also follows corporate governance procedures and is subject to oversight by the board and the Audit Committee.

Audit Scope and Approach

Center Laboratories's internal audit work follows a risk-based approach. In the fourth quarter of each year, the Company drafts the audit plan for the

following year based on its operating characteristics, risk assessment results, and the prior year's audit findings, and submits it to the board for approval before execution. The audit scope covers financial operations, operating processes, internal controls, regulatory compliance, information security, asset management, and other important management matters, to ensure the Company's operations comply with applicable regulations and internal rules. In addition to routine audits, the Internal Audit unit may also conduct special or ad hoc audits as needed, to respond promptly to major risk events, management direction, or requirements from the competent authority, improving the Company's overall risk response capability.

Audit Findings and Improvement Tracking

After completing a review, the Internal Audit unit compiles the audit findings, risk assessment results, and improvement recommendations into an audit report, providing it to the audited unit for review and to propose a concrete improvement plan. The Internal Audit unit continues to track the implementation of the relevant improvements, confirming that they have been carried out and have effectively reduced risk, and reports further to the board and the Audit Committee where necessary.

Coordination with External Review

To strengthen the completeness of its internal control and risk management, Center Laboratories's Internal Audit unit also maintains appropriate communication and information exchange with external accountants, assisting with their annual review of the internal control system and jointly reviewing the effectiveness of improvements based on audit findings. Through the coordination of internal and external audit mechanisms, the Company can continually improve the quality of its internal controls and governance transparency. Center Laboratories regards internal audit as an important pillar of risk management and corporate governance, and will continue to review its audit scope and approach based on operational scale, business development, and regulatory trends, strengthening audit quality and value through professional training and continual improvement, and helping the Company achieve its long-term sustainability goals on a foundation of steady, compliant operations.

2025 Audit Focus Areas

1.Derivatives trading(monthly)
2.Lending of funds to others and endorsements/guarantees(quarterly)

3.Compliance with laws and regulations

4.Acquisition or disposal of assets

5.Related-party transaction management

6.Oversight and management of subsidiaries

7.Management of board meeting procedures

8. Management of functional committee meeting procedures (Audit Committee/Remuneration Committee)

9.Management of the financial statement preparation process

10.Information and communication security checks

11. Management of sustainability information

12.Sales and collection cycle

13.Procurement and payment cycle

14.Production cycle

15.Investment cycle

16.Property, plant, and equipment cycle

17.Payroll cycle

18.Financing cycle

19.R&D cycle

20.Tracking the improvement of exceptions and matters assigned by senior management

21.Conducting the annual self-assessment exercise

3.6 Information Security

2025 Material Topic: Information Security and Customer Privacy	
Significance to the Company	By strengthening its information security governance and personal data protection mechanisms, the Company can reduce the risk of hacking, data breaches, and system outages, avoiding service disruption, customer losses, regulatory fines, and reputational damage. This also improves the transparency and efficiency of information management, supporting the Company's long-term resilience amid digitalization and market competition.

2025 Material Topic: Information Security and Customer Privacy	
Policy Commitments	1. Comply with applicable information security and personal data protection laws and contractual requirements. 2. Uphold the principles of "least privilege" and "need to know" to protect the confidentiality, integrity, and availability of data. 3. Establish an information security incident reporting and response mechanism to reduce the impact and recovery time of incidents. 4. Apply reasonable and appropriate protective measures to customer data, and require outsourced parties and partners to comply as well.
Management Approach	1. Establish an information security governance structure with clear division of responsibility, assigning accountability and cross-departmental collaboration. 2. Conduct an information asset inventory and data classification, establishing an inventory of key systems and sensitive data. 3. Strengthen access and privilege control, implementing account management, multi-factor authentication, and regular access reviews. 4. Establish an information security incident response process, including incident severity classification, investigation, root-cause analysis, and corrective/preventive action.
Resources Committed	1. Dedicated or part-time personnel for information security and personal data protection, working with relevant units. 2. External resources brought in as needed, including security consultants, testing services, and forensic support where necessary. 3. Investment in security tools and systems to strengthen monitoring, protection, vulnerability management, and backup capability.
Short-Term Goals	1. Complete an information asset inventory and data classification, achieving 80% coverage of key systems. ~~2.~~ Establish a vulnerability remediation timeliness mechanism, achieving a 50% same-day remediation rate for high-risk vulnerabilities.
Medium- to Long-Term Goals	1. Improve the maturity of the information security management system, gradually aligning with international management frameworks or equivalent internal controls. 2. Strengthen security monitoring and incident response capability, shortening detection and recovery times and improving reporting efficiency. 3. Establish a third-party risk management mechanism, incorporating security and privacy requirements into the management of key suppliers and outsourced parties. 4. Continue to reduce the risk of major security incidents, targeting0major security or personal data breach incidents.

2025 Material Topic: Information Security and Customer Privacy	
This Year's Performance	1. Remediation completion rate for high-risk vulnerabilities: 50%.
Responsible Department	Lead: Information Security Management Unit Collaboration: Legal Department, Internal Audit, HR, and business units

In an operating environment highly reliant on digitalization and information systems, information security has become an important foundation for the Company's operational stability, risk management, and stakeholder trust. Center Laboratories recognizes that its information assets encompass not only operating and financial data but also R&D results, trade secrets, personal data, and partner information, and that their integrity, confidentiality, and availability directly affect the Company's competitiveness and reputation. The Company therefore treats information security as a key part of its corporate governance and risk management system, continually strengthening related management mechanisms and protective measures. Center Laboratories has established an information security management structure covering policy, organizational responsibility, technical protection, and training, and has incorporated security risk into its overall risk management process, reducing the potential impact of security incidents on its operations through prevention, monitoring, and response. The Company also fulfills its information security responsibilities in accordance with applicable regulations and requirements from the competent authority, ensuring stable operation of its information systems and protecting the data security of customers, employees, and other stakeholders.

3.6.1 Information Security Organization

Center Laboratories's Information Technology Department coordinates the Company's overall information security and data protection matters, responsible for planning, establishing, executing, and managing risk under its security policy, and regularly reviewing compliance with its security management practices. Since 2024, the Company has formally established a dedicated information security team, comprising 1 Information Security Officer and 1 information security staff member, with clear division of labor to strengthen security governance accountability. The Information Security Officer is responsible for planning and advancing the overall information security management system, covering policy development, risk assessment, monitoring of management mechanisms, and response to and reporting of major security incidents; the information security staff member is responsible for day-to-day security management, the security operation of information systems and network architecture, and the execution and monitoring of related protective measures.

Security management outcomes, risk assessment results, and future security strategy direction are compiled by the Information Technology Department and reported to the board on a regular basis, ensuring the board has a full understanding of the Company's security risk profile and can provide governance oversight. Organizationally, Center Laboratories's information security management structure extends downward from the Chairperson and top management, with the Information Security Officer responsible for overall execution and management, and the information security and network architecture staff implementing technical and operational measures, forming a complete top-down security governance system.

3.6.2 Information Security Policy and Management Process

To effectively implement information security management across all operating locations and plants, Center Laboratories adopts a PDCA management cycle to systematically advance its security governance. The Company holds a quarterly information security meeting to review the applicability of its security policies, the effectiveness of its controls, and implementation results, with the Information Technology Department compiling the annual implementation status and reporting it to the Chairperson regularly, to ensure the direction of security governance stays aligned with the Company's overall operating strategy.

PDCA Information Security Management Cycle

- ✓ **Plan**

  Centered on security risk management, establishing a complete information security management system that identifies potential threats at the system, technical, and procedural level, developing corresponding controls, and building a confidential-information protection mechanism that meets the Company's operating needs and a high standard.

- ✓ **Do**

  Building a multi-layered information security protection architecture, continually introducing security defense and monitoring technologies, and embedding security controls into day-to-day hardware/software operations and workflows, to ensure the confidentiality, integrity, and availability of information assets.

- ✓ **Check**

  Regularly reviewing the effectiveness of information security management through internal checks, metrics, and quantitative analysis, confirming the effectiveness of controls and using the results as a basis for further improvement.

- ✓ **Act**

  Reviewing and continually improving the system based on check results, implementing oversight and audit mechanisms; where a violation of security rules occurs, taking appropriate disciplinary action or legal measures depending on severity. The Company also continually refines its security measures, training, and awareness campaigns based on performance indicators and maturity assessment results.

Information Security Management Policy and Controls

Control Area	Implementation Strategy
Information Risk Control and Technical Protection	Implementing device management, hardware protection, application security monitoring, and internet/mobile device security mechanisms; conducting regular annual technical and management reviews, continually optimizing firewall settings and updating backup systems, to improve overall information governance and protection capability.

Cyber Threat Response and Access Control	Responding to cyber threats and emerging technology risks by implementing an email whitelist mechanism and real-name authentication for wireless network connections, reducing the risk of unauthorized access and security incidents.
Security Governance and Risk Communication	Holding a quarterly meeting of IT personnel to review security risk management, threat intelligence, management of outsourcing and dependencies, and incident response, ensuring overall operational risk remains controlled.
Human Resources Security and Training	Incorporating employee hiring, transfers, and departures into security management processes; arranging security training tailored to different roles to raise employee security awareness; and providing dedicated personnel with specialized security courses and skills training.
Information Asset Identification and Risk Management	Conducting an annual information asset inventory and classification, reviewing confidentiality, integrity, and availability, assessing potential vulnerabilities and threats, and developing a risk treatment plan with continual tracking of improvements.
Strengthened Endpoint and Identity Protection	To address external security threats, deploying Endpoint Detection and Response (EDR) software company-wide and implementing Multi-Factor Authentication (MFA) to strengthen account and endpoint security.
Security Incident Reporting and Response	Participating in a domestic security alliance (joined TWCERT in 2023) to receive security intelligence in real time; conducting drills for incidents that could affect operations, and initiating reporting and response procedures under the incident severity classification system, with proper documentation and reporting to the security management unit.

Confidential Information and Personal Data Protection Policy

Center Laboratories places great importance on protecting the confidential information and personal data of the Company and its customers, and has established a comprehensive management system including the Patent Management Regulations, the Code of Integrity and Ethics, the Privacy Protection Procedures, the Personal Data Protection Regulations, the Confidential Information Protection Rules, and site-specific security management regulations,

which clearly govern intellectual property, personal privacy, access control, and information access rights. All new employees must sign a confidentiality agreement upon onboarding, clearly acknowledging their confidentiality obligations; personnel and partners involved in projects handling confidential information must also sign a separate non-disclosure agreement. The Company classifies data based on its importance, using shared folder access controls and institutionalized processes to ensure customer data and personal information are stored and used in accordance with the law. In 2025, Center Laboratories had no significant losses arising from information security incidents, no violations of confidential information protection identified during customer audits, and no customer complaints involving privacy infringement or data breaches.

3.6.3 Information Security Disaster Recovery Plan

To respond to the potential operational impact of a major security incident, system failure, or sudden disaster, Center Laboratories has established an information security Disaster Recovery Plan (DRP) to ensure critical information systems and core operating functions can be restored within an acceptable time following a disruption, reducing the risk of business interruption and maintaining organizational resilience. This plan applies to the Company's main information systems, key data, and operational support systems, covering scenarios such as natural disasters (e.g., earthquakes, fires, power outages), security incidents (e.g., malicious attacks, ransomware), system anomalies, or human error, and is integrated with the Company's overall information security management system and internal controls.

Disaster Recovery Planning Principles

Center Laboratories's security disaster recovery planning is built on the following principles:

- ✓ Priority for critical systems: identifying and taking inventory of core systems and data with the greatest operational impact, giving them priority in the recovery scope.
- ✓ Risk-based management: developing corresponding recovery strategies for high-risk scenarios based on the results of the annual information risk assessment.
- ✓ Tiered redundancy mechanism: using multi-layered data backup and system redundancy to reduce the impact of any single point of failure.

- ✓ Clear division of responsibility: establishing incident reporting, decision-making, and execution procedures to ensure recovery work can be initiated promptly.
- ✓ Ongoing review and drills: regularly reviewing the appropriateness of the plan and adjusting it on a rolling basis based on actual operating conditions.

Disaster Recovery Mechanisms and Measures

Center Laboratories has established the following main disaster recovery mechanisms to support its response to security incidents or system interruptions:

- Data backup and recovery mechanism: key information systems and data are backed up regularly on a set schedule, following a multiple-backup principle (including off-site backup), to ensure data can be restored promptly when needed.
- System recovery process: a recovery priority order and standard operating procedure are established for core systems, so that when a major incident occurs, recovery is initiated in stages based on the level of impact, shortening system downtime.
- Incident reporting and response procedure: when an incident that could affect information security or operational stability occurs, each unit must report it promptly to the Information Technology Department under the incident severity classification system, with dedicated personnel assessing the scope of impact and initiating the disaster recovery procedure, reporting to management where necessary.
- Cross-departmental collaboration mechanism: during disaster recovery, the Information Technology Department coordinates with relevant business units, internal audit, or external professional units as needed based on the nature of the incident, to ensure recovery efforts balance information security with operational needs.

3.7 Adoption of IFRS S1 and S2

As global sustainability disclosure standards continue to converge, the International Sustainability Standards Board (ISSB) formally issued IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information, and IFRS S2, Climate-related Disclosures, in 2023. The adoption of this framework means sustainability information is no longer merely non-financial narrative, but must be closely linked to financial reporting, providing investors with a consistent, comparable, and financially material basis for decision-making. To ensure investors have a clear understanding of the Company's practical progress in aligning with international standards, the Company's implementation timeline and current concrete steps for adopting

IFRS S1and S2 are set out below.

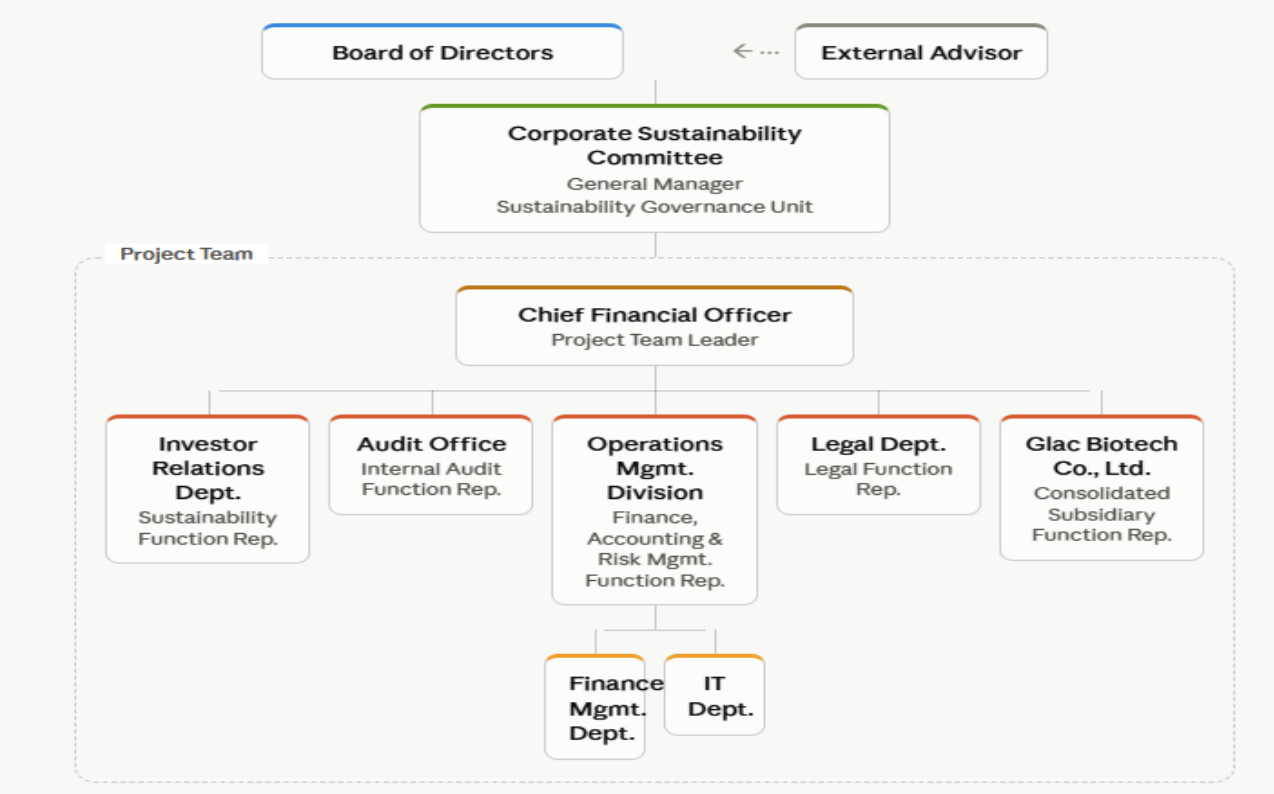
Phase	Work Item	Steps and Procedures	Expected Completion
Phase1. Analysis and Planning	1-1. Establish a cross-departmental project team to adopt the IFRS	1.Hold a briefing for senior management on adopting the IFRS sustainability disclosure standards and obtain board support. 2. Select suitable members for the project team. 3. Convene the project team's first meeting. 4. Assign responsibilities, confirm each member's duties, and establish a working model.	Completed in 2025 Q4
	1-2. Develop the adoption plan	Develop the adoption plan taking into account the Company's scale of operations and the views of internal and external professionals.	Completed in 2025 Q4
	1-3.Identify material gaps between current sustainability disclosures and the IFRS sustainability disclosure standards	1. Preliminarily identify the reporting entity (under the IFRS sustainability disclosure standards, the reporting entity must be the same as that of the consolidated financial statements). 2. Understand the requirements of the IFRS sustainability disclosure standards, including the exemptions under IFRS S1 and S2, such as the option to disclose only climate-related risks and opportunities in the first year, and the exemption from disclosing Scope 3 GHG emissions in the first year.3. Identify material gaps and potential impacts between the Company's current sustainability information (e.g., Annual Report schedules 2-2-2 and 2-2-3, and the Sustainability Report) and the IFRS sustainability disclosure standards.	2026Q1

Phase	Work Item	Steps and Procedures	Expected Completion
Phase2: Design and Execution	2-2.Identify sustainability-related risks, opportunities, and financial impacts, and assess sustainability-related material financial information	Identify material information on sustainability-related risks and opportunities that could reasonably be expected to affect the Company's outlook, covering the dimensions of "governance," "strategy," "risk management," and "metrics and targets." Specifically, the Company performs the following steps in sequence 1.Identify the above sustainability-related risks and opportunities. In doing so, reference the industry disclosure topics in the Sustainability Accounting Standards Board (SASB) standards and consider their applicability. The Company should also determine the scope of the value chain relevant to each such sustainability-related risk and opportunity (including its GHG inventory). 2.Identify the possible impact of the above sustainability-related risks and opportunities on current and expected financial position. 3.Assess the materiality of information on the above sustainability-related risks and opportunities (considering whether such information could reasonably be expected to affect the decisions of investors, lenders, and creditors).	2026Q2
	2-3. Identify and collect the required data	1.Based on the assessed sustainability-related material financial information, identify the data the Company needs to collect within its reporting boundary and value chain. 2. Confirm that the data to be collected meets the requirements of the IFRS sustainability disclosure standards and related regulations.	2026Q3

Phase	Work Item	Steps and Procedures	Expected Completion
		3. Identify and consider the data collection sources, and schedule data collection in line with the sustainability reporting timeline (e.g., climate-related scenario analysis, GHG emissions, etc.). 4. Assess the linkage between the sustainability-related data collected and the data used in financial reporting (e.g., inputs and parameters).	
Phase 3: Adoption	3-1. Trial preparation of the sustainability information section of the Annual Report	In accordance with the IFRS sustainability disclosure standards and the requirements for matters to be recorded in annual reports, prepare a trial version of the sustainability information section of the Annual Report disclosed under the IFRS sustainability disclosure standards, to serve as a basis for improving the reporting process ahead of formal filing.	2027Q3
Phase 4: Adjustment and Improvement	4-1. File the sustainability information section of the Annual Report	Disclose the relevant information in the sustainability information section of the 2027 Annual Report in accordance with the IFRS sustainability disclosure standards, and complete filing together with2027 financial statements	2028Q1

Project Organization

The Company held the kick-off meeting for its IFRS S1/S2 sustainability disclosure standards adoption project in December 2025, and has completed the project team structure and developed its adoption plan. The detailed organizational structure is as follows:



CH4 Sustainable Development: Green Environment

4.1 Advancing Sustainability
4.2 Innovation and R&D
4.3 Supply Chain Management
4.4 Climate Risk Management
4.5 Energy and Resource Management
4.6 Biodiversity

4.1 Advancing Sustainability

Against a backdrop of accelerating global sustainability trends and rising regulatory and stakeholder expectations, Center Laboratories believes that only by systematically embedding sustainability into corporate governance and operating decisions can the Company maintain long-term competitiveness and organizational resilience amid a changing environment. Upholding the core spirit of "sustainable operations, safeguarding health," the Company continues to strengthen its sustainability governance structure, integrating environmental, social, and governance (ESG) issues into its operating strategy and daily management as an important foundation for driving corporate growth and creating shared value.

To ensure its sustainability direction is effectively implemented, Center Laboratories has established a clear sustainability organization and cross-departmental collaboration mechanism, strengthening the momentum and implementation of its sustainability strategy through governance-level oversight and management-level execution. Based on its industry characteristics and current operations, the Company has also set a corporate sustainability policy and related management guidelines, serving as a common standard for its sustainability actions and performance management, to ensure consistency and measurability. Going forward, Center Laboratories will continue to monitor international sustainability trends, regulatory changes, and industry developments, reviewing its sustainability strategy and targets on a rolling basis, and strengthen its resilience and long-term value-creation capability through innovative R&D, responsible investment, and sound governance, gradually advancing toward a development blueprint that balances economic growth, social responsibility, and environmental sustainability.

4.1.1 Sustainability Organization

Center Laboratories has not yet established an independent Sustainability Committee; however, based on its scale of operations and organizational structure, the Company has established a sustainability promotion mechanism centered on cross-departmental collaboration, led by management with participation from relevant units, ensuring sustainability issues are effectively integrated into the Company's daily operations and decision-making processes. Through the operation of its Corporate Sustainability Committee, the Company is responsible for planning, executing, and tracking its sustainability strategy, conducting internal communication and integration on material sustainability issues, and advancing various environmental, social, and governance (ESG) initiatives. The Corporate Sustainability Committee's members are drawn from the Company's relevant responsible units, and based on their professional roles, are respectively responsible for advancing and compiling data on corporate governance, regulatory compliance, risk management, information security,

environmental management, human resources, social engagement, and other sustainability-related issues. Through regular meetings and cross-departmental coordination, the team can stay abreast of the implementation status of sustainability issues in real time and adjust management priorities on a rolling basis as operational needs require, improving the effectiveness of its sustainability implementation.

At the governance level, the Board of Directors, as the Company's highest governance body, is responsible for overseeing the Company's sustainability direction and the management of material sustainability issues, and for ensuring the completeness and reliability of sustainability-related information. Each term of Center Laboratories's directors is 3 years, and the board meets at least quarterly as required by law, to set the Company's operating plans and review its operating performance, and to assess financial and business-related operating risks and opportunities. The board also receives and reviews reports on material ESG strategic issues and key material events at least once a year, covering the potential material impacts arising from the Company's economic, environmental, and social activities and the corresponding response measures, ensuring sustainability governance is incorporated into the Company's overall decision-making and oversight structure.

The material content and disclosure direction of the Sustainability Report are compiled by the Corporate Sustainability Committee, submitted to management for review, and reported to the board for confirmation. Through its review of the Sustainability Report and related reports, the board stays informed of the Company's progress in sustainability governance, risk management, and performance, and provides guidance and oversight on material issues, ensuring that sustainability disclosures faithfully reflect the Company's actual operations and long-term development direction. Through this organizational operating model, Center Laboratories is able to ensure that its highest governance body remains effectively involved in and oversees sustainability reporting and governance even without a dedicated committee, fulfilling its sustainability responsibilities and strengthening the overall quality of its governance, as an important foundation for driving the Company's long-term, steady development.

4.1.2 Corporate Sustainability Policy

Center Laboratories upholds the core philosophy of "sustainable operations, safeguarding health," regarding sustainable development as an important foundation of its corporate governance and long-term operations. While pursuing operational growth and innovative development, the Company is committed to balancing environmental protection, social responsibility, and corporate governance, creating long-term, steady value for shareholders, employees, customers, partners, and society through institutionalized management and responsible decision-making. In terms of policy commitments,

Center Laboratories commits to complying with all applicable laws and international standards, upholding the principles of integrity management and regulatory compliance, respecting human rights and labor rights, implementing fair trade and anti-corruption requirements, and continually strengthening its risk management and information security governance, to safeguard operational stability and stakeholder trust. The Company also places importance on environmental protection and efficient use of resources, reducing the environmental impact of its operating activities through energy conservation, carbon reduction, pollution prevention, and environmental management measures, while encouraging its supply chain partners to jointly practice sustainability principles.

To ensure its sustainability policy is effectively incorporated into the Company's operating and management decisions, Center Laboratories has embedded these policy commitments into its corporate governance structure, internal control system, and management processes. Each responsible unit executes and tracks sustainability-related actions within its function, and regularly reports implementation status to the Corporate Sustainability Committee and management. Material sustainability issues and outcomes are compiled by management and submitted to the board for review and oversight, serving as an important reference for adjusting operating strategy and resource allocation. By embedding its sustainability policy into daily operations, performance management, and risk control processes, Center Laboratories ensures that its policy commitments are not confined to the institutional level but continue to translate into concrete action, reviewing and refining its sustainability management on a rolling basis as the operating environment and stakeholder expectations evolve, steadily advancing the Company toward its long-term sustainability goals.

4.1.3 Sustainability Outlook

Amid continuing change in the global industry environment, regulatory requirements, and stakeholder expectations, Center Laboratories believes that sustainable development is not only a corporate responsibility but also a key strategy for ensuring long-term competitiveness and operational resilience. Building on sound governance, the Company will continue to integrate sustainability thinking into its operating decisions and daily management, responding to external uncertainty through forward-looking planning and risk awareness while steadily advancing its long-term development goals.

At the corporate governance level, Center Laboratories will continue to strengthen the board's oversight role on sustainability issues, refining risk management, regulatory compliance, and the quality of information disclosure, to ensure its sustainability strategy remains aligned with the Company's overall operating direction. The Company will also improve the effectiveness of its sustainability policy implementation through cross-departmental

collaboration and institutionalized management, making sustainability governance an important cornerstone supporting corporate decision-making. On the environmental front, Center Laboratories will continue to advance energy conservation, carbon reduction, resource management, and environmental risk control measures based on its operating characteristics and resource conditions, and gradually improve its ability to identify and respond to climate-related issues, to reduce the potential environmental impact of its operating activities. These efforts will be integrated with the Company's risk management and investment evaluation processes, strengthening its adaptive capacity in the face of climate and environmental change. On the social front, the Company will continue to prioritize employee development, occupational safety and health, integrity management, and stakeholder communication, working to build a safe, inclusive, and growth-oriented work environment, and to build long-term mutual trust with supply chain partners and the broader public through responsible operating conduct.

On the premise of carefully assessing risk and resource allocation, Center Laboratories will progressively set feasible and flexible sustainability targets, and through ongoing review and rolling adjustment, ensure its sustainability strategy can respond to changes in the internal and external environment, steadily advancing the Company toward a long-term development direction that balances economic growth, social responsibility, and environmental sustainability, and creating sustainable overall value for its stakeholders.

4.2 Innovation and R&D

2025 Material Topic: Sustainable Product Innovation and Development	
Significance to the Company	Product innovation and development under a sustainability framework is central to the Company's competitiveness and its ability to capture growth opportunities. By embedding sustainability thinking into R&D and product design, the Company can enhance product differentiation and added value, respond to customer expectations for quality, safety, low carbon, and regulatory compliance, and reduce material, process, and regulatory risk, strengthening supply chain resilience and market trust in support of the Company's long-term revenue and brand development.
Policy Commitments	1. Continue to drive product and service innovation based on customer needs and regulatory requirements. 2. Incorporate quality, safety, reliability, and sustainability factors into the R&D and design process. 3. Strengthen product compliance management and information transparency to enhance market trust and competitiveness.
Management	1. Establish a product development process and project governance mechanism, with clearly defined stage-gate reviews and decision-making

Approach	authority. 2. Establish a product lifecycle management mechanism covering planning, launch, maintenance, and retirement. 3. Incorporate sustainability assessment at the R&D stage, evaluating material substitution, energy efficiency, packaging reduction, and recyclability. 4. Regularly review R&D project progress and risk, making improvements and reallocating resources for key issues.
Resources Committed	1. R&D personnel and cross-departmental project teams, with a project management and technical support mechanism. 2. R&D equipment and testing/validation resources, including laboratories, measurement tools, and reliability testing. 3. R&D and sustainability-related training to strengthen the team's capability in regulations, materials, and sustainable design.
Short-Term Goals	1. Complete the annual product roadmap and portfolio review, focusing on key markets and customer needs. 2. Advance at least 15 product improvement or new product development projects, completing validation or trial production. 3. Achieve 35%coverage of sustainability assessment items for newly developed or reformulated products.
Medium- to Long-Term Goals	1. Advance core technology upgrades and platform-based development to shorten development cycles and improve product reliability. 2. Expand co-development with suppliers and external partners to enhance sustainable innovation in materials and processes. 3. Establish a standing product lifecycle management mechanism to reduce operating risk from product discontinuation or regulatory changes.
This Year's Performance	1. Completed15 new product or product improvement projects, of which trial production / mass production launch was completed for 12. 2. Completed the rollout of R&D stage-gate review and risk assessment processes, with an on-time project completion rate of 80%. 3. Completed 20 R&D-related training sessions, with 17 participants.
Responsible Department	Lead: R&D Unit Collaboration: Quality Management, Manufacturing, Procurement, Legal, Sustainability, and IT units

In the highly competitive, tightly regulated biotech and pharmaceutical industry, innovative R&D capability is a key foundation for building long-term competitive advantage and achieving sustainable development. Center Laboratories recognizes that R&D innovation involves not only technical breakthroughs in products but also product safety, quality stability, intellectual property protection, and risk management. The Company therefore advances R&D management in a systematic, institutionalized manner, ensuring innovation outcomes balance market needs, regulatory compliance, and quality

requirements. In its R&D process, Center Laboratories uses a rigorous new-product evaluation process to carefully assess a product's clinical need, market potential, technical feasibility, and risk factors, serving as an important basis for R&D investment and resource allocation. The Company also places great importance on managing and protecting intellectual property, using patent mapping, technology inventory, and risk assessment to ensure R&D outcomes can be effectively accumulated while reducing infringement risk, serving as an important asset supporting the Company's long-term competitiveness. In addition, Center Laboratories treats quality as inseparable from R&D and manufacturing, using a comprehensive quality control system to ensure products meet applicable regulations and quality standards at every stage from R&D and trial production through to mass production, safeguarding product safety and consistency.

Center Laboratories places great importance on the accessibility of medicines to public health, treating it as an important consideration in its product strategy and operations management. In its product planning, manufacturing, and supply decisions, the Company evaluates not only market demand and operating efficiency but also clinical use needs, patient population characteristics, and the practical operation of the healthcare system, to ensure medicines remain available to patients with genuine medication needs. In practice, Center Laboratories cooperates with Taiwan's National Health Insurance system and pharmaceutical management policy, maintaining stable supply of products covered by National Health Insurance reimbursement in accordance with applicable regulations, to avoid commercial factors affecting patients' access to medication. For populations requiring long-term or special medication, such as children, seniors, and patients with central nervous system (CNS) conditions, the Company continues to invest in the R&D and manufacturing of relevant dosage forms and products, to improve convenience and clinical suitability and reduce barriers to medication access. The Company also uses supply chain management and manufacturing planning to reduce the impact of raw material shortages, capacity fluctuations, or logistics factors on the stability of drug supply, activating internal coordination mechanisms where necessary to prioritize the production and supply of critical medicines. Through these institutionalized management practices, Center Laboratories is committed to maintaining medicine accessibility while balancing steady operations, responding to public health and social needs.

4.2.1 New Product Evaluation Process

Center Laboratories has long focused on diseases related to pediatrics, central nervous system (CNS) conditions, and populations with swallowing difficulties, continually developing new oral liquid dosage forms that address unmet prescription needs. The Company recognizes that pharmaceutical innovation must

balance market potential and technical breakthroughs with patient safety, product quality, and regulatory compliance as core principles. Center Laboratories has therefore established an institutionalized new-product evaluation process that incorporates product safety, quality risk, and regulatory feasibility into the overall evaluation framework from the early stage of R&D, to reduce development risk and improve the likelihood of successful product launch. The new-product evaluation process involves cross-departmental participation, covering market demand, patent and regulatory strategy, technical feasibility, manufacturing capability, and quality and safety risk, using a staged review and approval mechanism to ensure R&D projects align with the Company's long-term operating strategy and patient medication safety requirements.

New Product Evaluation Process and Responsibilities (Including Product Safety and Quality Considerations)		
Evaluation Stage	Main Activities	Participating Units / Responsibility
Information Gathering and Initial Screening	Gathering market and clinical demand information, assessing unmet medical needs, and preliminarily identifying product positioning and patient population	Product Marketing Division / Partner Units
New Case Screening Meeting	Assessing product marketability, therapeutic value, preliminary safety risk, and strategic fit	General Manager, R&D Division, Product Marketing Division / Partner Units
Approval (Stage 1)	Deciding whether to proceed to in-depth evaluation; cases not approved are documented and archived	Management
Patent, Regulatory Strategy, and Technical Feasibility Assessment	Assessing patent landscape, regulatory approval pathway, dosage-form technical feasibility, and quality and safety risk	R&D Division
New Product Evaluation Meeting	Comprehensively assessing product safety, quality control feasibility, R&D risk, resource needs, and development timeline	General Manager, R&D Division, Product Marketing Division / Partner Units
Approval (Stage 2)	Confirming whether to formally commit R&D resources and initiate the project	Management
Establishing the R&D Project	Forming the project team, setting the R&D plan and milestones, incorporating quality and safety management requirements	R&D Division

Integrated Management of Product Safety, Quality, and Regulatory Compliance

During the product development evaluation stage, Center Laboratories conducts an integrated assessment of product safety, quality risk, and regulatory strategy in parallel, confirming that the product formulation, dosage-form design, and process planning comply with applicable regulations and quality

requirements. Once an R&D project is initiated, the Company uses its project management mechanism to set clear R&D milestones and quality-control checkpoints, continuously monitoring development progress and risk to ensure the product meets established quality and safety standards at the R&D, trial production, and mass production stages. Bioequivalence (BE) studies or human clinical trials are mainly outsourced to qualified CRO companies; the design, conduct, and safety management of such trials follow applicable regulations, with the CRO responsible for subject safety and compliance with ethical standards. Although Center Laboratories does not directly interact with clinical trial subjects, it still requires relevant personnel and partners to follow pharmaceutical R&D and medical ethics codes, to reduce potential patient safety risk.

In addition, as a specialized oral liquid manufacturer, Center Laboratories has comprehensive R&D and production capability for liquid formulations, and has established quality control and process management systems to ensure product quality stability and medication safety after launch. If a proposed product requires equipment not yet available in-house, the feasibility of adding equipment or outsourcing development and production is confirmed at the evaluation stage, to ensure quality requirements are not compromised by capacity constraints. Through the new-product evaluation process and integrated safety and quality management mechanism described above, Center Laboratories is able to advance innovative R&D while balancing patient safety, product quality, and regulatory compliance, continually strengthening the Company's professional positioning and market competitiveness in the pediatric, CNS, and oral liquid fields.

Product Health and Safety Regulatory Compliance

Center Laboratories places great importance on the impact of its products on patient health and medication safety, and treats responsible product information disclosure and marketing conduct as an important part of pharmaceutical ethics and corporate governance. All of the Company's products, at the R&D, manufacturing, launch, and sales stages, must comply with applicable product health and safety regulations, pharmaceutical affairs regulations, and requirements from the competent authority, and through a comprehensive new-product evaluation process, quality control system, and regulatory compliance mechanism, the Company ensures products comply with approved indications, methods of use, and safety requirements before launch.

In post-launch promotion and communication, Center Laboratories clearly requires that all external product information, promotional content, and academic exchange activities be based on the package insert content approved by the competent authority, strictly prohibiting any proactive promotion or improper guidance involving off-label use. The Company has established a cross-departmental regulatory, medical affairs, and marketing review mechanism to ensure

all product information materials, marketing materials, and external communications are properly reviewed and comply with regulatory and ethical requirements, avoiding misleading healthcare professionals or patients and reducing potential medication risk. Center Laboratories also strengthens relevant personnel's awareness of pharmaceutical regulations, marketing ethics, and package-insert compliance principles through internal training and management systems, ensuring product information communication conforms to medical professional ethics and social expectations. For any matter potentially involving off-label use, the Company follows established procedures for internal reporting, review, and necessary improvement measures, to maintain the effectiveness of its management system.

In 2025, Center Laboratories had no incidents of violating applicable regulations due to product or service health and safety issues, nor any improper promotion involving off-label use, and was not fined, warned, or ordered by the competent authority to withdraw or recall products. Going forward, Center Laboratories will continue to refine its product safety management and marketing ethics standards, ensuring patient medication safety, information accuracy, and steady operational development through institutionalized management and cross-departmental cooperation.

SASB Indicator Disclosure:

Code	Disclosure Item	Description
HC-BP-210a.2	Number of inspections related to clinical trial management and pharmacovigilance, by voluntary remediation or enforcement action	In 2025, the number of inspections related to clinical trial management and pharmacovigilance resulting in voluntary remediation or enforcement action was0
HC-BP-210a.3	Monetary losses from legal proceedings associated with clinical trials in developing countries	In 2025, the Company had no legal proceedings associated with clinical trials in developing countries; the related monetary loss was NT$0.
HC-BP-240a.2	List of products included in the WHO Prequalification (PQP) list	Center Laboratories's products currently focus mainly on Taiwan and specific regional markets; no products were included in the WHO PQP list in 2025.
HC-BP-250a.3	Number of recalls issued, total units recalled	No major product recall occurred in 2025. Number of recalls: 0; total units recalled: 0
HC-BP-250a.5	Number of enforcement actions for violation of GMP or equivalent standards, by type	0 enforcement actions for violation of GMP or equivalent standards in 2025

HC-BP-260a.2	Process for alerting customers and business partners to risks of counterfeit products	If a suspected counterfeit product is identified, notification is made through the sales, customer service, distribution/channel, and competent authority reporting mechanisms
HC-BP-260a.3	Number of raids, seizures, arrests, or criminal charges related to counterfeit products	No legal actions related to counterfeit products occurred in 2025; the number was 0
HC-BP-270a.1	Monetary losses from legal proceedings associated with false marketing claims	No monetary losses from legal proceedings associated with false marketing claims occurred in 2025; the amount was NT$0

Medicine Accessibility and Patient-Needs-Driven Design

Center Laboratories incorporates "access to medicines" as a core consideration from the R&D and evaluation stage of its products, focusing in particular on pediatric and CNS patients and populations with swallowing difficulties, responding to long-standing unmet medical needs in clinical practice. The Company's R&D starts from the goal of improving patients' actual ability to take medication and treatment adherence, continually developing clinically useful new liquid dosage forms to reduce the risk that dosage-form limitations affect treatment outcomes for specific populations.

Center Laboratories's medicines are mainly supplied through professional healthcare channels such as hospitals, clinics, and pharmacies, prescribed by qualified physicians based on patient condition, ensuring safe use and sound medical professional judgment. The Company also complies with domestic pharmaceutical management systems, with all marketed medicines covered by National Health Insurance or the Drug Injury Relief system as required by law, helping to protect patients in the event of an adverse reaction and reducing the impact of medication risk on patients and families.

In its R&D strategy, in addition to meeting demand for general disease medications, Center Laboratories continues to expand its portfolio into central nervous system conditions such as schizophrenia, Parkinson's disease, and dementia, as well as new disease areas such as anticoagulation and diabetes, accelerating the launch of clinically valuable products through new indications, new dosage forms, or new combination products, to improve patients' access to suitable treatment options. Center Laboratories believes that the value of a medicine lies not only in technical innovation but in whether it is actually used by the patients who genuinely need it. Going forward, the Company will continue to center its R&D on patient needs, combining R&D expertise, regulatory

compliance, and quality management to advance the development of accessible, clinically beneficial products, fulfilling its commitment to public health and social responsibility.

Code of Ethics for Interactions with Healthcare Professionals

Center Laboratories places great importance on integrity, transparency, and professional ethics in its interactions with healthcare professionals (HCPs), treating this as an important foundation for ensuring patient medication safety, preserving the independence of medical professional judgment, and protecting the Company's long-term reputation. The Company's interactions with physicians, pharmacists, nurses, and other healthcare professionals are based on the fundamental principles of legal compliance, respect for professional judgment, and avoiding improper influence on clinical decision-making, strictly prohibiting any form of improper benefit transfer, kickback, inducement, or conduct that could influence prescribing behavior.

For interactions with healthcare professionals, Center Laboratories has clearly defined that academic exchange, training, research collaboration, consulting, and other business dealings must have a legitimate business or academic purpose and must follow applicable regulations, guidance from the competent authority, and internal Company review procedures. All cooperative activities involving healthcare professionals must be reviewed and approved in advance, with related payments or compensation reasonable, transparent, and traceable, to avoid conflicts of interest or influence on the independent judgment of healthcare professionals. Center Laboratories also strengthens the awareness of sales, medical affairs, and related personnel regarding medical ethics, regulatory compliance, and conflict-of-interest management through internal training and communication, ensuring actual interactions comply with Company rules and social expectations. If conduct suspected of violating interaction ethics or regulations is identified, the Company will initiate an investigation under established internal control and reporting mechanisms and take necessary corrective and preventive measures depending on the severity.

In 2025, Center Laboratories had no incidents of being fined, warned, or involved in a major dispute by the competent authority due to improper interaction with healthcare professionals. Going forward, the Company will continue to refine its ethical standards and management systems, ensuring all interactions are centered on patient welfare, respect for medical professionalism, and corporate integrity, fulfilling its role as a responsible pharmaceutical company.

4.2.2 Intellectual Property Management

Center Laboratories regards intellectual property as an important asset supporting R&D innovation and maintaining market competitive advantage, and has incorporated IP management into its new-product development and R&D project management processes, ensuring R&D outcomes can steadily advance toward launch and commercialization while complying with regulations and reducing infringement risk. The Company introduces a systematic patent and regulatory assessment procedure at the early stage of product development, conducting a comprehensive inventory of compound patents, dosage-form and process patents, indication patents, and regulatory exclusivity strategies for the proposed target, and adjusting its design-around strategy and R&D approach based on the assessment results to reduce potential infringement risk.

- **Management System:**
  Center Laboratories's Technology Development Department, together with regulatory /project management personnel, is jointly responsible for identifying, assessing, and managing intellectual property, continuously reviewing patent risk and protection strategy at each key milestone of an R&D project. The Company also strengthens the professional capability of R&D and project management personnel in IP regulations, infringement risk identification, and patent mapping through regular training, ensuring IP protection is genuinely implemented in R&D decision-making and execution.
- **Infringement Risk and Dispute Management:**
  Center Laboratories carefully assesses potential third-party intellectual property issues during new-product evaluation and development, using patent analysis and regulatory strategy planning to reduce legal risk arising from infringement. As of 2025, Center Laboratories had no major litigation, fines, or damages arising from intellectual property infringement, nor any material impact on the Company's operations, finances, or R&D projects.
- **IP Outcomes:**
  As of the end of2025, Center Laboratories held a total of 6 patents approved in various countries, with 1 additional patent application still pending, covering new liquid dosage-form technology, processes, and related applications. The Company will continue to review its patent portfolio and protection strategy on a rolling basis based on its R&D positioning and product strategy, strengthening the commercial value of its R&D outcomes and supporting its long-term development in the pediatric, CNS, and new disease areas.

4.2.3 Quality Control System

Center Laboratories is mainly engaged in the R&D, manufacturing, and sale of prescription drugs, with oral liquid formulations as its core product line, covering pediatric medications, central nervous system (CNS) conditions, and specialty dosage forms needed by populations with swallowing difficulties, supplied to patients through professional channels such as hospitals, clinics, and pharmacies based on physician prescription. As its products directly affect patient health and medication safety, Center Laboratories treats patient safety and product quality as one of its core operating risks, and reduces potential health impact through a comprehensive quality management system, GMP/GDP standards, post-market surveillance, adverse drug reaction reporting, and a product recall mechanism, to ensure the safety, efficacy, and quality consistency of its medicines throughout their lifecycle. Centering on patient medication safety and product quality, Center Laboratories has established a comprehensive Quality Management System (QMS) covering R&D, manufacturing, supply chain, storage and transport, and post-market surveillance, coordinated and executed by the QA department, ensuring all medicines comply with pharmaceutical regulations, PIC/S GMP, and related quality standards throughout their lifecycle. The Company reduces quality risk through institutionalized processes, documented management, and ongoing review mechanisms, ensuring the safety, efficacy, and quality consistency of its medicines. Quality Management System Structure and Responsibilities The QA department coordinates the establishment and operation of the quality management system.

Setting and managing quality requirements for manufacturers and outsourced parties.

- Establishing standard operating procedures (SOPs) covering incoming materials, production, inspection, release, storage, and transport.
- Manufacturing and quality control conducted in accordance with marketing authorization content and applicable regulations.
- Appointing an Authorized Person (AP) responsible for final product release, who receives at least 24 hours of annual GMP continuing education as required by law.

Supply Chain and Manufacturing Quality Control

Management Area	Control Measures
Supplier Management	Setting quality management requirements for manufacturers, managed through qualification review, quality agreements, and regular assessment. Raw materials must pass incoming inspection or quality confirmation before being received into inventory.

Production Management	All medicines are manufactured in accordance with marketing authorization content and applicable GMP regulations, with batch-by-batch quality testing to ensure product quality and safety.
Process Validation	Regular process validation and re-validation to ensure process stability; process or formulation changes must undergo evaluation and re-validation under the change control procedure.
Equipment and Instruments	A management system for equipment and testing instruments, with regular calibration, maintenance, and necessary replacement or addition, to ensure the accuracy and reliability of test data.
Personnel Training	A training system with regular GMP-related training, along with fire safety and toxic chemical disaster response drills, to strengthen personnel professional capability and safety awareness.

Storage, Transport, and Distribution Management

- Establishing warehousing procedures to ensure raw materials, semi-finished, and finished products are stored under appropriate conditions to maintain product quality stability.
- Manufacturing plants, storage facilities, and transport equipment all comply with PIC/S GMP requirements.
- Drug distribution operations follow management procedures and tracking mechanisms established under PIC/S GDP (Good Distribution Practice).
- A comprehensive logistics management and traceability system ensures product quality stability and traceability during transport and distribution.

Product Quality Monitoring, Complaint Handling, and Recall Mechanism

- A comprehensive product complaint handling procedure that initiates an investigation and case management upon receiving a report.
- Conducting root cause analysis (RCA) for quality concerns and establishing corrective and preventive actions (CAPA).
- Investigation results are documented, and relevant hospitals or partner units are notified as needed.
- Regularly reviewing CAPA effectiveness to continually improve product quality and ensure product safety throughout its shelf life.
- For major quality defects, deterioration, or counterfeiting risk, a product recall procedure is initiated under applicable regulations and the competent authority is notified proactively.
- Regular recall drills are conducted to ensure the effectiveness and responsiveness of the recall mechanism.

In 2025, the Company received and disposed of unused products due to expiry, channel returns, or inventory management needs, totaling 0.2436 metric tons. These products were handled under internal return, quarantine, documentation, and destruction procedures, and were not due to product safety concerns, major quality defects, or a recall required by the competent authority.

Patient Medication Safety and Information Communication

- Medicines are supplied only through professional healthcare channels such as hospitals, clinics, and pharmacies, to ensure professional medication management
- Prescribed by qualified physicians based on patient condition, ensuring appropriate treatment and protecting patient privacy.
- A customer service line and professional pharmacist consultation service provide patients and healthcare professionals with medication information and consultation.
- In cooperation with the Taiwan Food and Drug Administration's adverse drug reaction reporting system, to ensure medication safety incidents are reported and handled promptly.
- All products are covered under the Drug Injury Relief system, to protect patient rights and strengthen medication safety.

Continual Improvement in Quality Management

Center Laboratories conducts an annual Product Quality Review, using trend analysis to examine process stability and the appropriateness of raw material and finished product quality specifications, and continually optimizes process and quality management measures based on the analysis results. The Company uses an institutionalized, risk-based quality management approach to ensure medicines comply with applicable regulatory requirements and quality standards at every stage of R&D, production, launch, and use. Based on the compiled analysis of the Company's existing drug safety monitoring mechanism, product quality management records, and adverse event reporting data, Center Laboratories had no deaths directly related to its products confirmed by the competent authority or an internal investigation in 2025.Following product launch, the Company continues to review post-market use safety and respond promptly to any risk signal potentially affecting patient health, in accordance with pharmaceutical regulations and drug safety monitoring requirements, through its adverse reaction reporting mechanism, quality feedback mechanism, and cross-departmental review process. As of this reporting year, the Company's product safety monitoring and risk management mechanism has operated normally, with no reportable product-related death cases, indicating that current product risk management and medication safety controls are operating effectively.

Listing in Public Health/Medical Product Safety or Adverse Event Alert Databases

Center Laboratories continues to monitor product safety, adverse drug reaction, and related alert information published by the competent authority in accordance with pharmaceutical regulations and drug safety monitoring requirements, and reviews the post-market safety and quality status of its products through internal quality management, product complaint handling, and adverse reaction reporting mechanisms. In 2025, none of the Company's products were listed by the competent authority in a public health/medical product safety or adverse event alert database, nor did any product safety concern result in a major alert, withdrawal order, or recall by the competent authority.

4.3 Supply Chain Management

4.3.1 Supply Chain Overview

Center Laboratories believes that sound, responsible supply chain management is an important foundation for ensuring drug quality, patient medication safety, and the Company's sustainable development. Because pharmaceutical products directly affect patient health and safety, Center Laboratories applies highly careful management principles across every part of its supply chain, and builds long-term partnerships with suppliers centered on quality, compliance, and trust. Through an institutionalized supplier management mechanism, the Company continually assesses partners' performance in quality control, regulatory compliance, delivery stability, technical capability, and integrity management, ensuring that raw material and service sources comply with applicable pharmaceutical manufacturing and quality management requirements.

In an industry environment characterized by heavy regulation and rapid technological change, Center Laboratories also places importance on supply chain stability and resilience, reducing the risk of supply disruption, quality anomalies, or compliance issues through regular communication, audits, and continual improvement mechanisms. The Company requires suppliers to comply with applicable laws, Good Manufacturing Practice (GMP), and integrity management principles, and incorporates quality and compliance requirements into its partnerships, ensuring the overall operation of the supply chain fulfills the Company's commitment to patient safety and social responsibility. Center Laboratories looks forward to working with suppliers to jointly raise management maturity and sustainability performance, building a pharmaceutical supply chain system that is professional, transparent, and responsible.

Value Chain Scope Overview

Center Laboratories's value chain spans upstream raw material and service suppliers, midstream manufacturing and quality management, and downstream healthcare distribution channels and patient services, with the main structure as follows:

Upstream/Downstream	Type	Number
Sales Channel	Hospitals, clinics, pharmacies, and other professional channels	10,569
Suppliers	Raw material and contract manufacturing suppliers	76

Going forward, Center Laboratories will continue to center its efforts on patient medication safety and quality stability, refining its supply chain management system and partner relationships, and reviewing supply chain risk and management measures on a rolling basis in response to the regulatory environment and industry trends. By strengthening supplier communication, quality oversight, and compliance requirements, Center Laboratories aims to work with its supply chain partners to improve operational resilience and sustainability management maturity, ensuring high quality standards are maintained at every stage from R&D and production through to patient delivery, steadily supporting the Company's long-term operations and sustainability goals.

4.3.2 Center Laboratories Supply Chain Management

Center Laboratories recognizes that a stable, compliant supply chain system is a key foundation for drug quality, safety, and operational resilience. To ensure stable, consistent-quality raw material sources and reduce the risk of supply disruption, the Company maintains close, long-term cooperation with domestic suppliers, while also assessing overseas supply sources with compliance capability based on R&D and regulatory needs, to improve the diversity of supply sources and R&D flexibility. Supplier management is divided by nature into "raw material suppliers" and "logistics suppliers," coordinated and compiled respectively by the Materials (Procurement) Department and the Logistics Department, with cross-unit collaboration ensuring management requirements are consistently implemented.

Policy Commitment: Sustaining a Win-Win Supply Chain through ESG

Center Laboratories is committed to building long-term, mutually beneficial partnerships with its suppliers, and requires suppliers to jointly comply with ESG

standards, sustaining a win-win supply chain operation. Centered on the core commitments of "stable supply" and "high-quality, safe, harmless products," the Company is progressively incorporating environmental protection, social responsibility, and ethical requirements into its supplier management system and partnership terms, encouraging suppliers to adopt more transparent, humane, and environmentally friendly practices, jointly improving the overall sustainability performance of the supply chain.

ESG Assessment Approach and Annual Results

To strengthen supply chain sustainability management and reduce potential environmental and social risk, Center Laboratories regularly conducts ESG assessments based on supplier type and operating risk characteristics, covering the dimensions of "labor and human rights," "health and safety," "environmental protection assessment," "code of ethics," "management systems and other," and "product responsibility impact assessment." The Company tracks the delivery and quality performance of major suppliers through its annual audit plan, monthly supplier report reviews, ad hoc supplier meetings, and day-to-day communication mechanisms; for suppliers with significant actual or potential negative impact, the Company continues to track improvement and, where necessary, assesses adjusting the partnership, to ensure supply chain operations comply with the Company's sustainability policy and regulatory requirements.

Target Setting and Strengthening Supply Chain Resilience

The Company sets short-term and medium- to long-term management targets by supplier type, including supplier ratings, local procurement ratio, key certification acquisition, and the introduction of ESG management requirements. In addition to continually improving the quality of management for qualified suppliers, the Company is also gradually advancing the assessment and introduction of secondary supply sources to address single-source risk, and strengthening the supply chain's ability to respond to market volatility, policy change, and unexpected events by adding suitable logistics partners and improving the flexibility of its distribution model.

Supplier Screening and New Supplier Management

Center Laboratories has established a rigorous new-supplier selection system; all new suppliers must meet requirements from the Ministry of Health and Welfare and related regulations, and may only be listed as a qualified supplier after passing document review, sample testing, and quality assessment. Information required from new suppliers includes but is not limited to:

- Certificate of Analysis (C.O.A.) for the raw material or product
- Product specifications, test methods, and MSDS
- TSE/BSE certification documents
- Certification of origin and manufacturer (factory registration, GMP, ISO certificates)
- Import/export certification or other compliance documents
- Supplier questionnaire and test samples

In 2025, to ensure the integrity of the pharmaceutical supply chain and ingredients, the Company continued to conduct qualification review and quality management for its own sites and suppliers under applicable drug quality and supply chain management requirements. All of the Company's own operating manufacturing and warehousing sites have passed PIC/S GMP inspection by the competent authority, covering 100% of the Company's own sites.

For tier-1 suppliers, all are assessed under GMP/GDP requirements, confirmed through supplier document review, quality specification confirmation, and review of related compliance materials, to meet drug quality, regulatory compliance, and supply chain management requirements, with a compliance rate of 100%.

Local Procurement and Supply Chain Resilience

To strengthen supply chain sustainability management and reduce potential environmental and social risk, Center Laboratories continues to conduct ESG assessments of existing suppliers, incorporating environmental protection, social responsibility, and compliance management into its supplier management

mechanism. Based on supplier type (raw material suppliers and logistics suppliers) and operating risk characteristics, the Company regularly conducts environmental and social impact assessments, and for suppliers with significant actual or potential negative impact, continues to track improvement or assess whether to adjust the partnership, to ensure the overall supply chain operates in line with sustainable development principles.

Raw Material Supplier Assessment

To strengthen supply chain management and identify potential sustainability risk, Center Laboratories conducted a sustainability assessment of its main raw material suppliers during the reporting period, with a total of 20 major raw material suppliers participating in the questionnaire survey, systematically reviewing their management practices and actual implementation in labor and human rights, occupational health and safety, environmental protection, code of ethics, management systems, and product responsibility. The assessment uses a five-point scale for quantitative analysis, with higher scores indicating greater maturity and implementation of the supplier's systems in that area. The table below compiles the average scores of raw material suppliers on each assessment question, serving as an important basis for the Company to identify supply chain sustainability risk, understand management strengths and weaknesses, and plan subsequent supplier management and support measures. Through this assessment mechanism, Center Laboratories gains a more complete picture of raw material suppliers' overall performance on key issues such as human rights protection, environmental management, and regulatory compliance, serving as a reference for continually strengthening supply chain sustainability governance and risk control.

Assessment Theme	Number of Questions	Average Score	Overall Performance Summary
Supplier Labor and Human Rights	13	3.32	Most questions performed well, but questions on freedom of association, child labor, and forced labor scored lower.
Health and Safety	7	4.34	Overall strong performance, with emergency response mechanisms and basic facilities scoring highest.
Environmental Protection	11	3.47	Stable performance in regulatory compliance and waste management; GHG inventory and product recovery are areas needing improvement.
Code of Ethics	6	4.39	High overall maturity, with personal data protection scoring highest.
Management Systems and Other	5	3.60	Sound management systems, with room to improve on international initiatives and diversified procurement.

Product Responsibility Impact	5	4.13	Overall low risk, with no major violation incidents.

During the reporting period, Center Laboratories conducted a sustainability risk assessment of its main raw material suppliers, using a supplier sustainability questionnaire to systematically gather information on suppliers' sustainability management systems and practical performance in their operations and production processes across six major themes: "labor and human rights," "health and safety," "environmental protection," "code of ethics," "management systems," and "product responsibility." The assessment uses a five-point scale for quantitative analysis, with higher scores indicating greater completeness and implementation of the relevant systems.

The overall assessment results show that raw material suppliers performed relatively steadily in occupational health and safety management, emergency response mechanisms, regulatory compliance, personal data and business information protection, and product quality and responsibility management, with most questions averaging above 4 points, indicating that major raw material suppliers already have basic, mature management systems in place. During the reporting period, there were no major occupational accidents, product safety violations, or fines by the competent authority related to raw material supply issues, and overall supply risk remained within a controllable range.

However, the assessment results also show that some raw material suppliers still have room to improve overall maturity in the institutionalized management of labor and human rights (such as protection of freedom of association, identification of child labor and forced labor risk, and incorporation of human rights clauses into procurement or partnership contracts), quantitative environmental management practices (such as GHG emissions inventory, product or packaging recovery mechanisms, and acquisition of environmental labels or certifications), and participation in international ESG initiatives or standards. These results indicate that there remains variation in the institutional development of upstream raw material suppliers in human rights and environmental governance, which is also a key focus area for Center Laboratories's future supply chain sustainability management.

To address the potential risk issues revealed by the raw material supplier sustainability assessment results, Center Laboratories will continue to gradually strengthen the management maturity of its upstream supply chain in human rights, environmental, and governance areas through supplier communication, documentation requirements, and system implementation. Concrete measures include studying the incorporation of human rights and labor clauses into procurement and partnership contracts, strengthening the promotion and education of sustainability standards among raw material suppliers, and guiding suppliers to gradually establish GHG emissions inventory and environmental management foundations. Through ongoing rolling assessment and tiered management mechanisms, Center Laboratories hopes to build long-term partnerships of joint improvement with raw material suppliers, improving overall

supply chain sustainability governance capability, reducing potential operational, regulatory, and reputational risk, and ensuring the stability and quality of raw material supply, supporting the Company's long-term operations and sustainability goals.

Logistics Supplier Assessment

To ensure the safety, stability, and regulatory compliance of medicines and related materials during transport and distribution, Center Laboratories also conducted a sustainability risk assessment of its main logistics suppliers during the reporting period, with 3 major logistics suppliers participating in the questionnaire survey. The assessment method was consistent with that used for raw material suppliers, using a sustainability assessment questionnaire to systematically review logistics suppliers' sustainability management systems and practical implementation in transport, warehousing, and distribution operations across the same six major themes, using a five-point scale for quantitative assessment, with higher scores indicating greater system and implementation maturity.

Assessment Theme	Number of Questions	Average Score	Overall Performance Summary
Supplier Labor and Human Rights	13	3.46	Most questions performed steadily, with employee safety and major operational change notification mechanisms scoring higher; however, documentation and institutionalization of freedom of association, child labor, and forced labor systems still have room for improvement.
Health and Safety	7	4.05	Overall good performance, with occupational health and safety management, emergency response mechanisms, and maintenance of work and living facilities scoring highly, indicating logistics suppliers have a basic, mature safety management foundation.
Environmental Protection	11	2.88	Stable performance in regulatory compliance and outsourced hazardous waste disposal, with practical energy-saving measures in place; however, GHG inventory, water-saving measures, and product or packaging recovery mechanisms remain areas needing improvement.
Code of Ethics	6	3.22	High overall maturity, with personal data and privacy protection scoring highest; some suppliers still have room to improve disclosure of anti-corruption and competition law compliance systems.

Assessment Theme	Number of Questions	Average Score	Overall Performance Summary
Management Systems and Other	5	4.00	Most suppliers have established basic management systems and risk identification capability, but systematic approaches to international ESG initiative participation and diverse, inclusive procurement still need to be deepened.
Product Responsibility Impact	5	2.80	Overall risk level is low; suppliers generally have product or service health and safety assessment mechanisms, with no major product violations or legally mandated withdrawals during the reporting period.

The overall assessment results show that most logistics suppliers performed relatively steadily in health and safety, code of ethics, management systems, and product responsibility, particularly scoring highly on occupational health and safety management, emergency response mechanisms, regulatory compliance, personal data and privacy protection, and product/service health and safety assessment, indicating that major logistics suppliers already have basic, mature management systems in place. There were no major occupational accidents, product violations, or regulatory fines during the reporting period, and overall operating risk remained within a controllable range.

However, the assessment results also show room for further improvement in some areas. In the supplier labor and human rights dimension, although most questions performed well, maturity in the documentation and institutionalization of freedom of association, child labor, and forced labor systems was not yet consistent; in the environmental protection dimension, suppliers performed relatively steadily in regulatory compliance and waste management, but quantitative management practices such as GHG inventory, product or packaging recovery mechanisms, and acquisition of environmental labels still need to be gradually strengthened. In addition, in the management systems and other dimension, participation in international ESG initiatives and systematic implementation of diverse, inclusive procurement are also directions for continued improvement.

Local Procurement

On the premise of meeting regulatory, quality, and supply stability requirements, Center Laboratories actively promotes local procurement to shorten supply chain distance, reduce transport risk, and lessen the environmental impact arising from logistics. The Company defines "local suppliers" based on the location

of each operating site, and regularly tracks the proportion of procurement spending from local suppliers as an important reference for supply chain management and sustainability decision-making.

Proportion of Procurement Spending from Local Suppliers						
Supplier Type	Raw Material Suppliers			Logistics Suppliers		
Year	2023	2024	2025	2023	2024	2025
Local Procurement as % of Total	14.78%	21.96%	22.67%	99.89%	99.84%	100.00%

Note1: Local suppliers are defined based on the location of each operating site.

Note2: Overseas raw materials procured through a Taiwan agent are not included in the local procurement calculation.

Note3: Raw material suppliers are subject to pharmaceutical PIC/S GMP requirements, and some key raw materials must still rely on overseas supply sources.

4.3.3 Supplier Code of Conduct

Raw Material and Logistics Supplier Rating System

To ensure supply chain quality and stability, Center Laboratories has established separate regular rating systems for raw material suppliers and logistics suppliers.

Raw Material Supplier Tiered Management	
Rating	Management Approach and Requirements
Tier A	Written assessment every two years or on-site audit every three years (where possible); must hold GMP or ISO certification and demonstrate a long-term, stable supply record.
Tier B	Annual written assessment or on-site audit every two years; quality is stable but supply history or batch count has not yet reached Tier A standards.

Tier C	New or re-assessed suppliers, requiring more frequent written or on-site audits.
Note: A supplier that fails to meet quality or regulatory requirements in an assessment will be downgraded or listed for re-assessment, with a deadline for improvement.	

Logistics suppliers are rated under GDP requirements, with assessment items covering service quality, price reasonableness, delivery commitment, incident response capability, work sites and equipment, financial condition, human resources management, and supply chain transparency and corporate social responsibility, among 10 indicators in total. If an assessment result does not meet requirements, an on-site audit and improvement process is initiated immediately.

Supplier Social Responsibility and ESG Management

Center Laboratories regards suppliers as important partners in its sustainable value chain and continues to advance supply chain social responsibility management. The Company requires new suppliers to sign a Supplier Social Responsibility Commitment, pledging to comply with:

- ✓ Labor rights and workplace safety
- ✓ Environmental protection and regulatory compliance
- ✓ Integrity management and business ethics

Existing suppliers have undergone an annual sustainability assessment via ESG questionnaire since 2023, covering raw material suppliers accounting for the top 80% of annual transaction value, with logistics suppliers fully included. Since 2024, Center Laboratories has further introduced a scoring and risk tiering mechanism, classifying suppliers scoring below 10 points as high-risk and continuing to track their improvement. As of 2025, 100% of high-risk suppliers had improved following support, with no partnerships terminated due to ESG issues.

To ensure the overall operation of its supply chain complies with the principles of integrity management, regulatory compliance, and sustainable development, Center Laboratories references the Code of Conduct framework of the Responsible Business Alliance (RBA) as the basic code of conduct for dealings with suppliers and partners. Center Laboratories requires all suppliers to comply with applicable laws in their place of operation, and to demonstrate

responsible management in human rights protection, labor conditions, occupational health and safety, environmental protection, and business ethics. On labor and human rights, suppliers must prohibit any form of forced labor, child labor, or discrimination, and provide a safe, healthy work environment that respects human rights; on environmental management, suppliers must comply with environmental regulations, properly manage waste, chemicals, and emissions, and continually reduce their negative environmental impact; on business ethics and integrity, suppliers may not engage in bribery, corruption, improper benefit transfer, or any conduct that violates fair trade, and must avoid conflicts of interest with Center Laboratories.

Center Laboratories reviews suppliers' compliance through document review, questionnaire assessment, on-site audits, or other appropriate methods, both in new-supplier selection and in its ongoing management of existing suppliers. If a supplier is found to have materially violated the code or applicable regulations, Center Laboratories will require improvement within a set deadline; if the supplier fails to improve effectively or the matter is serious, Center Laboratories may adjust or terminate the partnership as appropriate, to safeguard the stability, compliance, and sustainable value of its supply chain.

4.4 Climate Risk Management

Center Laboratories incorporates climate change into its overall risk management framework, using systematic risk identification, assessment, response, oversight, and communication mechanisms to continually track climate-related risks and potential impacts and strengthen the Company's overall resilience to climate change. The board bears ultimate oversight and decision-making responsibility for climate issues, with a working group composed of management and relevant sustainability units coordinating the identification, assessment, and management of climate-related risks and opportunities, regularly compiling results and reporting to the board, to ensure the governance level fully understands the impact of climate issues on the Company's operations and long-term development.

At the execution level, Center Laboratories references the recommended framework of the Task Force on Climate-related Financial Disclosures (TCFD) to systematically identify and analyze climate change risks and opportunities, with the assessment scope covering physical risk and transition risk, and develops corresponding management strategies and response measures accordingly. The assessment process combines the Company's existing risk management mechanism with domestic and international climate change research trends, regulatory and policy developments, internal operating risk assessment results, and stakeholder concerns, serving as an important basis for building the climate risk management framework and continually refining management practices. By systematically incorporating climate change into its operating decisions and risk management processes, Center Laboratories gains a more complete

understanding of the potential impact of climate change on pharmaceutical operations, supply chain stability, and long-term investment positioning, and gradually improves its overall capability in climate adaptation, risk control, and sustainable operations, laying a solid foundation for the Company's steady development.

4.4.1 Climate Change Governance

Facing the global low-carbon transition and the physical risks and transition challenges brought by climate change, Center Laboratories believes climate issues are no longer merely an environmental management matter, but a key governance issue affecting the Company's long-term competitiveness, operational stability, and sustainable development. The Company has therefore formally incorporated climate change into its overall corporate governance and risk management framework, with the board serving as the highest oversight body for climate-related risk and opportunity management. The board is responsible for reviewing the potential impact of climate change on the Company's operations, supply chain, and long-term development, and providing guidance on overall response direction and management principles, to ensure the Company's strategy gradually responds to domestic and international climate policy trends, industry regulatory requirements, and stakeholder expectations.

On issues that climate change could trigger, such as supply chain disruption, rising operating costs, regulatory compliance pressure, and reputational risk, the board stays informed of climate risk assessment results and the progress of response measures through regular reporting and briefings from management, and strengthens the Company's response capability and governance resilience amid rapid external change accordingly. The board also requires management to appropriately factor climate-related risks and opportunities into major operating decisions and investment evaluations, ensuring climate factors are incorporated into the Company's overall decision-making perspective.

At the execution level, Center Laboratories' Sustainability Working Group, composed of management and relevant responsible units, is responsible for advancing climate-related management work and serves as a platform for cross-departmental coordination and execution. Under the board's direction, the group coordinates the Company's GHG inventory, climate risk and opportunity identification, tracking of regulatory and policy trends, and the planning and execution of related management strategies and action plans, regularly compiling implementation status and reporting to the board. Through this operating mechanism — board oversight, management execution, and cross-departmental collaboration — Center Laboratories has progressively established a top-down climate governance structure, improving the Company's overall understanding of and ability to respond to climate change, laying a foundation for the

Company's long-term, steady operations.

Governance of Climate-Related Risks and Opportunities

Amid increasingly stringent global climate governance requirements and rising stakeholder attention to corporate ESG performance, Center Laboratories regards climate-related risks and opportunities as an important component of its operations management and sustainability transition. Following its overall risk management framework and referencing TCFD recommendations, the Company systematically identifies and assesses the physical and transition risks that climate change may bring, with management and relevant responsible units coordinating execution and regularly reporting assessment results to the board, serving as a reference for governance-level oversight and decision-making.

On risk management, Center Laboratories continually assesses the potential impact of extreme weather events on pharmaceutical operations, raw material supply, logistics, and supply chain stability, and monitors the potential impact of climate policy, carbon management regulations, and related market trends on operating costs, regulatory compliance pressure, and investment positioning. The results of these risk assessments are incorporated into the Company's annual risk management process and medium- to long-term operating plans, serving as an important basis for adjusting operating strategy and resource allocation, to improve the Company's operational resilience amid a changing external environment.

On opportunities, Center Laboratories also regards climate issues as an important driver of operational optimization and sustainability transition, gradually assessing the introduction of measures to reduce environmental load in process management, packaging design, equipment replacement, and supply chain cooperation, and continually monitoring the development potential of low-carbon technology and related innovative applications, to balance operating efficiency, regulatory compliance, and sustainable value. The results of identifying climate-related opportunities also serve as an important reference for the Company's medium- to long-term operating strategy and sustainability direction. The Company uses its existing corporate governance system and related internal controls as the institutional foundation for advancing climate governance and sustainability management, integrating climate issues with its governance structure, risk management processes, and day-to-day operations management. By continually refining its climate risk and opportunity management mechanism, Center Laboratories aims to gradually build a resilient, forward-looking operating model while responding to the challenges of climate change, steadily advancing toward its long-term goal of low-carbon, sustainable development.

Balancing Climate-Related Risk and Opportunity Policy

To strengthen the Company's ability to respond to climate change, Center Laboratories has incorporated the identification and assessment of climate-related risks and opportunities into its overall risk management mechanism, coordinated by management and relevant responsible units under the Company's existing risk management policy. The assessment covers the likelihood of occurrence, scope of impact, organizational vulnerability, and trends of change for each climate risk and opportunity, to review the appropriateness of current management and response measures and make rolling adjustments and optimizations as actual operating needs require, ensuring the Company can maintain operational resilience and response capability amid rapid external change.

In 2025, Center Laboratories conducted multiple internal discussions and information integration on climate-related issues through its cross-departmental collaboration mechanism, including a review of climate risk and opportunity assessment results, tracking of domestic and international climate policy and regulatory trends, and scenario analysis of potential impacts on operations, supply chain, and investment positioning. The results of these discussions have been incorporated as a reference for the Company's medium- to long-term operating planning and strategy development, gradually advancing the integration of climate risk management with sustainability goals.

In responding to the potential operating risks and transition opportunities brought by climate change, Center Laboratories upholds the principles of careful assessment and steady response, incorporating climate-related issues into its overall consideration of major operating decisions and planning. In the assessment process, relevant units reference domestic and international climate research reports, policy and regulatory trends, and stakeholder feedback, systematically analyzing the likelihood, impact, vulnerability, and evolving trends of each climate risk and opportunity, and further reviewing the appropriateness of response strategies relative to the Company's operating needs. Going forward, Center Laboratories will continue to refine its climate risk and opportunity management process, combining its governance mechanism with long-term development goals to steadily advance its low-carbon transition and build corporate sustainability resilience.

4.4.2 Climate Change Strategy

For Center Laboratories, sustainable development is not only a corporate responsibility but also an important strategic foundation supporting the Company's long-term operations and value creation. Among these issues, the physical risks and transition impacts brought by climate change have gradually become an important factor affecting the industry environment, operational stability, and investment decisions. Based on this, Center Laboratories continues to incorporate climate issues into its overall operating strategy and risk management thinking, starting from the systematic identification of climate-related risks, further assessing their potential impact on operations and finances, and simultaneously reviewing the potential development opportunities arising from the low-carbon transition process, gradually incorporating the relevant assessment results into daily operations management and decision-making processes.

In planning its climate strategy, Center Laboratories references the IFRS S2 Industry-Based Guidance, Volume 28 — Healthcare Delivery (hereinafter "IFRS S2 Guidance Volume 28"), and combines it with the Company's actual operating model and industry characteristics to conduct a preliminary inventory and screening of climate-related issues. The Company currently focuses on key disclosure topics highly relevant to its operating activities and regulatory requirements, including greenhouse gas emissions, energy use management, and water resource management, as an important basis for subsequent climate risk assessment and response strategy planning.

Since 2025, Center Laboratories has formally incorporated the identification and management of climate-related risks and opportunities into its annual risk management process, and has gradually introduced scenario analysis methods to regularly review the potential impact of climate change on the Company's operations and finances under different development pathways. By simulating different climate scenarios, the Company assesses the potential impact of climate change on its operating cost structure, investment and revenue sources, business interruption risk, supply chain stability, and major unexpected events, to identify risks and potential opportunities that could significantly affect the Company's financial performance and long-term development, and plan more forward-looking, flexible response strategies accordingly, strengthening overall operational resilience.

Climate Change Risk and Opportunity Identification Process

Center Laboratories has established a process for identifying and managing climate change risks and opportunities following the recommended TCFD framework, covering the stages of identification, assessment, analysis, and response/adaptation, to systematically address the potential impact of climate change on operating and investment activities. The process is described below:

Step	Activity	Description
1	Risk and Opportunity Identification and Preliminary Assessment	Identifying potential climate-related physical and transition risks and possible resulting opportunities through internal interviews, operating data inventory, and existing risk management mechanisms combined with the TCFD framework, gaining a preliminary understanding of their direction of impact on operations and finances.
2	Climate-Related Questionnaire Collection and Analysis	Collecting each unit's views on climate risks and opportunities through a quantitative questionnaire, assessing their possible timing of occurrence, source of impact, scope of impact, and potential financial impact, as a basis for subsequent analysis.
3	Climate Impact Analysis and Information Compilation	Compiling the potential impact of climate-related risks and opportunities on the Company's operations, investment decisions, and financial performance based on TCFD guidance and preliminary scenario analysis results, for use in Sustainability Report disclosure and internal management reference.
4	Response and Adaptation Planning	Planning corresponding management and response measures for identified material climate risks and opportunities, and regularly tracking and reviewing implementation through existing governance and risk management processes, reporting to the board for review where necessary.

Through the process above, Center Laboratories has systematically compiled and identified multiple climate-related risk factors, serving as an important basis for climate risk management and subsequent action planning. The Company further assesses the potential impact of each risk on operating and investment activities through questionnaire surveys and cross-departmental discussion, and conducts phased analysis across different time horizons, to improve the foresight, completeness, and decision-support function of its climate risk management.

Climate Risk Assessment Time Horizons

Based on the Company's overall strategic planning cycle, operating decision rhythm, and domestic and international climate policy development trends, Center Laboratories divides the assessment of climate-related risks and opportunities into three time horizons — short, medium, and long term — linked to the Company's strategic decision-making and investment planning timeline, to ensure climate issues are appropriately incorporated into operations management and development planning at each stage. The definitions and strategic links for each time horizon are as follows:

Horizon	Definition	Link to Strategic Decision-Making and Planning
Short Term	1 to 3 years (2025 to 2028)	Aligned with the review and adjustment cycle of the Company's annual operating plan and management decisions, assessing the immediate impact of climate risk on existing operating activities, investment management, and resource allocation, and serving as a basis for short-term response measure adjustments.
Medium Term	3 to 5 years (2028 to 2030)	Assessing the impact of climate-related transition measures, regulatory change, and industry trends on the Company's medium-term operations and investment positioning, serving as a reference for strategic adjustment, operating model change, and capital allocation planning.
Long Term	5 years and beyond (2030 to 2050)	Responding to the government's "2050 Net-Zero Emissions Pathway" and the global low-carbon transition trend, assessing long-term climate physical risk and transition opportunities, serving as an important basis for the Company's long-term development direction, investment strategy, and sustainability positioning.

Through ongoing risk identification, assessment, and scenario analysis, Center Laboratories will progressively deepen its understanding of and management capability for climate change, reducing potential operating and investment impact while capturing the long-term development opportunities brought by the low-carbon transition, steadily advancing the Company's growth resilience and value creation on the path of sustainable development.

Impact of Climate-Related Risks and Opportunities on Business Model and Value Chain

Risk / Opportunity Category		Risk / Opportunity Description	Where the Risk Concentrates in the Business Model / Value Chain		
			Upstream	Center Laboratories	Downstream
Physical Risk	Acute	**Extreme Weather Pattern Changes**: Increased frequency and intensity of extreme weather events such as typhoons and heavy rain may affect raw material transport, plant operations, and finished product delivery, causing delays in production schedules and drug supply disruptions, in turn affecting supply stability for healthcare institutions and patients.	V	V	V

Risk / Opportunity Category		Risk / Opportunity Description	Where the Risk Concentrates in the Business Model / Value Chain		
			Upstream	Center Laboratories	Downstream
	Chronic	**Rising Average Temperatures**: Long-term temperature increases may increase the difficulty of process temperature control, storage, and transport management, affecting drug quality stability and energy use efficiency, requiring continued strengthening of process and cold chain management.	V	V	V
	Chronic	**Rising Sea Levels**: Supplier production lines, warehousing, or logistics nodes located in low-lying areas may face flooding or infrastructure damage risk, increasing uncertainty in raw material and finished product supply disruption.	V		
Transition Risk	Policy and Legal	**Increased Pricing of GHG Emissions**: Carbon fees, carbon taxes, or emissions control systems may increase manufacturing, logistics, and energy costs, pressuring drug production cost structure and price competitiveness.	V	V	
	Policy and Legal	**Enhanced Emissions-Reporting Obligations**: Increasingly stringent disclosure requirements for carbon emissions and environmental management from regulators and investment markets require the Company to invest more resources in data inventory, verification, and disclosure.	V	V	
	Policy and Legal	**Product and Service Requirements and Regulation**: Future environmental requirements for drug processes, packaging materials, and waste management may rise, increasing the complexity of regulatory compliance and internal control systems.	V	V	V
	Policy and Legal	**Litigation Risk**: If found to have inadequately managed environmental impact or supply chain responsibility, the Company could face fines from the competent authority, litigation, or reputational damage.	V	V	
	Technology	**Substitution of Existing Products and Services with Lower-Emissions Options**: When	V	V	V

Risk / Opportunity Category		Risk / Opportunity Description	Where the Risk Concentrates in the Business Model / Value Chain		
			Upstream	Center Laboratories	Downstream
		introducing low-carbon processes or alternative technologies, insufficient validation or impact on product consistency could increase quality risk or extend regulatory review timelines.			
	Technology	**Unsuccessful Investment in New Technologies**: Investment in energy-saving equipment, renewable energy, or low-carbon technology that fails to achieve expected benefits could affect capital expenditure payback and financial performance.	V	V	
	Technology	**Cost of Transition to Lower-Emissions Technology**: Process adjustment, equipment upgrades, and supply chain management transition may raise operating costs in the short term, pressuring gross margin.	V	V	
	Market	**Changing Customer Behavior**: Healthcare institutions and government procurement increasingly incorporating ESG and environmental conditions may affect drug procurement decisions and the competitive market landscape.	V	V	V
	Market	**Uncertainty in Market Signals**: Varying pace of environmental and sustainability regulatory change across countries increases uncertainty in product positioning, investment timing, and strategic planning.	V		
	Market	**Increased Cost of Raw Materials**: Climate change may affect the supply stability of chemical raw materials, excipients, and packaging materials, raising procurement costs and increasing production risk.	V	V	
	Reputation	**Shifts in Consumer Preferences**: Inadequate response to environmental and climate issues could affect corporate image, investor trust, and partnerships.	V	V	V
	Reputation	**Industry Stigmatization**: As the pharmaceutical industry involves chemical processes and	V	V	

Risk / Opportunity Category		Risk / Opportunity Description	Where the Risk Concentrates in the Business Model / Value Chain		
			Upstream	Center Laboratories	Downstream
		waste management, a lack of clear transition action could draw external scrutiny.			
	Reputation	**Increased Stakeholder Concern and Negative Feedback**: Rising attention from investors, healthcare institutions, and regulators to ESG performance means inadequate disclosure or slow response could affect the Company's standing and partnerships.	V	V	V
Opportunity	Policy and Legal	**Regulatory and Market Orientation**: Pharmaceutical companies with sound environmental management, stable supply capability, and low-carbon process planning will have greater opportunity to gain competitive advantage in drug license review, hospital procurement, and long-term partnerships.	V	V	V
	Technology	**R&D and Process Improvement**: Process optimization, energy-saving equipment adoption, improved water efficiency, and reduced packaging design can lower per-unit energy and resource consumption while maintaining drug quality and regulatory compliance.	V	V	V

Description of Current and Anticipated Impact of Climate-Related Risks and Opportunities on Business Model and Value Chain

The Company regularly reviews and adjusts its medium- to long-term operating strategy on a rolling basis, incorporating "2050 net-zero emissions" and "low-carbon transition" into its overall development vision as an important direction for responding to the national 2050 net-zero policy and addressing climate change. Center Laboratories believes climate change affects not only the natural environment but could also have a medium- to long-term impact on the pharmaceutical industry's R&D progress, process stability, supply chain configuration, regulatory compliance, and operating cost structure. The Company therefore follows its existing risk management framework to systematically identify and assess climate-related physical risk, transition risk, and potential opportunities, and analyzes their impact on the business model and each link of the value chain (upstream suppliers, the Company's own operations, and downstream customers/healthcare system), distinguishing current impact from expected future impact, as an important basis for planning response strategy

and resource allocation.

Risk / Opportunity Category		Risk / Opportunity Description	Impact on Business Model		Impact on Value Chain	
			Current	Expected	Current	Expected
Physical Risk	Acute	Extreme Weather Pattern Changes	Occasionally affects logistics delivery and work scheduling, requiring ad hoc coordination and response.	Increased frequency and intensity of extreme weather may raise business interruption risk, requiring stronger backup and dispatch mechanisms.	Logistics and some supply nodes may be affected during specific periods.	Supply chain resilience needs to improve, including warehouse decentralization and flexible logistics routing.
	Chronic	Rising Average Temperatures	Currently limited impact on core processes, but equipment and environmental controls need strengthening.	Long term may raise process and storage environment management requirements, increasing operating management costs.	Some suppliers need to strengthen storage and transport conditions.	Higher raw material and process management requirements, increased frequency of supply chain adjustment.
Transition Risk	Policy and Legal	Increased Pricing of GHG Emissions	No impact at present.	May raise energy, logistics, and packaging-related costs, affecting operating cost structure.	Suppliers are beginning to pay attention to carbon management issues.	Supplier carbon management capability will become a factor in partnership and selection decisions.
	Policy and Legal	Product and Service Requirements and Regulation	Current regulations already require drug	May incorporate more environmental	Suppliers must provide raw material and	Higher supplier compliance thresholds,

Risk / Opportunity Category		Risk / Opportunity Description	Impact on Business Model		Impact on Value Chain	
			Current	Expected	Current	Expected
			manufacturing and labeling to comply with applicable safety and quality standards.	information or sustainability requirements in the future, increasing compliance and management complexity.	process information per existing standards.	affecting supplier selection and management.
	Market	Uncertainty in Market Signals	Sustainability-related regulations and policy direction remain in development, increasing the difficulty of strategic judgment.	More flexible R&D and investment planning is needed to respond to rapid policy change.	Suppliers have varying degrees of understanding of future sustainability requirements.	Stronger supply chain communication and information alignment are needed to reduce the risk of misjudgment.
	Market	Increased Cost of Raw Materials	Prices of some key raw materials have fluctuated due to climate and market factors.	Rising raw material costs may affect product margin and pricing strategy.	Rising supplier cost pressure may be passed on to procurement prices.	This drives the supply chain to strengthen source diversification and risk-spreading strategies.
	Reputation	Increased Stakeholder Concern and Negative Feedback	Rising attention from investors, regulators, and civil society groups to ESG and climate issues.	Quality of sustainability governance and disclosure will affect investment valuation, regulatory relationships,	Suppliers mainly comply with existing regulatory requirements.	The supply chain needs to align with stakeholder expectations on environmental and governance

Risk / Opportunity Category		Risk / Opportunity Description	Impact on Business Model		Impact on Value Chain	
			Current	Expected	Current	Expected
				and partner trust.		performance, improving overall transparency.
Opportunity	Policy and Legal	Regulatory and Market Orientation	The Company continues to monitor pharmaceutical regulations, environmental policy, and healthcare market requirements for safety and sustainability, operating with compliance as the minimum standard.	As environmental and climate regulations tighten, early positioning in low-carbon, compliant processes will help reduce future compliance costs and strengthen market competitiveness.	The supply chain currently cooperates mainly on the basis of GMP, GDP, and regulatory compliance.	Going forward, priority will be given to suppliers with sustainability management and regulatory response capability, improving overall value chain stability.
	Technology	R&D and Process Improvement	R&D and production processes are continually optimized in line with quality and regulatory requirements, with growing attention to energy use and process efficiency.	Introducing energy-saving processes and optimizing formulation and production efficiency helps reduce resource consumption and improve R&D and manufacturing competitiveness.	Suppliers provide raw materials and process support per existing specifications.	The supply chain can co-develop lower-environmental-load materials, process improvements, and technology upgrades, creating opportunities for long-term cooperation and efficiency gains.

Impact of Climate-Related Risks and Opportunities on Strategy and Decision-Making

In 2025, the Company continued to review and adjust its climate response strategy and actions on a rolling basis, based on the identification of climate-related risks and opportunities, the national "2050 net-zero emissions" policy goal, and domestic and international carbon reduction trends and regulatory developments, tailored to its own operating characteristics. Centered on maintaining operational stability, ensuring drug supply security, and strengthening long-term competitiveness, the Company progressively incorporates climate considerations into its operating decisions and resource allocation processes, as an important basis for responding to the global low-carbon transition and industry environment changes. Based on the above principles, in 2025 the Company continued to disclose the potential impact of climate-related risks and opportunities on its business model, supply chain management, and capital allocation, and describes the management measures currently adopted and medium- to long-term planning direction. In addition to continuing to monitor GHG emissions and energy use in its operations, the Company also advances R&D and process optimization, supply chain sustainability management, and packaging reduction, to gradually reduce transition impact and improve overall operational resilience and regulatory response capability.

To ensure the effective advancement and continual refinement of its climate-related strategy and action plans, in 2025 the Company strengthened its climate issue management, tracking, and review mechanism through its cross-departmental Sustainability Working Group, regularly reviewing changes in risk and opportunity and adjusting relevant practices as appropriate based on market conditions, policy direction, and stakeholder expectations. By integrating internal and external resources and deepening cross-departmental collaboration, the Company will continue to improve its ability to forecast, respond to, and adapt to climate change, steadily advancing its low-carbon transition, while balancing operating development, drug supply responsibility, and the creation of sustainable corporate value on the path toward net-zero emissions.

Risk Category		Risk Description	Change in Business Model and Resource Allocation	
			Current	Expected
Physical Risk	Acute	Extreme Weather Pattern Changes	Extreme weather events (e.g., heavy rain, typhoons) currently have an occasional impact on the Company's overall operations, mainly concentrated in logistics timing, raw material arrival, and delivery scheduling adjustments; the Company maintains stable drug supply through	As the frequency and intensity of extreme weather events increase, business interruption and supply delay risk is expected to rise; the Company will progressively strengthen inventory management of key raw materials and finished products, logistics backup planning, and cross-region

Risk Category		Risk Description	Change in Business Model and Resource Allocation	
			Current	Expected
			existing backup mechanisms and ad hoc dispatch.	dispatch capability, and increase investment in operational continuity and risk control in its resource allocation.
	Chronic	Rising Average Temperatures	Rising average temperatures currently have no significant impact on drug demand structure or production conditions; existing process and storage/transport conditions still meet quality and regulatory requirements.	Long-term temperature increases may affect the stability of drug storage, transport, and manufacturing environments; the Company expects to assess the need for process condition optimization, temperature control equipment upgrades, and improved energy use efficiency, and gradually incorporate related investment into medium- to long-term capital expenditure and operating plans.
Transition Risk	Policy and Legal	Increased Pricing of GHG Emissions	The Company does not currently directly bear carbon fee or carbon tax costs; climate-related expenditure is mainly concentrated in inventory work and internal management resource investment, with limited impact on the overall cost structure.	As carbon fees, carbon taxes, or related pricing mechanisms are gradually introduced, operating costs for manufacturing, logistics, and packaging are expected to rise; the Company will gradually assess the need for low-carbon processes, energy efficiency improvement, and supply chain collaboration, and incorporate carbon cost risk management into its resource allocation considerations.
	Policy and Legal	Product and Service Requirements and Regulation	Drug R&D, production, labeling, and marketing activities currently follow existing pharmaceutical	As environmental and sustainability-related regulations gradually expand, future product

Risk Category		Risk Description	Change in Business Model and Resource Allocation	
			Current	Expected
			regulations and requirements from the competent authority; environmental disclosure and management requirements have not yet fully affected product design or service models.	design, packaging, processes, and information disclosure may need to incorporate more environmental impact considerations; the Company will assess corresponding adjustments to its R&D process, compliance management mechanism, and resource allocation, to ensure continued compliance with regulatory requirements.
	Market	Uncertainty in Market Signals	The Company is currently in a stage of continued tracking and understanding of domestic and international climate policy, carbon management regulations, and industry guidance, with limited short-term impact on its operating model.	As regulations and market requirements rapidly evolve, information uncertainty may increase decision complexity; the Company will need to invest more manpower and system resources in policy assessment, scenario analysis, and strategic adjustment to reduce the risk of misjudgment.
	Market	Increased Cost of Raw Materials	Prices of some raw materials and packaging materials have already fluctuated; the Company currently reduces immediate impact through diversified procurement and inventory management.	If climate change affects raw material supply stability or carbon costs become internalized, raw material and logistics costs may continue to rise; the Company will need to adjust its procurement strategy, assess alternative materials, and re-examine its cost structure and resource allocation.
	Reputation	Increased Stakeholder Concern and Negative Feedback	Attention from investors, regulators, and civil society groups to the Company's ESG performance is gradually increasing; this is currently addressed	Inadequate climate or sustainability action in the future could affect investment decisions, partnerships, and regulatory interactions; the

Risk Category		Risk Description	Change in Business Model and Resource Allocation	
			Current	Expected
			mainly through existing governance and disclosure mechanisms.	Company will need to strengthen sustainability governance, information transparency, and cross-departmental collaboration, and incorporate related feedback into its resource allocation considerations.
Opportunity	Policy and Legal	Regulatory and Market Orientation	The Company currently centers its efforts on meeting regulatory requirements and ensuring drug quality and safety, with climate and sustainability-related regulations mostly addressed in a reactive manner; related investment remains at a basic stage.	As climate and sustainability regulations become clearer, early positioning in carbon management, environmental information disclosure, and sustainability governance mechanisms will help reduce future compliance costs, improve trust with regulators, the healthcare system, and investors, and strengthen market competitive barriers and long-term operating stability.
	Technology	R&D and Process Improvement	R&D and process design currently center mainly on efficacy, safety, and regulatory compliance; improvements to process efficiency, resource use, and environmental load have begun to be assessed but are not yet fully implemented.	Going forward, optimizing process efficiency, reducing energy and resource consumption, and introducing processes and dosage-form designs with lower environmental load can, while maintaining drug quality and safety, simultaneously reduce long-term operating costs and improve R&D technical differentiation and overall manufacturing resilience.

Impact of Climate-Related Risks and Opportunities on Financial Position, Performance, and Cash Flow During the Reporting Period

The Company has completed a systematic identification of climate-related risks and opportunities and has gradually incorporated the results into its business model adjustment, resource allocation planning, and supply chain management decisions. As the impact of climate change becomes increasingly significant, different types of physical and transition risk, and the development opportunities they give rise to, show different degrees and patterns of impact on the Company's operating activities, financial position, and cash flow across the short, medium, and long term. Following the principle of prudent operation, the Company will continue to assess the potential impact of each risk and opportunity on operational stability and financial performance based on its nature, scope, and timing of impact, and adjust its response strategy and resource investment direction on a rolling basis. The related impact is compiled below, serving as a reference for subsequent strategic planning and management decisions.

Risk / Opportunity Category		Risk / Opportunity Description	Possible Time Horizon of Impact			Financial Impact During the Reporting Period
			Short	Medium	Long	
Physical Risk	Acute	Extreme Weather Pattern Changes		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.
	Chronic	Rising Average Temperatures		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.
Transition Risk	Policy and Legal	Increased Pricing of GHG Emissions		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.
	Policy and Legal	Product and Service Requirements and Regulation		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.
	Market	Uncertainty in Market Signals	V	V		This risk may affect the short and medium term; no financial impact within the reporting period.
	Market	Increased Cost of Raw Materials		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.

Risk / Opportunity Category		Risk / Opportunity Description	Possible Time Horizon of Impact			Financial Impact During the Reporting Period
			Short	Medium	Long	
	Reputation	Increased Stakeholder Concern and Negative Feedback		V	V	This risk may affect the medium and long term; no relevant financial impact in the current period.
Opportunity	Policy and Legal	Regulatory and Market Orientation		V	V	This opportunity may affect the medium and long term; no relevant financial impact in the current period.
	Technology	R&D and Process Improvement		V	V	This opportunity may affect the medium and long term; no relevant financial impact in the current period.

Climate Scenario Analysis and Assessment of Climate Resilience

For the identified climate-related risks and transition opportunities, Center Laboratories continues to build corresponding management strategies and action directions, and uses scenario analysis to assess the overall resilience of the Company's business model, R&D activities, manufacturing, and supply chain structure under different climate development pathways. The Company focuses on how, under both a decarbonization scenario limiting global warming to within 2°C and a high-emissions pathway with continually rising GHG emissions, it can reduce the potential impact of climate change on operational stability and regulatory compliance through process management optimization, low-carbon technology adoption, drug R&D positioning, and supply chain collaboration mechanisms.

For its climate scenario assessment, Center Laboratories follows the recommended TCFD framework and references the Shared Socioeconomic Pathways (SSP) proposed in the IPCC's Sixth Assessment Report, selecting SSP2-4.5 (a moderate mitigation scenario) and SSP5-8.5 (a high-emissions scenario) as its main analysis benchmarks. Compared with the traditional RCP model, which focuses only on changes in GHG concentration, the SSP scenarios further incorporate factors such as economic development, industrial structure, technological progress, and social behavior, helping the Company understand, from

a perspective closer to actual pharmaceutical industry practice, the climate risks and transition challenges it may face in drug R&D, manufacturing, energy use, supply chain stability, and regulatory requirements. Center Laboratories also references publicly available research data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) to conduct scenario simulation analysis, assessing the potential impact of rising temperatures, changing rainfall patterns, and increasing frequency of extreme weather events on its operating sites, production processes, raw material supply, logistics, and inventory management, and uses the results as an important reference for manufacturing site management, supply chain dispatch planning, equipment investment assessment, and operating risk management.

The overall climate scenario analysis framework mainly covers the following aspects:

- ✓ Climate change scenarios: incorporating different GHG emissions pathways, national carbon reduction policy direction, and the environmental regulations, energy management, and sustainability disclosure requirements the pharmaceutical industry may face.
- ✓ Time scope: divided into short, medium, and long term based on the Company's R&D cycle, product lifecycle, and capital expenditure characteristics, systematically assessing the timing and degree of impact of climate risk and transition opportunity.
- ✓ Regional impact: analyzing the potential risks of high temperatures, heavy rainfall, increased typhoon intensity, and supply disruption faced by Taiwan and the Company's main raw material sources, manufacturing, and logistics sites, and assessing their potential impact on process stability, quality management, drug supply, and regulatory compliance.

By combining scenario analysis results with its current operating status, Center Laboratories can proactively deploy operational adaptation and transition strategies, including low-carbon assessment of processes and equipment, strengthening supply chain resilience, and adjusting medium- to long-term R&D and capital expenditure plans, gradually advancing its low-carbon transition, and maintaining operational stability, regulatory compliance capability, and long-term corporate competitiveness amid the uncertain environment brought by climate change.

Time Horizons Used in Scenario Analysis

Short Term	Medium Term	Long Term
2025 to 2028	2028 to 2030	2030 to 2050

Overall Climate Resilience Assessment: Analysis Scope Set at the Main Operating Location (Taiwan)

Risk / Opportunity Category		Risk / Opportunity Description	Key Assumption	Scenario Used	Time Horizon	Assessed Impact and Resilience Capability
Transition Risk	Policy and Legal	Increased Pricing of GHG Emissions	1. Climate-related policy in the jurisdiction where the Company operates is expected to continue following the "2050 Net-Zero Emissions Pathway" under current national policy planning. 2. Impact of national/regional-level variables: per the updated Taiwan Climate Change Assessment Report jointly published by the National Science and Technology Council and the Research Center for Environmental Changes, Academia Sinica, among other institutions, in terms of	2050 Net Zero Emissions Scenario (NZE)	2027 to 2050	1. Resilience capability: Center Laboratories has incorporated scenario analysis results into its annual review meetings and has developed corresponding responses to effectively reduce risk. Related strategies are detailed in "Description of Changes to Business Model and Resource Allocation in Response to Risk." 2. Assessed impact: based on scenario analysis results (see "Physical Risk Scenario Analysis: Degree of Risk under Different Scenarios"), under the very high emissions scenario (SSP5-8.5) the Company faces
	Policy and Legal	Product and Service Requirements and Regulation				
	Market	Uncertainty in Market Signals				
	Market	Increased Cost of Raw Materials				
	Reputation	Increased Stakeholder Concern and Negative Feedback				
Physical Risk	Acute	Extreme Weather Pattern Changes		1. SSP2-4.5 2. SSP5-8.5		
	Chronic	Rising Average Temperatures				

			climate patterns, Taiwan's winters will gradually shorten, annual total rainfall will gradually increase, and heavy rainfall intensity is trending upward.			moderate to high acute physical risk in the medium and long term; under the moderate emissions scenario (SSP2-4.5), the Company is very likely to experience acute physical risk such as typhoons and floods in the long term.

Transition Risk Scenario Analysis: Degree of Risk under Different Scenarios

Climate-Related Transition Risk	Transition Risk Scenario Analysis			
	Scenario	2050 Net Zero Emissions Scenario		
	Time Horizon	Short Term	Medium Term	Long Term
Increased Cost of Raw Materials	Risk Level	Low	Moderate	High
Increased Pricing of GHG Emissions		Low	Moderate	Moderate
Product and Service Requirements and Regulation		Low	Moderate	High
Increased Stakeholder Concern and Negative Feedback		Low	Low	High
Uncertainty in Market Signals		Moderate	Moderate	High

Physical Risk Scenario Analysis: Degree of Risk under Different Scenarios

Climate-Related Transition Risk	Physical Risk Scenario Analysis						
	Scenario	SSP2-4.5			SSP5-8.5		
	Time Horizon	Short	Medium	Long	Short	Medium	Long
Extreme Weather Pattern Changes	Risk Level	Low	Moderate	High	Moderate	Moderate	High
Rising Average Temperatures		Low	Moderate	High	Moderate	Moderate	High

Climate-Related Scenario Analysis

Transition Risk Scenario Analysis

Scenario	Estimated Potential Financial Impact
SSP2-4.5 Global climate policy advances moderately, with stable economic growth alongside a low-carbon transition; warming of approximately 2.7°C.	Under this scenario, transition pressure on the pharmaceutical industry mainly comes from rising regulatory compliance requirements and supply chain cost structure adjustments. As government and market requirements for GHG inventory, energy use, and environmental information disclosure gradually increase, Center Laboratories will need to continue investing manpower and resources in strengthening its carbon inventory system, energy management, and sustainability disclosure processes, with related management and system-building costs expected to rise moderately. On the supply chain side, some API, packaging, and logistics suppliers may pass through cost adjustments from energy price changes or carbon reduction measures into procurement costs, placing some pressure on manufacturing costs; however, the overall impact remains predictable and manageable. Since Center Laboratories itself is not a high-carbon-emitting manufacturer, its direct operating emissions are relatively limited, and this is not expected to cause a material impact on its financial structure in the short term. Overall, the financial impact under this scenario is mainly reflected in sustainability management investment, a gradual rise in supply chain costs, and increased regulatory compliance costs; advance planning and process optimization can reduce the

Scenario	Estimated Potential Financial Impact
	impact on overall profitability.
SSP5-8.5 Weaker global cooperation, continued growth in fossil fuel use, and a lack of clear emissions-reduction action; warming of approximately 3.6°C.	Under the high-emissions scenario, climate policy development and energy market volatility are highly uncertain, and the impact on the pharmaceutical industry's operational stability and cost structure will be more pronounced. If the government accelerates carbon fee, energy management, or environmental disclosure regulations in the short term and the Company's preparedness is insufficient, it may need to invest significant resources in a short period to strengthen its carbon inventory system, supply chain data collection, information system development, and internal management processes, placing greater pressure on operating costs and management burden. In addition, an increase in the frequency and intensity of extreme weather events may raise the risk of raw material supply disruption, logistics delays, and production schedule adjustments, in turn affecting inventory management and operating efficiency. On the carbon cost side, if Taiwan formally implements a carbon fee system (for example, at NT$1,200 to NT$1,800 per ton), the carbon fee impact borne by Center Laboratories' direct emissions is estimated at approximately NT$18,082 thousand to NT$27,122 thousand; however, carbon fees and energy costs may also be indirectly reflected in API, packaging, and outsourced manufacturing costs, raising the overall manufacturing cost structure. At the same time, if export markets or partner countries progressively introduce carbon border adjustment mechanisms or product carbon requirements, this may increase compliance and management costs for some products in international markets. Overall, under the SSP5-8.5 scenario, the financial impact will mainly be reflected in rising pressure on operational and supply chain resilience, higher regulatory and management costs, and increased medium- to long-term operating uncertainty, requiring stronger risk management and early adaptation measures to reduce potential impact.

Physical Risk Scenario Analysis

Scenario	Estimated Potential Financial Impact
SSP2-4.5 Global climate policy advances moderately, with stable economic growth alongside a low-carbon	Under this scenario, the frequency of extreme weather events (such as brief heavy rainfall, heat waves, or typhoons) is trending upward, but overall risk remains predictable and manageable. For Center Laboratories, this may require continued investment in disaster resistance and weatherproofing for manufacturing plants, warehousing facilities, and key equipment in the short term, including upgrading air conditioning and temperature control systems, reviewing backup power and drainage facilities,

Scenario	Estimated Potential Financial Impact
transition; warming of approximately 2.7°C.	and improving information system stability, to ensure production and storage/transport operations continue to meet GMP and quality management requirements. In addition, high temperatures and climate instability may raise management requirements for storing and transporting APIs, semi-finished, and finished products, prompting the Company to strengthen cold chain and logistics monitoring mechanisms; related operating and management costs are expected to rise slightly. Overall, the financial impact under this scenario is mainly reflected in phased spending on operating infrastructure optimization and preventive risk investment, with an indirect and relatively moderate impact on revenue and cash flow.
SSP5-8.5 Weaker global cooperation, continued growth in fossil fuel use, and a lack of clear emissions-reduction action; warming of approximately 3.6°C.	Under the high-emissions scenario, climate-related physical risk rises significantly, with extreme rainfall, prolonged high temperatures, increased typhoon intensity, and localized flood risk having a more concrete impact on pharmaceutical industry operational stability. Center Laboratories' production sites, warehousing facilities, or logistics nodes in certain regions may face business interruption, equipment damage, or the need for additional resources for repair and upgrade, increasing capital expenditure pressure. At the same time, extreme weather may also disrupt raw material supply, outsourced manufacturing, and logistics delivery schedules, affecting production scheduling and inventory turnover efficiency, posing a challenge to operating cost and cash flow management. As the level of physical risk rises, related insurance premiums and risk transfer costs may also increase, placing long-term pressure on the fixed cost structure. If adaptation measures are not strengthened in time, physical risk could adversely affect the Company's operational resilience, cash flow stability, and asset utilization efficiency.

4.4.3 Climate Change Risk Management

In response to the potential medium- to long-term impact of climate change on pharmaceutical industry operations and supply chains, Center Laboratories follows the IFRS S2 and TCFD frameworks, and references domestic and international climate policy and regulatory developments and biotech/pharma industry characteristics, to progressively build a systematic, forward-looking climate risk management mechanism, to fully understand the potential impact of climate factors on the Company's business model, manufacturing and supply chain stability, and financial performance. Since 2025, Center Laboratories' Corporate Sustainability Committee has coordinated the identification and assessment of climate-related risks and opportunities, integrating operating experience from R&D, manufacturing, quality, supply chain, regulatory, and management departments, combined with external climate research data and industry benchmarks, to inventory and analyze potential climate-related physical and transition risks across the short, medium, and long term, serving as an

important basis for advancing climate governance and sustainability decision-making.

On physical risk, Center Laboratories focuses on the potential disruption and loss that extreme weather events (such as heavy rain, typhoons, high temperatures, and localized flooding) could cause to manufacturing plants, warehousing facilities, cold chain logistics, and key equipment operation, and assesses their impact on production scheduling, quality management, and operational stability. On transition risk, the Company focuses on assessing the impact on its operating strategy, cost structure, and long-term competitiveness from factors such as the advancement of carbon pricing systems, rising GHG disclosure requirements, changes in energy and raw material costs, and rising stakeholder expectations for the pharmaceutical industry's environmental responsibility and regulatory compliance. In the risk assessment stage, Center Laboratories comprehensively evaluates the likelihood and potential impact of each climate risk through qualitative and quantitative analysis methods, and ranks them by level of impact, serving as a reference for subsequent resource allocation, response measure planning, and sustainability disclosure priorities. The Company will continue to review its climate risk management process on a rolling basis, strengthen cross-departmental collaboration and data analysis capability, and regularly report assessment results to the board, to improve its response capability and overall operational resilience amid climate change, fulfilling its long-term commitment to sustainable development.

Center Laboratories Climate Change Risk and Opportunity Assessment Process

1. Collecting the potential impact of climate change on the Company's operations, manufacturing, and supply chain through structured questionnaires and internal interviews.
2. Assessing the impact of climate-related factors on production operations, supply chain stability, and financial performance.
3. Systematically identifying key climate-related risks and potential transition opportunities as a basis for subsequent management and decision-making.

Assessment Method

To systematically understand the potential impact of climate-related risk on the Company's operations and strategy, Center Laboratories used the following two-stage approach for risk assessment in 2025:

1.Questionnaire Survey

The Company collected professional judgments on climate risk from internal departments and external professional consultants through a questionnaire, to understand the potential impact of different risk factors on manufacturing operations, supply chain management, and financial aspects. The questionnaire covered physical risk, transition risk, and corporate reputation, with a total of 16 risk factors, and asked respondents to rate both the likelihood of occurrence and the potential impact of each.

2. Questionnaire Analysis and Standardization

To improve the objectivity and comparability of the analysis results, Center Laboratories applied Z-score normalization to the collected questionnaire data, to reduce differences arising from different respondents' scoring baselines. After standardization, each risk factor could be compared on the same basis, further identifying climate risk items of relatively higher importance, serving as an important basis for subsequent risk management, strategic planning, and resource allocation.

In 2025, Center Laboratories continued to advance its climate change risk management work, and following its existing climate risk assessment framework, completed the inventory and identification of a total of 16 climate change-related risks and opportunities. This year, the Company invited senior management and key functional unit heads to participate in the assessment through a structured questionnaire, collecting 16 valid responses. By quantifying the likelihood of occurrence and potential impact on the Company's operations of each climate risk factor, Center Laboratories constructed a climate risk and opportunity matrix, serving as an important reference for subsequent climate response strategy planning, resource allocation adjustment, and medium- to long-term environmental management target-setting.

To improve its overall response capability to climate change, Center Laboratories continues to advance green operating measures such as energy conservation, water conservation, waste reduction, and improved process efficiency, and encourages employees to participate in manufacturing process optimization, energy use management, and resource efficiency improvement actions through internal systems and cross-departmental collaboration, gradually strengthening operational resilience and environmental performance. At the same time, the Company also assesses the environmental impact of raw material selection, process design, and packaging methods at the R&D and manufacturing stage, and advances more environmentally friendly products and operating practices through supply chain management and its quality system, to respond to the challenges climate change brings to the pharmaceutical industry. Center Laboratories regards environmental sustainability as one of the core values of its long-term development, and steadily lays the foundation for sustainable operations through institutionalized management and concrete action.

No.	Risk Item	Risk Category	Likelihood Z-Score	Impact on Company Z-Score	Level of Concern
1	Increased Pricing of GHG Emissions	Climate Risk	0.57	0.54	High
2	Enhanced Emissions-Reporting Obligations		0.43	-2.57	Moderate
3	Requirements and Regulation Affecting Existing Products and Services		0.28	0.54	High
4	Exposure to Litigation		-1.76	0.64	Moderate
5	Substitution of Existing Products and Services with Lower-Emissions Options		-0.74	0.14	Moderate
6	Unsuccessful Investment in New Technologies		-1.61	0.14	Moderate
7	Cost of Transition to Lower-Emissions Technology		0.72	-2.27	Moderate
8	Changing Customer Behavior		-0.01	0.24	Moderate
9	Uncertainty in Market Signals		0.57	0.44	High
10	Increased Cost of Raw Materials		2.03	1.04	High
11	Shifts in Consumer Preferences		-0.45	-0.06	Low
12	Industry Stigmatization		-1.47	0.04	Moderate
13	Increased Stakeholder Concern and Negative Feedback		0.57	0.54	High
14	Extreme Weather Pattern Changes		0.43	0.44	High
15	Rising Average Temperatures		0.57	0.54	High
16	Rising Sea Levels		-0.15	-0.36	Low

Climate-Related Opportunity Identification and Assessment

In identifying and assessing climate-related opportunities, Center Laboratories uses scenario analysis to systematically review the potential opportunities that the low-carbon transition trend may bring to the Company's operating development, R&D positioning, and market expansion. The Company references the "2050 Net Zero Emissions (NZE) Scenario" proposed by the International Energy Agency (IEA), combined with the policy direction set out in the National Development Council's "Taiwan's Pathway to Net-Zero Emissions in 2050," as an important analytical basis for assessing the feasibility and medium- to long-term impact of climate-related opportunities.

At the same time, based on pharmaceutical industry characteristics, Center Laboratories comprehensively considers low-carbon process development on the API and excipient supply side, energy efficiency improvement technology on the manufacturing side, regulatory trends and quality management requirements, and the healthcare market's expectations for drug safety, stable supply, and sustainability responsibility, to further identify climate-related opportunities with the potential to improve operational resilience, optimize cost structure, or strengthen product competitiveness. The assessment also incorporates government policy incentives and support resources for energy conservation and carbon reduction, manufacturing upgrades, and industry transition, as a reference for the Company's strategic development and resource allocation.

In practice, Center Laboratories is progressively translating its climate opportunity analysis results into concrete action, including assessing the feasibility of energy conservation and carbon reduction at the R&D and process design stage, optimizing production equipment and energy use efficiency, strengthening supply chain stability and sustainability management, and continually refining its product portfolio and manufacturing flexibility while meeting regulatory and quality requirements. Through these efforts, the Company not only responds to the low-carbon transition trend but also strengthens the stability and long-term competitiveness of its pharmaceutical operations. Through a systematic climate opportunity assessment and management mechanism, Center Laboratories has formally incorporated sustainable development as one of its core operating strategies, proactively capturing the industry upgrade and market development opportunities brought by the low-carbon transition while balancing drug quality, safety, and regulatory compliance, steadily advancing the Company's long-term growth and creating resilient, sustainable long-term value for investors, the healthcare system, and society.

Opportunity Type	Climate Scenario Assumption	Impact on Opportunity Identification and Usage Situation
Regulatory & Market Orientation	The Company uses the "Net Zero Emissions (NZE) by 2050 Scenario" proposed by the IEA as a primary reference, paired with SSP2-4.5 scenario assumptions. Under the premise that global and domestic net-zero emission policies are gradually promoted and requirements for environmental and sustainability regulations in the pharmaceutical industry become increasingly clear, the market and medical systems' attention to corporate environmental responsibility, product life cycle management, and supply chain sustainable performance continues to increase, and the pharmaceutical industry faces a trend of simultaneous elevation in regulatory compliance and market expectations.	Against the background of clarifying climate policy directions and increasing requirements for corporate sustainable governance by regulators and the market, regulatory and market orientation has become an important factor affecting product development strategies and market access conditions. During product development and operational planning stages, Center Laboratories has begun to evaluate the potential impact of relevant environmental policy trends on process management, packaging standards, and information disclosure, incorporating sustainability and compliance considerations into mid-to-long-term strategy evaluation. We will continue to focus on the development of domestic/international environmental policies, carbon management systems, and industry guidelines, adjusting operational and product strategies in advance to reduce regulatory risks and maintain market competitiveness.
R&D and Process	Under the NZE scenario and the promotion of Taiwan's 2050 net-zero emission policy, requirements for process energy conservation, resource efficiency improvement, and packaging reduction in the pharmaceutical industry are increasingly high. Simultaneously, under the SSP5-8.5 scenario, the increased frequency of extreme weather events also highlights the importance of manufacturing and logistics system resilience and process stability.	To respond to climate transition trends, low-carbon processes and manufacturing efficiency improvements are viewed as key opportunities with mid-to-long-term benefits. Center Laboratories has gradually reviewed the feasibility of production equipment energy efficiency, process optimization, and packaging material reduction during R&D and process evaluation stages, and evaluated the introduction of improvement measures under the premise of meeting regulatory and quality requirements. Related actions, beyond helping reduce energy and resource usage intensity, can also enhance

		manufacturing stability and operational resilience, providing more flexible response space for facing tightening environmental regulations and cost fluctuations in the future.

4.4.4 Climate Change Indicators and Targets

In response to the global climate change trend and the net-zero emissions policy advanced by the Taiwan government, Center Laboratories continues to monitor climate-related regulations and industry development direction, and progressively advances GHG reduction action following the timeline set by the competent authority, incorporating its climate response into its medium- to long-term operating plans and sustainability strategy. On the premise of balancing regulatory compliance, product quality, and operational stability, the Company advances its low-carbon transition step by step, strengthening overall operational resilience. On GHG management, Center Laboratories follows the core principles of comprehensive inventory and continual improvement, progressively establishing a GHG management framework covering Scope 1 (direct emissions), Scope 2 (indirect emissions from energy), and Scope 3 (other indirect emissions), to understand its main emission sources and potential reduction opportunities, serving as a basis for subsequent carbon reduction strategy planning and resource allocation.

As the Company completed its consolidated GHG inventory in 2025, it uses 2025 as its base year; however, as Center Laboratories' plant is undergoing renovation and expansion from 2024 to 2028, the Company has set a carbon reduction target of a 1% annual reduction in Scope 1 and Scope 2 emissions intensity,

achieving a 5% reduction in Scope 1 and Scope 2 emissions intensity by 2030. The Company continues to strengthen energy management and use efficiency in its operations, with key carbon reduction strategies and actions including:Continually optimizing electricity management mechanisms at manufacturing plants, offices, and related facilities.

- Progressively replacing high-energy-consumption equipment and introducing energy-efficient production equipment and auxiliary systems.
- Improving process and equipment operating efficiency to reduce the energy consumption intensity per unit of production activity.

- Progressively taking inventory of emissions hotspots in the supply chain, logistics, and outsourced operations, as a basis for subsequent Scope 3 emissions management and reduction action planning.
- Through these measures, Center Laboratories will steadily advance GHG reduction action while ensuring drug quality and supply stability, gradually moving toward its low-carbon and sustainable operations goals.

Greenhouse Gas Absolute Total Emission Table - Parent Company (Individual) *(Unit: Metric Tons / CO2 Equivalent)*

Emission Category	Emission Item	Item Subtotal	Total Emissions by Scope
Scope 1	Fixed Emissions	113.7094	242.4502
	Mobile Emissions	39.9503	
	Fugitive Emissions	88.7905	
Scope 2	Purchased Electricity	2,669.9576	2,669.9576
Scope 3	Fuel and Energy Related Activities	663.0219	663.0219

Greenhouse Gas Absolute Total Emission Table - Merged Subsidiaries *(Unit: Metric Tons / CO2 Equivalent)*

Emission Category	Emission Item	Item Subtotal	Total Emissions by Scope
Scope 1	Fixed Emissions	461.1363	7,913.3619
	Mobile Emissions	58.8258	
	Fugitive Emissions	7,393.3998	
Scope 2	Purchased Electricity	6,881.3875	6,881.3875
Scope 3	Fuel and Energy Related Activities	1,775.8850	1,775.8850

Merged Company Greenhouse Gas Related Strategic Goals, and Corresponding Indicators and Targets

Strategic Goal	Indicator				Base Year (2025)	Target			
	Indicator Name	Measure Unit	Indicator Type	Current Amount		Goal Purpose	Goal Type	Goal Period	Milestone/Mid-term Goal
2050 Net Zero Emissions	Scope 1 GHG Total Emissions	tCO2e	Quantitative	7,913.3619	7,913.3619	GHG Emission Reduction	Absolute Target	To 2050	• Scope 1 & Scope 2 Emission Intensity Decreased 1% • Annually; Reach 5% Decrease by 2030
	Scope 2 GHG Total Emissions			6,881.3875	6,881.3875				
	Scope 3 GHG Total Emissions			1,775.8850	1,775.8850				
	Scope 1 & Scope 2 GHG Total Emissions (Aggregate)			14,794.7494	14,794.7494				

At the same time, the Company will continue to advance internal communication and sustainability training, raising all employees' awareness of and participation in climate change issues, low-carbon transition direction, and sustainable operating practices, promoting the implementation of energy conservation, carbon reduction, resource use efficiency improvement, and environmental management measures in day-to-day operations and process work. Through the governance structure and action plans described above, Center Laboratories aims to steadily advance its low-carbon transition while ensuring drug quality and operational stability, progressively moving toward its 2030 and 2050 carbon reduction targets, continuing to deepen process improvement, supply chain collaboration, and overall operational resilience, and building a sustainable operating model that balances economic benefit, environmental responsibility, and long-term competitiveness.

At the same time, the Company will continue to advance internal communication and sustainability training, raising all employees' awareness of and

participation in climate change issues, low-carbon transition direction, and sustainable operating practices, promoting the implementation of energy conservation, carbon reduction, resource use efficiency improvement, and environmental management measures in day-to-day operations and process work. Through the governance structure and action plans described above, Center Laboratories aims to steadily advance its low-carbon transition while ensuring drug quality and operational stability, progressively moving toward its 2030 and 2050 carbon reduction targets, continuing to deepen process improvement, supply chain collaboration, and overall operational resilience, and building a sustainable operating model that balances economic benefit, environmental responsibility, and long-term competitiveness.

Internal Carbon Pricing

To demonstrate the importance the Company places on climate change management, while balancing steady operations and financial performance, the Company continues to monitor climate-related risk and carbon management issues and has progressively incorporated them into its operating planning, capital expenditure assessment, and equipment replacement decisions. The Company has not yet formally introduced an internal carbon pricing system, nor does it use a fixed carbon price as a basis for investment decisions or cost allocation, but it continues to gather information on domestic and international carbon fees, carbon markets, and related policy developments as a reference for future assessment of carbon management tools.

Going forward, when assessing major capital expenditure, equipment renewal, and energy-saving improvement plans, the Company will, in addition to considering investment cost, operating benefit, and regulatory compliance needs, progressively incorporate factors such as energy efficiency, GHG emissions impact, and potential future carbon cost risk, to improve its climate risk identification and management capability. Going forward, the Company will continue to track the Ministry of Environment's carbon fee system, international carbon price trends, and industry practice developments, and assess the feasibility of introducing internal carbon pricing or other carbon management mechanisms based on its operating scale, emissions changes, and management needs, to strengthen its climate resilience and support its long-term sustainable development.

Capital Allocation

On capital allocation, the Company has not yet established a separate capital expenditure accounting category for climate-related action, but has progressively incorporated climate-related risks and opportunities into its decision-making for operating planning, equipment investment, process management, and supply chain management. Related investment includes GHG inventory and sustainability disclosure, energy management and energy-saving improvement, equipment maintenance and high-energy-consumption equipment replacement assessment, process efficiency improvement, supply

chain ESG assessment and emissions hotspot inventory, and assessment of material substitution, energy efficiency, packaging reduction, and recyclability at the R&D and product design stage.

The Company will continue to review its climate-related resource investment on a rolling basis, on the premise of ensuring drug quality, operational stability, and regulatory compliance, and progressively establish a classification, tracking, and management mechanism for climate-related expenditure, to strengthen the link between climate strategy and financial planning, equipment investment, and operating decisions, improving the Company's resilience in the face of the low-carbon transition and climate change risk.

Linking Compensation to Climate Performance

In 2025, the compensation system for the Company's directors and senior managers continued to use overall operating performance, individual responsibility and performance, annual strategic goals, financial and investment results, and strategic execution outcomes as the main evaluation basis; climate-related indicators have not yet been directly linked to the compensation incentive system. However, the Company has continued to advance climate risk and opportunity inventory, GHG management, energy conservation and carbon reduction, and energy efficiency improvement, and has progressively incorporated climate-related issues into its sustainable development strategy and operations management considerations. Going forward, the Company will assess the feasibility of incorporating climate-related performance indicators into senior management performance evaluation or its compensation system, based on international sustainability disclosure standards, requirements from the competent authority, and the development of internal governance.

4.5 Energy and Resource Management

Amid the deepening global trends of climate change and low-carbon transition, energy and resource use efficiency have become an important management issue affecting corporate operational resilience, cost structure, and sustainable development. For Center Laboratories, a stable, compliant energy supply is not only essential to day-to-day operations and the continuity of its pharmaceutical processes, but also directly affects product quality, supply stability, and overall operating risk control. The Company therefore regards energy and resource management as an important foundation of its operations management and sustainability governance, continually improving energy use efficiency and reducing resource consumption risk through institutionalized management and practical improvements.

4.5.1 Energy Management

In 2025, Center Laboratories's energy sources were electricity and gasoline/diesel, with no renewable energy used; all energy consumption is currently for internal use with no energy sold externally, and the main sources of energy consumption are purchased electricity and diesel used for plant equipment. Starting this year, the Company's plant renovation and expansion project has progressively advanced various energy management measures: the Shijian Factory has introduced an energy-efficient boiler, and plans to introduce variable-frequency oil-free air compressors and QC laboratory air conditioning optimization in 2026, expected to reduce the Shijian Factory's electricity consumption by 2% in 2026.

Energy Type	2024			2025		
	Consumption	Unit:GJ	Proportion	Consumption	Unit:GJ	Proportion
Gasoline	89,592.96 liters	3,150.30	12.65%	6,915.228 liters	219.59	0.98%
Diesel	45,486.10 liters	1,599.40	6.42%	51,258.5771 liters	1,853.01	8.29%
Natural Gas	-	-	-	-	-	-
LPG	-	-	-	-	-	-
Non-Renewable Electricity	5,600,038.00 kWh	20,160.14	80.93%	5,632,822.00kWh	20,278.16	90.73%
Renewable Electricity	-	-	-	-	-	-
Total	-	24,909.84	100.00%	-	22,350.76	100.00%

Note1:1kWh equals3.6 megajoules; GJ equals10^9 joules; heating value per liter of gasoline is 7,586 kcal, diesel 8,636 kcal, natural gas (NG1) 8,067 kcal, and LPG5,993 kcal;1 kcal equals 4,186 J.

Note 2: Heating values and liters-of-oil-equivalent conversions for each energy type follow the "Energy Product Unit Heating Value Table" published by the Bureau of Energy, Ministry of Economic Affairs. Data source: Bureau of Energy website (http://www.moeaboe.gov.tw/)

Note 3: The energy use statistics boundary covers Center Laboratories's parent company entity, including the Taipei headquarters, Guangfu Factory, and Shijian Factory.

Total Energy Consumption and Energy Intensity

Year	Revenue (NT$ million)	Total Energy Consumption (GJ)	Energy Intensity (GJ /NT$ million)
2024	971.710	24,909.84	25.6351
2025	941.103	22,350.76	23.7495
Note: Energy intensity =Total energy consumption (GJ)/revenue (NT$ million)			

4.5.2 Water Resource Management

According to the Environmental Sustainability Index (ESI) assessment, Taiwan is among the countries with relatively high global water scarcity risk, ranking among the world's top 18 water-scarce countries. In addition, scenario simulation analysis using the Aqueduct water risk assessment tool developed by the World Resources Institute (WRI) shows that by 2030, the region where Center Laboratories's main operations are located will face moderate water scarcity risk, at approximately 10% to 20%. Overall, there is no immediate or significant water shortage threat in the short term, but as climate change and the uncertainty of water resource allocation gradually increase, the Company still regards water resource management as an important operating risk issue. In response to domestic water conservation policy and social expectations, Center Laboratories continues to regularly announce water-saving reminders through internal communication and management mechanisms, encouraging employees to practice water conservation in daily operations and life, gradually improving overall water use efficiency and awareness.

On regulatory compliance, Center Laboratories complies with all applicable environmental protection and water pollution prevention regulations, and holds a Water Pollution Prevention Permit as required by law, ensuring wastewater discharge meets standards set by the competent authority. Wastewater generated from its processes is centrally treated through the industrial park's wastewater treatment system as required, with monthly wastewater treatment fees paid to ensure the treatment process complies with regulatory requirements. 100% of the water Center Laboratories currently uses comes from the Taiwan Water Corporation, sourced mainly from the Touqian River and Shimen Reservoir, with no use of well water, groundwater, rainwater, or

other alternative water sources. Aside from water needed for production processes, the Company's remaining water use is mainly for employee daily needs, including drinking, cleaning, washing, and environmental maintenance, with the resulting domestic wastewater also treated through the sewer system as required by law. Going forward, Center Laboratories will continue to refine its water management practices, combining water-saving promotion, equipment management, and operating process optimization, continuing to reduce 1% water use intensity each year while maintaining operational stability and product quality, fulfilling its responsibility for the sustainable use of water resources. **This year's water use intensity was 0.0289, a 29.17% decrease from the previous year (2024).**

Unit: million liters / year	2024	2025
Water Withdrawal	39.6490	27.164
Water Discharge	31.7180	21.731
Water Consumption	7.9310	5.433

Wastewater Testing Report

Unit芙mg/L	Total Suspended Solids (TSS)	Discharge Standard	Biochemical Oxygen Demand (BOD)	Discharge Standard	Chemical Oxygen Demand (COD)	Discharge Standard
2024	10.01	400	60	400	287	480
2025	14.0	400	96.7	400	224	480

Water Withdrawal over the Past Two Years

Item	2024	2025
Tap Water (Municipal Water)	39.6490	27.1640
Industrial Water Supply	0.0000	0.0000
Surface Water Withdrawal	0.0000	0.0000
Rainwater Harvesting	0.0000	0.0000
Water Withdrawal in Water-stressed Areas	0.0000	0.0000
Note 1: The unit is in million liters.		

Note 2: According to the "Aqueduct Water Risk Atlas" published by the World Resources Institute (WRI), all regions in Taiwan are classified as "Low-Medium" risk, indicating that water withdrawal is not affected and the area is considered a low-risk zone for water stress.

Note 3: Total water withdrawal and total water consumption in areas with high or extremely high baseline water stress are 0.0000 thousand cubic meters (0%).

Total Water Consumption and Water Intensity

Year	Revenue (Million NTD)	Water Withdrawal (Unit: Million Liters/Year)	Water Intensity
2024	971.710	39.649	0.0408
2025	941.103	27.164	0.0289
Note: Water Intensity = Water Withdrawal (Unit: Million Liters/Year) / Revenue (Unit: Million NTD)			

4.5.3 Waste Management

Center Laboratories operates within the biotechnology and healthcare industry. In the course of our operations and manufacturing processes at our Taipei headquarters and Hsinchu manufacturing plant, waste generated is primarily categorized into general industrial waste and hazardous industrial waste, based on the nature of our activities. General industrial waste mainly consists of daily domestic waste from employees, while hazardous industrial waste includes waste liquids and containers generated during manufacturing processes. All waste is managed appropriately in accordance with relevant laws and regulations. Waste generated at each operating site is classified at the source, stored centrally, and measured by weight. It is then entrusted to third-party professional waste clearance, treatment, and recycling institutions that hold valid legal licenses. All related treatment processes are carried out in compliance with environmental protection laws and the requirements of competent authorities to mitigate environmental risks and ensure regulatory compliance.

Regarding the management of outsourced contractors, before engaging with any third-party clearance, treatment, or recycling institution, Center Laboratories conducts verifications through the "Industrial Waste Reporting and Management Information System – Permit Data Inquiry" and the "Resource Recycling Management System – Authorized Recycling Institution Inquiry" platforms established by the Ministry of Environment's Resource Circulation Administration. We confirm that our partners hold valid permits issued by local competent authorities, that their permitted scope of clearance, treatment, or recycling matches our actual operational needs, and that these licenses are within their validity periods. Upon completing document review and physical license verification, we enter into contracts for waste clearance or treatment to ensure that outsourced operations are supported by legal frameworks and clear accountability.

The waste intensity for this year was 0.1226, a decrease of 22.80% compared to the previous year (2024).

Total Weight of Annual Waste

Item	Direct Treatment Method	2024	2025
Hazardous Industrial Waste	Incineration (with energy recovery)	0.0000 Metric Tons	0.0000 Metric Tons
	Incineration (without energy recovery)	5.4700 Metric Tons	4.5800 Metric Tons
	Landfilling	0.0000 Metric Tons	0.0000 Metric Tons
	Other direct treatment (recycling)	0.0710 Metric Tons	0.0044 Metric Tons
Non-hazardous Industrial Waste	Incineration (with energy recovery)	0.0000 Metric Tons	0.0000 Metric Tons
	Incineration (without energy recovery)	32.6500 Metric Tons	38.9700 Metric Tons
	Landfilling	0.0000 Metric Tons	0.0000 Metric Tons
	Other direct treatment (recycling)	116.1000 Metric Tons	71.8400 Metric Tons

Total Weight of Waste and Waste Intensity

Year	Revenue (Million NTD)	Total Weight of Waste (Unit: Metric Tons/Year)	Waste Intensity
2024	971.710	154.291	0.1588
2025	941.103	115.394	0.1226
Note: Waste Intensity = Total Weight of Waste (Unit: Metric Tons/Year) / Revenue (Unit: Million NTD)			

Center Laboratories continues to fulfill its supervisory and management responsibilities during waste clearance and subsequent treatment. At the plant level, we conduct unscheduled environmental safety and operational inspections of waste storage areas. During the clearance process, we perform random audits to verify that the license plates of the actual transport vehicles match the information recorded in the online "three-part manifest" for industrial waste. Once waste leaves the factory, we track its flow and treatment status through the "Real-time Monitoring Platform" of the Ministry of Environment's Resource Circulation Administration to ensure that the GPS vehicle trajectory aligns with the reported data. Upon completion of clearance, we ensure that the online filing of the three-part manifest and the registration of the clearance trajectory are finalized.

Through these institutionalized mechanisms of waste classification, contractor management, and clearance monitoring, Center Laboratories ensures that the clearance, treatment, and recycling of all industrial waste comply with regulatory requirements and contractual obligations, thereby reducing the risk of improper disposal. Moving forward, the Company will continue to enhance its waste management system, integrating internal inspections, external audits, and information system monitoring to uphold our environmental protection responsibilities and support our long-term sustainable business goals.

4.5.4 Energy Conservation and Carbon Reduction Targets and Results

Energy conservation and carbon reduction are critical to Center Laboratories' promotion of sustainable operations and enhancement of operational efficiency. Through the continuous optimization of energy-saving policies and equipment technology, the Company reduces energy costs and increases production efficiency, thereby strengthening our overall competitiveness and operational resilience. Simultaneously, these measures help reduce greenhouse gas (GHG) emissions and air pollution, minimize our impact on the environment and ecology, and safeguard the health of our employees and local community residents, thereby fulfilling our corporate environmental responsibilities and supporting long-term sustainable development.

Center Laboratories continuously promotes policies and specific actions for energy conservation and carbon reduction within our plants, incorporating energy efficiency improvements into our daily operations and equipment management. We have gradually introduced energy-saving lamps and sensor-based lighting in public areas to reduce unnecessary electricity consumption. Regarding manufacturing and support systems, we adjust the operating conditions of air conditioning equipment in accordance with PIC/S GMP regulations for air conditioning and environmental control, ensuring energy savings while maintaining process quality and operational safety. Furthermore, Center Laboratories conducts regular inspections and maintenance of plant equipment and plans for the phased replacement of aging equipment to improve overall system performance and energy efficiency. Regarding renewable energy, we lease part of our factory rooftop space to professional vendors for the installation of solar panels to generate green energy, continuing our push toward GHG reduction and low-carbon operations through a combination of diversified energy-saving and green energy measures.

Policies and Commitments

Center Laboratories has established and implemented the following policies and commitments regarding energy conservation and carbon reduction:

1. Comply with government laws and regulations related to energy management and GHG emissions to ensure that operational activities meet regulatory requirements.

2. Continuously promote energy-saving improvement plans to enhance energy efficiency through equipment management, operational adjustments, and efficiency upgrades.
3. Implement energy resource management and GHG inventory operations during production and operations as a foundation for carbon reduction management and decision-making.

Short-term Goals

1. Continue to promote various energy-saving projects. In addition to implementing power-saving measures and improving energy efficiency, we are strengthening energy-saving management in offices and public facilities.
2. Complete the voluntary GHG inventory of our plants in 2024 to understand emission status and trends, and complete the GHG Inventory Report in 2025 as a basis for subsequent carbon reduction planning.

Mid-to-Long-term Goals

1. Systematically evaluate emission risks and carbon reduction potential across Scope 1, Scope 2, and Scope 3 based on the results of annual GHG inventories.
2. Continuously optimize high and low-voltage power supply equipment and integrate load-end power consumption improvement measures to enhance overall energy efficiency.
3. Gradually install individual electricity meters during the construction of new plants and the replacement of existing equipment, integrating them into the central control system for real-time electricity monitoring and management.
4. With 2025 as the base year, we aim to reduce the GHG emission intensity of Scope 1 and Scope 2 by 5% by 2030 compared to the base year through strengthened energy management and usage efficiency in our operations.

Resource Investment and Practical Actions

1. Continuously optimize electricity management mechanisms in production plants, offices, and related facilities.
2. Gradually phase out high-energy-consuming equipment and introduce energy-efficient production equipment and auxiliary systems.
3. Improve process and equipment operating efficiency to reduce energy consumption intensity per unit of production.
4. Gradually identify emission hotspots in the supply chain, logistics, and outsourced operations to serve as a basis for subsequent Scope 3 emission management and reduction planning.

Water Resource Management Measures

Considering the importance of sustainable water resource utilization, Center Laboratories continues to promote water conservation, recycling, and the efficiency of water-using equipment. Related measures are as follows:

1. Conduct non-scheduled replacement and renewal of old pipelines to reduce leakage risks and enhance water supply stability.
2. Regularly replace filter materials and perform water quality testing for drinking water equipment to ensure the safety and quality of employee drinking water.
3. Regularly maintain, clean, and disinfect process and water-using equipment to improve equipment efficiency and reduce water loss.
4. Promote information on water and electricity conservation and resource cherishing through bulletin boards and emails to strengthen employees' daily energy-saving awareness.
5. Provide education and training on water and resource management for new and existing employees to establish correct concepts and implement water-saving behaviors in daily operations.
6. Continuously reduce 1% water intensity annually while ensuring operational stability and product quality.

Waste Management Measures at Center Laboratories

1. Promote the digitization of documents and operational processes, gradually reducing the demand for paper forms and document printing to lower paper consumption.
2. Use eco-friendly tableware in employee cafeterias and encourage employees to bring their own cups to reduce the use of disposable items.
3. Continuously promote waste classification and recycling concepts, incorporating related content into essential training for new employees to strengthen all employees' cognition and implementation of waste management.
4. Regularly inspect waste storage and temporary staging areas to ensure that environmental cleanliness, safety, and sanitary conditions meet relevant standards.
5. Conduct non-scheduled audits to identify incomplete classification or unauthorized dumping, and implement immediate improvements.
6. Store waste solvents in independent, locked spaces managed by designated personnel. The storage area is equipped with interlinked fire alarms and explosion-proof facilities to ensure safety during storage and usage.
7. Manage hazardous chemicals and waste liquids according to environmental regulations. Substances that are glass-based, corrosive, flammable, or toxic are treated appropriately to reduce their hazards. Unauthorized dumping is strictly prohibited, and incompatible substances must not be stored together.
8. Implement a "no-drop" management policy throughout the entire waste process, using leak-proof containers and buckets to prevent liquid leakage from contaminating the ground or environment.
9. Continuously reduce 1% waste intensity annually while ensuring operational stability and product quality.

4.5.5 Disclosure of Environmental Non-compliance

During the 2025 fiscal year, Center Laboratories consistently complied with environmental protection laws and management regulations from competent authorities, covering air pollution control, water pollution prevention, waste management, and other environmental requirements. Through internal management systems and regular audit mechanisms, we ensure that all operational activities meet regulatory standards. Upon verification, Center Laboratories did not incur any violations of environmental protection laws this year, nor were we fined, penalized, or required to make improvements within a specified period by competent authorities regarding environmental matters. The Company will continue to strengthen environmental compliance management and education, reduce potential environmental risks through preventive management and continuous improvement, ensure operational stability, and fulfill our corporate environmental responsibilities.

4.6 Biodiversity

In response to the global challenge of natural capital degradation and biodiversity loss, since 2025 the Company has referenced the recommended disclosure framework of the Task force on Nature-related Financial Disclosures (TNFD) and the LEAP approach, progressively introducing the identification, assessment, and management of nature-related issues.

TNFD recommends that companies incorporate nature-related dependencies, impacts, risks, and opportunities into governance, strategy, risk and impact management, and metrics and targets, and use a systematic method to identify their interaction with the natural environment. TNFD also emphasizes that nature-related issues are location-specific, and that companies should prioritize reviewing the interface between their operating sites and value chain activities and the natural environment, assessing whether they involve priority disclosure locations or ecologically sensitive areas.

This is the first year the Company has referenced the TNFD framework to inventory nature-related issues; the assessment scope initially prioritizes the parent company's two factories, using publicly available geographic data, internal environmental management data, water pollution prevention permits, wastewater test data, waste collection and treatment records, and supplier management data as the basis for preliminary analysis. Going forward, the

scope will be progressively expanded to consolidated subsidiaries and key supply chain partners based on data availability and materiality assessment results.

Policy Direction

1. Progressively Introducing Nature-Related Management by Referencing the TNFD Framework
   The Company references TNFD's four pillars — governance, strategy, risk and impact management, and metrics and targets — to progressively identify nature-related dependencies, impacts, risks, and opportunities, as a basis for continually refining its environmental management and risk management.

2. Reviewing Site Location and Environmental Sensitivity
   Both of the Company's factories are located within the Hsinchu Industrial Park, on existing industrial land. This year, the Company reviewed public geographic data on hillside land areas, specific soil and water conservation areas, and National Ecological Green Network areas of concern, to confirm the relationship between its operating sites and the surrounding natural environment.

3. Strengthening Water Resource, Wastewater, and Waste Management
   The water used in the Company's processes and plant operations is 100%sourced from the Taiwan Water Corporation, drawn mainly from the Touqian River and Shimen Reservoir. Process wastewater is centrally treated through the industrial park's wastewater treatment system as required by law, with wastewater test results continually tracked. Waste is outsourced to qualified environmental companies for incineration, physicochemical treatment, chemical treatment, or recycling based on its nature, with collection and treatment records retained.

4. Maintaining Environmental Compliance and a Zero-Fine Target
   The Company treats "maintaining zero environmental fines" as one of its nature-related risk management targets, continually tracking its water pollution prevention permit, wastewater discharge, waste flow, supplier compliance documents, and compliance with environmental regulations. In 2025, the Company had 0 environmental fines.

TNFD Disclosure Framework and Implementation

Pillar	Implementation
Governance	Relevant responsible units track compliance with water resource, wastewater, waste, and environmental regulations, and incorporate nature-related issues into sustainability and environmental management considerations.
Strategy	Prioritizing the Company's two factories, identifying the interface between operating sites and the natural environment, and assessing the impact of water supply, wastewater discharge, waste treatment, and supply chain compliance on operations.
Risk and Impact Management	Identifying and managing nature-related dependencies, impacts, risks, and opportunities through geographic data queries, wastewater testing, outsourced waste treatment records, and supplier document review.
Metrics and Targets	Tracking water withdrawal, water use intensity, wastewater test results, waste generation, waste treatment methods, and the number of environmental fines, with maintaining zero environmental fines as the management target.

Biodiversity Risk Assessment: LEAP Analysis

In 2025, the Company completed its first TNFD-based "LEAP" four-step analysis, serving as the annual basis for biodiversity risk assessment; the assessment scope initially focuses on Center Laboratories's own operating sites, to understand whether they are located in biodiversity-sensitive areas, with plans to expand to consolidated Group subsidiaries in the future, minimizing the potential ecological impact of its operating activities.

- **Locate: Locating the Nature Interface**

Both of the Company's factories are located within the Hsinchu Industrial Park, on existing industrial land. Per a search of hillside land areas, specific soil and water conservation areas, and land classification data from the Ministry of Agriculture's Rural Development and Soil and Water Conservation Agency, neither factory is located on hillside land or in a specific soil and water conservation area; per a search of the National Ecological Green Network maintained by the Ministry of Agriculture's Forestry and Nature Conservation Agency, neither factory is located in a National Ecological Green Network area of concern.

The Company further reviewed the surrounding environment and hydrology of its plants; the factories are located within existing industrial and transport infrastructure areas, near regional water systems including the Degui Creek and Jiadong Creek. Wastewater generated by the manufacturing process is centrally treated through the industrial park's wastewater treatment system as required, and is not discharged directly into natural water bodies.

Based on the location and geographic data review above, this year the Company has not identified its direct operating sites as being located in a TNFD sensitive location or priority disclosure location. However, as pharmaceutical processes involve the management of water use, wastewater, expired drugs, waste liquids, and industrial waste, the Company still lists water resource supply, wastewater treatment flow, and outsourced waste disposal as key focus areas of its nature-related assessment.

- **Evaluate: Evaluating Dependencies and Impacts**

The Company is a Manufacture of Drugs and Medicines, mainly procuring APIs for compounding and manufacturing, and does not directly harvest or develop natural resources. The main nature-related dependency of its operating activities is a stable water supply. 100% of the water the Company currently uses comes from the Taiwan Water Corporation, sourced mainly from the Touqian River and Shimen Reservoir. Although the Company does not directly draw river or groundwater for process use, its pharmaceutical processes and plant operations still depend on a stable public water supply and watershed water resources, and it therefore lists the stability of water supply as a main nature-related dependency. In 2025, the Company's water withdrawal was 27.164 million liters, a decrease of approximately 31.49% from 2024's 39.649 million liters, indicating an improvement in water use efficiency this year. The Company's main potential natural impacts include process wastewater, expired drugs, waste liquids, general industrial waste, and chemical use management. The Company complies with environmental protection and water pollution prevention regulations and holds a Water Pollution Prevention Permit as required by law. Wastewater generated by its processes is centrally treated through the industrial park's wastewater treatment system as required, with monthly wastewater treatment fees paid to ensure the treatment process complies with regulatory requirements.

On waste, the Company's waste types include hazardous and non-hazardous industrial waste, mainly general industrial waste, expired drugs, and waste liquids, all outsourced to qualified professional environmental companies for collection and treatment, including incineration, physicochemical treatment, chemical treatment, and recycling, with related collection and treatment records retained, to reduce the potential impact of improper waste disposal on soil, water bodies, and the surrounding environment. In 2025, total waste was 115.3944 metric tons, a 25.21% decrease from 154.2910 metric tons in 2024. Based on a preliminary assessment, no material direct impact on biodiversity has been identified under current management measures this year; however, the Company continues to treat water resources, wastewater, waste, and chemical management as ongoing areas of focus.

- **Assess: Assessing Risks and Opportunities**

Based on the location of its operating sites, process characteristics, water sources, and wastewater and waste management status, the Company has preliminarily identified nature-related risks and opportunities as follows:

Type	Assessment Result
Physical Risk	Drought or unstable water supply could affect process, cleaning, and plant water use.
Transition Risk	Tightening environmental regulations on water pollution, waste, expired drugs, and pharmaceuticals could raise compliance and treatment costs .
Impact Risk	Improper management of wastewater, waste liquids, expired drugs, or general industrial waste could potentially affect water bodies, soil, and the surrounding environment.
Management Opportunity	Continually improving water use efficiency and strengthening wastewater testing and waste flow management can reduce the pressure of operations on the natural environment.
Supply Chain Opportunity	Strengthening API and supplier document review helps improve source traceability and regulatory compliance resilience.

The Company's upstream raw materials are mainly APIs, and it does not directly harvest or develop natural resources. For new suppliers, the Company requires the C.O.A (Certificate of Analysis), product specifications, test methods, and MSDS for raw materials or products, TSE/BSE certification documents, and certification of origin and manufacturer, including factory registration, GMP, and ISO certificates, and import/export certification or other compliance documents, and conducts assessment through a supplier questionnaire and test samples. In 2025, the local material procurement ratio was 100%, helping to reduce long-distance transport and supply chain uncertainty, and improving the traceability and management efficiency of supply sources.

The preliminary assessment results this year show that both of the Company's factories are located in existing industrial parks, not on hillside land, in a specific soil and water conservation area, or in a National Ecological Green Network area of concern; at the same time, wastewater is treated through the industrial park's wastewater treatment system, waste is outsourced to qualified environmental companies for treatment, and the number of environmental fines this year was 0. Overall, nature-related risk is currently within a manageable range.

- **Prepare: Preparing Response and Disclosure**

The Company currently treats "maintaining zero environmental fines" as its nature-related risk management target, and continually tracks water resources, wastewater discharge, industrial waste collection and treatment, air pollutant emissions, and compliance with environmental regulations. In 2025, the Company had 0 environmental fines.

The Company's current management actions include:

1. Maintaining the validity of its Water Pollution Prevention Permit, ensuring wastewater discharge management complies with regulatory requirements.
2. Centrally treating process wastewater through the industrial park's wastewater treatment system, with monthly wastewater treatment fees paid.
3. Regularly reviewing wastewater test results, tracking water quality indicators such as total suspended solids, biochemical oxygen demand, and chemical oxygen demand.
4. Outsourcing general industrial waste, expired drugs, and waste liquids to qualified environmental companies for treatment, with collection and treatment records retained.
5. Continually reviewing changes in waste sorting, incineration, recycling, and other treatment methods, to improve the quality of waste flow management.
6. Continuing to require new suppliers to provide C.O.A ,MSDS,TSE/BSE,GMP,ISO, and certification of origin and manufacturer.
7. Tracking water withdrawal, water use intensity, wastewater test results, waste generation, and the number of environmental fines.

The Company's current nature-related management indicators are as follows:

Indicator	**2025 Results**
Water Withdrawal	27.164 Million Liters
Water Intensity	0.0289 Million Liters / Million NTD Revenue
Total Suspended Solids (TSS)	14.0 mg/L
Biochemical Oxygen Demand (BOD)	96.7 mg/L
Chemical Oxygen Demand (COD)	224 mg/L
Total Waste Volume	115.3944 Metric Tons
Hazardous Industrial Waste	4.5844 Metric Tons
Non-hazardous Industrial Waste	110.8100 Metric Tons

Waste Sent to Landfills	0
Number of Environmental Fines	0
Local Procurement Ratio	100%

Mitigation Actions

Although both of the Company’s plants are located within established industrial zones and have been confirmed through public map inquiries to be outside of hillside areas, specific soil and water conservation zones, or areas of concern within the National Green Ecological Network, we have not identified any significant direct impacts on biodiversity under current management measures. Nevertheless, the Company incorporates nature-related issues into our scope of sustainability management and environmental compliance management, continuing to reduce the potential impacts of our operations on the natural environment.

1. Strengthening Water Resource Management

In 2025, both water withdrawal and water intensity decreased compared to the previous year, demonstrating an improvement in water use efficiency. We will continue to track water withdrawal, water intensity, and process water usage, and evaluate water-saving improvement measures based on operational needs to reduce pressure on public water supply and watershed water resources.

2. Implementing Wastewater Discharge Monitoring

The Company has obtained water pollution control permits in accordance with the law, and all process wastewater is discharged into the industrial zone's centralized wastewater treatment system. In 2025, all wastewater test results met the discharge standards set by the competent authorities, and no environmental fines related to wastewater discharge were incurred. Moving forward, the Company will continue to monitor wastewater test results to ensure that discharge management remains in compliance with regulatory requirements.

3. Managing Waste and Pharmaceutical Waste Streams

The Company’s waste includes both hazardous and non-hazardous industrial waste, all of which are entrusted to qualified environmental protection companies for processing, with transportation and treatment records retained. In 2025, total waste volume decreased by 25.21% compared to the

previous year, with zero waste sent to landfills. We will continue to review waste classification, the feasibility of recycling, and outsourced treatment methods to reduce potential impacts on soil, water bodies, and the surrounding environment.

4. Strengthening Supply Chain Compliance and Traceability

The Company primarily purchases active pharmaceutical ingredients (APIs) for formulation and manufacturing. For new suppliers, we require the submission of C.O.A., MSDS, TSE/BSE, GMP, and ISO certifications, as well as documents regarding the country of origin and the manufacturer. Evaluations are conducted through supplier questionnaires and sample inspections. Through the review of supplier compliance documents and local procurement management, the Company is able to enhance the traceability of raw material sources and reduce supply chain compliance risks.

CH5 People-Centered Center Laboratories: Talent Inclusion

5.1 Human Rights Compliance

2025 Material Topic: Employee Rights and Diversity, Equity, and Inclusion	
Significance to the Company	Protecting employee rights and advancing diversity and equality are key to building a friendly workplace and strengthening employee trust and organizational cohesion. Through sound labor condition management and equal opportunity systems, the Company can reduce the risk of labor disputes, discrimination, workplace bullying, and sexual harassment, improve employee engagement and retention, and strengthen its employer brand and corporate image, supporting steady operations and sustainable development.
Policy Commitments	1. Comply with labor laws and related regulations, protecting employees' basic rights and labor conditions. 2. Implement equal employment and anti-discrimination principles, providing fair and consistent hiring, promotion, and development opportunities. 3. Zero tolerance for workplace violence, bullying, and sexual harassment, building a safe, respectful work environment. 4. Respect cultural diversity and difference, fostering an inclusive, supportive workplace atmosphere.
Management Approach	1. Establishing and publishing work rules and related HR policies as required by law, clearly defining working hours, leave, overtime, and salary management. 2. Establishing employee communication and grievance mechanisms, providing diverse channels with a defined handling process and case-closure tracking. 3. Advancing anti-discrimination, anti-bullying, and sexual harassment prevention systems, with regular communication and training. 4. Advancing family-friendly policies for marriage and childbirth, providing related leave and support measures as required.
Resources Committed	1. HR and labor relations management personnel, responsible for system building, consultation, and case handling. 2. Training resources covering gender equality, anti-bullying, labor law, and manager training. 3. Grievance and case-handling resources, bringing in external professional support where necessary to ensure fairness. 4. Resources for advancing a friendly workplace and diversity, equity, and inclusion, allocated based on actual Company needs.
Short-Term Goals	1. Complete the annual review and any necessary revisions to employee rights and gender equality systems, achieving 100% system coverage. 2. Achieve 100% completion of sexual harassment and anti-bullying prevention training for all employees. 3. Improve the accessibility of family-friendly marriage and childbirth policies, achieving 100% communication coverage.

2025 Material Topic: Employee Rights and Diversity, Equity, and Inclusion	
Medium- to Long-Term Goals	1. Establishing diversity and equality indicators and a standing review mechanism, gradually improving gender and diversity representation year over year. 2. Continually improving employee identification with fairness and a culture of respect, with employee satisfaction scores rising year over year. 3. Reducing the risk of labor disputes and major grievance incidents, targeting 0 major cases. 4. Establishing more comprehensive family-friendly and work-life balance measures to improve retention and employer brand.
This Year's Performance	1. Completed1sexual harassment and anti-bullying training session, with a 100% participation rate. 2. 0 grievance cases accepted. 3. A total of 8 employees were eligible for parental leave, with 1 application.
Responsible Department	Lead: Human Resources Collaboration: department heads, Corporate Governance/Legal Compliance unit, Occupational Safety and Health unit, and Internal Audit unit

Center Laboratories believes that respecting and protecting human rights is an important foundation for fulfilling its social responsibility, ensuring stable operations, and advancing sustainable development. In its operations, R&D, and manufacturing processes, the Company upholds the core values of fairness, respect, and safety, embedding human rights principles into its organizational governance, human resources management, and supply chain partnerships, and is committed to protecting the basic human rights and labor rights of employees, partners, and other stakeholders. At the institutional level, Center Laboratories references the following international human rights and labor standards, and fully complies with applicable domestic regulations, incorporating their spirit into its corporate governance and personnel management systems as the basis for its human rights policy and management practices:

- ✓ The Universal Declaration of Human Rights
- ✓ The International Covenant on Civil and Political Rights
- ✓ The International Covenant on Economic, Social and Cultural Rights
- ✓ The International Labour Organization (ILO)'s core principles and conventions
- ✓ The UN Guiding Principles on Business and Human Rights (UNGPs)

✓ Taiwan's Labor Standards Act and related labor regulations

In 2025, Center Laboratories continued to review its existing human rights systems and their implementation, strengthening the completeness and consistency of its human rights protections through institutionalized management and internal communication.

Human Resources and Labor Rights Management

Center Laboratories is committed to building a fair, non-discriminatory, and inclusive work environment, using professional competence, work performance, and job requirements as the sole evaluation criteria at every stage of human resources management, with no differential treatment based on gender, age, marital status, family background, ethnicity, religion, or any other legally protected status.

✓ Key Focus Areas of Labor Rights and Working Condition Management

- Explicitly prohibiting child labor and any form of forced or compulsory labor
- All employment relationships are entered into freely and formalized under a written labor contract as required by law
- Working hours, leave, salary, and overtime are managed in accordance with the Labor Standards Act
- Providing compensation and benefits that meet regulatory and industry standards

✓ Employee Participation and Communication Mechanism

- Ensuring employees can voice their views through supervisor communication, internal meetings, and feedback channels
- Providing necessary explanation and communication before adjusting systems or workflows
- Maintaining a stable, positive labor relationship

✓ Occupational Safety and Health

- Regularly inspecting the work environment and maintaining equipment
- Implementing risk identification and preventive measures to reduce occupational accident risk
- Building a safe, healthy, and legally compliant work environment

Grievance Mechanism and Rights Protection

Center Laboratories provides confidential, trustworthy employee grievance and feedback channels, ensuring employees can voice concerns or file grievances without fear of retaliation. The Company commits to handling all cases fairly, impartially, and confidentially, and takes appropriate corrective action based on the nature of each case. Human rights-related incidents disclosed for 2025 are as follows:

Item	2025 Status
Human Rights Violation Grievances case	0
Discrimination or Differential Treatment Incidents cases	0
Forced Labor or Child Labor Cases	0
Major Labor Dispute Cases	0

*Note: For the definition of a "major case," please refer to the **3.3.1 Regulatory Compliance** definition of a major violation elsewhere in this Report.*

Human Rights Risk Management and Incident Disclosure

Center Laboratories continually reviews the potential human rights impact of its operating activities and incorporates human rights risk management into its daily operations and internal management processes. During 2025 operations, the Company was fined NT$50,000 by the competent authority due to a difference in understanding of applicable regulations in its salary payment process. Upon receiving the relevant feedback, the Company immediately completed a review and correction of the process, and ensured subsequent operations comply with applicable regulations. This incident prompted the Company to further strengthen its compensation management and internal control mechanisms, including optimizing workflows, improving internal review mechanisms, and strengthening compliance training for relevant personnel, to improve the overall soundness and consistency of its systems. Going forward, the Company will continue to refine its human rights risk management system in accordance with regulatory requirements and best practice, strengthening internal governance with a prevention-oriented approach, to protect employee rights and reduce the likelihood of potential risk.

Child Labor, Forced Labor, and Vulnerable Group Risk Management

Center Laboratories explicitly prohibits any form of child labor or forced labor, and fully complies with domestic labor regulations and international human rights standards. Given the Company's biotech/healthcare and pharmaceutical R&D and manufacturing business, its main operating sites have been assessed as not involving high-risk labor practices, nor any material risk of child labor or forced labor. In addition, Center Laboratories's operating activities and main supply chain do not involve indigenous land development or resource use or other high-risk conduct, and in 2025 there were no incidents of violating the rights of indigenous peoples or other vulnerable groups. Should related issues arise, the Company will carefully assess the impact of its operating conduct on local communities, upholding the principles of respect, communication, and legal compliance.

Supply Chain Human Rights Management.

On supply chain management, Center Laboratories similarly places importance on human rights and labor rights issues, and requires partners to comply with local labor regulations and basic human rights principles. The Company is progressively incorporating human rights and sustainability requirements into its supplier assessment and management process, reducing the likelihood of human rights risk in the supply chain through document review, communication, and necessary management measures. As of 2025, Center Laboratories had not received any reports of child labor, forced labor, or major human rights violations from its supply chain. Through an institutionalized human rights policy, clear management mechanisms, and continual risk review, Center Laboratories treats "prevention first, prompt correction" as the core principle of its human rights management, and is progressively deepening its supply chain human rights requirements. The Company believes that only on a foundation of respect for human rights and labor dignity can it build a sound, resilient, sustainable operating model that creates long-term, positive value for employees, partners, and society.

5.2 Workplace Safety

2025 Material Topic: Occupational Health and Safety	
Significance to the Company	Occupational health and safety are key to protecting employees' lives and health, maintaining stable operations, and reducing operating losses. Through systematic occupational safety and health (OSH) management, the Company can reduce the risk of occupational accidents and diseases, avoiding business interruption, compensation, and regulatory fines resulting from incidents, while improving employees' sense of safety and work efficiency, strengthening organizational resilience and the foundation for sustainable operations.
Policy Commitments	1. Comply with occupational safety and health regulations and requirements from the competent authority, implementing safety and health management. 2. Prioritize prevention, continually identifying hazards and reducing risk, with priority control of high-risk operations. 3. Adopt a zero-tolerance approach to accidents and anomalies, implementing reporting, investigation, and improvement to prevent recurrence. 4. Provide necessary health management and care resources to maintain employees' physical and mental health.
Management Approach	1. Establishing an OSH management system with clear division of responsibility, holding regular OSH meetings. 2. Conducting hazard identification and risk assessment, establishing work standards and control measures for high-risk operations. 3. Conducting regular safety inspections and audits, with tracking and closure management for identified deficiencies. 4. Institutionalizing OSH training, covering new hires, existing employees, special operations, and contractor work.

2025 Material Topic: Occupational Health and Safety	
	5. Conducting regular health checkups and health management tracking, with occupational physician or contracted medical consultation as needed. 6. Conducting emergency response drills to improve response capability for fires, disasters, and unexpected events.
Resources Committed	1. Assigning OSH or dedicated personnel, and establishing a cross-departmental collaboration mechanism. 2. OSH training and communication resources, including course materials, drills, and external training. 3. Health management resources, including checkups, contracted medical staff, health promotion activities, and necessary consultation.
Short-Term Goals	1. Achieving 100% coverage of hazard identification and risk assessment, with 100% completion of control measures for high-risk operations. 2. Improving inspection and deficiency-improvement efficiency, achieving a 100% closure rate for deficiency improvements, and reducing overdue improvement items to 0. 3. Completing at least 3 emergency response drills, and completing tracking of any deficiencies identified in the drills.
Medium- to Long-Term Goals	1. Continuing to reduce occupational accident risk, targeting 0 major occupational accidents, and improving occupational accident indicators year over year. 2. Establishing health promotion and at-risk group management programs to reduce occupational disease and health risk. 3. Using data-driven management to advance preventive safety measures, reducing repeat deficiencies and repeat incidents.
This Year's Performance	1. 9 OSH training sessions held, with 225 participants, a 100% completion rate. 2. 3 emergency response drills conducted, with 0 deficiencies identified. 3. Occupational accident, with 0 major occupational accidents, and accident investigation and corrective

2025 Material Topic: Occupational Health and Safety	
	measures completed.
Responsible Department	Lead: Occupational Safety and Health Management Unit Collaboration: Facilities unit, Human Resources, department heads, Internal Audit, and contractor management units

5.2.1 Occupational Safety Management System

Center Laboratories has established a comprehensive occupational safety and health (OSH) management system in accordance with the Occupational Safety and Health Act and related sub-regulations, and assigns dedicated personnel based on the nature of each operating site, to ensure a safe, healthy work environment for employees. The Taipei headquarters has appointed one Class B occupational safety officer, and the Hsinchu Shijian Factory and Guangfu Factory have each appointed one Class A occupational safety officer, responsible for coordinating and executing OSH management work and implementing regulatory

compliance and internal management requirements. To strengthen employees' awareness of occupational safety and health, Center Laboratories regularly conducts health and safety training, and has established Safety and Health Regulations for Employees in the Workplace, incorporating hazard identification and risk assessment into its day-to-day operations management as an important basis for executing and improving each work activity. At the same time, based on its operating characteristics, the Company also regularly conducts fire drills and chemical safety exercises, improving employees' ability to respond to unexpected events and reducing incident risk. On accident prevention and emergency response, Center Laboratories has established Plant Safety Management Regulations, clearly defining the reporting, handling, and response procedures for various occupational accidents and emergencies, helping employees take prompt, correct action in the event of an incident, reducing personal injury and operational impact.

In addition, to encourage employees to actively participate in OSH management, Center Laboratories has established an OSH grievance and suggestion mailbox, allowing employees to report near-miss incidents, potential risks, workplace or health and safety concerns, and suggestions regarding OSH policy and management measures. All feedback is properly handled by dedicated safety personnel under established procedures, with improvement or response

provided as appropriate. In 2025, the Company received no OSH-related grievances or complaints. Through institutionalized management, ongoing training, and open communication, Center Laboratories is committed to building a safe, healthy, regulation-compliant work environment, and continues to refine its OSH management to protect employee rights and support the Company's long-term, steady operations. In addition, the scope of Center Laboratories's OSH management system covers all workers, including formal employees, contract personnel, and contractors providing services at the Company's operating sites, ensuring all personnel receive consistent, appropriate safety and health protection in the course of their work.

5.2.2 Hazard and Risk Identification

Hazard and risk identification is a key activity in the OSH management system, aimed at systematically identifying potential hazards that may exist in the work environment and various work activities, and assessing their impact on employee health and safety. Under the Occupational Safety and Health Act and its enforcement rules, Center Laboratories regularly identifies and analyzes workplace and work-related hazards, and simultaneously reviews the appropriateness and effectiveness of existing protective facilities and management measures, as an important basis for continually improving its OSH management. Through hazard and risk identification, Center Laboratories can identify potential sources of risk in advance, and further plan and implement corresponding risk control measures, reducing the likelihood of occupational accidents and ensuring employees perform their work in a safe, healthy environment. Center Laboratories's hazard and risk identification process mainly includes the following steps:

- Confirming Work Items: clearly defining the content and nature of each work activity as a basis for identification.
- Identifying Hazards and Possible Consequences: systematically identifying physical, chemical, biological, or ergonomic hazards that may exist in the course of work, and their potential impact.
- Reviewing Existing Protective Measures: taking inventory of and assessing the effectiveness of current engineering controls, administrative management, or personal protective measures.
- Risk Level Assessment: rating risk level based on the likelihood and severity of a hazard.
- Risk Control Measure Planning: for medium- to high-risk items, establishing and implementing appropriate improvement and control measures to reduce risk to an acceptable range.

To strengthen the implementation of risk education and help employees clearly understand the core concepts of risk tiering and hazard identification

management, Center Laboratories uses diverse communication methods to improve the accessibility and practicality of related knowledge, enabling employees to apply it in their own work. In addition to regular training, the Company also posts large visual notices on plant bulletin boards, using visual management to clearly present risk identification and control priorities, making it convenient for employees to reference the information at any time and further strengthening safety awareness and preventive thinking.

Incident Investigation Process

5.2.3 OSH Training Statistics

To ensure all workers have sufficient OSH knowledge and risk identification capability, Center Laboratories continues to treat training as an indispensable part of its OSH management system. Following applicable regulations and practical needs, the Company plans and conducts diverse OSH training courses, covering regulatory communication, work safety, hazard identification, emergency response, and health promotion, to raise employees' awareness of potential workplace risk and strengthen their ability to work correctly and protect themselves. Through systematic training arrangements, Center Laboratories aims to build a consistent, sustained safety culture, so that OSH principles are implemented at every level of work and in daily operations. The implementation status and related statistics of this year's OSH training are compiled below, serving as a reference for the Company's continued refinement of OSH management and training planning.

OSH Training Statistics

Occupational Health and Safety Education Statistics	2023	2024	2025
Total Number of Employees	179	196	219
Total Occupational Health and Safety Training (Hours)	1,102	1,319.5	5,542
Average Training Hours per Employee (Hours / Person)	6.16	6.73	25.31

		
Annual Fire Drill, Firefighting Team Training	Annual Fire Drill, Notification Team Training	Hazard Communication and Prevention Training
		
GMP/GDP Training	Health Promotion and Preventive Medicine Seminar	Toxic and Concerned Chemical Substances Management Regulations Course

5.2.4 Contractor Health and Safety Management

Center Laboratories has long regarded contractors and cooperative partners as indispensable members of our operational system, and we integrate their work safety and health into our overall occupational health and safety management scope. Adhering to the principle of "shared work, shared safety," the Company has established clear and rigorous management standards for all contractors and partners entering our facilities to perform operations, thereby ensuring personnel safety and environmental stability throughout the process. Regarding construction and operational management, Center Laboratories explicitly defines the responsibilities and obligations of contractors, covering construction safety management, environmental maintenance within the construction scope, and requirements for industrial safety insurance. Prior to construction, the Company requires contractors to adhere to established safety protocols and implements on-site management and necessary supervisory measures during operations to mitigate construction risks and ensure the safety of both the facility and construction personnel.

Furthermore, Center Laboratories views supplier management as a critical link in ensuring product quality and operational safety. The Company requires raw material suppliers to consistently provide materials of stable quality and conducts qualification assessments for new raw material suppliers. For existing suppliers, unscheduled on-site audits are conducted as needed to verify that their quality management and operations comply with the Company's requirements and relevant regulations. Simultaneously, Center Laboratories enters into product distribution agreements and quality agreements with pharmaceutical distribution and logistics providers, clearly defining the responsibilities and operational standards for both parties to ensure the quality and safety of pharmaceuticals during transport and distribution, thereby maintaining the stability and reliability of our overall operations.

5.2.5 Occupational Injury Statistical Analysis

Based on statistics and analysis of occupational injuries and diseases among the Company's employees and non-employee workers, in 2025 a total of 1 occupational accident occurred, involving 1 person, an employed worker, with no major or permanent disability. Based on an average of approximately 214 employees at month-end from 2025 January to December, the ratio of occupational accident cases to total employees was approximately 0.46%. The above

case was a fall accident during work, resulting in temporary disability. Total lost days for the year were 28 days. There was also 1 commuting traffic accident. After the incident, the Company conducted root cause analysis and improvement tracking; for the fall accident, it strengthened anti-slip mats and warning signs on stairs and slip-prone areas in the plant, and improved workplace lighting to reduce the risk of employee falls, and strengthened safety training to improve employees' awareness of potential workplace hazards and self-protection. For the commuting accident, the Company continues to promote "defensive driving" concepts through announcements, reminding employees to watch traffic conditions during rush-hour commutes and comply with traffic regulations to protect their personal commuting safety.

Statistics on Occupational Injuries and Occupational Diseases for Employees and Non-Employees				
Statistic / Year		2023	2024	2025
Fatalities resulting from occupational injuries	Number of persons	0	0	0
	Rate	0	0	0
High-consequence work-related injuries (Note 1)	Number of persons	0	0	0
	Rate	0	0	0
Recordable work-related injuries (Note 2)	Number of persons	0	0	1
	Rate	0	0	0.46%
Occupational diseases	Number of persons	0	0	0
	Rate	0	0	0
Recordable occupational diseases	Number of persons	0	0	0
	Rate	0	0	0

**Note 1: High-consequence work-related injuries: Work-related injuries that result in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months. Data statistics exclude the number of fatalities.*

**Note 2: Recordable work-related injuries or occupational diseases: Work-related injuries or occupational diseases arising from any of the following: fatality, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, loss of consciousness, or significant injury or illness diagnosed by a physician or other*

licensed healthcare professional. Data statistics include the number of fatalities; minor injuries treated on-site are excluded.

**Note 3: Commuting accidents are excluded.*

5.2.6 Employee Health Management

Occupational Health Services and Physical and Mental Health Promotion

Center Laboratories continues to implement occupational health service systems and physical and mental health protection measures. With a focus on caring for our employees, we systematically promote workplace health promotion initiatives. By planning and advocating for accurate health knowledge and regularly organizing activities—including disease prevention, health preservation advocacy, special health lectures, employee preventive health consultations, health check-ups, and health education—the Company assists employees in enhancing their workplace health knowledge, reducing health risks, and preventing performance impacts caused by health factors. We are gradually building a healthy, safe, and friendly workplace environment.

Employee Health Management

Center Laboratories conducts annual occupational health check-ups in accordance with regulations, including general health check-ups and special hazard operation health check-ups. The implementation status for 2025 is as follows: 100 employees at the Taipei headquarters underwent general health check-ups; 96 employees at the Hsinchu plant underwent general health check-ups, and 7 employees underwent special health check-ups. Based on the results, the Company carries out graded management for abnormalities. Common items of concern include indicators related to metabolic syndrome (such as blood pressure and blood lipids), abnormal intraocular pressure, and chest X-ray findings. For abnormal results, Center Laboratories provides personalized health guidance to employees and strengthens disease prevention and health education. When necessary, follow-up examinations are arranged to continuously monitor and improve employee health conditions. No occupational diseases or suspected occupational disease cases were discovered in the 2025 health

check-up results. Furthermore, the Company invites external professionals (such as fitness coaches) to conduct health lectures covering basic concepts of physical fitness, definitions of health, recommended daily exercise amounts, healthy dietary principles, and how to start exercising safely and effectively, supplemented by simple demonstrations and hands-on practice to enhance employees' understanding and willingness to practice a healthy lifestyle.

Health Management Measures at Hsinchu Plant

The Hsinchu plant continues to promote diverse health management initiatives, with key measures including:

1. **On-site Health Services by Medical Professionals**
    - **Physician**: Once a year, two hours per session.
    - **Nurse**: Once a month. Through on-site services, employees with a higher risk of cardiovascular disease within the last decade are screened for individual interviews, medical consultations, and health improvement recommendations, with continuous follow-ups on subsequent conditions.
2. **Implementation of Health and Risk Prevention Plans**
    - Prevention Plan for Diseases Triggered by Abnormal Workload.
    - Ergonomic Improvement Plan for Musculoskeletal Disorders.
    - Workplace Maternal Health Protection Plan.
    - Prevention Plan for Unlawful Infringement during Execution of Duties.

3. **2025 Execution Results**

    - Ergonomic improvement and follow-up for musculoskeletal injuries: 1 person.
    - Individual health guidance services: 5 people.
    - Health guidance and follow-up after health check-ups: 27 people.

Through the aforementioned institutionalized health management measures and continuous follow-up mechanisms, Center Laboratories is committed to reducing health risks, preventing work-related diseases, and strengthening employees' self-health management capabilities, serving as an important foundation for the Company's sustainable operation and stable business performance.

5.3 Workforce Diversity and Inclusion

5.3.1 Employee Composition

Center Laboratories places great importance on the sound development of labor relations, and is committed to building a workplace of mutual trust, respect, and shared prosperity, promoting positive interaction between management and employees through diverse, open communication channels. Employees can raise views, suggestions, or rights-related matters with the Company formally or informally, and the Company responds promptly and handles them appropriately with an open attitude. Overall, Center Laboratories's labor relations have remained stable and harmonious over the long term, with no major labor disputes in 2025. At the institutional level, Center Laboratories has established and implements Work Rules as required by law, clearly defining labor conditions and employee rights and obligations, serving as an important basis for protecting employee rights and maintaining labor order. The Company has also established an Employee Welfare Committee responsible for planning and implementing employee welfare measures, continually communicating, coordinating, and reviewing administrative and management practices through labor-management meetings and internal meeting mechanisms, to respond to employee needs and strengthen workplace support.

Center Laboratories regards employees as one of its most important assets, upholding the principles of regulatory compliance and respect for diversity, treating every colleague well, strictly prohibiting any form of discrimination, and fully implementing its gender equality policy, committed to building a friendly, inclusive workplace culture. The Company attracts and recruits outstanding talent through diverse recruitment channels, while regularly reviewing employee health and safety protection measures to ensure a clean, safe work environment with comprehensive protection. In addition, Center Laboratories continues to build a diverse training and talent development system, helping employees refine their professional skills and develop needed competencies, supporting colleagues in applying their expertise and growing continuously at work. The Company hopes that through comprehensive talent development and care systems, it can build organizational cohesion and create a sustainable workplace that all employees can take pride in and grow together with the Company.

Year	Male		Female		Total	Average Age	Average Tenure
	Number	Proportion	Number	Proportion			
2024	97	49%	99	51%	196	41.51	9.95
2025	110	50%	109	50%	219	42.10	8.78

Note: This statistic excludes part-time employees

Between 2024 and 2025, the Company's headcount and gender structure showed an overall trend of "stable scale, minor structural adjustment." Total headcount in 2024 was 196, comprising 97 males (49%) and 99 females (51%); total headcount in 2025 was 219, comprising 110 males (50%) and 109 females (50%). Compared with 2024, total headcount in 2025 changed by 23, indicating that the Company's staffing has been appropriately adjusted based on operating needs, while its overall workforce structure remains stable. In terms of gender ratio, the male proportion in 2025 shifted from 49% in 2024 to 50%, while the female proportion shifted from 51% to 50%, remaining relatively balanced overall. This change may reflect differences in recruitment needs across specific job categories, as well as internal personnel changes and retention status. The Company will continue to implement its principles of diversity, equality, and inclusion in hiring, ensuring equal opportunity throughout recruitment, hiring, and career development processes, and maintain its professional workforce capability and long-term operational resilience through institutionalized talent development and retention measures.

2025 Manager Gender Ratio and Age Distribution

	Number of Male Managers	Number of Female Managers	Percentage of Male Managers	Percentage of Female Managers	Total Number of Managers
Number of Managers	20	30	40 %	60 %	50

Age Group	20-29 years old	30-39 years old	40-49 years old	50-59 years old	60-69 years old
Number of Managers	0	4	21	16	9

Ethnic Diversity Distribution

Category	Total	
Male	Male	Female
Indigenous status	1	0
Persons with disabilities	0	4
Total	1	4

Employee Composition Statistics

Category	Gender		
	Male	Female	Total
Managers	11	22	33
Direct Personnel	17	22	39
Indirect Personnel	83	69	152
Total	111	113	224

Category	Gender		
	Male	Female	Total
Permanent Employees (Note 1)	110	109	219
Temporary Employees (Note 2)	1	4	5
Total	111	113	224
Full-time Employees (Note 3)	110	109	219
Part-time Employees (Note 4)	1	4	5
Employees without guaranteed hours (Note 5)	0	0	0
Total	111	113	224
Under 30 years old	14	12	26
30 to 50 years old (inclusive)	80	66	146
Over 50 years old	16	31	47
Total	110	109	219

**Note 1: Permanent employees refer to full-time or part-time employees with indefinite-term (i.e., open-ended) contracts.*

**Note 2: Temporary employees refer to employees with fixed-term contracts. These contracts expire at a specified time or upon the completion of a specific task or event with a defined assessment schedule (e.g., project completion or return of the original incumbent).*

**Note 3: Full-time employees refer to employees whose working hours per week, month, or year are defined by national laws and practices regarding working hours.*

**Note 4: Part-time employees refer to employees whose working hours per week, month, or year are fewer than those of full-time employees.*

**Note 5: Employees without guaranteed hours refer to employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but may be required to be available for work upon request (e.g., zero-hour contracts, on-call employees).*

**Note 6: Employee age statistics exclude part-time employees.*

Breakdown of All Employees by Region, Gender, and Age Group

Region / Contract Type	North		Central		South		East	
	Male	Female	Male	Female	Male	Female	Male	Female
Full-time Employees	49.11%	48.67%	0%	0%	0%	0%	0%	0%
Part-time Employees	0.44%	1.78%	0%	0 %	0%	0 %	0 %	0%

**Note: Regional definitions are as follows: North (Taipei City, New Taipei City, Keelung City, Hsinchu City, Taoyuan City, Hsinchu County, and Yilan County), Central (Taichung City, Miaoli County, Changhua County, Nantou County, and Yunlin County), South (Kaohsiung City, Tainan City, Chiayi City, Chiayi County, Pingtung County, and Penghu County), and East (Hualien County and Taitung County).*

Non-Employee Workers

As of 2025, Center Laboratories' daily operations and manufacturing activities are primarily conducted by the Company's officially employed staff. No temporary agency workers, outsourced personnel, or other forms of non-employee workers are involved in core operational tasks. The Company's current human resource allocation and management system are based on internal professional teams, ensuring operational quality, product safety, and regulatory compliance through clear division of duties, standard operating procedures, and cross-departmental collaboration. In our human resource strategy, Center Laboratories emphasizes organizational stability, professional accumulation, and management consistency. Considering the biotechnology and pharmaceutical industry's high requirements for quality management, regulatory compliance, and occupational safety, non-employee workers are not included in our standard workforce structure at this stage, and there are no statistics to report regarding their management. Should the Company need to introduce external contractors or cooperative personnel in the future due to expanded operational scale, facility construction, project-based engineering, or other special needs, Center Laboratories will require such partners to comply with applicable labor laws, occupational health and safety

regulations, and basic human rights principles. This includes matters such as working hour management, salary payment, work safety, and labor rights protection, which will be incorporated into our existing contractor and supplier management mechanisms to ensure that all personnel working within our operational sites perform their duties under safe, legal, and respectful conditions. As of the end of this reporting year, Center Laboratories has not employed any form of non-employee workers; therefore, no disclosure regarding headcount, proportion, or annual changes is required. Should our human resource utilization model be adjusted in the future, the Company will disclose relevant information appropriately, maintaining transparency and accountability in human resource management.

Percentage of Local Residents in Senior Management

Item	Description
Operational Locations	Taipei City, Hsinchu County
Definition of Senior Management	Includes General Managers, Deputy General Managers, Assistant Vice Presidents (Directors), and other senior executives responsible for operational decision-making.
Total Number of Senior Management	6
Number of Senior Managers who are Local Residents	4
Number of Senior Managers who are Non-local Residents	2
Percentage of Senior Management who are Local Residents	66%

Center Laboratories' senior management team is primarily composed of professionals familiar with the domestic market environment, industry characteristics, and relevant regulatory systems. We prioritize the appointment of management personnel with local experience to participate in operational decision-making, thereby strengthening the quality of corporate strategic judgment, operational execution efficiency, and communication and coordination with local stakeholders. Moving forward, Center Laboratories will continue to uphold internal cultivation, professional development, and the

principle of placing the right people in the right roles as core tenets. By combining local talent development, we will steadily promote the sustainable operation of the organization while contributing to the positive development of the industry and the local economy.

5.3.2 New Hire and Turnover Rates

Structure of New Hires and Turnover in 2024

Gender	Age Group	New Hires				Turnover			
		Count	Rate of Total Employees		Percentage of Total New Hires	Count	Count		Percentage of Total Turnover
Male	30 or under	7	4%	16%	52%	9	5%	12%	55%
	30-50	21	11%			14	7%		
	Over 50	3	2%			1	1%		
Female	30 or under	12	6%	15%	48%	3	2%	10%	45%
	30-50	17	9%			16	8%		
	Over 50	0	0%			1	1%		
Total		60	196		60	44	196		44

Structure of New Hires and Turnover in 2025

Gender	Age Group	New Hires				Turnover			
		Count	Rate of Total Employees		Percentage of Total New Hires	Count	Rate of Total Employees		Percentage of Total Turnover
Male	30 or under	6	3%	14%	51%	3	1%	9%	50%
	30-50	22	10%			14	6%		
	Over 50	3	1%			2	1%		
Female	30 or under	16	7%	14%	49%	9	4%	10%	50%
	30-50	14	6%			9	4%		
	Over 50	0	0%			1	0%		
Total		61	219		61	38	219		38

Center Laboratories believes that talent with professional competence, stability, and growth potential is the cornerstone for supporting the Company's long-term R&D energy, operational quality, and sustainable development. We adhere to the principles of openness, transparency, and fairness in recruitment, attracting professionals through diverse channels such as job banks, public recruitment platforms, internal referral systems, and industry-academia collaborations. Throughout the recruitment and hiring process, Center Laboratories implements equal opportunity and diversity and inclusion (DEI) practices. Hiring decisions are based primarily on professional capability, job suitability, and potential for performance, without discrimination based on gender, age, nationality, religion, physical or mental condition, or other legally protected status.

2025 Employee Turnover Rate by Category

Job Level	Average Headcount	Voluntary Turnover	Voluntary Turnover Rate	Involuntary Turnover	Involuntary Turnover Rate	Total Turnover Rate	Note
(a) Senior Management	6	0	0.0%	0	0.0%	0.0%	AVP or Director level and above
(b) Middle Management	27	0	0.0%	0	0.0%	0.0%	Deputy Manager or Manager level
(c) Professionals	25	1	4.0%	0	0.0%	4.0%	Group Lead, R&D staff
(d) Other Employees	161	33	20.5%	4	2.5%	23.0%	All other colleagues
Total / Weighted Avg.	219	34	15.5%	4	1.8%	17.3%	-

In 2025, Center Laboratories recruited 61 new employees, including 31 males (51%) and 30 females (49%). We continue to nurture potential professionals through internship and industry-academia programs as a key talent pipeline. Regarding retention and development, the Company offers competitive compensation, structured performance appraisals, and career development systems to encourage continuous growth. We place great importance on internal communication and employee care, utilizing exit interviews as a vital mechanism to review management policies. In 2025, the total number of departures was 38, resulting in an overall annual turnover rate of 17.3%, a decrease from the 22.4% in the previous period. Departures were primarily driven by personal factors (family, health, education, relocation), followed by career considerations (compensation, workload, interests). The Company's workforce structure remains stable, ensuring that turnover has had no significant impact on operations, R&D, or quality management.

5.3.3 Employee Communication Channels

Center Laboratories values stable and harmonious labor relations. We utilize diverse communication channels, including Labor-Management Meetings (held quarterly, with equal representation) and Employee Opinion Surveys (conducted annually), to ensure that employees can provide feedback and engage with management. Company policies are clearly documented in the Employee Handbook to protect rights. We

also maintain a confidential internal grievance mechanism and a dedicated anti-harassment reporting mailbox. All investigations are handled with strict confidentiality. In 2025, no grievances or harassment cases were reported, and labor-management interactions remained stable.

**Note: As of the end of 2025, the Company has not implemented any large-scale layoffs. If required, we comply with the "Protection for Workers Incurred by Mass Redundancy Act" by providing notice 60 days in advance.*

Overview of Employee Communication Channels

Communication Form	Labor-Management Meeting	Employee Opinion Survey
Frequency	4 times per year	Once per year
Method	Equal participation of labor and management representatives. Meetings are convened in accordance with labor laws, with records maintained. Through these meetings and various internal meetings, we communicate and coordinate improvement measures to safeguard employee rights and interests.	Conducted via the company's internal website or online form system. The survey is anonymous, collecting employee feedback on management systems and the workplace environment.

5.3.4 Employee Opinion Survey

To better understand employee needs and organizational operations, and to serve as a key reference for refining human resources management and optimizing systems, Center Laboratories conducted its first Employee Opinion Survey in 2025. Through a systematic approach, we collected feedback from colleagues on the Company's management systems, workplace environment, and overall operational development. The survey was conducted entirely anonymously to ensure that employees could express their genuine opinions without pressure, thereby enhancing the objectivity and credibility of the results. A 1-to-6 point scale was used for scoring, where 1 represents "Strongly Disagree" and 6 represents "Strongly Agree"; higher scores indicate a greater degree of employee identification and satisfaction with the assessed items. The survey covered various issues relevant to employees, spanning eight major dimensions: employee engagement,

empowerment (work force), leadership, collaboration, development, advocacy, compensation, and sustainability. This allowed us to gain a comprehensive understanding of employees' perspectives on the Company's current status and future development direction.

Through the consolidation and analysis of these survey results, Center Laboratories is able to systematically examine performance across all dimensions, identifying areas of strength highly valued by employees as well as management issues that still have room for improvement. The relevant findings will provide the management team with an important basis for subsequent policy adjustments, system optimizations, and internal communication planning. These results have also been integrated into our human resources management and sustainable development initiatives, allowing us to continuously respond to employee expectations and foster a workplace environment characterized by cohesion, trust, and long-term development potential.

Survey Results

Dimension	Average Score	PR Value (Chemical Manufacturing Industry)
Empowerment (Work Force)	4.79	PR62
Leadership	4.98	PR67
Collaboration	4.85	PR63
Development	4.50	PR66
Advocacy	4.68	PR67
Compensation	4.23	PR53
Sustainability	4.76	PR52
Overall Satisfaction	4.68	PR61

Survey Results and Improvement Plan

Center Laboratories values employee feedback and workplace experience. To better understand employee needs and organizational operations, the Human Resources Department spearheaded the Company's first Employee Opinion Survey in 2025. The survey was conducted systematically throughout 2025 and will be held annually to collect employee feedback, serving as a basis for subsequent human resources

management and organizational development improvements. The survey covered all employees, achieving a 100% coverage rate and an 89% effective response rate. The overall employee experience satisfaction average score was 4.68 (PR 61), with positive performance across most dimensions, indicating a strong foundation in basic management systems, work order, and workplace atmosphere. However, some variations in scores across dimensions reflect differing perceptions and expectations among employees regarding specific issues. In response, the Company has identified key areas for improvement and planned corresponding actions to optimize human resource systems, strengthen internal communication, and enhance the employee workplace experience.

✓ **Maintaining and Deepening High-Scoring Dimensions**

The survey results indicate that "Engagement Commitment (4.96 points, PR 68)" and "Value Identification (4.89 points, PR 67)" received relatively high evaluations. Further examination of specific items shows high affirmation for "Corporate Governance (5.06 points)," "Value Implementation (4.96 points)," "Work Mastery (4.79 points)," and "Meaning of Work (4.78 points)," demonstrating that employees generally identify with the Company's long-term business philosophy, operational direction, and the value and significance created by their work. To leverage these strengths, Center Laboratories will continue to promote the following deepening actions:

- Continuously convey the Company's core values, business philosophy, and organizational development direction through internal communication channels and management briefings to strengthen employee value identification and cohesion.
- Encourage cross-departmental communication and collaboration, facilitate information exchange and experience sharing, and maintain a stable and supportive work environment to ensure high levels of work mastery.
- Transparently explain corporate governance strategies, implementation progress, and actual results of value implementation to employees to enhance their understanding and participation in organizational goals.

✓ **Improvement Directions and Specific Actions for Low-Scoring Dimensions**

In contrast, dimensions such as "Compensation" and "Development" scored relatively lower, specifically in items regarding "Benefit Systems (4.23 points)," "Career Development (4.36 points)," "Work Environment (4.49 points)," and "Performance Management (4.62 points)". Additionally, internal feedback highlighted concerns regarding cross-departmental collaboration efficiency and operational workflows. These data suggest that some employees have further expectations for clear career paths, overall compensation and benefit systems, and supportive work environments. Center Laboratories has planned the following improvements to be implemented in phases:

- **Strengthen Career Development and Talent Cultivation Planning**
  1. Review current job content and competency requirements, evaluate the flexibility of promotion systems (e.g., reviewing seniority restrictions for promotion), and gradually build a clearer career development direction and promotion reference framework.
  2. Plan tiered and function-specific education, training, and professional development mechanisms (e.g., strengthening performance interviews and subordinate coaching skills for managers at all levels) to help employees continuously enhance professional capabilities and competitiveness.
  3. Encourage managers at all levels to discuss personal development goals, competency cultivation, and future growth plans with employees through regular interviews and daily communication.

- **Optimize Compensation, Benefits, and Work Environment Support**
  1. Review and evaluate the frequency and flexibility of the annual salary adjustment mechanism to ensure external competitiveness and internal fairness of overall compensation.
  2. Inventory current welfare measures (e.g., evaluating the reinstatement of Employee Family Day) and review hardware and software support solutions for the work environment.
  3. Clarify responsibilities and streamline processes for cross-departmental operations (especially between internal service units and business units) to improve overall operational efficiency and collaboration quality.

Moving forward, Center Laboratories will continue to track the effectiveness of these improvements, making rolling adjustments based on practical implementation to ensure management measures effectively respond to employee needs and remain aligned with the Company's long-term operational and talent development goals.

5.4 Talent Development

2025 Material Topic: Talent Attraction and Retention	
Significance to the Company	Talent attraction and retention are key to the Company's operational stability, knowledge transfer, and growth momentum. Through sound recruitment, development, and retention mechanisms, the Company can reduce the risk of key position vacancies and professional talent gaps, improve organizational efficiency and service quality, and strengthen team stability and corporate culture cohesion, supporting the Company's long-term competitiveness amid market change and transition needs.
Policy Commitments	1. Provide a market-competitive, fair, and consistent compensation and benefits system. 2. Provide employees with career development and learning resources, supporting capability building and internal mobility. 3. Improve employee engagement and retention through a friendly workplace and employee care measures.
Management Approach	1. Establishing an annual workforce plan and recruitment strategy, taking inventory of workforce gaps and key positions based on operating needs. 2. Using diverse recruitment channels, including campus partnerships, talent pool management, internal referral, and professional recruitment platforms. 3. Regularly reviewing the compensation, benefits, and performance system, strengthening internal fairness and external competitiveness. 4. Regular employee communication and care mechanisms, including employee opinion surveys, exit interviews, and manager interviews. 5. Advancing a friendly workplace system, supporting work-life balance and improving organizational attractiveness.
Resources Committed	1. Recruitment and employer branding resources, including recruitment platforms, campus partnerships, promotional materials, and events. 2. Compensation, benefits, and incentive budget, allocated based on market conditions and Company strategy. 3. Training and career development resources, including courses, internal and external training, certification subsidies, or learning platforms. 4. Employee care and communication resources, including survey tools, interview mechanisms, and care activities.
Short-Term Goals	1. Completing the annual workforce needs inventory and establishing a key position list, achieving 100% coverage.

2025 Material Topic: Talent Attraction and Retention	
	2. Strengthening new hire retention, achieving a 6-month new hire retention rate of 62.30%. 3. Completing an analysis of departure reasons and improvement plan, proposing improvement measures for high-turnover departments to raise retention by 50%.
Medium- to Long-Term Goals	1. Establishing a standing talent inventory and succession system, achieving 100% succession coverage for key positions. 2. Improving employee engagement and organizational identification, with employee satisfaction/engagement scores rising year over year. 3. Strengthening employer brand and talent pipeline, forming a stable talent supply and internal mobility mechanism.
This Year's Performance	1. Completed recruitment of 61 new hires, with recruitment channels covering campus partnerships, internal referral, and recruitment platforms. 2. Held 1 employee opinion survey or forum, and advanced improvement measures based on the feedback.
Responsible Department	Lead: Human Resources Collaboration: Department Heads, Corporate Governance/Management Unit, Finance, and Related Support Departments

2025 Material Topic: Employee Training and Development	
Significance to the Company	Employee training and development are an important foundation for improving organizational capability, maintaining operating efficiency, and ensuring service quality. Through systematic talent development, the Company can shorten new hire ramp-up time, reduce operating errors and internal control risk, and strengthen cross-departmental collaboration and management capability, supporting the Company's long-term competitiveness and resilience amid industry change, digital transformation, and rising sustainability governance requirements.
Policy Commitments	1. Provide employees with fair, accessible learning resources, supporting professional capability and career development. 2. Establish a tiered training system based on job requirements, improving work efficiency, quality, and compliance awareness. 3. Strengthen manager and key talent development, promoting organizational continuity and leadership improvement.
Management Approach	1. New hire training and onboarding mechanism, including orientation training, job guides, and a mentoring system. 2. Institutionalized on-the-job training, including professional skills, quality management, project management, and cross-departmental

	collaboration training. 3. Introducing an internal instructor system and knowledge management, accumulating key technical and operating experience and reducing learning costs. 4. Arranging necessary training based on regulatory and risk needs, including occupational safety, regulatory compliance, information security, and privacy topics.
Resources Committed	1. Annual training budget and learning resources, including internal and external training, online courses, and materials. 2. HR or training management personnel, responsible for course planning, execution, records, and effectiveness tracking. 3. Training venues and tools, including classrooms, online learning platforms, or course management systems. 4. Bringing in external consultants or professional institutions where necessary, to supplement key expertise and regulatory requirements.
Short-Term Goals	1. Institutionalizing new hire training, achieving a 100% completion rate for mandatory courses within 90 days of joining. 2. Improving training participation and completion rate, achieving a 100% overall training completion rate.
Medium- to Long-Term Goals	1. Building a standing learning culture and talent pipeline, raising the proportion of key competencies developed internally to 80%. 2. Strengthening manager and key talent development, establishing a succession and leadership development plan and expanding coverage year over year. 3. Improving the practical impact of training by tracking its link to performance, quality, or customer complaint improvement indicators. 4. Continuing to expand courses on climate, sustainability disclosure, information security, and risk management in response to sustainability and regulatory trends.
This Year's Performance	1. Held a total of 9 new hire training sessions, with a 100% participation rate. 2. Held a total of 6 plant GMP training sessions, with 115 participants per session. 3. Provided manager title subsidies to 25 employees and professional development subsidies to 45 employees, with 105 applications for external training course subsidies, totaling NT$ 627,048.
Responsible Department	• Lead: Human Resources • Collaboration: Department Heads, Quality Management, Occupational Safety and Health Unit, Information Security Unit, and Corporate Governance-related Units

Center Laboratories believes that talent is a key cornerstone for the Company's continued innovation, steady operations, and pursuit of its sustainability goals. Facing the biotech/pharma industry's high degree of specialization, rigorous regulatory requirements, and increasingly intense market competition, the Company continues to plan its talent development strategy with a long-term perspective, committed to cultivating a talent team with professional capability, regulatory awareness, and sustainability thinking, to support the Company's operational stability and future growth momentum.

In human resources management, Center Laboratories centers on the principles of "professional development, continuous learning, and internal growth," helping employees continually refine their expertise, accumulate experience, and progressively realize their key value in the organization at different career stages, through a systematic talent training mechanism, tiered role-specific training planning, and clear career development and capability-building direction. The Company also places importance on knowledge transfer and building organizational resilience, strengthening the stability and continuity of its overall workforce structure through internal development, cross-departmental learning, and manager mentoring mechanisms. Through continued investment in talent development and capability building, Center Laboratories aims to build a talent system with a high degree of professionalism, responsibility, and growth potential, enabling employees to grow together with the Company and laying a solid foundation for the Company's long-term competitiveness and sustainable operations.

5.4.1 Training and Knowledge Transfer

Center Laboratories has long placed importance on talent development and the accumulation of professional capability, treating "experience transfer" and "knowledge continuity" as important foundations for its steady operations and sustainable development. The Company is committed to building an open, diverse learning environment, helping employees continually refine their expertise, accumulate practical experience, and strengthen the organization's overall competitiveness at different career stages through systematic training planning. In planning its training system, Center Laboratories builds a complete, tiered training system based on employees' job nature and development stage, covering new hire training, on-the-job professional training, and management competency development. In addition to planning basic training for new colleagues to help them quickly understand the Company's culture, systems, and work content, the Company also plans diverse continuing education courses for existing employees, continually strengthening their professional skills and cross-departmental collaboration capability.

Overall training content mainly includes:

(1) new hire training, helping new colleagues quickly integrate into the organization and establish basic competencies;

(2) advanced professional training planned around the biotech/pharma industry value chain, improving colleagues' professional capability in R&D, manufacturing, quality, regulatory, and operations areas;

(3) management and leadership training for managers, strengthening management communication, team leadership, and decision-making capability; and

(4) courses on corporate culture and core values, deepening colleagues' identification with the Company's philosophy and code of conduct.

By integrating internal and external educational resources and continually investing in training development, Center Laboratories ensures employees receive appropriate continuing education hours and learning opportunities each year, improving individual professional value and promoting organizational knowledge transfer. In 2025, Center Laboratories employees' total internal and external training hours were 1,959.83 hours, demonstrating the Company's ongoing commitment to investing in talent development and strengthening its long-term human capital.

Integrity Management Training and Communication Outcomes		
Category	**Training Method**	**2025 Results**
All Employees	Annual integrity management training, insider trading prevention course	0.5 hours total
New Hires	Signed the "Employee Confidentiality Agreement" and "Service Commitment"	61 signatories, 100% signing rate

Employee Training Hours

Statistic / Year	2023	2024	2025
Average Training Hours per Employee	12.14	14.21	8.9
Female	11.70	14.46	17.9
Male	12.57	13.96	17.8

Manager	11.65	8.91	39.1
General Staff	12.26	15.49	11.59

Note:

1. *Manager: Section Chief level and above.*
2. *Average training hours per employee= total training hours/ total headcount.*
3. *Average training hours by category (gender)=total training hours (by gender)/ total headcount (by gender).*
4. *Average training hours by category (job level)=total training hours (by job level)/ total headcount (by job level).*

Hsinchu Manager Anti-Harassment Training / Hsinchu GMP Course




Through institutionalized talent development and training planning, Center Laboratories continues to strengthen employees' professional capability and the organization's overall competitiveness, and treats workforce stability as an important indicator of talent development effectiveness. The Company regularly reviews its workforce structure and turnover, analyzing new hire, retention, and departure trends as an important basis for optimizing its recruitment strategy, training planning, and career development system.

5.4.2 Center Laboratories Training Platform

Center Laboratories provides differentiated, systematic training courses based on employees' job nature, professional field, and career stage, covering new hire training, professional skills development, quality and regulatory training, and management and leadership development for managers and key positions. Through the integrated use of internal instructors, external professional institutions, and online learning resources, the Company ensures employees can continually update their professional knowledge and meet the biotech/healthcare industry's high requirements for quality, safety, and regulatory compliance. In 2025, all Center Laboratories employees received training appropriate to their job requirements, with related training hours and course content regularly compiled and reviewed as a basis for assessing training effectiveness and continual improvement. The Company is also progressively strengthening capability development for key positions and professional staff, to support the long-term development of core functions such as R&D, manufacturing, quality, and operations.

- Online Learning Platform Courses

  In response to the biotech/healthcare industry's need for rapidly updated professional knowledge and diverse work styles, Center Laboratories's Group HR team coordinates the planning of an online learning platform, systematically converting biotech industry knowledge and practical experience into online courses, providing colleagues with a self-directed learning environment free of time and location constraints. Online courses are designed as academies structured around the biotech industry value chain, divided into five subject academies: Manufacturing, Quality Training, Marketing and Sales, Organizational Development, and R&D, helping colleagues in different roles learn according to their professional field and development needs. As of the end of 2025, the platform had built 51 online courses, serving as an important foundation for the Company's continued efforts in professional development and knowledge transfer.

- Online Library and Knowledge Management

  To deepen knowledge management and shared learning resources, Center Laboratories has also built an online library, compiling and uploading course materials, handouts, and related learning resources from annual internal and external training courses to a cloud platform, for colleagues to reference and use based on business needs. Through digital preservation and categorized management, the Company reduces the risk of knowledge loss and improves the organization's overall learning efficiency and continuity.

Introduction to Center Laboratories's Online Course Platform

1. Manufacturing Academy

- General Safety and Health Training for New Employees

2. Regulatory Corner

- Sexual Harassment Prevention Training
- Understanding Retirement Benefit Claims
- Understanding Anniversary-Based vs. Calendar-Year Annual Leave
- What to Do If Injured at Work

3. Quality Training Academy

- Food Plant6SManagement and Practical Application
- GDP Overview
- GMP Overview
- [Shimadzu GC Instrument Training (1)]GCG as Chromatograph Introduction
- [Shimadzu GC Instrument Training (2)] GC 2030(1)
- [Shimadzu GC Instrument Training (3)] GC 2030(2)
- [Shimadzu GC Instrument Training (4)]Headspace Injection
- [GDP Basic Training (1)] GDP for Beginners

4. R&D Academy

- Clinical Trials Overview
- How Innovative Medical Devices Obtain a Reimbursement Code

5. Marketing and Sales Academy

- Liquid Formulations Overview
- Healthcare Environment Overview

- Marketing Principles Overview
- Introduction to Glac Biotech and Product Functions
- Introduction to Gut Health Probiotics
- Introduction to Women's Intimate Health Probiotics
- Introduction to Stomach Health Probiotics
- Introduction to Oral Health Probiotics
- Introduction to Anti-Allergy Probiotics
- RevoCart One-Time Autologous Cartilage Repair System
- LumosaLT1001Professional Introduction
- Revocart Surgical Assistance Workflow

6. New Hire Training Package

Training System and Core Training Category Framework

CONNECTING THE INDUSTRY VALUE CHAIN					
Management	JD	Organization Development			
		Work Management Competency	Organizational Management Competency	Strategic Management Competency	
	Senior	Project integration and management	Organizational change leadership	Strategic talent development and planning	
	Junior	Work improvement and job coaching	Work assignment and supervision	Strategic integration and planning ability	
Professional	JD	R&D	Manufacture	Quality	Marketing & Sales
	Supervisor	Registration strategy planning	Production scale-up operations	Internal and external audit	Product pricing strategy
	Senior	Project development plan and regulatory approval roadmap	Production scheduling	Raw material and manufacturer / supplier evaluation	Product marketing strategy
	Professional	Registration dossier report writing	Process equipment principles	Standard operating document requirements	Disease knowledge
	Assistant	Domestic and international registration regulations	PIC/S GMP regulations	Validation regulations	Product knowledge
Onboarding	New Employee Training (Day 1) / Orientation				

Online Library and Knowledge Management

To deepen knowledge management and shared learning resources, Center Laboratories has also built an online library, compiling and uploading course materials, handouts, and related learning resources from annual internal and external training courses to a cloud platform, for colleagues to reference and

use based on business needs. Through digital preservation and categorized management, the Company reduces the risk of knowledge loss and improves the organization's overall learning efficiency and continuity.

Annual Internal and External Training Planning Mechanism

Center Laboratories follows an institutionalized annual training planning process, using a cyclical management mechanism to effectively identify and respond to employee competency needs. The Company regularly conducts competency inventories and needs surveys, assessing capability gaps by department and role, and plans corresponding internal or external training courses accordingly. On regulatory and certification management, Center Laboratories takes inventory of the required training qualifications and professional certifications for each department per applicable biotech/healthcare regulations, and incorporates related courses into its annual training plan; courses on soft skills such as communication, management, and cross-departmental collaboration are also arranged based on competency survey results. After completing the annual training plan and budget, colleagues can apply for external courses or government subsidy resources through established procedures, improving the effectiveness of training resource use

Professional Talent Development

To respond to the biotech/healthcare industry's need for scientific and R&D professionals, Center Laboratories also lists the recruitment, development, and retention of R&D talent as one of its talent development priorities. The Company helps R&D personnel accumulate capability in product development, clinical trials, regulatory filing, quality management, and project management through professional talent recruitment, R&D project experience, and cross-departmental collaboration. At the same time, the online learning platform has an "R&D Academy" covering multiple professional topics, serving as an important resource for R&D personnel's continued learning and knowledge transfer. Through these mechanisms, the Company continues to strengthen the professional capability, career development support, and retention foundation of its key R&D talent, to support the Company's long-term innovative R&D capacity.

Manufacturing Academy	Regulatory Classroom	Quality Training Academy	R&D Academy	Marketing & Sales Academy
• General Health and Safety Education and Training for New Employees	• Sexual Harassment Prevention Education and Training • All About Retirement Benefits • Understanding Annual Leave: Anniversary System vs. Calendar Year System • What to Do in Case of Work-Related Injury	• 6S Management and Application Practices in Food Factories • Introduction to GDP (Good Distribution Practice) • Introduction to GMP (Good Manufacturing Practice) • [Shimadzu GC Instrument Training (I)] Introduction to Gas Chromatography (GC) • [Shimadzu GC Instrument Training (II)] GC 2030 (1) • [Shimadzu GC Instrument Training (III)] GC 2030 (2) • [Shimadzu GC Instrument Training (IV)] Headspace Sampling • [GDP Basic Education and Training (I)] GDP for Beginners	• Introduction to Clinical Trials • How to Obtain Reimbursement Codes for Innovative Medical Devices	• Introduction to Liquid Dosage Forms • Introduction to the Medical Environment • Introduction to Marketing • Introduction to Glac Biotech and Overview of Product Functions • Introduction to Probiotics for Intestinal Health • Introduction to Probiotics for Female Intimate Health • Introduction to Probiotics for Gastric Health • Introduction to Probiotics for Oral Health • Introduction to Probiotics for Anti-Allergy • RevoCart -Single-stage Autologous Cartilage Repair System • Professional Introduction to LT1001 (by Lumosa) • Revocart Surgical Instrumentation and Procedural Workflow

5.4.3 New Hire Onboarding Program

To help new colleagues smoothly integrate into the organizational culture and accelerate their adaptation to the work environment, Center Laboratories has established a "New Hire Onboarding Program (For Your Helping)," using systematic arrangements to guide new hires in understanding the Company's culture, workflows, and learning resources. The program provides diverse communication and feedback channels, enabling new hires to promptly express their thoughts and needs regarding work content, learning tasks, or the adaptation process, and to quickly receive support when facing difficulties. The HR team also uses this mechanism to collect new hire feedback, understanding their actual experience of the training content and learning arrangements, as an important reference for continually optimizing the new hire training system and course design, ensuring the onboarding mechanism can be adjusted on a rolling basis as the organization develops and practical needs evolve.

5.4.4 Performance Evaluation

Center Laboratories places importance on employees' professional development and work performance, and hopes colleagues can fully realize their professional capability and value within the organization. In addition to continually providing diverse learning and continuing education resources, the Company conducted annual performance evaluations and performance interviews for all employees in 2025 under

its Employee Performance Evaluation Regulations. During the evaluation process, managers and employees engage in two-way communication, jointly reviewing the year's work results, professional performance, and development needs, and setting individual annual development goals and action plans accordingly. Through regular feedback and tracking mechanisms, Center Laboratories helps employees clearly understand their strengths and areas for improvement, and uses performance evaluation results as an important reference for talent development, training planning, and career development management, to promote employees' continued growth and support the organization's overall operations and long-term development.

PDP Cycle

✧ Year-End Evaluation (evaluation period: December 1toFebruary 28of the following year)

- Annual goal evaluation
- Competency evaluation with description of expected behaviors for improvement
- Year-end performance review
- Ongoing operation and development

▼

✧ Beginning-of-Year Planning (set by March 31each year)

- Settling the prior year's evaluation
- Setting goals / individual development plan
- Reaching consensus with the manager

▼

✧ Mid-Year Execution and Tracking (tracking and review period: June 1 to August 31 each year)

- Tracking goals
- Seeking goal and competency feedback
- Seeking guidance

2025 Evaluation Statistics		Employees Actually Evaluated	Total Employees in Category	Percentage
Gender	Male	106	112	95%
	Female	104	110	95%
Employee Category	Manager	50	50	100%
	General Staff	160	172	93%

Note1: Headcount is based on active employees (excluding contract personnel) at the end of February 2026.

Note 2: Employees with less than three months of tenure or who did not pass the new hire probationary evaluation are excluded.

Note3: Definition of manager: Section Chief level and above.

5.5 Employee Benefits and Retirement

Center Laboratories believes that a comprehensive employee benefits system and sound retirement plan are an important foundation for supporting employees to focus on their work with peace of mind and promoting the organization's long-term development. Upholding a "people-first" philosophy, the Company has built a comprehensive benefits and retirement system in accordance with the law, ensuring employees receive appropriate protection and support at every stage of their tenure and career. Through institutionalized, sustainable benefits planning, Center Laboratories is committed to building a friendly, stable, attractive workplace environment, improving employees' sense of belonging and overall job satisfaction. In designing its systems, in addition to complying with applicable labor and retirement regulations, Center Laboratories also continually reviews employee needs and changes in the external environment, appropriately adjusting its benefits content and management mechanisms so that its measures balance employee wellbeing with the Company's steady operations. Through comprehensive benefits and retirement arrangements, Center Laboratories hopes to support employees in focusing on their professional development and work performance, and to advance together with the Company toward long-term, steady, sustainable growth.

5.5.1 Benefits System

Center Laboratories continues to build a happy, friendly workplace environment, placing importance on employees' physical and mental health and quality of life, and helping employees achieve a good balance between work and life through a comprehensive benefits system that supports their all-around development. In addition to providing statutory benefits as required by law, the Company also plans diverse, thoughtful benefit measures based on employee needs and operating characteristics, covering life care, family support, health care, and leisure activities.

Current benefit measures include birthday gifts, wedding gifts, childbirth gifts, holiday gifts for the three traditional festivals and Labor Day, funeral subsidies, domestic and overseas travel subsidies, hospitalization sympathy payments, and departmental gatherings and year-end party raffles, to enhance employee cohesion and sense of belonging. The Company also provides regular free health checkups, production performance bonuses, and commuting parking subsidies for employees at the Taipei office, continuing to focus on employee health and work convenience. Through the continued advancement and rolling review of these benefit systems, Center Laboratories hopes to build a workplace environment that balances work efficiency and quality of life, advancing together with employees toward long-term, steady, sustainable development.

Employee Benefits System

Center Laboratories provides comprehensive statutory benefits in accordance with applicable labor regulations, and coordinates diverse company benefit measures through its Employee Welfare Committee, covering travel subsidies, holiday care, health care, and group insurance, continually improving employees' overall wellbeing and workplace satisfaction. Related benefits are described below:

Benefit Category	Benefit Item
Statutory Benefits	Labor Insurance, National Health Insurance
	Parental Leave
	Labor Pension System (contributed as required by law)
Company Benefits (including Employee Welfare Committee)	Overseas travel subsidy of NT$10,000, with 2 days of paid travel leave
	Domestic travel subsidy of NT$4,500, with 1 day of paid travel leave for trips of 3 days or more

Benefit Category	Benefit Item
	Subsidy of NT$2,000 for employees not participating in the trip, with 1 day of paid travel leave
	Wedding subsidy of NT$2,000
	Childbirth subsidy of NT$2,000
	Funeral subsidy of NT$1,500 to NT$3,000
	Holiday gift money for the three traditional festivals, NT$1,500 each
	Birthday gift of NT$600
	Health checkup: arranged irregularly at the Taipei office; once a year at the Hsinchu factory
	Regular Christmas departmental gathering, with other employee activities held irregularly based on budget and needs
	Group insurance (20 claims in the most recent year, with claims totaling NT$243,079)
	Actual subsidy disbursed by the Employee Welfare Committee in the most recent year: NT$2,235,345

Marriage, Childbirth, and Family Care Support

Center Laboratories provides comprehensive marriage, childbirth, and family care support measures in accordance with the Act of Gender Equality in Employment. Taiwan-based colleagues with at least six months of tenure who need long-term care due to caring for a child under three, military service, or a serious illness or injury may apply for parental leave or leave without pay as required by law, supported by a flexible, clear attendance management system, helping employees balance work responsibilities with family care needs. Upon expiry of the leave,

employees may apply for reinstatement as provided, to maintain the continuity of their career development.

Regarding parental leave uptake, in the most recent year, 1 colleague (0 male, 1 female) applied for parental leave, and has not yet reached the scheduled return-to-work date, indicating that Center Laboratories's system design and practical operation provide a relatively friendly, supportive workplace environment for employees with parental and family care needs.

Parental Leave Statistics

Item	Gender	2023	2024	2025
Number of employees eligible for parental leave	Male	8	4	6
	Female	7	7	2
	Total	15	11	8
Number of employees who actually applied for parental leave	Male	1	0	0
	Female	3	1	1
	Total	4	1	1
Number of employees due to return from parental leave	Male	1	0	0
	Female	3	1	0
	Total	4	1	0
Number of employees who actually returned from parental leave	Male	1	0	0
	Female	3	1	0
	Total	4	1	0

Return to work rate	Male	100%	N/A	N/A
	Female	100%	100%	N/A
	Total	100%	100%	N/A
Number of employees who returned after parental leave and completed one year of service	Male	1	0	0
	Female	0	0	0
	Total	1	0	0
Retention rate	Male	50%	0%	N/A
	Female	0%	0%	N/A
	Total	50%	0%	N/A

**Note 1: The number of employees eligible for parental leave is based on the number of male and female employees who applied for maternity/paternity leave over the past three years.*

**Note 2: Return rate=(total employees who actually returned that year / total employees expected to return that year) * 100%.*

**Note 3: Retention rate=(total employees still employed 12 months after return in the prior year /employees who actually returned in the prior year) * 100%.*

5.5.2 Retirement System

Pension System

Center Laboratories has established a comprehensive employee pension system in accordance with the law, following the Labor Standards Act, the Labor Pension Act, and related regulations, to ensure employees' basic economic security after retirement. Based on the retirement

system applicable to each employee, the Company adopts either a defined benefit plan (the old pension system) or a defined contribution plan (the new pension system), and contributes to, manages, and discloses the related pension reserve as required, fulfilling its commitment to employees' long-term care.

1.Defined Benefit Pension Plan (Old System)

This applies to employees who joined before the Labor Pension Act took effect on July 1, 2005, for their years of service prior to that date, and to subsequent years of service for those who chose to continue under the Labor Standards Act after that date. For employees meeting retirement conditions, the pension payment standard is calculated under the Labor Standards Act based on years of service and average salary for the six months before retirement, as follows:

- For up to fifteen years of service, two base units are paid per full year;
- For service exceeding fifteen years, one base unit is paid per full year;
- The pension payment is capped at a maximum of forty-five base units.

Center Laboratories contributes 2% of total employee salary to the pension reserve each month, deposited in a dedicated account at the Bank of Taiwan under the name of the "Labor Pension Reserve Supervisory Committee." Before the end of each fiscal year, the Company re-performs an actuarial calculation of the reserve account balance; if the reserve is insufficient to cover the estimated pension payments for employees expected to meet retirement conditions within the following year, the Company will make up the shortfall in a single contribution by the end of March of the following year as required, to ensure its pension payment obligations are fulfilled.

2. Defined Contribution Pension Plan (New System)

This applies to employees under the pension system established per the Labor Pension Act. On an accrual basis, Center Laboratories contributes the statutory percentage of each employee's monthly salary to an individual pension account established with the Bureau of Labor Insurance, and recognizes the contribution due for the period as pension expense. Prepaid contributions are recognized as an asset to the extent they can be refunded in cash or reduce future contribution obligations.

Pension Actuarial Valuation and Fund Management

Under the defined benefit plan, Center Laboratories's net pension obligation is calculated by discounting the future pension payment amount accumulated based on employees' service rendered up to the balance sheet date, and is recognized as the present value of the defined benefit obligation less the fair value of plan assets. The actuarial valuation is performed annually by a qualified actuary using the Projected Unit Credit Method, with the discount rate based on the market yield of government bonds matching the currency and term of the pension payments.

Pension reserve assets are managed by the Bank of Taiwan under its annual investment plan, within the scope permitted under the Regulations for Revenues, Expenditures, Safeguard and Utilization of the Labor Retirement Fund, with investment targets including deposits with domestic and foreign financial institutions, listed/OTC or privately placed equity securities, and real estate securitization products, overseen by the labor pension fund supervisory authority. The minimum annual distribution of the fund may not be lower than the two-year time deposit rate of local banks; any shortfall is made up from the national treasury upon approval by the competent authority. As Center Laboratories does not directly participate in the investment operation or decision-making of the pension fund, it is unable to disclose the fair value classification of plan assets under IAS 19; for information on the fair value of fund assets as of December 31, 2025, please refer to the government's annually published Labor Pension Fund Utilization Report.

5.5.3 Compensation Policy

Center Laboratories upholds the principles of fairness, reasonableness, and market competitiveness in establishing its comprehensive compensation system, to support the Company's long-term, steady operations and sustainable talent development. The Company believes that a transparent, incentive-oriented compensation system not only helps attract and retain professional talent, but also helps employees closely link their individual performance with the Company's overall operating goals, improving the organization's overall effectiveness and competitiveness. Center Laboratories's compensation system design comprehensively considers job content, professional competence, work performance, tenure and experience, and market salary levels, and is established in accordance with applicable labor regulations and corporate governance principles. The compensation structure includes fixed salary and performance-linked reward items, reflecting individual performance and contribution through an annual performance evaluation and interview mechanism, ensuring compensation is fair, reasonable, and provides an incentive effect. The Company also places importance on the balance and transparency of its internal compensation structure, regularly reviewing its compensation policy and market trends, and making rolling adjustments based on operating results, industry conditions, and workforce strategy, to ensure the compensation system balances corporate sustainability, employee growth, and stakeholder expectations, shaping a stable, attractive workplace environment.

Compensation System

Compensation policy is an important management tool for Center Laboratories to attract and retain key talent and motivate employees to remain engaged. Upholding principles of fairness, reasonableness, and transparency, the Company comprehensively considers external market salary levels, internal job responsibilities, professional competence, and individual performance to build a market-competitive, incentive-oriented compensation system, ensuring employees' effort and contribution receive corresponding, reasonable reward. The

Company believes that a sound, consistent compensation policy helps improve employee engagement and organizational cohesion, laying an important foundation for the Company's long-term, stable growth.

In 2025, Center Laboratories continued to regularly review the fairness, reasonableness, and appropriateness of its compensation system through its existing compensation governance and management mechanisms, ensuring the compensation policy remains aligned with the Company's operating results, talent development strategy, and sustainability direction. In designing and executing its compensation system, the Company bases decisions primarily on employees' professional competence, work performance, and job content, with no differential treatment based on gender, age, ethnicity, religion, physical or mental condition, marital status, or other factors unrelated to work, implementing the principles of equal pay for equal work and equal treatment; all salary levels also comply with and exceed the minimum standards under applicable labor regulations, to protect employees' basic livelihood and work rights.

The current compensation and benefits system covers fixed salary, performance bonuses, employee compensation, and diverse benefit measures, with related benefit programs coordinated through the Employee Welfare Committee, providing group insurance, subsidies for weddings, funerals, and celebrations,

holiday gifts, travel subsidies, and employee gatherings, helping employees balance work performance with quality of life. For entry-level hiring, the Company continues to ensure starting salaries exceed the statutory minimum wage, setting salaries reasonably based on job nature, capability requirements, and market conditions. Looking at this year's overall salary structure across employee categories, the minimum salary level is approximately 1.47 to 1.62 times the minimum wage, and the ratio of the highest salary to the overall median salary also remains within a reasonable range, reflecting the Company's management principle of balancing incentive effect, internal fairness, and long-term

sustainable operations in its compensation allocation.

Basic Salary Ratio

Year		2023		2024		2025	
Hierarchy & Levels	Items	Male	Female	Male	Female	Male	Female
Managers	Basic Salary	0.76	1	0.76	1	0.76	1
	Remuneration	0.93	1	0.95	1	0.93	1
General Staff	Basic Salary	0.91	1	0.93	1	1.05	1
	Remuneration	1.21	1	1.20	1	1.28	1

2025 Ratio of Basic Salary by Gender for Local Staff (Unit: NTD)

Gender	Male	Female
Basic Salary of Entry-level Personnel	46,359	42,029
(Statutory) Minimum Wage for Entry-level Personnel	28,590	28,590
Ratio to Statutory Minimum Wage	1.62	1.47
Gender Pay Ratio	1	0.91

Salary Information for Full-Time Non-Managerial Employees

- **Query Website**: https://emops.twse.com.tw/server-java/t58query
- **Navigation Path**: Market Observation Post System (MOPS) > Consolidated Reports > Corporate Governance > Employee Benefits and Remuneration Statistics > Non-Managerial Full-Time Employee Salaries.
- **Information Search Criteria**:
    - Market Type: TPEx (Taipei Exchange)
    - Industry: Biotechnology and Medical Care
    - Query Year: (Please input the target year; the Company's stock code is 4123)

Standard Procedure for Remuneration Determination

Center Laboratories adheres to the principles of fairness, reasonableness, market competitiveness, and long-term development in the planning of our remuneration system. We aim to ensure that our employees' professional commitment and actual contributions are appropriately rewarded, while aligning these efforts with the Company’s overall human resource strategies and operational goals. We believe that a robust and consistent remuneration system helps foster organizational cohesion, improve operational efficiency, and establish a stable talent foundation for corporate sustainability.

In determining compensation, Center Laboratories employs a multi-faceted assessment approach to avoid relying on any single factor. First, we clarify the job content, scope of responsibilities, professional competency requirements, and impact on the organization for each role through systematic job analysis and job evaluation, which serve as the foundation for our salary positioning and job grade design. Simultaneously, we regularly refer to market compensation surveys, gathering salary data from companies within the same industry, with similar job functions, and of comparable scale. By comprehensively considering industry characteristics, regional differences, and our operational status, we ensure that our overall salary structure is reasonable and market-competitive, thereby attracting and retaining professional talent.

In terms of salary structure design, Center Laboratories defines salary ranges for each job grade based on job evaluation results and market benchmarking, placing employees within the corresponding salary levels. Within this framework, individual adjustments are made based on professional background, work experience, seniority, and annual performance, allowing our remuneration system to maintain consistency while retaining the flexibility to reasonably reflect individual differences. To maintain internal equity, the Company regularly reviews the salary distribution for similar job grades or roles, preventing unreasonable gaps caused by historical factors or system differences, and upholding the principles of equal pay for equal work and fair treatment.

Remuneration proposals are compiled and initially planned by the Human Resources unit before being submitted to management for review and finalized in accordance with corporate governance procedures. The finalized results are explained and communicated to employees by

their direct supervisors or the Human Resources unit to ensure colleagues understand the salary structure, the basis for adjustments, and the linkage to performance, thereby strengthening system transparency and building a foundation of trust. Furthermore, through an annual routine review mechanism, Center Laboratories makes rolling adjustments to remuneration policies based on market salary trends, corporate operational results, and overall performance, ensuring the system continues to improve in response to changes in the internal and external environments.

Regarding the incentive system, in accordance with annual operational results and the Company’s Articles of Incorporation, Center Laboratories allocates a certain percentage of profit as employee remuneration after offsetting accumulated losses. This practice balances the reasonableness of compensation for directors and senior management while ensuring that corporate performance is linked to the achievements of all employees. The employee performance appraisal system is conducted on an annual basis; the results are compiled by the Human Resources unit and undergo preliminary and secondary review procedures by various departments. These results serve as a vital basis for salary adjustments, incentive distribution, and career development planning. While maintaining operational stability and financial discipline, Center Laboratories continues to invest resources in rewarding employees, strengthening talent retention and supporting the Company's long-term development through a systematic and incentive-oriented remuneration management mechanism.

5.5.4 Collective Bargaining Agreements

As of 2025, Center Laboratories has not established an enterprise labor union, nor has it signed a collective bargaining agreement with any employee organization. Given the Company's operating model, centered on biotech/healthcare R&D, manufacturing, and back-office management, with a relatively stable organizational structure, day-to-day employee communication and labor-management dialogue mostly take place through existing management systems, supervisor communication mechanisms, and formal meeting channels, and there is currently no practical need to form a union. However, Center Laboratories has always respected and protected employees' legally guaranteed freedom of association and collective bargaining rights; should employees form a union or raise a collective bargaining request under applicable regulations in the future, the Company will cooperate and negotiate in accordance with the law, with an open, respectful attitude.

Even without a collective bargaining agreement currently in place, Center Laboratories maintains good, stable labor relations through diverse, institutionalized labor-management communication and participation mechanisms, including regularly convening labor-management meetings as required by law, establishing two-way communication channels between supervisors and employees, establishing employee feedback and grievance mechanisms, and conducting employee opinion surveys from time to time, ensuring employee views can be fully expressed and appropriately addressed. The Company also clearly incorporates working hours management, leave systems, compensation and benefits, occupational safety and health, and employee rights protection into its internal management rules and operating processes, as an important institutional foundation for labor relations management and employee rights protection. Center Laboratories will continue to follow applicable labor regulations and international human rights principles, reviewing and optimizing its labor-management communication and employee participation mechanisms on a rolling basis as its operating scale and workforce structure change, strengthening system transparency and communication quality, and working to build a respectful, open, trust-based workplace environment that supports employees in working with peace of mind and growing together with the Company.

CH6 Social Engagement and Industry: Academia Collaboration

6. Social Engagement and Industry-Academia Collaboration

Center Laboratories places importance on its relationship with society, and defines its main community as its operating locations and surrounding areas, including the area around its headquarters in Nangang District, Taipei City, and the area around its plant in Hukou Township, Hsinchu County / the Hsinchu Industrial Park. Given that the Company is in the biotech and pharmaceutical industry, and that its core business extends naturally into health promotion, it also includes senior citizens, patient groups, and healthcare-related charitable organizations within the scope of its community engagement.

6.1 Industry-Academia Collaboration and Talent Development

In addition to continuing to advance its corporate social responsibility initiatives, Center Laboratories places great importance on talent development and generational continuity in Taiwan's biotech industry. In response to the industry's long-term need for professional talent, and to help younger generations gain early exposure to how the biotech industry operates, Center Laboratories integrated internal Group resources in 2024 to formally launch the "Center Laboratories Talent Cultivation Program," a summer internship program, as an important starting point for cultivating future biotech talent. The program attracted 24 student participants, providing hands-on learning opportunities close to industry practice through systematic course design and practical internship arrangements, serving as one of Center Laboratories's important actions for medium- to long-term talent positioning and sustainable operations. The 2025 " Center Ventures Leadership Bootcamp (CLB)" summer internship attracted 25 young students from across Taiwan, with Center Laboratories continuing to refine its training content and internship system, hoping to bring more promising new-generation talent into Taiwan's biotech industry.

✧ **Vision Behind the Center Ventures Leadership Bootcamp (CLB)**

Center Laboratories established the Talent Cultivation Program with the aim of creating a substantive internship platform for university students that combines theory with practice and stays close to actual industry operations. Through systematic course planning and hands-on practice, the program guides students to gain an in-depth understanding of how the biotech industry's value chain operates, gradually building the foundational professional capability needed to be industry-ready, narrowing the gap between academic learning and practical application, and helping students transition smoothly into their future careers.

✧ **World-Class, Comprehensive Curriculum Design**

The program's curriculum covers the core dimensions of business operations — production, sales, R&D, development, and finance — combined with essential workplace skills training such as presentation skills, project management techniques, corporate lifecycle, and cross-disciplinary thinking, helping students understand business operating logic and industry development from multiple angles, and building a complete, big-picture view of the industry.

✧ **Career Experience Sharing from Industry Leaders**

Center Laboratories specially invites senior Group executives to share their career experiences,

and arranges for participants to intern at different units within its portfolio companies, allowing them to actually participate in departmental work, accumulate cross-departmental collaboration experience, and develop the communication skills, problem-solving ability, and practical experience needed in the workplace, improving their readiness for future employment.

✧ **Deepening Local Ties and Promoting Industry-Academia Collaboration**

To support local education, increase students' practical work experience, and help local students transition into industry, the Company's Taipei headquarters and Hsinchu County plant actively engage in industry-academia collaboration with nearby universities, providing internship positions and arranging for local students to receive hands-on work training, strengthening young talent's technical and practical capability to meet the needs of industry development and youth employment.2025Industry-Academia Collaboration Overview:

Year	University	Department	Contract Period	Contracted Headcount	Actual Interns
2025	Taipei Medical University	School of Food Safety	2025/07/01-2025/08/31	1	1
	Taipei Medical University	School of Pharmacy	2025/07/01-2025/08/31	1	1
	Taipei Medical University	Graduate Institute of Health	2025/07/01-	1	1

Year	University	Department	Contract Period	Contracted Headcount	Actual Interns
		and Biotechnology Law	2025/08/31		
	National Taiwan Normal University	Department of Life Science	2025/09/01-2025/12/31	1	1
	National Tsing Hua University	Institute of Law for Science and Technology,	2025/07/01-2025/08/31	1	1
Total				5	5

6.2 Medication Safety Education and Promotion

2025 Material Topic: Service Quality	
Significance to the Company	Service quality directly affects customer satisfaction, trust, and long-term partnerships, and is also an important foundation for maintaining market competitiveness and revenue stability. By establishing consistent service standards and quality management mechanisms, the Company can reduce customer complaints and operating errors, improve delivery efficiency and response speed, strengthen its brand image and customer loyalty, and reduce after-sales handling costs and operating risk.
Policy Commitments	1. Provide products and professional services that meet contractual and regulatory requirements, centered on customer needs. 2. Establish consistent service standards and quality management processes, ensuring stable, traceable

	delivery.
Management Approach	1. Establishing a service quality management system, clearly defining service processes and division of responsibility. 2. Setting service standards and operating procedures, covering intake, response, delivery, after-sales, and complaint handling. 3. Strengthening service staff training and knowledge base management, improving first-contact resolution and professional consistency rates.
Resources Committed	1. Investing in customer service and business support capability, establishing a cross-departmental collaboration mechanism. 2. Investing in quality management and service training resources, including courses, materials, and internal/external training planning. 3. Investing in after-sales and technical support resources, improving problem diagnosis and handling capability.
Short-Term Goals	Establishing or optimizing service standards and operating processes, achieving 100% coverage of documentation for key processes.
Medium- to Long-Term Goals	1. Continually improving customer satisfaction and loyalty, establishing a data-driven service improvement cycle. 2. Strengthening key account management and service consistency, improving the stability of long-term partnerships and contract renewals.

	3. Integrating service quality with operations management, forming cross-departmental shared goals and performance tracking.
This Year's Performance	"Medication Safety Promotion for Seniors"Participants:956, completion rate 100%.
Responsible Department	Lead: Sales and Customer Service Collaboration: Quality Management, R&D Support, Manufacturing and Logistics, IT, and other related departments

Older adults require particular attention to medication safety, mainly because seniors often have multiple chronic conditions requiring long-term or combined use of several medications, and as age increases, bodily functions gradually decline, with reduced liver and kidney metabolism and excretion function increasing the risk of drug interactions or adverse reactions. In addition, some seniors may experience declining cognitive and memory ability, making it difficult to reliably follow medical instructions, leading to missed doses, duplicate dosing, or self-adjusted dosages, further affecting treatment outcomes and medication safety.

As a member of the pharmaceutical industry, Center Laboratories deeply recognizes the importance of medication safety for seniors to public health, and has continued to advance medication safety education for seniors in recent years, helping older adults and their caregivers correctly understand drug use, dosing methods, and precautions through systematic medication education, reducing the risk of improper medication use and raising overall medication safety awareness. The education content covers correct medication concepts, common medication myths, drug interaction reminders, and daily medication management advice, aiming to help seniors build safe, confident medication habits. Building on the significant growth in outreach scale in 2024, when the Company held 47 sessions for the year, Center Laboratories continued to deepen and expand its medication safety education efforts in 2025, strengthening outreach and communication

on senior medication risk through diverse formats and venues, hoping to work together with the public to build a safer, friendlier, more trustworthy medication environment.

Annual Sessions of Medication Safety Promotion for Seniors		
2023	2024	2025
27 sessions	47 sessions	47 sessions

6.3 Realizing Social Welfare

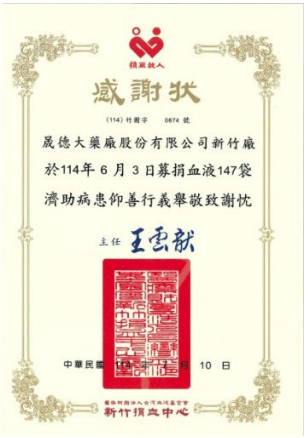
Center Laboratories believes that fulfilling corporate social responsibility should center on responding to society's actual needs, combining professional expertise, resource investment, and long-term care to create a positive, sustainable social impact. In 2025, following the principles of "giving back to society through its professional expertise" and "effective use of resources," Center Laboratories continued to

invest in charitable initiatives focused on healthcare, health promotion, and support for vulnerable groups, translating its operating results into meaningful support for society, with donations totaling to 19 organizations in 2025, contributing over NT$2.33 million.

- **Healthcare and Health-Related Charitable Support**

  Center Laboratories has long paid attention to social welfare and the development of the healthcare system, upholding the corporate social responsibility spirit of "giving back to society what it draws from society," and continues to support charitable organizations and biotech/healthcare institutions through concrete action, hoping to help improve the quality of healthcare, promote public health development, and give back to society through resource contributions. The Company's charitable giving focuses mainly on healthcare, disease research, promotion of professional societies, and support for vulnerable groups, leveraging its core business to deepen its positive impact on society.

- In recent years, Center Laboratories has irregularly donated to and sponsored numerous charitable organizations and healthcare institutions, including Changhua Show Chwan Memorial Hospital, the Taiwan Neurological Society, the Taiwan Movement Disorder Society, the Changhua Christian Healthcare System, Ta-Chien General Hospital, the Cheng Ching Foundation, Pingtung Christian Hospital, and the Rong-Hsing Medical Development Foundation, supporting their work in clinical medical services, academic research, medical personnel training, and patient care. Through collaboration with different healthcare and charitable organizations, Center Laboratories hopes to help promote the balanced development of medical resources, responding to society's actual needs in healthcare and public medicine.

		
Center Laboratories donated 1,500 doses of flu vaccine to the Miaoli County Government, for use by individuals not covered by government-funded vaccination, including school faculty and staff, front-line police officers, drivers who transport people with disabilities, and non-medical staff at postpartum care centers, aiming to improve the collective protection of front-line county government workers.	As Taiwan's leading manufacturer of pediatric oral liquid medications, Center Laboratories strongly supports the government's "Optimizing Children's Healthcare Program," and received a certificate of appreciation from the Ministry of Health and Welfare, accepted on the Company's behalf by General Manager Shih-Chun Ho.	In support of" the Hsinchu Science Park 2025 Blood Donation Drive" organized by the Ministry of Economic Affairs, with a total of 107 participants and 147 bags of blood donated.

✧ **Charitable Donations and Social Care Initiatives**

In addition to healthcare-related charitable work, Center Laboratories continues to participate in diverse social care initiatives, supporting the operations of non-profit organizations and charitable institutions through regular or occasional donations, helping them care for vulnerable groups and promote social welfare, and regularly donating to elementary schools near its Hsinchu County plant to support local basic education.In2025, the Company donated NT$100,000 to the education savings account of Zhongxing Elementary School in Hukou Township, Hsinchu County, aimed at supporting economically disadvantaged students or families facing a sudden financial hardship, so students can receive timely care and continue their education with peace of mind; this account supported a total of 35 student-instances this year.

✧ **Principles for Charitable Engagement and Future Direction**

In advancing its charitable initiatives, Center Laboratories places importance on the substantive benefit and long-term impact of its charitable actions, avoiding one-off or superficial contributions. Going forward, the Company will continue to assess changes in social needs, combining its professional capability and resource strengths to deepen its partnerships with healthcare, academic, and charitable organizations, gradually expanding the breadth and depth of its charitable engagement, and continuing to contribute its corporate strength to promoting shared social prosperity and sustainable development.

CH7 Appendix

7.1 GRI Standards Index

*Statement of use: Center Laboratories has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.

*GRI 1: Foundation 2021 used.

*Applicable GRI Sector Standard(s): Not applicable

Disclosure	Disclosure Title	Reporting Section
2-1	Organizational details	1.1 Company Profile
2-2	Entities included in the organization's sustainability reporting	About This Report
2-3	Reporting period, frequency and contact point	About This Report
2-4	Restatements of information	About This Report
2-5	External assurance	About This Report
2-6	Activities, value chain and other business relationships	4.3.1 Supply Chain Overview
2-7	Employees	5.3.1 Employee Composition
2-8	Workers who are not employees	5.3.1 Employee Composition
2-9	Governance structure and composition	3.1.2 Board Composition
2-10	Nomination and selection of the highest governance body	3.1.6 Nomination and Selection System
2-11	Chair of the highest governance body	3.1.2 Board Composition
2-12	Role of the highest governance body in overseeing the management of impacts	4.4.1 Climate Change Governance

Disclosure	Disclosure Title	Reporting Section
2-13	Delegation of responsibility for managing impacts	4.4.1 Climate Change Governance
2-14	Role of the highest governance body in sustainability reporting	4.1.1 Sustainability Development Organization
2-15	Conflicts of interest	3.1.7 Avoidance of Conflicts of Interest
2-16	Communication of critical concerns	2.1.3 Stakeholder Communication
2-17	Collective knowledge of the highest governance body	3.1.4 Board Professional Development
2-18	Evaluation of the performance of the highest governance body	3.1.5 Performance Evaluation of the Board and Committees
2-19	Remuneration policies	3.2.2 Remuneration Committee
2-20	Process to determine remuneration	5.5.3 Remuneration Policy
2-21	Annual total compensation ratio	5.5.3 Remuneration Policy
2-22	Statement on sustainable development strategy	4.1.3 Sustainability Outlook
2-23	Policy commitments	3.3.1 Regulatory Compliance
		3.3.2 Business Integrity
		4.1.2 Corporate Sustainability Policy
		5.1 Compliance with Human Rights Conventions
2-24	Embedding policy commitments	3.3.1 Regulatory Compliance
		3.3.2 Business Integrity
		4.1.2 Corporate Sustainability Policy

Disclosure	Disclosure Title	Reporting Section
		5.1 Compliance with Human Rights Conventions
2-25	Processes to remediate negative impacts	3.3.4 Fraud Prevention and Communication Channels
		3.6.3 Information Security Disaster Recovery Plan
2-26	Mechanisms for seeking advice and raising concerns	2.1.3 Stakeholder Communication
		3.3.4 Fraud Prevention and Communication Channels
2-27	Compliance with laws and regulations	3.3.1 Regulatory Compliance
2-28	Membership associations	1.3 Industry Associations
2-29	Approach to stakeholder engagement	2.1.2 Stakeholder Identification
2-30	Collective bargaining agreements	5.5.4 Collective Bargaining Agreements

Disclosure	Disclosure Title	Reporting Section
201-1	Direct economic value generated and distributed	3.4.1 Operating Overview
201-2	Financial implications and other risks and opportunities due to climate change	4.4.3 Climate Risk Management
201-3	Defined benefit plan obligations and other retirement plans	5.5.2 Retirement System
201-4	Financial assistance received from government	3.4.1 Operating Overview
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	5.5.3 Remuneration Policy
202-2	Proportion of senior management hired from the local community	5.3.1 Employee Composition
204-1	Proportion of spending on local suppliers	4.3.2 Supply Chain Management

Disclosure	Disclosure Title	Reporting Section
205-2	Communication and training about anti-corruption policies and procedures	3.3.3 Business Integrity Training
205-3	Confirmed incidents of corruption and actions taken	3.3.2 Business Integrity
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.3.5 Anti-competitive Behavior
207-1	Approach to tax	3.4.2 Tax Policy
207-2	Tax governance, control, and risk management	3.4.3 Tax Management
302-1	Energy consumption within the organization	4.5.1 Energy Management
302-3	Energy intensity	4.5.1 Energy Management
302-4	Reduction of energy consumption	4.5.4 Energy Conservation and Carbon Reduction Targets and Results
303-3	Water withdrawal	4.5.2 Water Resource Management
303-4	Water discharge	4.5.2 Water Resource Management
303-5	Water consumption	4.5.2 Water Resource Management
305-1	Direct (Scope 1) GHG emissions	4.4.4 Climate Risk Metrics and Targets
305-2	Energy indirect (Scope 2) GHG emissions	4.4.4 Climate Risk Metrics and Targets
305-3	Other indirect (Scope 3) GHG emissions	4.4.4 Climate Risk Metrics and Targets
305-4	Reduction of GHG emissions	4.4.4 Climate Risk Metrics and Targets
306-5	Waste directed to disposal	4.5.3 Waste Management
308-1	New suppliers that were screened using environmental criteria	4.3.2 Supply Chain Management

Disclosure	Disclosure Title	Reporting Section
401-1	New employee hires and employee turnover	5.3.2 New Hire and Turnover Rate
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.5.1 Employee Benefits System
401-3	Parental leave	5.5.1 Employee Benefits System
402-1	Minimum notice periods regarding operational changes	5.3.3 Employee Communication Channels
403-1	Occupational health and safety management system	5.2.1 Occupational Health and Safety Management System
403-2	Hazard identification, risk assessment, and incident investigation	5.2.2 Hazard and Risk Identification
403-5	Worker training on occupational health and safety	5.2.3 Occupational Health and Safety Training Statistics
403-6	Promotion of worker health	5.2.6 Employee Health Management
403-8	Workers covered by an occupational health and safety management system	5.2.1 Occupational Health and Safety Management System
404-1	Average hours of training per year per employee	5.4.1 Training and Knowledge Transfer
404-2	Programs for upgrading employee skills and transition assistance programs	5.4.2 Center Laboratories Training Platform
		5.4.3 New Employee Onboarding Program
404-3	Percentage of employees receiving regular performance and career development reviews	5.4.4 Performance Evaluation

Disclosure	Disclosure Title	Reporting Section
405-1	Diversity of governance bodies and employees	3.1.1 Board Diversity
		5.3.1 Employee Composition
405-2	Ratio of basic salary and remuneration of women to men	5.5.3 Remuneration Policy
406-1	Incidents of discrimination and corrective actions taken	4.5.5 Disclosure of Environmental Regulation Violations
408-1	Operations and suppliers at significant risk for incidents of child labor	5.1 Compliance with Human Rights Conventions
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1 Compliance with Human Rights Conventions
411-1	Incidents of violations involving rights of indigenous peoples	5.1 Compliance with Human Rights Conventions
413-1	Operations with local community engagement, impact assessments, and development programs	6.2 Medication Safety Education and Outreach
414-1	New suppliers that were screened using social criteria	4.3.2 Center Laboratories Supply Chain Management
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.6.2 Information Security Policy and Management Procedures

7.2 SASB Index

Table 1: Sustainability Disclosure Topics and Accounting Metrics

Topic	Category	Unit of Measure	Code	Section
Discussion, by world region, of management processes to ensure quality and patient safety during clinical trials	Discussion and Analysis	N/A	HC-BP-210a.1	4.2.1 New Product Evaluation Process
Number of inspections related to clinical trial management and pharmacovigilance that resulted in (1) Voluntary Action Indicated (VAI) or (2) Official Action Indicated (OAI)	Quantitative	Number	HC-BP-210a.2	4.2.1 New Product Evaluation Process
Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	Presentation currency	HC-BP-210a.3	4.2.1 New Product Evaluation Process
Description of actions and initiatives to promote access to healthcare products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	N/A	HC-BP-240a.1	4.2.1 New Product Evaluation Process
List of products included in the World Health Organization's (WHO) Prequalification of Medicines Programme (PQR) list of prequalified products	Discussion and Analysis	N/A	HC-BP-240a.2	4.2.1 New Product Evaluation Process

Topic	Category	Unit of Measure	Code	Section
Percentage change in (1) average list price and (2) average net price, across the product portfolio, compared to the prior reporting period.	Quantitative	Percentage (%)	HC-BP-240b.2	3.4.1 Operating Overview
Percentage change in (1) list price and (2) net price of the product with the greatest price increase, compared to the prior reporting period.	Quantitative	Percentage (%)	HC-BP-240b.3	3.4.1 Operating Overview
Products listed in public health medical product safety or adverse event databases	Discussion and Analysis	N/A	HC-BP-250a.1	4.2.3 Quality Control System
Number of deaths associated with products	Quantitative	Number	HC-BP-250a.2	4.2.3 Quality Control System
(1) Number of recalls issued and total units recalled (2) Total Number of Recalled Units	Quantitative	Number	HC-BP-250a.3	4.2.3 Quality Control System
Total weight of products accepted for take-back, reuse, or disposal	Quantitative	Metric tons (t)	HC-BP-250a.4	4.2.3 Quality Control System
Number of enforcement actions taken in response to violations of Good Manufacturing Practices (GMP) or equivalent standards, by type.	Quantitative	Number	HC-BP-250a.5	4.2.3 Quality Control System

Topic	Category	Unit of Measure	Code	Section
Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Discussion and Analysis	N/A	HC-BP-260a.1.	4.2.3 Quality Control System
Description of processes to alert customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	N/A	HC-BP-260a.2.	4.2.3 Quality Control System
Number of actions taken in relation to counterfeit products, including raids, seizures, arrests, or filing of criminal charges	Quantitative	Number	HC-BP-260a.3.	4.2.2 Intellectual Property Management
Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Presentation currency	HC-BP-270a.1.	4.2.1 New Product Evaluation Process
Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	N/A	HC-BP-270a.2.	4.2.1 New Product Evaluation Process
Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Discussion and Analysis	N/A	HC-BP-330a.1	5.4.2 Center Laboratories Training Platform
(a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all other employees	Quantitative	Percentage (%)	HC-BP-330a.2.	5.3.2 New Hire and Turnover Rate

Topic	Category	Unit of Measure	Code	Section
(1) Voluntary and (2) involuntary turnover rate				
Percentage of (1) the entity's own sites and (2) Tier I supplier facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	Quantitative	Percentage (%)	HC-BP-430a.1	4.3.2 Supply Chain Management
Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	Presentation currency	HC-BP-510a.1	3.3.2 Business Integrity
Description of code of ethics governing interactions with healthcare professionals	-	-	HC-BP-510a.2	4.2.1 New Product Evaluation Process

Table 2: Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Section
Number of patients treated	Quantitative	Number	HC-BP-000.A	Not applicable. The Company's main products are provided through hospitals, clinics, pharmacies, and distribution channels rather than direct medical treatment services, and the Company does not directly collect or hold data on the number of patients treated. Therefore, this metric is not applicable.
Number of drugs (1) in portfolio and (2) in research and development (Phase 1-3)	Quantitative	Number	HC-BP-000.B	Not applicable. The boundary of this report is primarily the parent company's Taiwan operations. New drug development projects involving Phase 1 to 3 clinical trials fall partly within the scope of invested businesses, partners, or contracted CROs, and are not part of the drug portfolio directly managed by the Company. Therefore, this metric is not applicable.

7.3 TCFD Index

Pillar	TCFD Recommended Disclosures	Section
Governance	Describe the board's oversight of climate-related risks and opportunities.	4.4.1 Climate Change Governance
	Describe management's role in assessing and managing climate-related risks and opportunities.	4.4.1 Climate Change Governance
Strategy	Describe the short-, medium-, and long-term climate-related risks and opportunities the organization has identified.	4.4.2 Climate Change Strategy
	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	4.4.2 Climate Change Strategy
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	4.4.2 Climate Change Strategy
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks.	4.4.3 Climate Change Risk Management
	Describe the organization's processes for managing climate-related risks.	4.4.3 Climate Change Risk Management
	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	4.4.3 Climate Change Risk Management
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	4.4.4 Climate Change Direction and Targets
	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	4.4.4 Climate Change Direction and Targets

	Describe the targets used by the organization to manage climate-related risks and opportunities, and its performance against those targets.	4.4.4 Climate Change Direction and Targets

7.4 Climate-Related Information Disclosure for Listed Companies

Pillar	Climate-Related Information Disclosure	Corresponding Section
Governance	1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	4.4.1 Climate Change Governance
Strategy	1. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	4.4.2 Climate Change Strategy
	2. Describe the financial impact of extreme weather events and transition actions.	4.4.2 Climate Change Strategy
	3. If scenario analysis is used to assess resilience to climate risks, describe the scenarios, parameters, assumptions, analytical factors, and main financial impacts used.	4.4.2 Climate Change Strategy
Risk Management	1. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	4.4.3 Climate Change Risk Management
Metrics and Targets	1. If a transition plan for managing climate-related risks is in place, describe its content, and the metrics and targets used to identify and manage physical and transition risks.	4.4.4 Climate Change Direction and Targets

	2. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	The Company currently has no internal carbon pricing plans.
	3. If climate-related targets have been set, describe the activities covered, GHG emission scope, planning timeline, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, describe the source and quantity of carbon credits offset or the quantity of RECs used.	4.4.4 Climate Change Direction and Targets
	4. GHG inventory and assurance status, along with reduction targets, strategies, and specific action plans.	4.4.4 Climate Change Direction and Targets

7.5 Restatement and Corrections

Corrections to the Center Laboratories 2024 Sustainability Report are described in the table below:

2024 Sustainability Report Section	Item	Page	Original Content	Restated/Corrected Content	Reason for Restatement
4.2.2 Energy Management	2024 Energy Intensity	72	25.5994	25.6351	Data entry error

Appendix II: SASB Sustainability Accounting Standard – Biotechnology & Pharmaceuticals	HC-BP-250a.3 Number of Product Recall Incidents and Total Amount of Recalled Drugs	89	In 2024, there were 2 incidents in total: 80 bottles of ApraZ recalled and 507 bottles of Consrine recalled Both recalls were due to updates in the warning label content of the original manufacturer's package insert, resulting in a corresponding product recall.	Recalls affecting a large number of units of a specific product, or recalls associated with serious illness or death: 0 incidents	The 2 product recall incidents in 2024 did not result from adverse health outcomes due to use of a prescription product, so the content has been moved to item HC-BP-250a.4.
	HC-BP-250a.4 Total Amount of Products Accepted for Recall, Reuse, or Disposal	89	2024 general industrial waste recycling (cardboard boxes): 116.1 metric tons	In 2024, there were 2 product recalls in total: 80 bottles of ApraZ recalled and 507 bottles of Consrine recalled. Both recalls were due to updates in the warning label content of the original manufacturer's package insert, resulting in a corresponding product recall.	This item should disclose “the total amount of unused product received through initiated recalls,” so the corresponding content has been corrected.

	HC-BP-000.B 1. Number of drugs in product portfolio 2. Number of drugs in development (Phase 1-3)	90	1. Number of drugs in product portfolio CNS: 6 indications, 14 items in total NCNS: 9 indications, 32 items in total For details, please refer to the “Number of Drugs in Development” section under Product Information on the Company's official website. 2. Number of drugs in development Phase 1 Pre-development Evaluation *2 Phase 2 In Development *2 Phase 3 Regulatory Submission *2	Not applicable. The boundary of this report is primarily the parent company's Taiwan operations. New drug development projects involving Phase 1 to 3 clinical trials fall partly within the scope of invested businesses, partners, or contracted CROs, and are not part of the drug portfolio directly managed by the Company. Therefore, this metric is not applicable.	This item should disclose “the number of new drug development projects in Phase 1 to 3 clinical trials,” so the corresponding content has been corrected.

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2025
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