

2024 CENRA SUSTAINABILITY REPORT



CENRA SUSTAINABILITY REPORT

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Letter from the Chairman

Sustainability is no longer an optional "value-add" for businesses; it has become an inseparable core principle deeply embedded in management and operations. Today, investors look for robust governance structures; customers care about the social and environmental responsibilities behind the products they purchase; and employees expect to grow and contribute within an organization they can trust – one that allows them to realize their personal values. These shifts have made it clear: sustainability is not a parallel track to business; it is a guiding value that must inform every decision and every allocation of resources.

In this evolving era, we have chosen to move forward pragmatically, adjusting our approach across governance, the environment, employees, and society, and in doing so, we have accumulated results and lessons worth sharing:

1. Governance: The Foundation for Better Choices

For us, sound governance goes beyond regulatory compliance; it is the foundation that allows for timely responses and clear decisions when confronted with risks and challenges. We continue to strengthen the functions of our Board of Directors and enhance transparency in risk reporting and decision-making. For example, in addressing shifts in customer demand, supply chain dynamics, and regulatory changes, we engage in proactive planning, cross-functional coordination, and agile responses to ensure stability and sustainability in our operations.

At the same time, we have expanded our stakeholder engagement platforms and disclosure practices, making it clearer to the public how we make decisions and why we make them. We firmly believe that governance is not merely an internal management tool but the starting point for building trust.

2. Environmental Management: A Responsibility in Daily Operations

Extreme climate events and carbon management have reached a global consensus. We recognize that environmental protection should not be a reaction to risks that arise, but a principle embedded in our daily operations. In 2024, through process improvements, energy efficiency enhancements, and equipment upgrades, we achieved a reduction of 516 tCO₂e, lowering our greenhouse gas emission intensity by 8.33% compared to the previous year. In terms of water resource management, we also recycled and reused 9,378 metric tons, significantly improving water efficiency.

These achievements are the result of consistent improvements and perseverance in our everyday operations. They may not always be visible to the outside world, but to us, they represent the truest expression of sustainability.

3. Talent Development: The Bedrock of Corporate Resilience

We have always believed that employees are not merely "resources," but partners who move forward with us to shape the future together. Guided by a people-centered philosophy, we continue to expand training and career development opportunities while enhancing health promotion and workplace support measures. Our goal is for every employee to find both a stage for growth and a sense of belonging. We care not only about whether employees "stay," but more importantly, whether they can "stay well," contributing with peace of mind over the long term.

4. Social Engagement: Extending Professional Value

For many years, we have supported medical research through the "Wang Min-Ning Awards," encouraging impactful studies that contribute to improving public health. We have also engaged deeply with local communities by hosting health seminars and public welfare initiatives – covering topics ranging from preventive medicine and medication safety to elderly care – extending our expertise beyond the factory and into society at large. We believe that, as members of the pharmaceutical industry, our responsibility does not end with treatment; it also lies in actively participating in the process of building a healthier society.

We recognize that sustainability is not a race with a finish line, but a long journey that calls for continuous dialogue and constant adaptation. This report represents one chapter of our progress along that journey and also serves as a letter to all who care about us. We extend our sincere gratitude for your support, encouragement, and guidance, and we invite you to continue walking alongside us on this path where we not only go far but also go right.



Chairman
Wang Hsieh, I-Chen

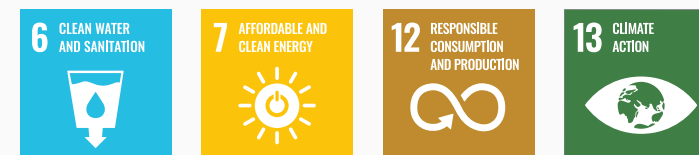
Sustainability performance

Governance/Economic



- In 2024, in the internal performance evaluation of the Board of Directors and functional committees, Cenra Inc. demonstrated outstanding corporate governance capabilities:
 1. We conducted self-evaluation on: "Board Operations," "Director Involvement," "Audit Committee Operations," and "Remuneration Committee Operations."
 2. The evaluation results showed that the performance evaluation of the Board of Directors was 99.6 points, the performance evaluation of Board members was 99.4 points, the performance evaluation of the Audit Committee was 98.4 points, and the performance evaluation of the Remuneration Committee was also 100 points.
- We also delivered excellent results in terms of economics and risk management:
 1. In 2024, a corruption risk assessment was conducted on all operating sites in Taiwan. The results showed that the relevant risk level is 100% low risk.
 2. There were no violations of competition, anti-trust, or monopoly laws during the year, and there were no penalties imposed by the competent authorities due to violations of laws related to anti-competitive practices.
 3. We attach great importance to information security management. In 2024, we invested TWD 13,630 thousand in cybersecurity protection. There were no complaints about customer privacy infringement or data loss this year.
 4. Talent is our most valuable asset. We have a comprehensive training program for new employees. This year, 100% of new employees passed the ethical management pre-employment training.

Environmental/products



- In terms of environmental protection and sustainable development, the Company achieved a GHG reduction benefit of 515.70 Mt CO₂e in 2024, demonstrating our active efforts in reducing carbon emissions.
 1. High-standard water quality management: 100% of the wastewater discharged from each factory area complies with the requirements of the Water Pollution Control Act.
 2. Efficient water resource management: In terms of water resource management, the Xinfeng Plant recycles the discharge water from the water-sealed vacuum machine in the air compressor room, saving 12 metric tons of water resources every day. In 2024, the plant saved approximately 3,158 metric tons of water. The injectable production line also recycled 2,967 metric tons of wash bottle water in 2024. By recycling and reusing the water from wash bottles in the manufacturing process, the Taichung Plant can save 10 to 12 metric tons of water every day. In 2024, the plant saved approximately 3,253 metric tons of water, demonstrating successful water resource management.
 3. Waste management: All waste is disposed of by qualified cleaning and transportation contractors, and the completion rate of weekly and monthly audits has also reached 100%. In 2024, there was no violation of the "Waste Disposal Act" and related laws and regulations.
 4. Product safety and quality: In 2024, there were no product safety-related recall incidents. 100% of all human medicines are produced in compliance with PIC/S GMP standards, and 100% of veterinary medicines follow cGMP standards. As of the end of 2024, CCPC possessed 535 licenses for medicines for human use, 183 licenses for veterinary medicines, and 10 export licenses, demonstrating our commitment to product safety, quality, and regulatory compliance.
 5. Supplier management: In 2024, we conducted on-site quality assurance audits of key suppliers, including five domestic and two overseas suppliers. All audits were passed with a 100% success rate, ensuring the product quality and stability of our supply chain.
 6. R&D investment: CCPC has always been committed to promoting innovation and technological progress, and invests significant resources in R&D every year. In 2024, R&D expenditure accounted for 5.62% of annual revenue. Ensuring our leading position in the pharmaceutical field also demonstrates our long-term commitment and unrelenting pursuit of the people's health industry.

Social/employees



- The Company has been known for its humanistic and caring corporate culture. In recent years, we have placed more emphasis on the promotion of DEI (Diversity, Equity and Inclusion), that is, a diverse, fair, and inclusive organizational management approach. By doing so, we ensure that all employees receive fair treatment and fully embrace people of different nationalities, races, genders, religions, political stances, and socioeconomic backgrounds.
 - Fair talent promotion conditions: The starting salary ratio of new employees, regardless of their gender, is 1:1.
 - Create diverse employment opportunities: 231 new full-time employees were hired in 2024. The Company hired seven indigenous people, 12 people with disabilities, and 14 overseas professionals. The employment rate of people with disabilities and indigenous people is 1.43%.
 - Provide a smooth labor-management communication channel: In 2024, 28 labor-management meetings were held. There were no incidents of labor disputes and no losses were suffered as a result this year.
 - Recognition of talent awards: In 2022, we received the silver medal for the "Talent Development Quality Management System Evaluation" from the Workforce Development Agency, Ministry of Labor (the evaluation is conducted once every two years); in both 2022 and 2024, we were awarded the Gold Award for Happy Enterprise by 1111 Job Bank for three consecutive years.
 - Complete new employee training: In 2024, Cenra and CCPC jointly held one training session with 123 person/times, a total of 984 person/times, and spent TWD 117,572 on training resources. CYH held three training sessions with 60 person/times, a total of 1,752 person/times, and spent TWD 41,058 on training resources.
 - Support for employee training: The Company provided subsidies for on-the-job training in the graduate school, in which a total of 4 employees participated in, and the total subsidy amounted to TWD 200,000 in 2024. Our goal is to give every employee the opportunity to improve their professional skills, achieve work achievement and self-realization.
 - Caring for employee health: We value the health of our employees more than most companies. An annual health checkup is provided for all employees. Special health checkups are provided for colleagues working in the plant who face high occupational health risks. We implement health management classification in accordance with the regulations. The Company pays an annual fee to administer influenza vaccination to reduce the incidence of influenza. Once every two months, the Company appoints qualified physicians and nurse practitioners to provide health services at the plant.
 - Emphasis on labor safety: A "Worker Safety and Health Committee" has been formed in each plant and a meeting is held each month. An internal safety and health audit is performed by the Worker Safety and Health Committee, a safety and health supervisor, and safety and health administrator on an annual basis, with a total of 25 audits performed in 2024.

Social engagement



- Cenra has been actively involved in a number of social welfare activities. In 2024, the Company's public welfare footprint expanded from northern Taiwan to southern Taiwan, fulfilling its corporate social responsibility and making concrete contributions.
- Donated materials and funds to non-profit organizations for public welfare activities, totaling approximately TWD 1.83 million.
- Support culture, arts and talent cultivation:
 - Supported the development of culture and art: Sponsored Yale concerts with a total of TWD 112,000 and provided tickets to invite employees and their families to participate.
 - Industry-academia collaboration and talent cultivation: We have long-term industry-academia collaborations and provide substantial employment opportunities. In 2024, a total of 11 universities and colleges participated in the internship program, and 70 students participated in the internship program. Among them, 11 students were successfully cultivated into full-time employees after completing internship. University summer internship at the department of pharmacy: A total of 28 students from 7 departments of pharmacy participated in the program. CCPC also offered courses at universities and colleges, with 69 students enrolled. Additionally, 18 lectures were given by industry professionals.
- Calling on caring volunteers to accompany the disadvantaged and promote health education: We launched two in-depth public welfare projects: "Brand Charity Project – E-Guardian Van" and "Charitable Campaign – CCPC Volunteer Group" to help disadvantaged elderly individuals, marginalized families, and children in remote townships. We uphold the principle of giving back to local communities, prioritizing the city where Cenra operates. We call on local colleagues of Cenra to join us as volunteers and participate in charitable activities, thereby contributing to the social value of humanity. Our charity work has spread across Taipei, New Taipei City, Hsinchu, Kaohsiung, and Tainan, with 163 volunteers, totaling 1,101 service hours. Approximately TWD 787,441 in resources were invested, generating a public welfare impact valued at approximately TWD 4,036,450, spreading love and positive energy throughout the communities.
- Xinfeng Plant blood drive: In response to the campaign slogan "Roll Up Your Sleeves to Save Lives," a blood drive event was held on-site, collecting a total of 66 bags (250cc each) of blood.
- Cenra will continue to give back to society through concrete actions and actively fulfill its corporate social responsibility.

CHAPTER

1

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1.1 Report overview

Report Preparation Guidelines

This report is prepared by Cenra Inc. (hereinafter referred to as "Cenra" or the "Company"; unless otherwise stated, "Cenra" or the "Company" refers to the parent company Cenra and the subsidiary CCPC, Chunghwa Yuming). The standards followed in this report are as follows:

- ✓ GRI Standards: Compilation in accordance with the latest version of the GRI Standards issued by the Global Reporting Initiative (GRI) to ensure the integrity and transparency of the content of the sustainability report.
- ✓ Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: In accordance with the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies in 2024, corporate governance, environmental protection, and social responsibility are covered. The sustainability report is disclosed on the official website to ensure information transparency.
- ✓ Sustainability Accounting Standards Board Standards (SASB): The standards established by the Sustainability Accounting Standards Board (SASB) for the biotechnology & pharmaceuticals industry are included in the report to provide investors with relevant sustainable development information.
- ✓ Task Force on Climate-related Financial Disclosures (TCFD): The Task Force on Climate-related Financial Disclosures (TCFD) framework is adopted to disclose climate change risk management and its impact on the Company's finances.
- ✓ United Nations Sustainable Development Goals (SDGs): The Sustainable Development Goals (SDGs) are incorporated into the Company's strategy, and demonstrate in the report the connection and contribution of the Company and various measures to the SDGs.

Period of Report

The information disclosed in the Report covers the period from January 1 to December 31, 2024, and is released on an annual basis. Some performance data backdated to December 31, 2023 to demonstrate the integrity of information and comparability.

Release date of previous report: August 2024
Release date of this report: August 2025

Reporting Scope and Boundaries

This report discloses environmental and social information mainly from the parent company, Cenra Inc. (hereinafter referred to as "Cenra"), its subsidiary, China Chemical & Pharmaceutical Co., Ltd. (hereinafter referred to as "CCPC"), and another subsidiary, Chunghwa Yuming Healthcare Co., Ltd. (CYH), while the economic performance statistics are based on Cenra's 2024 consolidated financial statements. Any restatement of information in the Report will be explained in notes.

External assurance

Information type	Standards to follow	Accreditation/assurance organization
 Sustainability information	TWSAE3000 "Other Than Audits or Reviews of Historical Financial Information" ^{Note 1}	PwC Taiwan
 Financial data	Consolidated financial statements ^{Note 2}	PwC Taiwan

Note 1: PwC Taiwan conducted independent limited assurance in accordance with the TWSAE3000 "Other Than Audits or Reviews of Historical Financial Information." The limited assurance report is attached as an Appendix in the Report.

Note 2: The financial data disclosed in the Report are based on the consolidated report audited by PwC Taiwan in accordance with the International Financial Reporting Standards (IFRS) the calculation unit is in New Taiwan dollars.

Contact information

If you have any questions about the Report, please let us know by the following means.
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TEL: (02) 2312-4200
E-mail: <https://www.cenra.com/tw/contact>

Company Website
<https://www.cenra.com/>



1.2 Stakeholder engagement

Stakeholder Identification and Selection

By employing the five principles of the AA1000 Stakeholder engagements standard (AA1000 SES), namely dependency, responsibility, influence, diverse perspectives tension, Cenra conducted stakeholder identification. According to their importance, stakeholders have been categorized into eight groups with significant influence on Cenra. These eight groups of stakeholders include customers/distributors, investors/banks, suppliers, employees, governmental agencies, media, community neighbors, and academic and pharmaceutical organizations/associations.

Stakeholder Communication Results

To establish a real-time, open, transparent, and effective communication channel with all stakeholders, a stakeholder section is set up on the Company's website to collect their needs and suggestions and propose a two-way response mechanism.

Communication between Cenra Inc. and stakeholders in 2024 was reported at the Board meeting on December 26, 2024. The issues of concern to stakeholders, along with their communication methods and frequency, and the status of implementation, are detailed below.



Investors/banks



Communication methods	Communication frequency	Issues of serious concern
✓ General Meeting of shareholders ✓ The corporate website and e-mail ✓ The Company's Annual Report ✓ Sustainability Report ✓ Market Observation Post System (MOPS)	✓ Once every year ✓ Unscheduled, at all times ✓ Once every year ✓ Announced as regulated	✓ Strategy for sustainable development/risk management ✓ Corporate governance ✓ Sales and sales operation in the markets ✓ R&D and innovation

2024 Implementation status

1.

In 2024, Cenra and CCPC issued a total of 48 materials announcements in Chinese/English. (All announcements are published on the Company's official website and the Market Observation Post System)
2.

The 2024 AGM of CCPC was held in May.
3.

The 2024 EGM of Cenra was held in October.
4.

One investor conferences were held in 2024

Employee



Communication methods

- ✓ Worker Safety and Health Committee
- ✓ Unions
- ✓ General Manager's mailbox
- ✓ Amicable talks between the unit heads of the employees
- ✓ Labor-management meetings

Communication frequency

- ✓ Once every quarter
- ✓ One every quarter, at all times
- ✓ Unscheduled, at all times
- ✓ Unscheduled, at all times
- ✓ One every quarter, at all times

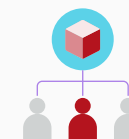
Issues of serious concern

- ✓ Industrial safety
- ✓ Occupational safety & health
- ✓ Training development & education

2024 Implementation status

1. Education and training courses held by Cenra, CCPC:
 - New employee and management skills education and training, totaling 325 person/times.
 - Special internal training, including education and training courses organized by the production, quality assurance, and pharmaceutical research departments of each plant, totaled 12,113 person/times.
 - External education and training, totaling 161 person/times.
 - The above three training courses combined: 12,599 person/times and 28,915 training hours.
2. Education and training courses held by CYH in 2024:
 - Internal education and training, totaling 60 person/times.
 - Internal product and marketing skills training, totaling 2,772 person/times
 - The above two training courses combined: 2,822 person/times and 10,817 training hours.
 - On-the-job EMBA program, totaling 4 person/times.
3. Education and training courses held by each plant in 2024:
 - Occupational safety and health courses, totaling 15 sessions
 - 37 training courses related to industrial safety and fire safety drills.
4. In 2024, Cenra, CCPC, and CYH held a total of 36 labor-management communication meetings.
5. In 2024, a total of four union meetings were held.

Raw materials suppliers/product suppliers



Communication methods

- ✓ Visits to suppliers
- ✓ Evaluation of suppliers

Communication frequency

- ✓ Unscheduled
- ✓ Unscheduled

Issues of serious concern

- ✓ Strategy for sustainable development/risk management
- ✓ Supply chain/raw material management
- ✓ Compliance and corporate governance
- ✓ Business ethics
- ✓ Sales and sales operation in the markets

2024 Implementation status

1. In 2024, 65 supplier visits were conducted.
2. In 2024, the Company's product assurance unit conducted on-site quality assurance audits on key suppliers, and 100% of the suppliers passed the evaluation:
 - Taiwan: 5 suppliers
 - Overseas: 2 suppliers

Customers/distributors



Communication methods

- ✓ Customer interviews
- ✓ Introduction to products through the Company's website and the services thereof
- ✓ Interview with salespeople (customers' opinions or grievance)

Communication frequency

- ✓ Unscheduled
- ✓ Unscheduled
- ✓ Unscheduled

Issues of serious concern

- ✓ Correct use of pharmaceuticals
- ✓ Health and safety
- ✓ Sales and sales operation in the markets

2024 Implementation status

In 2024, each plant received an "on-site quality assurance audit and evaluation" conducted by nine customers, and 100% of the plants passed the evaluation.

Academic and pharmaceutical organizations



Communication methods

- ✓ To participate in trade association, organizational associations and academic associations' activities
- ✓ Unscheduled visitation exchanges

Communication frequency

- ✓ Unscheduled

Issues of serious concern

- ✓ Strategy for sustainable development/risk management
- ✓ Sales and sales operation in the markets
- ✓ R&D and innovation

2024 Implementation status

In 2024, a total of 12 schools and academic and pharmaceutical organizations visited the plant

Government agencies



Communication methods

- ✓ Unscheduled official correspondence, e-mail and telephone communication
- ✓ Participation in policy seminars, symposiums and public hearings

Communication frequency

- ✓ Unscheduled

Issues of serious concern

- ✓ Sustainable Development Strategy
- ✓ Risk Management
- ✓ Supply chain management
- ✓ Law compliance

2024 Implementation status

We respond to the impact of relevant policy changes by communicating with local government agencies through visits, meetings, and official correspondence, with recommendations made.

Public associations



Communication methods

- ✓ To participate in trade association, organizational associations and academic associations' activities
- ✓ Unscheduled visitation exchanges

Communication frequency

- ✓ Unscheduled

Issues of serious concern

- ✓ Law compliance
- ✓ Business ethics
- ✓ R&D and innovation

2024 Implementation status

We assign personnel to participate in regular committee meetings, regular meetings, member meetings, seminars, and activities of public associations such as the CPMDA, NPCA, TPMA, TPDA, TVMHIA, TGPA, TSRAP, TBTA, and TFFIA.

Media



Communication methods

- ✓ Timely delivery of press releases
- ✓ Unscheduled organization of press conferences

Communication frequency

- ✓ Unscheduled

Issues of serious concern

- ✓ Ethical management
- ✓ Customer health and safety
- ✓ Waste management

2024 Implementation status

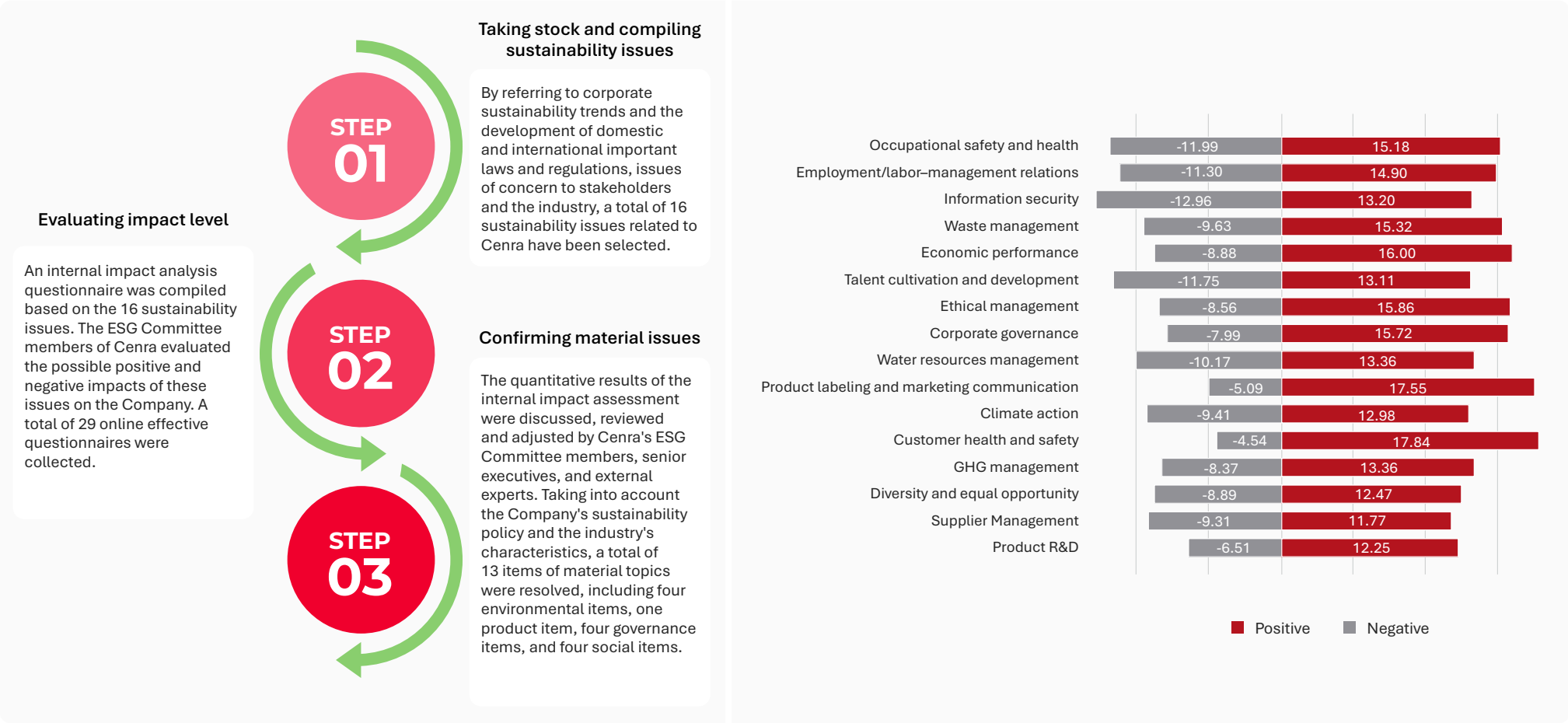
Through unscheduled media interviews and press releases, we present the current status and future development of the Company to all stakeholders. The press releases are published on the company website. At the same time, the media's concerns and comments are reported to the Company's Board of Directors and management team as a reference for improvement of the Company's operations and risk management.

1.3 Identification and Analysis of Material Topics

Identification of Material Topics

Cenra executed the procedures for the identification of material issues by following the 2021 GRI Reporting Standards. The sustainability issues were divided into four major aspects: environmental (E), social (S), governance (G), and product (P). Members of the ESG Committee evaluated the positive and negative impacts of each issue on the Company's operations, as well as the likelihood of their occurrence. Considering there have been no significant changes to the Company's internal and external environment, the material issues identified in 2022 have been carried forward as the material issues for 2024, allowing for the observation of ESG issue trends and the tracking of long-term sustainability goal progress. Throughout this period, the Company's ESG Committee continued to implement ESG strategies and fulfill its commitments. A total of 16 relevant sustainability issues were identified in 2022, and 13 material issues were selected. The resolution procedures for identifying and impacting material issues are as follows.

Note: The Company conducts a stakeholder survey every three years. The previous survey was conducted in 2022, and the next one is scheduled for 2025.



List of 2024 material issues

Material issues	Significance to CCPC	Corresponding GRI criteria and report chapters	Main Boundaries
 Occupational safety and health	The Company adheres to the occupational safety and health policy of "prioritizing occupational safety and pursuing zero disasters." Operations involving occupational safety and health management are conducted. We abide by safety and health laws and other requirements, reduce occupational safety and health risks, and promote employee safety and health consultation and participation. By doing this, we strive to provide safe and healthy working conditions.	403 Occupational Health and Safety >4.4 Occupational safety and health	Cenra Inc. CCPC CYH Employee
 Employment/labor-management relations	A good labor-employer relationship is the key to the smooth operation of an enterprise. Proper handling of the labor-employer relationship can not only promote the cooperation and harmony between the employer and the employee, and enhance the brand reputation of the employer, but also maintain the stability of the economic order and avoid the occurrence of human rights problems.	401 Employment, 402 Labor/Management Relations > 4.1 Employment/ Labor-management relations	Cenra Inc. CCPC CYH Employee
 Information security	Corporate information includes core issues associated with the Company's operations. Cybersecurity and information security management is beneficial for the Company to establish a secure and reliable information operating environment. By doing this, the normal operation of the Company's business can be ensured, company intellectual property protected, and personal data protection implemented.	418 Customer Privacy > 3.3 Information security	Cenra Inc. Customers/ distributors
 Waste management	The Company is aware that the sustainable production of pharmaceuticals depends on a good production environment, including clean air, water, and proper disposal of waste generated from the manufacturing process. At CCPC, we hope to make people's lives better and healthier. Therefore, we attach great importance to waste management and fulfill our sustainability responsibilities.	306 Waste >6.3 Waste management	Cenra Inc. CCPC Community neighbors Government agencies
 Economic performance	The global pharmaceutical market continues to grow due to technological innovation and the growth of emerging economies. Taiwan pharmaceutical manufacturers are facing operating difficulties and upgrading and transformation pressure. They must enhance their ability to innovate specialty products and strengthen product development options in order to make plans to develop the international market.	201 Economic performance >2.2 Economic performance	Cenra Inc. Investors/ bank suppliers
 Talent cultivation and development	The Company believes that only those who keep up with the times and are constantly growing will be able to give the Company a competitive edge and growth momentum. Based on this notion, we take a proactive approach to cultivating the talent needed for the future of the pharmaceutical industry, providing a comprehensive education, training and a promotion system. We make every effort in training the new generation of employees in the hope of attracting and retaining professional talent.	404 Training and Education >4.3 Talent cultivation and development	Cenra Inc. CCPC CYH Employee

Material issues	Significance to CCPC	Corresponding GRI criteria and report chapters	Main Boundaries
 Ethical management	Article 12 of the United Nations Convention against Corruption sets forth that companies in all countries must take measures to prevent corporate corruption in accordance with the fundamental principles of the law. The Company has an internal control mechanism in place that prevents and detects corruption as well as a reference framework. We will continue to establish an ethical corporate culture and a robust management system.	205 Anti-corruption, 206 Anti-competitive Behavior >3.2 Ethical management	Cenra Inc. CCPC CYH Customers/ distributors/ investors/ banks
 Corporate governance	Moreover, the Company insists on operational transparency, places emphasis on shareholder rights and interests, establishes a sound and efficient Board of Directors, enhances corporate governance and corporate sustainability, and operates the Company based on the principle of protecting the rights and interests of stakeholders.	2. General Disclosures >3.1 Corporate governance	Cenra Inc. Investors/ Banks, government agencies
 Water resources management	The pharmaceutical manufacturing process is highly dependent on clean water resources. Given this, the Company has invested in efficient water resource management, process improvement, and wastewater treatment to fulfill its social responsibility to protect the earth.	303 Water and effluents >6.2 Water resources management	Cenra Inc. CCPC Community neighbors Government agencies
 Climate action	We cultivate the ability to adapt to climate change, identifying and managing climate change risks in advance. By doing this, we minimize the financial impact of physical and transitional risks on operations.	201 Economic performance >5.1 Response to climate change	Cenra Inc. CCPC Investors, Banks, government agencies, media
 Customer health and safety	Customer safety and health is the core concept and foundation of Cenra's medical and health business. The Company's top priority is quality and safety, protecting the safety of consumers in the use of medicines. We promote the replacement of "treatment" with "prevention" and "healthcare" to raise the awareness of the public and improve their quality of life.	416 Customer health safety >7.1 Customer health and safety	Cenra Inc. CCPC CYH Customers/ distributors, academic and 2pharmaceutical organizations, and associations
 GHG management	Extreme climate conditions bring about potential significant consequences for production and operations. At Cenra, we are dedicated to energy-saving and carbon reduction and have introduced energy-saving machinery while promoting the use of renewable energy, moving toward GHG reduction targets.	305 Emissions >6.1 GHG Management	Cenra Inc. CCPC Investor, Community neighbors, Government agencies
 Diversity and equal opportunity	Diverse talent is the source of our growth. We continue to promote the diversity, equity, and inclusion (DEI) talent development strategy and provide equal employment, welfare, and promotion opportunities. We believe that this not only stimulates innovation and creativity, but also enhances employee satisfaction and loyalty, which in turn promotes the sustainable development of the Company.	405 Diversity and equal opportunity > 4.2 Diversity and equal opportunity	Cenra Inc. Employee

CHAPTER 2

Company overview

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2.1 About Cenra Inc.

Cenra is a pharmaceutical and healthcare company headquartered in Taiwan, originating from China Chemical & Pharmaceutical Co., Ltd. established in 1952. Starting as a pioneer in the Taiwanese pharmaceutical industry, we have grown into a diversified healthcare platform over the past 70 years, encompassing pharmaceutical manufacturing, consumer health, healthcare services, and animal health. Our business has expanded across Asia and into multiple regions globally.

We uphold the core values of "human-oriented innovation, pursuit of excellence, agility and proactivity, and integrity" and are committed to providing trustworthy medicines, health products, and care services to patients, families, and partners at different stages of life. Our mission is to "make quality medical care more diverse, accessible, and affordable." We believe that a company's success lies not only in doing the right thing but also in how it puts every decision and action into practice responsibly, professionally, and with a human-centered approach.

Our core strengths are rooted in our long-term commitment to scientific innovation, rigorous operational management, and the deep trust we have built with patients, medical professionals, partners, and regulatory authorities. We provide integrated healthcare solutions covering the entire life cycle, from API and drug formulation development to consumer health brands, elderly care, and animal health services, comprehensively addressing evolving healthcare and medical needs.

Looking ahead, Cenra will continue to promote innovation and sustainability in healthcare models, grounded in human-centered care and professional expertise, creating positive impacts across society, the environment, and the economy.

Operational site

► Cenra Inc.
CCPC
CYH



Taichung Plant
No. 10, Gongyequ 15th Rd., Xitun Dist., Taichung City



Xinfeng Plant
No.182-1, Kengzikou, Xinfeng Township, Hsinchu County



Xinfeng Plant II
No.182, Kengzikou, Xinfeng Township, Hsinchu County



Cenra Inc.
No.23, Hsiang Yang Rd., Taipei City



Tainan Plant I
No.46, Gongye W. Rd., Guantian Dist., Tainan City



Tainan Plant II
No.39, Gongye Rd., Guantian Dist., Tainan City



Tainan Plant III
No.46-8, Gongye W. Rd., Guantian Dist., Tainan City



Tainan Plant IV
No.46-2, Gongye W. Rd., Guantian Dist., Tainan City



Chunghwa Yuming Healthcare Co., Ltd.

- 3, 4F., No. 16, Zhongshan Rd., Tucheng Dist., New Taipei City
- 10 F., No. 83, Sec. 1, Chongqing S. Rd., Zhongzheng Dist., Taipei City

Cenra Inc.

Group headcount

2,022 persons

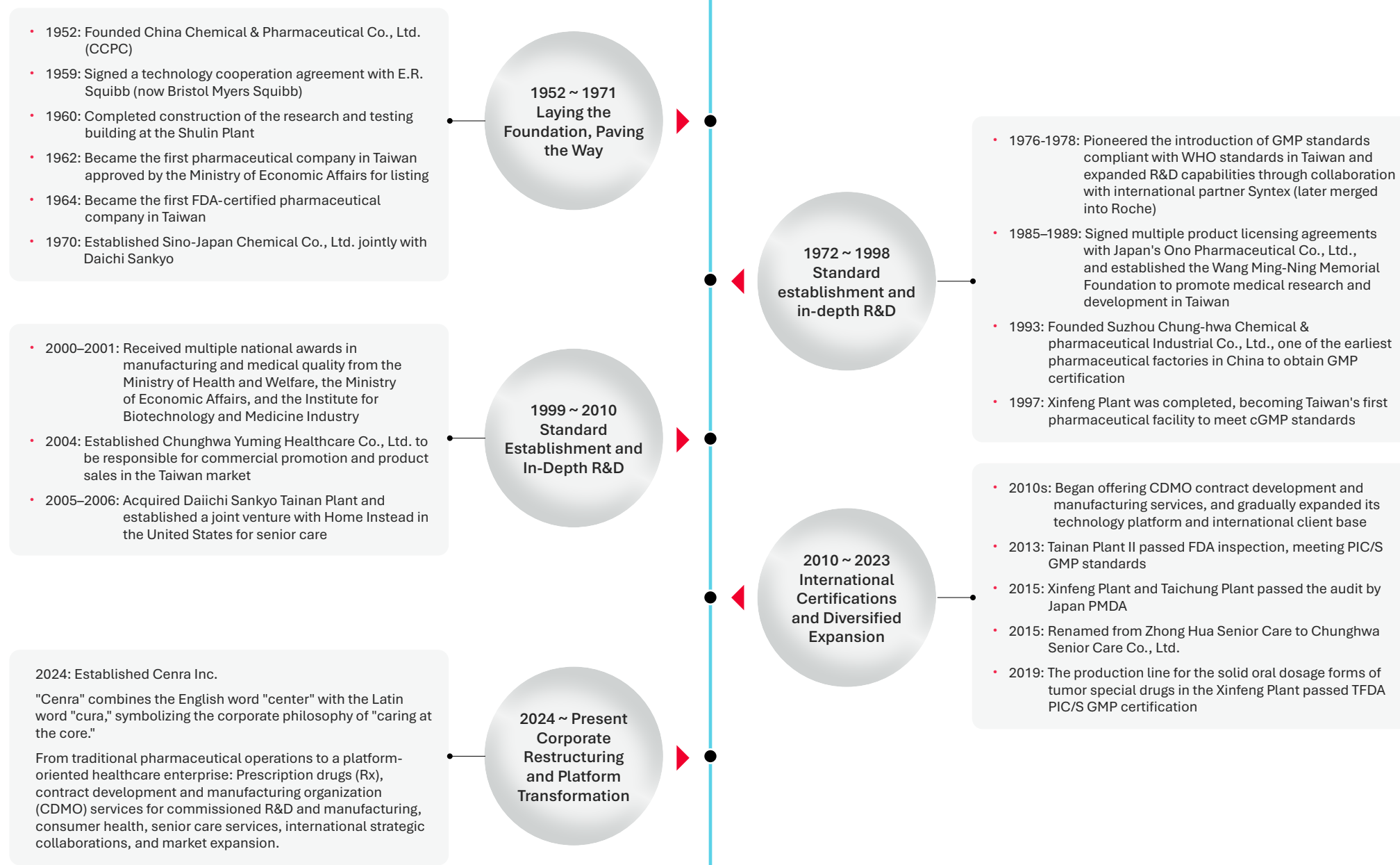
Capital

TWD 1,490,405 thousand

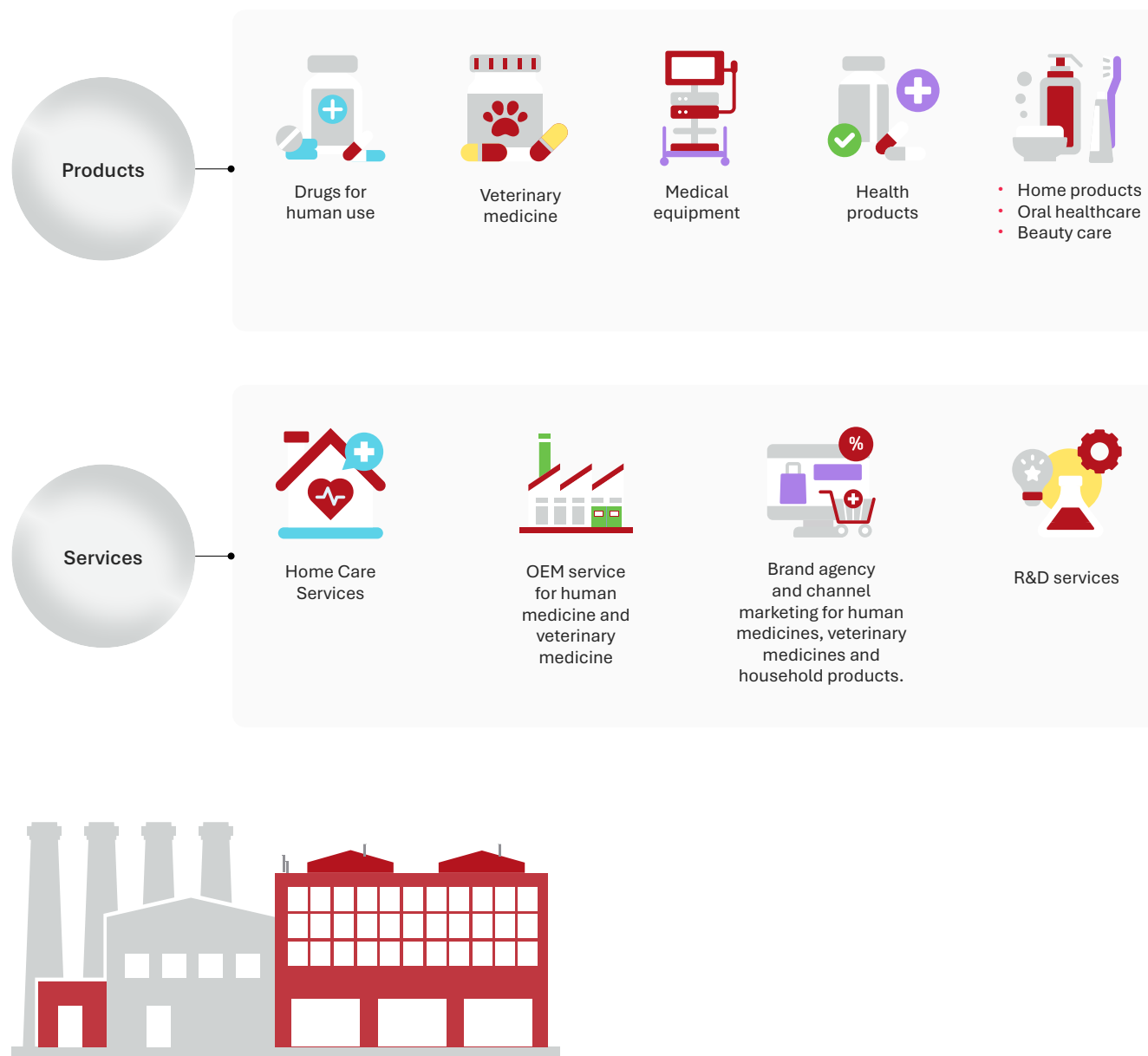
Scope of business operation

Research, development, manufacturing and sales of generic medicines as well as an agent of a wide range of pharmaceutical products and medical devices.

History of Cenra Inc.



Main products, services and the market



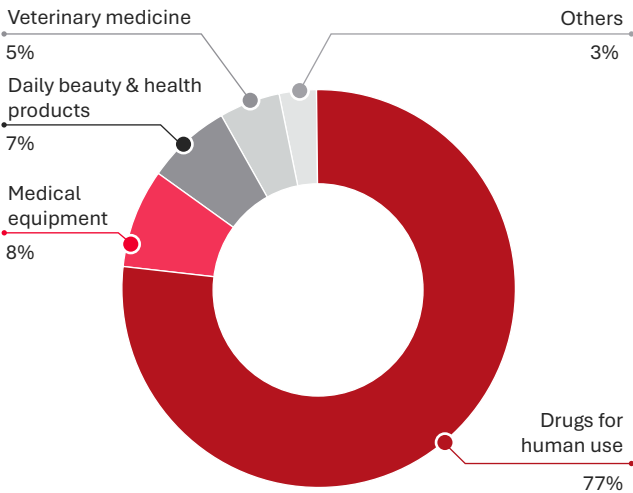
The Company's subsidiaries operate in the following main product categories: Medicines for human use, animal medicines and health supplements, household products, oral care products, beauty care products, health foods, medical equipment, and health services. Among these products, medicines for human use, animal medicines, medicated soap, household products, oral care products, and beauty care products are mainly produced by the Company's plants. A portion of the products is outsourced or distributed through agency agreements. Health foods and medical equipment are primarily purchased as finished goods, with upstream suppliers being large manufacturers both domestically and internationally.

The major market channels of the Company include medical institutions of all levels, chain drugstores, volume or discount stores, e-commerce platforms and export. In response to the government policies to upgrade pharmaceutical quality and strengthen food security control, the Company has been in an overall launch of disclosure of key raw materials DMF, excipients along with the approval of medicine storage, delivery to obtain PIC/S GDP (Good Distribution Practice) certification to assure definite quality of sales channels in sound connection with warehouses.

Veterinary medicine is mainly sold to customers such as pig farms, chicken farms, dairy farms, feed factories, animal hospitals, and animal drug product stores. The Company's market share is 12.1% in 2024, (health products, vaccines), the sales market share is 2.9%, and the total sales of the two categories of products have a market share of 6.9%;

Household products, oral healthcare, and beauty care are mainly sold in various retail channels throughout Taiwan; health products are mainly sold at pharmacy chain. The main targets for health services are the community members, clinics, and large hospitals.

2024 revenue share of major products and services



Membership of associations

CCPC

Name of the organization	Region	Role
Taiwan Pharmaceutical Manufacture and Development Association	Taiwan	Member
Taiwan Pharmaceutical Manufacturer's Association	Taiwan	Member
Taiwan Generic Pharmaceutical Association	Taiwan	Member
Taiwan Pharmaceutical Marketing & Management Association	Taiwan	Member
Taipei Pharmaceutical Business Association	Taiwan	Member
Taiwan Parenteral Drug Association	Taiwan	Member
Taiwan Veterinary & Health Industry Association/ Taichung Plant	Taiwan	Member
Taiwan Veterinary & Health Industry Association/ Taiwan Plant	Taiwan	Member
Importers and Exporters Association of Taipei	Taiwan	Member
Taiwan Animal and Plant Quarantine and Inspection Association	Taiwan	Member

CYH

Name of the organization	Region	Role
Taiwan Generic Pharmaceutical Association	Taiwan	Member
Taiwan Society of Regulatory Affairs for Medical Products	Taiwan	Member
Chinese Association for Pharmaceutical Agents	Taiwan	Member
Taipei Pharmaceutical Business Association	Taiwan	Member
Taipei Pharmaceutical Agents and Distributors Association	Taiwan	Member
Taiwan International Pharmacy Advancement Association	Taiwan	Member
Importers and Exporters Association of Taipei	Taiwan	Member
Taiwan Functional Food Industry Association	Taiwan	Member
Taiwan Pharmaceutical Association	Taiwan	Member



2.2 Economic performance

Material topic management policy – Economic performance

Materiality



Economic performance

The global pharmaceutical market continues to grow due to technological innovation and the growth of emerging economies. Taiwan's pharmaceutical manufacturers are facing operating difficulties and upgrading and transformation pressure. They must enhance their ability to innovate specialty products and strengthen product development options in order to make plans to develop the international market.

Policy



Economic performance

- In the operating strategy as an "integrated pharmaceutical manufacturer," CCPC shall land in the international community markets to set up teammate relationship with bulk pharmaceutical chemicals (BPC), finished products through vertically integrated research & development with the overseas cooperative partners.
- Teaming up with cooperative partners with marketing channels in the international community, the Company will try to create strategic alliance to jointly develop the international markets for generic pharmaceuticals.
- Taking advantage of the special key technology & know-how platforms, the Company will boost market at home and abroad.
- In response to the market trends and demand for generic pharmaceuticals, the Company will launch tremendous research & development efforts toward niche products to satisfy the vast demands in European, American, and Japanese markets to better satisfy customers at home and abroad in high quality and highly competitive edge.
- Close teamwork among business, academic, research and government celebrities to develop new pharmaceuticals.

Commitment



Economic performance

The Company is committed to strictly complying with laws and regulations related to business conduct.

Targets



Economic performance [Short-term Target]

- Develop toward giant scale hospital channels with wholehearted efforts.
- Develop new product lines, new market channels with wholehearted efforts.
- Develop and serve grassroots level medical institutions and drugstores with wholehearted efforts to boost customer coverage rate and transaction amounts.
- Strive for opportunities for affiance with counterparts with wholehearted efforts

[Long-term Target]

- Set up main force category customer bases.
- Land in the international markets through professional OEM.
- Further develop markets in European and American regions and Japan.
- Develop health foods and medical equipment markets.
- Develop health service merchandise and design modularized cooperative programs.

Authority unit



Economic performance

Financial Center

Resource invested



Economic performance

- The special technology platforms of subsidiary CCPC have been combined for the integrated development of raw material preparations with subsidiary CCSB to strengthen international marketing.
- Enhance the introduction and market expansion of functional feed additives in response to the government's policies restricting the use of antibiotics.
- The new brand of "Warm-up" smart rehabilitation series has been launched, as well as the Japanese AI rehabilitation "ICT REHA®" and the professional and occupational therapy daycare center.
- On the aspect of offshore subsidiaries, the company continues to extend the third terminal department and also to speed up new product induction; in response to the consistency valuation policy for generic drugs. It calls for grasping the consistent valuation work's progress, with product items already surpassing the consistency valuation to enter into market expansion and penetration at once. This is a steady approach to perfect the company's public affairs department and a timely grasp of government policy and also formulate countermeasures.

Complaint mechanism



Economic performance

Financial Center

Tel: (02) 2312-4200 Ext. 3295

E-mail: jennifer.hsiao@cenra.com

Action plan



Economic performance

- In response to health insurance drug prices and patent linkage policies, we adjust key items, market operations, and product development strategies and cultivate the development of sales channels of hospitals, clinics, and pharmacies.
- In terms of the development of niche products, we will associate ourselves with partners available at home and abroad to accelerate promotion of pharmaceuticals oriented to rare diseases or orphan diseases, cancers, biological and such specialty drugs through efforts of development and introduction.
- We positively develop or bring in users-pay healthcare products to expand performance in the users-pay markets.
- Specific Technology Platform. We teamed up with affiliated enterprise Chunghwa Chemical Synthesis and Biotech Co., Ltd. (CCSB) to launch integrated development for raw material ingredients to strengthen marketing into international markets.
- We will proactively develop in the animal nutritional care and animal vaccine domain, by actively marketing a variety of nutritional care products and developing or introducing vaccines for sale, but avoiding the pricing competition on loose antibiotic treatment products and drug-included feed additives.
- Introduce AI smart medicine cabinets to improve medication safety and quality, and expand business opportunities in smart healthcare.
- We shall exert added efforts toward management and sales of high gross profitability products to restructure our products and sales to boost gross profitability.

Evaluation of effectiveness



Economic performance

- In 2024, parent company only net operating income was TWD 376,000 thousand and net income before tax was TWD 310,685 thousand.
- The consolidated net operating revenue in 2024 was TWD 8,918,894 thousand, an increase of 4.01% from 2023.
- The consolidated gross profit from sales in 2024 was TWD 3,406,794 thousand, an increase of 8.50% from 2023.
- The consolidated net income before tax in 2024 was TWD 319,062 thousand, in decrease of 1.39% from 2023.
- In 2024, consolidated R&D expenses reached TWD 501,357 thousand, accounting for 5.62% of revenue.

Steady operational growth is the cornerstone of the Company's sustainable operation, and economic performance is also the focus of investors' attention. The Company attaches great importance to financial and operational performance as an important indicator of corporate sustainable development. At present, the Company's business strategy focuses on three aspects: continuous improvement of drug quality, active expansion of domestic and foreign markets, and development of animal drug market. In 2024, the Company's consolidated revenue totaled TWD 8,918,894 thousand, up 4.01% compared to the previous year.

Direct economic value generated and distributed

Unit: TWD

		2022	2023	2024
Generation of direct economic value (A)				
Operating revenue	Net operating income	8,456,512	8,574,720	8,918,894
	Investment income	185,170	158,729	68,808
	Interest	11,157	11,163	10,560
	Dividends	8,834	12,682	12,913
	Rent	7,327	3,326	4,891
Total		8,669,000	8,760,620	9,016,066
Allocation of direct economic value (B)				
Operating costs	Costs incurred from operating activities	4,644,391	4,679,193	4,710,128
Business expenses	Expenses incurred from operating activities	1,512,676	1,670,941	1,790,201
Employee salary and benefits	Salary, bonus rewards, employee benefits (pension, insurance), etc.	1,920,247	1,993,374	2,119,192
Payments to funders	Cash dividends distributed	268,273	238,465	149,041
	Interest expenses	41,883	59,538	64,295
Payments to government	Payment of profit-seeking enterprise income tax	98,100	106,179	115,303
Community investment	Donations and sponsorships	-	-	-
Total		8,485,570	8,747,690	8,948,160
Economic value retention (A-B)		183,430	12,930	67,906

Note: The source of data is the 2024 consolidated financial statements of CCPC, prepared in accordance with the GRI Standards.

Financial assistance received from government in 2024

Name of Subsidy Program	Country of Subsidy	Reason for Subsidy	Amount (TWD)
5% additional levy on undistributed earnings	Republic of China	Investment tax credit	338,315
Profit-seeking enterprise income tax	Republic of China	Investment tax credit	4,721,427
Charge & Fly Program	Republic of China	To upgrade workplace competence of workers	394,467
Youth Employment Flagship Program	Republic of China	To promote youth employment	614,000
Employment Explore Supporting Program for High School Graduates	Republic of China	To promote youth employment	73,833
Continued Employment of Older Employees Program	Republic of China	To help assist in and stabilize employment	651,000
2024 Taiwan Economic and Business Cooperation Mission to Mexico/Guatemala	Republic of China	To promote export business cooperation and opportunities.	50,000
Total			6,843,042



CHAPTER

3

Corporate governance

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3.1 Corporate governance

Material topic management policy – Corporate governance

Materiality



Economic performance

The Company insists on transparent operations, pays attention to shareholders' rights, and is committed to building a sound and efficient Board of Directors. CCPC is committed to strengthening the corporate governance structure, promoting corporate sustainable development, and protecting the rights and interests of all stakeholders.

Policy



Economic performance

Adhering to the belief of sustainable development and integrity, we continue to promote the transparency of operating information, while also enhancing stakeholder communication.

Commitment



Economic performance

By reinforcing information disclosure and keeping a good and smooth communication channel with stakeholders, the Company strives to achieve an effective corporate governance framework.

Targets



Economic performance [Short-term Target]

- Maintain the existing corporate governance items and develop further improvement measures.
- Propose and execute solutions for improvement with reference to the recommendations from the external evaluation in order to enhance corporate governance.

[Long-term Target]

- Strengthen the Board's diversity policy and functions.
- Incorporate relevant non-financial indicators and key performance indicators (KPIs) into the Company's decision-making process.
- Continue to refine and improve all aspects of corporate governance.
- Continue to enhance the transparency of information disclosure.

Authority unit



Economic performance

Secretary Office of the Board of Directors

Resource invested



Economic performance

- Continuous education of the directors and head of corporate governance.
- Corporate governance is promoted internally via the intranet, electronic bulletin boards, and employee education and training.
- An ESG report is published each year.

Complaint mechanism



Economic performance

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E-mail: sandy.huang@cenra.com

Action plan



Economic performance

- The head of corporate governance and the Corporate Governance Task Force assist the directors and independent directors in their appointment and continuous education.
- Matters associated with Board meetings and shareholders' meetings are handled in accordance with law.
- The independence and competence of the accountants are regularly evaluated.
- Financial business- and corporate governance-related information is disclosed on the Company's website.
- The Board of Directors and functional committees undergo internal performance evaluations annually, and external performance evaluations at least every three years.
- Implement the Company's self-monitoring mechanisms, and promptly adapt the design and execution of internal controls to address changes in the internal and external environments.

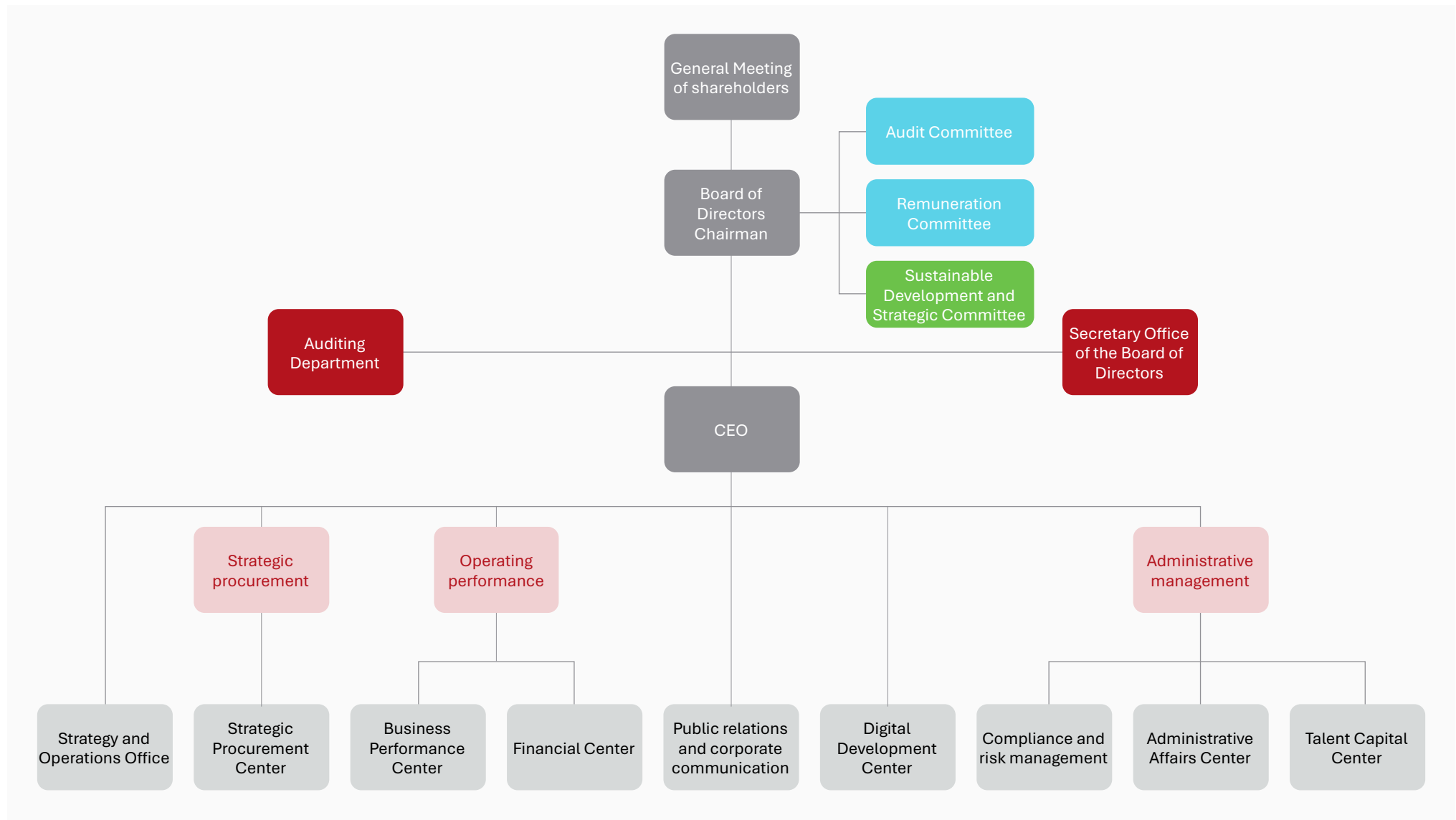
Evaluation of effectiveness



Economic performance

- Internal performance evaluations of Cenra's Board of Directors and functional directors are performed on an annual basis. In 2024, the performance evaluation of the operation of the Board of Directors scored 99.6 points, and the performance evaluation for board members scored 99.4 points. The performance evaluation of the operation of the Audit Committee scored 98.4 points, the performance evaluation of the operation of the Committee by the Remuneration Committee scored 100 points. The operations of the Company's Board of Directors, Audit Committee, and Remuneration Committee were sound.
- A total of six Board meetings were held in 2024 and the average attendance rate of all directors in person was 94.12% (excluding proxies).
- A total of two Audit Committee meetings were held in 2024 and the average attendance rate of all independent directors in person was 87.5% (excluding proxies).
- A total of one Audit Committee meetings were held in 2024 and the average attendance rate of all committee members in person was 100% (excluding proxies).

3.1.1 Corporate governance framework



3.1.2 Board of Directors

The Board of Directors at Cenra is the highest governance body, responsible for convening the shareholders' meetings and executing their resolutions, periodically discussing and reviewing corporate performance, the achievement of operational goals, and the Company's mid- to long-term sustainable development plans. In 2024, a total of six Board meetings were held and the average actual attendance rate of all directors was 94.12% (excluding proxies). Cenra's second Board of Directors comprises seven members, including three directors and four independent directors, each serving a three-year term. The Board's expertise spans fields such as economics, corporate management, finance and accounting, law, pharmaceutical biotechnology, and information technology. Please refer to the Annual Report for details on the composition and background of the Board of Directors.

Cenra has formulated a diversified policy based on the functional requirements of the Board of Directors. The capabilities of the Board of Directors as a whole should be as follows:



Furthermore, the Company also places great importance on gender equality and age diversity with respect to the composition of the Board of Directors. Currently, three of the seven Board members are female, representing 42.85% of the total; 14.29% of the directors are also employees; and their ages range from 31 to 70 years old.



Independence of Board of Directors

The Company's current Board consists of seven directors. Four independent directors have been designated, accounting for 57.14%. The qualifications of independent directors meet the regulatory provisions in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies." The tenure of the four independent directors is less than 3 years.

We strictly follow the provisions set forth in the Company's "Code of Corporate Governance" and "Procedures for Meetings of the Board of Directors." The directors shall exercise a high degree of self-discipline and recuse themselves from motions that involve their own interests and refrain from participating in these discussions and voting in such motions. They may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

Continuous Education for the Governance-level

As a means to continue to improve the functions and professional capabilities of directors, regular refresher courses are arranged for directors each year. In 2024, directors completed a total of 48 hours of continuing education courses, covering trends and operational strategies related to ESG, as well as current issues such as digital technology and artificial intelligence. Please refer to the Annual Report for details on each director's courses and hours completed.

Performance evaluation of the Board of Directors

In January 2025, the Board meeting unit assisted in completing the 2024 internal evaluation operations for the performance of the Board of Directors and the functional committees. The evaluation covered four parts: "Board Operation," "Director Involvement," "Evaluation of Audit Committee Operation" and "Evaluation of Remuneration Committee Operations." The methods of evaluation included: "Directors' Evaluation of Board Operations," "Director's Self-Evaluation," "Audit Committee Members' Evaluation on Committee Operations," "Remuneration Committee Members' Evaluation on Committee Operation." Self-evaluation questionnaires were distributed for performance evaluation. The evaluation score was 99.6 points for the performance evaluation of the Board of Directors, 99.4 points for the performance evaluation of directors, 98.4 points for the performance evaluation of the Audit Committee, and 100 points for the performance evaluation of the Remuneration Committee. The Board of Directors reported the results of the performance evaluation in March 2025, demonstrating that the Board of Directors oversees the mechanism for sustainable performance.

3.1.3 Remuneration Committee

The Company's Remuneration Committee was set up in 2024, which is responsible for implementing recommendations and evaluating and supervising the remuneration and policies for the Company's directors, and managers. The Remuneration Committee meets at least twice a year to assist the Board of Directors in managing the remuneration function and evaluating the achievement situation of the performance of the Company's directors and managers. The current Remuneration Committee consists of three independent directors. The Committee held one meeting in 2024, and the average in-person attendance rate of all committee members (excluding proxy meetings) reached 100%.

Director Remuneration Policy

The remuneration for the Company directors includes salaries, supplementary pay, severance pay, various kinds of bonuses and incentives. The remuneration for the chairman, and directors is determined according to their level of involvement and contribution in company operations and in reference to the usual standards of the same trade. In addition, if the Company incurs profits in the current year, no more than 3% shall be allocated as remuneration for directors in accordance with the Articles of Incorporation. The Company regularly assesses the performance of the Board of Directors and its members. The results of these assessments are used as a reference for individual director's remuneration, and both the directors' remuneration policy and its reasonableness are subject to review by the Remuneration Committee and the Board of Directors. The Company shall promptly inspect future operational risks, sustainable development in order to promptly review the remuneration system and seek a balance between the Company's sustainable management and risk control.

Manager Remuneration Policy

Remuneration to the Company's managers is subject to the "Procedures for Employee Remuneration." Remuneration for managers includes salaries, allowances, and bonuses. Allowances shall be in reference to the standards in the trade, rank, education (work experience), licenses, professional competencies, and the limits of the job functions and powers in the Company. Bonuses are determined based on the Company's annual management performance, financial situation, operating status and personal performance. 1% to 15% of the profit for the year, if any, shall be set aside as remuneration to employees in accordance with the Company's Articles of Incorporation. The personal work performance evaluation of managers shall be subject to the Company's "Procedures for Employee Performance Management" and the "Procedures for Financial Incentives for Senior Executives." Performance evaluation results are used as a basis for bonuses to managers. The personal performance evaluation items for managers are as follows:

- Financial indicators: achievement rate of operational goals, operating efficiency, operating contribution, net profit after tax, revenue from innovative channels;
- Non-financial indicators: managers' moral hazard incidents, personnel malpractice risk incidents, participation in sustainable management, implementation of the Company's core values, operational management capabilities, etc.

In 2024, the annual total income of the highest-paid executive at Cenra was 9.01 times the median annual total income of other employees, 9.86 times for CCPC, and 7 times for CYH. The average salary adjustment for the year was 5.52%.

3.1.4 Audit Committee

The Company's Audit Committee consists of four independent directors, who are primarily responsible for assisting the Board of Directors in overseeing the fair presentation of the Company's financial statements, selection (dismissal) and independence and performance of the CPAs, as well as the effective implementation of the internal control system, compliance with relevant laws and rules, and control of existing or potential risks. A total of two meetings were held in 2024, and the average in-person attendance rate of all independent directors (excluding proxy meetings) reached 87.5%.

3.1.5 ESG Committee

The ESG Committee was formed as a dedicated unit, serving as the Company's highest-level decision-making center. The Chairman of the Board serves as the chairperson of the Committee, which has been divided into the Corporate Governance Task Force, Employee Care Task Force, Customer Care Task Force, Sustainability Task Force, Public Welfare Task Force, and Task Force of Enforcement, organized by function and consisting of members from various departments. The Committee is responsible for proposing or implementing policies, systems, and related management practices, as well as specific promotional plans for sustainability. The 2023 Sustainability Report was approved by the Board of Directors in August 2024.

Main responsibilities of ESG Committee are as follows:

- 1. Formulate and promote corporate sustainable development policies.
- 2. Review corporate sustainable development management system operations.
- 3. Evaluate the Company's Sustainable Development policy targets, strategies and action plans, and instruct and trace the progress and improvement in the performance.
- 4. To routinely report the yearly execution plan and findings (at least once every year) to the management board.
- 5. Compile sustainable reports.

Cenra ESG Committee Organization



Corporate Governance Task Force	Assist the Board of Directors, managers, and corporate governance officer in checking and reviewing the implementation of sustainability projects. Track the changes in domestic and international laws and regulations associated with sustainable development and provide necessary consultation.
Customer Care Task Force	Coordinate the Company's action plans for marketing communication and customer health and safety issues, and implement the plans.
Employee Care Task Force	Keep a close eye on international human rights policies or declarations and plan and propose company human rights policy or declaration, with their effectiveness regularly reviewed. Formulate and implement employee welfare measures and establish effective talent cultivation and retention plans, a friendly workplace, and employee care.
Sustainability Task Force	Responsible for the promotion of sustainable development and environmental protection systems and propose recommendations for improvement. For environmental issues, plan environmental protection and energy-saving and carbon reduction measures and help with the implementation of projects, while also paying attention to the development of international sustainability issues.
Public Welfare Task Force	Evaluate the impact of the Company's operations on the community and participate in community development- and communication education-related activities to facilitate community development while planning and investing in social welfare issues to help the Company exert its influence in society.
Task Force of Enforcement	Coordinate and execute the publication of the Company's internal sustainability report project.

The ESG Committee reports to the Board of Directors on the annual implementation plan and results at least once a year. The Company reported the implementation plan and results to the Board of Directors twice in 2024. After reporting, the Board of Directors reviewed the strategy, system and relevant management policies for the Company's sustainable development. Furthermore, the Board of Directors discussed and examined the discrepancies between the implementation status and goals and proposed solutions. The ESG Committee and the Company's teams were urged to make adjustments.

3.2 Ethical management

Material topic management policy – Ethical management

Materiality



Economic performance

Article 12 of the United Nations Convention against Corruption sets forth that companies in all countries must take measures to prevent corporate corruption in accordance with the fundamental principles of the law. We will continue to establish an ethical corporate culture and a robust management system.

Policy



Economic performance

- Work rules such as "Procedures for Ethical Management and Guidelines for Conduct," "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct," and "Procedures for Related Party Transactions" have been formulated.
- Education and training associated with relevant laws provided to colleagues.

Commitment



Economic performance

At CCPC, we are committed to abiding by the ethical management policy, continuing to operate the internal control mechanism and maintaining a good and ethical corporate culture, further improving the management system of the Company.

Targets



Economic performance [Short-term Target]

- Conduct comprehensive education and training to existing and new colleagues.
- Improve the internal control mechanism and maintain the reference framework for the Company's robust business operations, continue to establish an ethical corporate culture.

[Long-term Target]

- The number of unethical conduct remained at zero.

Authority unit



Economic performance

Administrative Affairs Center, Audit Office

Resource invested



Economic performance

- Set up an authorization unit
- Set up dedicated personnel to handle ethical management-related whistleblowing cases
- Arrange personnel to regularly give education and training on relevant rules to all employees

Complaint mechanism



Economic performance

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E-mail: ccpc_service@cenra.com

Action plan



Economic performance

- Ethics-related courses are incorporated into the in-house general study courses, deepening the concept of "ethics" in the corporate culture.
- The Company has set up and implemented an effective accounting system, internal control system as well as a variety of managerial rules. The Company's Audit Office conducts routine sample checks about hands-on practice and implementation.
- The Administrative Affairs Center is the dedicated unit for the promotion and execution of corporate ethical management. The HR & Administrative Division is responsible for formulating and overseeing the implementation of ethical management strategies and preventive measures. The implementation must be regularly reported to the Board of Directors at least once a year.
- The "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct" have been formulated to encourage employees and outsiders to report any unethical or inappropriate conduct. There is also a dedicated e-mail and phone number in place for whistleblowing, with personnel assigned to handle the cases received.

Evaluation of effectiveness



Economic performance

- In 2024, all employees completed education and training on ethical management: A total of 63 new employees from Cenra participated in 15.8 hours of training on the Code of Ethical Management and Guidelines for Conduct. 32 new employees from CCPC completed eight hours of training on the Code of Ethical Management and Guidelines for Conduct. Furthermore, 366 employees – both new hires and existing employees – from CYH participated in 301 hours of training covering an introduction to the Code of Ethical Management and Guidelines for Conduct, as well as the Three No's Policy.
- Statistics on employees violating ethical corporate management in 2024 and penalties imposed: Cenra and CCPC: None. However, this year, there was one case of unethical conduct in violation of the Company's "Three No's Policy" by the customer service specialists of CYH. The employee involved was dismissed in accordance with the Company's work rules.
- In 2024, there were no whistleblowing cases for unlawful and unethical or dishonest conduct.

3.2.1 Ethical management

Internal ethical management policy

To implement ethical management, we have formulated the "Procedures for Ethical Management and Guidelines for Conduct" and the "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct," which outline the procedures for the prevention of unethical conduct. The Company's unit dedicated to implementing ethical corporate management defines and periodically analyzes and assesses unethical behavior within the scope of business, draws up plans for preventing unethical behavior, and establishes work-related SOPs and guidelines for conduct in individual plans.

In terms of the parties with whom the Company has business dealings, including distributors, suppliers and customers, all related behaviors must be in compliance with business regulations. With the Procedures for Credit Operations, the legality of the parties with whom the Company has business dealings is ensured.

In 2024, the Company conducted a corruption risk assessment for all of its operating sites in Taiwan. The assessment aspects included bribery and accepting bribes, gifts and hospitality, conflicts of interest, donations and sponsorships, and transactional characteristics. The results of the assessments indicated that the corruption-related risk level showed low risks. However, this year, there were one case of unethical conduct in violation of the Company's "Three No's Policy" by the customer service specialists of CYH. The two employees involved were dismissed in accordance with the Company's work rules. The Company will strengthen relevant education and training to enhance the ethical conduct of employees, preventing recurrence of similar incidents. In 2024, there were no violations of competition, anti-trust, or monopoly laws, nor was the Company fined by the competent authorities due to violations of laws related to anti-competitive practices.

Reporting Channels and Mechanism

Under the "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct" enacted by the Company, the Company encourages both internal and external parties to launch reports against unethical or inappropriate conduct. Where the report justifies the accused facts with the outcome of the investigation, the case will be reported to grant incentive awards as the actual facts may justify. The Company has set up dedicated reporting channels for use internally and by outsiders. Dedicated personnel have been assigned to handle the cases received.



Notification Channels for "Unlawful and Unethical or Dishonest Conduct"

E-mail
ccpc_service@cenra.com

Hotline
02-23124219

In accordance with these Procedures, the Company conducts investigations of reported matters which will be handled appropriately. The matters and handling means as well as the subsequent review and improvement measures are then reported to the Board of Directors. All CCPC people in charge of the reported matter are subject to strict confidentiality about a whistleblower, contents of the report. The Company firmly commits that under no circumstances shall a whistleblower receive any unjustifiable measure because of his or her report.



3.2.2 Anti-corruption Communication and Training

In order to implement the ethical management policy, we have duly stipulated strict working regulations governing employees in their practice at work and rules about what employees must know. The good faith management philosophy, professional ethics, "Procedures for Ethical Management and Guidelines for Conduct," law compliance and such CCPC policy are provided as the essential elements in the training programs and other routine training programs. In 2024, a total of 461 people participated in education and training related to ethical management issues, totaling 324.8 hours, as follows:



中化控股
CENRA

In 2024, a new employee education and training course on ethical corporate management was scheduled: "Introduction to Procedures for Ethical Management and Guidelines for Conduct," and matters to be followed, totaling 63 persons/times and 15.8 hours.



中化製藥
CENRA+Pharma

In 2024, a new employee education and training course on ethical corporate management was scheduled: "Introduction to Procedures for Ethical Management and Guidelines for Conduct," and matters to be followed, totaling 32 persons/times and 8 hours.



中化裕民
CENRA+Healthcare

1. In 2024, 309 employees participated in the "Introduction to the Company's Code of Ethical Business Conduct and Guidelines" course in December, for a total of 155 hours.

2. In 2024, 57 employees participated in ethical management courses for the new employee training, titled Ethical Corporate Management – Three No's Policy: No Embezzlement, No Sale, and No Part-time Job, along with a Brief Introduction of Penalties, totaling 146 hours.

2024 Anti-corruption Communication

Employee Category	Number of people participated in anti-corruption-related communication conducted				Percentage of anti-corruption-related communication conducted
	Cenra	CCPC	CYH	Total number of employees in this category	
Board of Directors	7	5	5	17	100.0%
Manager or above	14	17	15	46	100.0%
Mid-level cadres	34	159	148	341	100.0%
Entry-level employees	12	657	274	943	100.0%
Total	67	838	442	1347	100.0%



3.3 Information security

Material topic management policy – Information security

Materiality



Economic performance

In order to protect the Company's business information and the interests of employees and stakeholders, we continue to strengthen information security management, build a safe and trustworthy information environment, ensure business continuity, prevent theft and destruction, comply with regulatory requirements, and protect personal privacy.

Policy



Economic performance

To ensure the integrity, availability, and confidentiality of information assets, the following principles apply:

- Regulatory and business needs-oriented:
 1. Establish an information security management system in accordance with international standards and domestic and foreign laws and regulations.
 2. Ensure that the system complies with industry best practices.
- Employee information security awareness:
 1. Enhance the security awareness of all employees through continuous education and training.
 2. Emphasize the concept of "information security is everyone's responsibility" and establish a corporate information security culture.
- Information protection and access control:
 1. Establish a stringent access control mechanism to allow only authorized personnel access to sensitive information.
 2. Develop the health food and medical equipment markets.
- Corporate sustainable management:
 1. Ensure business continuity through enhanced information security protection and risk management.
 2. Reduce financial losses and brand reputation risks associated with potential security incidents.

Commitment



Economic performance

- Ensure the confidentiality, integrity, and availability of information assets.
- Comply with domestic and international laws and information security standards.
- Continue to enhance information security technology protection and monitoring capabilities.
- Cultivate security awareness and professional capabilities among all employees.

Targets


Economic performance
[Short-term Target:]

Implement basic cybersecurity measures and education and training:

- Continue to introduce front-end protection measures such as firewalls, IDS/IPS, and email protection.
- Comprehensively implement antivirus, anti-malware, and abnormal traffic monitoring devices, along with internal protection.
- Implement information security education and training to enhance all employees' information security awareness and their ability to identify phishing/social engineering attacks.

[Mid-term Target:]

Strengthen the depth of information security defenses and automated detection capabilities:

- Deploy behavioral analysis and advanced threat defense technologies to improve the identification and response to new types of attacks.
- Introduce activity monitoring and device compliance policies to improve data protection and audit capabilities.
- Expand the capacity and resources of information security personnel (the budget will increase from approximately TWD 13,630 thousand in 2024 to TWD 20,000 thousand in 2025).
- Cultivate the capabilities of internal information security personnel, including skills like threat analysis and penetration testing.

[Long-term Target:]

- Establish a comprehensive and robust information security system and cybersecurity culture:
- Foster a corporate culture of "Information security is everyone's responsibility" and integrate information security awareness into daily operations.
- Establish an information security strategy for sustainable business operations, emphasizing disaster recovery, off-site backups, and risk resilience.

Authority unit


Economic performance

Information Security Team of the Digital Development Center

Resource invested


Economic performance

- Responsible unit and personnel allocation
- Equipment and technology optimization
- Education and training, and information security culture
- Audit and monitoring
- Information security budget and investment
In 2024, the Company invested approximately TWD 13,630 thousand in information security protection expenses, and budgeted approximately TWD 20,000 thousand for investment in 2025 for the upgrade of protective equipment, personnel training, and introduction of new technologies.

Complaint mechanism


Economic performance

Official Website: <https://www.cenra.com/tw/contact>
Tel: 02-23124200 Ext. 3292

Action plan



Economic performance

[Positivity: Enhance information security strengths and create corporate value.]

The Company has enhanced its overall information security governance maturity and market trust by establishing an information security management system and referencing international standards. Continue to introduce advanced threat defense, behavioral analysis, data activity monitoring, and other technologies, and combine them with anomaly traffic analysis mechanisms to improve real-time detection and response to potential information security risks. By providing comprehensive training to all employees and fostering a strong information security culture, we enhance their awareness of information security and ability to manage security independently, laying a secure foundation for the company's digital transformation.

[Negativity: Prevention of potential risks and response to actual events.]

The Company has established a clear information security incident response process covering reporting, investigation, response, and recovery stages, and regularly conducts simulated drills to enhance overall response effectiveness. To mitigate risks such as malicious emails, internal device infections, and external intrusions, a multi-layered information security protection framework has been implemented, including firewalls, intrusion detection/prevention systems (IDS/IPS), endpoint protection, and email filtering. In 2024, a total of 12,446 phishing and malicious attacks, 40,452 junk emails, 566 external intrusions, and 337 instances of internal malware spread were blocked. For actual events, the Company conducts in-depth audits, reviews, and risk mitigation, while also strengthening education and training for high-risk units and adjusting its policies.

[Investment in resources and future outlook.]

To strengthen information security management efficiency, the information security budget for 2024 was approximately TWD 13,630 thousand, and the information security budget for 2025 will be increased to approximately TWD 20,000 thousand, covering information security technology introduction, education and training, information security staffing, and equipment optimization. The Company will continue to strengthen its information security management system and work toward international information security certification, striving to build a resilient and sustainable information security defense system. By doing this, we aim to safeguard operational security and protect the information rights of all stakeholders.

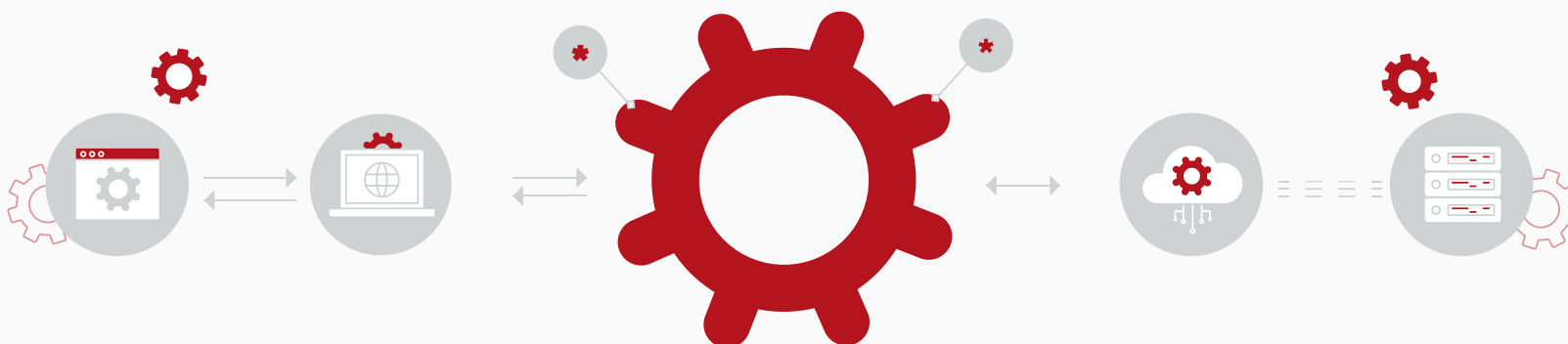
Evaluation of effectiveness



Economic performance

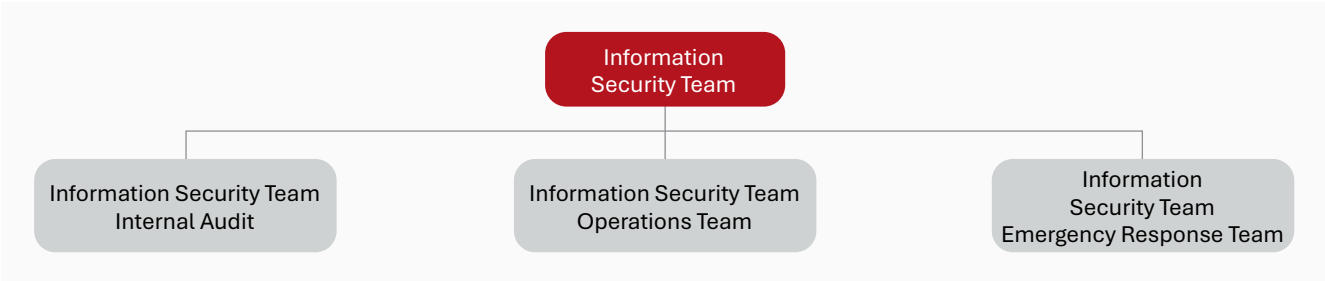
2024 Actual Implementation Results

- Blocked:
 1. 12,446 phishing and malware attacks
 2. 40,452 junk emails
 3. 566 external intrusions
 4. 337 instances of internal malware spread
- Participated in six sessions of the three-day National Information Security Conference, and personnel received training on specialized topics including firewalls, disaster recovery, and attack prevention.
- In 2024, there were no incidents of complaints regarding breaches of customer privacy or loss of customer data.



3.3.1 Information security management structure

Under the Information Division, the Company has set up an Information Security Team with a dedicated information security officer and an information security specialist. The team is responsible for inspecting the Company and its subsidiary's information security policy and monitor the situation of information security management operations in order to construct all-round information security defense capabilities and employees' information security awareness. The information cybersecurity management and implementation results are periodically reported to the board of directors every year.



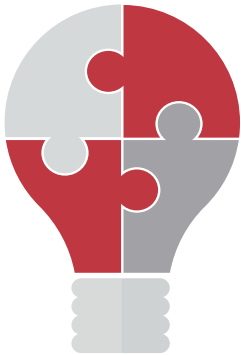
3.3.2 Information security management measures

Cenra has established corresponding regulations and management measures for all aspects of information security. In 2024, there were no information security incidents, nor were there infringement of customer privacy or loss of customer data.

Server room security	The Company's core systems and server equipment are centrally deployed in a dedicated server room equipped with access control, temperature and humidity monitoring, an uninterruptible power supply, and fire protection systems. Access is restricted to authorized personnel only, and is tracked via entry and exit records to ensure the security of the information equipment within the physical environment.
Employee PC control	All employee computer devices are centrally managed, with antivirus software and endpoint behavior detection systems deployed, and software installation rights restricted, to reduce information security risks. Strengthen device security compliance through regular vulnerability scanning and patching.
External network attack/ intrusion prevention	The Company has established a multi-layered network defense mechanism, including enterprise-grade firewalls, IDS/IPS, DDoS protection, and email filtering systems. The Company also monitors suspicious traffic in real time using behavioral analysis technology and threat intelligence to block external intrusions and malicious attacks.
Data encryption mechanism	Sensitive and critical data is subject to transmission and storage encryption controls, and file encryption technology is implemented based on sensitivity levels to prevent data theft or leakage during transmission.
Information security classification system	1. For the maintenance and operation of the information and communication system developed by the Company itself or outsourced, the Company shall refer to the cybersecurity regulations of government agencies (institutions) for grading responsibilities. 2. The Company is classified as a C-level company for cybersecurity in accordance with the regulations for grade-by-grade operations. Risk assessment shall be conducted for the assets of the information and communication system every year, and the "Risk Assessment Form" shall be filled out.
Internal and external information security audits	The Company's external audit unit regularly conduct an annual audit of cybersecurity management operations with an audit report issued. Review the privileges of internal system accounts.

3.3.3 Information security education and training

To enhance the awareness related to information security among our colleagues, Cenra conducts unscheduled information security promotion on the intranet and arranges education and training courses. 63 employees participated in information security training, totaling 126 hours. In 2024, the Company organized professional information security education and training courses for IT department employees, totaling 19 participants and 109 hours of training.



CHAPTER

4

Employee care

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4.1 Employment/labor–management relations

Material topic management policy – Employment/labor–management relations

Materiality



Economic performance

A sound labor–management relationship is the cornerstone of stable corporate development, not only enhancing employees' sense of belonging and job satisfaction, but also promoting overall organizational coordination and efficiency.

Mishandling of labor–management relations or misunderstandings and friction in management and communication can not only create opposition between labor and capital but also damage the Company's image and public trust.

The Company values the rights and interests of employees, respects their rights, and assists them in maintaining their physical and mental health and work–life balance.

Policy



Economic performance

- We comply with the relevant international labor laws and regulations. We also promote diversity, equity, and inclusion (DEI) in the workplace that respects each individual and is independent of gender, sexual orientation, race, class, age, marriage, language, ideology, religion, political affiliation, place of birth, appearance, facial features, physical and mental disabilities, or whether or not a member of a labor union is treated differently or discriminated in any form, and regular lectures on the law are arranged.
- To help employees stay healthy, we periodically arrange health checkups, as well as seminars on health knowledge.

Commitment



Economic performance

We are committed to providing labor conditions more favorable than those required by law, implementing the core values of equal treatment, diversity, and inclusion in the process of hiring talent and existing labor contracts.

Response to SDGs



Economic performance



- 8.5 By 2030, achieve full productivity employment and good jobs for all men and women, including for young people and people with disabilities, and equal pay for work of equal value.

Targets



Economic performance

[Short-term Target]

- Regularly arrange diversified courses to help employees better understand the concepts of diversity and inclusion.
- Provide annual health checkups and health seminars for employees.
- We organize the Employee Healthy Family Day every year to take care of our employees and their most important family members.

[Medium- and Long-term Target]

- Maintain the employment rate of those with disabilities and indigenous peoples.
- Provide diversified channels for employees to reflect their views.

Authority unit



Economic performance

Talent Capital Center

Resource invested



Economic performance

- Education and training on related issues.
- Special personnel designated for handling
- Review and update internal regulations and systems with external consultants and professional personnel.

Complaint mechanism



Economic performance

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E-mail: ccpc_service@cenra.com

Action plan



Economic performance

- We regularly conduct education and training for company-wide HR-related personnel (including employees from all departments, junior, middle personnel, and senior executives) in an effort to reduce the likelihood of labor disputes at the source.
- Labor-management meetings are held at least once every three months to maintain a sound relationship with our employees. At the same time, we strengthen employee education and training so as to nurture talent to improve overall competitiveness.
- Strictly abide by the relevant provisions of the "Labor Standards Act," "Employment Service Act," and "Gender Equality in Employment Act."

Evaluation of effectiveness



Economic performance

- Implement an internal control system.
- A labor-management meeting of each plant must be held once every three months, with proposals responded to immediately in accordance with the requirements. In 2024, a total of 28 labor-management meetings were held. The communication channels were smooth, and there were no labor-management disputes or losses suffered as a result.
- In 2024, we hired 231 new full-time employees. By the end of 2024, we hired 7 indigenous employees, 12 disabled employees, and 14 overseas talented employees.

Employees are the foundation of a company's strong operation as well as its most important asset. At Cenra, we respect all employees and "equality" is our highest principle. We promise we will never discriminate against employees in employment or treat them differently based on their gender, nationality, race, religion, or political stance. The Company supports and encourages employees to freely associate with each other and form labor unions in accordance with the law. We are committed to creating a safe and happy workplace, and do our best to protect the rights and interests of employees and the mutual trust between labor and management.

4.1.1 Human resource

As of December 31, 2024, the total number of full-time employees was 1,330 – 60 employees from Cenra, 833 employees from CCPC, and 437 employees from CYH. The ratio of female to male employees was approximately 1.46:1.00. The total number of non-employees was 38, including 27 interns and 11 self-employed workers. 32.61% of the supervisory positions are held by women. There is no significant change in the composition of the workforce from the previous year.

In 2024, Cenra recruited a total of 231 newcomers, with a new hire rate of approximately 17.37%. In 2024, a total of 180 employees left the Company, with a turnover rate of approximately 13.53%. Among those who left the Company, 22 retired.

2024 Employment Patterns

Major Category		Cenra Inc.		CCPC		CYH		Total
		Male	Female	Male	Female	Male	Female	
Labor contract	Full-time	20	40	288	545	232	205	1330
	Contract	0	0	0	0	0	0	0
	Workers with no guaranteed hour	0	0	8	19	0	11	38
	Total	20	40	296	564	232	216	1368
Type of Employment	Regular	20	40	288	545	232	205	1330
	Part-time	0	0	8	19	0	11	38
	Total	20	40	296	564	232	216	1368

Note 2: Workers with no guaranteed hours are considered non-employees and are therefore not included in the statistics of the total number of employees.

We adhere to the principle of "gender equality" when it comes to recruitment and treat all colleagues equally. The gender ratio of the labor force varies slightly due to the different attributes of administrative and accounting operations, product manufacturing, quality control, chemical analysis, packaging, and sales. For example, Cenra supports service departments with administrative, accounting, and human resources operations, mainly performed by female employees; CCPC's production lines are primarily operated by male employees, while the quality control, chemical analysis, and packaging departments are predominantly operated by female employees; and CYH has a higher proportion of male sales personnel.

2024 Workforce Composition

Major Category	Gender	Age						Total	
		Under 30		30–50		Over 50			
		Head count	%	Head count	%	Head count	%	Head count	%
Senior executives	Male	0	0%	8	0.60%	23	1.73%	31	2.33%
	Female	0	0%	8	0.60%	7	0.53%	15	1.13%
Middle-level managers	Male	3	0.23%	134	10.07%	62	4.66%	199	14.96%
	Female	6	0.45%	102	7.67%	34	2.56%	142	10.68%
Entry-level employees	Male	70	5.26%	208	15.64%	32	2.41%	310	23.31%
	Female	150	11.28%	384	28.87%	99	7.44%	633	47.59%
Total		229	17.22%	844	63.45%	257	19.33%	1330	100%

2024 New Hires and Departed Employees

Classification	Age	Cenra Inc.				CCPC				CYH				Total	
		Male		Female		Male		Female		Male		Female			
		Head count	%	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%	Head count	%
New employees	21–30	1	0.08%	0	0%	20	1.50%	60	4.51%	8	0.60%	14	1.05%	103	7.74%
	31–40	0	0%	0	0%	14	1.05%	30	2.26%	13	0.98%	17	1.28%	74	5.56%
	41–50	0	0%	2	0.15%	4	0.30%	20	1.50%	13	0.98%	8	0.60%	47	3.53%
	51–60	1	0.08%	1	0.08%	0	0%	2	0.15%	2	0.15%	1	0.08%	7	0.53%
	Over 60	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Total number of newcomers		2	0.16%	3	0.23%	38	2.85%	112	8.42%	36	2.71%	40	3.01%	231	17.36%
Departed employees	21–30	0	0%	1	0.08%	19	1.43%	17	1.28%	5	0.37%	13	0.98%	55	4.13%
	31–40	0	0%	0	0%	6	0.45%	24	1.80%	15	1.13%	19	1.43%	64	4.81%
	41–50	1	0.08%	0	0%	2	0.15%	11	0.83%	5	0.37%	9	0.68%	28	2.11%
	51–60	0	0%	1	0.08%	2	0.15%	7	0.53%	4	0.30%	5	0.37%	19	1.43%
	Over 60	0	0%	0	0%	3	0.23%	4	0.30%	6	0.45%	1	0.08%	14	1.05%
Total number of departed employees		1	0.08%	2	0.16%	32	2.41%	63	4.74%	35	2.62%	47	3.54%	180	13.53%

Note 1: The formula for calculating newcomers is the number of newcomers in each category/total number of employees
Note 2: The formula for calculating the percentage of departing employees is the number of departing employees in each category divided by the total number of employees

At Cenra, we care about the work experience and feedback of each colleague. Junior employees wanting to leave the Company will be interviewed by the direct supervisors of such employees. By doing this, we are able to understand the reason as to why the employee is leaving or if there are any difficulties he/she needs help with. Based on the interview, we adjust the content of work, the location, or provide opportunities for internal transfers, achieving the purpose of retaining employees.

4.1.2 Employee care and benefits

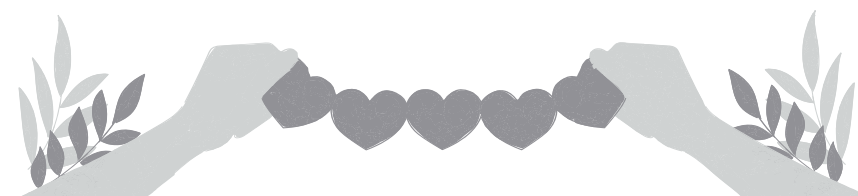
Employee benefits

The Company has duly set up the Employee Welfare Committee to carry out a variety of social programs and fringe benefits for employees. The Employee Welfare Committee holds a regular meeting on a quarterly basis and re-elects its members periodically to ensure that more employees have the opportunity to express their views. Each year, the Committee creates an appropriate meeting and announces the financial statements at the quarterly meeting.

The Company Employee Benefits

Material issues	Explanation of Benefits	2024 Implementation of Benefits
 Employee insurance	Employees of CCPC are entitled to labor insurance/national health insurance, labor pension and group insurance policy (with group insurance policy insurance premium solely paid by CCPC in full).	Full-time employees and interns are fully entitled to employee insurance benefits.
 Money/gifts	- Birthday money, money or gifts for lunar new year, Labor Day, Dragon Boat Festival, and Mid-Autumn Festival. - Marriage and funeral allowances; retirement gratuity. - Employee travel subsidy.	- Approximately 1,385 employees (person-times) received birthday money. - A total of 107 employees (person-times) received marriage and funeral allowances, and retirement gratuity, totaling TWD 361,200. - A total of 5,540 employees (person-times) received bonuses on three major festivals and Labor Day. - A total of 1,050 employees (person-times) received travel subsidies.
 Comprehensive retirement system	Apart from establishing the "Labor Pension Reserve Supervisory Committee" by law, we periodically contribute pension reserve to the Bank of Taiwan, hold committee meeting regularly, and review the contribution and utilization of the pension. In addition, for employees opting for the new pension scheme under the Labor Pension Act, we contribute to the personal pension account at the Bureau of Labor Insurance every month at 6% of the employee's insured salary.	- The accumulated balance of the Labor Pension Reserve (under old system) totaled TWD 413,001 thousand. - A total of TWD 50,966 thousand was contributed to colleagues who opted for the new labor pension system.
 Comprehensive retirement system	Labor health checkups are conducted each year as well as special health checkup items for specific operators.	A total of 1,013 employees (person-times) had health checkups in 2024.
 Unpaid leave for childcare/injury and illness/change of circumstances	Employees who need to take longer leave due to childbirth, serious injury or illness, or a major change of circumstances may apply for unpaid leave and reinstatement upon the expiration of the leave period.	In 2024, a total of 15 female employees and 2 male employees applied for parental leave; a total of 10 employees took unpaid leave due to injury, illness or change of circumstances.

Material issues	Explanation of Benefits	2024 Implementation of Benefits
 Employee dormitory	- We have family dormitory rooms as well as single dormitory rooms. - The monthly fee for singles dormitory is TWD 250 per person; the fee for dependent dormitory is TWD 2,000 per person per month.	A total of 219 colleagues applied for employee dormitory accommodation.
 Employee share ownership trust	To help employees achieve long-term savings and secure their future, and to enhance their sense of participation in the Company, we established a "CCPC and Subsidiary Employee Stock Ownership Association" in 2017. In 2024, following the establishment of Cenra Inc., the Association was renamed "Cenra Inc. and Affiliates Shareholding Committee." Employees who meet the seniority requirements can apply to join the committee. The employees on the committee, depending on their grade, contribute to the trust fund while the Company also contributes the same amount to the employees as bonuses to the employees. The employees invest in the Company's stocks under the policy of safe growth and long-term investment.	The Company distributed TWD 14,732,000 worth of incentives in 2024. Number of participants: 45 by Cenra, 424 by CCPC and 299 by CYH.
 Tuition subsidy for master's and Ph.D. degree programs for in-service employees	As a means to encourage employees to take on further education, we have formulated the "Procedures for Incentives for Employee Further Education." Employees meeting the requirements set forth in the Procedures may apply for a subsidy for tuition in pursuing on-the-job master's or doctoral degrees at universities or colleges. We also provide subsidies for taking training programs approved by the Company both domestically and internationally.	Employees satisfactory to the requirements under "Regulations Governing Incentives Granted to Encourage Employees into Higher Education," four in number, studied in domestic Graduate Schools. The Company granted a total of TWD 200,000 subsidy for the tuition fees.
 Other benefits	- The Employee Welfare Committee provides an emergency loan application of up to TWD50,000. - One or two polo shirts are issued to regular employees per year - We hold the CCPC Family Day once a year to promote employee relationship and work-life balance. Free freshly ground coffee is provided in each office and plant. - Discounts for products of affiliates and contracted vendors – CYH provides lunches at monthly meetings and occupational gatherings or trips free of charge; subsidies for office supplies and internet (depending on job nature and rank); interest-free car loans (depending on job nature and rank)	



Parental leave management

At Cenra, we proactively promote childcare benefits while also encouraging and supporting employees to raise their children with peace of mind. We protect the rights of our employees to take unpaid childcare leave in line with the Gender Equality in Employment Act. A total of seven female colleagues and one male colleague returned to work on the end date of the 2024 parental leave contracts, with return rates of 87.5% and 50%, respectively. The Company will continue to monitor the employment status of returning colleagues to help employees achieve work–life balance.

2024 Statistics of Number of Employees Who Were on Unpaid Parental Leave

	Male	Female
Employees eligible for applying for childcare leave in 2024 (A)	18	20
Employees actually applied for childcare leave in 2024 (B)	2	15
Employees expected to be reinstated from childcare leave in 2024 (C)	2	8
Employees actually reinstated from childcare leave in 2024 (D)	1	7
Employees actually reinstated from childcare leave in 2023 (E)	1	3
Employees reinstated from childcare leave in 2023 and were still on duty 12 months later (F)	0	2
Rate of unpaid leave applications (B/A)	11.11%	75%
Reinstatement rate (D/C)	50%	87.5%
Retention rate (F/E)	0%	66.7%

Lactation Rooms for Women

We have established lactation rooms in Cenra, CCPC and CYH in the office for our female employees.



Sound communications by and between management and labor sides

To coordinate the cooperative relationship between the employer and employees and facilitate labor–management communication, Xinfeng Plant has established a labor union. We respect the rights of employees to form and join labor units in accordance with the laws. As of 2024, a total of 374 employees joined the labor union, accounting for 43.49% of all employees. In 2024, Cenra, CCPC and CYH held a total of 36 labor–management communication meetings. In 2024, there were no disputes or labor–management meetings that required coordination.

Retirement system

On the grounds of Labor Standards Act, the Company has duly stipulated Regulations Governing Retirement by Employees. Under such Regulations, the Company allocates labor pension reserve fund into management of "Labor Pension Reserve Fund Supervisory Committee." Further, as required under Labor Standards Act (under old system), the Company allocates full amount of pension reserve fund and deposits it into the Bank Account Earmarked for Labor Pension Fund in Bank of Taiwan. Since July 1, 2005, the employees who choose Labor Pension Act (new system) and newly hired employees appropriate 6% of their monthly salaries on a monthly basis as their pension reserve fund into their special individual accounts opened with the Bureau of Labor Insurance. Such policy and efforts will well safeguard sound interests of CCPC employees.

2024 Implementation of Pension Fund Contribution

- As of December 31, 2024:
- Old system: The accumulated balance of the Labor Pension Reserve totaled TWD 413,001 thousand.
- New system: The appropriation for the entire year totaled TWD 50,966 thousand.

Protection of labor–management relations

At Cenra, we strictly follow the "Labor Standards Act." Where there is a material change in operations that requires the redundancy of employees, in order to protect the rights of employees and minimize the impact caused by the change, the Company has exercised the minimum notice period for the termination of labor contracts in accordance with the law. In 2024, there was no material change in operations.

Employee seniority	Notice period
Continuing to work for more than three months but less than one years	Ten days' notice
Continuing to work for more than one year but less than three years	Twenty days' notice
Continuing to work for more than three years	Thirty days' notice

4.2 Diversity and equal opportunity

Material topic management policy – Employee diversity and equal opportunity

Materiality



Economic performance

At Cenra, we believe in diversified talent. We gather talent from different cultural and knowledge backgrounds to help the creativity of employees and promote mutual learning and growth. This creates a positive impact on the Company's operations. The rights and interests of our employees are also a priority for us. We provide employees with equal employment, benefits and promotion opportunities. By doing this, we hope to create a dignified, safe, equal and harassment-free working environment together with the employees.

Policy



Economic performance

- Formulate human rights policies to align with international human rights systems
- Eliminate psychological gaps to create a culture of harmony
- Dispel gender myths and create a friendly workplace

Commitment



Economic performance

- We are committed to recognizing and supporting international human rights conventions, such as "The Universal Declaration of Human Rights," "The United Nations Global Compact," and the "Declaration of Fundamental Principles and Rights at Work" of the International Labour Organization.
- We are committed to eliminating any behavior that infringes upon or violates human rights, ensuring that all members of the Company as well as external stakeholders are treated fairly and with dignity.
- We are committed to implementing employment diversity and do not engage in differential treatment or discrimination of any form based on gender, sexual orientation, race, class, age, marriage, language, ideology, religion, party affiliation, national origin, place of birth, appearance, facial features, physical or mental handicap, or union membership.
- We are committed to abiding by labor, gender equality laws and regulations and do not hire child labor or mistreat employees. We ensure fairness and equality in employment, remuneration and benefits, training, evaluation, and promotional opportunities. In doing so, we aim to provide sound labor conditions, as well as effective and appropriate grievance mechanisms.

Response to SDGs



Economic performance



- 5.5 Ensure women's full participation in political, economic, and public decision-making, and ensure that women have fair opportunities to participate in decision-making leadership at all levels.
- 5.a Implement reforms to provide women with equal rights to economic resources, ownership and control of land and other forms of property, financial services, inheritance, and natural resources.



- 8.7 Take immediate and effective measures to prohibit and eliminate the worst forms of child labor and oppressed labor; by 2025, end all forms of child labor, including the recruitment and use of child soldiers.

Targets



Economic performance

- Continue to organize physical education and training related to diversity, equity, and inclusion (DEI).
- Provide sanitary products in women toilets in all 11 operating sites, building a friendly and convenient toilet environment, achieving gender friendliness.

Authority unit



Economic performance

Talent Capital Center

Resource invested



Economic performance

- Education and training on related issues
- Special personnel designated for handling
- Review and update internal regulations and systems with external consultants and professional personnel

Complaint mechanism



Economic performance

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Action plan



Economic performance

- As a means to develop a sense of diversity within the workforce, diversity-related content has been incorporated into the framework of general education and training to embrace diversity.
- We follow the "Gender Equality in Employment Act" and the "Procedures for Sexual Harassment Prevention and Handling," which are also promoted during newcomer training. Moreover, we take a proactive approach to eliminating workplace sexual harassment and bullying and have clear communication channels and e-mail in place for grievances. At CCPC, we strive to raise awareness of human rights protection to minimize the possibility of related risks.
- A dedicated channel has been set up for reporting sexual harassment so as to properly handle related cases.

Evaluation of effectiveness



Economic performance

- Regularly review the proportion of female employees and female employees holding supervisory positions, track gender equality and harmony in the workplace.
- In 2024, there were no sexual harassment complaints received. An established complaint case will be investigated by the dedicated unit receiving the case as well as the relevant units. After investigation, a case will be heard by the Sexual Harassment Complaint Handling Committee, which is flexibly organized.
- In 2024, we hired seven indigenous peoples, 12 employees with disabilities, and 14 overseas talented employees. The hiring ratio of people with disabilities and indigenous peoples is 1.42%. Furthermore, we respect their culture and customs and rights and interests and have never violated their rights to work or their human rights.



4.2.1 Diversity of Workforce Composition

The Company provides equal employment opportunities for both genders and is committed to creating an equal working environment. We are committed to implementing employment diversity and do not engage in differential treatment or discrimination of any form based on gender, sexual orientation, race, class, age, marriage, language, ideology, religion, party affiliation, national origin, place of birth, appearance, facial features, physical or mental handicap, or union membership in any form of pay or benefits.

The Company does not set any gender or age restrictions on hiring and promotion. In 2024, the Company had a total of 12 employees with disabilities, 7 indigenous people, and 14 overseas talented employees, demonstrating the diverse composition of the workforce, accounting for 2.48% of the total number of employees. The Company has never employed any child labor, doing its utmost to promote the human rights of employees.

Diversity of Workforce Composition in 2024

Diversity Indicator		Cenra	CCPC	CYH
Disabilities Employee	Female	0	3	2
	Male	0	6	1
Indigenous employees		0	4	3
Overseas talent		0	14	0

Note 1: Three male CCPC employees with disabilities hold supervisory positions.

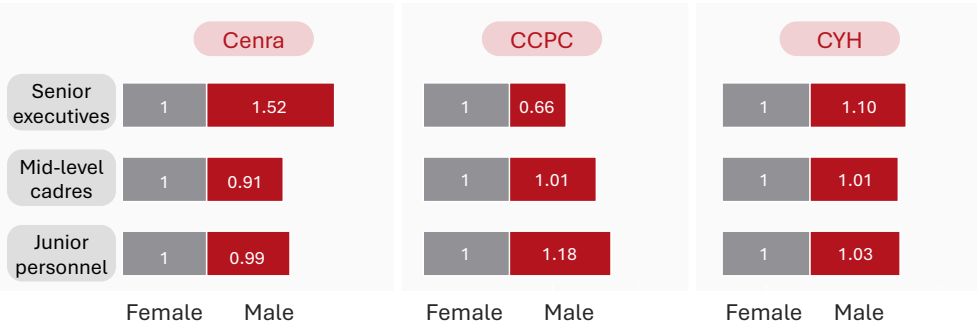
4.2.2 Employee Remuneration and Performance Evaluation

Employee compensation

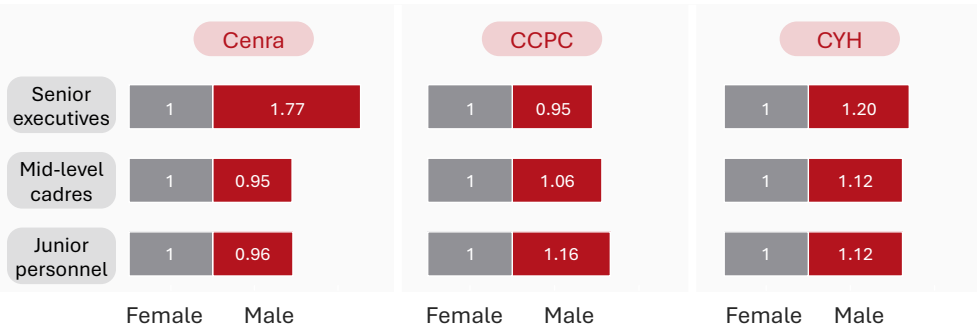
Cenra has established an all-round salary system in accordance with the laws and regulations. Employee salary and extended working hours are paid in accordance with the law. To attract outstanding talent and ensure the Company's overall competitiveness, the Company recruits new employees by offering a minimum wage that is higher than that stipulated in the Labor Standards Act. In 2024, Cenra's minimum wage was 120% of the minimum wage stipulated in the Labor Standards Act; CCPC's minimum wage was 102% of the minimum wage stipulated in the Labor Standards Act, while CYH's minimum wage is 109% of the minimum wage stipulated in the Labor Standards Act. In order to implement the Gender Equality Act and related labor laws and regulations, the starting salary ratio of new employees, regardless of their gender, is 1:1.

The average, median, and year-over-year changes in the salary of full-time, non-managerial employees for 2024 are disclosed on the MOPS:<https://mopsov.twse.com.tw/mops/web/t100sb15>. Market: Listed. Industry category: Biotechnology and healthcare Stock ticker: 3716.

Basic Salary Ratio of Females to Males in 2024 (%)



Salary Ratio of Females to Males in 2024 (%)



Employee Performance Evaluation

In addition to employee salary items, Cenra pays year-end bonuses according to the annual performance of each employee. The distribution of bonuses is determined based on the employees' job positions, job type, and annual performance appraisal ratings of individual employees in the current fiscal year. The performance evaluation is conducted once a year, focusing on daily performance, interaction between employees and supervisors, team performance, and achievement of company goals.

2024 Performance Evaluation Ratio

Gender	Number of Employees	Number of People Completing Performance Evaluation	Evaluation Ratio
Male	536	528	98.51%
Female	640	632	98.75%

Note 1: Total number of employees calculated here excludes migrant workers, so the total number of employees is 1176.
Note 2: Those who have been in the Company for less than three months are not included in the annual evaluation. Due to this, there is a slight difference between the number of employees who have actually completed the evaluation and the total number of employees.

Employee Category	Number of Employees	Number of People Completing Performance Evaluation	Evaluation Ratio
Senior executives	46	45	97.83%
Mid-level cadres	341	340	99.71%
Junior personnel	789	775	98.23%

Note 1: Total number of employees calculated here excludes migrant workers, so the total number of employees is 1176.
Note 2: Those who have been in the Company for less than three months are not included in the annual evaluation. Due to this, there is a slight difference between the number of employees who have actually completed the evaluation and the total number of employees.

4.2.3 Prevention of sexual harassment

In order to prevent and handle sexual harassment at the workplace and provide a work and service environment free from sexual harassment, we have established the "Workplace Sexual Harassment Prevention and Management Regulations Procedures." Sexual harassment events refer to sexual harassments taking place among all personnel in the Company's workplaces (including employees, job applicants, technical interns and other interns) or among employees and job applicants or by and between employees and service targets. We have set up grievance channels for sexual harassment incidents.



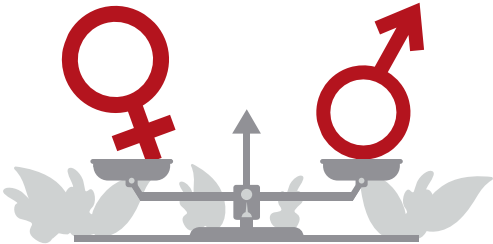
Sexual Harassment Complaint Channel

Tel
(02)23124200 Ext. 3299

Fax
02-23615143

e-mail
report@cenra.com

To assure appropriate settlement of a sexual harassment grievance, the Company has duly set up the "Workplace Sexual Harassment Grievance & Settlement Committee" which is staffed with one chairperson, one executive secretary and seven Committee members to participate in the investigation, settlement and evaluation of a sexual harassment event. In 2024, no employee filed a grievance.



4.3 Talent cultivation and development

Material topic management policy – Talent cultivation and development

Materiality



Economic performance

Talent is the core driving force behind sustainable development and innovative growth. Our company is dedicated to unlocking the potential of our employees and providing a platform for diverse development, enabling each team member to fully leverage their strengths in their respective fields. To cope with the constantly changing trends and technological advancements in the pharmaceutical industry, the Company actively invests in cultivating future key talent and strengthening their professional skills and cross-domain integration capabilities.

Policy



Economic performance

- Internally, we have implemented an education and training system and are committed to the career development of colleagues. Based on this, we are committed to providing continuous learning and a safe workplace.
- Externally, we offer internships and education by joining forces with the academic community to support academic medical R&D and the development of medical education.

Commitment



Economic performance

We expect that, through continuous investment in talent and development programs, we will not only enhance the organization's overall competitiveness but also create long-term, stable career paths for employees, attracting and retaining top professionals as we work together toward a sustainable future for both the enterprise and society.

Response to SDGs



Economic performance



- 4.4 By 2030, increase by 5% the number of young people and adults with employment, good job search, and business management skills, including technical and vocational skills.

Targets



Economic performance [Short-term Target – 2025]

- Implement the seven-year, three-stage general education courses.
- Cultivate the professional competence of colleagues and thoroughly carry out education and training to strengthen their professional capabilities while developing other qualities.

[Mid-term Target – 2027]

- Develop reserve cadres and implement the personnel rotation system.
- Train in-house instructors to pass down experience internally.
- Nurture talented pharmaceutical industry talented people for the future: Courses and seminars are organized at public associations and schools to give back to society.

[Long-term Target– 2032]

- Deepen management concepts, strategies, change and business management concepts to strengthen the business management functions of supervisors.
- Attract and retain suitable talent to cultivate the Company's talent capital.

Authority unit



Economic performance

Talent Capital Center

Resource invested



Economic performance

- In addition to the Human Resources Department at our headquarters, each subsidiary and plant has dedicated personnel responsible for education and training to help with the implementation and control of professional skills training
- Periodically apply and continue to obtain Talent Development Quality Management System (TTQS) accreditation for training and education system establishment and implementation.
- Continue to increase funds in annual education and training
- Continue to track the results of education and training regularly

Complaint mechanism



Economic performance

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E-mail: ccpc_service@cenra.com

Action plan



Economic performance

- We establish the professional capabilities and functions of each position and further explore and nurture employees so that their strengths will be put to good use.
- Education and training courses are arranged based on the results of skills inventories in order to nurture the talent needed by the Company.
- Courses and seminars in cooperation with academia, industry, and government: Arrange courses in pharmaceutical industry-related departments, assist in training TFDA officials, and conduct lecturers for professionals at trade association and organizational associations and schools.
- Perform regular audits according to the Procedures for Performance Management to help our colleagues demonstrate their strengths

Evaluation of effectiveness



Economic performance

- Received the Silver Medal for "Talent Development Quality Management System Accreditation" by the Workforce Development Agency, Ministry of Labor in 2022. (Evaluation carried out once every two years)
- From 2022 to 2024, the Company was awarded the Gold Award of Happy Enterprise by 1111 Job Bank.
- New employee training: In 2024, Cenra and CCPC held one training sessions with 123 person/times, a total of 984 persons/hours, and spent TWD 117,572 on training resources. CYH held three training sessions with 60 person/times, a total of 1,752 persons/hours, and spent TWD 41,058 on training resources.
- In 2024, on-the-job training programs were provided for four employees, with a subsidy of TWD 200,000.

4.3.1 Employee Training and Education

The Company pays great attention to the comprehensive development of employees and creating a work environment where their talents can shine. To cope with the rapidly changing economic environment, we have formulated human resource policy goals and directions, and begun developing a training and development blueprint. We arrange and encourage employees to participate in internal and external training and continuing education courses to transform their potential into capabilities. By doing this, we are able to build a comprehensive talent pool, and fully support employees' personal growth and career development, enabling them to grow alongside the Company.

Newcomer training

To help new employees accelerate their knowledge and understanding of the work environment, the Company conducts education and training and training courses for new employees. In 2024, Cenra and CCPC jointly organized one session of education and training for newcomers, which had 123 participants. We also implemented a mentor system to guide and train the newcomers, with 16 participants in the mentor program and a total joint investment of TWD 805,405. CYH organized a total of three education and training sessions for newcomers, which attracted 60 participants and involved a total investment of TWD 41,058.

2024 Training Courses for Newcomers

Course title	Participants	Session	Number of participants	Total course hours (person-hours)
Education and training for newcomers	Cenra and CCPC newcomers	1	123	984
Mentorship system for training newcomers	CCPC newcomers	1	16	-
Education and training for newcomers	CYH newcomers	3	60	1,752

In-service employee training program

To elevate employee productivity, sales capability, product yield rate and create a centripetal force, the Company has established short-term, medium-term, and long-term training programs based on the needs of each position and the Company's overall annual management targets.

Short-term Target

1. With reference to the outcome of performance evaluation rendered by all department heads and evaluation of technical systems, we evaluate employees in each and every position category in two capability items, i.e. professional skills and general know-how and the gaps in their actual expertise and the requirements. Accordingly, we carry out reinforcement educational & training programs either inside or beyond CCPC.
2. On the grounds of the production, quality control and sales skills oriented to new products of a year, the Company would arrange relevant employees into the professional cultivation & training programs.
3. In response to machinery & equipment newly procured by the Company in a year, the Company would arrange relevant employees into the professional cultivation & training programs to help employees enhance their capability to operate and use such newly equipped machinery & equipment.
4. In accordance with the changes in public sector laws and regulations and the identification of new literature theories, relevant sales staff are arranged to receive internal or external training

Mid- and Long-term Target

1. On the grounds of the Company's vision and strategic maps, the Company would devise and launch general educational curricula in three phases in nine years for the reserve cadres and executive heads in various levels. The Company also arranges the staff members to receive in-house training programs for the special skills in various levels.
2. Exactly based on the short, mid- and long-term targets, the Company would map out sound plans for manpower requirements.
3. The Company has executed contract with Yuan Ze University to sponsor two-phase special programs for EMBA Human Resources and organizational management credits.
4. In an effort to preserve sound human resources in business administration and special skills as required by various units in the future, the Company offers and grants pecuniary subsidies to employees for higher educational and training programs at home and abroad exactly in accordance with "Regulations Governing Incentives Granted to Encourage Employees into Higher Education."

To encourage on-the job training of colleagues to help improve their professional skills for self-growth, CCPC has formulated the "Procedures for Incentives for Further Education of Employees." We provide subsidies for colleagues to enroll in domestic research institutes. In 2024, four employee was eligible for on-the-job training, and we provided a subsidy of TWD 200,000.

2024 Training Courses for In-Service Employees

Course title	Participants	Number of participants	Training cost (TWD)
Cenra, CCPC			
Internal education and training courses for different job levels and functional and professional skills	All employees	12,113	169,000
External training organizations	All employees	161	267,130
Seven-year, three-stage (section chief, unit leader, and reserves) general education courses	All employees	186	778,603
EMBA Program, Yuan Ze University	All employees	180	441,331
CYH			
Product education and training	All employees	2,720	9,065
Customer relations building (business potential related) at clinics and hospitals	Business personnel	26	-
Drug delivery capability (potential related)	Business personnel	26	-
On-the-job training	All employees	4	200,000



4.3.2 Talent Recruitment and Retention

The Company is committed to exploring potential talent and actively retaining existing outstanding talent. The following are related strategies and measures:

1. Focus on internal promotion and development: Regularly evaluate the performance of employees, explore their talent, and create and provide a stage for them to exert themselves. We provide systemic learning channels on par with the dual-track promotion system for management and professional positions. By doing so, we provide them with opportunities for growth and learning.
2. Recruit and attract external talent: Aside from general recruitment channels, internships and workplace experience are also organized and courses offered in cooperation with domestic and international colleges and universities. By doing this, we are able to expand our sources of recruitment and establish a talent pool to attract talented people with diversified backgrounds and professional knowledge. The Company also provides them with training and support so they will better settle into the culture and working environment of the Company.
3. Create an excellent working environment: the Company values and cares for every employee. Focusing on the physical and mental health and career development of employees, we are committed to establishing a safe, healthy, open and inclusive working environment, creating a friendly workplace, further providing better salary and benefits for our employees, and becoming a "Happy Enterprise." From 2022 to 2024, the Company was awarded the Gold Award of "Happy Enterprise" by 1111 Job Bank.



Gold Award of Happy Enterprise by
1111 Job Bank



Silver Medal for "Talent Development
Quality Management System
Accreditation" by the Workforce
Development Agency, Ministry of Labor

Talent Policy for R&D Personnel

1. Systematic training mechanism: Establish a training system, and encourage and subsidize participation in external academic conferences and training courses to promote knowledge exchange, keeping professional knowledge and skills current with industry trends.
2. Academic and international linkage: Support on-the-job training and industry-academia collaboration to cultivate R&D and legal talent with an international perspective.
3. Establish an advanced R&D environment: Provide advanced laboratory equipment and environment to support research.
4. Reward and recognize excellence: In alignment with the Company's R&D personnel retention policy, we have formulated and implemented the Procedures for R&D Personnel Incentives so as to motivate and recognize R&D personnel achievements and contributions.
5. Provide a sound work-life balance: We offer support and resources for the health of employees, for example, flexible working hours and sports and recreational facilities to meet personal needs and boost work performance.
6. Provide diverse career growth opportunities: Offer clear career paths in drug formulation development, legal affairs, and patent management, and establish a mentorship system and job rotation opportunities to foster horizontal development.

2024 Involuntary Termination Rate and Voluntary Termination Rate Among All Employees

Rank	Total number of persons at that rank	Number of employees who voluntarily left company	Number of employees who involuntarily left company	Voluntary turnover rate	Involuntary turnover rate
Senior management	45	6	0	13.33%	0.00%
Middle management	242	10	0	4.13%	0.00%
Professional staff	100	21	1	21.00%	1.00%
Others	943	141	1	14.95%	0.11%

4.4 Occupational safety and health

Material topic management policy – Occupational safety and health

Materiality



Economic performance

The Company adheres to the occupational safety and health policy of "prioritizing occupational safety and pursuing zero disasters." Operations involving occupational safety and health management are conducted in accordance with relevant laws. We reduce occupational safety and health risks, and promote employee safety and health consultation and participation. By doing this, we strive to provide safe and healthy working conditions in order to raise corporate competitiveness.

Policy



Economic performance

- All companies, including plants, have implemented the necessary protective measures. Employees are required to follow standard operating procedures (SOPs) when performing their duties, including wearing appropriate personal protective equipment (PPE) and operating machinery and equipment in accordance with these procedures.
- For specific locations, control measures are taken for chemicals and toxic or hazardous chemicals are removed as business waste to minimize the risk of occupational hazards.

Commitment



Economic performance

The Company's top priority is safety first and is committed to building a safe and hygienic workplace with zero occupational hazards.

Response to SDGs



Economic performance



- 8.8 Protect the rights and interests of workers and promote a safe working environment, including migrant workers, especially women, and workers who perform hazardous work.

Targets



Economic performance

[Short-term Target]

- Implement employee health education to boost occupational safety and health awareness of employees.
- Continue to perform self-inspection and unscheduled audits on the use and storage of machinery and equipment, or chemicals.

[Medium- and Long-term Target]

- Continue to organize education and training on occupational safety and health to create a safe and hygienic workplace with no occupational accidents.

Authority unit



Economic performance

Worker Safety and Health Committee of Safety and Health Division and each plant

Resource invested



Economic performance

- There is a Safety and Health Division in place at the CCPC and all plants are equipped with environmental safety and health personnel.
- The Worker Safety and Health Committee of each plant has a meeting on a quarterly basis.
- On-site nurse practitioners and physicians are available at each plant to provide medical services (with varied frequency of services).
- Regular occupational safety and health-related education and training as well as seminars are organized.
- Employee physical examination once a year.
- Prevention of obesity and chronic diseases such as the three highs.

Complaint mechanism



Economic performance

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Dedicated channels for complaints related to occupational safety and health have been established at each plant.

Action plan



Economic performance

- The Worker Safety and Health Committee of each plant holds a meeting on a quarterly basis to allow complete communication on occupational safety and health-related information between the employer and employee.
- All colleagues are covered by labor and health insurance, group insurance, and accident insurance; all work sites are covered by public liability insurance. We also have health practitioners and physicians on site to provide professional medical assistance to employees.
- PPE, such as glove boxes and confinement and isolation facilities, is provided to on-site operators. We also provide an annual health checkup to all employees, with health education provided and employee health tracked by qualified physicians and nurse practitioners engaged in labor health services.
- Education on safety and health is regularly provided to newcomers and in-service colleagues in an effort to enhance the knowledge and awareness among employees in terms of occupational safety and health. At least one emergency response drill must be performed once a year at each plant.
- Hazard labels and safety data are enforced for hazardous chemicals in use or in storage. Regular self-inspections are enforced for dangerous machinery or equipment; an inspection agency or designated inspection agency by competent authority is engaged to conduct inspections.
- An annual internal audit is conducted on a regular basis at each plant by the Worker Safety and Health Committee, a safety and health supervisor, and safety and health administrator of that plant. We also engage an external unit to conduct inspections of the Company's occupational safety and health management.
- According to the management plan of occupational hazard investigation and analysis, occupational hazards are investigated and improved.
- Promotion of measures to prevent employee obesity and chronic diseases such as the three highs.

Evaluation of effectiveness



Economic performance

- In 2024, Cenra, CCPC Taichung Plant, Tainan Plant II, Tainan Plant III, Tainan Plant IV, the Headquarter, and CYH experienced zero occupational hazards.
- In 2024, no employees of any plant participated in the special health checkup items due to special operations.
- In 2024, all plants conducted fire drills, with a total of 455 persons/times, totaling 1,489 hours.
- In 2024, a total of 25 internal safety and health audits were conducted for all plants.
- In 2024, 1,013 employees from Cenra, CCPC, and CYH received health checkups.

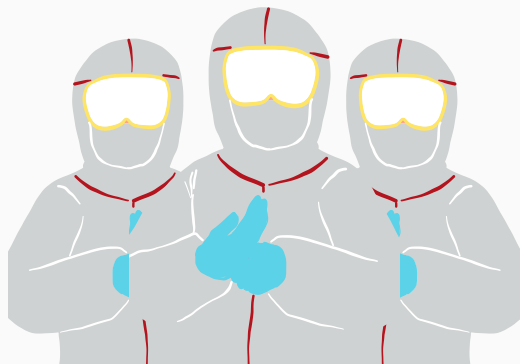
4.4.1 Occupational health and safety management

Occupational Safety and Health Policy

The Company is committed to creating a comfortable and safe working environment free from occupational hazards. Furthermore, we have established a "Occupational Safety and Health Committee," as well as a safety and health supervisor, and safety and health administrator at each plant to regularly conduct safety and health inspections, with the inspection records submitted to the inspection agency. We also encourage all employees to follow the Employee Code of Conduct and regard safety and health as top priority.

Members of the Occupational Safety and Health Committee	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan Plant IV	CYH
Occupational safety and health manager	1	0	0	0	0	0	0	1
Class A occupational safety and health affair managers	1	0	0	1	1	1	1	1
Class B occupational safety and health affair managers	0	0	1	0	0	0	0	0
Class C occupational safety and health affair managers	0	1	0	0	0	0	0	0
Number of members of the Occupational Safety and Health Committee	22	15	11	10	11	0	4	0

The Company's occupational safety and health management system covers all employees, and an internal audit is conducted at each plant on an annual basis. The Occupational Safety and Health Committee, a safety and health supervisor, and safety and health administrator of each plant perform an annual safety and health audit at the plant. We also engage an external unit to conduct inspections of the Company's occupational safety and health management in an effort to prevent potential hazards in the workplace.



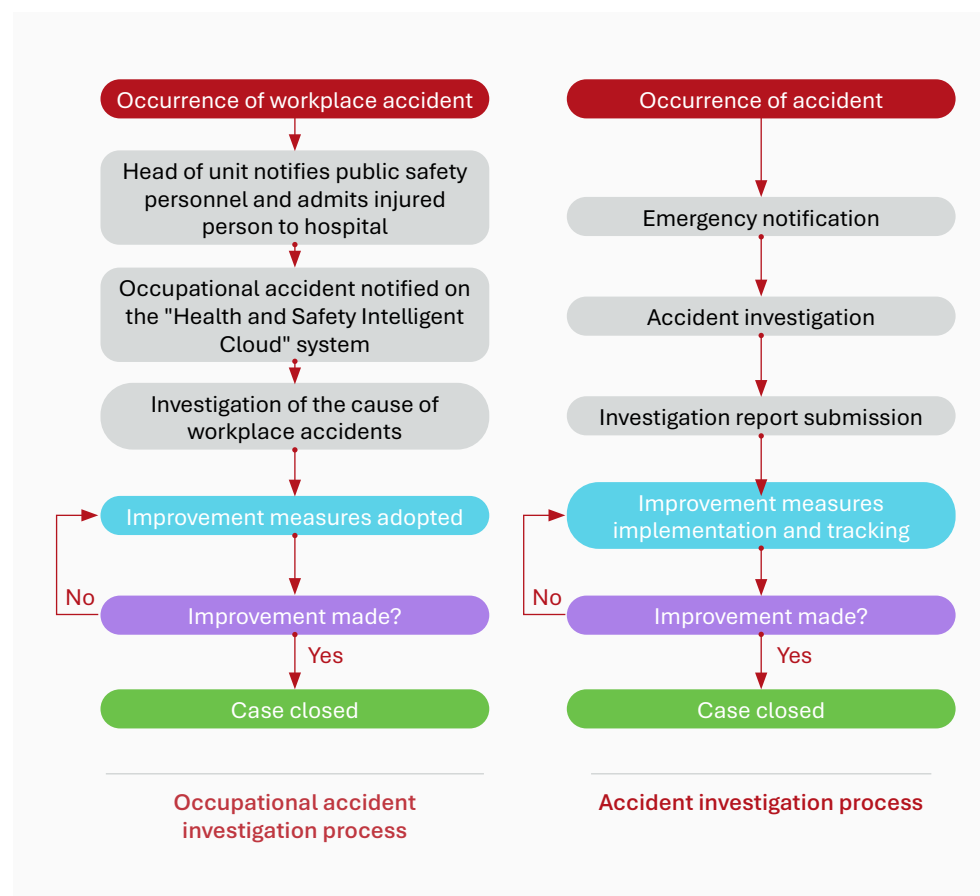
To maintain the safety and health of employees, the Company provides the following protection measures:

1. Masks, helmets, shoes, gloves, and other protective equipment are purchased for use by employees at each plant.
2. For hazardous production line machinery & equipment, the Company assigns qualified professional technicians to conduct maintenance & upkeep services and inspections on a regular basis, and to take charge of routine operation and management. All such technicians receive higher education & training programs under the Company's arrangement.
3. Hazardous materials warehouses complying with regulations have been established in each plant, and equipped with facilities such as explosion-proof lighting and doors. Under prudential management by special duty oriented colleagues who hold required licenses/certificates.
4. Under the Company's arrangements, all employees receive safety & health oriented educational & training programs on a regular basis.
5. On a regular basis, the Company takes charge of cleansing and inspection to assure security and firm performance of the entire environment and equipment.
6. Employees of all companies undergo annual health checkups.

Impact Management of Occupational Safety and Health Risk Impact

In an effort to minimize the impact and risk arising from occupational hazards, Cenra conducts hazard identification and risk assessment on the workflow, content and actions of its colleagues. According to the analysis of the operational content, there are two types of hazards that are prone to occur. One is falling from heights and the other is electric shock. The Company organizes safety-related education and training and drills for all employees on a regular basis in accordance with its "Procedures for Worker Safety and Health Management." The Safety and Health Division also periodically promotes relevant matters to build the awareness of occupational safety and health of employees.

All plants have established complete accident reporting and investigation procedures to ensure that relevant personnel can take appropriate measures according to standard operating procedures in the event of an accident. The causes will be analyzed, and timely corrective actions will be implemented to prevent recurrence.



Due to the characteristics of the pharmaceutical industry, Cenra has established a risk exposure management system for hazardous substances in the plant:



1. Special health checkups are provided to employees exposed to hazardous substances
2. Employees are provided with protective gear to avoid direct contact with hazardous substances
3. All plants are equipped with first aid kits, and their quantity and expiration dates are regularly checked
4. The handling of chemicals must be carried out in a ventilated cabinet with protective gear, safety glasses, masks, gloves, and protective clothing worn
5. Organic solvent containers must be tightly closed at all times and contact with the skin must be avoided as much as possible



AED and First Aid Kit

We also have relevant rules for contractors to mitigate possible occupational safety and health hazards:

1. Access control:
 - Workers and machinery entering the plant must be applied for in advance
2. Communication of hazard factors and training on safety and hygiene:
 - Suppliers are informed of on-site hazardous factors and requirements stipulated in the Occupational Safety and Health Act in writing. The construction site supervisor or foreman informs all workers of possible hazardous factors of on-site operations prior to or on the day of the commencement of construction work. The above training and education will be made into a record to be signed by each worker entering the plant after being informed of the above. Personnel not informed of hazards will not be allowed to enter the plant for work.
3. Permits for carrying out dangerous work:
 - Prior to any work involving fire, temporary use of electricity, or entering the tank, an application must be submitted to the plant office. No work may be carried out without proper authorization.



4.4.2 Occupational Health Services and Employee Health Promotion

Health checkups/medical services

The Company has utmost to protect the health of its employees, with an annual health checkup provided. Colleagues who work in the plant and are exposed to high occupational health risks are provided with special health checkups. Health management classification is implemented according to the regulations. An employee with health checkup results classified as Level 2 or above will be provided with health education and follow-up checkup by health practitioners and physicians. On-site evaluation of suspected work-related illnesses may be conducted if necessary. In 2024, the special health examination items included dimethylformamide, formaldehyde, chromic acid and its salts, trichloroethylene, arsenic, benzene, n-ethane, manganese, and other compounds. No abnormal items were found in health examination results.

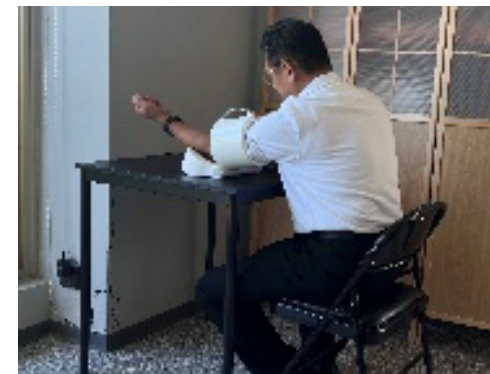
Furthermore, we are committed to promoting preventive medicine and disease prevention. Qualified physicians and nurse practitioners are appointed to provide health services at the plant once every two months. Health seminars and testing activities are held from time to time.

We also highly value the privacy and confidentiality of their personal health-related information. The on-site medical service offers one-on-one health consultation to ensure the privacy of employees. Health checkup information can only be viewed by authorized occupational safety-related personnel. Paper-based data is kept in a locked cabinet while electronic data is protected by encryption. Disclosing any information to a third party is strictly prohibited.

Promotion of prevention of obesity and the three highs

The Company has implemented the following measures to improve employee health and prevent obesity and chronic diseases such as hyperglycemia, hyperlipidemia, and hypertension:

1. Blood pressure monitors are installed in each plant and office so employees can keep a close eye on their blood pressure at any time.
2. After conducting annual employee health checkups, the on-site nurses and health and safety officers will track employees with abnormal readings for the three highs (blood sugar, blood lipids, and blood pressure), providing them with health education materials on the prevention and treatment of these conditions. They will also regularly remind and follow up with these employees to ensure they are actively seeking treatment and undergoing follow-up checkups.
3. The Company currently offers yoga and aerobic classes for employees to reduce their physical burden.

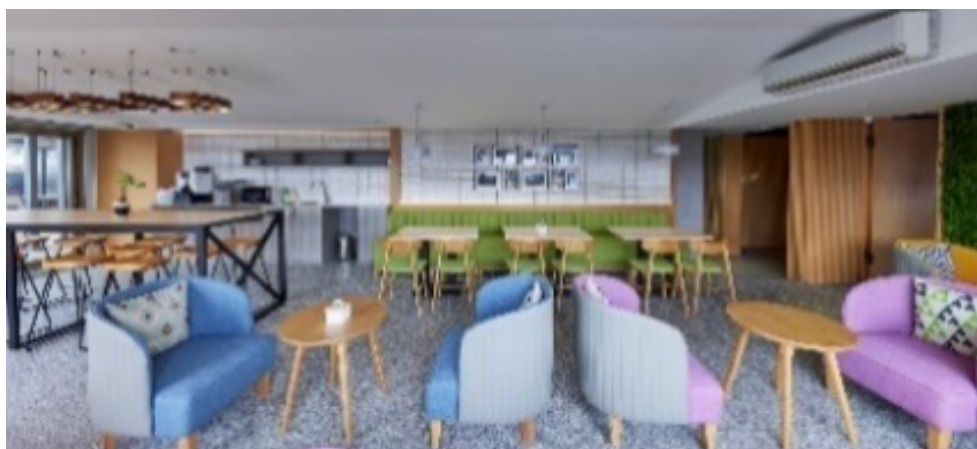
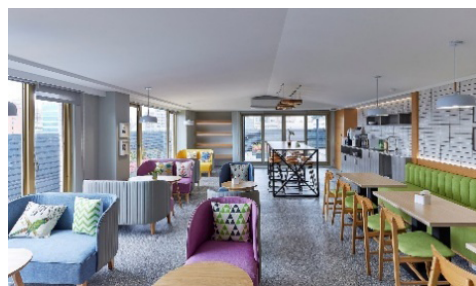
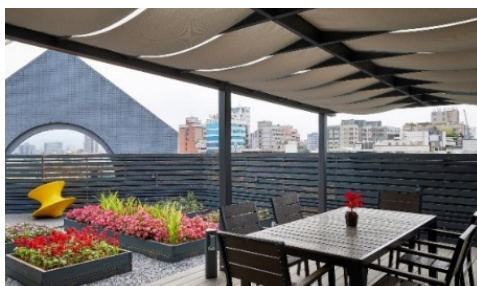


Health promotion plan

In addition to medical services, CCPC strives to improve the health of its employees through their daily work life.

Friendly work environment and employee care

Coffee maker, Lounge, Sky Garden Rooftop terrace and massage



Influenza vaccination

The Company pays a fee to provide employees with influenza vaccination every year to reduce the incidence of influenza and prevent the spread of diseases from the workplace to families and communities, thereby protecting them and the elderly and children at home.



2024 CCPC Family Day – Healthy Public Welfare Activity

In order to provide employees and their families with healthy leisure activities, to enhance the parent-child relationship and the spirit of unity and cooperation among various departments, the Company further strengthens the cohesion and family cohesion of employees. In doing this, employees are able to better get to know each other and identify with the Company.



4.4.3 Occupational Safety and Health Education and Training

The Worker Safety and Health Committee of each plant includes representatives of the employer and employee. A meeting is held on a quarterly basis to allow complete communication on occupational safety and health-related information between the employer and employee. In 2024, communication was conducted on issues such as work safety promotion, course arrangement for education and training on occupational safety and health, environmental monitoring implementation projects.

At Cenra, we regularly provide safety and health education and training for newcomers and in-service colleagues. In doing so, we enhance the knowledge of employees with respect to occupational safety and health as well as occupational safety awareness, minimizing the likelihood of accidents at work. In addition, to ensure that all CCPC employees will stay calm in the hour of peril with accurate judgment and action, the Company sponsors one emergency countermeasure program drill for each and every plant region on an annual basis.

2024 Statistics of Internal Education and Training on Occupational Safety and Health

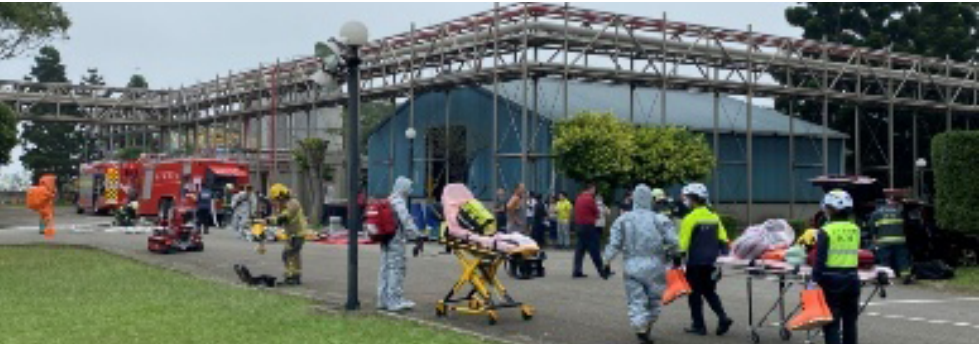
Plant zones	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan Plant IV	Total
Number of educational & training programs provided	8	1	1	1	2	1	1	15
Total number of people	362	55	73	27	48	29	10	604
Total number of hours	1,086	55	292	54	78	87	20	1,672

2024 External Training on Occupational Safety and Health, Hazardous Substances, Harmful Substances, and Dangerous Equipment

	CCPC	CYH
Number of educational & training programs provided	19	1
Total number of people	19	1
Total number of hours	133	6

2024 Statistics of Firefighting Safety Drills

Plant zones	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, IV	Total
Number of educational & training programs provided	3	2	2	2	2	2	13
Total number of people	77	121	95	48	60	54	455
Total number of hours	308	363	380	96	180	162	1,489



2024 Emergency Response Drills (Emergency Evacuation for Man-Induced Situations)

Plant zones	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, IV	Total
Number of educational & training programs provided	3	2	1	2	2	2	12
Total number of people	77	121	87	48	60	54	447
Total number of hours	308	60.5	87	96	30	54	635.5

2024 Statistics of Disaster (Earthquake) Prevention Drills

Plant zones	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, IV	Total
Number of educational & training programs provided	3	2	1	2	2	2	12
Total number of people	77	121	87	48	60	54	447
Total number of hours	308	60.5	87	96	30	54	635.5

4.4.4 Statistics Related to Occupational Safety and Health

In 2024, the Company experienced a total of four general occupational injuries and two cases of occupational disease. These general occupational injuries included three traffic accidents during commutes and one work-related injury. The Company has enhanced traffic safety promotion to increase employee awareness of daily and driving safety, thereby reducing the incidence of traffic accident-related occupational injuries. The Company will continue to put safety as the highest principle and improve workplace safety protection to reduce the incidence of occupational accidents in the workplace, making it safe for all employees.

Type of Occupational Hazard	Item	Head count	Ratio
Work-related injury	Fatality due to work-related injury	0	0.00
	Serious work-related injury	0	0.00
	Recordable work-related injury	4	1.62
Work-related disease	Fatality due to work-related disease	0	0.00
	Recordable work-related disease	2	0.81

Note 1: Serious work-related injury refers to a workplace injury that makes it impossible or difficult for a worker to resume work to pre-injury health within six months.

Note 2: The total hours worked by all employees (1330 in total) in 2024 was 2,469,510.

Note 3: Ratio of fatalities due to work-related injuries = (number of fatalities due to work-related injuries) / hours worked * 1,000,000.

Note 4: Ratio of serious work-related injuries = (number of serious work-related injuries / hours worked) * 1,000,000.

Note 5: Ratio of recordable work-related injuries = (number of recordable work-related injuries / hours worked) * 1,000,000.

Note 6: Ratio of recordable work-related injuries = (number of recordable work-related injuries / hours worked) * 1,000,000.



CHAPTER

5

Climate action

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5.1 Response to Climate Change

Material topic management policy – Climate action

Materiality



Economic performance

We cultivate the ability to adapt to climate change, identifying and managing climate change risks in advance. By doing this, we minimize the financial impact of physical and transitional risks on operations.

Policy



Economic performance

- Following the TCFD framework, the Company is strengthening its climate governance and addressing climate-related risks.
- Following the timeline set by the sustainability development roadmap for listed companies, the Company is implementing the GHG inventory procedures in accordance with the ISO 14064-1:2018 standard for GHG accounting.

Commitment



Economic performance

Cenra is committed to strengthening climate change governance. We are taking management actions for GHG inventory, following the TCFD recommendations for information disclosure, adhering to regulatory authorities' carbon emission policies and practicing sustainable environmental development.

Response to SDGs



Economic performance



- 7.3 By 2030, double the improvement in global energy efficiency.
- 7.4 By 2030, improve international collaboration to increase access to clean energy and technologies, including renewable energy, energy efficiency, more advanced and cleaner fossil fuel technologies, and promote energy infrastructure and investment in clean energy technologies.



- 13.3 Improve education, raise awareness, and enhance human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.

Targets



Economic performance
[Short-term Target]

- The information related to climate change governance and other relevant details is disclosed in the Company's annual report and corporate ESG Report.
- Promoting energy-saving and carbon reduction awareness and measures through the Company's internal network.
- Completed the 2024 GHG inventory and third-party verification for CCPC in Q4 2025.

[Medium- and Long-term Target]

- The complete construction of the TCFD framework involves continuously integrating potential risks and opportunities related to material climate issues into target strategies.
- Increasing energy efficiency aims to reduce the energy consumption per unit of product, leading to savings in energy costs.

[Long-term Target]

- Assessing and managing climate-related risks which involves setting goals to mitigate such risks.
- Increasing the use of renewable energy.
- Initiating climate scenario and financial impact analysis to strengthen response strategies for climate change adaptation.
- Implementing the execution of the GHG inventory management system and taking management actions.
- Continuously optimizing the TCFD framework involves dynamically adjusting our strategy targets, financial planning impact analysis, and risk management strategies and actions.

Authority unit



Economic performance

The GHG Inventory Implementation Team

Resource invested



Economic performance

- Scheduling GHG inventory concept-based education and training.
- Scheduling education and training on the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).
- In 2024, the total investment in major energy-saving equipment and machinery amounted to TWD 16.81 million.

Complaint mechanism



Economic performance

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Action plan



Economic performance

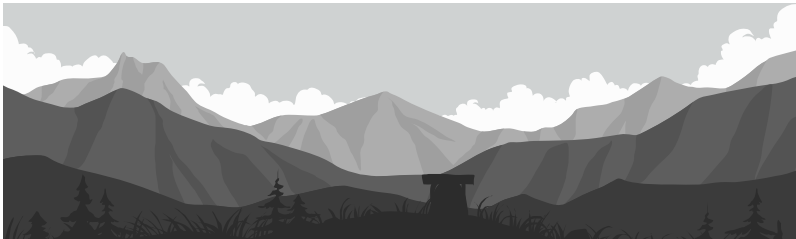
- Upgrading energy-efficient equipment and optimizing production processes to reduce energy consumption and GHG emissions.
- Establishing an energy management system to monitor and manage energy usage, identifying potential improvement opportunities.
- Planning to utilize green energy to increase the proportion of low-carbon energy usage.
- Implementing energy-saving measures, such as adjusting air conditioning temperature settings and replacing lighting systems with LED technology.

Evaluation of effectiveness



Economic performance

1. Relevant information, including TCFD details, is disclosed in the 2024 annual report and ESG Report.
2. Using 2020 as the baseline year, a cumulative reduction of 1,651.03 metric tons of CO₂e in GHG emissions has been achieved by 2024, with continuous implementation of energy-saving projects across all plants.
3. Investment in energy-saving equipment and specific benefits: In 2024, the total investment in major energy-saving equipment and machinery reached TWD 16.81 million, resulting in a carbon emission reduction of 84.9 metric tons.
4. All plants actively promoted GHG reduction action plans, including measures such as process optimization, replacement of energy-saving equipment, replacement of LED lighting, air conditioning temperature setting and adjustment, control of lighting demand in the work area, and replacement of solar-powered streetlamps. This way, we are able to gradually achieve the goal of energy conservation and carbon reduction. In 2024, the company achieved a total GHG reduction of 515.70 tCO₂e.



5.1.1 Recommendations for climate-related financial disclosures

Climate Risk TCFD Framework

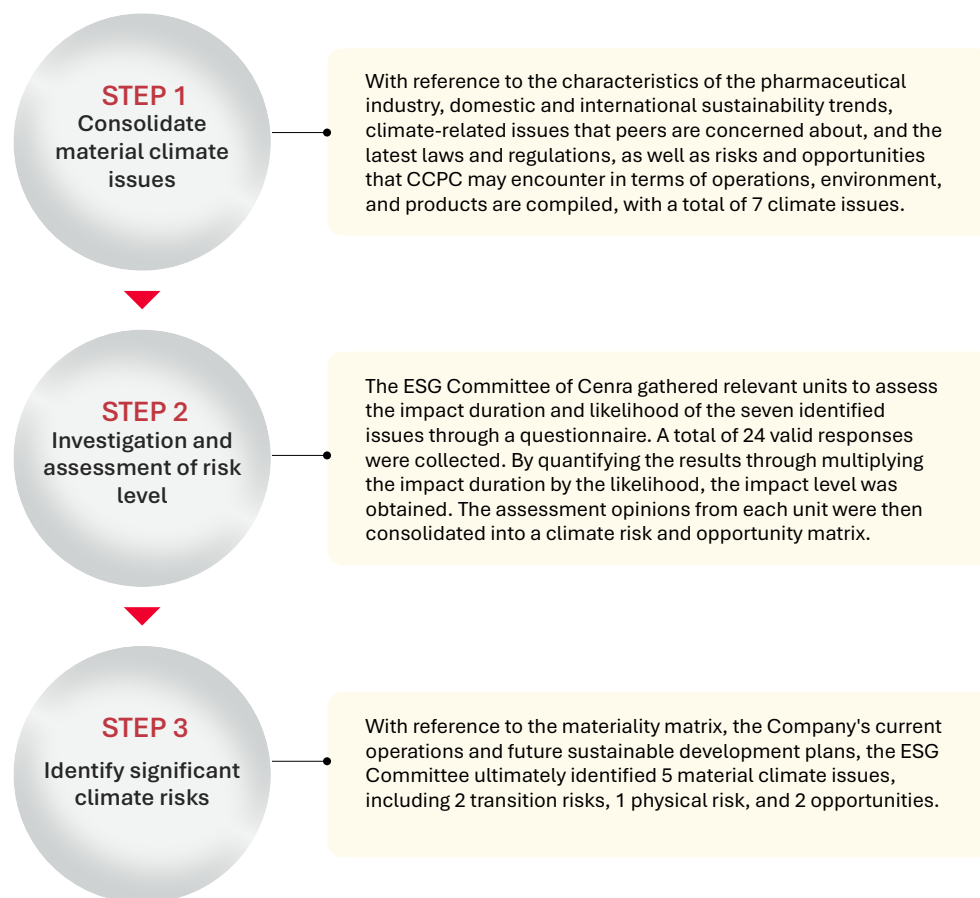
In recent years, the environmental and social problems derived from climate change have become increasingly severe. Cenra is aware of the impact and risks of climate and environment on corporate operations. In accordance with the Task Force on Climate-related Financial Disclosures (TCFD) in 2024, the Company proactively and independently assesses and identifies climate risks and opportunities related to its operations. Cenra discloses corresponding countermeasures, so as to keep abreast of changes in the external environment and climate in a timely manner. More comprehensive operational strategies and plans are also proposed based on market dynamics. This section will explain the Company's governance, strategies, risk management, as well as indicators and targets related to climate matters

Governance	Strategy	Risk Management	Indicators and Objectives
 Board of Directors Mainly responsible for supervision and management. Through the ESG Committee's regular reports, we can keep abreast of sustainability-related trends, including the financial risks and opportunities arising from climate change, the Company's internal implementation progress and response status on climate governance issues, as well as climate and energy trends at home and abroad, and decisions on whether to respond to an initiative. ESG Committee The Company actively implements the Company's sustainable operations and strengthens the governance of climate-related risks and opportunities. CCPC's ESG Committee is the Company's internal highest-level decision-making center for sustainable development. The ESG Committee is responsible for proposing and executing policies, systems, or relevant management guidelines for sustainable development, along with specific implementation plans. The Committee provides an annual performance report to the Board of Directors at least once a year.	 Identify and define short-, medium- and long-term risks and opportunities Based on the impact and impact of various climate issues on the Company's operations, Cenra defines short term (within 3 years), medium term (within 3 to 10 years), and long term (over 10 years) risks and opportunities. The analysis results and sustainable trends proposed internally by the ESG Committee are combined to adjust the Company's operational plans in a timely manner. Deepen the application of TCFD: Strengthen scenario analysis Continue to implement the TCFD theoretical framework as the basis for assessing climate risks and opportunities, and pay special attention to the relevant reports and information compiled by the United Nations Intergovernmental Panel on Climate Change (IPCC) to assess the response measures for risks and opportunities. In 2024, two transition risks, one physical risk, and two opportunities related to climate were identified for Cenra.	 Process for risk identification, assessment and management The ESG Committee identifies various risk issues in the operation, and then invites relevant departments to evaluate and discuss the impact of related risks and opportunities on the Company's operations for each issue. Based on this assessment, future response strategies are formulated and incorporated into the overall risk management of the Company. Information mastery and effectiveness review Continue to track and pay attention to the regulations of the competent authorities at home and abroad and the latest trend information of the pharmaceutical industry, and check the implementation progress and results of the currently implemented countermeasures against the originally set targets, and make rolling adjustments in management from time to time.	 Key management indicators Promote GHG reduction action plans. In 2024, a total of 1,087,941 kWh of electricity was saved, reducing 515.70 Mt CO₂e. The GHG emission intensity in 2024 was 0.0044 tCO₂ e/TWD thousand, a decrease of 8.33% from 0.0048 tCO₂ e/TWD thousand in the 2023. It is expected that starting from 2025, an annual GHG inventory will be conducted for the previous year. By doing this, we gain insights into the current carbon emission data and carbon reduction performance of the Company, facilitating the evaluation and improvement of action plans and the establishment of climate goals.

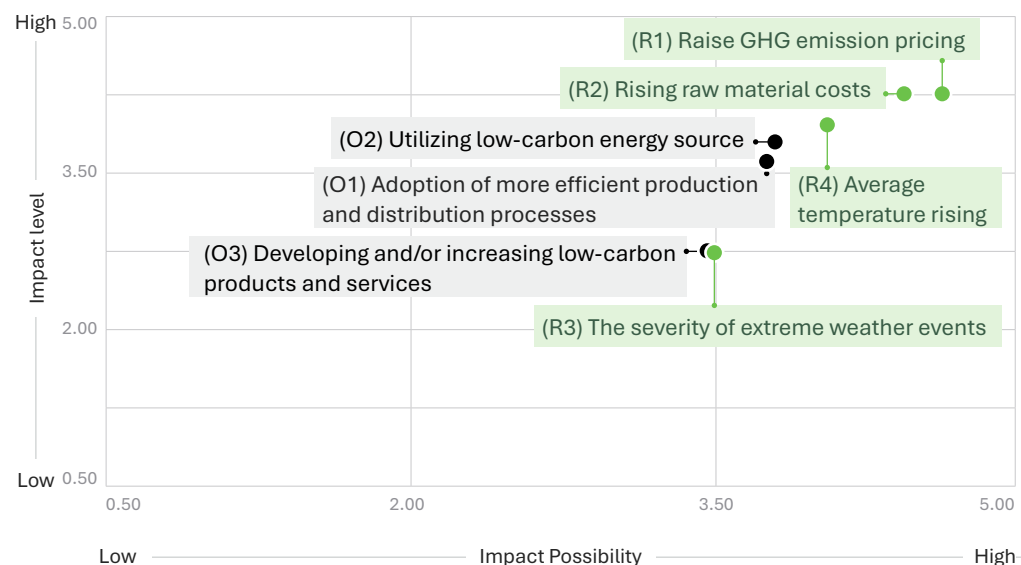
5.1.2 Response Strategy for Climate Changes

The identification process of climate-related risks and opportunities

In 2024, the ESG Committee of Cenra conducted a complete identification of climate change-related risks and opportunities in accordance with the TCFD framework. Through the "Cenra's Risk and Opportunity Materiality Matrix," we ultimately confirmed two transition risks, one physical risk, and two opportunities. Relevant goals and response strategies were formulated, and regular monitoring of implementation and achievement will be conducted annually in the future. The detailed identification steps are as follows:



Cenra's Climate Risk and Opportunity Matrix



The identification results of climate-related risks and opportunities

During the annual assessment taking place in 2024, a total of five material issues related to climate risks and opportunities were identified for Cenra. This includes two transition risks, one physical risk, and two opportunities. After conducting a complete inventory, and definition of various climate risks and opportunities, each department at Cenra has formulated future response strategies based on the identified impact on the Company's operations. The definition of the impact time frame is as follows: short term – expected to occur within three years; medium term – expected to occur within three to ten years; long term – expected to occur after ten years.

Classification	Transition risk	
Risk aspect	Policies and regulatory	Market
Issues	Raise GHG emission pricing	Rising raw material costs
Impact duration	Medium term	Short term
Financial Impacts and Impacts	Increase in operating costs	- Increase in operating costs - Restricted revenue and profit
Risk factors	- The primary sources of energy used at Cenra plants are Taipower electricity and diesel-fired boilers or crude oil-fired boilers, both of which contribute to GHG emissions. - If emission pricing is increased, it will lead to higher operating costs, squeezing profit margins. The pricing strategy for our future pharmaceutical products will need to be adjusted depending on the situation. - In the future, if the Company is classified as a carbon emission control target, we will need to comply with the government's carbon pricing policy. In addition, with the ongoing policy of reduction of health insurance drugs, we will inevitably increase operating costs.	In recent years, climate change has led to more frequent and intense extreme weather events, such as typhoons. These events may result in a surge in import costs for raw materials, increased transportation expenses, delayed delivery schedules, and even shortages. This, in turn, could lead to a continuous rise in operating costs for Cenra. Additionally, under the pharmaceutical pricing system of the health insurance system, if the selling price cannot reflect the costs, it may result in the discontinuation of pharmaceutical products with no profit margin.
Response measures	Low-carbon management	Reduce procurement risks
Specific actions	- Replacing energy-consuming equipment year by year to reduce GHG emissions. - Set air emission management goals for the relevant management and user units to implement them. - We conduct regular training, promotion, and audits to enhance employee awareness of energy conservation, encouraging them to turn off lights and air conditioning when not in use.	- Maintain more than two suppliers for major raw materials, prioritize domestic procurement for material procurement, and actively develop new suppliers can not only increase the bargaining advantage but also reduce the risk of delivery delays or out-of-stocks. - Centralize procurement and reduce the frequency of purchases to reduce transportation costs and avoid increased operating costs.

5.1.3 Climate Risk Management

The Company's ESG Committee identifies various operational risks and then invites relevant colleagues from various departments to participate in discussions about climate-related financial risks and opportunities. This helps us formulate strategies to address material risks and opportunities for Cenra. Additionally, we incorporate climate-related risks into our future operational planning. We continuously monitor and stay up to date on the trends and regulations from domestic and international regulatory authorities and the pharmaceutical industry. We regularly assess the effectiveness of risk management measures and make management adjustments as needed.

Classification	Physical risks		Opportunities	
Risk aspect	Long term		Energy source	Resource usage efficiency
Issues	Increase of average temperature		Utilizing low-carbon energy source	Adoption of more efficient production and distribution processes
Impact duration	Short term		Medium term	Medium term
Financial Impacts and Impacts	- Increase in operating costs - Unstable product quality		- Reduce operating expenses - Establish a green corporate image	Maintain good customer and investor relations
Risk factors	- In recent years, global warming has led to a rising average temperature worldwide. This has resulted in elevated temperatures in the internal production areas of the plant located closely to the south side, which is exposed to sunlight. Consequently, the frequency of usage of cooling facilities (air conditioning, central air conditioning, chilled water) in the plant has increased, leading to a corresponding rise in the Company's electricity expenses. - The increase in average temperatures will pose challenges in controlling the conditions during the transportation and storage of products in warehouses. Risk of product quality instability.		The deployment of green power can help reduce GHG emissions, reduce future carbon fee expenditures, and help the Company build a green corporate image to attract investors.	Due to the increasingly severe impacts of climate change, both customers and investors are consistently focusing on the sustainability-related actions of enterprises. To meet investors' expectations for corporate sustainability, the Company must continuously improve and optimize the energy efficiency of its processes and equipment, reduce GHG emissions, and fulfill its corporate responsibility for sustainability.
Response measures	Effective energy management for cooling.		Low-carbon management	Production process energy management
Specific actions	- On the east and south side of the plant building, new metal paint panels will be installed. This not only enhances the aesthetics of the exterior but also effectively insulates and reduces indoor temperatures. - Adopting air conditioning units with variable frequency and energy efficiency labels, the Company will emphasize regular maintenance to keep the equipment power at its optimal state. - Year by year, there will be a phased replacement of high-energy-consuming and low-efficiency equipment with investments in high-energy conversion rate equipment, aiming to enhance overall energy usage efficiency.		- Evaluate to install solar panels on the plant buildings. - Plan to purchase green electricity for use to increase the ratio of low-carbon energy usage.	- Inventory of energy-saving equipment to reduce the energy consumption of existing equipment. First, small departments will implement energy-saving measures on a trial basis, and then extend them to the entire production process. - Year by year, the Company will phase out energy-consuming equipment, adopting energy-efficient labeled air conditioning with variable frequency and LED lighting to enhance the energy efficiency of the equipment.

5.1.4 Indicators and Objectives

In response to climate change issues, the Company continues to monitor changes in domestic and international regulations, understand sustainability trends, and proactively adapt to them. It is expected that starting from 2025, an annual GHG inventory will be conducted for the previous year. By doing this, we gain insights into the current carbon emission data and carbon reduction performance of the Company, facilitating the evaluation and improvement of action plans and the establishment of climate goals.

2024 Climate-related Performance

- Promote GHG reduction action plans. In 2024, a total of 1,087,941 kWh of electricity was saved, reducing 515.70 Mt CO₂e.
- The GHG emission intensity in 2024 was 0.0044 tCO₂e/TWD thousand, a decrease of 8.33% from 0.0048 tCO₂e/TWD thousand in the 2023.

CHAPTER

6

Sustainable
environment

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6.1 GHG management

Material topic management policy – GHG management

Materiality 	GHG management Extreme climate conditions bring about potential significant consequences for production and operations. At Cenra, we are dedicated to energy-saving and carbon reduction and have introduced energy-saving machinery while promoting the use of renewable energy, moving toward GHG reduction targets.
Policy 	GHG management • Identify energy-saving opportunities in processes and equipment to enhance energy efficiency. • Use renewable energy. • Executing a GHG inventory check following ISO 14064-1 and formulating management policies. • Promoting the use of low-carbon transportation methods among employees.
Commitment 	GHG management Cenra Inc. commits to promoting the use of renewable energy, improving energy efficiency, and dedicating efforts to reduce GHG emissions from production processes.
Response to SDGs 	GHG management 7 AFFORDABLE AND CLEAN ENERGY  • 7.3 By 2030, double the improvement in global energy efficiency. • 7.4 By 2030, improve international collaboration to increase access to clean energy and technologies, including renewable energy, energy efficiency, more advanced and cleaner fossil fuel technologies, and promote energy infrastructure and investment in clean energy technologies. 13 CLIMATE ACTION  • 13.3 Improve education, raise awareness, and enhance human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.

Targets


GHG management
[Short-term Target]

- Using 2020 as the baseline year, the goal is to continue reducing GHG emissions, with an accumulated reduction of 193 metric tons of CO₂e by 2023.

[Medium- and Long-term Target]

- Using 2020 as the baseline year, the goal is to continue reducing GHG emissions, with an accumulated reduction of 581 metric tons of CO₂e by 2025.
- In the Q4 2025, CCPC completed its GHG inventory which was verified by a third party.
- Reduce 8% of Scope 1 and Scope 2 carbon emissions by 2030.

Authority unit


GHG management

The GHG Inventory Implementation Team

Resource invested


GHG management

- Planning to establish a GHG inventory promotion team and conduct the inventory.
- Providing GHG inventory-related education and training for managerial staff.
- The total amount of investment in energy-saving equipment in 2024 was TWD 16.81 million.

Complaint mechanism


GHG management

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Action plan


GHG management

- Identifying and quantifying GHG emissions sources, including direct and indirect emissions, is crucial for understanding the organization's energy usage patterns.
- Implementing data collection and monitoring mechanisms is essential to track emissions and energy usage patterns.
- Regularly reporting on GHG emissions and climate action progress.
- Replacing energy-intensive equipment, improving processes, and optimizing building energy efficiency.
- Increasing the use of renewable energy.

Evaluation of effectiveness


GHG management

- Using 2020 as the baseline year, a cumulative reduction of 1,651.03 metric tons of CO₂e in GHG emissions has been achieved by 2024, with continuous implementation of energy-saving projects across all plants.
- All plants actively promoted GHG reduction action plans, including measures such as process optimization, replacement of energy-saving equipment, replacement of LED lighting, air conditioning temperature setting and adjustment, control of lighting demand in the work area, and replacement of solar-powered streetlamps. This way, we are able to gradually achieve the goal of energy conservation and carbon reduction. In 2024, the company achieved a total GHG reduction of 515.70 tCO₂e.

GHG emissions

The impact of global warming on business and society is increasing. The Company is also aware of the importance of GHG management and is actively conducting GHG carbon inventories to understand its current carbon emissions status, assess the feasibility of its carbon reduction action plans, and formulate reduction targets that will be actively implemented and achieved.

Since we conducted a voluntary GHG carbon inventory, we comprehensively calculated and disclosed the carbon emissions of our office sites and plants. The total GHG emissions generated in 2024 were 19,949.88 MtCO₂ e, of which Scope 1 GHG emissions were 6,357.47 MtCO₂ e, accounting for 31.87% of the total emissions. The emission sources primarily consisted of diesel used in boilers, mobile diesel, mobile gasoline, and special low-sulfur fuel oil for boilers. The type of gas in the inventory was mainly carbon dioxide. In Scope 2, the main source of GHG emissions is carbon dioxide from externally purchased electricity, with an emission volume of 13,592.41 MtCO₂e, constituting 68.13% of the total emissions. The 2024 GHG emission intensity was 0.0044 tCO₂e/TWD thousand, a decrease of 8.33% from 2023.

Total Amount of GHG Emissions in 2024

Classification	Cenra	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan Plant IV	Total	Ratio accounted
Scope I	8.40	5,540.82	153.49	377.70	82.92	25.11	93.12	75.91	6,357.47	31.87%
Scope II	108.98	6,964.20	1,028.77	1,433.94	1,359.83	918.47	825.14	953.08	13,592.41	68.13%
Total amount of emissions (tonCO ₂ e)	19,949.88									100%

GHG Emissions Trends Over the Past Three Years

Classification	2022	2023	2024
Scope I	6,417.11	7,420.86	6,357.47
Scope II	11,673.06	12,865.05	13,592.41
Total amount of emissions (tons CO ₂ e)	18,090.18	20,285.91	19,949.88
GHG emissions intensity (tonCO ₂ e/TWD thousand)	0.0051	0.0048	0.0044

Note 1: The Company conducted the inventory in accordance with operational control principles, covering CCPC Headquarters, Xinfeng Plant, Xinfeng Plant II, Taichung Plant, and Tainan Plants I to IV. The types of GHGs inventoried are mainly carbon dioxide.

Note 2: The GHG inventory follows the "Guidelines for GHG Inventory Check" published by the Ministry of Environment, but has not yet undergone third-party verification procedures. Scope 1 emissions sources includes stationary combustion emissions and mobile combustion emissions, while process emissions and fugitive emissions have not been included in the GHG inventory. Scope 2 emissions sources are from electricity.

Note 3: The power factor is based on the coefficient published by the Energy Administration, Ministry of Economic Affairs for the current year. The power factor for 2024 is 0.474 kgCO₂e/kWh.

Note 4: The emission factors for combustion sources are based on data from the "GHG Emission Factor Management Table Version 6.04."

International net zero carbon emission initiative

Cenra actively supports the 2050 net zero goal of the "Paris Agreement" and the "Science Based Targets Initiative (SBTi)" by formulating specific carbon reduction targets and implementation plans, and by conducting periodic assessments and reviews on a five-year cycle. Commitment to using 2020 as the baseline year, we have set short-term goals to continuously reduce GHG emissions by 193 MtCO₂e in 2023 and our medium-term goal was to reduce GHG emissions by 581 tCO₂e in 2025, with the GHG inventory verified by a third party in Q4 2025. Our long-term goal is to reduce carbon emissions from Scope 1 and 2 by 8% by 2030.

GHG Reduction Measures

In order to fulfill the corporate responsibility of energy conservation and carbon reduction, the Company actively promotes GHG reduction action plan in various plants. This includes measures such as optimizing equipment and replacing lighting fixtures, gradually moving toward the goal of energy conservation and carbon reduction. In 2024, the Company achieved a total GHG reduction benefit of 515.70 MtCO₂e. Using 2020 as the baseline year, we will continue to reduce GHG emissions by 1,651.03 MtCO₂e in 2024, successfully achieving the goal of sustainable low-carbon reduction. The following is a detailed description of the GHG reduction action plan implemented in 2024:

Energy Conservation Action Plan	Plant zones	Explanation of the plan	Energy savings (kWh)	Reduction of GHG emissions (tonCO ₂ e)
Replacement of old, high-energy-consuming air conditioning equipment	Tainan Plant I Tainan Plant III Taichung Plant	- The air conditioning equipment at Tainan Plant I was upgraded to energy-saving variable frequency air conditioners, along with associated equipment and an optimized energy-saving operation system, resulting in savings of 154,320 kWh throughout the year. - The air conditioner at the Taichung Plant was replaced with a variable frequency full liquid ice water chiller, saving 23,479 kWh of electricity throughout the year. - The air-conditioned warehouse for syringes at Tainan Plant III has been upgraded from a fixed-frequency air conditioner to a variable frequency air conditioner, saving 37,843 kWh of electricity throughout the year.	215,642	102.22
Replacement of high-energy air compressors and adjustment of air compressor operation.	Xinfeng Plant	- Replaced high-energy traditional compressors with high-efficiency variable frequency air compressors, saving 56,160 kWh of electricity throughout the year. - One original air compressor is turned off during the middle shift, saving 137,904 kWh of electricity throughout the year.	194,064	91.99
Adjusted the operation of air conditioning equipment and the chillers' temperature settings.	Xinfeng Plant Xinfeng Plant II Tainan Plant I Taichung Plant	- Adjust the operation mode of the chiller system at different times in summer, saving 24,863 kWh of electricity throughout the year. - Turned off the outdoor air conditioning unit to save 77,773 kWh of electricity throughout the year. - Adjusted the chiller temperature setting of the air conditioner chiller from 7° C to 9° C in summer, saving 3,315 kWh of electricity throughout the year. - Lower the outlet water temperature of the chiller, saving 44,835 kWh of electricity throughout the year. - Turn off the air conditioning and hot water system in summer, saving 159,840 kWh of electricity throughout the year. - Turn off one ice water chiller during the afternoon shift in summer to save 122,774 kWh of electricity throughout the year. - The air conditioning in the production line packaging area is turned off one hour before the end of each workday, saving 37,944 kWh of electricity throughout the year.	471,344	223.42
Replacement of energy-saving lighting	Xinfeng Plant Tainan Plant I Tainan Plant II Tainan Plant IV	- The production line of Tainan Plant II was upgraded with energy-saving lighting, saving 2,363 kWh of electricity throughout the year. - Halogen lighting fixtures at the external warehouse of Xinfeng Plant were replaced with LED fixtures, achieving, saving 38,016 kWh of electricity throughout the year. - The street lights at Tainan Plant I were replaced with solar lights, saving 12,775 kWh of electricity throughout the year. - Some of the lights in the external corridors of the Preparation Building and Warehouse Buildings of Xinfeng Plant are turned off, saving 13,902 kWh of electricity throughout the year. - The lighting fixtures in the office and manufacturing areas of Tainan Plant IV were replaced with energy-saving fixtures after being damaged, resulting in a savings of 394 kWh of electricity over the course of the year.	192,573	91.28
Adjust the operation mode of the boiler at different time periods	Taichung Plant	Adjust the operation mode of boilers at different times, saving 3,224 kWh of electricity throughout the year.	3,224	1.53
Adjusted the operation of production line machines	Tainan Plant I	There are two existing freeze dryers, but one is adjusted to operate, saving 11,094 kWh of electricity throughout the year.	11,094	5.26

Note 1: The power factor is based on the coefficient published by the Energy Administration, Ministry of Economic Affairs for the current year. The power factor for 2024 is 0.474 kg CO₂e/kWh.

Note 2: The reduction baseline is based on the electricity consumption of the equipment before replacement or optimization.

Note 3: Due to absence of a separate electricity meter for the equipment, the estimation is based on theoretical calculations.

6.2 Water resources management

Management Policy of Material Topics

Materiality 	Water resources management Pharmaceutical processes require very clean water resources. Based on this, the Company makes every effort to improve processes and wastewater treatment in order to fulfill its responsibility as a good neighbor in the community.
Policy 	Water resources management The Company's plant zones that the industrial wastewater emissions from its processes undergo treatment at qualified wastewater treatment plants before being released. Dedicated personnel, along with environmental consultants, are well versed in wastewater treatment matters to ensure the quality of the discharged water meets the required standards.
Commitment 	Water resources management The Company is committed to strict monitoring of the quality of discharged water to comply with relevant regulatory requirements. The Company is also dedicated to continuous improvement of the process water recycling system to reduce the demand for water resources.
Response to SDGs 	Water resources management  6.3 By 2030, improve water quality, reduce pollution, eliminate garbage dumping, and reduce the release of toxic chemicals and hazardous materials.

Targets



Water resources management

[Short-term Target]

- The water quality monitoring results of the discharged water continue to surpass the regulatory compliance standards.
- The waste source reduction objective is set and reviewed in stages every five years, with 2020 as the baseline year. The annual water withdrawal disclosure is targeted to decrease by 1% compared to the baseline year.

[Mid-term Target]

- Actively training reserve personnel specializing in environmental safety and health.
- Regularly organize discussions on water resource issues and conduct water resource awareness campaigns to enhance awareness among internal personnel about the protection of water resources.

[Long-term Target]

- Implement the recycling of water resources by collecting RO water from the manufacturing process for mechanical cleaning to reduce the demand for water resources.

Authority unit



Water resources management

The Engineering Department of each plant zone

Resource invested



Water resources management

- The Xinfeng Plant implements water resource recycling in its manufacturing processes.
- The Tainan Plant has established a systematic water resource management plan.
- The Tainan Plant II commissions a third-party provider every six months to collect samples and conduct sewage water quality inspections.

Complaint mechanism



Water resources management

Xinfeng Plant, Xinfeng Plant II: (03) 559-9866
 Taichung Plant: (04) 2359-6818
 Tainan Plant I, III, IV: (06) 698-6691
 Tainan Plant II: (06) 699-1110

Action plan



Water resources management

- Develop a systematic water resource management plan to reduce and minimize wastewater discharge and implement recycling and reuse measures.
- Formulate a water pollution prevention control plan, and, in accordance with the law, complete engineering improvements or functional testing to obtain approval documents for the water control plan.
- Personnel conduct regular inspections of pipelines to prevent issues such as leaks due to aging.
- Strictly monitor the water quality of discharged effluents to ensure that all wastewater complies with the "Water Pollution Control Act," local government's autonomous regulations, and the inlet water quality standards of industrial park wastewater treatment plants.

Evaluation of effectiveness



Water resources management

In 2024, the discharged wastewater from all plants is in compliance with the "Water Pollution Control Act," local government autonomous regulations, and the inlet water quality standards of industrial park wastewater treatment plants. The regulatory discharge standards for the pharmaceutical manufacturing industry are COD value of 100 mg/L, SS value of 30 mg/L and BOD value of 30 mg/L.

- Xinfeng Plant: The COD value of the discharged water in 2024 was 30.1 mg/L, which was 3.3 times lower than the standard of 100 mg/L for discharged water. The SS value was 4.2 mg/L, which was 7.1 times lower than the effluent standard of 30 mg/L. The BOD value of the discharged water was 6.2 mg/L, which was 4.8 times lower than the standard of 30 mg/L for effluents.
- Xinfeng Plant II: The COD value of the discharged water in 2024 was 48.7 mg/L, which is 2.1 times lower than the standard of 100 mg/L for discharged water. The SS value was 4.2 mg/L, which was 7.1 times lower than the effluent standard of 30 mg/L. The BOD value of the discharged water was 10.8 mg/L, which was 2.8 times lower than the standard of 30 mg/L for discharged water.
- The wastewater quality discharged from the Tainan Plants I–IV in 2024 met the standards for sewage drainage in the Guantian Industrial Park.
- The wastewater quality discharged from the Taichung Plant in 2024 met the standards for sewage drainage in the Taichung Industrial Park.

Water withdrawal disclosure performance results for all plants in 2024:

- Compared to the baseline year of 2020, the water withdrawal disclosure decreased by 16.218 million liters in 2024, achieving a reduction rate of 5.12%, meeting the annual target.

The recycling water performance results of CCPC in 2024:

- The water circulation and utilization system for the water seal vacuum machine in the air compressor room of Xinfeng Plant saves approximately 12 metric tons of water per day, totaling around 3,158 metric tons saved in 2024. Additionally, approximately 2,967 metric tons of washing water were recycled and reused from washing water for bottles from the injection production line in 2024.
- The recycling and reuse of washing water for bottles at the Taichung Plant saves approximately 10-12 metric tons of water daily, with approximately 3,253 metric tons of washing water recycled in 2024.

Water resources management

Cenra uses the water risk assessment tool provided by the World Resources Institute (WRI) to assess the water resource stress and water risk status of each operating site, hoping to comprehensively grasp the relevant risk adjustment measures and resilience capabilities of all operating sites. By doing this, we plan for the future water supply deployment support capability and water resource use efficiency. Except for the Xinfeng Plant using groundwater due to its higher topography and lower pressure in the supply of tap water and may the risk of water shortage, the headquarters and other plants (Xinfeng Plant II, Taichung Plant, Tainan Plants I to IV) rely on tap water as the water source. The water usage structure is primarily for process water and daily water consumption. The results indicated that the water sources for Cenra are all located in areas with medium risk areas and are not exposed to water risk. The total water withdrawal in 2024 was 300.412 million liters. Due to the increase in production, the total water withdrawal increased by 3.79% compared to 2023.

Please refer to the table below for the sources of water withdrawal, water-related risks/impacts, and water resource consumption of each site:

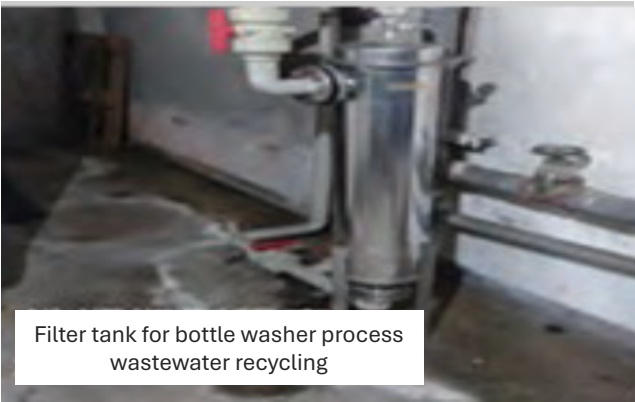
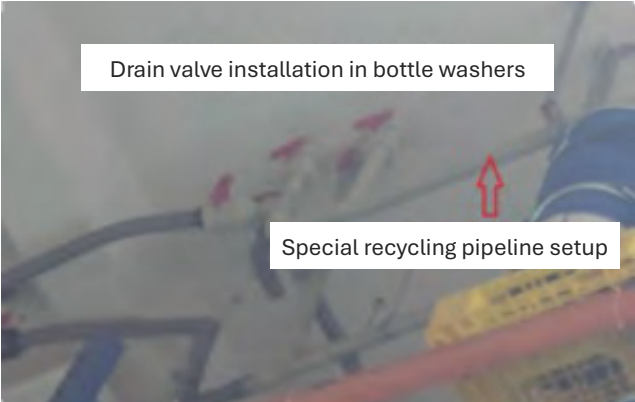
Operational site	Water source	Year	Water resource category		Water withdrawal Disclosure	Water discharge Disclosure	Water consumption	Risk/Impact description
			Tap water	Groundwater				
Cenra Inc.	Feitsui Reservoir	2022	0.854	0	0.854	0.854	0	Non-water resource stressed region
		2023	1.034	0	1.034	1.034	0	
		2024	1.186	0	1.186	1.186	0	
Xinfeng Plant	Tap water: Baoshan Reservoir	2022	0.686	185.184	185.870	110.704	75.166	Less affected by the drought. The groundwater at the plant site experienced water pollution in the past, suspected to be caused by a slight excess of trichloroethylene left behind by the former electronics plant. Through an external consulting company's remediation, the delisting was completed in January 2023. Currently, regular monitoring is conducted every two years as a precautionary measure.
		2023	3.028	201.547	204.575	118.334	86.241	
	Groundwater: Groundwater with water rights	2024	2.566	208.378	210.944	137.943	73.001	
Xinfeng Plant II	Baoshan Reservoir	2022	13.167	0	13.167	9.069	4.098	Non-water resource stressed region, if there is a drought, the Xinfeng Plant has a connecting pipe to supply groundwater.
		2023	14.162	0	14.162	10.376	3.786	
		2024	15.937	0	15.937	9.763	6.174	
Taichung Plant	Li-Yu-Tan Reservoir	2022	31.000	0	31.000	11.000	20.000	Non-water resource stressed region
		2023	37.000	0	37.000	13.000	24.000	
		2024	31.000	0	37.000	11.000	20.000	
Tainan Plants I-IV	Wusanto Reservoir	2022	30.813	0	30.813	24.858	5.955	Non-water resource stressed region
		2023	32.680	0	32.680	26.478	6.202	
		2024	41.345	0	41.345	32.815	8.530	
Total	-	2022	76.520	185.184	261.704	156.485	105.219	Low-medium risk areas
		2023	87.904	201.547	289.451	169.222	120.229	
		2024	92.034	208.378	300.412	192.707	107.705	

Note 1: Water consumption equals the total water withdrawal disclosure less the drainage volume.

Note 2: For tap water withdrawal, the water bill is used as the basis. For groundwater withdrawal, the water meter is used as the basis. The drainage volume is based on the water meter or sewage treatment fee bill.

Sustainable process – water recycling and utilization

Although the Company's water risk assessment results are all in low-to-medium-risk areas, CCPC is still committed to actively formulating a water recycling and reuse policy, implementing water-saving measures, and taking the initiative to implement water-saving measures at all operating sites. We aim to maximize the use of water resources and continue to reduce water consumption, progressing toward meeting the goals of water demand. The following is an explanation of the water circulation measures at each plant site in 2024:



Water conservation plan

Plant with measures initiated	Water circulation measures	Explanation of the plan	Calculation time	Water saving (tons)
Xinfeng Plant	Recycling of water from the discharge of water-sealed vacuum pumps in the basement air compressor room.	The recycling of discharge water from the vacuum pumps has been implemented for approximately 15 years. The estimated daily water consumption for the vacuum pumps is 15 metric tons, accounting for minor overflow. This initiative results in a daily water saving of approximately 12 metric tons.	2024/1~ 2024/12	3,158 metric tons
	Recycling and reuse of recovered bottle washing water from the injectable production line	Starting from October 2020, the injectable production line has been engaged in the recycling of wash bottle water. The collected wash bottle water from the production line is processed through sedimentation and filtration in the well water treatment system. This process effectively implements the recycling of water resources.	2024/1~ 2024/12	2,967 metric tons
Taichung Plant	Recycling and reuse of bottle washing water in the process	The water used for the cooling water tower of the air conditioner comes from the water recycling cycle of the daily manufacturing process of the injectable bottle washer. Originally, the wastewater after washing was discharged to the sewage leveling tank for treatment. In order to effectively utilize the wastewater used in the manufacturing process, a switchable valve was designed at the drain pipe of the bottle washer equipment, and a dedicated pipe was installed to the water reservoir to supply the cooling water tower of the air conditioner. It is estimated that about 10 to 12 tons of water can be saved every day.	2024/1 ~ 2024/12	3,253 metric tons



Wastewater management

In terms of water pollution control, the Company has also dedicated efforts to process improvement and the management of wastewater discharge. This is aimed at minimizing the Company's negative impact on water resources. Regarding the discharge of wastewater (sewage), all plants are equipped with wastewater treatment equipment and sewage quality treatment equipment. After treatment with professional equipment, the wastewater (sewage) is finally discharged to the sewage sewers in the industrial zone. Among all plants, since the water intake source of Xinfeng factory is groundwater, a water pollution prevention and control measure plan and a water pollution control permit are obtained in accordance with the law, and water intake is controlled in strict accordance with the amount of water approved by the water rights. In addition, the sewage treatment plant regularly assigns personnel to conduct water quality testing at each plant on a monthly basis. The Tainan Plant outsources the wastewater quality testing every six months, while the Taichung Plant performs the water sampling and testing on its own every six months. Each plant strictly controls the wastewater treatment process and effluent quality. Therefore, in 2024, the wastewater discharged from all plants complied with or exceeded the criteria stipulated in the Water Pollution Control Act, the local government autonomy regulations, and the influent water quality standards for industrial park wastewater treatment plants. There have been no incidents of leakage, overflow or water quality violation. We minimize the impact of the manufacturing process on the ecological environment and continue to invest in environmental protection and sustainable development efforts.

Key Emission Disclosure Indicators for Each Plant Zone Over the Past Three Years

Water temperature (° C)				
Operational site \ Year	2022	2023	2024	Regulatory standards
Xinfeng Plant	25.4	27.8	26.3	May to September: 38°C Others: Below 35°C
Xinfeng Plant II	26.8	25.3	30.6	
Tainan Plant I	31.7	29.3	30.8	<50°C
Tainan Plant II	30.3	30.7	31.2	<50°C
Tainan Plant III	-	32.6	32.6	<50°C
Tainan Plant IV	-	-	32.8	<50°C
Taichung Plant	33.2	32.6	33.2	<65°C

pH				
Operational site \ Year	2022	2023	2024	Regulatory standards
Xinfeng Plant	6.9	7.2	7.1	6-9
Xinfeng Plant II	7.3	7.3	7.4	6-9
Tainan Plant I	7.0	7.0	7.4	5-9
Tainan Plant II	7.8	7.5	7.3	5-9
Tainan Plant III	-	-	7.5	5-9
Tainan Plant IV	-	-	8.2	5-9
Taichung Plant	8.0	8.1	7.0	5-9

SS (mg/L)				
Operational site \ Year	2022	2023	2024	Regulatory standards
Xinfeng Plant	7.8	8.0	4.2	<30
Xinfeng Plant II	5.3	3.0	9.8	<30
Tainan Plant I	11.2	14.8	20.2	<320
Tainan Plant II	11.4	9.9	35.3	<320
Tainan Plant III	-	10.8	9.1	<320
Tainan Plant IV	-	-	5.9	<320
Taichung Plant	67	64.9	98.4	<320

BOD (mg/L)				
Operational site \ Year	2022	2023	2024	Regulatory standards
Xinfeng Plant	<1	<1	6.2	<30
Xinfeng Plant II	3.9	9.4	10.8	<30
Tainan Plant I	-	-	-	-
Tainan Plant II	-	-	-	-
Tainan Plant III	-	-	-	-
Tainan Plant IV	-	-	-	-
Taichung Plant	-	-	-	-

COD (mg/L)				
Operational site \ Year	2022	2023	2024	Regulatory standards
Xinfeng Plant	15.9	24.7	30.1	<100
Xinfeng Plant II	76.4	35.9	48.7	<100
Tainan Plant I	430	484	71.2	<560
Tainan Plant II	204	142	196	<560
Tainan Plant III	-	47	85.6	<560
Tainan Plant IV	-	-	77.6	<560
Taichung Plant	235	98.7	211.7	<480

Note 1: Due to variations in process characteristic or adherence to industrial discharge standards within different plants, the executed water quality testing items may differ accordingly.

Note 2: The Xinfeng Plant and Xinfeng Plant II adhere to the effluent standards outlined in the "Water Pollution Control Act." Tainan Plants I to IV follow the quality standards of the drainage system in Guantian Industrial Park. The Taichung Plant follows the management regulations of the sewage system in Taichung Industrial Park.

Note 3: The wastewater generated by the Cenra headquarters is solely domestic wastewater, therefore, there is no need for testing or treating industrial wastewater.

6.3 Waste management

Material topic management policy – Waste management

Materiality 	Waste management Cenra is aware that people's health and the sustainable production of pharmaceuticals depend on a good production environment, including clean air, water, and proper disposal of waste generated from the manufacturing process. At Cenra, we aspire to make people's lives better, healthier, and safer. We are committed to providing health-related products and services with the direction of developing into a world-renowned pharmaceutical company. Given this, we attach great emphasis on waste management to fulfill our sustainability responsibility as a pharmaceutical company.
Policy 	Waste management The Company has appointed a total of seven waste management professionals across various plants in accordance with the "Waste Disposal Act." These professionals are responsible for handling and submitting waste disposal plans. The Company ensures the proper disposal and management of industrial waste and employee general garbage in compliance with legal regulations. On a monthly basis, there is meticulous tracking and reconciliation of the processing status of vendors to facilitate real-time monitoring by competent authorities and the Company itself.
Commitment 	Waste management The Company is committed to properly disposing of and managing industrial waste and general garbage in accordance with legal regulations. Hazardous waste is entrusted to legal waste disposal contractors for proper handling.
Response to SDGs 	Waste management  12.4 By 2020, in accordance with the agreed international framework, in the life cycle of chemicals and waste, chemicals and waste have been properly managed in an environmentally friendly manner to significantly reduce their release into the air, water and soil, and reduce their adverse impact on human health and the environment. 12.5 By 2030, the generation of waste is significantly reduced through prevention, reduction, recycling, and reuse.

Targets


Waste management
[Short-term Target]

- On a weekly and monthly basis, we diligently track and cross-check the processing status of waste disposal service providers to ensure that the Company is in compliance with the "Waste Disposal Act" and that no significant pollution incidents occur. We also ensure that there is no negative environmental impact on the local area surrounding plants.
- Promote the use of eco-friendly utensils.
- Implement resource recycling and sorting.
- The waste reduction targets are set and reviewed in stages every five years, with 2022 as the baseline year. The target is to reduce the annual output of non-hazardous general industrial waste by 1% compared to the baseline year.

[Mid-term Target]

- Develop waste management personnel, organize regular environmental awareness campaigns, and cultivate employee awareness of waste reduction.
- Evaluate the use of environmentally friendly packaging materials to improve the process, increase the proportion of equipment and product procurement with eco-labels, and reduce waste generation.

[Long-term Target]

- The office operations are going paperless.
- Establish a green supplier management system and integrate environmental initiatives into supplier planning.

Authority unit


Waste management

Dedicated waste disposal personnel of the Administrative Affairs Center and each plant

Resource invested


Waste management

- We have established dedicated personnel for waste management, handling, and submission of waste cleanup plans to ensure that vehicles transporting waste pharmaceuticals are equipped with GPS positioning systems as required by laws and regulations. This allows for accurate tracking and cross-referencing of the processing status by vendors.
- Weekly joint delivery receipts are submitted for cross-referencing, GPS anomaly tracking of waste transportation vehicles conducted, and annual on-site visits carried out to confirm the output and destination after waste disposal.
- In 2024, in compliance with legal changes, the submission of waste cleanup plans was adjusted accordingly.

Complaint mechanism


Waste management

Administrative Affairs Center
 Tel: (02)-2314-4200 Ext. 3315
 E-mail: gordon.hsieh@cenra.com

Action plan



Waste management

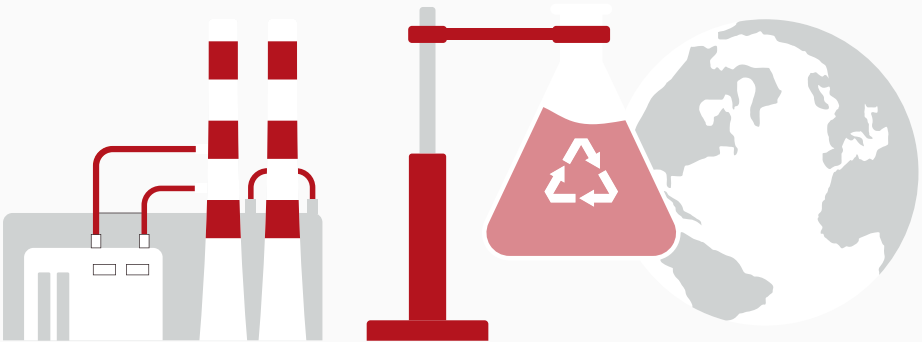
- In accordance with Paragraph 2, Article 28 of the "Waste Disposal Act," professional technical personnel are designated, and efforts are made to actively cultivate relevant specialized personnel.
- Adopt waste reduction at the source and promote the recycling and reuse of resources.
- Perform weekly reconciliation by submitting joint delivery receipts, track and trace abnormal GPS signal from transportation vehicles. Additionally, monthly thorough tracking and reconciliation of the processing status are conducted with the contracted waste disposal companies.
- Implement an annual on-site inspection mechanism to verify the output and destination after processing, also conduct unscheduled on-vehicle audits to ensure compliance.

Evaluation of effectiveness



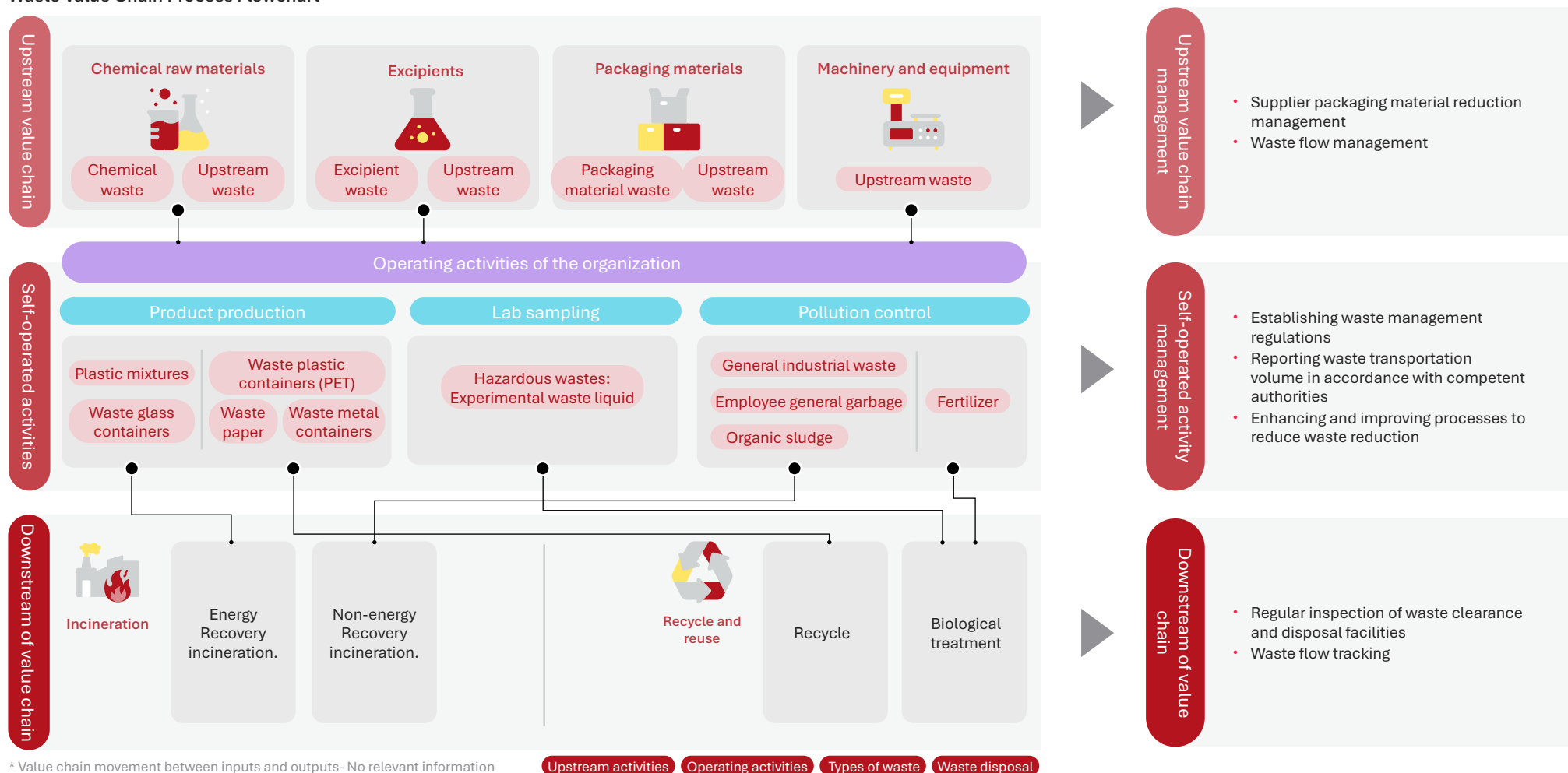
Waste management

- All waste is removed by qualified waste vendors for disposal. The achievement rate for weekly and monthly vendor audits is 100%.
- There were no violations of the "Waste Disposal Act" or related laws and regulations.
- Waste management personnel participate in waste management education and training courses.
- Performance results of Cenra's non-hazardous waste and hazardous waste output in 2024:
 1. The total amount of hazardous business waste in 2024 was 14.610 metric tons, which was 2.390 metric tons or 14.06% less than the baseline year of 2020.
 2. In 2024, the Company continued to promote resource sorting and recycling. Therefore, the output of non-hazardous waste in 2024 increased by 76.76% compared to the baseline year of 2020, mainly for waste recycling.



Cenra has appointed a total of seven waste management professionals across various plants in accordance with the "Waste Disposal Act." These professionals are responsible for handling and submitting waste disposal plans. The Company ensures the proper disposal and management of industrial waste and employee general garbage in compliance with legal regulations. The Company entrusts the disposal of waste to qualified third-party vendors. In order to effectively monitor the waste flow within the plant and strengthen the auditing of vendors, the Company not only submits joint delivery receipts and cross-checks with the GPS anomaly tracking of transportation vehicles but also conducts monthly detailed tracking and cross-checking of vendor processing. Additionally, there is an annual on-site visit mechanism to confirm the output and destination after processing. Furthermore, unscheduled follow-up vehicle audits are implemented to strictly ensure that waste clearance and transportation and disposal contractors are complying with the law. Currently, all waste disposal suppliers we work with must pass the qualification review process to ensure that they have obtained legal and valid permits for relevant operations in accordance with the law, and that the disposal machines they use have been reported and approved to be responsible for removing and transporting pharmaceutical waste. Vehicles responsible for the transportation of pharmaceutical waste must be equipped with the GPS global positioning system, and the trajectory feedback rate should reach 90% for real-time monitoring by the competent authority. In the future, the Company's long-term goal is to establish a comprehensive green supply chain management system, set scoring standards as the basis for judging whether to continue cooperation, and adopt the policy of source reduction, choose environmentally friendly packaging materials as much as possible, or focus on packaging materials with environmental labels. The Company's equipment and products are purchased in collaboration with suppliers.

Waste Value Chain Process Flowchart



Waste generation

At present, the waste generated by the operation is mainly divided into general waste and industrial waste, and the industrial waste includes general industrial waste and hazardous industrial waste, all of which are disposed of by qualified third-party companies and 100% were disposed of off-site. The total general industrial waste generated in 2024 was 546.195 metric tons, comprising 251.033 metric tons of recyclable waste and 295,162 metric tons of non-recyclable waste. The total amount of hazardous industrial waste generated was 14.610 metric tons, an increase of 0.990 metric tons compared to last year, and a decrease of 2.390 metric tons compared to the baseline year of 2020. In order to avoid pollution and impact on the ecological environment, during the manufacturing process, waste pharmaceuticals and waste API are generated. According to regulatory requirements, these waste materials are stored in dedicated storage facilities and are entrusted to qualified waste disposal companies for proper handling. This is to avoid the possibility of improper disposal or environmental pollution.

Waste Statistics of CCPC Over the Past Three Years

Unit: Mt

Waste classification		2022	2023	2024
Non-hazardous general industrial waste	Recyclable	100.858	221.962	251.033
	Non-recyclable	187.066	222.175	295.162
Subtotal		287.924	444.137	546.195
Total hazardous industrial waste		16.39	13.620	14.614
Total		304.314	457.757	560.809

2024 Waste Categories and Treatment Methods

Unit: Mt

Operational site		Types of waste	Process	Total amount
Cenra Inc.	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	1.725
Xinfeng Plant	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	60.000
		Waste drugs		31.080
		Organic sludge		4.490
		Fertilizer	Biological treatment (non-recyclable)	102.000
		Waste plastic mixtures		60.680
		Waste plastic containers	Recycle	12.500
		Waste paper		38.060
		Scrap iron containers and other metal products		10.040
		Waste plastic bags (PE)		51.200
		Waste glass containers		22.340
	Hazardous industrial waste	Waste liquid	Physical treatment	3.170
Xinfeng Plant II	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	19.200
		Waste drugs		4.710
	Hazardous industrial waste	Waste liquid	Physical treatment	9.340
Tainan Plant I	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	17.750
		Waste drugs		2.360
		Waste paper, metal, and plastic	Recycle	16.639
		Waste glass containers		2.810
		Waste plastic mixtures		0.300
	Hazardous industrial waste	Waste liquid	Physical treatment	0.510
		Chemical waste containers		0.282

Unit: Mt

Operational site		Types of waste	Process	Total amount
Tainan Plant II	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	11.050
		Waste drugs		5.850
		Waste plastic containers	Recycle	1.900
		Waste paper		0.870
		Scrap iron containers and other metal products		0.330
	Hazardous industrial waste	Waste liquid	Physical treatment	0.000
		Chemical waste containers		0.100
Tainan Plant III	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	4.900
		Waste drugs		3.894
		Waste glass	Recycle	3.260
		Waste plastic containers		1.424
		Waste paper		6.441
		Waste metal containers		0.305
		Waste aluminum container		0.788
Tainan Plant IV	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	4.900
		Waste drugs		2.811
		Other waste plastic	Recycle	0.020
		Waste paper		1.464
		Waste metal containers		0.022
		Waste aluminum container		0.072
	Hazardous industrial waste	Waste liquid	Physical treatment	0.530
Taichung Plant	General industrial waste	General waste generated from business activities	Incineration (non-recyclable)	18.000
		Waste drugs		0.442
		Waste glass	Recycle	7.500
		Waste paper		10.980
		Waste aluminum container		1.088
	Hazardous industrial waste	Waste liquid	Physical treatment	0.690

Note 1: The waste generated in 2024 was 100% removed from the site.

Note 2: The waste for the Taipei headquarters is estimated based on the assumption that each 33-liter bag can bear a weight of garbage according to the information disclosed on the "<https://www.wenshop.com.tw/taipeicity/Saleslocations.htm>." Assuming a total weight of 6.9 kilograms per bag, the total waste weight for 2024 is estimated for 250 working days.

Waste reduction policy – Waste to resource project

To mitigate the negative environmental impact of waste generated by its operations, the Company plans to implement a waste resource utilization project in the future. The objective is to promote the recycling of commonly found waste plastics in the pharmaceutical industry, aiming to transform waste plastic mixtures into valuable resources. The Company is currently in the negotiation stage with third-party vendors for the aforementioned waste resource utilization project. The Company aims to reduce unnecessary waste generation and the volume of waste incineration through recycling and reuse initiatives.



CHAPTER

7

Product responsibility

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7.1 Customer health and safety

Material topic management policy – Customer health and safety

Materiality



Customer health and safety

Customer safety and health is the core concept and foundation of the Company's medical and health business. The Company's top priority is quality and safety, protecting the safety of consumers in the use of medicines.

Policy



Customer health and safety

- Complying with the relevant regulations on drug safety set forth by competent authorities.
- Developing internal quality manuals and operating procedure documents.
- Ensuring clear and timely communication with stakeholders, including competent authorities, suppliers, customers, and consumers.

Commitment



Customer health and safety

The Company has always adhered to the philosophy of professional pharmaceuticals, and is committed to providing consumers with high quality and safe products, striving to protect the safety of consumers' medication.

Response to SDGs



Customer health and safety



- 3.8 Achieve universal healthcare (UHC) goals, including financial risk protection, access to high quality essential healthcare services, and universal access to safe, effective, high quality, and affordable essential medicines and vaccines for all people.

Targets



Customer health and safety [Short-term Target]

- In compliance with regulatory standards, CCPC diligently implements PIC/S GMP, PIC/S GDP, and cGMP-related standards, formulates and updates them, and obtains approvals as required.
- To complete comprehensive education and training on drug quality and safety for new personnel.

[Mid-term Target]

- To implement a real-time communication mechanism for drug quality and safety information to ensure that consumers and customers receive accurate and timely information about the products.

Authority unit



Customer health and safety

Production, quality assurance/management, drug development, research institute, procurement, sales

Resource invested



Customer health and safety

- Organize annual internal and external education, training, and drills on GMP and GDP
- Updating the website and information systems to ensure the timely transmission of information regarding drug safety and quality.

Complaint mechanism



Customer health and safety

Communication Business Personnel

Company Website: <https://www.cenra.com/tw/contact>

Tel:

Northern Region: 0800-009-998; Central Region: 0800-429-098; Southern Region: 0800-030-005; Cosmetics: 0800-009-996

E-mail: sally.lin@ccpc.com.tw

Action plan



Customer health and safety

- Addition of NDMA impurity inspection specifications
- Continuing the implementation of risk management and educational training programs for marketed pharmaceuticals
- Applying for and undergoing GMP and GDP inspections by domestic and foreign competent authorities

Evaluation of effectiveness



Customer health and safety

- In 2024, there were no product safety-related recall incidents.
- Nine drug safety monitoring training sessions; six good distribution practice (GDP) training sessions for Western medicines.
- A total of 1 type of product for the treatment of respiratory virus infection was jointly developed for the API and preparation.
- Development of four key technology platforms for specials (nano-milling and microsphere coating technology).
- Joint force in new drug research and development: In response to the three new drug delivery routes and the development of new dosage forms (2 items in total), we have established an integrated special technology platform with our partners.
- Two risk management plans for pharmaceutical product launches were initiated
- In 2024, CCPC obtained six new product licenses for human medicines, three new product license for imported pharmaceuticals, and one new product licenses for imported veterinary medicine.

7.1.1 Good Manufacturing Plant

PIC/S GMP Verification

The Company ensures the highest quality and safety of its medicines by adhering to the most stringent international GMP standards – PIC/S GMP for medicines for human use and cGMP for veterinary medicines. In 2024, the Company did not have any violations of the current good manufacturing practices.

In order to prevent cross-contamination or mix-ups of drugs caused by human error or mistakes during the production process, we implement strict production and quality management requirements. We expand and optimize software and hardware in each production plant, as well as optimizing the warehousing and logistics operations. The production and manufacturing facilities for medicines for human use have passed certifications for both "Pharmaceutical GMP" (PIC/S GMP) and "Pharmaceutical GDP" (PIC/S GDP).

In addition, Taichung Plant, Tainan Plant IV, Xinfeng Plant, and Xinfeng Plant II have all passed the Pharmaceuticals and Medical Devices Agency of Japan (PMDA). Tainan Plant II passed the on-site plant inspection certification of the US Food and Drug Administration (US FDA). The Company has been recognized by international certifications in Japan and the United States, which not only guarantees the safety and efficacy of its pharmaceutical products to society, but also demonstrates high efficiency and quality in the production of its pharmaceutical plants. The Company also continues to export its products to Japan, successfully increasing the brand's international competitiveness.



Plant zones	Explanation of Products Assessed	Evaluation Standards	Life Cycle Stage of Products Assessed	Percentage of Products Assessed
Xinfeng Plant	Sterile Preparations, Non-sterile Preparations, Solid Dosage Form	PIC/S GMP	Manufacturing and production	100%
		PIC/S GDP	Storage, supply and export (covering cold chain drugs)	100%
Xinfeng Plant II	General medical products, pharmaceuticals and sterile pharmaceuticals	Japan PMDA	Manufacturing and production	100%
		PIC/S GMP	Manufacturing and production	100%
	Non-sterile preparations	PIC/S GDP	Storage, supply and export (covering cold chain drugs)	100%
Taichung Plant	Sterile preparations (penicillin), non-sterile preparations (penicillin)	Japan PMDA	Manufacturing and production	100%
		PIC/S GDP	Storage and output	100%
	General medical products, pharmaceuticals and sterile pharmaceuticals	PIC/S GMP	Manufacturing and production	100%
	Veterinary medicine	cGMP	Manufacturing and production	100%
Tainan Plant I	Veterinary medicine	cGMP	Manufacturing and production	100%
Tainan Plant II	Non-sterile preparations	PIC/S GMP	Manufacturing and production	100%
		PIC/S GDP	Storage	100%
Tainan Plant III	Nifedipine Extended Release Tablets	US FDA	Manufacturing and production	100%
		PIC/S GMP	Manufacturing and production	100%
Tainan Plant IV	Sterile Preparations (Cephalosporins), Non-sterile preparations	PIC/S GDP	Storage and supply	100%
		PIC/S GMP	Manufacturing and production	100%
	Non-sterile Preparations (Carbapenems)	PIC/S GDP	Storage and output	100%
CYH	General medical products	Japan PMDA	Manufacturing and production	100%
		PIC/S GDP	Procurement, supply and import (covering cold chain drugs); storage (general drugs and cold chain drugs)	100%

Note 2: PIC/S GMP refers to the Good Manufacturing Practice for pharmaceutical published by the Pharmaceutical Inspection Co-operation Scheme.

Production process and quality management

For each batch of pharmaceuticals manufactured by our plant, every stage, from the introduction of raw materials to machine equipment, personnel operations, transformation, final product output, and product packaging, follows standardized manufacturing methods and procedures. We ensure precise control and complete documentation of each operation. This approach facilitates future audits and traceability, preventing potential errors and contributing to the production of consistently high quality and effective products.

In the implementation of PIC/S GMP and cGMP, each plant typically designates quality assurance personnel for sampling raw materials or finished products. They also conduct inspections and audits on the manufacturing site. This approach involves a complementary execution model both vertically and horizontally, in conjunction with the independent operation of the quality control department and the quality assurance system, ensuring the quality of pharmaceutical products.

7.2 Product labeling and marketing communication

7.2.1 Drug Safety Certificate

Drug Safety Certificate

To ensure drug safety and user health, the Company adheres strictly to regulations. The "human medicines" produced by the Company have obtained approval licenses from the "Taiwan Food and Drug Administration." As of the end of 2024, the Company holds a total of 535 licenses for medicines for human use, 183 licenses for veterinary medicines, and 10 export licenses. This year, the Company did not violate any health and safety regulations related to its products.

Safety of Clinical Trials

At the front-end "drug development" stage of the production process, clinical trials are currently only conducted in Taiwan. The Company attaches great importance to the rights and interests of clinical subjects, and conducts all clinical trials out of trusted research institutions with qualified accreditation and experience. Furthermore, we also comply with the Declaration of Helsinki and the "Regulations for Good Clinical Practice" and other domestic laws and regulations and we value the welfare and rights of clinical subjects. After being reviewed by the Ethics Committee and approved by the appropriate authority, the subjects are clearly informed of the information and their consent is obtained; they may withdraw without providing a reason. Any adverse reactions should be clearly recorded and reported, and the subjects will be provided with adequate medical care.

Declaration of Helsinki

- The Declaration of Helsinki is an ethical framework for biomedical research involving human subjects, adopted by the World Medical Association (WMA) at its 18th WMA in Helsinki, Finland, in 1964. This declaration emphasizes that the well-being and rights of research participants should be the primary consideration in medical research.

Adverse Drug Reaction Reporting

Adhering strictly to pharmaceutical standards and dedicating ourselves to the production of safe and reliable drugs are the highest principles of the Company. Therefore, in 2024, there were no incidents of deaths resulting from adverse drug reactions. In 2024, we received 11 reports of adverse drug reactions. Internal investigation revealed the causes to be: damage during logistics transportation, appearance differences, improper storage by users, and allergic reactions. These were not related to drug quality issues and did not affect user safety or health. The Company completed the investigation and submitted the report in accordance with TFDA regulations. In 2024, there were no product safety-related recall incidents.

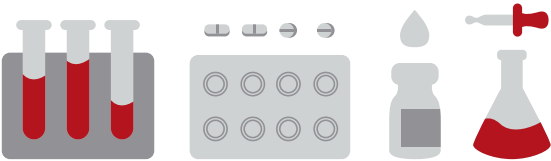
7.2.2 Product labelling

Drug packaging and labeling are inseparable from users' medication safety. All marketing information on drug packaging and labeling is clear, easy to understand, detailed, and accurate, so that consumers can clearly judge the therapeutic effect of drugs. All labeled information on the labeling is based on empirical evidence or scientific evidence.

All pharmaceutical products manufactured by the Company comply with Article 75 of the "Regulations for Registration of Medicinal Products" and are published as approved by the central health authority. The product packaging label includes information such as product components and indications. Additionally, product usage methods, dosage, and precautions are provided in the accompanying instruction manual. The labeling of veterinary medicine products is based on the label registration content and pasting samples conducted by the Taiwan Animal and Plant Health Inspection and Quarantine Association commissioned by the Ministry of Agriculture, Executive Yuan. The Company adheres to the regulations stipulated in Article 12-2 of the "Veterinary Drugs Control Act." In 2024, the Company did not violate any regulations related to the information and labeling of human medicine and veterinary medicine, nor violate regulations related to marketing and communication.

The Compliance of the Company Products with Product Labeling Regulations

Product Labeling Regulations	Ratio accounted of Pharmaceuticals Compliant with Regulations
Regulations for Registration of Medicinal Products	100%
Veterinary Drugs Control Act	100%
Feed Control Act	100%
Tainan Plant II: Good Manufacturing Practice for Pharmaceuticals (GMP)	100%
Tainan Plant IV: Good Manufacturing Practice for Pharmaceuticals (GMP), Pharmaceutical and Medical Device Act	100%



7.2.3 Customer complaints handling

In order to protect consumer rights and ensure and interests of consumers and let them feel that the Company takes them seriously, the Company has formulated the "Customer Complaint Standard Operating Procedures" for customer complaints or reporting of defective drugs and adverse drug reactions (please refer to the Customer Complaint Grading Table below). By doing so, the cause can be investigated and analyzed immediately when the above incidents occur, and effective improvement measures can be proposed to retain the confidence.

Level	Frequency of Occurrence	Hazard Level	Deadlines for Reporting and Handling
Level 1	Mass event	The batch of products causes damages to user's health, with problems related to product safety and effectiveness.	In case of significant negative impact on the Company's goodwill and image, the front-line colleagues shall immediately report, after receiving notice, by means of SMS, mail, etc., and the quality assurance unit will report the facts to relevant units and the general manager, so that decisions can be made within 24 hours for follow-up of the batch of products.
Level 2	Occasional incidents	The batch of products have no safety concerns or major damage, but may cause damage to user's health.	In case of any negative impact on the product quality, it should be reported following normal procedures, and investigation should be completed within 10 working days. The client should be informed of follow-up and improvement measures such as return, exchange or discount.
Level 3	Individual incidents	Products with packaging defects or differences in appearance, or are damaged or broken during shipping. The defect does not affect the safety, health or other rights and interests of users.	In case of negative sensory effects on the product, it shall be reported according to normal procedures, and investigation shall be completed within 15 days and reported to the client for follow-up and improvement measures (such as return, exchange or discount).

7.2.4 Prevention of Counterfeit Drug

The Company has implemented policies across various manufacturing plants to prevent counterfeit drugs from entering supply chain or reaching the market through any means. These policies focus on tracing products and preventing counterfeiting. In the event of a risk of counterfeit drugs, corresponding measures are established to promptly track the flow of counterfeit drugs and initiate appropriate follow-up actions. In 2024, the Company has not been involved in any criminal litigation related to counterfeit drugs.

Counterfeit Drug Prevention Measures Across All Plants

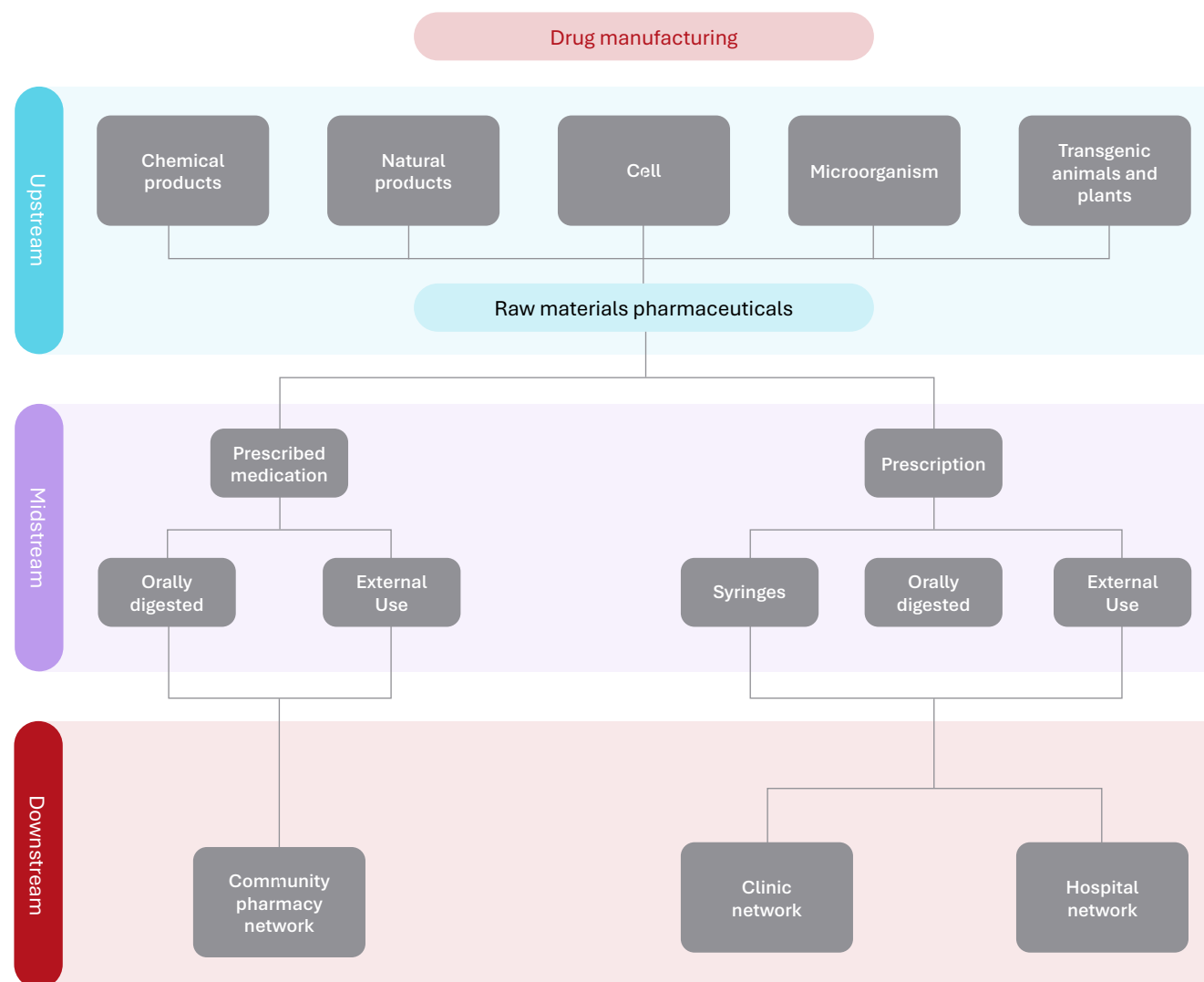
Plant zones	Product Traceability and Anti-Counterfeit Policy	Communicating with customers/partners on methods to combat the risk of counterfeit drugs.
Xinfeng Plant, Xinfeng Plant II	Printed materials are physically locked, and records of usage, along with utilization rates, are calculated.	A complete internal procedure has been established. In the event of a risk of counterfeit drugs, immediate notification to the customer will be carried out, and cooperation with the customer for subsequent actions will be provided.
Taichung Plant	- Raw materials are managed with identification numbers and version control. - Raw materials are subject to lock management and are stored by designated personnel. - Records must be filled out when obtaining raw materials or packaging materials. These records include information on the quantities received, quantities remaining, and transaction records.	All raw materials undergo supplier evaluation, and regular audits are conducted to ensure compliance.
Tainan Plants I-IV	- All packaging materials are centralized in the warehouse, with access controlled and quantities strictly monitored for both incoming and outgoing items. - The packaging for ointment products incorporates tamper-evident labels. Special stickers and tapes are used for sealing, combined with box cut lines, making it difficult to tear off without leaving visible traces after adhesion. - Printed materials are physically locked, and there is a record of who has access. - Control is maintained over the document number and version number of printed packaging materials. Labels, color boxes, and paper cartons all have corresponding version control numbers. - Anti-counterfeit stickers are affixed to the outside of the paper boxes, and there are specifications for barcodes. - When discarding each packaging material, it is necessary to accurately account for the quantity, which will then be either rendered unusable through water-based disposal or subjected to special treatment to prevent its reuse.	- According to the Animal and Plant Health Inspection Agency, Ministry of Agriculture, Executive Yuan's "Animal Medication Sales Data Reporting Platform," reporting is required every six months. - The customer designs the printed packaging pattern and content, and the supplier is commissioned to provide the drafts. The drafts are then confirmed and verified by both the manufacturing factory and the client. The supplier proceeds with the printing based on the verified drafts. - The color boxes are printed batch by batch by the Japanese supplier. Therefore, any discrepancies in quantities during receipt and disposal can be immediately reported. - A complete internal procedure has been established. In the event of a risk of counterfeit drugs, immediate notification to the customer will be carried out, and cooperation with the customer for subsequent actions will be provided.

7.3 Supplier Management

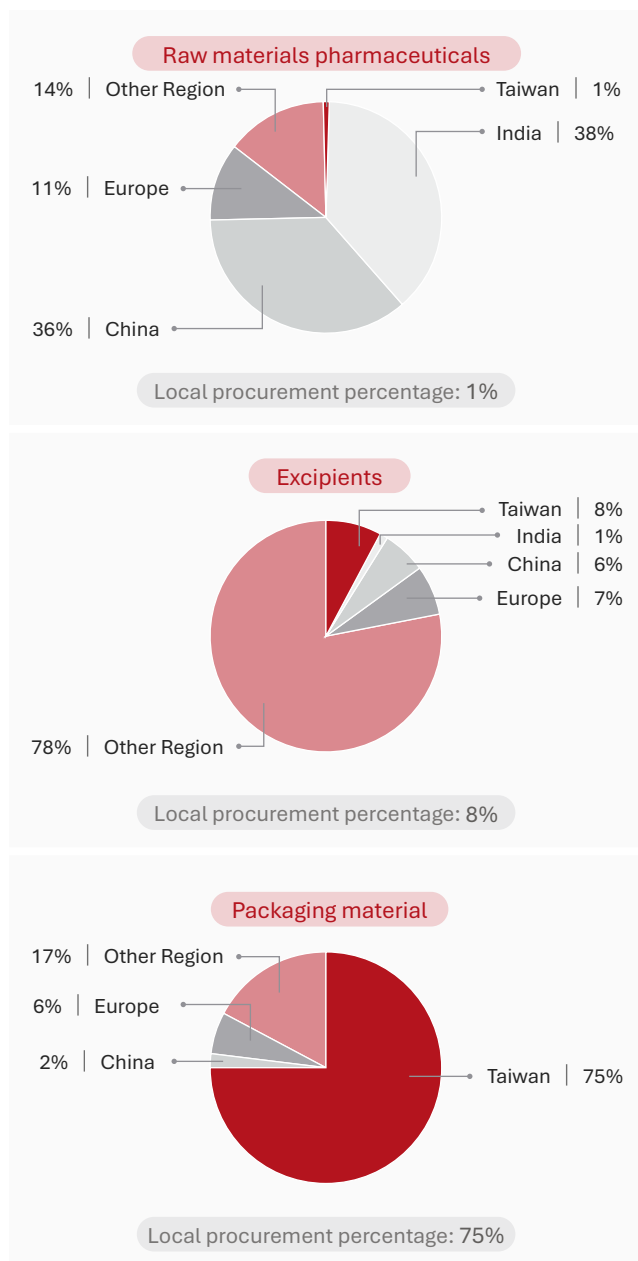
The supply of raw materials must comply with the current new regulations and specifications in the latest pharmacopeia. The main ingredients raw materials for pharmaceuticals must adhere to GMP specifications for raw materials. The number of suppliers for each primary raw material is maintained at two or more to ensure an ample and secure supply of raw materials. Simultaneously, there is active effort to develop new suppliers that comply with regulations and pharmaceutical standards to provide a trustworthy source of raw materials. The Company uses raw materials including APIs and excipients, and the sources and procurement ratios are as follows: During the reporting period of 2024, there were no significant changes in the supply chain.



Pharmaceutical Manufacturing Industry Supply Chain



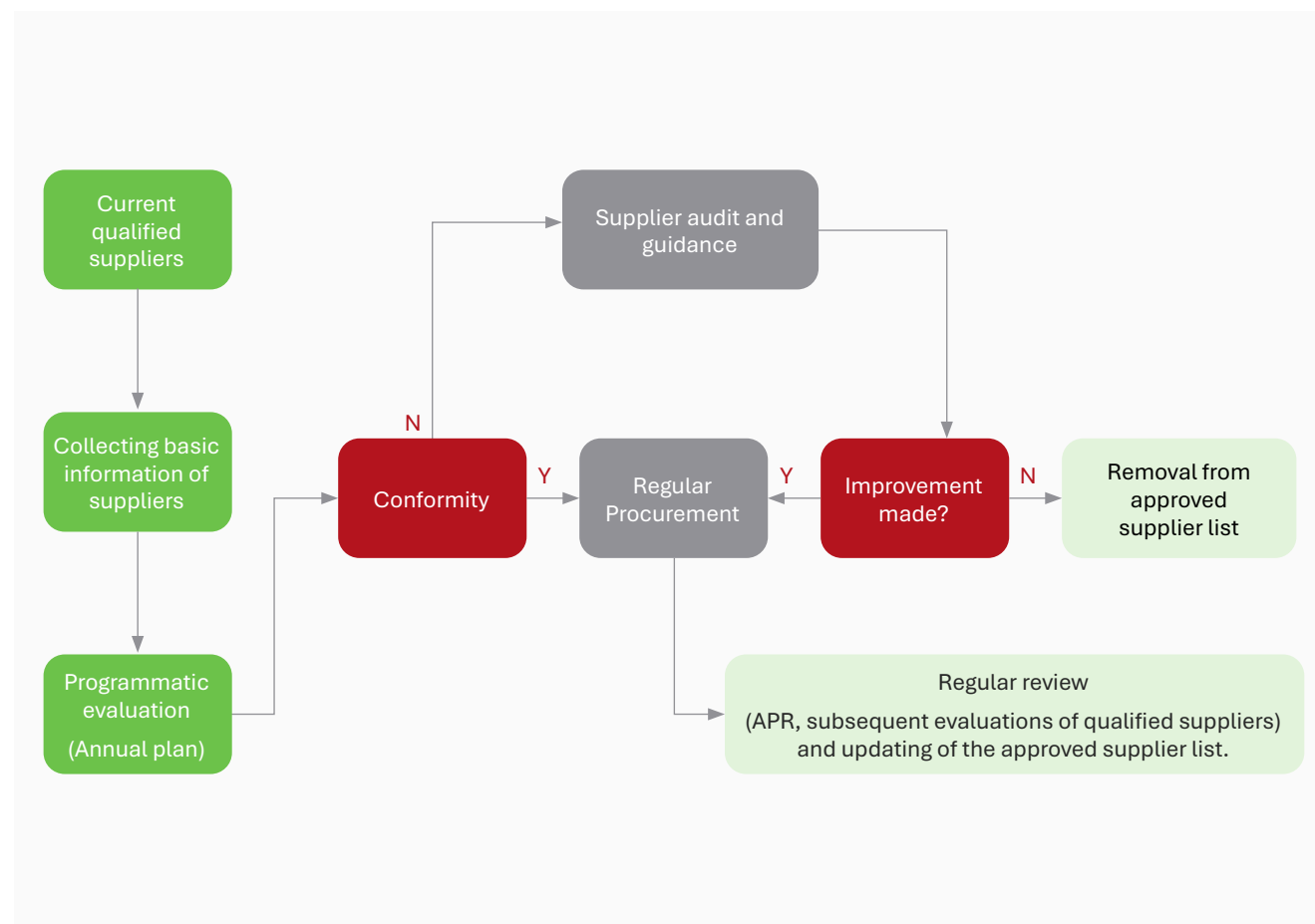
2024 Supplier Performance and Local Procurement Proportion



Current Supplier Evaluation

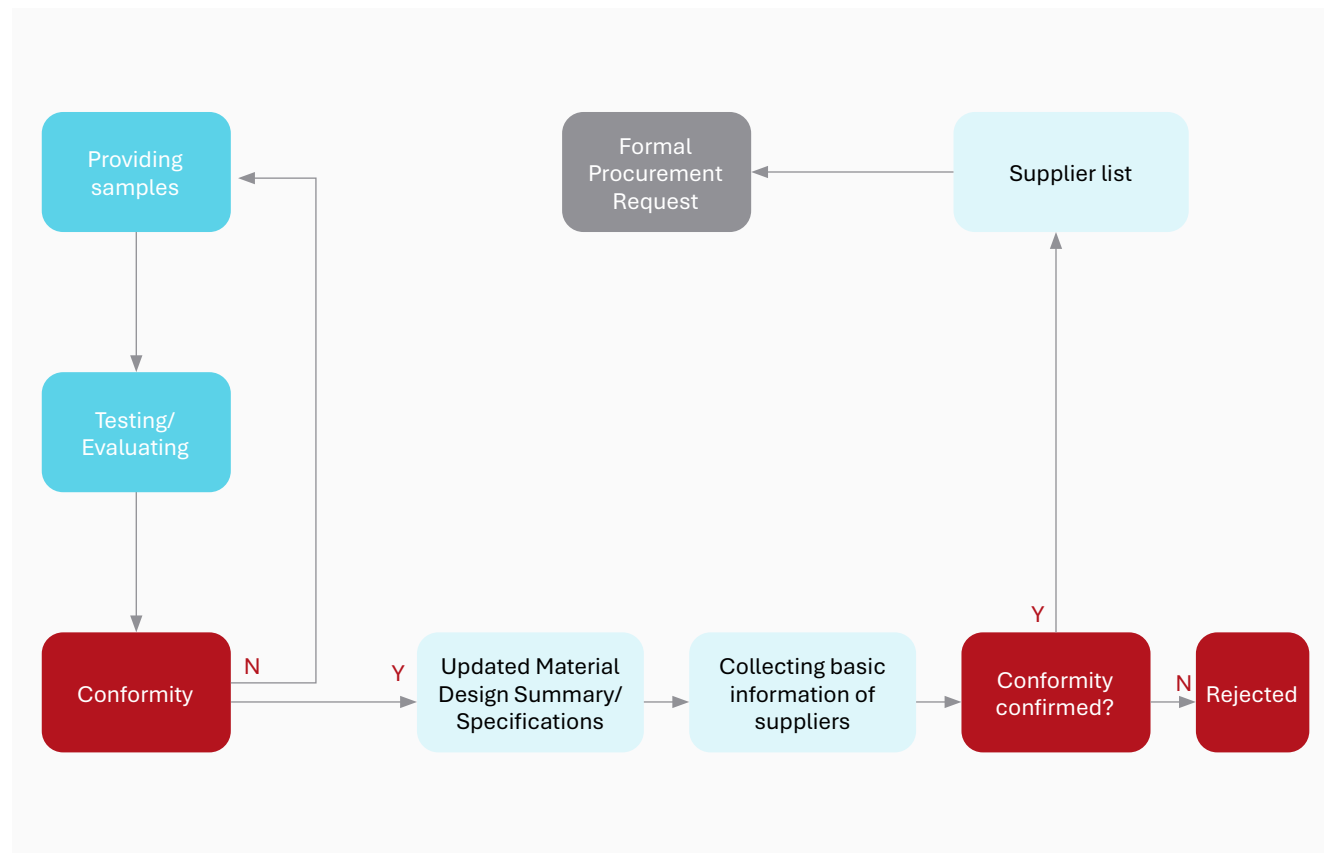
The Company strictly implements supply chain management in accordance with the "Supplier Evaluation Standard Operating Procedure." To ensure that suppliers can provide raw materials that meet regulatory requirements and adhere to high standards of safety and quality on a long-term and stable basis, and comply with environmental protection systems, safety and health management, basic human rights, and social ethics requirements, routine audits are conducted annually based on product risk, data integrity, and historical supply quality. In the event of any deficiencies identified during the audit, immediate action is taken to request the submission of improvement goals and timelines. In 2024, the audit results showed that all existing suppliers were qualified.

The Company has also established the "Corporate Social Responsibility Best-Practice Principles," which clearly stipulate that if suppliers are found to violate the corporate social responsibility policy and caused significant impacts to the environment or society in the source region, the Company reserves the right to terminate or dissolve the contract at any time.



Evaluation of New Material Suppliers

To ensure that newly developed suppliers meet the Company's qualifications for using raw materials, the selection must strictly follow the "Supplier Evaluation Standard Operating Procedures." Sample raw materials provided by new suppliers will be subject to evaluation procedures such as testing and trial production. If applicable after review, the suppliers will be included in the list of qualified suppliers.



7.4 Product R&D field

7.4.1 Product R&D and innovation records

R&D resource invested

Cenra allocates a significant amount of resources to the R&D field each year, with R&D expenses being one of the crucial expenditures. In 2024, the proportion of R&D expenses accounted for 5.62% of the total expenditures. CCPC also boasts a professional R&D team, with 50 employees dedicated to R&D in the current year.

2024 R&D Budget and Manpower Statistics

Unit: TWD thousand

Year	2022	2023	2024
R&D funds	435,732	485,656	501,357
Annual operating revenue	8,456,512	8,574,720	8,918,894
R&D ratio	5.15%	5.66%	5.62%

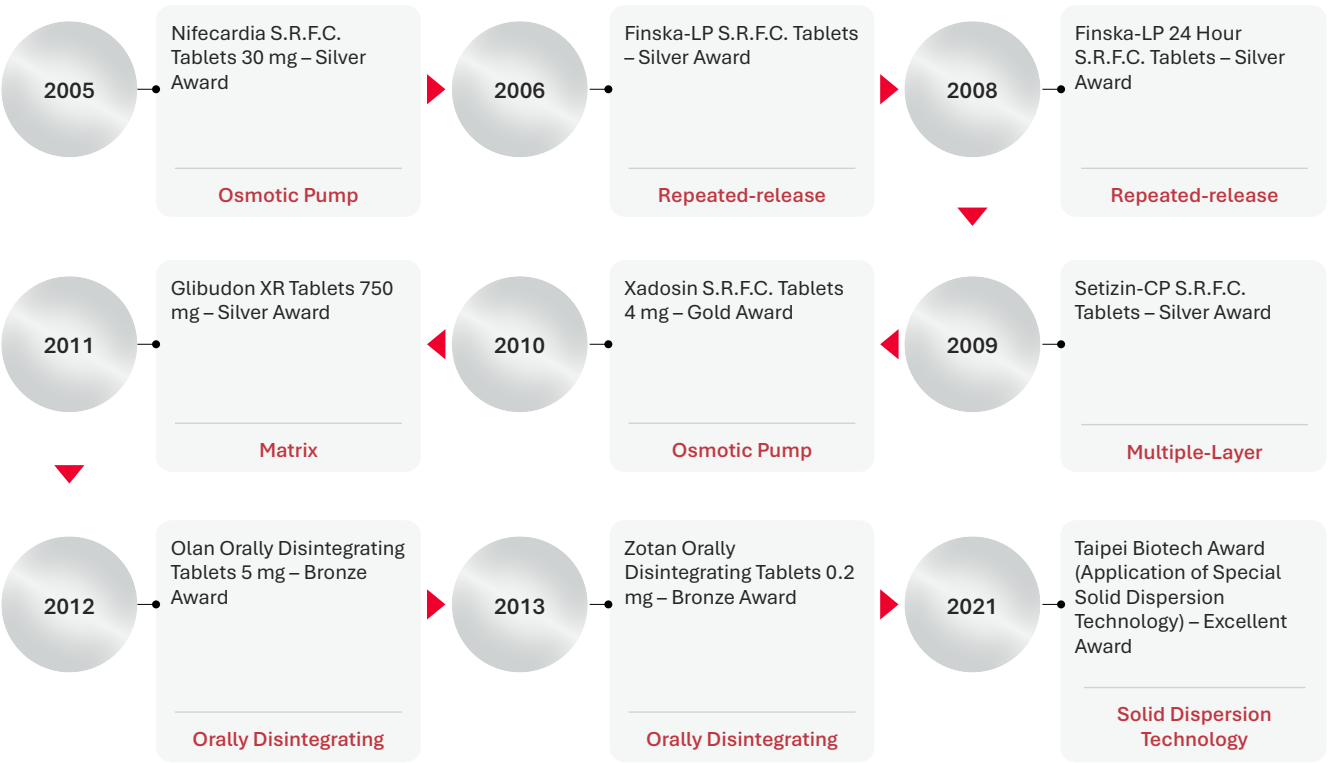
Unit: Number of people

Year	2022	2023	2024
R&D manpower	59	54	50

Important product innovation records

The Company rank among the top in terms of scale, product R&D, and production capacity among domestic pharmaceutical manufacturers. They have obtained a total of 728 approval licenses. Six extended-release drug formulations and two orally disintegrating tablets developed by CCPC were awarded the gold, silver, and bronze prizes in the "Drug Technology R&D Manufacturing Technology" category by the Ministry of Health and Welfare and the Ministry of Economic Affairs. The R&D technology of CCPC also received the Taipei Biotech Award with honors.

Innovation R&D Records Over the Years at Cenra



R&D Overview of 2024

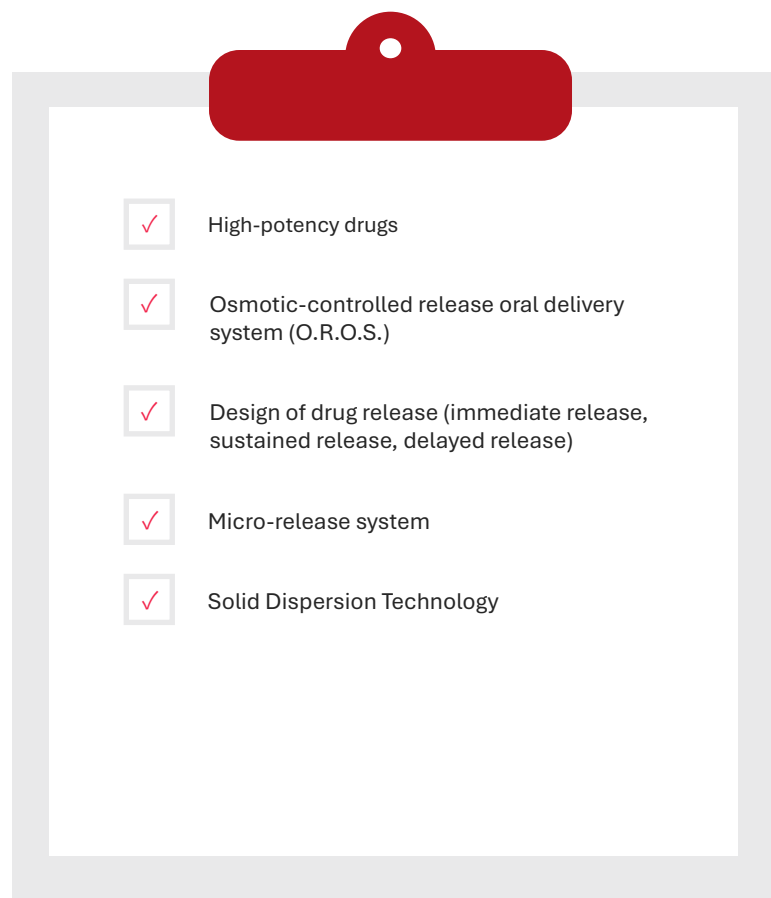
In 2024, the Company achieved research and development progress in various medical fields, completing the application and registration process for nine new medicines for human use. We obtained seven new product licenses, seven licenses for human medicines and one license for imported pharmaceuticals. The Company acquired 1 license for imported veterinary medicines.

We have established a new product development integration platform in collaboration with the business department, the strategic procurement center, and the production manufacturing department to continuously provide new products for both domestic and international markets.

Integrated key technology platforms (nanonization technology) into new dosage forms and drugs to develop a total of 4 types of products. In response to the new drug delivery routes and the development of new dosage forms (3 items in total), we have established an integrated special technology platform with our partners. A total of 1 type of product for the treatment of respiratory virus infection was jointly developed for the API (CAS) and preparation.

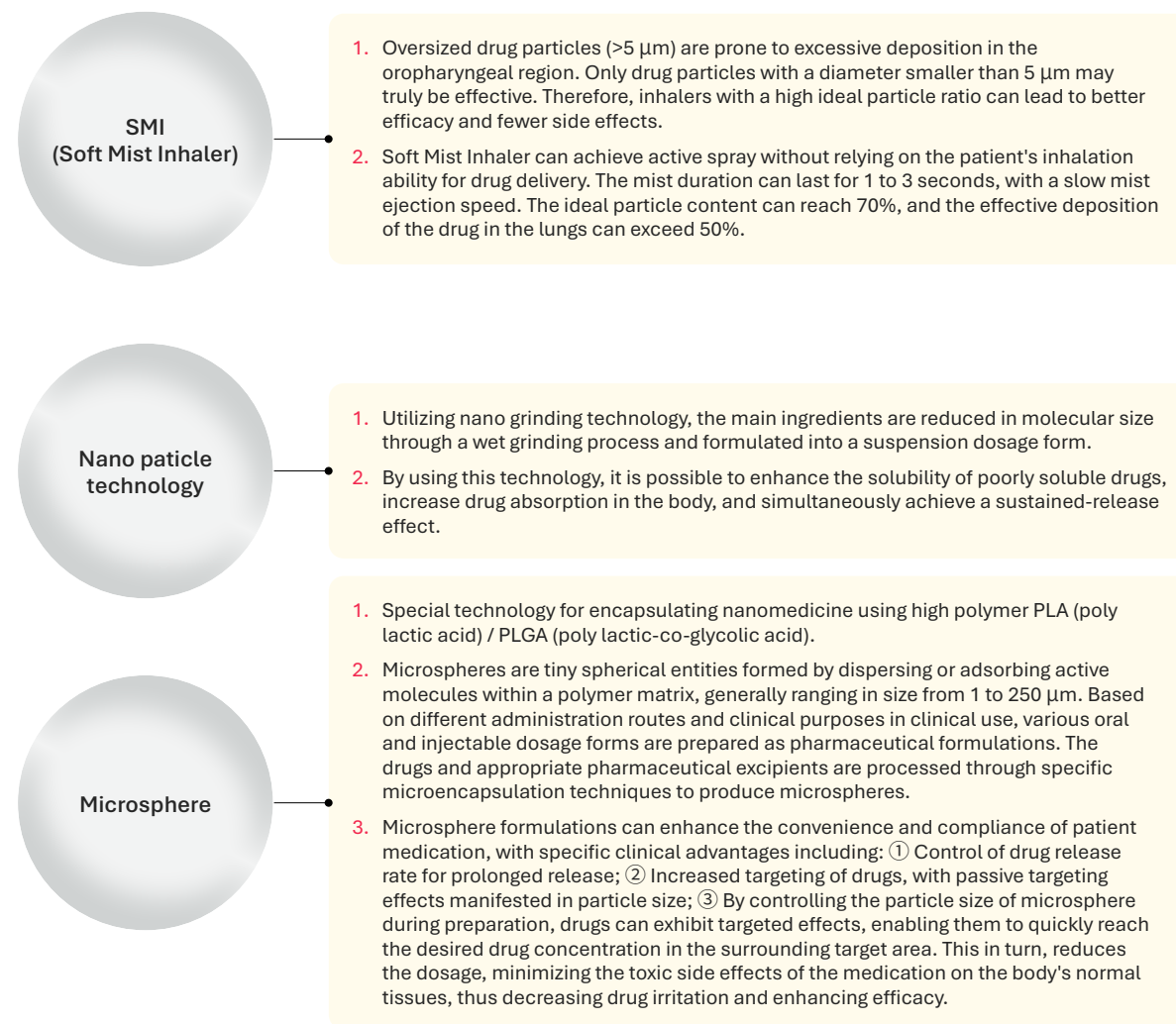
7.4.2 Unique technical platform

The Company possesses various dosage form production lines and has developed and manufactured numerous different drugs. The Company has accumulated many mature key technologies. Through the establishment of various key pharmaceutical unique technology platforms, the Company has comprehensively established various special dosage forms and controlled-release drug technologies. The Company actively explores the market for novel pharmaceuticals.



7.4.3 Innovation R&D prospects

The Company will continue to dedicate to the development of drugs and technologies with therapeutic value. In the future, there are plans to invest in the research and development, as well as the production of soft mist inhalers, nano grinding dosage forms, nanomicrosphere, and other technologies.



CHAPTER

8

Social engagement

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Invest in social welfare with professionalism and passion

In recent years, the ESG trend has been prevalent. In addition to the environmental (G) issues such as a green supply chain, sustainable green living, and net zero, the world has also begun to pay attention to social (S) issues, and the requirements and expectations for social welfare are no longer just a one-time participation and monetary payment, but more importantly, the company's long-term impact on the local community, how to enhance and exert its own social influence, and create the social value of a sustainable enterprise.

The Company understands the importance of social engagement. In 2022, a task force was formed to develop strategic directions for social responsibility and community welfare for the next three years. The task force was also entrusted to a team of consultants to collaborate in planning and execution, which has gradually demonstrated its social values and influence in 2024. The strategy has been linked to the United Nations Sustainable Development Goals (SDGs) from the very beginning, with a focus in 2024 on three core goals: SDG 3 – Good Health and Well-being, SDG 4 – Quality Education, and SDG 17 – Partnerships for the Goals.

In terms of social welfare, we launched two in-depth public welfare projects: "Brand Charity Project – E-Guardian Van" and "Charitable Campaign – CCPC Volunteer Group" to help disadvantaged elderly individuals, marginalized families, and children in remote townships. We uphold the principle of giving back to local communities, prioritizing the city where Cenra operates, and we encourage local colleagues of Cenra to join in and become volunteers for charitable activities, thereby exerting the social value of humanity.

The charitable activities of Cenra have spread throughout northern, central and southern Taiwan. In addition to Cenra, we also called on our affiliates, including CCPC, Chunghwa Chemical Synthesis & Biotech, CYH, and Cenra+ Senior Care, to visit Taipei, New Taipei, Hsinchu, Kaohsiung and Tainan. A total of 163 volunteers were dispatched, providing a total of 1,101 hours of service to spread love and positive energy.

Response to SDGs

3

GOOD HEALTH AND WELL-BEING

3.E (Customized) Ensure a healthy lifestyle and promote family health and well-being (including family health education, healthy diet, senior rehabilitation, and active aging).

4

QUALITY EDUCATION

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, Indigenous peoples, and disadvantaged children.

10

REDUCED INEQUALITIES

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.

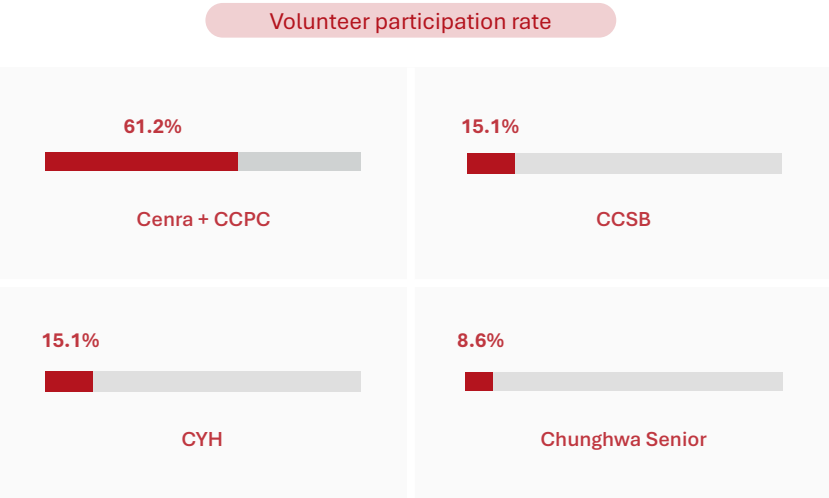
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PARTNERSHIPS FOR THE GOALS

17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

2024 Social Impact and Public Welfare Performance Results

Item		Investment	Achievement	SROI
E-Guardian Van SROI: 5.78	Taichung	TWD 146,070	TWD 818,642	5.6
	Tainan	TWD 135,904	TWD 843,694	6.21
	Tucheng	TWD 10,772	TWD 18,357	1.7
	Kaohsiung	TWD 87,988	TWD 522,479	5.9
Xinfeng & Boyo Career Visit SROI: 2.26	February	TWD 122,983	TWD 244,510	1.99
	July	TWD 103,971	TWD 268,298	2.58
Shulin Elder Care on Double Ninth Festival SROI : 7.35		TWD 179,735	TWD 1,320,472	



8.1 Brand Public Welfare Campaign – E-Guardian Van

The birth of the E-Guardian Van stems from Cenra's determination to commit to long-term social welfare and deliver love and care to the disadvantaged with professional services. A small mobile van is full of positive energy and motivation, transforming love and care in every corner of society. In 2024, Cenra launched the CCPC E-Guardian Van in four regions – Taichung, New Taipei City (Tuchun), Tainan, and Kaohsiung. A total of four sessions were held, with 82 volunteers participating. The volunteers provided 561 hours of service and 280 healthy and safe bags for 229 elders to help them gain health knowledge and lead a healthier life!



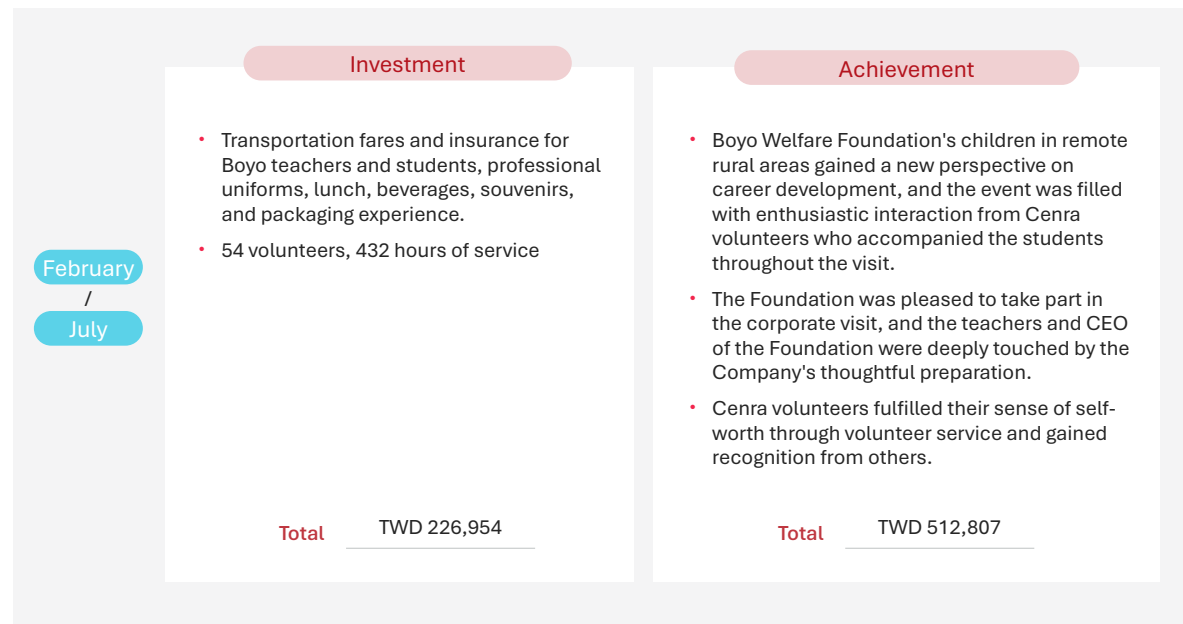
	Investment	Achievement
June Taichung	• Donation of TWD 80,000 • Donation of six supplies (total market value: TWD 20,062) • 27 volunteers, 162 hours of service, TWD 46,008 in labor costs.	• 52 people received companionship and were happy and joyful through the DIY activity. • Our service was highly recognized by the facility, and the volunteers were able to build their self-worth and learn how to interact with people with disabilities through this event.
August Tainan	• Spent TWD 58,656 on health supplies and materials for the first activity. • 34 volunteers, 272 hours of service, TWD 77,248 in labor costs.	• The 100 residents in the institution received health education, engaged in physical exercise, and participated in a series of DIY activities, providing them with companionship, care, and emotional fulfillment. • Workers at the facility were deeply moved by the services provided by the Cenra volunteers, who also felt a sense of self-worth through the activities.
October Tucheng	• Total donations and expenditures for activities amounted to TWD 8,500. • 4 volunteers, 8 hours of service, TWD 2,272 in labor costs.	• Oral health education was provided to 60 elderly individuals at the site, along with a quiz and simple interaction with the participants.
October Kaohsiung	• Total donations and expenditures for activities amounted to TWD 54,192. • 17 volunteers, 119 hours of service, TWD 33,796 in labor costs.	• Female volunteers accompanied and cared for 17 children at a care facility, bringing joy and warmth to them. • Male volunteers helped clean the facility and ease the burden on social workers. • The service provided by Cenra volunteers on that day was highly recognized and appreciated by the institution. The volunteers not only felt a sense of self-worth but also inspired new approaches to future corporate social responsibility initiatives.
	Total TWD 380,734	Total TWD 2,203,171

8.2 Charitable campaign

8.2.1 Career Visit by Boyo Welfare Foundation at Cenra Xinfeng Plant

The Cenra Charity Group learned that children in remote areas have limited exposure to various careers. Many children believe their options are limited to a few professions, such as the manual labor jobs they commonly see around them while growing up. Limiting children's development is not due to a lack of inherent ability, but rather the longstanding limitations of education in rural areas. These children can only see a limited and unchanging range of environments around them, unlike city children, who have access to a wider variety of career experiences and visit opportunities.

The Cenra Charity Group specially invited students from the Jianqian and Jianhou centers of the Boyo Welfare Foundation in Jianshi Township, Hsinchu County, to participate. The students learned about various professions through engaging teaching aids and a series of interactive games.



(Left) Children writing down their impressions and expressed great appreciation for the volunteers, highly recognizing the service provided by the volunteers!



8.2.2 Shulin Elder Care on Double Ninth Festival

The problem of population aging in various parts of Taiwan is becoming increasingly serious. More elderly people have become a disadvantaged group in society. They often struggle to receive adequate care and attention due to physical limitations or an inability to care for themselves. The Cenra Charity Group joined forces with Dongyang Village in Shulin District, New Taipei City to organize a "Respect the Elderly Day" on Double Ninth Festival. They designed simple, brain-stimulating games for the elderly to promote physical health and prevent aging.

Investment	Achievement
• The expenses for the activities included donations of supplies, beverages, eco-friendly cups, and game props. • 27 volunteers, 108 hours of service	• We designed simple, brain-stimulating games to keep the 300 senior participants active and engaged, helping prevent age-related decline. We also led them in a health exercise session to promote physical well-being. • In addition, this event differed from previous elderly appreciation events held in Dongyang Village, which typically involved simply listening to speeches and receiving prizes. This time, the volunteers led the seniors in interactive games, which they thoroughly enjoyed. Participants collected stamps and points to redeem prizes, fostering a sense of warmth, companionship, and emotional well-being among the elderly. • The service provided by Cenra volunteers has consistently received high praise from the Dongliang Village chief and his wife. The elders in the village also enjoyed interacting with the volunteers, giving volunteers a sense of fulfillment.
TotalTWD 179,735	TotalTWD 1,320,472



8.3 Blood drive and donations

Blood donation

The blood drive organized by Xinfeng Plant and the corporate union of the Xinfeng Plant in response to "Roll Up Your Sleeves to Save Lives." In July, a blood drive was held at the Xinfeng Plant. In addition to enthusiastic participation from plant employees, the event was also open to the public.

A total of 16,500 CC (66 bags) of blood was collected during the drive. To support the meaningful event, the Company donated 80 products worth TWD 16,000.

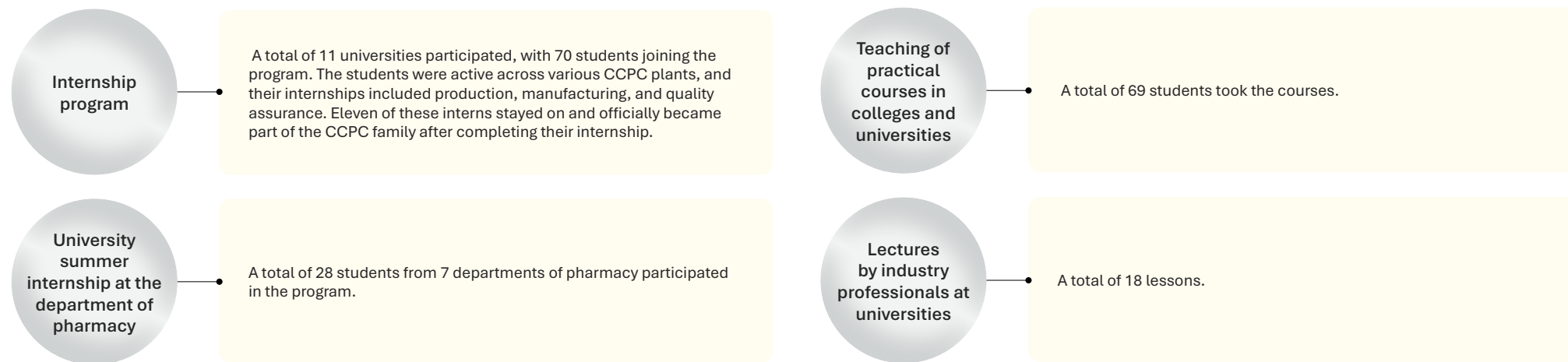


Public Welfare Donation Record

Public Welfare Donation Record	
Recipient	Donation
Formosa Budding Hope Association	Donations for supplies for volunteer medical services in Cambodia, funds for rebuilding homes for those affected by the disaster in East Taiwan, and materials for a charity camp to support vulnerable children and adolescents.
Social Medical Service Club, First Group, Taipei Medical University	Supplies needed for volunteer medical service
Adolescents' Home, Taoyuan, Prison Fellowship Taiwan	Donations needed for public welfare activities.
Taipei YWCA	Donations needed for public welfare activities.
Taiwan Social Welfare Service Association	Materials needed for the year-end warmth and charity event
New Taipei city CCPC Love and Care Association	Donation
Social Welfare and Charity Foundation	Donation
Yu-Cheng Social Welfare Foundation	Donation
Noordhoff Craniofacial Foundation	Donation
Yale Concert	To support the development of music culture, we purchased concert tickets for employees and their families.
Coral restoration in Penghu	Donation
Charity meal delivery for seniors living alone in Shulin District, New Taipei City	Donation of meals
Total donation amount	TWD 2,034,442

8.4 Academia–industry Partnership and Internship

The Company proactively promotes collaboration between industry and academic institutions. Through partnerships established with many well-known universities and research institutions, we have jointly built research projects and internship programs. By doing so, we combine academic expertise and technology with pharmaceutical business practices.



We will continue to promote industry–academia collaboration and internship programs in the future, looking to cultivate more potential talent and contributing to the health and well-being of society.



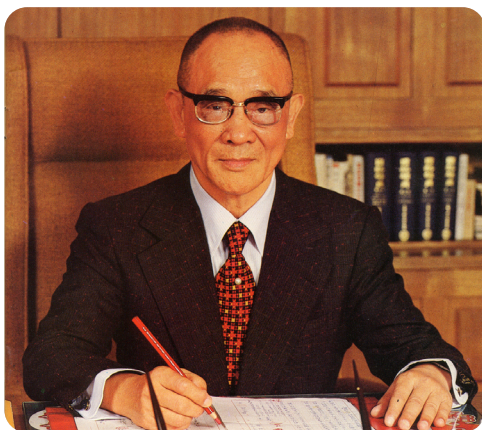
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8.5 Wang Ming-Ning Memorial Foundation

In memory of Mr. Wang Ming-Ning, the founders of CCPC and Chunghwa Chemical Synthesis & Biotech, who dedicated his life to benefiting people's health, improving pharmaceutical research and technology, and promoting the internationalization of domestic pharmaceutical research and industry, while also inheriting Mr. Wang's spirit of giving back to society, the "Wang Ming-Ning Memorial Foundation" was established in 1989. The Foundation aims to reward medical academic research and develop medical education as its highest objective. In addition to taking a proactive approach in promoting pharmaceutical development and providing scholarships for talented individuals to engage in academic and clinical research and development, the Foundation also participates in social welfare activities, making the Foundation's functions more evident.

In particular, the Wang Ming-Ning Award established in 1991 is the most prestigious award. In 33 years since then, a total of 243 scholars, experts and physicians have satisfactorily passed the serious screening/selection process and won the Wang Min-Ning Award. The award-winning works cross the lines including Preclinical Medicine, Clinical Medicine and Pharmacy. Thanks to the independent, impartial, transparent and professional judging appraisal process, these CCPC Awards are known as rare praiseworthy and respectable incentive awards, winning widespread acclaim from the entire medical science field.



Businesses Promoted by the Foundation

- Sponsor academic research on medicine at universities, colleges, hospitals, and academic research institutes in Taiwan to raise the standard of medicine in Taiwan.
- Reward outstanding graduate students in the medical departments of universities and colleges in Taiwan so as to encourage them to concentrate on medical research.
- Provide various scholarships to encourage students to work hard at school.
- Organize and sponsor educational and charitable activities for the medical community.
- Organize lectures, seminars, conferences, meetings, social gatherings, and visits related to domestic or international medicines.
- Organize commissioned lectures, seminars, conferences, meetings, social gatherings, and visits related to domestic or international medicines.
- Other academic sponsorships approved by the Board of Directors.

2024 promotion of international conferences and public welfare activities:

- The Foundation provides long-term sponsorship and support of domestic medical associations and pharmaceutical organizations to hold global large-scale conferences in Taiwan, so that more teachers and students from related colleges and universities can participate in international seminars to improve the global competitiveness in terms of pharmaceutical education, practice and research. By doing this, we are able to boost the development of biomedical science and technology in Taiwan.
- CCPC and Chunghwa Senior Care jointly organized the "Newbie Seniors – Role-Playing Experience" to reduce intergenerational communication barriers."
- Participated in and supported a number of public welfare, academic, and cultural activities organized by Christian Women's Corps. Taiwan.
- Donate supplies to elementary and high school students in need via the "New Taipei city CCPC Love and Care Association."
- Invested and promoted arts and cultural activities such as the Taiwan Yale Ensemble's musical performances.

2024 promotion of academic exchanges between Taiwan and China:

- The 16th Cross-Strait Medical Forum, co-organized by the Chinese Medical Doctor Association, was held in Xiamen from June 16 to 18. The event included regular cross-strait medical exchange and forums on the development of traditional Chinese medicine cooperation. Through exchanging new medical and health knowledge in the region and establishing good communication channels, we aimed to expand non-governmental engagement and deepen integrated development. Not only did the forum facilitate academic exchange, but it also promoted timely and in-depth understanding of relevant issues.

Medical and Pharmaceutical Research Award – Wang Ming-Ning Award

The Wang Ming-Ning Award aims to recognize and reward domestic medical researchers who have made outstanding and substantial contributions to medical research, as well as experts and scholars who have published excellent papers through medical-related research institutes and academic institutions at domestic universities. Receiving the Wang Ming-Ning Award signifies tangible affirmation and encouragement. The award consists of two categories: "Outstanding Contribution Award" and "Outstanding Thesis Award." Over the past 34 years, 255 experts and scholars have received the "Wang Ming-Ning Award" in the fields of basic medicine, clinical medicine, and pharmacy.



Outstanding Contribution Award

The "Outstanding Contribution Award" is presented to members of domestic universities, hospitals, and academic research institutions in recognition of their significant contributions to the advancement of medical technology, national health, and societal and industrial development through their medical research conducted in Taiwan. Nominations are submitted by their respective institutions. The winners were awarded TWD 1.5 million and a trophy.



Winner of the 34th "Outstanding Contribution Award"

[Basic Medicine Category]

Chi, Hung-Yuan
Distinguished Professor, Institute of Biochemical Science, National Taiwan University
Research Fellow, Institute of Biological Chemistry, Academia Sinica
Research Results – Exploring Gene repair mechanisms for precision cancer treatment

[Clinical Medicine Category]

Chen, Chen-Yu
Attending Physician, Department of Medical Imaging, Taipei Medical University Hospital
Distinguished Professor, Department of Medicine, Taipei Medical University
Research Results – Taiwan medical imaging research: Artificial intelligence innovation in imaging for brain cancer, lung cancer, concussion, and dementia

[Pharmacy Category]

Chang, Wei-Chiao
Dean, College of Pharmacy, Taipei Medical University Hospital
President, The Pharmacogenomics Society of Taiwan
Research Results – pharmacogenomics and immunopharmacogenomics

Outstanding Thesis Award

As a means to encourage medical research, we have set up the "Outstanding Thesis Award" for doctoral students and post-doctoral researchers, with candidates recommended by the directors of the research institutes or the heads of the research organizations. The Foundation hires specialists and scholars to select outstanding talented individuals based on the evaluation of their research results. Doctoral students will be awarded TWD 200,000 and a trophy, and post-doctoral researchers will be awarded TWD 300,000 and a trophy.



Winner of the 34th "Outstanding Thesis Award"

◎ Group A "Graduate Student in Doctoral Program"

Chu, Shao-Ling	Institute of Biochemical Science, National Taiwan University	Main Thesis: Phosphoglycerate kinase as a cargo adapter protein promoting the transport of epidermal growth factor receptor to lysosomes.
Lai, Tzu-Ting	Institute of Basic Medical Sciences, National Cheng Kung University	Main Thesis: Gut microbiota modulates exercise behavior via the vagus nerve-dependent glucagon-like peptide-1 signaling pathway.
Hsieh, Hui-Chen	Institute of Basic Medical Sciences, National Cheng Kung University	Main Thesis: PRMT-7/PRMT7 activates HLH-30/TFEB to protect the integrity of cell membranes damaged by bacterial perforation toxins.
Mac, Cam Hoa	Department of Chemical Engineering, National Tsing Hua University	Main Thesis: Oral self-powered stimulator targeting the gut-brain axis via vagal nerve electrical stimulation for the treatment of obesity and its metabolic disorders.

◎ Group B "Postdoctoral Researcher"

Chen, Hung-Chih	Institute of Biomedical Sciences, Academia Sinica	Main Thesis: Butyrate-producing bacteria promotes a protective effect after myocardial infarction.
Lo, Shih-Chi	Institute of Biological Chemistry, Academia Sinica	Main Thesis: RAD51-ADP reveals the dynamic mechanism of fiber filaments during homologous recombination.
Chen, Tzu-An	Academia Sinica Research Center for Applied Sciences	Main Thesis: Receptor-free & ligand-free mesoporous silica nanoparticles: A simplified strategy for targeted drug delivery across the blood-brain barrier
Wei, Shu-Yi	Institute of Cellular and System Medicine, National Institutes of Health	Main Thesis: Development of a high-throughput drug screening platform based on hemodynamics: Identification of KU-55933 as a novel compound for the treatment of atherosclerosis.
Chen, Chih-Wei	Institute of Molecular Medicine, National Taiwan University College of Medicine	Main Thesis: Nucleoside diphosphate kinase 3 is the gatekeeper for hypoxia-induced DRP1-dependent mitophagy.

CHAPTER

A

Appendix

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Appendix 2. SASB Standards Comparison Table	115
Appendix 3. Index of Climate-related Information	119
Appendix 4. Limited Assurance Report and Summary of Assurance	121

Appendix 1: GRI Index

Disclaimer	Cenra has prepared the ESG Report in accordance with the GRI Standard. The Report covers the period from January 1 to December 31, 2024
GRI 1 Version	GRI 1: Foundation 2021
GRI Sector Guidelines and Applications	None

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
GRI 2: General Disclosures (2021)			
GRI 2: General Disclosures (2021)	2-1 Organizational details	14	2.1 About Cenra
	2-2 Entities included in the organization's sustainability reporting	6	1.1 Report Overview
	2-3 Reporting period, frequency and contact point	6	1.1 Report Overview
	2-4 Restatements of information	6	1.1 Report Overview
	2-5 External assurance	6	1.1 Report Overview
	2-6 Activities, value chain and other business relationships	14 93	2.1 About Cenra 7.3 Supplier Management
	2-7 Employee	39	4.1.1 Human Resources
	2-8 Workers who are not employees	39	4.1.1 Human Resources
	2-9 Governance structure and composition	22 24	3.1 Corporate governance 3.1.1 Corporate governance framework
	2-10 Nomination and selection of the highest governance body	25	3.1.2 Board of Directors
	2-11 Chair of the highest governance body	25	3.1.2 Board of Directors
	2-12 Role of the highest governance body in overseeing the management of impacts	7	1.2 Stakeholder engagement
	2-13 Delegation of responsibility for managing impacts	10	1.3 Identification and analysis of material topics

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
GRI 2: General Disclosures (2021)	2-14 Role of the highest governance body in sustainability reporting	10 27	1.3 Identification and analysis of material topics 3.1.5 ESG Committee
	2-15 Conflicts of interest	26	3.1.2 Board of Directors
	2-16 Communication of critical concerns	27	3.1.5 ESG Committee
	2-17 Collective knowledge of highest governance body	25	3.1.2 Board of Directors
	2-18 Evaluating the highest governance body's performance	26	3.1.2 Board of Directors
	2-19 Remuneration policies	26	3.1.3 Remuneration Committee
	2-20 Process for determining remuneration	26	3.1.3 Remuneration Committee
	2-21 Annual total compensation ratio	26	3.1.3 Remuneration Committee
	2-22 Statement on sustainable development strategy	2	Letter from the Chairman
	2-23 Policy commitments	Various chapters	Management Policy of Material Topics
	2-24 Embedding policy commitments	Various chapters	Management Policy of Material Topics
	2-25 Processes to remediate negative impacts	Various chapters	Management Policy of Material Topics
	2-26 Mechanisms for seeking advice and raising concerns	30	3.2.1 Ethical Management
	2-27 Compliance with laws and regulations	30	3.2.1 Ethical Management
	2-28 Membership associations	14	2.1 About Cenra
	2-29 Approach to stakeholder engagement	7	1.2 Stakeholder engagement
	2-30 Collective bargaining agreements	41	4.1.2 Employee care and benefits
GRI 3: Material topics (2021)			
GRI 3: Material topics (2021)	3-1 Process for determining material topics	10	1.3 Identification and analysis of material topics
	3-2 List of material topics	11	1.3 Identification and analysis of material topics

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
Business performance			
3-3 Management of material topics		18	2.2 Business performance
GRI 201 (2016): Economic performance	201-1 Direct economic value generated and distributed	20	2.2 Business performance
	201-2 Financial implications and other risks and opportunities due to climate change	63	5.1 Response to climate change
	201-3 Defined benefit plan obligations and other retirement plans	41	4.1.2 Employee care and benefits
	201-4 Financial assistance received from government	20	2.2 Business performance
Corporate governance			
3-3 Management of material topics		22	3.1 Corporate governance
Ethical management			
3-3 Management of material topics		28	3.2 Ethical management
GRI 205 (2016): Anti-corruption	205-1 Operations assessed for risks related to corruption	30	3.2.1 Ethical Management
	205-2 Communication and training on anti-corruption policies and procedures	31	3.2.2 Anti-corruption Communication and Training
	205-3 Confirmed incidents of corruption and actions taken	30	3.2.1 Ethical Management
GRI 206 (2016): Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	30	3.2.1 Ethical Management
Information security			
3-3 Management of material topics		32	3.3 Information security
GRI 418 (2016): Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	35	3.3.2 Information security management measures
Employment/labor–management relations			
3-3 Management of material topics		37	4.1 Employment/Labor–management relations
GRI 401 (2016): Employment	401-1 New employee hires and employee turnover	40	4.1.1 Human Resources

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
GRI 401 (2016): Employment	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	41	4.1.2 Employee care and benefits
	401-3 Parental leave	43	4.1.2 Employee care and benefits
GRI 402 (2016): Labor–management relation	402-1 Minimum notice periods regarding operational changes	43	4.1.2 Employee care and benefits
Diversity and equal opportunity			
3-3 Management of material topics		44	4.2 Diversity and equal opportunity
GRI 405 (2016): Diversity and equal opportunity	405-1 Diversity of governance bodies and employees	39 47	4.1.1 Human Resources 4.2.1 Diversity of Workforce Composition
	405-2 Ratio of basic salary and remuneration of women to men	47	4.2.2 Employee Remuneration and Performance Evaluation
GRI 402 (2016): Labor–management relation	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	47	4.2.2 Employee Remuneration and Performance Evaluation
Talent cultivation and development			
3-3 Management of material topics		49	4.3 Talent Cultivation and Development
GRI 404 (2016): Training and Education	404-1 Average hours of training per year per employee	51	4.3.1 Employee Training and Education
	404-2 Programs for upgrading employee skills and transition assistance programs	51	4.3.1 Employee Training and Education
	404-3 Percentage of employees receiving regular performance and career development reviews	47	4.2.2 Employee Remuneration and Performance Evaluation
Occupational safety and health			
3-3 Management of material topics		54	4.4 Occupational safety and health
GRI 403 (2018): Occupational Health and Safety	403-1 Occupational safety and health management system	56	4.4.1 Occupational safety and health management
	403-2 Hazard identification, risk assessment, and incident investigation	57	4.4.1 Occupational safety and health management
	403-3 Occupational health services	58	4.4.2 Occupational Health Services and Employee Health Promotion
	403-4 Worker participation, consultation, and communication on occupational safety and health	60	4.4.3 Occupational Safety and Health Education and Training
	403-5 Worker training on occupational safety and health	60	4.4.3 Occupational Safety and Health Education and Training

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
GRI 403 (2018): Occupational Health and Safety	403-6 Promotion of worker health	58	4.4.2 Occupational Health Services and Employee Health Promotion
	403-7 Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	56	4.4.1 Occupational safety and health management
	403-8 Workers covered by an occupational safety and health management system	56	4.4.1 Occupational safety and health management
	403-9 Work-related injuries	61	4.4.4 CCPC Statistics Related to Occupational Safety and Health
	403-10 Work-related ill health	61	4.4.4 CCPC Statistics Related to Occupational Safety and Health
Climate action			
3-3 Management of material topics		63	5.1 Response to climate change
GHG management			
3-3 Management of material topics		71	6.1 GHG Management
GRI 305 (2016): Emissions	305-1 Direct (Scope 1) GHG emissions	73	6.1 GHG Management
	305-2 Energy indirect (Scope 2) GHG emissions	73	6.1 GHG Management
	305-4 GHG emissions intensity	73	6.1 GHG Management
	305-5 Reduction of GHG emissions	74	6.1 GHG Management
Water resources management			
3-3 Management of material topics		75	6.2 Water resources management
GRI 303 (2018): Water and effluents	303-1 Interactions with water as a shared resource	78	6.2 Water resources management
	303-2 Management of water discharge-related impacts	78	6.2 Water resources management
	303-3 Water withdrawal Disclosure	78	6.2 Water resources management
	303-3 Water discharge Disclosure	78	6.2 Water resources management
	303-3 Water consumption	78	6.2 Water resources management

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
Waste management			
3-3 Management of material topics		81	6.3 Waste management
GRI 306 (2020): Waste	306-1 Waste generation and significant waste-related impacts	84	6.3 Waste management
	306-2 Management of significant waste-related impacts	84	6.3 Waste management
	306-3 Waste generated	85	6.3 Waste management
	306-4 Waste diverted from disposal	85	6.3 Waste management
	306-5 Waste directed to disposal	85	6.3 Waste management
Customer health and safety			
3-3 Management of material topics		88	7.1 Customer Safety & Health
GRI 416 (2016): Customer health and safety	416-1 Assessment of the health and safety impacts of product and service categories	90	7.1.1 Good Manufacturing Plant
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	91	7.2.1 Pharmaceutical Safety
Other Topics			
Product labeling and marketing communication			
GRI 417 (2016): Marketing and Labeling	417-1 Requirements for product and service information and labeling	91	7.2.2 Product labeling
	417-2 Incidents of non-compliance concerning product and service information and labeling.	91	7.2.2 Product labeling
	417-3 Incidents of non-compliance concerning marketing communications	91	7.2.2 Product labeling
Supplier Management			
GRI 204 (2016): Procurement Practices	204-1 Proportion of spending on local suppliers	94	7.3 Supplier Management
GRI 308 (2016): Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	93	7.3 Supplier Management
	308-2 Negative environmental impacts in the supply chain and actions taken	93	7.3 Supplier Management
GRI 414 (2016): Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	93	7.3 Supplier Management
	414-2 Negative social impacts in the supply chain and actions taken	93	7.3 Supplier Management

GRI Guidelines	Disclosure	Page	Corresponding Chapters/Supplementary Notes
Product R&D field			
Customized topics are not available		96	7.4 Product R&D field
Public welfare			
Customized topics are not available		98	8 Social engagement

Appendix 2. SASB Standards Comparison Table – Biotechnology & Pharmaceuticals Industry Disclosure Standard

Code	Disclosure Indicator	Classification	Disclosure Contents/Explanation and Corresponding Chapters
SAFETY OF CLINICAL TRIAL PARTICIPANTS			
HC-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	Ch7.2.1 Drug Safety 1. The Company does not conduct clinical trials outside of Taiwan. 2. Clinical trials are all conducted in Taiwan and entrusted to research institutions that possess certification and experience. The Company follows the principles of the Declaration of Helsinki in collaboration with these entrusted institutions. Trials must adhere to the Good Clinical Practice regulations in Taiwan, undergo ethical committee review, and receive approval from regulatory authorities. Clear information is provided to trial participants, who have the right to withdraw from the trial without providing a reason. In case of adverse reactions, they are meticulously recorded and reported, with ample medical care provided to the participants.
HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	Quantitative	The Company has not yet taken relevant measures.
HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	Such events did not occur in 2024.
ACCESS TO MEDICINE			
HC-BP-240a.1	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	The Company has not established any foreign subsidiaries and does not hold any drug licenses abroad. We export products to the following middle- and low-income countries: Mongolia, Myanmar, Costa Rica, and Malaysia.
HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Program (PQP)	Discussion and Analysis	the Company does not manufacture products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Program (PQP).

Code	Disclosure Indicator	Classification	Disclosure Contents/Explanation and Corresponding Chapters
AFFORDABILITY & PRICING			
HC-BP-240b.1	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	Quantitative	Such events did not occur in 2024.
HC-BP-240b.2	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Quantitative	Not applicable, as the products manufactured by the Company do not include U.S. product portfolio.
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	The net price of C.B. STRONG OINT 100G/TUBE manufactured by the Company was TWD 148 in 2024, an increase of approximately 25.42% from the same period of the previous year. There is no information for pricing as the drugs are prescription drugs that are not sold directly to consumers.
DRUG SAFETY			
HC-BP-250a.1	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	Ch7.2.1 Drug Safety In 2024, we received 11 reports of adverse drug reactions related to the TFDA. Internal investigation revealed the causes to be: damage during transportation logistics, appearance differences, improper storage by users, and allergic reactions. These were not related to drug quality issues and did not affect user safety or health. The Company completed the investigation and submitted the report in accordance with TFDA regulations. In 2024, there were no product safety-related recall incidents.
HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	Such events did not occur in 2024.
HC-BP-250a.3	Number of recalls issued; total units recalled	Quantitative	Ch7.2.1 Drug Safety In 2024, there were no product safety-related recall incidents.
HC-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal	Quantitative	Such events did not occur in 2024.
HC-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Quantitative	Such events did not occur in 2024.
COUNTERFEIT DRUGS			
HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Discussion and Analysis	Ch7.2.4 Prevention of Counterfeit Drug As a means to prevent counterfeit drugs from appearing in its own supply chain or flowing into the market in any way, we have formulated a policy on product traceability and prevention of counterfeiting in all plants. For the specific policy, please refer to the chapter.
HC-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	Ch7.2.4 Prevention of Counterfeit Drug The Company has also formulated relevant countermeasures in the event of a risk of counterfeit drugs. The Company will keep track of the flow of counterfeit drugs and carry out subsequent actions. For specific measures, please refer to the chapter.
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	Such events did not occur in 2024.

Code	Disclosure Indicator	Classification	Disclosure Contents/Explanation and Corresponding Chapters
ETHICAL MARKETING			
HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Such events did not occur in 2024.
HC-BP-270a.2	Ethical management of off-label use	Discussion and Analysis	Ch7.2.2 Product Labeling Wordings for advertising in the Company's packaging labels are carried out in accordance with the government's law for packaging labeling. We strictly follow the laws and regulations of the Taiwan Food and Drug Administration (TFDA) for product submission, review and registration. Our cosmetic products are also in compliance with the Regulations for Cosmetic Product Information File Management (PIF) to protect the safety of our consumers.
EMPLOYEE RECRUITMENT, DEVELOPMENT & RETENTION			
HC-BP-330a.1	Detailed description of talent recruitment and retention of scientists and R&D personnel	Discussion and Analysis	Ch4.3.2 Talent Recruitment and Retention By providing opportunities for sustainable development and growth, a well-balanced work environment, excellent R&D resources, and appropriate incentives, we ensure that our R&D personnel are able to release their potential. Any contributions and research achievements are evaluated and praised to effectively enhance the Company's R&D capacity.
HC-BP-330a.2	(a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others (1) Voluntary and (2) involuntary turnover rate	Quantitative	Ch4.3.2 Talent Recruitment and Retention The voluntary turnover rate of all employees in 2024 was 14.95%. Please refer to the chapter for termination rate at different ranks.
Supplier Management			
HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier suppliers' 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	CH7.3 Supplier Management The Company has not yet participated in the Rx-360 International Pharmaceutical Supply Chain Alliance Audit Program. At this stage, the Company performs regular written and on-site audits for each category of suppliers in accordance with the SOPs of the plant.
Business ethics			
HC-BP-510a.1	Amount of losses incurred by lawsuits due to corruption and bribery	Quantitative	Such events did not occur in 2024.
HC-BP-510a.2	Description of code of ethics governing interactions with healthcare professionals.	Discussion and Analysis	Ch3.2.1 Ethical Management Handled according to the Company's Procedures for Ethical Management and Guidelines for Conduct. Please refer to the chapter.

Code	Disclosure Indicator	Classification	Disclosure Contents/Explanation and Corresponding Chapters
ACTIVITY METRICS			
HC-BP-000.A	Number of patients treated	Quantitative	The number of patients for drugs in portfolio of the Business Development Division, including immunosuppressants, oral antibiotics, and drugs for hypertension, cannot be estimated due to the marketing of the products. In terms of veterinary medicine, approximately 10.75 million pigs and 100,000 cows were used for livestock drugs and approximately 38.76 million birds were used for poultry drugs. The number of patients currently using drugs in CYH's product portfolio includes: approximately 2,800 patients using oncology drugs, 17,000 patients using central nervous system drugs, 9 million patients using infectious disease drugs, 4.75 million patients using cardiovascular drugs for three highs, and 2.11 million patients using gastrointestinal drugs.
HC-BP-000.B	(1) Number of drugs in portfolio (2) Number of drugs in research and development (Phases 1-3)	Quantitative	CCPC currently has 46 drugs in research and development in its portfolio, including one drug for the digestive system, four drugs for anti-infectives, 4 cardiovascular drugs, 10 drugs for the central nervous system, one antipyretics, 13 drugs for metabolism, 8 drugs for anti-tumors, two drugs for the genitourinary system, and three immunomodulatory imide drugs. The Business Development Division currently has 47 drugs in its portfolio, including 12 immunosuppressants, 24 oral Penem antibiotics, seven oral beta-lactam antibiotics, and four drugs for hypertension. Currently, there are 84 types of veterinary drugs in the product portfolio, including 34 therapeutic powders, 6 medicated feed additives, 26 injectable solutions, 3 therapeutic ointments, 8 oral liquid formulations, 6 topical liquid solutions, and 1 tablet formulation. CYH currently has 134 drugs in its portfolio, including 28 drugs for the trigeminal system, 47 drugs for anti-infectives, 22 drugs for the digestive system, 23 drugs for the central nervous system, 6 drugs for the urinary system, and 8 drugs for anti-tumors. Ch7.4.1 Product R&D and innovation records At present, there are nine drugs under research and development at the stage of investigation and registration, please refer to the chapter for specific names of the drugs.

Appendix 3 Index of Climate-related Information

Task Force on Climate-related Financial Disclosures (TCFD) Comparison Table

Item	Page	Corresponding Chapters/Supplementary Notes
Governance		
Disclose the organization's governance around climate-related issues and opportunities.		
Describe the board's oversight of climate-related risks and opportunities.	27	3.1.5 ESG Committee
Describe management's role in assessing and managing risks and opportunities.	66	5.1.1 Climate Governance
Strategy		
Disclose the potential and actual impacts of climate-related risks and opportunities on the organization's business, strategy and financial planning where such information is material.		
Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	67~68	5.1.2 Response Strategy for Climate Changes
Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	67~68	
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	-	Scenario analysis not executed
Risk Management		
Reveals how the organization identifies, assesses, and manages climate-related risks.		
Describe the organization's risk management processes for identifying and assessing climate-related risks.	67	
Describe the processes for managing climate-related risks.	68~69	5.1.2 Response Strategy for Climate Changes
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	68~69	5.1.3 Climate risk management
Indicators and Objectives		
Disclose the indicators and objectives used to assess climate-related risks and opportunities.		
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	69	5.1.4 Indicators and Objectives
Disclose Scope 1, Scope 2 and Scope 3 (if appropriate) GHG emissions and associated risks.	73	6.1 GHG Management
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	69	

Climate Information for Listed Companies

Climate-related information is disclosed in accordance with Article 4-1, Schedule 2 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

Risks and opportunities arising from climate change for the Company and countermeasures taken by the Company

Item	Contents of disclosure	Page	Corresponding Chapters/Supplementary Notes
1	The board's and management's oversight and governance for climate-related risks and opportunities	27 66	3.1.5 ESG Committee 5.1.1 Climate Governance
2	Describe how the identified climate risks and opportunities affect the Company's business operations, strategies, and finance (short, medium, and long term).	67~69	5.1.2 Response Strategy for Climate Changes
3	Financial impacts of extreme climate events and transformational actions	67~69	5.1.2 Response Strategy for Climate Changes
4	Describe how climate risk identification, assessment, and management procedures are integrated into the overall risk management system	67~69	5.1.2 Response Strategy for Climate Changes 5.1.3 Climate risk management
5	If scenario analysis is used to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and main financial impacts shall be described	-	Scenario analysis not used
6	If transition plans exist to manage climate-related risks, specify the contents of the plans, as well as the indicators and targets used to identify and manage physical risks and transition risks	67~69 69	5.1.2 Response Strategy for Climate Changes 5.1.4 Indicators and Objectives
7	If internal carbon pricing is used as a planning tool, specify the basis for setting the pricing	-	Carbon pricing tools not used
8	If climate-related targets have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.	69 71~74	5.1.4 Indicators and Objectives 6.1 GHG Management
9	GHG Inventory and Assurance	-	The Company conducted a GHG inventory in 2024. In 2025, inventory will be performed covering CCPC. Third-party ISO 14064-1 verification is expected to be obtained in the fourth quarter of 2025.

Appendix 4. Limited Assurance Report and Summary of Assurance

CPA's Limited Assurance Report

To: Cenra Inc.:

We were appointed by Cenra Inc. (hereinafter referred to as "the Company") to perform assurance procedures on the key performance indicators (hereinafter referred to as "the selected KPIs") disclosed in the 2024 Sustainability Report. We have completed the audit and issued a limited assurance report based on the results.

Target Information and Applicable Criteria

We have confirmed that the target information for this assurance engagement is the KPIs selected by the Company. The selected KPIs and their applicable criteria are detailed in the "Summary of Assurance Items" section of the Company's 2024 Sustainability Report. The reporting scope of the selected KPIs mentioned above is described in the "Reporting Scope and Boundaries" section of the Sustainability Report.

The applicable standards referred to above are based on the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," the relevant Q&As, and related regulatory provisions, the latest version of the GRI Standards and sector standards published by the Global Reporting Initiative (GRI); and other benchmarks adopted or independently designed by the Company based on industry characteristics and the selected KPIs.

Management's Responsibilities

The Company's management is responsible for preparing the sustainability report based on the selected KPIs in accordance with applicable criteria, and for designing, implementing, and maintaining internal controls related to the preparation of those KPIs to ensure they are not materially misstated due to fraud or error.

Inherent Limitations

The assurance of many items in this case relates to non-financial information, which inherently has more limitations than the assurance of financial information. For the qualitative interpretation of the relevance, materiality, and accuracy of the data, it is more dependent on individual assumptions and judgments.

Independence and Quality Management of CPAs

We have complied with the regulations on independence and other ethical norms of the Code of Ethics for Certified Public Accountants, which stipulates that the basic principles of integrity, objectivity, professional competence, professional due care, confidentiality, and professional conduct must be observed.

The firm's quality management standard "Quality Management for Accounting Firms" of Standards on Quality Management No. 1 stipulates that an accounting firm shall design, implement, and execute a quality management system, including policies or procedures related to compliance with professional ethics, professional standards, and applicable laws and regulations.

Responsibility of the CPAs

Our responsibility is to perform limited assurance engagements in accordance with TWSAE 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," and to obtain limited assurance on whether the selected KPIs as described in the preceding paragraph contain material misstatements based on the procedures performed and evidence obtained, and to

form a limited assurance conclusion.

According to the requirements of Assurance Standard No. 3000, the scope of our limited assurance engagement included assessing the suitability of the selected KPIs in preparing the sustainability report, assessing the risk of material misstatement of the KPIs due to fraud or error, responding appropriately to the assessed risks, and assessing the overall presentation of the KPIs. Limited assurance engagements have a narrower scope than reasonable assurance engagements. The scope of risk assessment procedures (including the understanding of internal control) and procedures to respond to assessed risks is more limited in limited assurance engagements.

The auditor's procedures performed on the selected KPIs described in the first paragraph were based on professional judgment and included inquiries, observations of the processes, assessment of the appropriateness of documentation, and reconciliation or adjustment of related records.

Based on the circumstances of this case, the following matters were considered by the CPAs during the performance of the above procedures:

- We interviewed personnel involved in preparing the selected KPIs to understand the process for preparing the information, the information systems used, and the related internal controls, in order to identify areas of material misstatement.
- Based on our understanding of the above matters and the identified areas, we have selected samples from the selected KPIs and conducted tests – including inquiries, observations, and inspections – to obtain evidence providing limited assurance.

Compared with reasonable assurance engagements, limited assurance engagements have a smaller scope and are performed over a shorter period, resulting in a significantly lower level of assurance than that obtained from reasonable assurance engagements. Therefore, we do not express reasonable assurance regarding whether the selected KPIs have been prepared, in all material respects, in accordance with applicable criteria.

This report does not provide any assurance regarding the overall effectiveness of the internal control design or implementation related to the 2024 Sustainability Report. Additionally, the information in the 2024 Sustainability Report as of December 31, 2023, has not been subject to our assurance.

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, we did not identify any material non-compliance with applicable standards in the selected KPIs as described in the first paragraph.

Other Matters

It is the responsibility of the Company's management to maintain the website. We will not be responsible for re-performing assurance procedures on any changes to KPIs or applicable benchmarks selected for publication on the Company's website after the assurance report has been published.

PwC Taiwan

CPA Lin, Po-Chuan

August 8, 2025

Cenra Inc.

Summary of assurance items in the 2024 ESG report.

No.	Assurance Target	Key Performance Indicator	Applicable Benchmark
1	2024 Board of Directors and Functional Committee Status	1. A total of six Board meetings were held in 2024 and the average attendance rate of all directors in person was 94.12% (excluding proxies). 2. A total of two Audit Committee meetings were held in 2024 and the average attendance rate of all independent directors in person was 87.5% (excluding proxies). 3. A total of one Audit Committee meetings were held in 2024 and the average attendance rate of all committee members in person was 100% (excluding proxies).	As shown in the Company's notice of the Board of Directors and Functional Committee meetings, sign-in book, meeting minutes, and attendance statistics for 2024.
2	Percentage of female executives in 2024	Percentage of female executives in 2024 was 32.61%.	Percentage of female executives on board as of December 31, 2024 as a percentage of all executives as indicated by the Company. Note: Senior executives are officers at Grade 9 and above.
3	Disabling injury frequency rate in 2024	1. The recorded occupational injury rate for 2024 was 1.62. 2. The rate of recordable occupational diseases in 2024 was 0.81.	Employee occupational injury statistics for 2024 as indicated by the Company Ratio of recordable work-related injuries = (number of recordable work-related injuries / hours worked) * 1,000,000. Ratio of recordable work-related injuries = (number of recordable work-related injuries / hours worked) * 1,000,000.
4	No. of public welfare activities organized in 2024	In 2024, a total of seven public welfare activities were held.	Statistics of public welfare activities held by the Company in 2024.
5	Total waste disposal volume in 2024	In 2024, the total amount of waste processed was 560.80 metric tons, comprising 546.19 metric tons of non-hazardous waste and 14.61 metric tons of hazardous waste.	In 2024, the Company reported the total amount of business waste disposed of, along with supporting documentation – contractor weight receipts, invoices, and contracts – through the business waste declaration and management information system, as required by the Waste Disposal Act and the declaration requirements established by competent authorities.



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SUSTAINABILITY REPORT