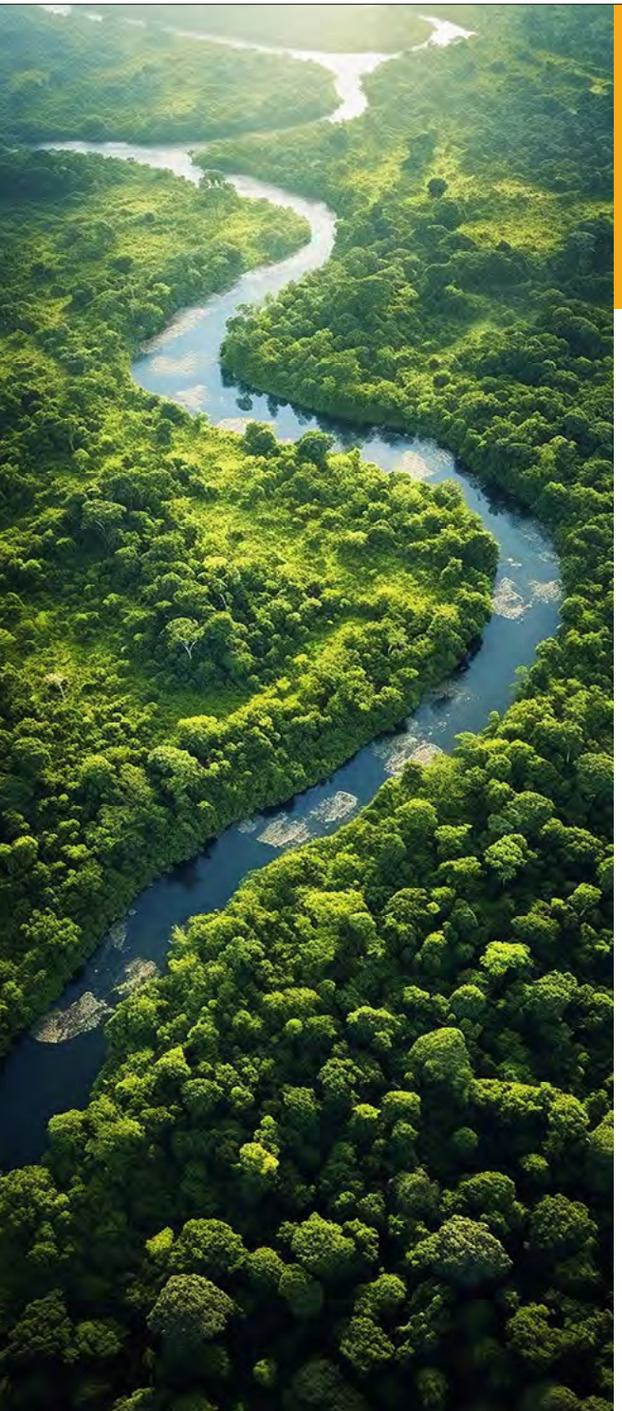
ONENESS
Oneness Biotech Co., Ltd.

2024
ESG Report

CONTENTS



About this Report

Oneness Biotech Co., Ltd. (hereinafter referred to as Oneness Biotech or Oneness) issues the ESG Report (hereinafter referred to as the Report) annually. Oneness Biotech intends to present our strategy, targets, management and achievements in ethical management, new drug development, performance improvement, creation of a happy workplace, practice of environmental protection and commitment to social welfare, to our employees, customers, investors and other stakeholders through the Report.

Disclosure Period and Boundary

The disclosure period for this Report is from January 1, 2024 to December 31, 2024. To ensure the completeness of the reporting, some of the contents also cover the performances in 2022 and in 2025. If the period of reporting is different from the above statement, a note will be added to explain any differences in this paragraph.

The scope of disclosure in this report aligns with the organizational structure of affiliated companies presented in the Oneness Biotech Annual Report. It covers Oneness Biotech Co., Ltd. and its subsidiaries: Cotton Field Organic Farm Inc., MICROSOY INTERNATIONAL INC., Microbio Singapore Pte. Ltd., and Microbio Malaysia Sdn. Bhd. In addition to the operational activities of Oneness Biotech at its locations in Taiwan—including the headquarters, Nanchou Plant, and Nangang Laboratory—this report also incorporates information from its subsidiaries in the sections on regulatory compliance, social inclusion, and environmental protection. This inclusion is based on the principles of consolidated financial reporting and considers the relevance to core business operations and the significance of their impact on material topics. Where there is the information related to the subsidiary, or the issue of data adjustment or estimation, a note will be added to explain any differences in this paragraph.

Principles

This report has been prepared in accordance with (1)the 2021 GRI Sustainability Reporting Standards, (2) the Sustainability Accounting Standards Board (SASB) Standards, and (3) the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. It also complies with the requirements of "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies". All financial figures in the report are presented in New Taiwan Dollars (NTD). Relevant statistical figures are calculated based on internationally recognized standards, and all companies follow the same method for information disclosure.

Internal Audit and External Assurance

The financial information in the report is sourced from the publicly available annual report, audited by certified public accountants. The environmental and social data are independently compiled by the responsible departments and confirmed by their respective heads. The ESG and ERM Executive Committee of Oneness Biotech reviews and consolidates this information before presenting it to the Board of Directors for discussion, resolution and then publication.

External assurance was conducted by AFNOR Asia Ltd., a member of the AFNOR Group, in accordance with the AA1000 Assurance Standard (v3) with Type 2 moderate-level assurance. For the independent assurance statement issued, please refer to the appendix.

Publication Frequency

Oneness has published ESG reports since 2020. The historical ESG Reports are publicly available for downloading by stakeholders on the ESG page of the Company's official website.

- Oneness website: www.onenessbio.com
- Publication date of the current issue: August 2025
- Next issue: August 2026
- Previous issue: August 2024

Contact Oneness

Please don't hesitate to contact us via one of the following methods if you have any comments or suggestions regarding the report contents. Your feedback enables us to persist in our efforts to constantly improve ourselves.

ESG and ERM Executive Committee of Oneness Biotech Co., Ltd

- 34F, No. 66, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City
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Message from the Chairman

We believe that ESG is not only a corporate social responsibility that must be fulfilled, but also a sustainable competitive advantage that drives company growth.

Since its founding, Oneness Biotech has upheld its core values of science, integrity, and transparency, dedicating itself to the development of innovative drugs and medical devices, as well as global market expansion. Over the past sixteen years, we have built a solid foundation in two key areas: product development and corporate governance. Today, we are entering a new phase, accelerating our third core objective—business development—with a long-term global vision to enhance sustainable competitiveness.

In 2024, we made significant progress in expanding our footprint in the global wound care and diabetic foot ulcer markets. Our innovative diabetic foot ulcer treatment, FESPIXON® Cream, reached a major milestone in July with the signing of a commercialization agreement with China Resources Double-Crane Pharmaceutical Co., Ltd., marking the official launch of our entry into the China market. Meanwhile, our medical device Bonvadis® Cream received marketing approvals in Thailand, Saudi Arabia, and Australia. In June 2025, Bonvadis® Cream achieved a key breakthrough by securing an expanded indication in the United States for the treatment of full-thickness chronic wounds, significantly enhancing its international visibility and clinical value.

We understand that the successful adoption of wound care pharmaceuticals in clinical practice requires continuous engagement with healthcare professionals, making the launch of a new drug a highly challenging endeavor. Nevertheless, through the unwavering dedication of our team, we have actively expanded into key markets including the United States, China, the Middle East, and Latin America. We anticipate this will generate strong new growth momentum.

We pursue excellence not only in business development but also in corporate governance and sustainability. Oneness Biotech has been included in the S&P Global Sustainability Yearbook for three consecutive years. In 2023, we became the first pharmaceutical company in Taiwan to be selected and were honored with the Industry Mover Award. In 2024, we further advanced by becoming the first Taiwanese pharmaceutical company included in the DJSI Emerging Markets Index. Our progress continued in 2025, ranking in the top 10% of the global pharmaceutical industry in the Corporate Sustainability Assessment (CSA). In May 2025, the Taiwan Stock Exchange announced the results of the 11th Corporate Governance Evaluation, with Oneness Biotech earning the highest distinction—ranking among the top 5% in the TPEx-listed category and the top 10% of listed companies with a market capital of 10 billion TWD or more in the non-finance and non-electronics industry—for the fourth consecutive year. These domestic and international achievements highlight Oneness Biotech's strong leadership and maturity in innovation management, information transparency, risk management, business ethics, and regulatory compliance.

We are also actively responding to the challenges of climate change by advancing carbon reduction and renewable energy initiatives. In 2024, we launched the construction of a 587.86 kW rooftop solar power system at our Nanchou plant. Completed and commissioned in the first half of 2025, the system is expected to generate approximately 660,000 kWh of electricity annually providing more than 25% of the plant's total energy consumption. This marks a meaningful step forward in our journey toward low-carbon transformation.

Looking ahead, Oneness Biotech will remain committed to its mission of addressing unmet medical needs by strengthening our innovation capabilities, expanding our global business presence, and embedding sustainability into our core decision-making processes. We are confident that the synergy of research, governance, and sustainability will enable us to deliver long-term value and honor our shared commitments to shareholders, patients, society, and the environment.

Kuo, Hsien-Sho
Chairman, Oneness Biotech Co., Ltd.

01 ESG Performance

1.1 Consolidated Financial Statements

Currency: NTD thousand

Item	2021	2022	2023	2024
Operating Revenue	65,765	1,065,554	86,783	117,926
Operating Costs	(20,721)	(221,160)	(54,221)	(54,892)
Gross Profit (loss)	45,044	844,394	32,562	62,402
Loss from Operations	(878,139)	(241,447)	(1,096,625)	(1,086,047)
Non-Operating Income and Expenses	482,177	693,076	(220,653)	(63,683)
Net Loss for the Year	(412,823)	351,897	(1,322,568)	(1,153,019)

Note: Please refer to page 165 of the 2024 Annual Report for employee remuneration and welfare expenses, taxes and other expenses.

1.2 Tax Governance

Tax Policy

In response to the international trend in tax governance, the compliance of tax laws and regulations, the realization of sustainable corporate development, the enhancement of shareholder value, and the fulfillment of social responsibilities and tax obligations, Oneness Biotech formed the Tax Governance Policy in July 2021, which has been announced and implemented after approval by the chairman. The Company and subsidiaries included in the consolidated financial statements comply with the above Tax Governance Policy in the course of handling various tax affairs.

Tax Information

More than 90% of the operating revenue, profit (loss) before income tax, and income tax expense of Oneness Biotech in 2024 were generated from operations in Taiwan.

Currency: NTD thousand

Country	Major Business Items	Number of Employees	Operating Revenue	Profit (Loss) before Income Tax	Income Tax Paid	Income Tax Expense
Taiwan	R&D and manufacturing of new plant drugs, new small molecule drugs, and new antibody drugs	165	117,926	(1,149,730)	0	3,289

Note: Operations outside of Taiwan refer to two subsidiaries included in the consolidated financial statements: Microbio Singapore Pte. Ltd., and Microbio Malaysia Sdn. Bhd. In 2024, Microbio Malaysia Sdn. Bhd. had no employees, no operating revenue, and no income tax expenses. Microbio Singapore Pte. Ltd. had only one employee and no operating revenue or income tax expenses in 2024. For detailed information on the main business activities of these two companies, please refer to page 179 of the 2024 Annual Report.

Tax Information for Two Years

Currency: NTD Thousand

Item		2023	2024
Profit (Loss) before Income Tax (A)		(1,317,278)	(1,149,730)
Income Tax Expens (B)		5,290	3,289
Effective Tax Rate % (C) = (B)/(A)		-0.40%	-0.29%
Adjustments (D)	Timing difference	0	6
	Tax-exempt income	1,339	1,136
Effective Tax (E)=(B)+(D)		6,629	4,431
Effective Tax Rate % (E)/(A)		-0.50%	-0.39%
Income Tax Paid (F)		0	0
Cash Tax Rate (F)/(A)		0	0

Note: The above tax information is based on the audited consolidated financial statements of Oneness Biotech and its subsidiaries for 2023 and 2024, as detailed on pages 10 and 52-55.

1.3 ESG Highlights

Environmental

The Nanchou Plant obtained **ISO 14001:2015** Environment Management System certification. The disposal process and management of waste gas, waste water, wastes and toxic substances, and pollution prevention all in compliance with regulatory requirements.

The Nanchou Plant has received the outstanding performance award of Pingtung County Green Procurement for Private Businesses and Organizations for 4 consecutive years. In 2024, the amount spent on green procurement reached **3.58 million**.

Oneness annually conducts **ISO 14064-1** GHG inventory and the 3rd-party verification for the companies included in the consolidated financial report since 2021, ahead of schedule in the "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies".

Solar and energy storage systems were installed at the Nanzhou Plant dormitory, generating **141,522 kWh** of renewable energy in 2024, covering **79.3%** of the dormitory's electricity consumption.

In 2024, renewable energy installations were expanded with the addition of **587.86 kW** of photovoltaic equipment, which was completed and commissioned in March 2025.

Social

The Nanchou Plant has been certified according to **ISO 45001:2018** - Occupational Health and Safety Management Systems, to build a healthy and safe workplace.

To improve supply chain sustainability, **52 suppliers** signed the "Supplier CSR Commitment Letter".

Created an inclusive and equitable workplace, with female employees accounting for **70%** of total employees promoted in 2023.

Promoted access to medicine by training **over 1,000** frontline nursing staff in 2024 and providing **356** samples of Bonvadis® Cream to 19 internationally partnered medical institutions.

Governance

Oneness has been ranked among the Top 5% in the TPEx-listed category and the Top 10% among listed companies with a market capital of 10 billion TWD or more in the non-finance and non-electronics industry for **4 consecutive years** (2022-2025).

Oneness was selected as a member of S&P Global "Sustainability Yearbook 2024", and was the only Taiwan pharmaceutical company has been selected for **3 consecutive years**.

To strengthen the foundation of corporate governance, the Board of Directors emphasizes independence and diversity, with independent directors accounting for **57%** and female directors making up **43%**.

Oneness is certified in accordance with **ISO 9001:2015** - Quality Management System, to improve product quality and safety comprehensively.

Oneness was awarded Taiwan Intellectual Property Management System **TIPS** certification from the Institute of Taiwan Industry to safeguard the intellectual property management system.

1.4 ESG Awards

2022-2025

Ranked among Top 5% in the Corporate Governance Evaluation and the top 10% of listed companies with a market capital of 10 billion TWD or more for 4 consecutive years

2023-2025

Member of the S&P Global Sustainability Yearbook for 2 consecutive years and ranked in the top 10% of the global pharmaceutical industry in the 2024 ESG assessment

Member of
Dow Jones Sustainability Indices
Powered by the S&P Global CSA

2023

In 2023, Oneness Biotech has been selected as an index component of the DJSI Emerging Markets Index in the Pharmaceuticals sector, becoming the first company in Taiwan and one of only two pharmaceutical companies globally to be included

2022

The only pharmaceutical company globally to receive the "Industry Mover" award from the international sustainability rating agency S&P Global

Note: For more details on all awards and honors, please refer to the Official Website/ ESG Overview/ ESG Awards and Highlights.

02

ESG Overview

2.1 About Oneness Biotech

Oneness Biotech Co., Ltd. was established in June 2008, with its headquarter located in Zhongzheng District, Taipei City. The Company also has a lab and a plant in Nanchou Township, Pingtung County, as well as an office and a lab in Nangang District, Taipei City. In 2010, Oneness Biotech has been approved by the government as a "New Drug Biotech" company for research and development of new drugs. In June 2011, Oneness received approval from Securities and Futures Bureau (SFB) to be listed on the stock market and started to be traded since September 2011 (ticker: 4743).

To increase its scale of operation and gain more strength in the research and development of new drugs, Oneness Biotech merged with Fountain Biopharma Inc. in August 2019. The merger was intended to facilitate collaboration with large international research institutes and pharmaceutical companies and thereby improve Oneness Biotech's competitiveness on the global market. The subsidiary, Cotton Field Organic Farm Inc., was established in May 2017, with its headquarter located in Nangang District, Taipei City and the farm located in Liujiao Township, Chiayi County. MICROSOY INTERNATIONAL INC. was established in November 2006, with its headquarters located in Zhongzheng District, Taipei City. It became a subsidiary of Oneness Biotech in November 2024. In 2024, Oneness had a paid-in capital of NTD 4.7929 billion, an operating income of NTD 117,926 thousand, and a total of 165 employees. Cotton Field Organic Farm Inc. had a paid-in capital of NTD 300 million, and a total of 8 employees. MICROSOY INTERNATIONAL INC. had a paid-in capital of NTD 63.2 million, and a total of 2 employees.

To achieve the purpose of "developing new drugs and caring for life", Oneness Biotech has an excellent R&D team and a strong pipeline of new drug. Developing global new drugs is the ultimate goal and we focus on chronic dermatology and immunology. Our pipelines are the first-in-class or best-in class new drugs spanning from Phases I, II, III, to NDA/approval phases. The antibody new drug, FB825 has been out-licensed to an international pharma company. FESPIXON® Cream has been approved for listing in Taiwan, Singapore, Malaysia, Mainland China, and Indonesia. In addition, Bonvadis® Cream received U.S. FDA 510(k) clearance for full-thickness chronic wound indications, granting its U.S. market approval, and obtained medical device marketing authorization for all wound indications in the Kingdom of Saudi Arabia. Efforts are underway to accelerate global market access to provide effective wound care for patients worldwide.

Pipeline (*The pipeline update as of May 2025.)

esearch Code	Therapeutic Area	Indication	Pre-Clinical	Phase I	Phase II	Phase III	NDA	Market
ON101 FESPIXON®	Dermatology	Diabetic Foot Ulcer	Taiwan, Macau, Singapore, Malaysia, China & Indonesia					
			Southeast Asia					
FB825	Dermatology	Atopic Dermatitis	US / Taiwan (SC formulation)					
	Immunology	Allergic Asthma	Taiwan					
FB704A	Immunology	Severe Asthma	Taiwan					
OB318	Immunology	Cancer (e.g., liver cancer)	Taiwan (US IND)					
SNS812	Infection	Pan-COVID						
SNS851	Metabolism	Weight loss, Metabolism diseases						

2.2 Business Philosophy

Oneness has been dedicated to the development of new drugs on the basis of our core value: science, integrity, and transparency. We have an excellent R&D team and great innovation to support the R&D of new drugs, and continue to incorporate our patented technologies into the development of globally innovative drugs that are the Best-in-class, the First-in-class, and capable of fulfilling unmet medical needs. We aim to promote human health and improve people's quality of life by providing safe, effective, and quality drugs.

Oneness Biotech will keep conducting clinical and non-clinical trials that not only cater for unmet medical needs, but also comply with international regulations, in order to ensure the effectiveness, safety, and consistency of drugs. We will continue our efforts in developing new drugs with strong market competitiveness, satisfying patients' medical needs, and creating operating value. In addition, we will bring new drugs into the global market through international collaborations and strategic alliances so as to accelerate global market entry and maximize the value of corporate operation.

Core Values

- Based on the Core Values: Science, Integrity, and Transparency, Oneness aims to achieve the founding purpose of "Developing New Drugs and Caring for Life" by providing effective therapies to the patients with our science and innovation in order to fulfill the global unmet medical needs.

Business Strategies

- Full dedication into the research and development and internationalization of existing new drug pipelines, focus on the global market, initiation of clinical trials, and completion the milestones of new drug development in order to carry out global out-licensing and co-development of technology to create a win-win situation with our partners.
- Develop new indications for unmet medical needs to increase the value of the product.
- Caring for the disadvantaged, giving back to the community, establishing the corporate image, and creating the value of the Company's corporate brand assets.

Future Operating Policy

- FESPIXON® Cream has completed drug permit applications in Southeast Asia. Therefore, collaborative R&D or technology/product licensing is sought to jointly develop the international market. It is one of the important strategies for creating product value for new drug development companies.
- Advance the clinical trial of new anti-antibody drugs FB825 and FB704A
- Actively promote the international cooperation opportunities of SNS812 antiCOVID-19 siRNA drug
- Presently, we are accelerating the outsourcing production of SNS851 and pre-CRO clinical trials.
- Expand the application of Bonvadis® Cream wound external cream.
- Coleus amboinicus Seed Vault: To maintain the stability and consistency of the drug raw materials, it is necessary to ensure sufficient material supply, in order to reduce operational risk.
- Organic Product Business Development: Cotton Field Organic Farm Inc. has established a production and distribution supply chain with the integration of resources to meet the market demand for organic agriculture in the future, and continue to provide excellent and stable quality organic agricultural products.

R&D Strategy

- Continue to develop market-oriented new drugs that are first in class or best in class, in order to meet the urgent needs of medicine.
- Properly utilizing technology platforms for product diversification development. Through the accumulation of in vivo, in vitro and clinical trials, and the data and experience obtained in the process of supervision and review, the Company is able to accelerate the development process of new target drugs significantly.

Sales Policy

- **Products under research and development:** We primarily adopt the phased-value out-licensing of technology or cooperative development model for new clinical drugs. The authorization subjects cover domestic and foreign manufacturers, and the licensing models include global exclusive licensing and exclusive licensing in some regions/countries.
- **Products already released to the market:**
  - International market: For the wound care product of "FESPIXON®" and medical device for external use of "Bonvadis® Cream", dual-channel strategy for drug and medical device is adopted, and products follow and comply with the drug and medical device related regulations respectively, and the purpose of such strategy is to obtain the international market approval as early as possible.
  - Domestic market: Strengthen the sales volume of all channels that have been included. Increase the number of self-financed patients through digital marketing efforts to enhance awareness of the disease and to promote the FESPIXON® Cream brand.

Note: For details regarding the operational, R&D and marketing policies, please refer to page 7-12 of the 2024 Annual Report.

Vision of Sustainability

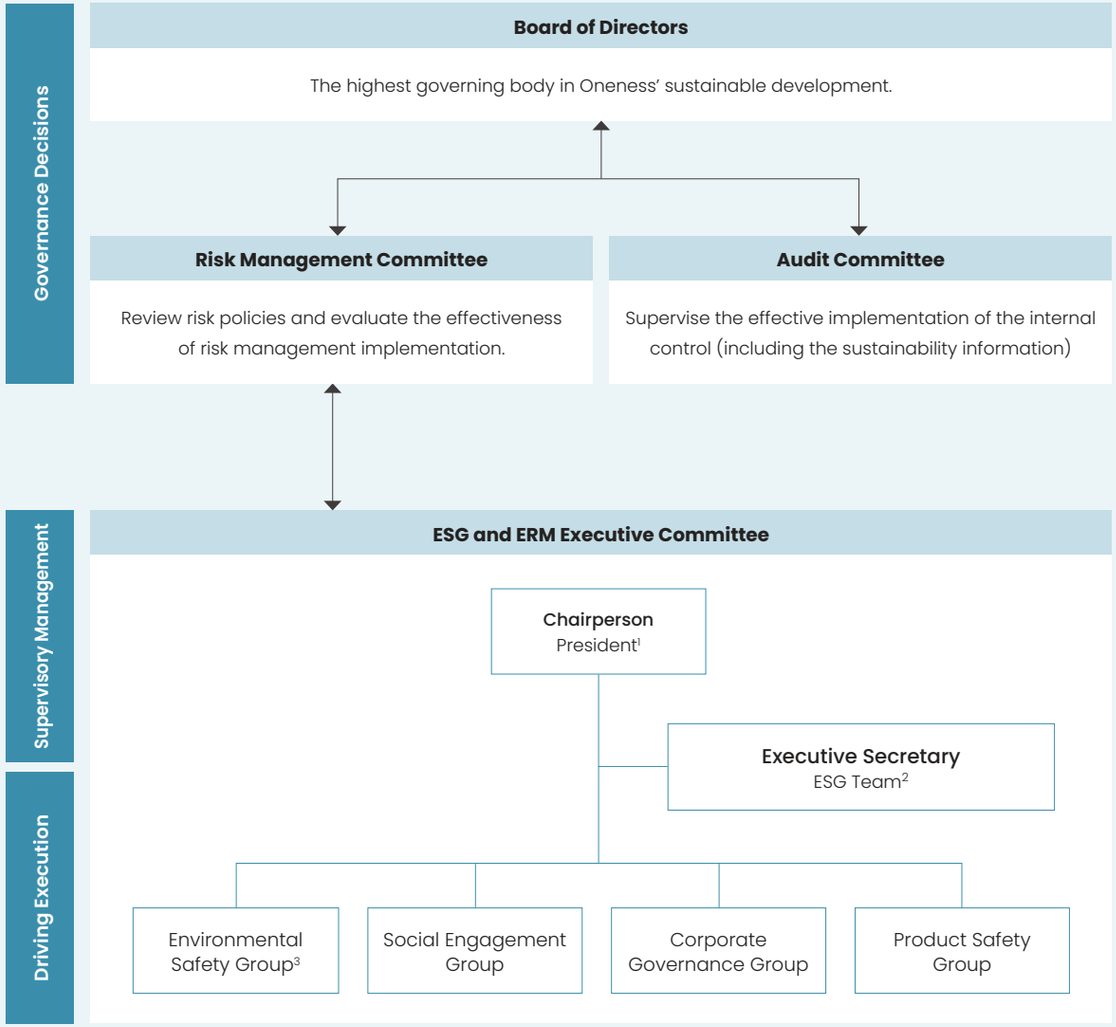
Following its core business values of "Integrity, Innovation, and Love", Oneness Biotech establishes alliance with integrity, expands to new market with innovation, and gives feedback to the society with love. We will continue increasing our strength in research and development in order to develop world-class innovative drugs and help create a healthy life for the humankind. We will integrate sustainability strategies into business operation and development, fulfill our corporate social responsibilities, and protect a sustainable environment for future generations.

Sustainable Management Structure

Stakeholders used to focus on that pharmaceutical industry's economic value as corporate profits and the social value as improvement of the health and welfare of human beings. However, with the development of triple-bottom-line business models, which have not only economic and social, but also environmental, considerations, stakeholders have paid more attention to the environmental value of the pharmaceutical industry.

For Oneness Biotech, sustainability is not simply a marketing slogan, but a moral mission and responsibility that must be undertaken. To promote sustainable development, the Board of Directors has passed the "Corporate Social Responsibility Best Practice Principles" and established an ESG and ERM Executive Committee, to address the global trend of sustainable development and take actions to implement the sustainable vision.

In order to promote the Company's sustainable operation and ensure that relevant risks and opportunities are effectively governed, the Company has established a comprehensive and systematic management mechanism covering the three levels of governance decision-making, supervision management, and promotion implementation, thereby ensuring close integration between the sustainable strategies and risk management.



Noto 1: President - Integrate necessary resources and coordinate various departments to advance sustainability initiatives.
Noto 2: ESG Team - Develop policies, integrate plans, disclose information, and provide education and training.
Noto 3: Working Groups - Comprised of various departmental units, responsible for implementing sustainability projects such as energy conservation, environmental health and safety, social welfare, and product safety.

Board of Directors

The Board of Directors acts as the highest decision-making and supervisory unit for the Company's sustainable development, and it is responsible for reviewing sustainability-related policies, goals, and material issues. It regularly tracks implementation status, in order to ensure that the sustainable development direction aligns with the Company's overall operating strategies.

In 2024, the Board of Directors reviewed ESG-related proposals including stakeholder communication, greenhouse gas (GHG) inventory and verification plan, the implementation status of the ethical management policy, intellectual property management, sustainability report, and the promotion of sustainable development, etc.

Risk Management Committee

The Risk Management Committee is established under the Board of Directors, consisting entirely of independent directors, and is responsible for supervising the operation of the Company's overall risk management policies and mechanisms, covering the various risk aspects of finance, operation, legal compliance, information security, and sustainability.

The Risk Management Committee convenes at least two meetings annually. The Sustainability and Risk Implementation Committee reports the major risks identified for the current year, the responsible unit, and risk control measures during the first quarter of each year, and also reviews the implementation results of risk control during the fourth quarter. Meetings were held on February 29 and November 11, 2024, respectively.

Audit Committee

The Audit Committee is established under the Board of Directors, consisting entirely of independent directors, and holds regular meetings to discuss relevant issues, in order to listen to reports from the internal audit supervisor on the effectiveness of the internal control system and audit findings.

The Company has incorporated sustainability information into the internal control system. The Audit Committee also discusses and supervises sustainability-related issues identified during the audit process.

ESG and ERM Executive Committee

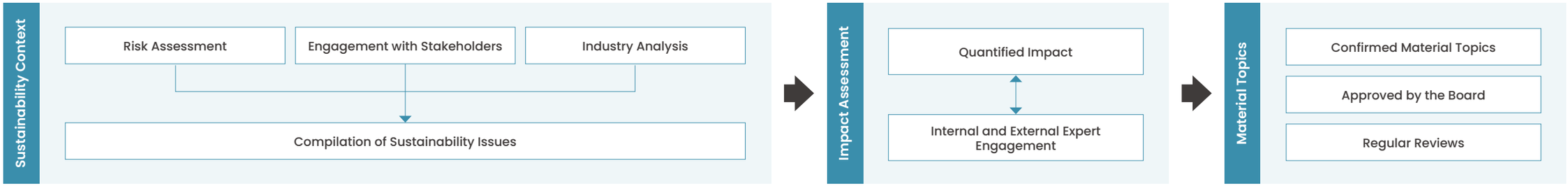
The ESG and ERM Executive Committee is an internal cross-department functional organization established in the Company, with the President serving as chairperson of the Committee, in order to coordinate and promote the Company's sustainability and risk management works. Four functional teams, "Corporate Governance", "Environment and Safety", "Social Engagement" and "Product Safety", are established under the Committee, and each team is responsible for different aspects of corporate sustainability and also implements strategies properly.

ESG Team

The ESG Team is a dedicated unit responsible for promoting sustainable development of the Company, and also serves as the executive secretary to the Sustainability and Risk Implementation Committee to assist the planning of sustainable strategies and to consolidate ESG issues, including sustainability-related risks and material topics. The Team coordinates the implementation progress of all units, and is responsible for external ESG disclosure and communication, in order to continuously enhance the Company's sustainable development performance.

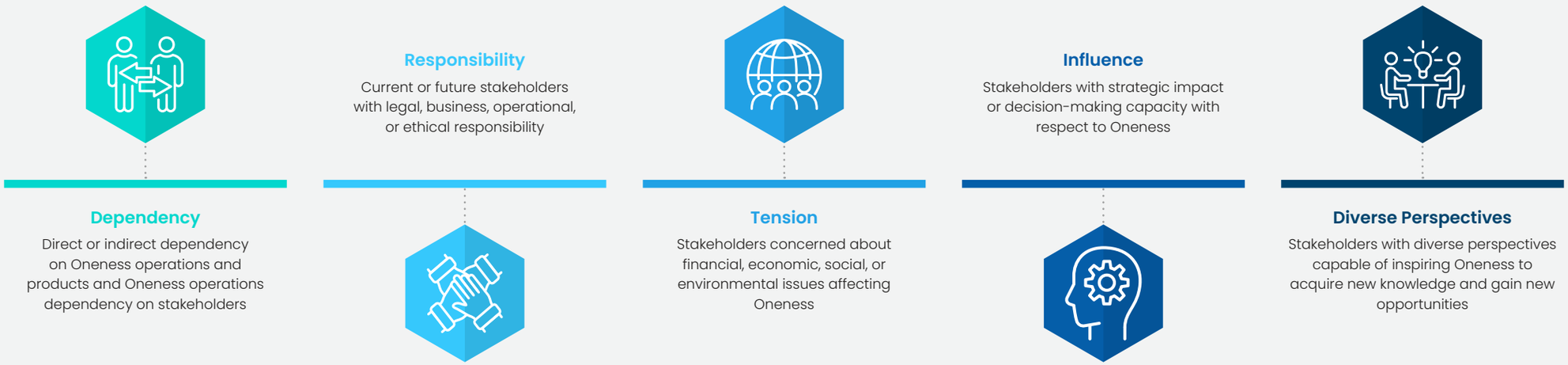
2.3 Stakeholders Engagement and Material Topics

Oneness conducts a material topic identification process once a year. We developed a materiality process based on the four principles of inclusivity, materiality, responsiveness, and impact with reference to the AA1000 Accountability Principles. The goal is to assess the actual and potential impacts of environmental, social, governance, and human rights issues through diversified communication channels and interactions with stakeholders. Relevant results will serve as a foundation for information disclosure in annual sustainability reports and a key reference for sustainability strategy planning by the Company.



Stakeholders Engagement

We strive to gain a better understanding of stakeholder demands and expectations through intensive communication to facilitate the development of more sustainable business models and effective identification and management of potential risks. The ultimate goal is to enhance decision-making quality, enhance our corporate reputation and ensure long-term success. With reference to the five attributes (dependency, responsibility, influence, diverse perspectives, and tension) of AA1000 SES (Stakeholder Engagement Standard), Oneness has identified the following eight major stakeholder categories (government agencies, investors, customers, employees, suppliers, communities, news media and medical staff). Stakeholder engagement is carried out regularly and irregularly via diverse channels to gain a clear understanding of stakeholder expectations towards the Company. Impact assessments of issues of concern to stakeholders are conducted simultaneously and adequate responses are provided in this report and on the corporate website.



Engagement with Stakeholders

Categories	Importance	Communicated Issues	Communication Channels/Frequency	Communication Performance
 Government Agencies	• Government agencies pay close attention to legal compliance by Oneness in the governance, environmental, and occupational health and safety dimensions. • We rely on government support for hi-tech industry development, closely monitors policy and legal updates to ensure stable operations.	• Corporate Governance • Ethical Management • Legal Compliance • Drug Safety • Wastewater Management • Climate Strategies • Occupational Health and Safety	• Official documents /irregularly • Policy promotion meetings of competent authorities / irregularly	• 776 instances of correspondence from and to government agencies in 2024
 Investors	• Investors pay close attention to the value of their investments in Oneness with a focus on public market development strategies, market outlook, and sustainable development. • We rely on the support and trust of our investors who provide the capital for corporate development and R&D initiatives. We repay our investors with exceptional R&D achievements and ESG performance.	• Operating Performance • Corporate Governance • Risk Management • Legal Compliance • Drug Safety • Intellectual Property Rights Protection • Cyber Security • Climate Strategies	• Company website /irregularly • Financial report /quarterly • Investor conference /quarterly • Annual general meeting /annually • MOPS /irregularly	• A total of 116 questions from investors were answered in 2024, which is published in the Investor FAQs Area on the Company's official website. • Posting of 67 important announcements on the Market Observation Post System (MOPS) in 2024.
 Customers	• Our customers, including users distributors and medical institutions, pay close attention to the progress of new drug development and access to medicines. • We are firmly committed to providing its customers with high-quality products and services with the ultimate goal of improving user health and enhancing life quality.	• Legal Compliance • Drug Safety • Access to Medicines	• Company website /irregularly • Telephone, email /irregularly	• There was no customer complaints in 2024
 Employees	• Employees expect sustained business growth and prioritize health and safety work environments, excellent salaries and benefits, a corporate culture based on equality and amiable relations, enhancement of work competence, and pursuit of work-life balance. • We view talent as our most important asset. Talent recruitment, development, and retention is the key to innovative research and development and enhanced competitiveness and the cornerstone for the realization of sustainable development.	• Operating Performance • Remuneration and Benefits • Occupational Health and Safety • Talent Attraction and Retention • Human Right • Diversity and Equality • Human Resource Development	• Telephone, email /irregularly • Grievance hotline /irregularly • Labor-management meeting/quarterly • Performance appraisal /every 6 months • Employee satisfaction survey/annually	• Organization of 4 labor-management conferences in 2024. • Organization of 88 training programs in 2024 (17 professional competency and 71 general education programs).

(continued on the next page)

Categories	Importance	Communicated Issues	Communication Channels/Frequency	Communication Performance
Suppliers	• Suppliers strive to forge long-term, stable partnerships with us and pay close attention to our supply chain-related management approaches and our achievements in the field of ethical norms and cyber security. • We rely on stable raw materials provided by suppliers. Through close collaboration and good two-way communication, we jointly pursue sustainable corporate development.	• Legal Compliance • Ethical Management • Supply Chain Management • Cyber Security	• Meeting, mail /several times a month	• 1 Supplier Conference • Evaluation of 11 suppliers in 2024. • Signing of CSR Commitment Letter by 2 suppliers in 2024.
Communities	• The general public expects us to exert its corporate influence in support of social development while pursuing operational growth. At the same time, local residents pay close attention to environmental protection measures adopted by plants. • We have made a long-term commitment to fulfilling our corporate social responsibility, lowering the environmental impact of our business operations, active engagement in social welfare, promotion of industry-academia collaboration, and raising of local employment rates.	• Wastewater Management • Waste Management • Corporate Citizenship & Philanthropy • Talent Attraction and Retention	• Company website /irregularly • Grievance hotline /irregularly	• Donated to the Taiwan Society for Wound Care, BOYO Social Welfare Foundation, and other medical-related foundations and associations. • Established a Medical Subsidies for low-Income DFU Patients. • Promoted diabetes awareness at a World Diabetes Day fair in November.
Media	• Media representatives expect Oneness to disclose corporate management approaches and related positive and negative impacts in a transparent manner. They also pay close attention to measures adopted in the ESG dimension. • We firmly believe that the media represent the public's expectations and supervision of the Company. The advice and suggestions given by news media ensure our ongoing progress.	• Economic Performance • Drug Safety • Legal Compliance • Corporate Citizenship & Philanthropy	• Special interview /irregularly • Press release /irregularly	• The Company's website continuously disclosed 67 material announcements and 2 news releases related to its operations.
Medical Staff	• Medical staff expect Oneness' new drug can effectively improve user's health, to reduce medical expenses and burden. • Oneness believes that medical staff has professional knowledge and experience, is important to drug administration and clinical trials due to their	• Corporate Governance • Drug Safety • Access to Medicines	• Official documents /irregularly • Telephone, email /irregularly • Seminar /irregularly	• Continued communication and briefing sessions with partner hospitals, clinics, and pharmacist associations.

Note1: The "Importance Column" details the expectations of various stakeholders towards the Company and the Company's reliance on them. Unless otherwise specified, the statistical period for communication performance refers to the entire year of 2024.

Compilation of Sustainability Issues

By compiling the results of risk assessments, stakeholder communication issues, and cross-industry analyses (including responsible investment survey items from DJSI, MSCI, FTSE, etc., and the United Nations Sustainable Development Goals), we have identified 26 topics as the foundation for impact assessment.

Impact Evaluation

Scoring principles were based on an analysis of the positive and negative impacts of issues, and their incidence frequency/probability through impact paths of due diligence issues and by incorporating stakeholder perspectives in the reporting year and double materiality concepts including inside-out environmental and social impacts and outside-in impacts on company operations.

Evaluation		3	2	1
Internal Impact	Positive	• Increase revenue or reduce costs by more than NTD 10 million • Significantly enhance operational resilience or competitive advantage • Significantly enhance reputation and stakeholder trust	• Increase revenue or reduce costs by NTD 5-10 million • Contribute to operational resilience or competitive advantage • Moderately enhance reputation and increase stakeholder trust	• Increase revenue or reduce costs by less than NTD 5 million • Operational resilience or competitive advantage benefit is slight • Reputation and stakeholder trust benefits are slight
	Negative	• Reduce revenue or increase costs by more than NTD 10 million • Business disruption for one week or more • Difficulties in attracting talent and there is a manpower gap of more than 30% • Affect the R&D progress for more than one year, or even suspend it • Serious damage to reputation and loss of stakeholder trust	• Reduce revenue or increase costs by NTD 5-10 million • Business disruption for three days or more • Affect talent recruitment, and the manpower gap is less than 30%. • Affect the R&D progress for more than half a year • Moderate damage to reputation and decrease of stakeholder trust	• Reduce revenue or increase costs by less than NTD 5 million • Operations can be resumed within 3 days • Little impact on talent recruitment • Minor impact on R&D progress • Impact on reputation and stakeholder trust is slight
External Impact	Positive	• Significantly improve environmental or social issues • Remarkable demonstration and driving force, leading the industry to grow • Significant for creating shared value	• Beneficial to environmental or social issues • Encouragement of the positive ESG development of the industry • Contribute to the creation of shared value	• Minor environmental or social contribution • Minor benefit to the positive ESG development of the industry • Minor benefit from creation of shared value
	Negative	• Cause serious environmental problems, with no restoration in the short term • Cause serious damage to users and society, and even causes health and safety problems, with no compensation and restoration in the short term • Cause serious losses to customers, investors, and other stakeholders	• Moderate environmental and social issues, short-term recovery possible • Causes moderate damage to users and society, and can be compensated and restored in the short term • Cause moderate losses to customers, investors, and other stakeholders	• Minor or negligible contributions to society or the natural environment • Little or no harm to the user and society • Cause minor losses to customers, investors, and other stakeholders
Incidence Rate		• At least once every three years or more frequently	• Possibly once every 3-5 years	• Likely to occur in more than 5 years, or even lower

Note: Due to significant revenue fluctuations resulting from the timing of licensing income recognition, and to strengthen risk management and the double materiality assessment process, the evaluation metrics have been revised this year.

Expert Engagement

With a view to ensuring accurate evaluation of each issue and full disclosure of information of concern to internal and external stakeholders, our sustainability task force submits the results of such evaluations to internal and external experts for review. Senior executives of each department serve as internal experts since they are abreast of all external changes affecting the Company. They come in direct contact with all stakeholder categories and are fully aware of the impact of each identified issue on the Company. They are therefore responsible for reviews of the accuracy of the impact path and evaluation of each issue by relying on their professional expertise in different fields. Third-party consulting firms represent the external experts. They are devoted to promoting sustainable development and maintain a full grasp of the sustainability pulse in the industry from their professional perspective. They assist us in gaining a clear understanding of social and environmental development directions associated with each issue as well as potential negative impacts or opportunities in the long run.

Material Topics

Our sustainability task force and internal/external expert teams repeatedly review and adjust issue evaluation results. Impact degrees are determined based on the overall consideration of positive effects and negative impacts. Ranking in the top one third in terms of degree of impact is defined as the significance threshold. Upon ranking of each issue based on degree of impact, we classify all issues into three categories. In addition to the disclosure of material issues that exceed the significance threshold in accordance with GRI standards and requirements, other information of concern to stakeholders is revealed in the report.

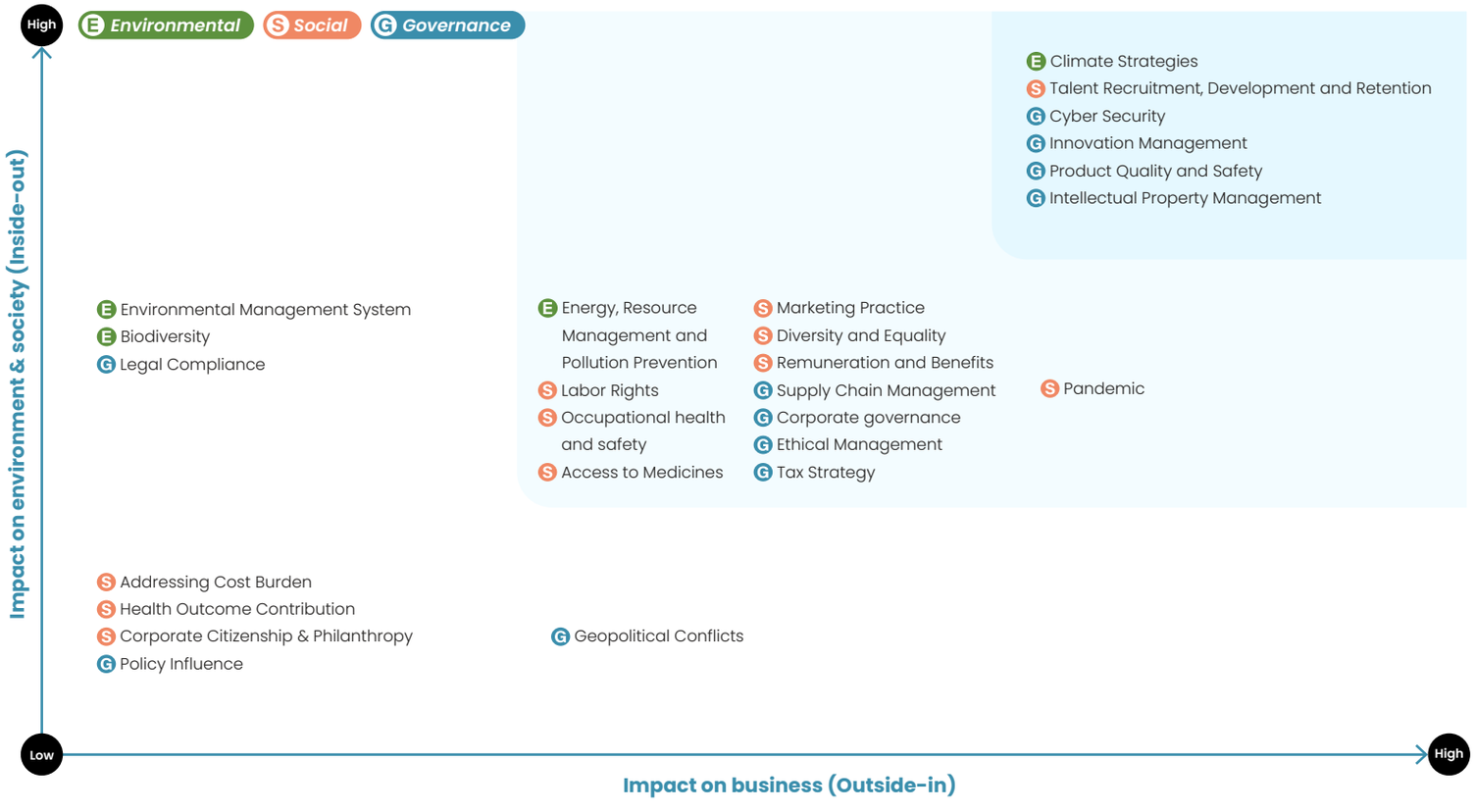
- **Material Topics:** Topic with significant impact on internal operations and the external environment and society, for which the Company shall establish a management approach.
- **Disclosure Topics:** Although the extent of the topic's impact on internal operations and the external environment does not reach the significant threshold, stakeholders are still concerned about the relevant information. It is advisable to establish an appropriate management approach and information disclosure topic.
- **Observational Topics:** Topics that have minor impacts on internal operations and external environment and society are included in the observation list. Relevant information will be disclosed voluntarily with attention to the future development of the topics.
- Topics subject to mandatory legal disclosure requirements or those with potential negative impacts on human rights are also classified as material issues, such as "Legal Compliance".As economic performance is a required disclosure item and its related strategies and management measures are already addressed in the Company's annual and financial reports, it is excluded from the materiality assessment process.

In accordance with the above principles, seven material topics have been identified for this year, as illustrated in the chart: Cyber Security, Innovation Management, Product Quality and Safety, Intellectual Property, Legal Compliance, Climate Strategy, and Talent Recruitment, Development, and Retention.

Changes from the Previous Year: the assessment ratings for Biodiversity and Legal Compliance were adjusted; however, these changes do not affect the selection of material topics.

Approved by the Board of Directors

The analysis results of material issues were reported to the Board of Directors for approval on February 27, 2025.



Material Topic	Disclosed Topic		Observed Topic
E Climate Strategies	E Energy, Resource Management and Pollution Prevention	S Remuneration and Benefits	E Environmental Management System
S Talent Recruitment, Development and Retention	S Pandemic	G Supply Chain Management	E Biodiversity
G Cyber Security	S Labor Rights	G Corporate governance	S Addressing Cost Burden
G Innovation Management	S Occupational health and safety	G Ethical Management	S Health Outcome Contribution
G Product Quality and Safety	S Access to Medicines	G Tax Strategy	S Corporate Citizenship & Philanthropy
G Intellectual Property Management	S Marketing Practice		G Policy Influence
G Legal Compliance	S Diversity and Equality		G Geopolitical Conflicts

Regular Reviews

We have formulated management approaches for seven material topics and plan priority actions in line with impact levels. Furthermore, we define indicators and targets for tracking implementation performance. We will persist in our efforts to gain a better understanding of stakeholder expectations toward the Company through stakeholder engagement to facilitate assessments of positive effects and negative impacts of our products. Annual materiality assessments are not only disclosed in our sustainability reports but also on our corporate website in a prompt manner.

Material Topic	Positive Effect	Negative Impact	Addressing SDGs	Corresponding Report Chapter
Cyber Security	• Increased system reliability and customer trust coupled with mitigated risks of financial losses • Mitigated risks of data leakage, cyberattacks, and other forms of cybercrime	• Implementation and maintenance costs; system disruptions and information leakage resulting in operating and financial losses • Loss of customer, investor, and stakeholder trust		Corporate Governance
Innovation Management	• Increased corporate competitiveness, operational efficiency, customer satisfaction, and employee cohesion • Improved patient health and decreased medical costs	• Failed R&D projects, inability to actively respond to industry trends due to resistance to internal reforms; innovation obstacles posed by legal or supervisory mechanisms • Inability to satisfy medical needs		Research & Development
Product Quality and Safety	• Creation of profits, enhanced competitiveness • Improved patient and public health and decreased medical costs	• Increased R&D and production costs, violation of pharmaceutical laws • Inadequate drug safety controls affecting patient health and resulting in increased medical costs		Research & Development
Legal Compliance	• Increased customer, employee, and investor trust and corporate reputation and decreased compliance risks • Sound capital markets, fostering of a climate of corporate governance in the industry	• Damage to company reputation, loss of stakeholder trust, legal monitoring issues • Losses caused to external investors, impacts on investment, and market turbulence		Corporate Governance
Intellectual Property Management	• Encouragement of innovation and enhanced operational performance • Increased incentive for innovation and R&D investments	• Inability to protect IPR potentially resulting in decreasing R&D capabilities, operating losses, and declining market competitiveness • Improper use of IPR poses a potential risk of choking competition and innovation		Corporate Governance
Climate Strategies	• Mitigation of climate risks and creation of business opportunities • Reduced carbon emissions, improved air/water quality, enhanced climate resilience	• Increased operating costs, improper execution affecting operations and finances • Inability to cope with and mitigate climate issues due to lack of climate strategies resulting in social, economic, and environmental impacts		Environmental Protection
Talent Recruitment, Development and Retention	• Enhanced employee skills and expertise resulting in increased retention rates • Improved labor conditions and employment rates	• Increased operating costs and lack of employee skills and professionalism • Inability to attract talent to the biotech industry		Social Inclusion

Note: The descriptions in the table of positive and negative impacts include internal impacts as the first point and external impacts as the second point.

2.4 2025 Sustainability Goals

Our 2025 Sustainability Goals have been adopted on the foundation of coping strategies for material topics and our commitment to SDGs with 2022 as the base year. These goals describe actions about to be taken by Oneness and tracking of annual implementation results through qualitative methods and quantitative indicators to foster concerted efforts by different units in pursuit of a joint goal. These efforts greatly facilitate the conversion to sustainable operations and strengthening of corporate competitiveness.

Topic	Goal	Indicators
Cyber Security	Establishment and implementation of a sound cyber security management system to prevent major cyber security incidents.	• Zero incidence of major cyber security incidents each year. • Decrease of phishing success rates to 5% or lower through social engineering drills each year. • Cyber security training completion rate of 95% or more each year.
Innovation Management	New drug R&D: Development of globally innovative drugs with a market advantage to satisfy unmet medical needs and individual healthcare demands and thereby increase.	• Pre-clinical development and clinical trials of new drugs and medical devices according to schedule.
Legal Compliance	Compliance with applicable laws and regulations, ongoing reinforcement of compliance awareness on the part of employees, prevention of legal violations.	• Zero incidence of major legal violations each year. • An annual training and evaluation shall be conducted to ensure the ongoing implementation of ethical management and compliance with applicable laws.
Intellectual Property Management	Strengthening of the IPR management mechanism and optimization of IPR protection for new drug development.	• Attainment of more than three new patents by 2025. • Zero incidence of major trade secret leakage each year.
Climate Strategies	Ongoing implementation of energy conservation and carbon reduction measures to reduce carbon emissions and climate risks.	• By 2025, renewable energy will be adopted, with the Nanchou Plant achieving a green electricity usage rate of over 20%.
Product Quality and Safety	Improvement of product quality and safety to ensure zero incidence of recalls.	• Zero incidence of drug recalls each year. • Drug-related customer complaint less than one issue per million revenue each year.
Talent Recruitment, Development and Retention	Raising of the learning motivation of employees to enhance professional expertise and skills in different areas Cultivation and retention of outstanding talent.	• Average annual training time of 30 hours or more per employee by 2025. • 90% retention rate of top-performing talent each year.

2.5 Response to SDGs

In 2015, the United Nations announced the "Sustainable Development Goals (SDGs) for 2030", which include 17 goals such as no poverty, decent work and economic growth, and climate actions. The goals cover 169 targets and were intended to guide joint global efforts toward promoting human survival and sustainable development. The SDGs turned a new page for global development. This ambitious sustainability blueprint relies on unprecedented collaboration of all the parties involved. Each party, be it a government, international organization, enterprise, or even individual, can contribute to the SDGs through practical actions.

The SDGs describe the most pressing environmental, social, and economical problems in the world and have become not only increasingly important to governments and enterprises, but also a focus of attention for stakeholders around the globe. The SDGs provide opportunities for corporate growth. An enterprise will have the first-mover advantage if it makes a preemptive deployment that takes the development of the SDGs into account. By contrast, an enterprise will be disadvantaged in operation, or even suffer a damage in reputation, if it follows suit relatively late or has no practical actions for the SDGs.

Since we specialize in the research and development of new drugs, our contributions focus on the "SDG 3: Health and well-being" dimension. However, in the process of material topic assessment, we have realized that our operating activities are closely intertwined with other SDGs. We have therefore carried out a comprehensive assessment of all operational dimensions to gain a clear understanding of the positive and negative impacts of our corporate actions on SDGs and thereby ensure conformity of our operations to SDG principles. The interconnectedness between material topics and SDGs is taken into consideration in the material topic identification process. SDG concepts are incorporated into the operation plans for the material topics, and strategies are formulated accordingly to maximize the beneficial effects of SDGs.

SDGs	Our Actions
SDG 3 Good Health and Well-Being	The biotech and pharmaceutical industry is an important factor in promoting the health and well-being of humans. Oneness Biotech develops new drugs with science and innovation, provides affordable treatment for patients, protects the R&D results with a sound intellectual property management system, and creates value to be shared between Oneness Biotech and the society.
SDG 5 Gender Equality	We have a workplace culture that values gender equality. In addition, the Board of Directors has a diverse and inclusive structure composed of both management and employees so that different voices can be heard during the decision-making process to enhance team cohesiveness between employees and thereby encourage growth of Company operation.
SDG 8 Decent Work and Economic Growth	Employees' safety and benefits are protected. The concept of "equal pay for equal work" is reflected in salaries. Complete employee development plans are in place to increase employees' professional abilities, ensure proper career development, and promote sustainable economic growth.
SDG 9 Industry, Innovation, and Infrastructure	Large amounts of resources have been put into technological innovation so as to develop high-quality, reliable, and sustainable new drugs, upgrade production equipment, improve manufacturing processes, and increase the efficiency of use of energy.
SDG 12 Responsible Consumption and Production	Based on an environmentally friendly design, our lead product, the FESPIXON® Cream composed of botanical active pharmaceutical ingredients which are derived from plants with non-toxic organic cultivation. Moreover, manufacturing processes are subjected to life cycle-based reviews in order to gradually increase recycling and achieve the goal of zero pollution.
SDG 13 Climate Actions	In face of the physical and transitional risks posed by climate change, Oneness Biotech has introduced the TCFD structure, verified its inventory of organization-level and product-level carbon footprints, and taken mitigation and adaption measures improve energy intensity and reduce carbon emissions.
SDG 16 Peace, Justice, and Strong Institutions	Operation with integrity is not only one of the social responsibilities of an enterprise, but also a cornerstone for sustainable operation. Oneness Biotech has established a good corporate governance and risk management mechanism, follows and complies with the global legal requirements, and endeavors to prevent any corruption and dishonest behaviors.

Sustainable Development Goals

03

Research and Development

The research and development of new drugs demand long-term commitment. It takes 12 to 15 years on average and requires an R&D fund of about USD 1 billion for the entire process from drug screening in the laboratory to the clinical trial stage and the obtainment of approval for marketing. To help investors understand Oneness Biotech better, the Company has established a transparent drug development progress system. Each year, we hold three investor conferences, disclose material information in accordance with regulations, respond to and publish investors' questions on a daily basis, and issue an ESG report.

2024 KEY PERFORMANCE

Innovation phase	Number of projects	Share of projects (%)	Share of R&D budget invested (%)	Success rate (%)[1]
Pre-Clinical	1	14.29%	2.73%	77.78%
Phase I	1	14.29%	0.69%	85.71%
Phase II	4	57.14%	43.36%	33.33%
Phase III	0	-	-	100.00%
Market	1	14.29%	53.22%	100.00%
Total	7	100.00%	100.00%	-

Pipeline

Complete In Progress

Research Code	Therapeutic Area	Indication	Indications Included in the 2024 Access to Medicine Index [2]	Technological Breakthrough	Pre-Clinical	Phase I	Phase II	Phase III	NDA	Market
ON101 FESPIXON®	Dermatology	Diabetic Foot Ulcer	✓	First in class[3]	Taiwan, Macau, Singapore, Malaysia, China & Indonesia					
					Southeast Aisa					
FB825	Dermatology	Atopic Dermatitis	-	First in class	US / Taiwan (SC formulation)					
	Immunology	Allergic Asthma	✓	First in class	Taiwan					
FB704A	Immunology	Severe Asthma	✓	New Indication	Taiwan					
OB318	Immunology	Cancer (e.g., liver cancer)	✓	First in class	Taiwan (US IND)					
SNS812	Infection	Pan-COVID	✓	First in class						
SNS851	Metabolism	Weight loss, Metabolism diseases	-	-						

Note 1: The success rate at each stage of product development refers to the average percentage of R&D projects that successfully progress to the subsequent phase.
Note 2: In 2024, five of Oneness Biotech's new drug indications (71.43%) fell within the disease areas covered by the Access to Medicine Index, as published by the Access to Medicine Foundation. (Access to Medicine Index 2024, p. 211)
Note 3: According to the US Food and Drug Administration (FDA), a First-in-Class medication is defined as a prototype drug that uses an entirely new and unique mechanism of action to treat a particular medical condition. First-in-Class is an important innovation metric used by the FDA to evaluate new drug approvals.
Note 4: FB825 has obtained Orphan Drug Designation from the US FDA for the treatment of Hyper IgE Syndrome. According to the US FDA, diseases that affect fewer than 200,000 patients annually and lack mainstream treatment options are eligible for Orphan Drug Designation.
Note 5: The pipeline update as of May 2025.

MATERIAL TOPICS AND 2025 SUSTAINABILITY TARGETS

Topic	Strategy	2025 Targets
Innovation Management	New Drug R&D: Development of globally innovative drugs with a market advantage to satisfy unmet medical needs and individual healthcare demands and thereby increase.	Pre-clinical development and clinical trials of new drugs and medical devices according to schedule.
Product Quality and Safety	improvement of product quality and safety to ensure zero incidence of recalls	• Zero incidence of drug recalls each year. • Drug-related customer complaint less than one issue per million revenue each year.

GOVERNANCE

Risk Management Committee — Master risk management and supervise the implementation status of response plans.

Research & Development Center — Set clear long-term and short-term goals and the Company's overall R&D strategy to enhance global supply and competitive capability.

Quality Assurance Center — Introduce a quality management system to monitor and strengthen product quality and comply with regulatory requirements in different markets.

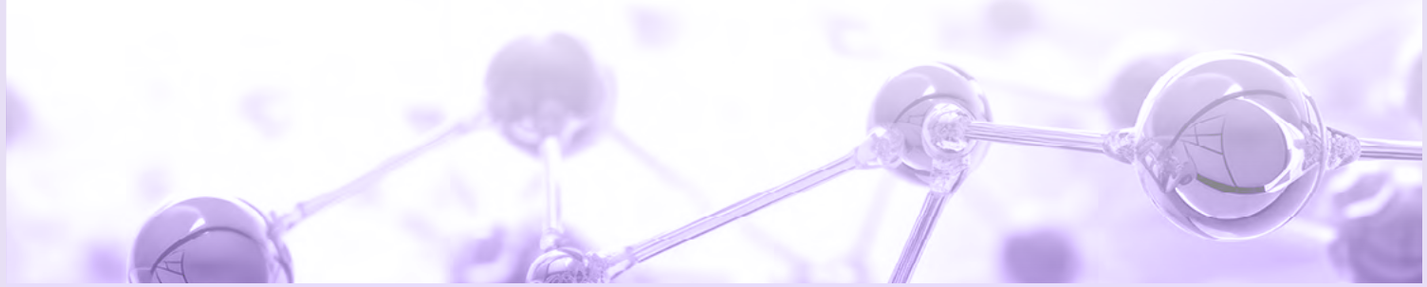
Audit Office — Perform internal audits and follow-ups to ensure that operations comply with quality management system requirements and maintain continuous effectiveness.

STRATEGY

Implement and track the progress of new drug R&D projects and resource use to ensure projects are completed on time and on budget, and conduct clinical personnel education and training to ensure that the R&D team has sufficient skills and knowledge to effectively achieve the Company's R&D goals while protecting the Company interests and maintaining regulatory compliance.

2024 IMPLEMENTATION RESULTS

- FESPIXON® Cream (ON101) has been approved by **Indonesia** BPOM, and the Company has also signed a 20-year exclusive distribution agreement with **China** Resources Double-Crane Pharmaceutical Co., Ltd. in July.
- Bonvadis® Cream has obtained **U.S.** FDA 510 (k) clearance for indications including partial-thickness wounds, closed post-surgical wounds, and 1st and superficial 2nd degree burns. It has also received medical device marketing authorization approval for all indications in wounds for **Saudi Arabia**.
- The number of drug recall incidents is **0**.
- Customer complaints about drug defects is **0**. Less than one issue per million revenue each year.



3.1 Drug Development Process

The development of a new drug starts with the discovery of candidate drugs. The candidate drugs must go through a chemistry, manufacturing, and controls (CMC) process, pharmacokinetic studies, pre-clinical pharmacological tests, pre-clinical safety-pharmacological tests, and pre-clinical toxicological tests, before an investigational new drug (IND) application can be filed with the competent health authority to begin clinical trials on the human body.

The efficacy and safety of the new drug are determined by a rigorous statistical analysis, and if the regulatory requirements for approval for marketing are met, a new drug application (NDA) can be filed to the regulatory authority. After obtaining the approval, it is required to monitor and report adverse reactions and serious side effects.

Due to the fact that drugs are administered directly to the human body, the competent health authorities of all countries ensure the safety and efficacy of drugs through legislation intended to regulate such processes as the research and development, manufacture, import/export, sale, and use of drugs. The competent health authorities monitor the aforesaid processes closely in order to safeguard the medication safety of their fellow citizens.

Pre-clinical Toxicological Tests

- Research and analysis, plus patent application for intellectual property protection
- Pharmacological studies
- Pharmaceutical CMC process
- Pharmacokinetic and toxicological experiments and safety tests

IND

Clinical Trials

Phase I

- Clinical trials on healthy volunteer
- Observation on safety and pharmacological effects of the drugs in humans.

Phase II

- Clinical trials with smaller sample size of patients
- Evaluating the effectiveness and safety of different doses on patients.

Phase III

- Increase the sample size based on the Phase 2 trials
- Analyzing the efficacy and safety of the drug, and filling an NDA if the data satisfy the regulatory requirements to support the marketing approval

NDA

Approval by the Competent Authority

- Manufacture and marketing
- Continued monitoring in phase-4 clinical trials
- Collecting, assessing, and studying information related to drug safety

3.2 R&D Progress and Results

Oneness Biotech is equipped with a quality R&D team and strong new drug programs with the core objective of developing globally innovative drugs while focusing on the treatment of metabolic and infectious diseases. Our products include those for products in clinical trials and on the market, which mainly refer to first in class or best in class drugs.

The ON101 "FESPIXON® Cream" has obtained the New Drug Approval from Taiwan, Singapore, Malaysia and China. We have also obtained traditional drug pre-approval from Macau. In 2024, the drug approval was also granted in Indonesia. FESPIXON® Cream is the first approved class 1.1 new drug in China under the natural drug category for treating diabetic foot ulcers. In July 2024, the Company signed a 20-year exclusive sales and license agreement with China Resources Double-Crane Pharmaceutical Co., Ltd.

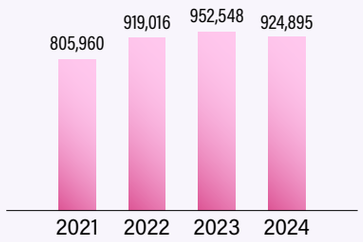
For antibody drug FB825, after completing the phase-I clinical trials in the U.S., we obtained the orphan drug designation from the U.S. FDA for treating "Hyper IgE Syndrome". We received phase-II clinical trial approval for atopic dermatitis and allergic asthma. In 2024, we have obtained the approval from US FDA and TFDA for the Phase II clinical trial, and it is jointly implemented by international pharmaceutical manufacturers. Furthermore, cases have been accepted by multiple testing centers in the United States and Taiwan at the same time.

The Phase II clinical study report (CSR) for the anti-COVID-19 new oligonucleotide drug SNS812 was obtained in October 2024. In general, SNS812 not only accelerates the removal of virus, but also significantly improves the symptoms of COVID-19, and is safe and tolerable for mild to moderate COVID-19 patients.

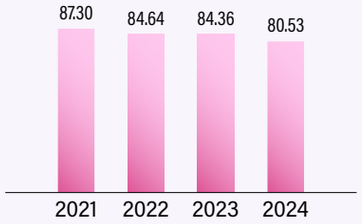
SNS851 is the world's first drug with a unique mechanism of action for weight loss. Unlike GLP-1 drugs, SNS851 inhibits specific new targets in the liver and increases liver fat metabolism to achieve whole-body weight loss.

In addition, the external medical device Bonvadis® Cream developed by the Company is suitable for multiple wound care applications and scar management, and it is expected to become the most competitive drug and medical device in the global chronic wound healing market together with the "FESPIXON® Cream". In 2024, Bonvadis® Cream was approved for market release in the US and Saudi Arabia, and we are accelerating the process of its global market approval and release. MDR refers to the EU Medical Device Regulation. Presently, we are under the second stage of application, and once approval is obtained, our product will be marketable in 27 EU countries, providing effective wound care to patients worldwide and achieving the Company's business philosophy of "developing new drugs and caring for lives".

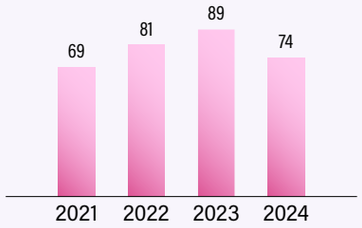
R&D Expenditure
(unit: NTD thousand)



Ratio of R&D Expenditure to Operating Expenses
(unit: %)



R&D Manpower
(unit: number of employees)



Please refer to page 7 of the 2024 Annual Report

ON101 (FESPIXON®)

Indications	Diabetic Foot Ulcers (DFU)
Mechanism of Action	• Inhibits inflammation • Regulates the generation of collagen • Promotes the regeneration of damaged cells • Promotes the proliferation of human keratinocytes • Reduce inflammatory M1 macrophages, stimulate adipose precursor cells to secrete GCSF and CXCL3, and increase repairing M2a/M2c macrophages, thereby promote complete wound healing.
Current Status	• Phase 3 multicenter randomized clinical trials (MRCT) was completed. ON101 has been demonstrated with 60.7% vs 35.1% (p=0.0001) in complete healing rate in 16-week treatment. A subgroup analysis on difficult-to-heal ulcers also shows the stastistical significance, consistency, and robustness of the therapeutic effect of ON101. The related data was published in the international medical journal JAMA Network Open (JAMA Network Open.2021;4(9):e2122607) • Granted a drug approval in Taiwan, Macau, Singapore, Malaysia, China and Indonesia. Under NDA review in the Philippines (by the FDA Philippines, PFDA) and Vietnam (by Drug Administration of Vietnam, DAV). • Granted Fast Track Designation by the US FDA.
Product Advantages	• Effectiveness: ON101 has been clinically proven with a significant wound healing effect and can reduce the formation of hypertrophic scars. • Cost advantage: Oneness Biotech implements a streamlined controlled from research and development cultivation of the medicinal plants, production, and quality control to ensure global supply capability and competitiveness.
Market Potentials	According to a market research report by Fortune Business Insights, the global market size of diabetic foot ulcer (DFU) treatment was USD 6.6 billion in 2018, with the compound annual growth rate at 6.8%, and the market size of 2026 is estimated to be USD 11 billion.

Note 1: The mechanism of action studies can be referred to JID Innovations (2022).
Note 2: The relevant data were published in the international medical journal JAMA Network Open on September 3, 2021.

For FESPIXON® Cream" (ON101), a new drug for diabetic foot ulcers, it has demonstrated significantly superior results in international Phase 3 clinical trials as compared to standard care, with a complete wound healing rate of more than 60% after 16 weeks of treatment. Compared to Regranex, the only drug that has been approved by the US FDA, the clinical data for "FESPIXON® Cream" is much better. The goal is for our product to become the first plant-based drug for treating DFU in the global market, in order to assist the healthy recovery of a broad range of patients with diabetic foot ulcers.

The Company has completed global patent filings for the ON101 formulation, applications and manufacturing process technologies, and has also obtained patents worldwide, including patents in Taiwan, US, and European countries. Further international patents are currently under review in various countries, such that the intellectual properties and market advantages of the new drug are well protected.

2022

- The new drug "FESPIXON® Cream" for diabetic foot ulcers treatment has received the International Innovation Award from Enterprise Asia, recognizing the innovative research and development and contribution to human health of the new drug "FESPIXON® Cream".

2023

- "FESPIXON® Cream has been approved as Class 1.1 natural new drug under the name of "Xianglei Tangzu Gao" by National Medical Products Administration (NMPA) in China.
- "FESPIXON® Cream" the new drug in treatment of diabetic foot ulcers has been approved by Malaysia's National Pharmaceutical Regulatory Agency (NPRA) and by Singapore Health Sciences Authority (HSA).

2024

FESPIXON® Cream new drug being included by:

- TSOC/TSPS Joint Consensus and has been published by a renowned SCI journal, Acta Cardiologica Sinica
- "2022 Guidelines for Clinical Care of Type 2 Diabetes" published by The Diabetes Association of the Republic of China (Taiwan) (2024 updated version).
- Chinese Society of Endocrinology "Consensus of Experts on Diabetic Foot Ulcer Treatment (2024) ", and the health economics research supports that the product meets the cost-effectiveness requirements.

2025

- For the new drug FESPIXON® Cream, the cost-effectiveness analysis based on its significant clinical efficacy has indicated that under the 'significant' medical scenario, the drug has cost-saving and pharmacological benefits. This was accepted by a renowned SCI journal, Diabetes, Obesity and Metabolism and announced internationally.

FB825

Indications	IgE-related allergic diseases such as atopic dermatitis, allergic asthma, hyper-IgE syndrome, and food allergies
Mechanism of Action	Treats and prevents allergic diseases by inhibiting the B lymphocytes, which express mIgE
Current Status	• Completed a phase I clinical trial in the US • Completed a phase IIa clinical trial of atopic dermatitis in the US • A phase IIa clinical trial in allergic asthma in Taiwan is ongoing • A phase II clinical trial of the subcutaneous injection formulation for moderate to severe atopic dermatitis in Taiwan and the United States is ongoing
Product Advantages	• Uniqueness: Has a novel drug target and mechanism by inhibiting the source of IgE, i.e., the mIgE B cells. • Safety: Has a specific pharmacological mechanism and limited side effects. • Extensive use: Has a wide range of indications and applies to more allergy and asthma patients than its existing counterparts. • Economy: FB825 has excellent pharmacokinetic properties and a long half-life. It is anticipated to be administered once every 2-3 months. The long-acting advantage provides great convenience to patients and helps reduce medical costs.
Market Potentials	According to analysis reports by Allied Market Research and Coherent Market Insights, the global market size of atopic dermatitis/asthma treatment will reach USD 38 billion in 2027.

FB825 is a humanized monoclonal IgG1 antibody for treating and preventing allergic diseases. It binds only to membrane-bound IgE expressed on human B lymphocytes, not to secrete IgE. This binding triggers a cytotoxic response that kills mIgE B cells, thereby blocking the formation of plasma cells and the production of IgE, which leads to both therapeutic and preventive effects on allergic diseases.

FB825 has secured patent approvals in major pharmaceutical markets, including the United States, the European Union, Japan, and China. This establishes a comprehensive framework of global patent protection covering the drug, its therapeutic efficacy, and its antigenic epitopes.

FB825 has successfully completed a phase I clinical trial in the United States, establishing its safety for human administration. The U.S. FDA has granted its orphan drug designation for treating Hyper IgE Syndrome and has authorized the initiation of a phase II clinical trials. Furthermore, FB825 has conducted exploratory efficacy trials for atopic dermatitis, demonstrating significant therapeutic benefits. As of 2024, a subcutaneous injection formulation of FB825 has been agreed upon by the Taiwan FDA and the US FDA to proceed with a phase II clinical trial to treat moderate-to-severe atopic dermatitis.

FB704A

Indications	Severe asthma (with high neutrophils), autoimmune diseases, i.e. rheumatoid arthritis, and systemic sclerosis
Mechanism of Action	FB704A can neutralize IL-6 specifically and inhibit IL-6/IL-6R classic- and trans-signaling simultaneously, thereby treating and preventing immune-related diseases.
Current Status	• Completed a phase I clinical trial in the US • A phase II clinical trial in severe asthma in Taiwan is ongoing
Product Advantages	• Fully human antibody, low immunotoxicity, and high safety. • With high biological activity in inhibiting inflammation. In vitro studies showed superiority over commercially available drugs under a similar mechanism. • With high antibody specificity, FB704A is unlikely to cause infusion reactions, injection site reactions, rates of serious infections, or cancer progression. Besides, it has mild side effects on the hematopoietic system and vital organs (liver, lung, or kidney).
Market Potentials	• FB704A (anti-IL-6 Ab) can reduce bronchial hyperresponsiveness as well as the Th1, Th2, and Th17 inflammatory responses of the respiratory tract, inhibit IL-6 classic- and trans-signaling pathways, and therefore have a chance of improving the symptoms of severe asthma. Globally, about 110 million people suffer from asthma , and about 5% of them are severe asthma cases, meaning there are about 5.5 million patients who have severe asthma . Patients with severe asthma tend to have recurrent episodes, which result in substantial medical expenses. Yet, commercially available drugs are still unable to control the disease effectively. It is estimated that the global market of biologics for treating severe asthma, an unmet medical need, may reach tens of billions of US dollars. • Many diseases are related to over-activated IL-6/IL-6R signaling. We will continue exploring the application of FB704A to systemic inflammation-related diseases in order to maximize the value of the product.

OB318

Indications	Cancer (e.g., liver cancer)
Mechanism of Action	Has multiple working mechanisms, including inhibiting the growth of cancer cells, inhibiting the angiogenesis of cancer cells, and inhibiting the metastasis of cancer cells.
Current Status	• Pre-clinical studies were proceeded in accordance with international R&D standards for botanical new drugs (e.g., the corresponding standards published by ICH and the US FDA). All the established techniques and quality met international standards. The anti-cancer activity of the drug has been verified with various cancer cells, and the safety range of the drug has been evaluated by comparing its toxicological study results with those in normal cells and animal studies. The anti-cancer activity of the Antrodia cinnamomea-based new drug has been validated in different in vivo disease models. • Greenlighted by the US FDA and TFDA (the Food and Drug Administration, Ministry of Health and Welfare of Taiwan) to proceed with the phase 1 clinical trial. The phase 1 clinical trial in Taiwan started in 2020.
Product Advantages	• Safety: 100 times inhibition of cancer cells than in normal cells (in terms of concentration) and therefore has high selectivity • Effectiveness: Inhibit the growth of a subcutaneously or orthotopically transplanted malignant cancer significantly • Quality assurance: To ensure batch-to-batch consistency of the drug, a proper quality control process has been established for the entire manufacturing process from the raw materials to the finished product. • Monopoly: Oneness Biotech has been granted with patents in many countries for the anti-cancer active components, the drug manufacturing process, and the use of the drug. The patent protection of the product lasts at least till 2035.
Market Potentials	Millions of patients with liver cancer die each year. Hepatocellular carcinoma (HCC) is the most common primary liver cancer and makes up about 90% of all liver cancer cases. As currently available treatment solutions contribute to only a limited increase in the overall survival rate, a new therapy is needed to meet the medical needs in HCC. It is estimated that the market size of liver cancer treatment in 2025 is about USD 5 billion. (Reference: Nature review)

SNS812

Indications	Pan-COVID
Mechanism of Action	SNS812 belong to a class of nucleic acid medicines called siRNA that uses a gene silencing mechanism (RNA interference, RNAi) to specifically cleave a highly conserved region of SARS-CoV-2 genome and thereby, inhibiting virus replication, and eliminating viruses in cells.
Current Status	• In vitro and in vivo preclinical pharmacological studies have been completed, including inhibition of Vero E6 cells and human ACE2 transgenic mice infection, cytotoxicity studies, off-target genes analysis and multi-species (mouse, rat, monkey) toxicological studies . The study results suggest that SNS812 is a candidate for anti- SARS-CoV-2 infection with low toxicity, off-target rate and immunogenicity. • A Phase I clinical trial was completed in the United States, and no SNS812-related adverse reactions were observed in any of the tested dose groups. The related data were published in the international medical journal Clinical and Translational Science (Clin Transl Sci. 2025 Mar 21;18(3):e70202). • A Phase II clinical trial was completed, and the final Clinical Study Report (CSR) has been acquired.
Product Advantages	Vaccines and antibodies currently on the market target the most mutated viral spike protein, which is easily escaped by the virus, leading to vaccine breakthroughs and repeated outbreaks of epidemics. SNS812 targets highly-conserved regions of the virus, and is expected to solve the problems of SARS-CoV-2 variants.
Market Potentials	According to the statistics of market analysis agencies, the COVID-19 preventive and therapeutic drug market is 150 billion (IQVIA Holdings) and 25.6 billion US dollars (IncInsightAce Analytic) respectively. SNS812 is currently one of the few drug candidates in the world that can target broad-spectrum of SARS-COV-2 variants.

SNS851

Indications	Weight loss, Metabolism diseases
Mechanism of Action	Regulate energy balance and increase basal metabolic rate
Current Status	• Completed the cell pharmacology, animal pharmacology, and toxicology studies in the development phase, including pharmacology studies in liver cell line and human hepatocytes, off-target gene analysis and validation, mouse efficacy studies, and multi-species (mouse and monkey) toxicity studies. The data indicate that SNS851 is an effective and safe drug candidate. • Accelerating the promotion of preclinical CMO and CRO studies.
Product Advantages	Efficacy data from mice showed that, under a high-fat diet, the mice exhibited: • Increased basal metabolic rate • No weight gain and reduced fat accumulation • Improvement in the severity of fatty liver • Significant improvements in metabolic markers: blood lipids (cholesterol, HDL, LDL), fasting blood glucose, and insulin resistance • No reduction in muscle mass The optimization of these indicators suggests that the mice became healthier.
Market Potentials	The global development of weight loss drugs focuses on medications that prevent muscle loss. According to statistics from market analysis agencies, the number of global patients with obesity and fatty liver is approximately 3 billion and 2 billion, respectively. The global market is estimated to reach $100 billion by 2030 and $32.5 billion by 2032.

R&D Rewards

After the marketing of FESPIXON® Cream was approved, the Company introduced the "Research Project Subsidy Plan" to encourage medical researchers to make further studies on the academic foundation or clinical applications of treating DFU or other difficult wounds with FESPIXON® Cream. The innovative and pioneering research projects can be subsidized by the Plan with NTD 2 million, with the hope of understanding other mechanisms of FESPIXON® Cream and expanding its indications. As of the end of 2024, a total of 2 research projects were in the implementation phase. The Company also announced the "Academic Paper Awarding Plan" in order to encourage basic research on, or clinical applications or promotion of the use, of FESPIXON® Cream in treating DFU or other difficult wounds. An award ranging from NTD 5,000 to 1 million will be granted in accordance with the international SCI-grade of the journal in which each paper is published.

Oneness will continue to address unmet medical needs by conducting non-clinical and clinical trials in compliance with international regulatory standards. The Company is committed to ensuring the safety and efficacy of its drug candidates, developing products with exclusive market advantages, and delivering both medical benefits and long-term business value.

Industry-University-Institute Collaboration Plans of Oneness in 2024

Research Subject	Medical Institute	Project Title
Scar-2	Shuang Ho Hospital	Utilizing the Translational Approach to Investigate the Efficacy and Mechanism of FESPIXON® Cream and their active compounds in Preventing Hypertrophic Scar, Microenvironment and Chemotacic Epithelial Stem Cells Formation
Biofilm	National Taiwan University Hospital	Exploring the therapeutic effect of FESPIXON® Cream on the wound biofilm infection in a diabetic animal model

Lab Certification and Animal Experimentation

The Nangang Lab received ISO 17025 test laboratory certification from Taiwan Accreditation Foundation (TAF) in July 2020, and the validity period has been extended until August 2026.

In addition, the Nangang Lab (Animal Center for Drug Screening) has established the Animal Care and Use Program and is committed to abide by the 3R principles: Reduction, Replacement, and Refinement to ensure the welfare of experimental animals. The Lab has been in Full Accreditation status accredited by AAALAC International since 2016, which represents that the experimental institution has reached a high level of animal management and use system, thereby enabling the institution to provide accurate and trustworthy research results. The validity period has been extended to 2025.

Oneness Biotech's Clinical Trial Program

Clinical trial is a critical stage in the process of new drug development, and its purpose is to systematically evaluate the safety and efficacy of drugs in a scientific manner. Before a new drug is officially used for treatment, its benefits and potential risks to humans must be verified step by step through rigorously designed clinical trials. All potential benefits and adverse reactions must be supported by data, scientifically verified, and strictly reviewed by regulatory authorities and ethics committees, thereby ensuring the protection of patients' rights and public health.

Policy and System Foundation

Oneness Biotech is committed to complying with international standards for clinical trials, including the "Declaration of Helsinki", "ICH-GCP Good Clinical Practice", and World Health Organization (WHO) "Guidance for Best Practices for Clinical Trials", and the "Regulations for Good Clinical Practice" and "Operating Guidelines for Good Clinical Practice" announced by Taiwan Ministry of Health and Welfare, and has also established the "Commitment of Ethical Considerations in Clinical Trials", applicable to all clinical trials conducted domestically or internationally, regardless of whether they are outsourced, in order to ensure the rights, safety, and well-being of participants, as well as the credibility of clinical trial data, and the quality of trial execution.

- **Ethical principles and review:** Clinical trial personnel shall uphold high ethical standards and professional integrity and must also avoid any form of conflict of interest. Participants shall be recruited fairly to avoid exploitation of vulnerable individuals, and the autonomy of participants must be sufficiently respected. Before initiation of the trial protocol, it must be reviewed and approved. If there is any major change, updated documents must be re-submitted for ethical review.
- **Clinical trial design:** To improve clinical trial transparency, all trials must be registered on a publicly accessible and searchable platform. Trials shall be designed according to existing clinical data, in order to ensure the efficacy and safety of drugs, and a specialized safety monitoring plan must be established for high-risk drugs or new drugs. If the use of a placebo is required, such use must be clearly explained during the process of informing the participants, and consent from the participants must be obtained.
- **Management and supervision responsibilities:** For clinical trials outsourced to contractors for execution, contracts must clearly specify the rights and obligations of both parties, and regular trial project meetings shall be held to track progress, quality and effectiveness. The clinical trial team entrusted must regularly monitor whether the hospital trial personnel execute the trial according to the protocol and whether they truthfully report adverse events associated with the trial product. All adverse reactions and side effects found during the trial must be reported to the clinical trial institution and relevant regulatory agencies immediately, in order to protect the rights and interests of the participants.
- **Protection of participants:** All participants are required to sign a written informed consent form, and the process shall be clear and easy to understand with use of plain and common language. During the trial process, full communication with the participants (or their legal representative) must be made and understandable information shall be provided. In addition, participants shall have the right to withdraw from the trial at any time without any reason. All personal data must be anonymized or coded, and must comply with local privacy protection laws and regulations.
- **Post-trial responsibilities:** The integrity and traceability of all trial-related documents must be ensured and properly preserved in accordance with regulations. If the drug under trial indicates efficacy, the clinical trial team shall consider the need to provide subsequent treatment or medication to the participants. The results of clinical trials shall be disclosed, regardless of whether the results are positive or negative, in order to maintain research integrity and enhance social trust.

Clinical Trial Management Authority

The Company has established the "Clinical Trial Management Procedures" to ensure that the clinical trials conducted comply with the specifications and company regulations. To safeguard the rights and benefits of clinical trial participants, clinical trials shall be examined by a third-party Institutional Review Board (IRB). A participant may contact the Institutional Review Board and test conductors according to the information on the Informed Consent Form in order to raise trial-related questions or file a grievance. To maintain the independence of the clinical trial, the pharmaceutical company involved will not contact any of the subjects directly.

- **Clinical project manager:** Clinical trial registration, progress and budget control, and principal trial investigator manual update and version control.
- **Clinical research specialist:** Monitor clinical trials, assist in reporting trial deviations and serious adverse reactions, and count and check trial drugs.
- **Production Department:** Clinical trial drug production feasibility assessment, including production and packaging activities.
- **R&D Center:** Clinical trial drug production feasibility evaluation, commissioning of production, compilation, and summarization of technical data and pre-clinical trial reports.
- **Quality Control Center:** Quality control and release of self-fabricated trial drugs.

Implementation Results

In order to further reduce the risk of clinical trials and continuously improve the professional knowledge of our employees. Oneness Biotech implements a Risk Management Plan, monitors ongoing clinical trials on a regular basis, and performs education and training for clinical research professionals annually.

Education and Training for Clinical Personnel

- On-Site Monitor Precautions
- Health Competent Authority Clinical Trial Application and SOP Revision Training
- Drug Clinical Trial GCP Audit Briefing
- Competent Authority Clinical Trial Application and Public Information Maintenance Procedures
- Trial General File Management and SOP Training
- Project Manager Experience Sharing
- Medical Device Clinical Investigation Control Procedures and Training
- Trial Project Management Series of Trainings
- Medical Device Quality Manual Training

3.3 Pharmaceutical Quality Management

2024 Important Performance

- The manufacturing site passed the API GMP and finished product GMP and GDP inspections by the Taiwan Food and Drug Administration.
- Oneness Biotech passed the Medical Devices Quality Management Systems (QMS) from the Ministry of Health and Welfare.
- No major violation of laws or regulations regarding medicinal products between 2020 and 2024.
- No product quality-related events that are required to be reported between 2020 and 2024.

Quality Policy

Continuous Quality Improvement for Excellence

- Put emphasis on talent cultivation, information analysis of new drug research and development and technological innovation.
- Focus on meeting customers' ongoing needs while conforming to all appropriate technical standards, regulatory requirements, and customer quality expectations. Commitment to product quality, safety and efficacy is the cornerstone of Oneness Biotech, and the staff comply with the most appropriate regulations and standards to implement international good practice.
- Quality is the responsibility of every employee in Oneness Biotech. From product research and development, regulatory inspection, material preparation, manufacture (including packaging), laboratory testing, product release, to supply chain management on the market side, Oneness Biotech takes the responsibility for checking every link. Oneness Biotech strengthens product quality through systematic methods and standardized procedures to comply with regulatory requirements in various markets. Use well-defined, standardized and documented operating procedures to scientifically manage the daily work system. Through the effective operation of the quality management system, including the process of continuous improvement in the system and the guarantee of compliance with the requirements of customers and applicable laws and regulations, Oneness Biotech ensures that the Company's products can meet the requirements of customers and applicable standards and regulations.

Quality Management Objectives

- The management representative plans and determines the quality objectives that can be quantified and meet the regulations and product requirements before the annual management review meeting.
- To implement quality management system and obtain third-party certification, including ISO 9001 for quality management system and ISO 13485 for medical device quality management system.
- To apply a risk-based approach to control the appropriate processes required by the quality management system and strengthen product quality through systematic methods and standardized steps to meet the regulatory requirements of various markets and customer expectations.

Quality Management Structure and Responsibilities

Management Commitment

- Through the implementation and operation of the quality management system, as well as various training programs and awareness programs, the Company aims to cultivate quality awareness among relevant personnel and enhance their understanding of the importance of meeting customer requirements and applicable regulatory obligations.
- The Company establishes the quality policy and quality objectives as the organization's overall intentions and direction related to quality, and as indicators for measuring the effectiveness of the quality management system.
- Management reviews of the quality management system are conducted to ensure the continuing suitability, adequacy, and effectiveness.
- The Company also ensures the effective management and allocation of resources.

The Company has established a Quality Assurance Center to coordinate the management and supervision of product quality and safety, to ensure that all products comply with applicable laws, regulations, and quality standards. The Quality Assurance Section (QA) and Quality Control Section (QC) within the QA Center have clearly defined responsibilities and work in a complementary manner, to enhance overall product quality and ensure production compliance.

QA Center Supervisor

- Ensure the implementation and maintenance of quality-related systems.
- Lead product quality-related risk assessments.
- Ensure that personnel have completed the required training and are assigned according to operational needs.

Quality Assurance Section (QA)

- Responsible for the establishment and maintenance of the quality management system, including internal audits, document management, change control, supplier review, and compliance assessment, in order to ensure that the production process and final products comply with GMP and other international standards.
- Responsible for investigating deviations or abnormal events, assessment of risks, and implementation of continuous improvement measures, to enhance overall quality management performance.

Quality Control Section (QC)

- Responsible for the quality inspection of raw materials, processes, and finished products through rigorous analysis and testing, to ensure that products meet the specified requirements for each production stage.
- Utilize advanced instruments for physical and chemical testing, microorganism testing, and stability testing, and continuously optimize testing technologies, to improve the accuracy and efficiency of quality inspection.

Note: Only the key tasks are summarized, and not all details are provided.

Through close collaboration between the QA Section and QC Section, the QA Center can systematically monitor quality risks, to ensure product safety and effectiveness, and to continuously improve quality management, thereby enhancing corporate competitiveness and customer trust.

Quality Education and Training

Professional training

In addition to key personnel being required to receive training from external organizations and obtain the required credits/certifications according to the regulatory requirements, all personnel must also complete education and training related to their respective positions and pass the corresponding exams before they are allowed to independently perform their assigned tasks.

General knowledge training

The Nanchou Plant has organized a series of courses on the "Pharmaceutical Good Manufacturing Practice (PIC/S GMP) Regulations," "Good Distribution Practice (GDP) Regulations," and the quality management system. All personnel at the Nanchou Plant are required to participate in the training and to pass an examination, to ensure that all colleagues of the Nanchou Plant possess and apply quality-related professional knowledge.

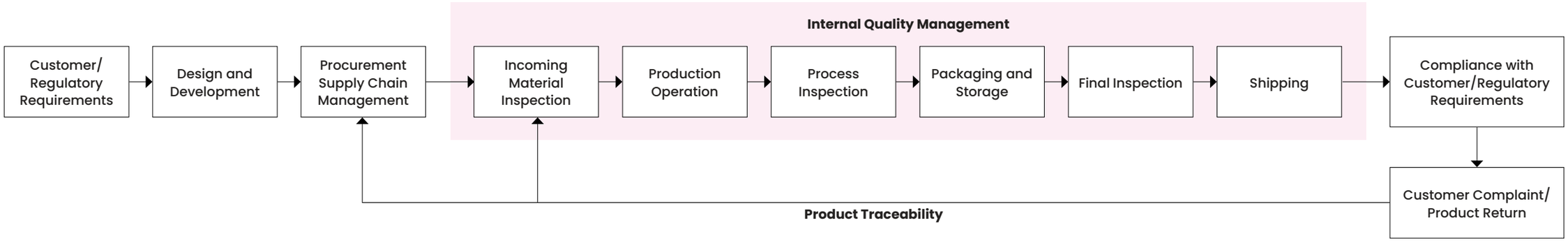
All training shall be evaluated through the examination methods of a written exam, an oral exam, and hands-on practical exam, and it is required that the score of evaluation shall be 90 points or above.

Implementation and Specific Actions of Quality Management

The Company has established a comprehensive quality management system (QMS) in accordance with international standards such as PIC/S GMP, ISO 9001, and ISO 13485. This system ensures that every stage of operations—from the receipt and inspection of active pharmaceutical ingredients (APIs), through manufacturing, finished product testing, and storage, to distribution—meets the highest standards of quality and safety.

By integrating PIC/S GMP, ISO 9001, and ISO 13485, the Company has established a rigorous and internationally competitive quality management system that ensures products comply with regulatory requirements and meet customer needs, thereby enhancing the Company's reputation and market competitiveness.

Good Manufacturing Practice PIC/S GMP	• Internationally recognized pharmaceutical production standards that regulate the entire process from raw material procurement, manufacturing, and quality control through to product release, to ensure product safety, consistency, and compliance with laws and regulations. • The Company strictly complies with the GMP standards and implements a risk management mechanism, to ensure a controlled production environment, and to reduce quality risks through internal audits and continuous improvement.
Quality Management System International Standards ISO 9001, ISO 13485	• Such standards provide a comprehensive quality management framework, and emphasize customer orientation, process management, and continuous improvement. • The Company has established a standard quality management process through the implementation of ISO 9001 and ISO 13485, to enhance the operational efficiency and ensure collaboration of all departments in terms of quality management.



Quality Safety Risk Assessment and Management Measures

The Company has established a quality risk assessment and management mechanism in accordance with the ICH Q9 (Pharmaceutical Quality Risk Management) principles. The SME team, consisting of R&D experts, technology transfer personnel, process engineers, engineering staff, QA, QC, and other specialists, applies scientific methodologies to identify, assess, and control risks that may affect product quality and safety, ensuring that products comply with PIC/S GMP, ISO 9001, ISO 13485, and other relevant regulatory requirements.

The quality risk assessment is conducted mainly based on the following steps:

- **Risk Identification:** Identify potential risk factors that may affect quality within the scope of raw materials, final products, support systems, manufacturing processes, equipment, and machinery, including personnel, machines, raw materials, methods, and environment.
- **Risk Analysis:** Evaluate the probability of occurrence, potential impact, and detectability of risks, and determine the overall risk level using qualitative and/or quantitative methods.
- **Risk Assessment:** Conduct a comprehensive analysis of the severity and acceptability of risks to determine whether further control measures are necessary.

If the assessed quality risks exceed the acceptable level, appropriate control measures are implemented to reduce the severity and likelihood of occurrence, and to improve the detectability of hazards and quality risks. Internal audits are conducted periodically, and the Company cooperates with reviews conducted by competent authorities and third-party organizations to ensure the quality management system continues to meet international standards.

Production Environment Quality Control

Our facilities are designed and managed in accordance with the most rigorous PIC/S GMP standards and standard operating procedures (SOPs), to produce safe, specification-compliant pharmaceuticals and medical devices. Each stage of the manufacturing process is automatically controlled to ensure operational consistency at every step and the stability of the final products.

- The manufacturing area is implemented with the controls for preventing cross-contamination of active substances, and separate flows for personnel and logistics are also adopted
- The temperature, moisture, suspended particles, and pressure difference in the entire manufacturing area are strictly controlled to meet regulatory requirements, to prevent the risk of cross-contamination
- Nitrogen is used to replace and reduce the amount of oxygen in the equipment, to prevent static electricity or an overly high level of organic vapor from causing personal or property damage
- Organic solvent and oxygen content detectors are installed in the manufacturing process area for 24-hour monitoring
- The air conditioners of the grade-D clean room are provided with 99.97% HEPA filters, and the return air system is mounted with non-woven filters, and all filters are replaced periodically
- A mobile monitoring alert system has been set up to notify responsible personnel of abnormal occurrences via mobile phone text messages

Product Inspection and Release

The Company has established a QA Laboratory at the Nanchou Plant, responsible for quality inspection of raw materials, semi-finished products, and final products to ensure product quality complies with PIC/S GMP standards. All testing operations are performed in accordance with standard operating procedures (SOPs). Strict procedural controls ensure the accuracy, reproducibility, and scientific validity of testing methods.

The laboratory's analytical instruments are regularly calibrated, and performance verification is conducted according to a predefined schedule to ensure the validity and reliability of testing data. Each batch of products requires review and approval by the supervisor of the QA Center before release, implementing a multi-layered quality control mechanism that ensures product safety and compliance. This rigorous quality control ensures customers receive trustworthy pharmaceuticals and medical devices. Furthermore, the laboratory is accredited with TAF ISO/IEC 17025 certification and possesses the technical competence to conduct testing for heavy metals, pesticide residues, and microorganisms, verifying that testing quality meets international standards.

- **Incoming material inspection:** Inspection of raw materials, auxiliary materials, and packaging materials to ensure compliance with specifications and requirements
- **Semi-product inspection:** During the production process, key process stages are inspected (IPC) to ensure that product stability and consistency are maintained throughout the manufacturing process, and manufacturing parameters are adjusted timely
- **Final product inspection:** Final inspection is conducted before product shipment, including physical and chemical analysis, microbiological testing, and stability testing, etc., to ensure that product quality meets standards.

Product Storage and Transportation

The Supplies Section conducts receiving inspections upon unloading incoming goods. The inspection includes checking the logistics vehicle environment, verifying supplier qualification, verifying quantities, and inspecting the appearance of goods. Raw materials, supplies, and finished products are stored in the quarantine area or on designated inspection shelves (for dry materials and finished products) pending inspection. Items approved by QC inspection are labeled for conformity by QA personnel on their external packaging, and then transferred by Supplies Section personnel to the approved goods storage area in the warehouse.

Product transportation is entrusted to logistics companies compliant with GDP regulations. Transportation covers Taiwan's main island, remote areas, and outlying islands, with deliveries to the outlying islands handled by Kerry Pharma Logistics through subcontractors.

Drug Traceability and Recall

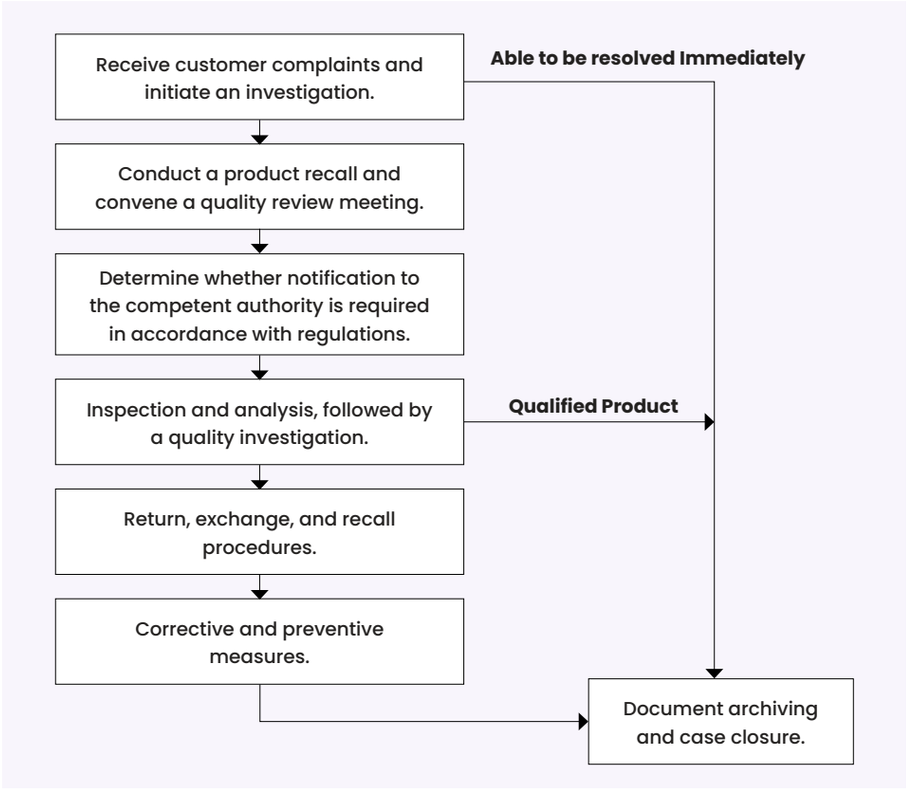
An effective drug traceability system helps ensure and safeguard patient medication safety. Each batch of products is assigned a batch number or product serial number, and records of receiving inspection, production, and quality control are maintained. In the event of a quality issue, the production and inspection history of the product can be traced using these records. These records provide essential information for customer complaint investigation and handling, as well as the development of corrective and preventive actions (CAPA).

Customer Complaint Handling

An effective drug traceability mechanism helps ensure and enhance patients' medication safety. Each batch of products is given a batch number or product serial number, and the corresponding records of receiving inspection (of components closely related to safety), production, and examination shall be preserved. In case of any quality issue, the production and inspection status of the product in question at that time can be traced through the corresponding records. These records also serve as reference information for use in customer complaint investigations and handling and in the formulation of corrective or preventive measures.

If a customer has a doubt about drug quality, and therefore complains, a cause analysis and liability identification shall be performed according to the corresponding reference sample in the Factory, in order to determine whether the customer complaint in question is a quality-related complaint or a non-quality-related complaint. If it is a quality-related customer complaint, a comprehensive investigation must be carried out, and corrective/preventive measures taken, in order to close the case.

If a suspected counterfeit or prohibited drug is identified, logistics providers and the Company's QA personnel must be notified within 24 hours. Sales and distribution of the suspected batch shall be halted immediately. The batch stock shall be quarantined and physically isolated to prevent unintended use. QA personnel will initiate a deviation or complaint investigation, verify packaging identification, and sample the stock for comprehensive chemical analysis at the laboratory to determine authenticity. If confirmed as counterfeit or prohibited, a drug recall shall be initiated immediately.



Recall Operation

The QA Center is responsible for drafting the drug recall plan. Once the highest-level responsible executives decide to approve the plan, the related sales unit shall work with the logistic companies to check the sale of the batch of products in question, communicate with the customer in regard to the recall of that batch of products, and manage the recalled products and the related sales and distribution documents. After the recall operation, relevant reports are then completed and submitted to the competent authority. During the recall operation, the QA personnel shall supervise and follow all the activities for the drug recall to be completed by the specified time limit. No product recalls occurred during the 2021–2024 reporting period.

Emergency Response Simulation

If no recall operation has taken place in the entire year, the Quality Assurance Center shall initiate at least one simulation audit and prepare the corresponding simulation audit plan to link the operations of the related departments of the Company to the market-end operations according to the plan.

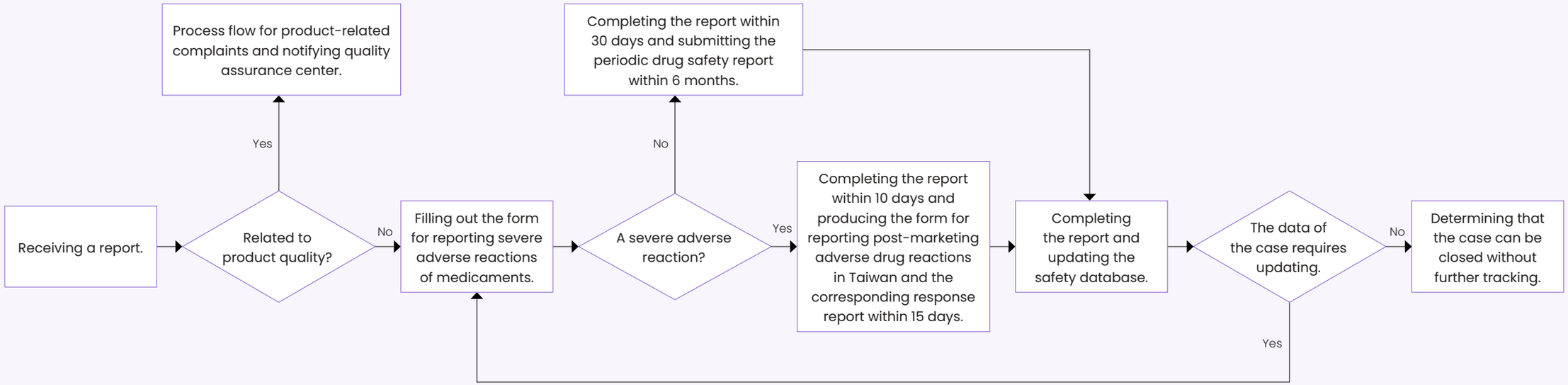
3.4 Pharmacovigilance

"Pharmacovigilance" refers generally to the measures taken to monitor the safety of a drug whose marketing has been approved. The scope of pharmacovigilance includes risk management as well as the detection, analysis, and evaluation of signals indicating doubt about drug safety. Oneness Biotech has created a "Pharmacovigilance System" according to the Pharmaceutical Affairs Act, the Regulations for the Management of Drug Safety Surveillance, the Regulations for Reporting Serious Adverse Drug Reactions, the Guidelines for Filling Out Forms for Reporting Serious Adverse Drug Reactions, the ICH Guideline E2C (R2) on Periodic Benefit-Risk Evaluation Report (PBRER), and so on. The Company established the Post-Marketing Drug Quality Monitoring System, which, due to organizational restructuring in September 2023, is now led and coordinated by the Regulatory Affairs Team under the President's Office. The Quality Assurance Center, the R&D, sales, clinical, and IT departments collaborate to ensure that the system is in normal operation and that all the necessary documents are prepared, archived, and reported as required. During the reporting period of 2021-2024, no serious adverse drug reactions were reported.

Medical personnel, patients, and the caregivers of patients may report information related to the experience of an adverse reaction of a medicament through a sales representative, the customer hotline, or the dedicated email address (medicalscience@onenessbio.com.tw) of the Company. When receiving such a report, the Regulatory Affairs Team is responsible for filling out the Form for Reporting Severe Adverse Reactions of Medicaments; contacting the reporter in order to obtain more detailed information; and evaluating, reporting if necessary, preparing a report for, and updating the Safety Database in accordance with, the reported case according to the "Procedure for Pharmacovigilance Reports". In addition, the Regulatory Affairs Team shall classify, and perform a statistical analysis and trend analysis on, the reported cases on a regular basis, present the classification and analysis results in the "Periodic Drug Safety Report", and submit the report to the National Adverse Drug Reaction Reporting Center, the Ministry of Health and Welfare according to a specified schedule.

Oneness Biotech collects cases of adverse drug reactions through the monitoring system, has created and maintains a report database, and keeps monitoring the safety of the approved drugs, in order to protect patients' safety and take on responsibilities for its products and to patients using the products.

Procedure for Post-Marketing Drug Quality Monitoring Reports



Internal Audit and External Verification

To ensure the effectiveness and compliance of its quality management system, the Company adopts a dual mechanism of internal audits and third-party certifications. Through both scheduled and unscheduled audits, we ensure that all departments comply with standard operating procedures (SOPs) and proactively identify and address potential risks.

At least two internal audits are conducted annually, covering key departments such as production, quality assurance (QA), quality control (QC), and warehousing. Departments must implement corrective actions within 30 days for any deficiencies found, while the Quality Management Department tracks progress.

2024 Implementation Results

Internal Audit	**According to the 2024 internal self-inspection plan, the following internal audits were completed:** • First Half of the Year: Audits covered the Quality System, Production System, Packaging and Labeling System, and Facilities and Equipment System. • Second Half of the Year: Audits covered the Quality System, Raw Material and Material System, Production System, Laboratory Quality Control System, and ISO 17025 compliance.
External Verification	**Since 2020, the Nanchou Plant has obtained:**

GMP Certification Issued by the Ministry of Health and Welfare

QMS Certification Issued by the Ministry of Health and Welfare

ISO 13485 Medical Devices Quality Management System Certificate

Ethical Marketing

In alignment with WHO ethical guidelines for pharmaceutical sales, Oneness Biotech has formulated the "Codes of Ethical Conduct" and "Marketing and Sales Code of Conduct". It is required that marketing and sales personnel must comply with relevant laws and regulations and the recognized ethical standards of the pharmaceutical industry. Marketing documents must be internal reviewed to ensure the content is consistent with the indications and in compliance with regulatory requirements.

The Company regularly (quarterly/yearly) organizes education and training to educate relevant personnel to sell medicines properly; and shares share medical information with medical service providers and patients in an open, transparent, and timely manner to avoid information asymmetry. **In 2024, there was no incidents of drug sales customer complaints.**

3.5 Pharmaceutical Supply Chain Management

Botanical New Drug

Upstream	Midstream	Downstream
Stage for preparing the raw materials needed for drug production	Stage for processing raw materials and botanical materials	Distribution channels of prescription drugs, hospitals, and clinics

New Antibody Drug

Upstream	Midstream	Downstream
Industries related to the early stages of drug research and development, such as suppliers of biotech reagents, raw materials, and equipment; IT service providers; and academic research institutions	Industries related to the pre-clinical and clinical stages of drug development, such as R&D-oriented biotech companies, institutions engaging in research and clinical trials, and institutions engaging in drug production	Industries related to the sale of drugs, such as those engaging in drug packaging, transportation, warehousing, marketing, and retailing

Oneness Biotech established the "Supplier Management Procedure" as early as 2017. This operating procedure specifies the procedures for the assessment, evaluation, and approval of raw material and supplies suppliers to ensure that raw materials and supplies are purchased from qualified suppliers, and that the raw materials and supplies used in the drug production process meet their quality requirements. The measures for supplier evaluation and management in relation to FESPIXON® Cream are described below as an example.

Classification of Supplier Risks

The risks of the suppliers for FESPIXON® Cream are classified into the following levels according to Oneness Biotech's "Supplier Management Procedure" and the attributes of the products supplied:

Classification	Supplier Sub-classification	Risk Level of Suppliers
Raw material supplier	Critical material	CL1
	Excipient	CL1/ CL2
Material supplier	Primary packaging material	CL2
	Secondary packaging material	CL4
Others	Materials that do not fall within the foregoing sub-classification but are used in the manufacturing process, such as solvents and resins, etc.	CL3

Examination and Evaluation of New Suppliers

In order to have active control of supplier risks in relation to sustainability, Oneness Biotech examines all the supplier risk states when they first apply with us, the examination including a preliminary risk assessment based on a supplier's business license, tax payment certificate, company profile, quality certificates, and certificate for Environment, Health and Safety (EHS).

According to Oneness Biotech's "Supplier Management Procedure", the examination items of a new supplier are as follows:

Examination Item	Supplier's Level of Risk				
	CL1	CL2	CL3	CL4	CL5
Supplier Questionnaire on Quality	✓	✓	✓	✓	✓
Supplier Information Form	✓	✓	✓	✓	✓
Quality Tests (including ESG performance)	✓	✓	✓	✓	✓
Functional Tests	✓	✓			
On-site Audit	✓				

Supplier Code of Conduct

Oneness Biotech teams up with suppliers to create sustainable enterprises. The Supplier CSR Commitment Letter has been formulated with reference to the related international initiatives and requirements, including the UN Global Compact, the Universal Declaration of Human Rights, and the UN Framework and Guiding Principles on Business and Human. All the suppliers are required to sign the Letter. As of the end of 2024, a total of 52 suppliers have signed the Commitment Letter. The main contents of the Letter include the following sustainability-related items:

- Ethical operation, comply with business ethics, and avoid conflicts of interest.
- Prohibit the employment of child labor and forced labor.
- Protect basic labor rights, including the right to work, freedom of associations, and maintaining a workplace free from discrimination and harassment.
- Ensure proper working hours and conditions.
- Comply with occupational health and safety laws and regulations, and provide a safe and compliant work environment.
- Implement environmental protection policies and manage climate change.
- Improve the efficiency of energy and resource usage.

Management Measures for Existing Suppliers (Qualified Suppliers)

As of the end of 2024, Oneness Biotech had 22 collaborating suppliers for the new drug FESPIXON® Cream. The levels of risk of those suppliers have been evaluated periodically and are as follows:

Level of Risk	CL1	CL2	CL3	CL4	Total
Number of Suppliers in 2024	3	13	2	4	22

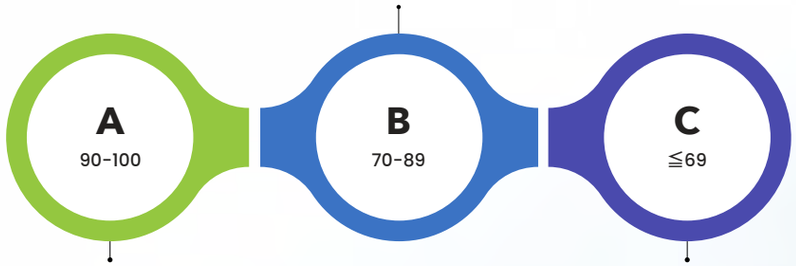
Evaluation items

- Cooperativeness 25%
- Delivery Dates 25%
- Raw Material/ Supplies Quality 25%
- The Quality System (including ESG Performance) 25%

Grading Results of Supplier Evaluation

Oneness Biotech issues the "Supplier Assessment Form" on a regular basis in order for each supplier to fill out the form according to their cooperativeness, delivery dates, raw material/supplies quality, and quality system(including ESG performance), thereby allowing the Company to know each supplier's operational risks. A supplier will be disqualified if the total score of supplier assessment is lower than 70 or if the suppler has been found to have a major deficiency that may impair product quality. Oneness conducts on-site audits for high-risk suppliers to evaluate their operations, offer actionable recommendations, and support improvement efforts, fostering a collaborative partnership to promote environmental sustainability.

The Company may continue procurement from the supplier as usual and, if any defect in quality is found, shall demand the supplier to keep improving.



- The Company may give priority to the supplier when choosing suppliers for a new item.
- The Quality Control Section may reduce the chemical analysis to be performed on the supplier's products.

Supplier Evaluation need to be reassessed, and the procurement department is requested to find alternative supplier sources.

Frequency of Evaluation

The following annual evaluation and review plan is made according to the "Supplier Management Procedure" and with reference to the grades of critical material suppliers and the annual evaluation results:

Level of Risk	Grade A	Grade B	Grade C
CL1	Every three years	Every two years	Every year, and monitoring the progress of improvement closely
CL2	Every four years	Every three years	
CL3	Every five years	Every four years	
CL4	Every six years	Every five years	

As of the end of December 2024, the Company completed the evaluation of all its suppliers according to the evaluation and review plan.

On-Site Audits

The timing of conducting an on-site audit is as follows:

- When evaluating a new supplier candidate
- When conducting a regular audit on an existing supplier (according to the Annual Supplier Audit Plan)
- When an existing supplier has a major defect in quality (e.g., when a quality-related customer complaint is attributable to the supplier as indicated by investigation results)

Sustainable Supply Chain Management

Inadequate management of Environmental, Social, and Governance (ESG) risks in supply chains can expose businesses to financial losses, diminished brand trust, and regulatory compliance risks. The International Labour Organization (ILO) has also highlighted the persistent issues of labor rights violations within global supply chains. Such challenges not only tarnish a company's corporate social responsibility image but also increase the likelihood of legal disputes and operational disruptions.

Amid increasingly stringent global regulations and heightened stakeholder scrutiny, sustainable supply chain management has become a critical strategy for enhancing business resilience and competitiveness. To address this, the Company not only focuses on traditional management metrics such as quality, cost, service, and delivery but also incorporates suppliers' ESG performance into its risk assessment framework, thereby enhancing the overall sustainability of the supply chain.

Sustainability Due Diligence in Supply Chains

The Company has undertaken comprehensive due diligence for supply chains, incorporating issues such as labor rights, ethical business practices, and environmental impacts into key supply chain management considerations. In addition to requiring new suppliers to sign a "Corporate Social Responsibility Commitment" to adhere to relevant regulations, we conduct annual sustainability risk assessments to analyze suppliers' ESG risks.

The results of these assessments are integrated into supplier risk evaluations and serve as an important reference for future procurement strategies, ensuring the supply chain works collectively toward sustainability goals. For high-risk suppliers, we conduct on-site audits to provide recommendations and support improvements, ultimately enhancing their ESG performance and strengthening the resilience of the supply chain.

Supplier Conference

On December 20, 2024, the Company hosted a Supplier Conference that garnered enthusiastic participation from key partners. During the event, we shared the latest trends in sustainable supply chain management, both domestically and internationally, including updates on the EU's Corporate Sustainability Due Diligence Directive (CSDDD). We provided an in-depth analysis of the directive's impact on supply chains and introduced strategies for establishing sustainability management systems aligned with international standards.

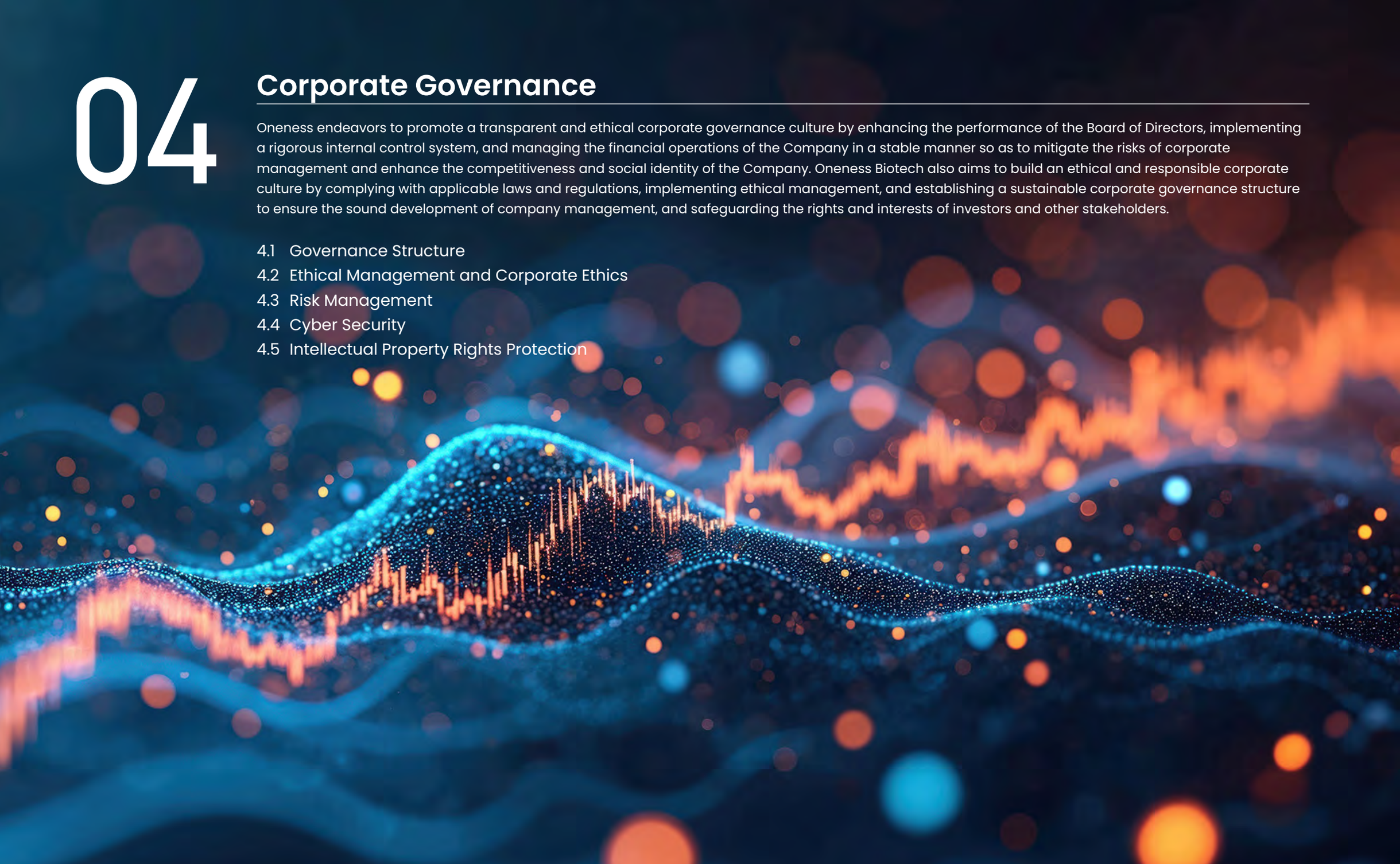
To enhance suppliers' sustainability capabilities, the conference featured the following key sessions:

- **Policy and Trend Sharing:** Focused on global sustainability policy developments, emphasizing the critical role of ESG performance in supply chain resilience and corporate competitiveness.
- **Best Practice Case Studies:** Highlighted exemplary practices from leading companies worldwide in areas such as labor rights, ethical business conduct, and environmental management.
- **Interactive Discussion and Exchange:** Included interactive sessions where suppliers could engage in direct communication, offering practical suggestions and solutions to real-world challenges.

Through this Supplier Conference, the Company aims to collaborate with suppliers in building a more resilient and sustainable supply chain, achieving the shared goal of "mutual success and the creation of shared value."

04 Corporate Governance

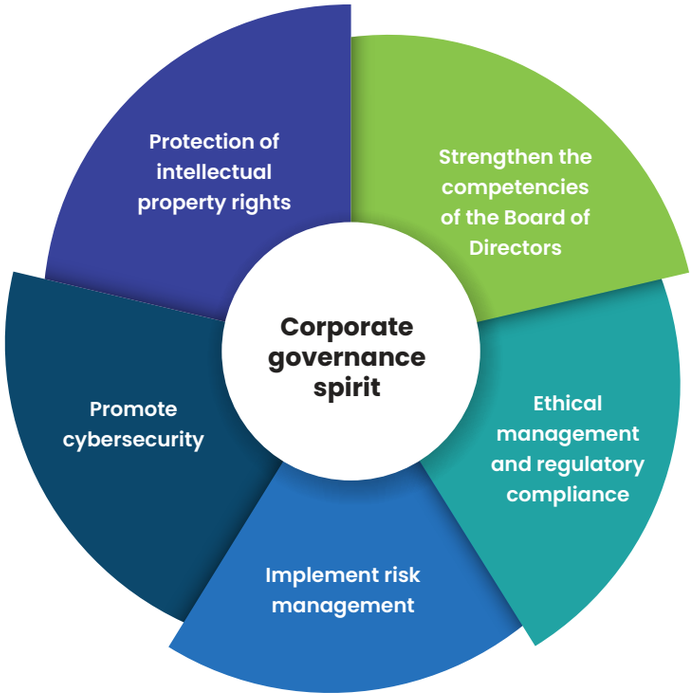
Oneness endeavors to promote a transparent and ethical corporate governance culture by enhancing the performance of the Board of Directors, implementing a rigorous internal control system, and managing the financial operations of the Company in a stable manner so as to mitigate the risks of corporate management and enhance the competitiveness and social identity of the Company. Oneness Biotech also aims to build an ethical and responsible corporate culture by complying with applicable laws and regulations, implementing ethical management, and establishing a sustainable corporate governance structure to ensure the sound development of company management, and safeguarding the rights and interests of investors and other stakeholders.



2024 KEY PERFORMANCE

Transparent and ethical corporate governance culture

- Ranked among Top 5% in TPEx-listed companies and Top 10% in TWSE or TPEx-listed companies in the non-finance and non-electronics industry with a market value of TWD 10 billion or more for 4 consecutive years in the Corporate Governance Evaluation of Taiwan. (The 8th-11th)
- Independence and Diversity of the Board: 57% are independent directors and 43% are female directors.
- In compliance with relevant laws and regulations of each country, and no major violations related to corruption and bribery, customer privacy, conflicts of interest, antitrust laws, money laundering, and insider trading.
- Zero incidence of major cyber security incident.
- Passed Taiwan Intellectual Property Management System (Grade A) Validation and Review. Zero incidence of major trade secret leakage.



MATERIAL TOPICS AND 2025 SUSTAINABILITY TARGETS

Topic	Strategy	2025 Targets
Legal Compliance	Compliance with applicable laws and regulations, ongoing reinforcement of compliance awareness on the part of employees, prevention of legal violations.	• Zero incidence of major legal violations each year. • Ongoing implementation of ethical and legal compliance training and testing each year.
Cyber Security	Establishment and implementation of a sound cyber security management system to prevent major cyber security incidents.	• Zero incidence of major cyber security incidents each year. • Decrease of phishing success rates to 5% or lower through social engineering drills each year. • Cyber security training completion rate of 95% or more each year.
Intellectual Property Management	Strengthening of the IPR management mechanism and optimization of IPR protection for new drug development.	• Attainment of more than three new patents by 2025. • Zero incidence of major trade secret leakage each year.

Definition of Major Incidences: According to the material information listed by the Financial Supervisory Commission Taiwan.

GOVERNANCE

Please refer to page 12 of this report for detailed sustainability governance structure.

Risk Management Committee
Master risk management and supervise the implementation status of response plans.

Sustainable Development Team
Analyze global sustainability trends and facilitate cross-ministerial coordination and cooperation.

Information Department
Promote and implement cybersecurity management to improve information security protection capabilities and comply with laws and regulations.

Audit Office
The core of the internal audit mechanism is responsible for monitoring the effectiveness of internal controls, compliance, and risk management, with direct accountability to the Board of Directors to ensure the Company's sound operations.

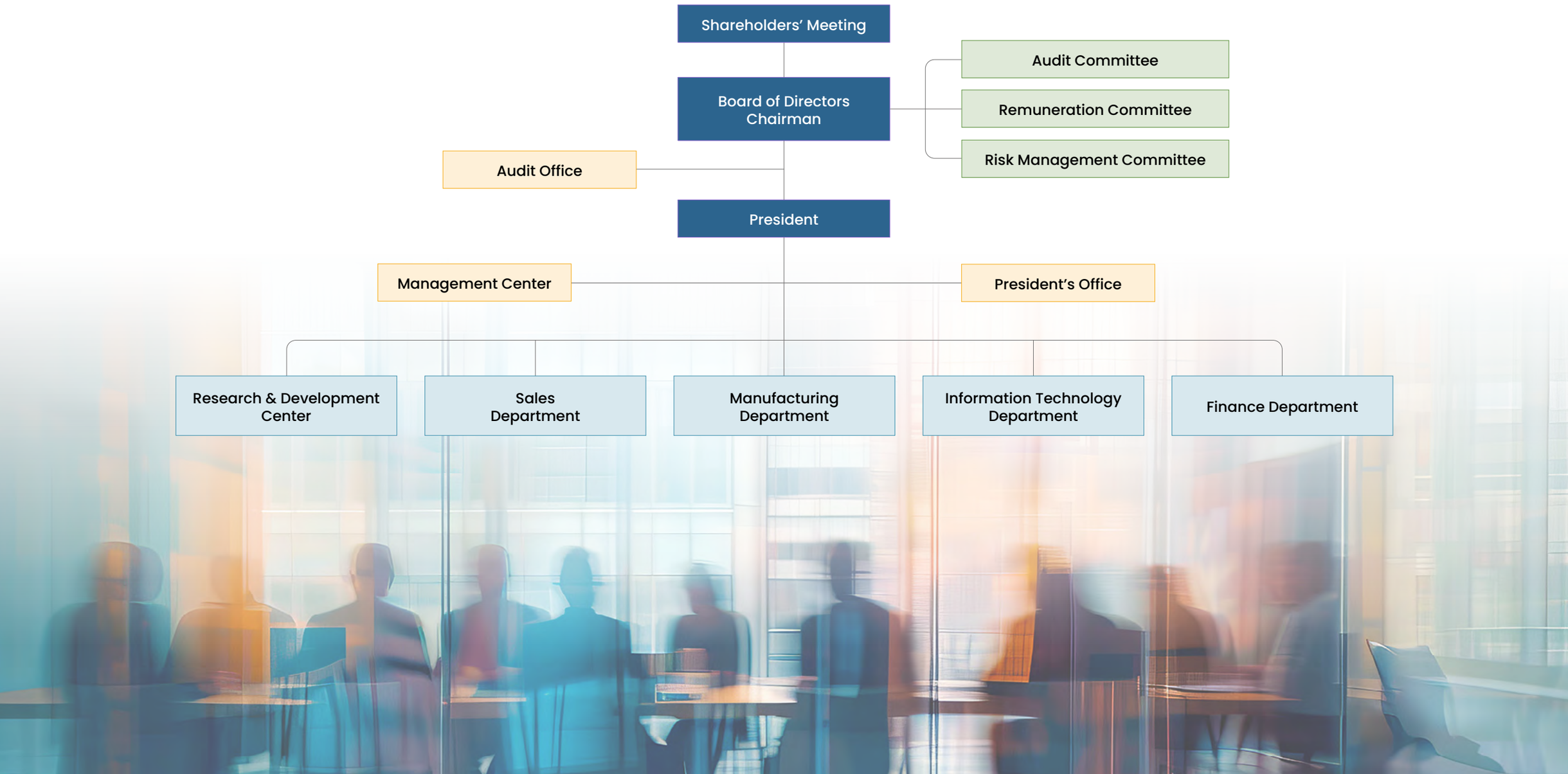
STRATEGY

Implement the "Ethical Corporate Management Best Practice Principles" to strengthen the functions of the Board of Directors, introduce the TIPS management system to strengthen intellectual property portfolio, continued accumulation of IPR, and reinforcement of R&D capabilities.

2024 IMPLEMENTATION RESULTS

- The average number of hours of training per employee on "Ethical Corporate Management and Legal Compliance" reached 11.2 hours
- There were no major cybersecurity incidents this year, and the average employee training coverage rate for cybersecurity education is 75.14%.
- In 2024, the phishing success rate among employees during social engineering exercises was 3.92%.
- Number of patent applications for intellectual property, 221 trademarks domestically, and 83 abroad.

4.1 Governance Structure



The Board of Directors

The Board of Directors is the highest governing body, responsible for formulating the Company's business strategy and being accountable to shareholders and other stakeholders. The members of the Board of Directors have exercised the duty of care of a good administrator to plan the Company's operating policies, reviewed the financial performance, and ensured that the Company's operations are in compliance with applicable laws and regulations.

Directors of Oneness Biotech's Board of Directors are elected through a candidate nomination system, re-elected periodically with the merit-based principle, not limited by gender, age, ethnicity, or nationality, and composed with gender equality. The Board of Directors of 2024 includes 7 Directors (including 4 Independent Directors) with the term of office of three years, and 43% of the Directors are female.

To strengthen corporate governance, the Board of Directors as a whole shall at least possess operational judgment ability, accounting and financial analysis ability, operational management ability, crisis management ability, industrial knowledge, international market perspective, leadership, decision making ability, and risk management knowledge and ability. For members of the Board of Directors who held position in the Company or in any other companies, please refer to page 16-18 of the 2024 Annual Report.

The 8th term of directors (including independent directors) was elected at the 2024 general shareholders' meeting. The Company's 7 directors (including 4 independent directors) are elected for a term of 3 years from May 21, 2024 to May 20, 2027. Disclosed at the "Investors/ Governance/ Board of Directors" area of the Company's website.

The 8th Term of Directors

Board		Chairman	Director	Director	Independent Director	Independent Director	Independent Director	Independent Director
Name		Kuo, Hsien-Shou	Lin, Yi-Fu	Kuo, Tu-Mu	Huang, San-Kuei	Lu, Suei	Wu, Rey-Yuh	Huang, Jui-Wen
Nationality		Taiwan	Taiwan	Taiwan	Taiwan	Taiwan	Taiwan	Taiwan
Gender		Male	Male	Male	Male	Female	Female	Female
Age		81-90	81-90	61-70	71-80	61-70	71-80	51-60
Attendance in the Board Meeting [1]		100%	90%	100%	100%	100%	90%	100%
Diversification of the Board of Directors	Operational Judgment	✓	✓	✓	✓	✓	✓	✓
	Accounting and Financial Analysis		✓					✓
	Operation Management	✓	✓	✓	✓	✓		✓
	Crisis Management	✓	✓	✓	✓			✓
	Industrial Knowledge	✓	✓	✓	✓	✓	✓	✓
	International View	✓	✓		✓		✓	
	Leadership	✓	✓	✓	✓			✓
	Decision Making Ability	✓	✓	✓	✓			✓
	Risk Management Knowledge and Ability	✓	✓	✓	✓	✓	✓	✓

Note 1: In accordance with the law, the Company held 10 board meetings throughout the year 2024, with at least one meeting convened every quarter.

Board Performance Evaluation

In order to establish a sound operating system for the Board of Directors, improve the supervision function, and ensure the independence of independent directors when executing their duties, the Board of Directors has established the "Rules of Board Meetings" and the "Scope of Duties and Responsibilities of Independent Directors" to give them the resources to exercise their powers.

The Board of Directors shall exercise a high degree of self-discipline in the implementation of recusal to avoid conflicts of interest. Any Director who has, or who represents a legal entity that has, a stake in a motion in a Board meeting must explain the important content of their stake and, if there are concerns of harming the Company's interests, may not participate in discussion or voting, i.e., shall recuse themselves from the discussion or voting; moreover, they may not exercise their voting rights on behalf of other Directors.

The Company has adopted the Rules for Performance Evaluation of the Board of Directors, and the scope of evaluation covers the entire Board of Directors, individual Board members, and functional committees.

The evaluation is conducted once a year by the Finance Department with internal questionnaires. The evaluation is based on the operation of the Board of Directors, the participation of the directors, the operation of the Remuneration Committee and the Audit Committee, covering the operation of the Board of Directors by the directors, the evaluation of the participation of the directors by the directors, and the evaluation of the operation of the Audit Committee and the Remuneration Committee by the Company.

Board Performance Evaluation and Measurement Items

- Participation level in the management of the Company
- Enhancement of the decision-making quality of the Board
- Composition and structure of the Board of Directors
- Election and continuing education of directors
- Internal control

Functional Committee Performance Evaluation and Measurement Items

- Participation level in the management of the Company
- Comprehension of the responsibilities of the functional committee
- Enhancement of the decision-making quality of the functional committee
- Composition of functional committee and appointment of members
- Internal control

Evaluation Results

- The 2024 Board of Directors performance evaluation was awarded a score of 5 out of 5. The result was submitted to the Board of Directors on January 21, 2025.
- The 2024 functional committee performance evaluation (including the Audit Committee and the Remuneration Committee) was awarded a score of 5 out of 5. The result was submitted to the Board of Directors on January 21, 2025.
- The self-evaluation results of the Board of Directors, the Audit Committee, and the Remuneration Committee in 2024 were all excellent, and the overall operation was good.

In order to further enhance the operation effectiveness of the Board of Directors, the Rules for Performance Evaluation of the Board of Directors was revised to specify that an external professional independent organization or an external team of experts shall be appointed to conduct the performance evaluation at least every three years.

In order to effectively manage risks and increase the willingness of professional talents to serve as Directors, Oneness Biotech obtains directors liability insurance for the Directors so that they can exercise their duties without concerns. At the same time, this will reduce and mitigate risks of significant damages to the Company and shareholders resulting from mistakes or negligence of the Directors.

To help the Directors better respond to issues related to regulatory compliance and governance practices during their corporate management, the Company has actively encouraged the Directors to take related professional courses. In 2024, the Directors received a total of 57 hours of education. In the future, the Company may also arrange professional courses related to corporate social responsibility for the Directors.

Note: For details regarding the operations of the Board of Directors, please refer to page 33-34 of the 2024 Annual Report.

Functional Committees

To develop supervisory functions and enhance the competitiveness of the Company, the Board of Directors has set up Audit Committee and Remuneration Committee to complete the Board's operations. In addition to independently exercising their functions and powers in accordance with laws and regulations, functional committees shall be responsible to the Board of Directors and submit their proposals to the Board of Directors for approval.

Functional Committees	Introduction	Main Responsibility	Title	Name	Independence	Attendance
The Audit Committee [1]	The Audit Committee of Oneness Biotech is composed of all of the Independent Directors and helps the Board of Directors monitor the quality of the Company's execution of accounting, auditing, financial reporting procedures, and financial controls. The Audit Committee also submits evaluation results to the Board of Directors for discussion and recognition. The Audit Committee Meeting shall be held at least once per quarter. In 2024, a total of 8 Audit Committee Meetings were held.	• Establishment or modification of the internal control system. Also, evaluation of the internal control system for its effectiveness. • Establishment or modification of procedures for significant asset or derivatives transactions, capital loans, endorsements or guarantees. • Matters involving own interests of Directors. • Material asset or derivative transactions. • Major loans, endorsements or guarantees thereof. • Offering, issuing or private enlisting of marketable securities. • Appointment, discharge or remuneration of certified public accountants. • Appointment and discharge of supervisors of finance, accounting or internal audit. • Annual financial statement and semiannual financial statement. • Other major matters specified by the Company or the competent authority.	Convener	Huang, San-Gui	Independent Director	100%
			Member	Wu, Rey-Yuh	Independent Director	87.5%
			Member	Lu, Suei	Independent Director	100%
			Member	Huang, Jui-Wen	Independent Director	100%
The Remuneration Committee[2]	In order to provide a sound remuneration system for the Directors and managerial officers, Oneness Biotech evaluates the management performance of the Directors and managerial officers and whether the remuneration they receive is fair and reasonable. The Remuneration Committee also submit the suggestions to the Board of Directors for discussion. The Remuneration Committee Meeting shall be held at least twice a year. In 2024, a total of 6 Meetings were held.	• Formulate and regularly review the policies, systems, standards and structure of performance evaluation and compensation of Directors and Managers. • Evaluate and determine the compensation of Directors and Managers on a regular basis.	Convener	Huang, San-Gui	Independent Director	100%
			Member	Wu, Rey-Yuh	Independent Director	100%
			Member	Lu, Suei	Independent Director	100%
			Member	Huang, Jui-Wen	Independent Director	100%
The Risk Management Committee[3]	By identifying, assessing, monitoring, responding to, and reporting potential risks, various risks that may arise in operational activities are maintained within manageable limits and serve as a basis for formulating business strategies. The Risk Management Committee Meeting shall be held at least once a year. In 2024, a total of 2 Meetings were held.	• Regularly listen to the reporting by the risk management task force and oversee the implementation of risk management by the Company and important subsidiaries. • Put forward suggestions for improvement in the design of risk management policies and procedures. • Review and bring forward the cases submitted by the risk management task force to the board of directors for discussion.	Convener	Huang, San-Gui[4]	Independent Director	100%
			Member	Wu, Rey-Yuh	Independent Director	100%
			Member	Lu, Suei	Independent Director	100%
			Member	Huang, Jui-Wen	Independent Director	100%

Note 1: For details regarding the operations of the Audit Committee, please refer to page 38-40 of the 2024 Annual Report.
Note 2: For details regarding the operations of the Remuneration Committee, please refer to page 56-59 of the 2024 Annual Report.
Note 3: For details regarding the operations of the Risk Management Committee, please refer to page 51-53 of the 2024 Annual Report.
Note 4: Director Huang San-Gui possesses professional expertise in academia-industry collaboration and risk management.

4.2 Ethical Management and Corporate Ethics

While pursuing growth and innovation, ethical management and corporate ethics remain the core values of sustainable development. The Company upholds the principles of integrity, transparency, and fairness, and is committed to establishing a robust ethical governance structure and strengthening internal controls and risk prevention mechanisms to ensure that all operations comply with legal regulations and meet societal expectations. Through systematic management processes, multi-level training programs, and continuous supervision, we strive to foster a responsible corporate culture and track the effectiveness of our initiatives with concrete indicators, embedding ethical governance in our daily operations.

Policy and System Foundation

The Company has established internal rules of the "Ethical Corporate Management Best Practice Principles", "Code of Ethical Conduct" and "Ethical Corporate Management Procedures and Code of Conduct", which are implemented after approval of the Board of Directors. Furthermore, the Company has also established the "Employee Code of Conduct" to serve as the code of conduct for the compliance of employees and the management team. These policies explicitly prohibit all forms of corruption, bribery, improper transfer of benefits, and fraudulent acts, require employees to maintain integrity and self-discipline, respect the Company's resources and ensure information security, thereby establishing a fair and trustworthy internal culture and business environment.

Ethical Management Framework

The Board of Directors serves as the highest supervisory unit for ethical management related affairs and designates the Human Resources Department to be responsible for implementing relevant duties, including periodic planning and promotion of education and training, handling and reporting of violations, conveying new and updated policies, and other management operations. The Human Resource Department shall, at least once a year, report to the Board of Directors about how the ethical management policy and solutions for preventing unethical conduct have been executed in that year. The most recent report was made on November 11, 2024.

The Company has appointed a Corporate Governance Officer, to be in charge of handling corporate governance related affairs, protecting shareholders' interests, strengthening the functions of the Board of Directors, and arranging for Board members to participate in relevant education and training courses, in order to prevent directors from unintentionally or intentionally violating insider trading regulations, thereby protecting the interests of investors and the Company.

Practical Management Measures

The Company has implemented the following management measures to ensure the effective implementation of the ethical management policy:

1. **Prevention of Bribery and Corruption:** The Company explicitly states that any direct or indirect offer or acceptance of improper benefits is prohibited. "Improper benefits" include: any form of illegal monetary benefits, gifts, services, discounts, kickbacks, or any other item of value. All units shall comply with relevant regulations when engaging in business dealings with partners.
2. **No Offer or Promise to Offer Facilitation Fees:** Any form of bribery made to accelerate the daily administrative processing of government officials is prohibited. If the Company's personnel offer or promise to offer facilitation fees under threats or intimidation, they must notify the Company's responsible unit and immediately report such matter to the judicial authorities if illegal activities are involved.
3. **Prohibition on Acceptance of Gifts and Improper Gifts:** Except for general social customs, employees shall not accept cash, gifts, hospitality, or other items related to their duties that may affect the impartial performance of their duties. In case of any violators, their legal liabilities shall be sought according to the laws.
4. **Prohibition on Illegal Political Contributions:** The Company maintains political neutrality. If any political contribution is made, it shall avoid engaging in business dealings with relevant government agencies, applying for permits, or processing any matters concerning the Company's interests. In addition, a report shall be submitted to the responsible unit and shall be approved by the Board of Directors before execution.
5. **Management of Charitable Donations:** All charitable donations must comply with local laws and regulations, ensuring that funds are used for charitable purposes. Donations shall be made to charitable organizations only, and must not be disguised as bribes or involve any concerns regarding the transfer of corporate interests. Any donations or sponsorship provided shall be reported to the responsible unit and submitted to the Board of Directors for approval before execution.

(continued on the next page)

6. **Prevention of Insider Trading:** The Company complies with relevant regulatory requirements and has established the "Operating Procedure for Preventing Insider Trading", which specifies the scope of application, the people and matters being regulated, and the related operating procedures. The Procedure is intended to prevent Directors, managerial officers, and other insiders from violating regulations related to insider trading either accidentally due to ignorance of such regulations or intentionally, with the goal being to protect the rights and interests of investors and the Company.
7. **Prevention of Conflicts of Interest:** Employees must not concurrently assume job positions outside the Company without permission. In addition, employees shall not abuse the powers conferred by the Company to seek benefits for themselves or others, and they shall further avoid any conflict with their duties and responsibilities in the Company, to ensure fair and objective decision-making.
8. **Customer Privacy and Personal Data Protection:** The Company values the protection of customer personal data and business secrets, and has established a personal data protection system. The Company also regularly reviews the information security management mechanism and provides information security and privacy protection training to units and personnel involved in data processing, to prevent data leakage and abuse.
9. **Marketing and Business Ethics Regulations:** The Company has stipulated the "Marketing and Sales Code of Conduct" based on the World Health Organization (WHO) Ethical Criteria for Medicinal Drug Promotion, such that all marketing and sales activities must comply with the "Pharmaceutical Affairs Act", the Enforcement Rules of the Pharmaceutical Affairs Act, and other drug and medical-related laws and regulations, in order to carry out operations in a responsible and ethical manner.
10. **Violation Handling and Disciplinary System:** The Company has established a whistleblowing mechanism and internal audit procedures to accept reports of any violations of the ethical corporate management policy or law from internal and external parties. The identity of the whistleblower is kept confidential in accordance with the law, and the Company also takes corresponding administrative disciplinary actions or legal actions depending on the seriousness of the violation, including warnings, reprimands, demotions, dismissals, or the transfer to judicial authorities.
11. **Policy Review and Continuous Improvement:** The Company reviews the effectiveness of its integrity policy and related practices annually, and makes timely adjustments according to changes of the internal and external environments, to ensure the prospective and practical operations of the integrity management system.
12. **Education and Training:** Integrity management-related training courses are organized annually to enhance employees' knowledge and ability to respond to integrity issues. The course content covers professional ethics, conflicts of interest, and anti-corruption laws and regulations.

Implementation Effectiveness Tracking Mechanism

The Company has established a clear ethical management implementation tracking structure, and Human Resources summarizes relevant information for reporting to the Board of Directors. There were no major incidents violating the ethical corporate management or corporate ethics during the period 2020–2024. In addition, specific management results are as follows:

Prevention of Insider Trading

- During January each year, the Company notifies all directors of the date of the routine Board meetings and reminds them that it is prohibited to trade the Company's shares in the 15 days before the publication of the quarterly financial report and in the 30 days before the publication of the annual financial report.
- **There were no insider trading incidents during the period 2022–2024.**

Marketing and Business Ethics

- It is imperative that all the marketing and sales activities abide by the accepted ethics as well as applicable laws and regulations.
- The labeling, packaging, data, marketing documents, etc. of drugs must be consistent with the indications and package insert contents approved by the Ministry of Health and Welfare.
- The materials used to market drugs shall be based on scientific facts, genuine, clearly presented, and shall not be misleading to medical personnel.
- **During the period 2020–2024, there were no incidents of corruption, bribery or breach of customer privacy.**

Ethical and Integrity Risk Control

- Employees sign the "Employee Code of Conduct" annually to ensure that all colleagues understand the code of conduct for compliance.
- The audit unit has established an internal control system, and also establishes the "Anti-corruption project audit" or "Integrity management project audit", every three years, to incorporate anti-corruption measures, ethical management, conflict of interest reporting, and third-party due diligence into its review processes.

Education and Training

All employees are required to complete training in ethical management and the Company code of conduct. Employees at high-risk job positions are also required to receive additional project training annually.

Subject	Annual implementation content
Directors and Managers	At least 6 hours of courses related to corporate governance and ethical management are arranged by the Finance Department, including, "AI Strategy and Governance," "Corporate Governance Forum - ESG Corporate Sustainable Management", "Series of Courses for Directors, Supervisors and Chief Corporate Governance Officer - Carbon Rights Transaction Mechanism and Carbon Management Application, Corporate Financial Risk Early Warning and Type Analysis", "Introduction to Nomination and Remuneration Committee under the US Law", "Insider Shareholding Seminar for TPEx and Emerging Stock Market Listed Companies", and "Analysis of Operation Practice of Board of Directors and Shareholders' Meeting from Indicator Cases", etc. Directors and managers were also invited to participate in the Company's internally organized courses on ethical management policies in 2024.
Intermediate and Senior Supervisors	In September 2024, the Investigation Bureau was invited to provide a one-hour course on "Trade Secrets and Information Security" for intermediate and senior supervisors, and a total of 17 managers completed the course, thereby enhancing their understanding of the importance of trade secret protection.
All Employees	• The Company organizes annual education and training on ethical management and legal compliance every year. The training course adopts the case study approach to strengthen the principles of ethical management, and to prevent and manage unethical conduct while ensuring the confidentiality of the Company's intellectual property rights. To ensure that employees understand and comply with relevant laws and regulations, all employees have to take an exam. Only those with a score of 80 points or above are deemed as having passed the examination. • A total of 336 employees received training in 2024, with total training hours of 672. - "Concept of intellectual property and trade secrets protection for employees" in July - "Ethical corporate management and prevention of insider trading" in October
New Employees	To develop the culture of ethical management for all employees and to ensure the implementation of the code of conduct, relevant education and training is provided during the orientation of new employees, and the Company's ethical management policies and standards are also conveyed, to allow employees to understand the Company's ethical management policy and standard. Each new employee receives one hour of this training. In 2024, a total of 62 new employees receive the training.

Training on "Ethical Corporate Management & Legal Compliance"

Year	Total Number of Employees (A)	Total Number of Training Courses (B)	Person-Time of Employee Attendance at Training Courses (C)	Completion Rate of Employee Training (C/(A×B))	Total Training Hours (D)	Average Training Hours Per Person (D/A)
2024	165	8	869	66%	1845.5	11.2
2023	189	5	592	63%	1015	5.4
2022	180	3	448	83%	744	4.1

Note: In 2024, the course content included topics such as insider trading prevention, trade secrets, anti-corruption and anti-bribery, personal data breach cases, and practical protection measures.

Legal Compliance

In 2024, Oneness Biotech did not violate any laws or regulations related to the environment, human rights, labor, or corporate governance. As Oneness Biotech implements effective control measures related to legal compliance, there was no major violation of laws and regulations in corporate governance, biotechnology & pharmaceuticals, environment, and labor from 2020 to 2024. At the same time, internal audit has not found any major non-conformity, either.

Implementation status of legal compliance in 2024 (including the number of violations, fines, and non-monetary penalties)

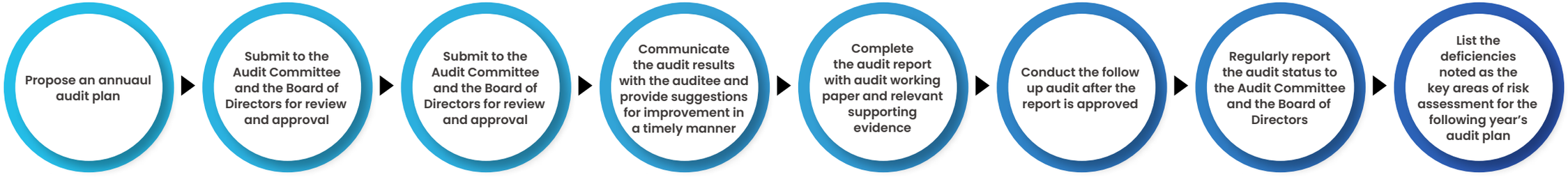
- Incidence of corruption or bribery 0
- Incidence of personal data or privacy information leakage 0
- Incidence of conflicts-of-interest 0
- Incidence of anti-competitive, antitrust, or market manipulation behavior 0
- Incidence of money laundering or insider trading 0
- Incidence of human rights violations, forced labor, child labor, or human trafficking 0
- Incidence of discrimination or harassment 0
- Incidence of any other significant violations related to labor laws, environmental protection, occupational safety, etc. 0

According to the significant information events listed by the Financial Supervisory Commission (FSC)

Internal Audit

In order to ensure that the auditors carry out the audit work in a fair and impartial manner, Oneness has set up an Audit Office under the Board of Directors as an independent audit unit. With auditors continuously monitoring the Company's implementation of various operating systems, the Company has established good governance practices and risk control mechanisms to create a sustainable business environment. In 2024, the Audit Office carried out a total of 103 audit projects, and there were no major non-conformities. All minor non-conformities have been improved within the time frame.

- The auditors carry out the audit work in accordance with the annual audit plan in the spirit of independence and objectivity and confirm that the execution of the Company's internal business complies with laws and regulations and internal control systems.
- The auditors will regularly report the internal audit results to the Audit Committee, and review the follow-up improvement on the identified deficiencies, etc. The audit manager also regularly attends Board Meetings to provide the Board of Directors timely updates on the potential risks of business operations. If any major violation is identified, a report must be promptly prepared and submitted for approval. The independent directors of the Audit Committee are to be notified, and the incident must be truthfully disclosed in the sustainability report. No violations occurred in 2024.
- The Audit Office assists the Board of Directors and senior management to independently and objectively evaluate the completeness and effectiveness of the internal control system, provide suggestions for improvement in a timely manner, and reasonably ensure that the internal control system can be carried out continuously
- In order to strengthen the professional capabilities of auditors, the Company arranges for auditors to continue their advanced training and participate in internal auditing seminars organized by institutions designated by the Securities and Futures Bureau to improve and maintain their audit quality and effectiveness.
- During the regular audit, if the auditee is not familiar with internal control procedures or operations, the auditors promptly guide them, deliver necessary education and training, point out the key risks and important control points, and explain how to effectively control them
- The auditors also fully communicate the audit results with the auditees. If major control deficiency is found or potential negative impact to the Company is noted, the auditors will disclose the facts in the audit report.
- Each year, the Company conducts internal ethics audits in accordance with the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Marketing and Sales Code of Conduct," "Codes of Ethical Conduct" and other relevant regulations. These audits include a random review of employee-signed compliance declarations.



Whistleblowing Regulations

The Company has established a whistleblowing mechanism, allowing internal and external personnel to file reports anonymously for illegal acts, violations of the Code of Ethical Conduct, or breaches of the Ethical Corporate Management Best Practice Principles. The Audit Office is appointed to act as the responsible unit to handle the acceptance and establishment of reporting cases. When a violation of the law, of company policies or systems, or of the Guidelines for the Adoption of Codes of Ethical Conduct occurs, and it may cause or has caused damage to the Company's rights and interests (e.g., fraud, misappropriation of company assets, leakage of company secrets, receipt of improper benefits, or other misconduct), upon discovery by any of the Company's employees or an external persons, a report can be filed by regular mail or email: The Company also announces related content regarding the whistleblowing procedures periodically on its internal platform.

If the investigation result indicates that an employee has violated the Company's rules and regulations, he/she shall be subject to disciplinary action. If a crime or illegal act is involved, the Company shall pursue legal liability in accordance with the law. If a reported case involves a director/senior manager or a major violation such that the Company's reputation may be or has been seriously impaired, the Company will investigate the case and report to the corresponding functional committee, i.e., the "Audit Committee", under the Board of Directors, and the reported case, the investigation process, the investigation result, and the related documents will be recorded and archived.

Whistleblower Protection Measures

The Company is committed to protecting whistleblowers in accordance with the "Whistleblowing Regulations". We have adopted a zero-tolerance approach to any retaliatory actions, ensuring that the whistleblower will not be dismissed or demoted, have their salary reduced, have the rights and interests they enjoy as prescribed by the law or their contract harmed, or suffer from other adverse personal actions as a result of the case.

In addition, the person in charge of the case investigation shall maintain the confidentiality of the whistleblower's identity, the report content, and the investigation procedure, and must not disclose any information that could identify the whistleblower. If the investigation involves a conflict of interest for the person under investigation, their spouse, or relatives, or any matter that may potentially affect the fairness of the investigation, the person in charge of the case shall proactively recuse themselves. The whistleblower shall also have the right to request recusal from anyone with knowledge of the facts. **No whistleblowing letters were received in 2024.**

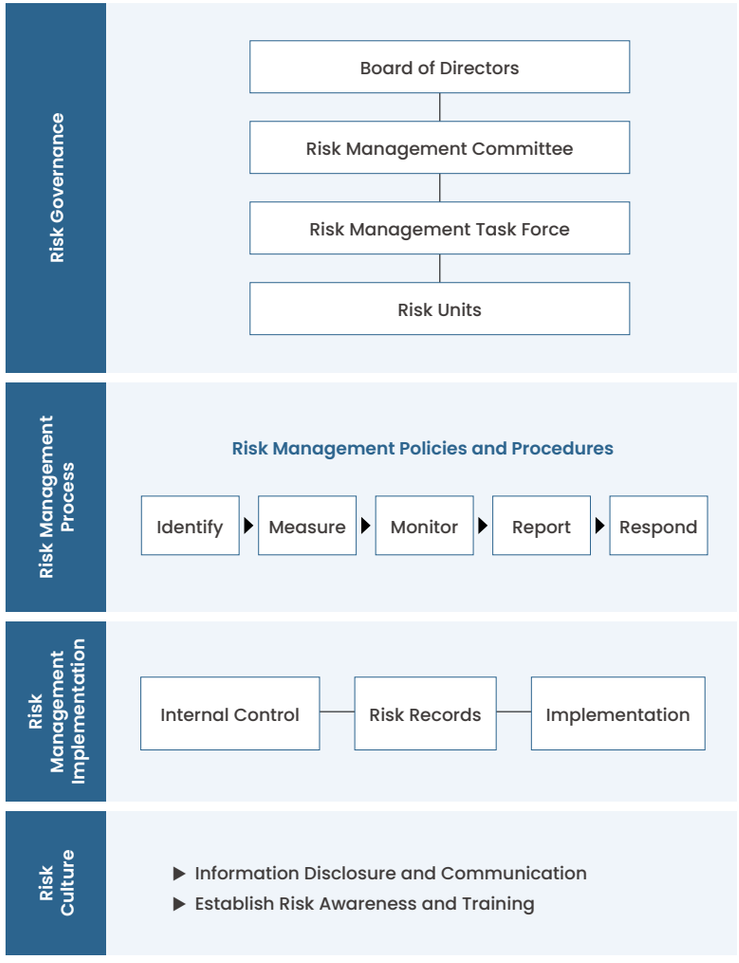
Procedures for Handling Violations and Corrective Measures

If the investigation process or results reveal that an employee has violated the Company's internal control system, management regulations, or management measures, disciplinary actions will be imposed according to the "Employee Reward and Punishment Measures". If criminal or illegal conduct is involved, the Company will pursue legal liability according to legal procedures depending upon the severity of the offense and will also seek compensation for damages. If the Company's directors and managers violate the code of ethical conduct, and if an internal review determines that the violation is major, the information of the date, reason, violation regulations and handling status, etc., will be disclosed immediately on the MOPS timely.

Furthermore, to protect the rights of the person who is the subject of the case, the Company also allows for the filing of rebuttals and appeals, with hearing able to be organized whenever necessary. If any deficiency of the system or operating procedure is found during the investigation process, it shall be reported to the audit unit, in order to assess whether to modify the relevant internal control system and operating procedure. **No disciplinary actions were imposed on employees due to violations of relevant codes of ethical conduct in 2024.**

4.3 Risk Management

The Company has established the "Risk Management Policies and Procedures" as the highest guiding principle for risk management. By implementing effective risk governance, using analytical tools, and creating a culture of risk awareness, we mitigated potential operational risks, thereby protecting the long-term sustainable value of the Company and stakeholders.



Risk Governance

The Board of Directors is the highest decision-making body for the risk management of Oneness Biotech, responsible for approving, reviewing, and supervising the Company's risk management policies. Related organizations, policies, and procedures must be approved by the Board of Directors to ensure the effectiveness of risk management, and bear the ultimate responsibility.

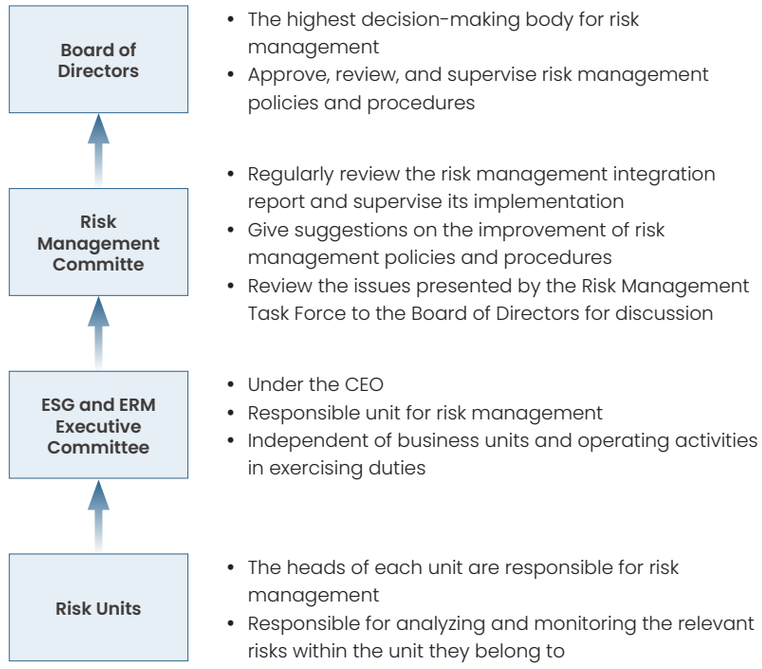
The Board of Directors was given authorization to establish the "Risk Management Committee", composed of all independent directors. The convener, Director Huang San-Kui, was previously the director of the National Health Insurance Administration and implemented the Second Generation NHI during his tenure. Mr. Huang has extensive industry experience and risk management expertise.

The Company has set up the "ESG and ERM Executive Committee" that oversees the execution of risk management, mainly responsible for the monitoring, measurement, and evaluation of risks of the Company and other implementation aspects. The risk management team reports to the Risk Management Committee at least once a year. The most recent reports to the Risk Management Committee and the Board of Directors were both on February 27, 2025.

Risk Management Execution

The company implements the Three Lines of Defense model to ensure the robust and effective operation of its risk management system.

Level	Responsibility
First line	The business handlers are responsible for the risks associated with their respective tasks. They must follow internal control systems and internal regulations related to their business operations. They are the primary units directly responsible for identifying, assessing, and controlling risks.
Second line	Each department executive or the assigned risk manager is responsible for risk management of the relevant activities, shall review operating bylaws or operating manuals depending on the actual operation of activities and shall pay attention to latest new (revised) legislations and applicable letters published by the competent authority. Relevant internal regulations shall be added (revised) as required.
Third line	The ESG and ERM Executive Committee shall review the integrity of major risk management related mechanisms of the Company and key subsidiaries, such as hazard, operation, finance, strategy and compliance, and shall duly follow the Policies and relevant risk management regulations to monitor relevant risks of each department.



Risk Management Process

With reference to the "Corporate Risk Management" published by Committee of Sponsoring Organizations of the Treadway Commission (COSO) and the Taiwan Industrial Sustainable Development Association, we aim to enhance the resilience of our business operations by implementing processes such as identification, assessment, monitoring, reporting, and respond to control risks within acceptable.

Risk Identification
Identify hazardous, operational, financial, strategic, compliance, and other risk factors

Risk Measurment
Analyze the possibility of risk occurrence and the negative impact when it occurs, in order to quantify or qualitatively describe the degree of impact

Risk Monitoring
Each unit monitors the risks of their respective businesses and proposes responsive measures to the risk management task force

Risk Report
Record the risk management procedures and execution results, and report the risk status to the Risk Management Committee at least once a year

Risk Response
Assess various risks and take relevant responsive measures

Risk Identification

The Company identifies key risk events through SWOT analysis, global risk reports, analysis of industry trends within and outside our field, stakeholder engagement, and the ESG significance process. We establish response plans to maintain operational resilience in the face of these identified risks. In 2024, a total of 21 risks were identified for risk measurement.

Risk Measurement

The probability of occurrence and degree of impact of risk events was used as the factors to quantify risk

Rating	Explanation of the Probability of Occurrence	Definition
1	It almost never happens	Expected to occur almost never within the next 10 years
2	Low probability of occurrence	Expected to occur once within the next 10 years
3	Possible occurrence	Expected to occur once within the next 5 years
4	Likely to occur	Expected to occur once within the next 3 years
5	Almost certain to occur	Expected to occur once within the next year

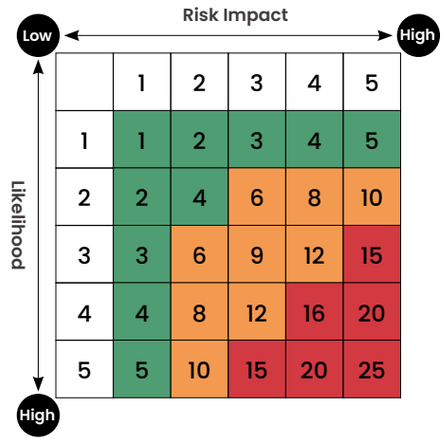
Rating	Explanation of Impact Level	Financial Impact	Operational Impact	Impact on Personnel (including employees, clinical trial subjects, and patients)	Impact on Human Resources	Impact on R&D Progress
1	Negligible	Loss or additional expenses under NTD 1 million	No damage to plant, buildings, or equipment, or impact on operations	Temporary discomfort or no impact	Less than 10% of the human resource vacancy or personnel recruitment cycle time less than a month	Does not affect the R&D progress
2	Slight impact	Losses or additional expenses in the range of NTD 1.01 million to NTD 5 million	Partial damage to plant, building, or equipment that can be restored within one day of business interruption.	Temporary damage that does not require follow-up medical treatment or surgery	10% to 20% of human resource vacancy or personnel recruitment cycle time exceeding over a month	R&D was significantly impacted, with project progress delayed for less than half a year
3	Medium impact	Losses or additional expenses in the range of NTD 5.01 million to NTD 10 million	Partial damage to plant, building, or equipment that can be restored within three day of business interruption.	Temporary damage that requires follow-up medical treatment or surgery	20% to 30% of human resource vacancy or personnel recruitment cycle time exceeding over two months	R&D was significantly impacted, with project progress delayed for more than half a year
4	Significant impact	Loss or additional expenses over NTD 10 million	Partial damage to plant, building, or equipment that can be restored within one week of business interruption.	Cause permanent or irreversible damage	30% to 50% of human resource vacancy or personnel recruitment cycle time exceeding over three months	R&D was significantly impacted, with project progress delayed for more than a year
5	Serious impact	Loss or additional expenses over NTD 50 million	The plant, building, or equipment severely damaged, and operations are interrupted for more than a week.	Causing death	Over 50% of human resource vacancy or personnel recruitment cycle time exceeding over six months	Suspended project due to significant impact on R&D

Risk Monitoring

Each risk unit should monitor the risks associated with its business, and the relevant departments should propose response plans and submit them to the risk management task force. Meanwhile, internal auditors should evaluate whether the risk management has been effectively implemented to ensure compliance and enforcement of the system.

Risk Report

An enterprise-level risk matrix is compiled based on risk management. Each unit formulates control measures and submits the implementation results to the Risk Management Committee at least once a year. Continuous education and training are conducted to strengthen a risk-aware mindset and culture.



Score	Risk Level	Risk Response
13-25	High	Risk Avoidance and/or Risk Reduction
6-12	Moderate	Risk Spreading
1-5	Low	Risk Bearing

Example

Risk Factor	Risk Event	Incidence Rate	Degree of Impact	Risk Rating	Risk Level
Pandemic	• The recruitment of clinical trial subjects is not smooth, affecting the R&D progress. • Factory personnel reallocation management or shutdown affects production line operation and output capacity.	4	4	16	High
Intellectual Property Management	• Intellectual property (including patents, trade secrets, copyrights, and trademarks) is not managed properly, affecting the Company's operations or business interests.	3	5	15	High

Risk Response

Significant risk factors and their mitigation measures and response strategies in 2024.

Significant Risk Factors	Risk Event Scenario Simulation	Mitigation Measures and Response Strategies
Pandemic	• Difficulty in recruiting clinical trial subjects, affecting R&D progress. • Disrupted or staggered workforce management at the factory, impacting production line operations and capacity.	• Adjusted hospital participating and subject recruitment ratios. • Evaluated resources, project impact, and made strategic adjustments. • Established remote connections and staggered work contingency plans.
Intellectual Property Rights Protection	• Improper management of intellectual property (including patents, trade secrets, copyrights, and trademark rights) may adversely affect the Company's operations or commercial interests.	• Introduced Taiwan Intellectual Property Management System (TIPS), and passed the examination (Class A). • Implemented the internal patent application review mechanism and reward system, and conducted regular education and training on intellectual property concepts and protection of trade secrets. • Maintains and routinely updates a comprehensive list of its patents.
R&D and Innovation	• Research and development outcomes fall short of expectations, causing delays. • Shortage of materials or reagents required for R&D. • Competition with other pharmaceutical companies for clinical trial enrollment, leading to delays in progress.	• Controlled the progress, conducted intensive reviews, and prepared alternative solutions. • Established a system for laboratory supplies requisition and maintained a safe inventory level based on reagent demand. • Increased the frequency of visits to clinical trial teams to understand the reasons for slow patient enrollment. • Posted trial advertisements in hospitals and online to increase visibility. • Evaluated the performance and collaboration efficiency between outsourced SMO research nurses and hospital teams.
Talent Recruitment, Development and Retention	• Talent shortages, employee poaching, high turnover, or difficulties in recruiting qualified personnel may reduce team productivity and undermine the Company's competitive advantage.	• Continued recruitment of professional talent to drive the Company's sustainable growth. • Analyzed key reasons for employee turnover and implemented corresponding solutions. • Designated employee retention and competency development as key HR KPIs to stabilize workforce turnover.
Cyber Security	• Security vulnerabilities in information systems or malicious third-party attacks may lead to the leakage of confidential data or disruption of operational systems.	• Introduced the ISO 27001 Information Security Management System and completed the third-party verification. • Joined the TWCERT/CC cybersecurity Alliance to exchange cyber-attack intelligence to expand the breadth of cybersecurity defenses. • Regularly implemented information security publicity, education and training and information security incident drills. • Implemented robust cybersecurity measures encompassing hardware and software defenses, complemented by a comprehensive backup and disaster recovery drill plan.
Climate Change	• Physical risks such as droughts and typhoons impacting operations. • Transitional risks from policies and regulations, increasing financial burdens to ensure compliance.	• Implemented ISO 14064 GHG inventory and verification operations and disclosed governance, strategies, risks, and indicators according to the TCFD framework. • Established disaster drills and flood prevention plans. • Inventory was sufficient to prevent supply disruptions caused by climate-related disasters.

(continued on the next page)

Significant Risk Factors	Risk Event Scenario Simulation	Mitigation Measures and Response Strategies
Safety of Drug and Medical Devices	• Adverse reactions caused by pharmaceuticals or medical devices may result in user discomfort or lead to related litigation.	• Established product release management procedures. • The inspection methods were based on the International Pharmacopoeia or were validated through the analytical method. • Established product quality risk management measures, conducted risk assessments and corrective and preventive operations for critical product attributes (CQAs), critical process parameters, and process flows.
Quality Management of Drugs and Medical Devices	• Substandard raw materials, inadequate logistics management, or ineffective process quality control can lead to defective final products, potentially resulting in product recalls, reputational damage, and harm to end users.	• Established a quality management system that has passed PIC/S GMP, TFDA QMS, ISO 13485, ISO 9001 and ISO 17025 certifications. • All product delivery was entrusted to GDP manufacturers, and quality agreements have been signed. • Established product quality risk management measures, conducted risk assessments and corrective and preventive operations for critical product attributes (CQAs), critical process parameters, and process flows.
Clinical Data and Information Quality Management	• Inadequate protection and management of clinical data can disrupt research and development progress, delay market approval, and potentially invalidate study results.	• Improved the clinical data and information protection system. • Regularly tracked the accuracy of test data and CRO implementation quality.

Emerging Risk Management

In order to strengthen the management, control, and response to future risks, the Company not only predicts the aforementioned risks based on past experience, but also refers to literature published by domestic and foreign institutions to assess emerging risks to understand their possible impacts and formulate countermeasures. After reporting the relevant risks, the Company will continue to monitor the effectiveness of its management, control, and mitigation measures for risks. Key emerging risks for this year include:

Surge of Drug Tariffs Due to Geopolitical Changes

The political situation worldwide has become unstable in recent years. The new US government initiated a trade war based on "Economic Nationalism", imposing high tariffs on imported products in an attempt to protect its domestic industries, and these tariffs may include pharmaceutical products. If the US government implements drug import tariffs or non-tariff barriers in the future, it may have a significant impact on the Company's export sales to the US market. Such policy change is out of our control and unpredictable, and its impact can be long-term and significant once it becomes effective. The potential impacts include:

- **Increase of cost:** The US market is one of the major markets targeted by the Company. If high tariffs are imposed on drugs, the Company's price competitiveness for drugs exported to the US will decrease, and the Company may need to absorb some of the tariffs or adjust the product selling price.
- **Decrease in market share:** High tariffs may result in a decline in sales volume in the US market, which in turn can affect the operating revenue and profit.
- **Strategic adjustment pressure:** It may be necessary to reconsider the supply chain planning (e.g., setting up a factory in the US) or diversify the risk by entering other markets.

Such risk has a high degree of uncertainty, and the risk mitigation measures established by the Company include:

- **Monitor policy changes continuously:** Regularly track US trade policies and international status changes, in particular, import and export measures related to the pharmaceutical industry.
- **Diversify market planning:** Actively explore other markets (e.g., Europe, Africa, Asia, etc.) to reduce the dependence on one single market.
- **Supply chain flexibility:** Engage in discussions and negotiations with overseas OEM factories to shift API production abroad, or through investment and cooperation, engage in acquisitions and mergers of existing local channels, to strengthen market presence and supply chain integration, and to adopt such methods as alternative solutions to sudden tariff changes.

The Impact of Generative Artificial Intelligence (AI) on Pharmaceutical R&D and Application

Over the past years, the pharmaceutical industry has applied complex artificial intelligence models to analyze the mechanisms of diseases, in order to facilitate the understanding of potential diseases. The rapid development of Generative AI (GenAI) has changed the traditional R&D of drugs and application model of the pharmaceutical industry. The Company also understands GenAI's ability to automate research, improve clinical trials, and reduce errors, can create benefits for the Company. However, we have also observed the emerging risks associated with GenAI:

- **Lack of technical talents:** The introduction of GenAI into new drug discovery and R&D may present AI technology challenges, such as algorithmic instability or lack of interpretability. In addition, the Company also needs talents equipped with professional knowledge of AI and new drug R&D at the same time, and such talents may be scarce in a short time.
- **Competition and market risk:** The use of AI technology in new drug R&D may have an impact on the market competition. In particular, five new drugs in the Company's pipeline are still in the clinical and pre-clinical stages. Competitors may develop drug molecules or antibodies of similar functions at a faster speed, causing the Company's products to face the pressure of being a "fast-follower".
- **Training data infringement:** The collection and commercialization of patient data (including genetic and social media information) may raise privacy and ethical concerns, and improper use of AI may cause risk to the Company's reputation.

The extensive application of GenAI offers significant potential for the pharmaceutical industry; however, it remains crucial to further differentiate between reality and hype. Such risk has a high degree of uncertainty, and the risk mitigation measures established by the Company include:

- Invest in talent development and recruitment to ensure that the Company has sufficient professional knowledge and technologies.
- Establish partnerships with higher academic institutions and research institutions to stay abreast of new technologies.
- Maintain sensitivity to the market and competitive environment, and adjust strategies and business models in a timely manner.
- Strengthen cybersecurity and privacy management.

Establishment of a Risk Culture

The "Risk Management Policy and Procedures" incorporates the spirit of risk management into the Company's operational strategy. Internally, the continuous promotion of risk management is not the responsibility of only a specific unit, but should be recognized by all employees to bear the responsibilities together.

Education and Training

The Company also provides training for employees from time to time to implement the risk management culture. This includes organizing training sessions such as cybersecurity education, social engineering drills, intellectual property rights protection, etc. This ensures that colleagues continue to learn and improve.

Risk Decision-Making

According to the Employee Code of Ethical Conduct, employees shall assess relevant risks during the decision-making process. For example, intellectual property risk assessments shall be prudently conducted before project launch and during the product R&D process. Additionally, when formulating future business plans and development strategies, regulatory requirements and risk impacts are also taken into consideration. In addition, a risk assessment and a response plan may be required during the international authorization for drug/medical device process.

Management System

The "Risk Management Principles" have been formulated in the manufacturing plant to maintain the quality effectiveness and safety of drugs and medical devices, and to reduce the risk impact of the manufacturing process. Relevant employees follow the PDCA continuous improvement framework to identify, measure, and analyze various risk impacts. They then devise control measures and strategies to reduce the probability of hazards occurring.

Reward Measures

We have establish a reward and punishment system to encourage employees to actively explore potential hazards and risks, and provide appropriate reward measures such as commendation for those who discover potential causes of errors and obstacles in their work. In cases of fraud or events that may harm the Company's interests, employees who report or prevent such incidents in advance, thereby saving or reducing damage to the Company, may be rewarded with minor merit. Relevant rewards are directly included in the performance evaluations and used as the basis for promotions, salary adjustments and bonuses distributions.

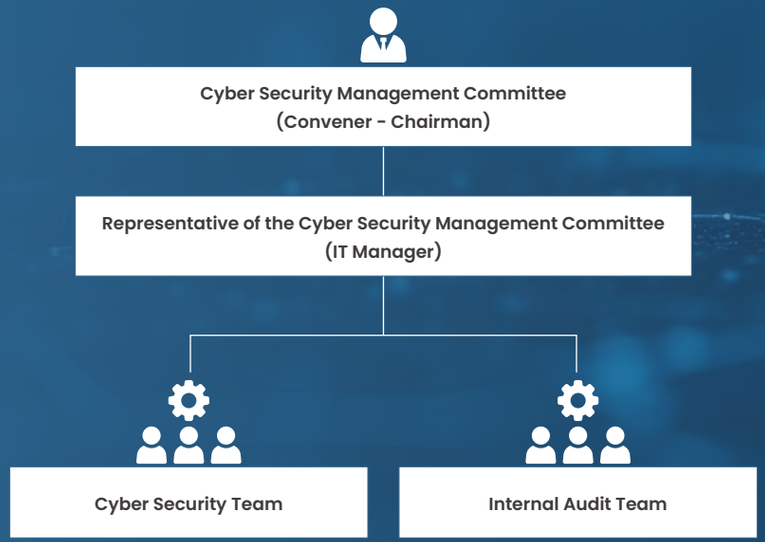
4.4 Cyber Security

Information security is crucial to the effective protection of the Company's trade secrets. The Company has established an information security policy to ensure the confidentiality, integrity, and availability of its information assets. Concrete internal safeguards are also implemented to enforce information security. Oneness Biotech has listed cyber security as a material risk issue. Chairman serves as the convener of the Cyber Security Management Committee, and has authorized IT Manager to serve as the committee representative who is responsible for promoting the management and operation of cyber security, execution of the protective measures for important information, and disaster drills and the implementation plans. Any special incident occurred will be reported to the Risk Management Committee for the review of corresponding action plan.

The Cyber Security Management Committee has two subordinate execution teams: the Cyber Security Team and the Internal Audit Team. The Information Security Team, established by the IT Department, develops the information security policies and implementation plans, promotes enforcement, and reviews improvements. It reports quarterly to the Information Security Management Representative on the status of information security management. The Internal Audit Team, established by the Audit Office, is responsible for auditing and conducts at least one annual random audit of the implementation of information security policies, tracking the effectiveness of improvement plans.

In 2024, the Cyber Security Team consisted of 3 members, and the Internal Audit Team had 1 member. During the year, one information security meeting was held. Two internal audits were conducted in March and May, respectively, with no major deficiencies identified. Additionally, no significant information security violations occurred throughout the year.

Organizational Structure for Cyber Security



Key Information Security Measures

Develop Management Measures

- To strengthen its cyber security management system, Oneness obtained ISO 27001 certification in March 2022. The international information security standard contributes to implementing the related management system, raising employees' awareness of cyber security, and establishing 22 proper procedures and instructions for the use of computers and networks: the Cyber Security Policies, the Cyber Security Organization and Target Management Procedures, the Information Asset Management Procedure, and cyber security risk evaluation, physical security, operational safety, access control, and cyber security incident management.

  Implemented ISO 27001: Oneness Biotech introduced the ISO 27001 Information Security Management System (ISMS) in 2021, and gap analysis and correction have been conducted after the verification scope was confirmed. The scope included both system-wise and management-wise. The implementation items included risk evaluation, vulnerability remediation, security protection, risk verification, asset inventory, risk evaluation, and education and training, while relevant documents were established. The Company received the certificate issued by the international certification company BSI on March 2, 2022. The certificate is valid until March 1, 2025.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Certificate of Registration
INFORMATION SECURITY MANAGEMENT SYSTEM - ISO/IEC 27001:2013
...making excellence a habit.

Information Technology

- The Company has implemented multi-layer software and hardware protection has been provided, including account password complexity authentication, host- and user-end antivirus, online behavior management, protection against malicious websites, firewall-based barrier, host data backup, data encryption, network IP management, and etc.
- Business Continuity Plan (BCP): The BCP is activated when disaster events disrupt business operations. The Information Security Team is responsible for coordinating the response to ensure that critical information services are restored to minimum operational levels as quickly as possible, minimizing potential losses. To ensure the effectiveness of the plan and enhance personnel readiness, at least one drill is conducted annually. On March 1, 2024, a disaster recovery drill was carried out, and both the system and database were successfully restored to normal operation.

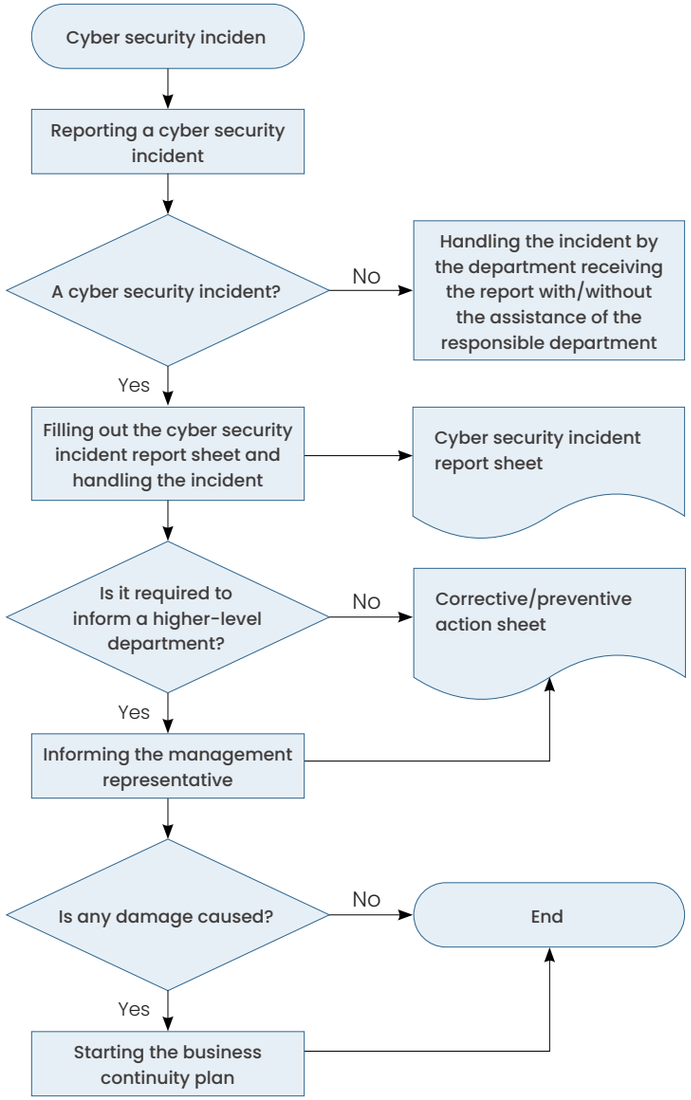
Promotion and Improvement

- We endeavor to perfect the cybersecurity management mechanism and raise employees' awareness of cybersecurity and self-protection. We convene at least one cybersecurity management review meeting every year in order to monitor and control the cybersecurity-related systems and related incidents of that year, communicate cybersecurity-related information to employees for a total of at least three hours per year, and conduct at least one drill to report cybersecurity incidents every year.
- In 2024, a total of 3 cybersecurity training activities were organized, including "Information Security Training (ISO 27001)", "Personal Data Protection Practices", and "Management Seminar – IoT Security." In addition, 1 email social engineering drill was executed to enhance the Company's personnel information security awareness.

Join the Joint Defense Mechanism

- To enhance its proactive defense strategy, the Company joined the TWCERT/CC Cybersecurity Alliance in September 2022. Through collaboration with domestic and international CERTs/CSIRTs, security organizations, academic institutions, civil society, government agencies, and private enterprises, TWCERT/CC facilitates the sharing of cybersecurity intelligence, strengthening Taiwan's collective cyber defense capabilities. The Company actively engages in threat intelligence exchanges via this platform and leverages the alliance to expand the breadth and effectiveness of its cybersecurity defenses.
- Vulnerability Analysis: The Information Security Team conducts annual vulnerability assessments to ensure robust cybersecurity management across the Company's data centers, internet infrastructure, EIP system, and office environment. On February 23, 2024, a system vulnerability scan was carried out, followed by an in-depth analysis of the identified risks. Based on the results, targeted remediation measures were implemented to mitigate potential threats and strengthen overall system security.

Flowchart of Reporting and Responding a Cyber Security Incident



Statistics of Oneness' Education and Training on Cyber Security in 2024

Training Course	Target Participants	Number of Trainees	Training Hours	Coverage Rate
Information Security Training (ISO 27001)	All the Employees (191 persons)	171	2.5	89.5%
Personal Data Protection Practices	All the Employees (185 persons)	91	1.5	49%
Management Seminar – IoT Security	All the Employees (171 persons)	149	3.0	87%

Note 1: All employees / high-risk employees or specific departments, calculated based on the total number of people in the course for that month
Note 2: Coverage rate = Number of participants / All employees

Oneness Biotech Information Security Management Result

Classification	2021	2022	2023	2024
Total Number of Cyber Security Breaches	0	0	0	0
Total Number of Data Breaches	0	0	0	0
Total Number of Employees or Customers Affected by the Company's Data Breach	0	0	0	0
Total Amount of Fines/Penalties Paid in Relation to Information Security Breaches or Other Cyber Security Incidents (NTD)	0	0	0	0

4.5 Intellectual Property Rights Protection

Intellectual Property Strategy and Management System

Oneness Biotech specializes in researching and developing innovative new drugs at the cutting edge of global pharmaceutical technology. These R&D achievements require sound intellectual property protection to ensure the maintenance of product values and future profitability.

To ensure effective intellectual property management, to prevent infringement of the intellectual property rights of others, and to strengthen the transparency and effective management of corporate governance. We have compiled an Intellectual Property Management Manual, which serves as the guiding principle for intellectual property management and relevant operating procedures in accordance with the Taiwan Intellectual Property Management System, Version 2016 (TIPS). A Plan-Do-Check-Action cycle is employed to ensure effective operations of the intellectual property management system and to realize intellectual property management policies and objectives.

The Company firstly passed the certification review of Taiwan Intellectual Property Management System (TIPS) (Grade A) on November 22, 2021. To maintain the validity of the TIPS certification, the Company has continued to submit annual renewal applications. The most recent application was submitted in August 2024, and the certification was successfully renewed in December 2024. The renewed certification is valid through December 31, 2026.

Intellectual Property Risks, Countermeasures, and Intellectual Property Policies

In consideration of internal and external issues related to stabledevelopment, an intellectual property management system and an R&D process with positive cycles have been adopted, and the following intellectual property management policies have been formulated:

- Strengthen intellectual property portfolio, continued accumulation of IPR, and reinforcement of R&D capabilities.
- Enhance protection against the leakage of trade secrets and key technologies.
- Implement a sound intellectual property management system.
- Implement corporate governance and legal compliance to earn the trust of shareholders and customers and improve the corporate reputation.

Patent Management

Intellectual property management is carried out in accordance with the patent rights management rules and regulations stipulated in the Intellectual Property Management Manual and the R&D cycle of the internal control system. All procedures of the R&D process are documented in detail and R&D achievements are subject to regular review. Patent search and analysis and economic benefits assessment mark the first step of the R&D and patent application stage. After patent review meeting discussions, the final decision on whether or not to apply for a patent is made. At the same time, a professional patent firm is hired to assist in reviews and submission of documents for intellectual property rights applications. In addition, employees are encouraged to patent their inventions so as to improve the quality and value of patent rights. During the R&D process, we also carry out patent searches for relevant technologies to facilitate patent portfolio development and reduce the risk of infringement. If a submitted patent application is approved after review, the employee(s) involved will be rewarded based on the evaluation result, which is also used as a reference for employee performance appraisal. The Company's R&D achievements and technological leadership position are protected and consolidated by implementing an internal review mechanism, incentive system, intellectual property education, and talent training.

Trade Secret Management

All employees are required to sign the "Labor Employment Contract", which clearly stipulates the ownership of intellectual property rights, confidentiality clauses, and non-competition clauses. Employees' awareness of the importance of trade secret protection is raised by relevant education and training, and all employees are reminded to protect trade secrets related to their duties and responsibilities. In terms of internal management, we have adopted confidentiality management measures to control personnel, equipment, confidential documents, and the working environment. The Company's internal documents are classified, and user authorities are strictly defined. Document access must be in conformity to the document management procedure, is subject to approval, and shall be recorded. In terms of facility access control, internal control areas are defined to control access to facilities where confidential documents may be accessed. This includes access control for office areas and data centers, and restrictions on the activity range of visitors.

Execution Status

Intellectual property management plans are linked to the Company's operational objectives and are carried out by the corresponding R&D units under the lead of the unit heads. Intellectual property-related affairs are reported to the Board of Directors in the fourth quarter of each year. The last report took place on November 11, 2024. Patent and technical documents are stored and managed using an electronic document management system. Such documents are regularly inventoried and reviewed. We also track the progress of patent application examination in close cooperation with patent firms. In addition, intellectual property-related training is provided on a yearly basis to strengthen employees' awareness and understanding of intellectual property rights protection. In 2024, a total of 2 intellectual property-related educational training session was held, lasting 5.5 hours, with a participation rate of 100%.

Patents

As of December 31, 2024

There are a total of **221** valid patents, with **66** patents pending approval.

Trademarks

As of December 31, 2024

There are a total of **83** valid trademarks, with **6** trademarks pending approval.

Items	Status	Taiwan	USA	Japan	Korea	China	EU	Southeast Asia	NZ & AU	South America	Others	Total
Patents	Validity	11	23	12	6	13	95	13	4	2	42	221
	Under Examination	5	7	2	2	10	5	5	3	3	24	66
Trademarks	Validity	9	2	3	3	8	2	18	4	4	30	83
	Under Examination	0	0	0	0	0	0	1	0	0	5	6

05 Social Inclusion

Oneness Biotech starts from the core business of new drug R&D, and takes practical actions to promote social inclusion. The Company is committed to creating a corporate culture that is diverse, equitable, and inclusive. In addition to providing a healthy, safe, and happy workplace, we also establish comprehensive learning programs and remunerations to attract talent and retain employees, fostering closer employee relationships. In addition, to reduce health inequalities among different population groups and improve global health standards. Oneness Biotech promotes relevant "Access to Medicine" initiatives. The Company is committed to ensuring reasonable pricing and effective supply of medicines, as well as reducing barriers to healthcare access, thus gradually achieving universal health coverage and promoting health rights for all. Additionally, we collaborate with external communities and non-profit organizations, dedicating ourselves to social care activities centered around "healthcare", aiming to foster positive development in Taiwanese society.

2024 KEY PERFORMANCE

Happy Workplace and Talent Development

A Diverse and Equal Workplace

- Female employees account for 70% of total employees promoted in 2024.

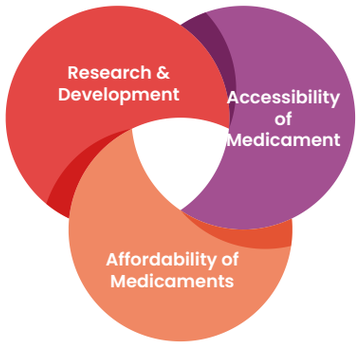
Talent Attraction, Retention & Development

- The number of employees in 2024 decreased by 12.7% compared to 2022.
- In 2024, the retention rate of high-performance talents was 71.9%.
- In average, 41.52 hours of annual trainings per employee.

Healthy and Safe Work Environment

- Nanchou Plant has obtained the ISO 45001:2018 Occupational Health and Safety Management System certification.
- No major violations or occupational accidents from 2021 to 2024.
- Nanchou Plant won the certification of Badge of Accredited Healthy Workplace of the Ministry of Health and Welfare in 2024.

Access to Medicine and Social Care



- Hosted **4** Online Wound Care Summits
- Trained **1000+** Nursing Professionals

Impact
- Support frontline nursing staff in improving their wound care techniques and knowledge, effectively promoting wound healing and ensuring patients receive the most appropriate treatment.
- Proper and effective wound care can reduce the frequency of patient return visits and lower medical costs, while also preventing overtreatment and the waste of healthcare resources.

- Connected **360** Medical Institutions on DFC Website
- Distributed **356** Samples of Bonvadis® Cream
- Collaborated with **19** International Healthcare Institutions

Impact
- Enhance public health education to reduce the likelihood of disease progression.
- Through programs such as Expanded Access Program and Bonvadis® Global Testing Program, we aim to widen access to medications for patients, with a particular focus on those in vulnerable patients in low- and middle-income countries.

- Donate **1** FESPIXON® Cream
- Support **1** Low-income Patients

Impact
- Establish fair drug prices to ensure patients can afford medication.
- Implement donation programs to assist economically disadvantaged patients in accessing quality healthcare.

MATERIAL TOPICS AND 2025 SUSTAINABILITY TARGETS

Topic	Strategy	2025 Targets
Talent Recruitment, Development and Retention	Raising of the learning motivation of employees to enhance professional expertise and skills in different areas cultivation and retention of outstanding talent.	• Average annual training time of 30 hours or more per employee by 2025. • 90% retention rate of top-performing talent each year.

GOVERNANCE

Please refer to page 12 of this report for detailed sustainability governance structure.

Risk Management Committee — Master risk management and supervise the implementation status of response plans.

Sustainable Development Team — Analyze global sustainability trends and facilitate cross-ministerial coordination and cooperation.

Human Resource Department — Optimize the allocation and management of human resources to create a safe and secure work environment.

STRATEGY

Implement the on-the-job training system for employees to learn in the actual workplace and improve their work performance; create diverse recruitment channels to recruit diverse and top-notch professionals.

2024 IMPLEMENTATION RESULTS

- Employees averaged a total of 41.52 hours of training throughout the year.
- The retention rate of high-performance talent (excellent and outstanding) reached 71.9%.

5.1 Diverse and Equal Workplace

Oneness Biotech believes that talented people is the cornerstone of its sustainable operation. Promoting a diverse, inclusive, and equal workplace will attract more talented people to join the Company, and a gender-diverse team will provide a wide range of insights and innovative ideas to boost its competitiveness.

Equality and diversity

Oneness Biotech values gender equality in the career development of employees, and takes into account gender diversity when considering candidates for all management positions. We do not discriminate based on gender in talent recruitment, training, or retention. In 2024, the ratio of male to female employees was 41.2: 58.8 (%), with female employees accounting for 57.1% of all senior managers (serving in management positions two levels below a general manager), while female employees accounted for 57.5% of middle/other management positions (managers three levels below the President). The ratio of male to female managers is 42.6: 57.4 (%). We implement gender equality in employee development and uphold the principle of equal remuneration for equal work of equal value to provide employees with a stable working environment and protection.

Note 1: The data does not include seven non-employee workers at Oneness Biotech, such as cleaning staff and security personnel, nor does it include eight full-time employees from the consolidated subsidiary Cotton Field Organic Farm and two full-time employees from MICROSOY INTERNATIONAL INC. This scope is also applied to the talent management statistics presented in this chapter. For detailed information on the employee structure of Oneness Biotech, Cotton Field Organic Farm and MICROSOY INTERNATIONAL INC., please refer to Appendix C.

Prohibition of Harassment and Discrimination

The Company strictly prohibits any form of harassment, sexual harassment, discrimination, or intimidation. To protect employees' equal right to work, and to take appropriate preventive, corrective, disciplinary, or processing improvement measures, Oneness Biotech has established an "Employee Code of Conduct" and a "Sexual Harassment Prevention Measures, Grievances, and Disciplinary Rules". Employees may raise complaints through the hotline. For incidents involving gender discrimination or sexual harassment, the Company will set up a Sexual Harassment Complaint Handling Committee to handle complaints confidentially and conduct investigations privately to protect the privacy and rights of the concerned parties. No incidents of harassment or discrimination occurred in 2020-2024. In order to implement the Company's anti-harassment and discrimination policy, the Company arranges at least one human rights-related education and training each year, covering the requirements of equality and non-discrimination.

2024 Human Rights Training Programs

Item	Training Hours	Attendance
Labor Law Compliance Training (including Gender Equality and Sexual Harassment Prevention)	1 hour	All Employees

Labor Rights

Oneness Biotech protects the human rights of all employees, customers and stakeholders. We follow the "United Nations Universal Declaration of Human Rights", the "United Nations Guiding Principles on Business and Human Rights", the "United Nations Global Compact" and the "ILO Declaration on Fundamental Principles and Rights at Work", respect internationally recognized basic human rights, abide by the labor laws and regulations of the place of operation, formulate human rights policies and specific management plans that are reviewed by the Chairman and published on the official website. For details, please refer to the human rights policy on Oneness Biotech's official website.

- Diversity inclusion and equal opportunity
- Prohibit forced labor and child labor
- Provide fair and reasonable compensation and working conditions
- Provide a safe, hygienic and healthy working environment
- Although Oneness Biotech does not have labor union, we hold labor-management meeting in accordance with regulations and respect employees' freedom of association. Employees are also free to join external labor organizations.

In order to implement the labor human rights policy in our operations, Oneness Biotech conducts education and training when new employees report for duty, and implements training about human rights every year. Furthermore, when cooperating with suppliers, we require them to sign the "The Supplier CSR Commitment Letter" to fulfill the Company's human rights commitment. We also revise the "Supplier Management Procedure" and introduced a new supplier sustainability risk self-assessment questionnaire to regularly review the implementation of the human rights policy.

Human Rights Due Diligence

Based on the Company's human rights policy, we conduct a human rights due diligence investigation every year to examine whether there is any risk of human rights violations and to review management performance.

Identifying Human Rights Risk Issues ▶ **Potential Risk Due Diligence Investigation** ▶ **Management, Mitigation and Compensatory Measures** ▶ **Supervision Implementation Effectiveness**

Implementation status of Human Rights Due Diligence in 2024

The Company follows international standards such as the "UN Guiding Principles on Business and Human Rights" and the "OECD Due Diligence Guidance for Responsible Business Conduct." The scope of our human rights due diligence includes self-operation (including full-time employees and contracted employees), stakeholders in business-related activities (including contractors, local residents, and clinical trial subjects), and targets of mergers and acquisitions (no mergers and acquisitions in the past three years).

Human Rights Issues	Parties affected by the risk					Risk Description
	Self-operation		Stakeholders in business-related activities			
	Employees	Contracted Employees	Contractor	Local Residents	Clinical Trial Subjects	
Safe and healthy work environment	✓	✓	✓			Lack of appropriate labor safety and health measures can lead to accidents, occupational hazards, and occupational diseases.
Equal remuneration for equal work	✓	✓				Providing unfair treatment unrelated to their job performance during employee recruitment, promotion, and compensation.
Freedom of association and speech	✓					Behaviors that hinder employees from organizing or participating in collective bargaining, or restricting their freedom of speech, infringing on employees' right to express opinions
Prohibition of child labor	✓	✓	✓			Hiring underage workers violates local labor laws and regulations and affects children's health, education, and personality development.
Reasonable working hours	✓	✓	✓			Forced overtime and under-reporting of working hours may infringe on employees' right to rest, and increase the possibility of workplace injuries and even death from overwork.
Prohibition of forced labor	✓	✓	✓			Using inappropriate means to force or threaten employees to work or impose leave restrictions.
Prohibition of human trafficking	✓	✓	✓		✓	Hiring workers involved in human trafficking.
Rights to family life	✓	✓	✓			Employees who are pregnant, breastfeeding, or raising children cannot apply for related benefits according to law.
Gender equality and sexual harassment prevention	✓	✓	✓			Sexual harassment and gender discrimination, or experiencing unequal treatment in the hiring, evaluation, and promotion of female employees while conducting business operation.
Rights of local residents				✓		Water resource use rights and health impacts of local residents.
Workplace discrimination and bullying	✓	✓	✓			Behaviors, language, and attitudes that result in differential treatment based on race, nationality, religion, disability, age, appearance, etc.
Environmental pollution	✓			✓		Noise, waste, wastewater, and biodiversity damage, which have an impact on the health of employees and local residents.
Personal data protection and privacy	✓	✓	✓		✓	Improper use of digital technology to monitor employee work performance, improper use of personal data, or violation of the Personal Data Protection Act.
Clinical trial ethics					✓	Conducting a clinical trial against the will of the subject, forcing a clinical trial, failing to notify relevant rights during the clinical trial, or violating relevant laws and regulations.

Management and Mitigation Measures, Compensation Measures, and Implementation Effectiveness in 2024

Human Rights Issues	Management Measures and Mitigation Plans	Remediation Actions	Implementation Effectiveness in 2024
Safe and healthy work environment	• Introduce the ISO 45001 Occupational Health and Safety Management System from 2021. • Implement occupational health and safety plans, and regularly identifying and evaluating the effectiveness, enhancing workplace environmental health, and reducing occupational injuries. • Hold occupational safety and health-related education and training on an annual basis, and provide the necessary insurance. • Appoint emergency personnel at the plant to provide necessary first aid measures.	• Regularly arrange workplace health and safety lectures. • Provide adequate medical assistance. • Regular health checkups are arranged for employees. If their original jobs cannot be negotiated due to occupational reasons, appropriate measures such as changing the workplace or shortening working hours will be adopted. • In the event of an occupational hazards or major occupational injury at work, leave and salary compensation will be provided according to the law.	• No occupational diseases • No occupational hazards occurred
Equal remuneration for equal work	• The "Compensation Committee" adjusts the salaries annually based on the overall economic environment and the performance of employees. • Establish a fair and just performance evaluation system to serve as the basis for salary increases, bonuses, and promotions for employees.	• The goal is to implement internal fairness and enhance external competitiveness. • Referencing the salary adjustment in the pharmaceutical industry from Willis Towers Watson (WTW) , we establish a remuneration range table to access the salary levels of employees.	• Employee evaluation rate 100%
Freedom of association and speech	• All employees have the right to freedom of assembly and association. They may also participate in external labor organizations freely. • Establish "Communication Feedback and Complaints Channel" hr.onenessbio@onenessbio.com.tw	• There is no union established, but regular labor-management meetings are held in accordance with the law to respect the employees' freedom of assembly and association. • Provide anonymous complaint mailboxes to assist employees in improving any major situations at the workplace.	• No instances of relevant complaints • Held four labor-management meetings
Prohibiting child labor	• The hiring and reporting procedures must be handled in person. • Verify the identity and documents of personnel to ensure the authenticity of their documents.	• Upon discovering child labor, immediate removal from the job position will be implemented, followed by arranging health examinations in compliance with the law to confirm that their health has not been affected.	• No instances of employing child labor
Reasonable working hours	• Review the overtime working status of each department on a monthly basis and remind them in a timely manner. • If it is necessary to work beyond normal working hours, an extension may be made with the consent of the labor-management meeting. The total number of extended working hours shall not exceed the legal limit of 46 hours. • If department heads need to assign overtime work based on job requirements, they must obtain prior consent from the employees involved. They should apply in advance and obtain approval afterwards.	• Upon discovering forced labor or overtime work, department heads are required to take necessary corrective measures and provide compensation in accordance with the law. • If overtime work frequently occurs, the work process shall be optimized in a timely manner to reduce the human resource and working hours.	• No instances of working overtime • No instances of relevant complaints
Prohibition of forced labor	• The HR unit takes the initiative to conduct regular conversations with employees. • Those applying and employing foreign workers in compliance with local laws.	• Upon discovering forced labor or overtime work, department heads are required to take necessary corrective measures and provide compensation in accordance with the law.	• No instances of forced labor • No instances of relevant complaints
Prohibition of human trafficking	• Supervise the employment standards to eliminate the risk of human trafficking.	• Upon discovering, individuals will be immediately removed from their positions and reported to the police authorities for investigation and handling.	• No instances of human trafficking • 2. No instances of relevant complaints
Rights to family life	• Manage employee working hours in accordance with the law, regularly review the monthly working hours of employees to ensure compliance with legal requirements, and ensure that there is no overtime or excess workload.	• Provide various welfare measures to care for employees and strengthen the work-rest balance.	• No instances of working overtime • No instances of relevant complaints

(continued on the next page)

Human Rights Issues	Management Measures and Mitigation Plans	Remediation Actions	Implementation Effectiveness in 2024
Gender equality and sexual harassment prevention	• Implement the human rights policy in the selection, appointment, and retention operating procedures, with no gender difference. • Implement equal pay for equal work, enjoy fair benefits, promotion conditions, and unemployment protection, and regularly disclose gender equality data. • Regularly arranges sexual harassment prevention courses at the workplace and sets up anti-sexual harassment protection at the workplace.	• In the event of gender discrimination or sexual harassment, the employee's duty or work area will be adjusted as necessary. • Violators will be punished according to the Company's procedures. If the circumstances are serious, legal actions will be taken.	• Gender equality-related data, please refer to "Appendix C. Social Related Information"
Rights of local residents	• Establishment of effluent treatment equipment and daily monitoring of wastewater quality to enhance water resource recycling efficiency. • Establishment of a customer complaint management process.	• Establishment of a customer complaint management process. Immediately report to the relevant units for improvement if there is any violation of residents' rights.	• No instances of relevant complaints
Workplace discrimination and bullying	• "Measures of Sexual Harassment Prevention, Complaint, and Punishment" have been established. • Establishment of "Communication Feedback and Complaints Channel" hr.onenessbio@onenessbio.com.tw	• In the event of gender discrimination or sexual harassment, the employee's duty or work area will be adjusted as necessary. • Violators will be punished according to the Company's procedures. If the circumstances are serious, legal actions will be taken.	• No instances of relevant complaints
Environmental pollution	• Establishment of ISO 14001 Environmental Management System at Nanchou Plant. • Strict review of the qualifications of waste disposal vendors. • Reduction at the source and active promotion of waste classification and reuse.	• Establish an emergency response SOP to swiftly address pollution incidents, minimizing their scope as soon as possible.	• No instances of relevant complaints • No relevant penalties imposed
Personal data protection and privacy	• The "Personal Information Protection Guideline" are formulated to prevent infringement of individual rights and privacy. • Regular holding of education and training. • Signing of the Personal Data - Informed Consent Form for collection, processing, and use of personal data.	• When personal data is lost or leaked at work, the Company shall report to the general management department (human resources unit) to notify the party concerned as soon as possible and take corrective measures. • Continue to arrange education and training for employees to strengthen the awareness of information security, and abide by the code of conduct and integrity guidelines.	• No instances of relevant complaints • Hold personal data protection education and training, totaling 1.5 hours of the course
Clinical trial ethics	• All clinical trials comply with Taiwan's "Regulations for Good Clinical Practices". • Establishing a "Consent Form for Drug clinical trial of subjects" to ensure that subjects of their legally authorized guardians give their consent before the trial and that the subject can withdraw from the clinical trial at any time according to their own wishes. • All trial personnel shall meet the job qualifications and have received professional education and training as well as clinical trial experience. • The Company regularly holds trial project meetings to supervise the implementation progress and effectiveness of the entrusted clinical trial team.	• If the subject suffers injury or death as a result of participating in the clinical trial, they will be provided with full medical assistance, and appropriate compensation will be provided depending on the circumstances. • The clinical trial procedures shall be reviewed and improved afterwards, and the personnel in charge shall be punished.	• No instances of injuries of any kind occurred

Communication Feedback and Complaints Channel

Oneness Biotech appreciates opinions and ideas from different parties, and provides open and transparent communication channels. We have established an internal complaint hotline and mailbox, and we hold quarterly labor-management meetings. Additionally, when an employees' probation period ends or when they submit their resignation, appropriate personnel are arranged to have discussions with them. Employees can use different channels to raise concerns about organizational systems and various issues in their work. No complaints were reported in 2024.

An online platform has been established on our website to allow investors, customers, employees, suppliers, communities, and the media to express opinions. In "Investor FAQs", all communication and feedback since 2020 are disclosed in detail by date and category as part of our commitment to transparency and respecting the views of our various stakeholders. The Company upholds the core culture of continuous progress and ongoing improvement.

Internal communication and complaint channel

- Communication and Complaint Email: hr.onenessbio@onenessbio.com.tw

5.2 Talent Attraction, Retention, and Development

The report published by the World Economic Forum (WEF) in 2020 indicated that performance of enterprises would not only be evaluated based on the return on equity in the future, but also on how an enterprise achieves its ESG goals. For modern enterprises, the human resource is most critical to the successful fulfillment of its ESG missions.

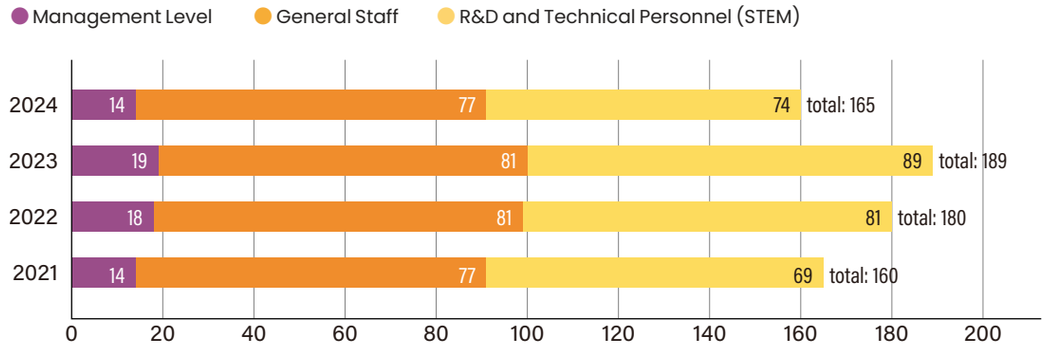
Diversified Recruitment Channels

Oneness Biotech is an international innovative drug company. In order to continue to innovate and develop new drugs, we heavily rely on human resources and recruit talent for R&D, production, marketing, and sales. The Company recruits outstanding talents that meet the needs of the Company through multiple channels such as the Raise Program of the Ministry of Science and Technology, the LIFT Program of the Ministry of Science and Technology, 104 Job Bank, LinkedIn, internal employee referrals, recruitment firms and consultants. At the same time, we closely communicate and cooperate with academic research units and teaching hospitals to ensure the innovation and marketability of drug development. In 2024, the Company invested NT$3.17 million in recruitment and successfully recruited 81 elites. In response to the organization development and expansion, the number of employees in 2024 decreased by 12.7% compared to 2023.

Number of Employees and Recruitment Resources in the Past Four Years

Item	2021	2022	2023	2024
Number of Employees	160	180	189	165
Growth Rate (YoY)	19.4%	12.5%	5.0%	-12.7%
Recruitment Resources (TWD)	$4,365,215	$1,799,693	$1,978,500	$3,169,946
Average Recruitment Cost per New Full-time Employee	$50,758	$30,503	$29,096	$39,135

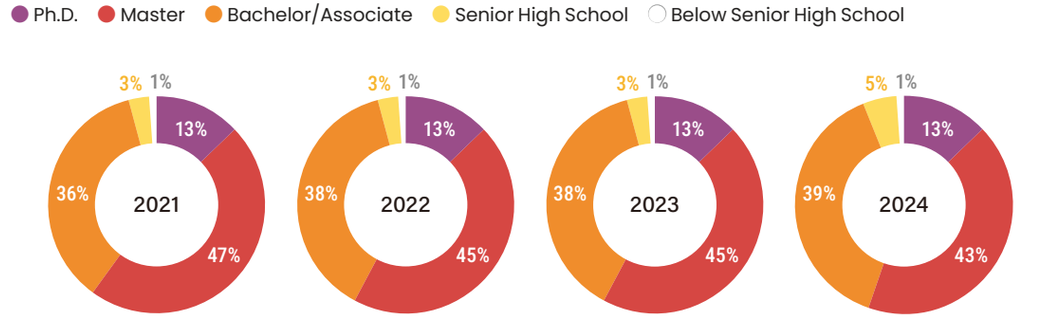
Distribution of Employees by Job Level



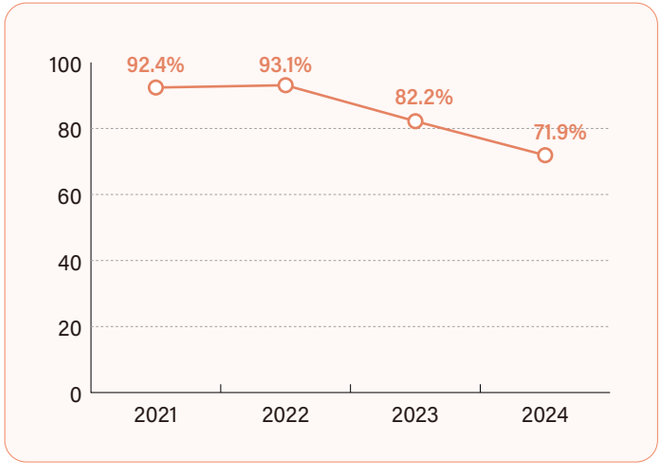
Employees Classified by Average Age and Years of Service

Item		2021	2022	2023	2024
Average Age		39.20	39.21	39.78	40.66
Average Year of Service	Male	3.72	4.04	4.53	4.95
	Female	3.83	4.26	4.11	5.37
	Total	3.79	4.16	4.26	5.20

Distribution of Education Level

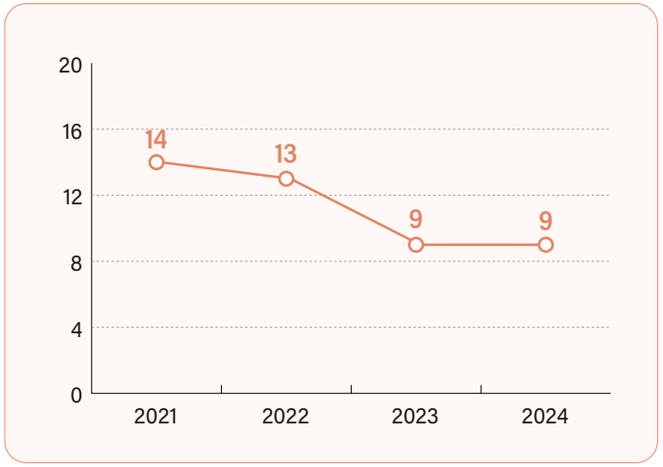


Retention Rate of High-Performance Talents in the Past Four Years[1]



Note 1: Retention rate of high-performing talents = [Total number of high - performance talents still in service at the end of the current year] / [Total number of high - performance talents in the past year]

Employee Transfers Over the Years (Number of Staff)



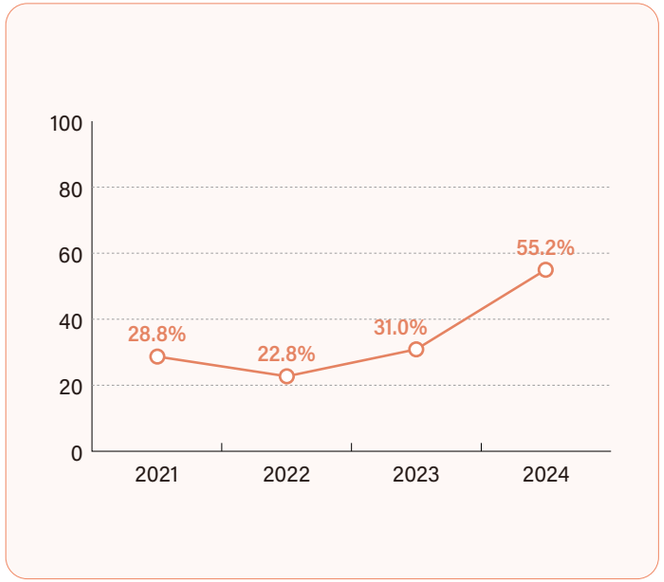
Noto 1: Transfer or reassignment within Microbio Group (such as Microbio Co., Ltd. and Diamond BioFund Inc., etc.)

2024 Recruitment Rate and Turnover Rate

Category		Recruitment Rate[1]		Voluntary Turnover Rate[2]		Involuntary Turnover Rate[7]	
		Ratio	Total number	Ratio	Total number	Ratio	Total number
		81	49%	91	55.2%	2	1.2%
Age	<30	17	21.0%	13	14.3%	0	0.0%
	30~50	58	71.6%	68	74.7%	1	50.0%
	>50	6	7.4%	10	11.0%	1	50.0%
Gender	Male	29	35.8%	31	34.1%	0	0.0%
	Female	52	64.2%	60	65.9%	2	100.0%
Position level	Executives/Senior Managers[3]	11	13.6%	15	16.5%	0	0.0%
	Mid-level Managers[4]	13	16.0%	16	17.6%	1	50.0%
	Professionals[5]	19	23.5%	20	22.0%	1	50.0%
	Others[6]	38	46.9%	40	44.0%	0	0.0%
Area	Northern	73	90.1%	75	82.4%	2	100.0%
	Middle	2	2.5%	4	4.4%	0	0.0%
	Southern	6	7.4%	12	13.2%	0	0.0%

Not e1: Recruitment Rate = [Total number of new hires in the current year]/[total number of employees at the end of the current year]
Note 2: Turnover Rate = [Total number of resignations in the current year]/[Total number of employees at the end of the current year]
Note 3: Definition of executives/senior managers is 2 levels below general manager (general manager not included).
Note 4: Definition of mid-level managers is 3-5 levels below general manager (general manager not included).
Note 5: Definition of professionals is R&D related staff (STEM-related staff).
Note 6: Definition of others is employees not mentioned in the above 3 categories.
Note 7: Involuntary turnover refers to the total number of employees dismissed during the year due to unsuitability for the position.

Voluntary Turnover Rate Over the Years



2024 Voluntary Turnover Rate Increase Factor Analysis

	Potential Factor	Countermeasure
Enterprise Transformation	The Company was originally established with a focus on new drug research and development. In recent years, it has gradually transformed, expanding into the R&D of medical devices and other product categories. In addition to their existing professional expertise, our drug R&D staff are now required to acquire new skills and adapt to different job requirements.	In alignment with the Company's transformation strategy, we continued to strengthen our professional workforce. In 2024, a total of 81 new employees were recruited to ensure a stable talent pipeline and uninterrupted operations.
Sales and Business Agency	With adjustments to their assigned sales territories, sales personnel are required to quickly adapt and acquire new product knowledge, expand into new markets, and re-strategize existing, well-developed markets.	The Company organizes sales conferences and monthly sales meetings to enhance communication and build consensus among staff. At the same time, we optimize our workforce by transitioning underperforming employees and recruiting new talent in a timely manner to maintain the team's strength and competitiveness.
Organizational Adjustment	In response to the Company's transformation and organizational restructuring, some personnel were reassigned to new units and faced challenges in adapting to their new job responsibilities.	To meet evolving business needs, the Company implemented organizational adjustments, proactively engaged with transferred employees, and provided targeted training and support to help them smoothly adapt to new roles, develop required competencies, and strengthen overall organizational resilience.

Talent Development

Establishment of Talent Pool

Oneness Biotech began developing and analyzing our human capital talent in 2020 and initiated a Talent Pool and database. The HR department evaluates our employees' education background, working experience, and expertise in order to integrate our workforce across departments to produce synergistic results, facilitate our sustainable development, and promote the development of new drugs for Taiwan.

▲ Snapshot of Oneness talents pool/ database with employees' personal information protected.

Establishment of Mentor System

To assist new employees adapt smoothly to the corporate culture and working environment, the Company launched the "New Employee Mentor System" in July 2021. Under this system, department heads or experienced senior employees serve as mentors to assist the stable adaptation and rapid growth of new employees during their probation period through one-on-one guidance and passing-on of experience. This system not only enhances the job experience and work efficiency of employees, but also strengthens the internal communication and team cohesion. Experienced senior staff in each department act as the mentors, and they also serve the role of "culture conveyor" and "career guide" within the system. They assist new employees in the understanding of the Company's requirements and expectations, and also assess whether their workload and responsibilities are appropriate. Through regular interactions, work guidance, and psychological support, they are able to help new employees to understand the Company's values, to establish correct work concepts, and to gradually master the key aspects of their job responsibilities in practice, thereby improving new employee adaptation and retention rate while strengthening the stability and cohesion of the entire team.

System Effectiveness

i. **Increase new hire retention:** Reduce the risk of resignation during the adaptation period, and save recruitment and training costs
ii. **Facilitate knowledge and experience transfer:** Enable senior staff to share hands-on expertise and corporate culture, building a learning organization.
iii. **Promote cross-generational and cross-departmental communication:** Enhancement of the interpersonal connections and the culture of cooperation is beneficial to the establishment of mental security and organizational recognition
iv. **Develop leadership potential:** Provide mentors with opportunities to improve teaching and communication skills, supporting management talent development.
v. **Respond to social responsibility and humanistic care:** Demonstrate the Company's commitment to talent development, aligning with ESG human capital investment goals.

Matching Mechanism

Mentor Qualification

- Employees with one or more years of service
- Excellent evaluation result, and equipped with departmental operation proficiency and communication/coordination capabilities
- Verified by the unit head and human resource department after discussion

Matching Process

- HR evaluates and confirms mentor candidates with the department head based on the new hire's start date and department assignment, prior to onboarding.
- In principle, each new employee is paired with one mentor, and a deputy mentor may be assigned to provide assistance, if necessary.
- If department mentor resource is limited, cross-department matching may be made; however, the mentor's job proficiency must be verified.

Mentor Training

This system is also an important part of the Company's human resource development strategy. In the future, we will further promote the aspects of "structuring" and "expansion" in depth. Currently, the mentor system relies mainly on recommendations from supervisors and the human resources department; however, in the future, we aim to establish a more structured framework and enhance mentor training, in order to strengthen their counseling skills and communication capabilities. The Company will adopt the "Mentor Guide Handbook + Mentor Seminar" approach to gradually introduce the mentor system basic training structure. First, the human resources department shall proactively inform new mentors about their duties during their first mentor assignment, and explain the guidance items and relevant responsibilities required.

We also plan to expand the application to include scenarios of departmental rotation and role changes after job promotion, etc. Furthermore, we have established the seed members for each department's mentor program. Seed mentors are required to participate in briefings and to thoroughly review the guidance materials, to ensure the quality and consistency of the mentoring tasks. The human resources department also continues to summarize mentor experience and common counseling problems, and gradually plans and builds comprehensive mentor training courses and learning resources, in order to help mentors to improve their skills and enhance counseling effectiveness.

Through ongoing optimization and promotion, the mentor system aims to create a workplace culture centered on care, learning, and growth—reinforcing the Company's long-term talent sustainability, organizational resilience, and ESG commitments.

Talent Development and Cultivation

Oneness Biotech actively invests in talent development and builds a "learning organization" to enhance professionalism and general ESG functions. In order to enable new employees to quickly understand the Company culture and integrate into the team, Oneness Biotech has developed a mentor program to assist new employees through diverse approaches by the cooperation between the mentor and the unit supervisor. The following summarizes the results of our employee career development plans and 2024 learning activities:

Strengthen R&D Capabilities

To strengthen the Company's R&D capabilities and pass down drug development expertise, a Professional Knowledge Lecture Series was launched in 2022. Led by senior executives who are also well-regarded industry lecturers, the series provides in-depth training to colleagues in the R&D Center. The curriculum covers a wide range of topics, including new drug development, pharmacology and toxicology, animal studies, botanical drug development, and protein-based therapeutics—ensuring the transfer of both technical knowledge and the core values of the Company's drug development philosophy.

Organize ESG Internalization Activities

Enhance the concept of ethical management of employees, add and plan education and training related to ethical management policies, and encourage all employees to participate in:

- Conduct education and training on Ethical Corporate Management Best Practice Principles when new employees get onboard, and implement ethical management policies when new employees undergo job training.
- Organize annual education and training on "Ethical Corporate Management Best Practice Principles" and "Regulations Compliance" every year. Each year, the Company conducts training sessions on the "Code of Ethical Conduct" and "Legal Compliance." In 2024, a total of 8 sessions were held, covering topics such as insider trading prevention, trade secrets, anti-corruption and anti-bribery, and case studies on personal data breaches and protection practices. All employees were required to participate. The training incorporated real-world case discussions to reinforce the principles of ethical conduct, strengthen management practices, and prevent unethical behavior, while also emphasizing the obligation to protect the Company's intellectual property. To ensure employee understanding and compliance with relevant laws and regulations, a test was administered, and a passing score of 80 or above was required. In addition, in September, a 1 hour session on "Trade Secrets and Information Security" was conducted by the Investigation Bureau for mid- to senior-level managers, with 17 participants completing the training. In total, 869 participants attended the above courses, with a cumulative 1,845.5 training hours delivered.
- In addition, to assist employees in achieving a work-life balance and to alleviate daily work pressure, in 2023, we regularly organized healthy workplace lectures. These lectures, conducted by external professional speakers, covered topics such as healthy aging, emotional management, and emergency response training (CPR and AED). These practical and life-oriented courses aimed to provide employees with soft health knowledge that they could apply to their personal and family lives. The goal was to promote a balance between employees' physical and mental well-being and to enhance family relationships.

Relevant Education and Training Achievements in 2024 Unit: NTD thousand

Item	Number of Trainees	Total Training Hours	Average Training Hours	Total Expenses
New Employee Orientation	86	133	533	0
Professional Training	426	3,592	4,570.5	192,300
General Educational Training	71	1,781	1,745.5	30,000
Total	**583**	**5,506**	**6,852**	**222,300**

Average training hours = Total training hours / Total employees
Reference: 2024 Annual Report, page 157.

Average Employee Training Hours in 2021-2024 Unit: hour

Category		2021	2022	2023	2024
Per Employee		17.50	31.30	26.75	41.53
By Gender	Female	15.40	31.70	32.54	43.70
	Male	20.20	30.80	23.26	38.50
By Position	Management	13.80	34.52	19.71	37.00
	R&D (STEM-related)	13.70	35.47	31.03	47.00
	General	21.50	26.60	23.70	36.80

Note: Employees in management positions are defined as supervisors above the manager level of each department. R&D employees are defined as R&D center personnel (STEM-related personnel).

Employee Satisfaction Survey

Since 2021, Oneness Biotech's Human Resources Department has conducted an annual employee satisfaction survey to better understand and improve the Company's overall working environment and atmosphere. The survey covers a wide range of topics, including employees' understanding of job requirements, adequacy of materials and equipment, ability to leverage personal strengths at work, sense of achievement and recognition, the extent to which supervisors value employees' opinions, interpersonal relationships, and opportunities for personal learning and development. The Company has set a goal to raise the high satisfaction rate to 78.0% by 2025.

The survey is not only a tool for assessing the current situation, but also a key foundation for optimizing systems, developing talent, and shaping the corporate culture. The results are used as a critical reference for system enhancements and human resources policy planning, ensuring that every employee's voice is heard. Through cross-departmental communication, the Company formulates concrete improvement measures to embody its people-oriented culture of continuous improvement. The 2024 annual survey was conducted in late December, with results announced in 2025. The high satisfaction rate for the year reached 71.6%.

For the employee satisfaction survey, the questionnaire covers the following four main aspects and corresponding items:

Job Satisfaction

Survey items include, "Company provides equipment and resources necessary for completing the job", "I have opportunity to perform work that I excel at every day", "I have the opportunity to learn and grow", "In the past six months, someone has discussed my work progress with me", etc.

Purpose

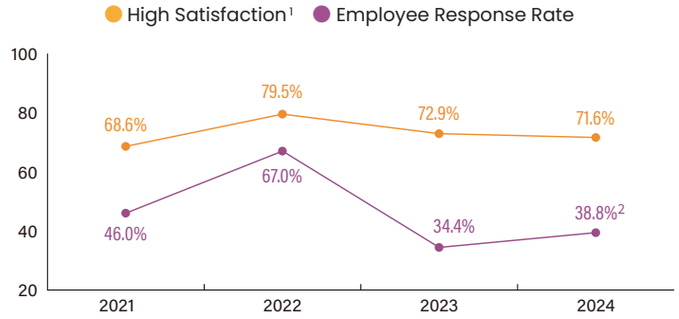
Survey items include, "I understand the requirements of my job," "Company's goal and mission make me feel that my work is important", "My work has a clear meaning", etc.

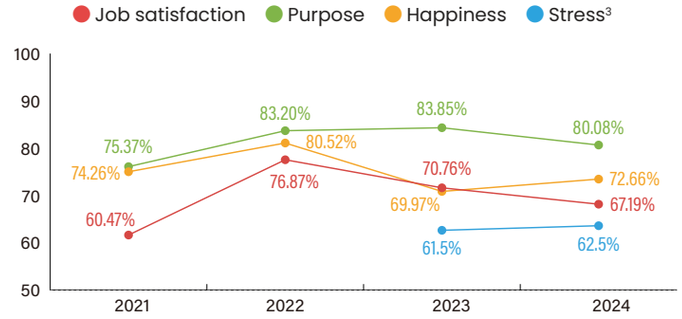
Happiness

Survey items include, "I feel happy at work during most of my working hours", "I like my co-workers", "Someone encourages me to excel further", "I would recommend my company to friends and family", etc.

Stress

Survey items include, "I am able to manage work stress properly and I feel balanced during most of the time".





Note 1: High satisfaction refers to responses scoring 4 or 5 points on the 18 items of the questionnaire.

Note 2: The survey questionnaire response rate for the current year significantly decreased in comparison to the rate in 2022. To enhance the participation and credibility of future surveys, the Company will adopt the following subsequent improvement measures:

(1) Survey mechanism optimization: Increase incentives for completing the satisfaction survey, in order to encourage employees' participation.

(2) Further enhancement and promotion of anonymous response mechanism: Improve employees' trust in personal data protection and the security of expressing their opinions.

(3) Investigation period promotion and support from management with enhanced promotion and reminder: All unit heads shall explain the purpose of the survey, in order to enhance the participation value and awareness on its impact.

Note 3: The "Stress" related questions were first included in the annual employee satisfaction survey statistics starting in 2023.

Employee Feedback and Countermeasures

Improvement	Future Countermeasures
Information System and Equipment Improvement	Implemented Office 365 and completed the BPM system conversion, with the IT Department assessing and replacing obsolete computers as needed.
Simplification of Administrative Procedures and Efficiency Enhancement	Continued collaboration with the Audit and Finance units to regularly review process bottlenecks and adjust the administrative approval workflows accordingly.
Development of Positive Motivation and Communication Culture	Organized supervisor lectures and strengthened the periodic recognition system. Supervisors are encouraged to provide regular positive feedback and acknowledgment, complemented by enhanced communication training.
Welfare System Optimization and Activity Promotion	Resume the organization of festive events (e.g., year-end party and Christmas events) after the pandemic, encourage employees to submit event proposals, re-evaluate year-end party, health examination, and group insurance plans, etc., and increase the annual event budget and participation incentives, in order to establish a diverse benefit system.

Performance Evaluation System

We respect professionalism and care about the career development of each employee. With corporate culture as the core, we provide diversified development and learning channels so that employees can perform their professionalism and feel accomplished. Open and transparent performance management system (target management and functional management) assist employees in formulating the direction of learning and the development of career.

- New Employee Education and Training + Mentor Program: After the orientation, the mentor and the unit supervisor will provide timely feedback and assistance in line with employees' performance and conduct a three-month probation.
- Performance Management: Two appraisals are carried out in accordance with the Performance Management Measures every year with 70% based on the key performance index (KPI) and 30% based on general competency. The results are used as the basis for promotion, salary adjustments, and various bonus or incentives.
- Performance Evaluation Mechanism: The KPI are established through performance review, and constructive feedback offered throughout the process.

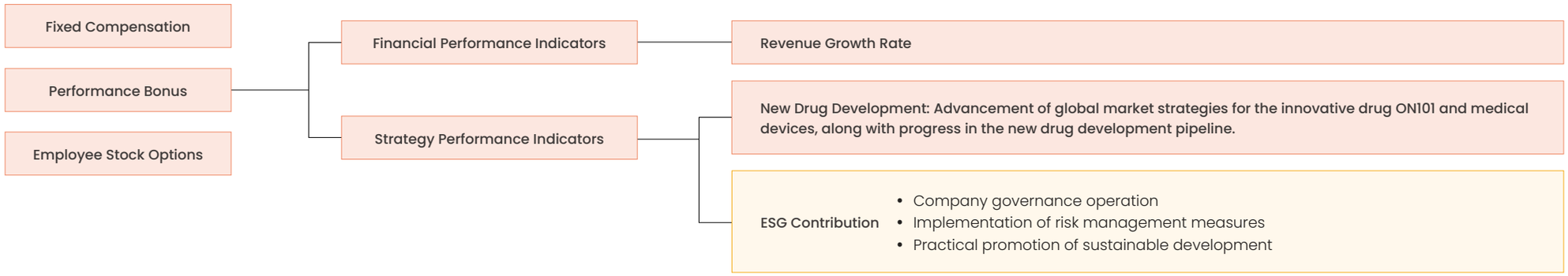
Item	Purpose	Implementation Status	Target Group
Probation for New Employees	Objectively evaluate the performance and suitability of new employees.	The evaluation pass rate is 100%. (The retention rate of new employees is 76.5%.)	Employees under probation.
Performance Evaluation	To achieve company goals and enhance performance, objectively and fairly evaluate the performance of employee.	100% participation.	All employees.

Integration of Senior Management Performance with ESG Initiatives

To further bolster our company's sustainability management framework and proactively address external expectations concerning ESG implementation, we will, as of 2024, include ESG performance in the performance evaluation criteria for our executive team, comprising the President, Vice President, and department heads. This move ensures that management objectives are aligned with the Company's ESG sustainability development strategy.

The Company's President serves as the Chairperson of the ESG and ERM Executive Committee, overseeing sustainable development management and risk monitoring. Therefore, the performance bonuses and annual assessments in the compensation structure are linked not only to the progress of drug pipeline development but also to the contribution to ESG. This includes the corporate governance performance (e.g., governance evaluation results), the execution of risk management measures, and the promotion of sustainable practices (e.g., greenhouse gas inventory, energy-saving initiatives).

Key Performance Indicators for the President



Compensation and Benefits

The human resource management of Oneness Biotech follows the three main frameworks of "recruitment, cultivation, and retention." To retain talent, the Company takes industry characteristics, market conditions, and future development as reference for formulating the remuneration system. In accordance with the Company's operational achievements and performance evaluation results of departments and employees, the Company provides appropriate rewards to employees. In addition, employee stock options and other incentive plans are used to align employees with the Company's goals to create business performance and long-term value. The compensation is based on employee's job scope and duties and does not differ due to the employee's gender. The Company shares operating results and profits with employees.

Salary information for full-time employees who are not in management positions

(Unit: NTD thousand)

Year	Total Salary	Average Salary	Annual Rate of Change	Median Salary	Annual Rate of Change
2021	106,070	947	9.10%	685	7.37%
2022	148,952	986	4.12%	772	12.7%
2023	140,500	969	(1.72%)	732	(5.18%)
2024	153,835	1,026	5.88%	747	2.05%

Note: The number of full-time employees who are not in management positions: 112 people in 2021, 151 people in 2022, 145 people in 2023 and 150 people in 2024.

2024 Remuneration Ratio by Gender

Category	Male	Female
Management Positions (including managers and above)	1	0.99
Non-Management Positions	1	0.98

Note: based on monthly salary and bonus

2024 Gender Ratio of Average and Median Salary and Bonus (Male to Female)

Category	Average	Median
Salary	1 : 0.94	1 : 0.97
Bonus	1 : 1.38	1 : 1.40

Employee Professional Development

To encourage the professional development of employees, Oneness Biotech has established On-The-Job Training Management Procedures to fully subsidize employees to obtain professional certificates. The total cost of certifications is covered by the Company. For example, at Oneness Biotech's Nanchou Plant, we have subsidized employees to earn 12 professional certificates in 2024.

Employee Benefits

In addition to the various benefits provided by laws and regulations, Oneness also offers the following employee benefits:

Cash Benefits	Provide year-end bonus, performance bonus, project bonus, Dragon Boat Festival cash gift, Mid-Autumn Festival cash gift, birthday and birthday party cash gift, weddings, funerals, and various cash subsidies, and children's education subsidy (0-18 years old, NT$2,000 subsidy per month, with a subsidy cap of one person.)
Employee Stock Option Plan	Oneness Biotech provides employee stock option certificate plans to make employees become shareholders of the Company and strengthen the centripetal force of employees to the Company. From June 2016 to December 31, 2023, 25,000 units of employee stock option have been issued. Each unit represents 1,000 thousand shares of the Company's ordinary shares. Detailed information please refer to 2024 Consolidated Financial Statements, page 61.
Flexible Working Hours	Provide some employees with flexible working hours, and provide leave benefits superior to the Labor Standards Act.
Networking Events	Department meals, weekly club activities (basketball club, aerobic dance club, etc.), annual employee travel, Christmas and year-end activities, set up a comfortable rest area for employees, so that employees have a dedicated space to take a break from the tight pace of work and promote communication and exchanges between teams.
Employee Health Care	The Company provides a variety of employee wellness services, including a dedicated lactation room, stress-relief massage services, regular health checkups, and free organic healthy meals in the staff cafeteria. Additional benefits include free parking or parking subsidies, monthly employee purchase discounts, and access to an exclusive lounge offering complimentary organic coffee, milk, snacks, and health supplements. In addition, each operational site arranges monthly on-site health services by occupational nurses, offering health consultations and wellness education. These include guidance on interpreting health checkup results and the prevention of common health issues such as hypertension, hyperglycemia, hyperlipidemia, and cardiovascular diseases. The Company also holds at least two health seminars annually. In 2024, the topics included "CPR and AED Usage" and "Healthy Eating," aimed at enhancing employees' knowledge of health care and preventive practices.
Learning Improvement	We regularly purchase different themes of new books and magazines and offer NT$10,000 external training grants to every employee each year for advanced development and life-long learning.
Parental Leave Without Pay	When an employee needs to take maternity or paternity leave, in order to take care of work and family, he/she can apply for parental leave without pay, and apply for reinstatement after the expiration of the period. A total of 6 employees applied in 2024. As of now, one has returned to work, with a 100% retention rate six months after reinstatement. For detailed information on parental leave applications in 2024, please refer to Appendix C.
Insurance and Retirement Policy	In addition to labor insurance and health insurance, employee group insurance and employee travel insurance are provided to improve the job security of employees. In terms of retirement protection, Labor Retirement Measures is formulated in accordance with the law, and a Supervisory Committee of Labor Retirement Reserve has been established. The previous system regularly allocated 2% of the total salary as retirement reserves deposited in a specific bank account at Bank of Taiwan every month to protect labor rights. The new system allocates 6% of the total salaries of employees to the employee's individual retirement pension account.

Succession Plan

1. Oneness Biotech incorporates successor plan into our human capital management plan. In addition to the abilities of operation management, professional skills, and excellent performance, potential successors for various roles must have the values and core competence that correspond to the Company's, including integrity, honesty, proactivity, responsibility and pursuit of innovation.
2. The executives at the level of manager and above form the key management level, and there are currently 29 people in total. Clearly formulated job descriptions and planning are in place for each executive position. Designated substitutes are trained and cultivated. The Company utilizes its existing performance appraisal system to assess and review suitable success or candidates and facilitate future development and implementation. The HR unit is responsible for formulating and executing such plans and regularly reporting to the Chairman.
3. "Innovation" and "Successful Experience Replication" are fundamental for successor plan in the biotech industry. Concrete methods and implementation status are described as below:
   - Strategic management meetings for senior executives. The top executives regularly hold strategy formulation and execution results communication meetings with senior executives of various functions to ensure that the Company's goals are achieved.
   - Conduct talent inventory to accurately grasp the professional functions and talent training (department managers, deputies, agents, and candidates for key positions) in the organization, and plan relevant training based on functional gaps and company operating policies to implement sustainable talent management.
   - Implementation of sustainable management literacy. The Company conducts ESG lectures and corporate core value promotions on a regular basis quarterly, and deeply cultivates the leadership model of professional managers for sustainable management and corporate value recognition.
   - Professional function development, such as weekly research and development meetings hosted by the top executives. Each host will share the latest knowledge, technology or business in the world for the drug field they are responsible for.
   - Task-oriented projects. Through cross-departmental cooperation, many successful cases have been achieved. For example, the topical ointment Bonvadis® Cream was recognized for its medical device substantial equivalence and obtained the marketing authorization under U.S. FDA 510(k).
   - Emphasis on practical experience and cultivation of international perspectives. The Company sends executives overseas every year for exchanges and academic publications to gain practical experience in international operations. For example, attending the Healthcare Conference hold by J.P. Morgan every year.
   - In the process of developing innovative new drugs, in order to understand the urgent medical needs in the real world, expert meetings are held regularly, and through in-depth discussions, the research and development orientation is closer to the real medical situation.

5.3 Healthy and Safe Working Environment

Providing a healthy and safe working environment is our basic commitment to employees. The Company has established the "Occupational Health and Safety Program" to systematically promote occupational health and safety management measures in accordance with the PDCA spirit of occupational safety management system. Oneness' Nanchou Plant was certified by qualified third-party and obtained the ISO 45001:2018 certificate in September 2021. The latest certificate verification is valid until August 2027.

As we strictly comply with laws and regulations, there were no major violations or occupational accidents from 2021 to 2024.

To effectively prevent occupational accidents, a safety and health management unit has been set up at the Nanchou Plant. Professionals are responsible for planning, promoting, supervising, and reviewing safety and health management activities. The Company also implements emergency response drills, intensified education and training, and implementation audits. Occupational health and safety objects are also set up, and regularly traced for the management status in order to reduce the risk of workplace hazards.

ISO 45001:2018 Occupational Health and Safety Management System

Hazard Identification	Identify potential hazards associated with activities, materials, devices, machine designs, and operating procedures.
Risk Assessment	Assess the risk level of each hazard factor according to the incidence, exposure rate, and severity of each hazard factor.
Action Plan	The environmental, safety, and health assessments are conducted by each unit and passed to EHS for consolidation. Unacceptable risks are summarized and reported during the annual management review meeting to discuss and launch the action plans.
Response Drill	The environmental, safety, and health unit plans and implements contingency training. The content of training includes drills of firefighting, evacuation, chemical leakage, and toxic leakage.
Education and Training	Regular education and training courses are held in accordance with regulations and operational needs, with reference to common cases of occupational injuries, to educate colleagues and raise safety awareness and prevention.
Implementation of Audits	The environmental, safety, and health unit conducts routine industrial safety audits and regularly monitors the operating environment in the factory to grasp the status of hazardous factors.

Occupational Accident Management

To ensure that the relevant units can respond quickly in the event of an occupational accident, Oneness Biotech has established the "Occupational Hazard Investigation Management Procedures". These Procedures set forth that whenever an occupational accident occurs, the first aid, notification, investigation, and improvement measures that should be taken, with improvement measures proposed according to the root cause of the accident.

Statistics of Occupational Accidents and Occupational Safety and Health Management Results

Assessment Method	2021	2022	2023	2024
Lost Time Injury Frequency Rate (LTIFR)	0	0	0	0
Disabling Frequency Rate (FR)	0	0	0	0
Disabling Severity Rate (SR)	0	0	0	0
Occupational Disease Rate (ODR)	0	0	0	0
Total Number of Fatal Accidents	0	0	0	0

Note 1: This statistical data includes both employed workers and other non-employee workers, such as contractors.
Note 2: The calculation is as follows:
LTIFR = (Total number of work injuries/total hours worked)×10^6;
FR = (Total number of disabling injuries / Total hours worked) × 10^6.
SR = (Total number of lost days of disabling injuries / Total hours worked) × 10^6.
ODR = (Total number of occupational diseases / Total number of hours worked by all employees) × 200,000.

2024 Nanchou Plant Self-defense Formation Response Drill

▲ Evacuation of entire factory (evacuation guidance)

▲ Evacuation of entire factory (headcount)

▲ Fire emergency response, including fire suppression by the designated team

Occupational Safety and Hygiene Training

Occupational health and safety-related education and training are held every year. Occupational health and safety consultants are invited to serve as instructors. The course contents include: work safety, emergency responses, machine operation, health seminars, and occupational disease promotion, etc. In addition, the personnel in charge of environmental protection, occupational safety, fire prevention, and machine operation at the Nanchou Plant have all obtained professional licenses and are regularly trained by external institutions.

In addition, in order to strengthen the safety management of contractors entering the factory, they are required to comply with the occupational health and safety laws and regulations and the regulations of Oneness Biotech. Prior to entering the factory, contractors must undergo necessary occupational health and safety training.

In 2024, occupational safety education and training at the Nanchou Plant reached 169 person-times.

Internal training	External training	Orientation	Training for contractors/ subcontractors (Occupational hazards)
57	12	1	99

Total 169 Person-times

Measures to Strengthen Employee Health

Oneness Biotech actively implements a smoke-free policy in the workplace to build a healthy working environment and improve productivity of employees. Oneness Biotech promoted the occupational safety and health-related measures, including working environment hazard identification and risk assessment, the establishment of an "Occupational Disaster Prevention Database," the promotion of the "Badge of Accredited Healthy Workplace-Oneness Biotech New Life Movement," and etc., to strengthen the management mechanism of occupational safety. In order to promote healthier lifestyles, Oneness Biotech also offers fund subsidies to employees' clubs.

In 2023, Oneness' Nanchou Plant actively implemented the "Comprehensive Workplace Health Promotion Model" established by the World Health Organization (WHO), emphasizing that "enterprise/organization leadership commitment" and "employee participation" shall be the core value of the plan. We also hope to assist the workplace to promote health promotion, provide comprehensive personal health resources, comprehensively assess and improve the physical and social psychological working environment, implement corporate social responsibility, and work together to create a healthy workplace working environment. On this basis, Oneness Biotech was awarded Badge of Accredited Healthy Workplace by the Ministry of Health and Welfare in 2023. The certificate is valid until December 31, 2025. In 2024, the Company organized fitness and health assessment activities at its facilities to enhance employees' awareness of their physical condition and the importance of appropriate exercise. These initiatives aim to encourage regular physical activity, promote personal health and fitness, and improve overall quality of life and work performance.

Nanchou Plant also improves employees' autonomous first aid skills through CPR training and installs AEDs to provide a safe workplace environment. In 2022, it passed the "Safe Place" certification of the Ministry of Health and Welfare, demonstrating the intention of a safe environment. The certification is valid until August 15, 2025, and the renewal process is currently underway.

Oneness New Life Movement

- **Advocate Healthier Lifestyle:** Encourage to take the stairs more often and engage in more physical activities. Employees in the Nanchou Plant have also organized activities to beautify the stairs to encourage employees to use them more often.
- **Regular Health Check-ups:** Conduct annual health examinations for employees, and provide physician-recommended dietary advice.
- **Healthy Diet:** Set up staff restaurants, provide meals with low oil, low salt, and plenty of fruit and vegetables. Take into account taste and balanced nutrition.

The Badge of Accredited Healthy

AED Safe Place Certification

5.4 Access to Medicine

The issue of Access to Medicine has recently been supported by the World Health Organization and international non-profit organizations. Their primary objective is to promote global access to safe, effective, and affordable medicines for all mankind, encompassing aspects such as drug R&D, production, distribution, and ensuring accessibility. Oneness Biotech is committed to developing innovative drugs to create a healthy life for mankind. The ultimate goal of our access to medicine strategy is to enable patients to obtain the medicine they need in a reasonable, affordable, correct, and easy accessibility, so as to strengthen the resilience of health of the global medical care system. Therefore, we have integrated the three major strategies: "Research and Development", "Accessibility of Medicaments", and "Affordability of Medicaments".

Research and Development

Successful pharmaceutical technology research and development will help elevate the industry standard of drug R&D and manufacturing. At the same time, ensuring the quality of clinical trials will help to promote more effective and safe drugs to enter the market. Through innovative R&D breakthroughs, more effective treatment methods are discovered for Unmet Medical Needs. This continuous enhancement of value of new drug development provides patients with more effective and precise treatment options.

Education and Training of Medical Staff

Continuous Professional Development (CPD) enables medical staff to constantly update and expand their professional knowledge and skills. In line with this, Oneness plans educational training for medical staffs regarding new drugs to enhance their understanding of these medications, thereby promoting healthcare quality and patient safety. In 2024, the Company partnered with the Taiwan Society of Wound Care to organize online forums on wound care. Experienced professional nurses were invited to share their practical wound care experience and to discuss the latest wound treatment technologies and care trends. A total of 4 online forums were held throughout the year, with the number of trainees exceeding 1,000 nursing personnel.

Industry-University-Institute Collaboration Plans

The program was used for collaboration between the medical field, academia, and research institutes. The goal was to gain a deeper understanding of various drug mechanisms and the expansion of possible indications through participation in academic and clinical research. In 2024, a total of 2 research projects were in the implementation phase.

Research Subject	Medical Institute
Scar-2	Shuang Ho Hospital
Biofilm	National Taiwan University Hospital

Note: For details of the medical industry-research cooperation program, please refer to 3-7 Incentives for R&D in the Report.

International Journal Publications

Publishing in international journals is an effective way to engage with the global academic community. We can share the results of new drug research results through these papers and promote collaboration opportunities that may include cross-border clinical trials and research collaborations. Therefore, Oneness aims to strengthen the academic research of the Company's new drugs by submitting to internationally renowned scientific journals. Its value and international popularity have been published in internationally renowned journals.

In 2024, Oneness participated in two international medical conferences held in the United States and Taiwan, presenting a total of 3 posters. These presentations shared clinical case studies highlighting the therapeutic potential and innovative clinical strategies of ON101® cream in the treatment of diabetic foot ulcers. In addition, to demonstrate the clinical efficacy of ON101® cream, Oneness published 4 articles in international scientific journals in 2024. These publications underscored the significant effectiveness of ON101® in promoting the healing of various chronic wounds, representing a meaningful contribution to improving patients' quality of life.

Note: For detailed information on annual conferences and journal publications, please refer to the Company's Website/ Science/ R&D/ Research Publication

Accessibility of Medicaments

Unequal treatment of access to medicine is a global sustainability issue, and we take the health and well-being of mankind as our core responsibility. Therefore, we have proposed multiple access solutions for drugs. We look forward to providing drugs promptly to patients in need, regardless of their location. Through innovative cross-border collaboration projects, we aim to enable patients in developing and underdeveloped countries to access medication in advance, thus enhancing the well-being of disadvantaged patients and strengthening the integrity of their healthcare system. Since 2023, Oneness has launched the "Bonvadis® Global Testing Program" to expand the application of our Bonvadis® Cream. Additionally, to provide patients in low- to middle-income countries with early access to the medication, the Company plans to expand its reach in 2024 beyond the United States, Egypt, and India to include additional priority countries such as Pakistan and several others in the Middle East.

Diabetic Foot Care Website

To raise public awareness of diabetic foot ulcers, Oneness Biotech has launched a diabetic foot care website for patients and healthcare professionals. This platform compiles the latest treatment knowledge and medical information to support patients in preventing and treating diabetic foot ulcers. The platform also provides physician consultation services and collaborates with pharmacies of major medical centers to provide diabetic foot ulcer care guidelines (V.I.P.D.F.) and real-time medical information. As of December 2024, we have accumulated partnerships with 360 medical institutions.

Bonvadis® Global Testing Program

Launched in 2023, the Bonvadis® Global Testing Program has been initiated in United States, Egypt, India, Pakistan, and several across the Middle East with key opinion leaders. Samples of Bonvadis® Cream have been provided to the physicians to enable collection of user's experience and feedback. This will be helpful to position Bonvadis® Cream right in the clinical use and maximize its benefit to patients after commercial launch. This program also help address the more vulnerable or underserved patients who can't access effective treatments. In 2023, a total of 270 Bonvadis® Cream were donated to 12 medical institutions globally, benefiting 63 patients. In 2024, the program was extended to 19 international partner healthcare institutions, distributing a total of 356 Bonvadis® Cream samples to enhance clinical collaboration and accessibility.

Expanded Access Program

In accordance with the policy of the U.S. Food and Drug Administration (FDA), "Expanded Access Program" , to provide patients with investigational products for treatment when they cannot obtain comparable or satisfactory alternative treatments.

Note: For details of the Extended Access Program, please refer to the Company's Website/ Science/ FESPIXON® Cream / Expanded Access Program

Affordability of Medicaments

Ensuring that people can afford necessary medicines is crucial for achieving global health goals. However, affordability of medicines requires concerted efforts from businesses, governments, and non-profit organizations. As a corporate entity, it is essential for us to effectively manage the costs associated with medicines to ensure that patients can afford treatment. This not only benefits patients but also ensures the sustainability of the business itself.

Reasonable Pricing

Oneness has entrusted an international consulting firm to conduct pricing recommendations analysis for key markets, including insurance companies and healthcare professionals, in order to establish the optimal global pricing range. In the future, the pricing of medicines upon launch in different countries will be determined based on parameters such as each countries' GDP and income tailored pricing approach, to establish appropriate local medicine pricing.

Health Insurance Benefits

Taiwan's National Health Insurance system ensures that the public can receive comprehensive medical care. FESPIXON® Cream a new domestic pharmaceutical product, is the only prescription drug approved by the Ministry of Health and Welfare for the treatment of diabetic foot ulcers (DFU). Its novel mechanism promotes healing by regulating M1/M2 macrophages and rebalancing the wound microenvironment. On August 1, 2023, it was approved by the National Health Insurance Administration for inclusion in national health insurance coverage. This allows eligible DFU patients to receive early treatment with FESPIXON® Cream, promoting wound healing, reducing the risk of ulcer deterioration and amputation, and providing the best possible public healthcare for diabetic patients.

Long-term Donation Program

Oneness announced the "Medical Subsidy Policy for Low-income DFU Patients." Under this program, low-income patients will receive "FESPIXON® Cream" free of charge to promote the healing of foot ulcers, thereby reducing the need for amputation and preventing disability. From 2021 to 2023, a total of 28 low-income patients have been subsidized. In 2024, one low-income patient applied for support and was provided with one tube of FESPIXON® Cream.

5.5 Social Engagement

Oneness Biotech actively fulfills the duties of corporate citizens. In addition to pursuing corporate development and enhancing profits for shareholders, partners, and employees, the Company also considers the community as one of our key stakeholders. Through the core business of the pharmaceutical industry, the Company continues to contribute to the Sustainable Development Goals (SDGs). Particularly, the Company is committed to SDG 3, which aims to ensure healthy lives and promote well-being for all at all ages. The Company sees itself responsible to promote the health and well-being of global humanity. Therefore, we focus our social participation efforts on issues related to "Healthcare". The Company collaborates with external educational institutions, associations, NGOs, and community groups to allocate resources to care for disadvantaged communities. This reflects Oneness' commitment to the corporate social responsibility principle of "taking from society and giving back to society", ultimately fostering social prosperity.

Strengthening Community Health Care

Strengthening community health care is critical to overall public health, and by enhancing individual and civic capacities, better health outcomes can be promoted. Pharmaceutical companies play a vital role in this trend, especially in providing innovative medical solutions and drug therapies. Additionally, pharmaceutical companies may also engage in health promotion and educational activities to increase community residents' awareness of health and disease treatment.

Health Education Video

Oneness Biotech collaborated with domestic wound care experts and physicians to film a series of patient stories and diabetes foot care educational videos, and the purpose of these films is to enhance public understanding of diabetic foot ulcers and to encourage people with diabetes to receive regular foot examinations as well as to seek medical attention and treatment timely upon discovering a wound or ulcer. Our goal is to expand the influence of public welfare and to actively enhance the health education knowledge of patients. In addition, we are also committed to protect patients' right to access medication, thereby improving the health and quality of life for more patients.

Patient Stories

Wound Care

World Diabetes Day Initiative

Every year around World Diabetes Day on November 14th, The Diabetes Association of the Republic of China (Taiwan) holds various activities to promote diabetes-related knowledge. "2024 United Nations World Diabetes Day Carnival and Lighting Ceremony" was held at the Chimei Museum in Rende District, Tainan City on November 9, with nearly 50 booths and 800-1,000 participants. In response to World Diabetes Day, Oneness Biotech participated in the event and echoed this year's theme of "Diabetes and Well-being" by donating NT$100,000 to set up a booth and mobilized more than 10 volunteers. During the event period, we were able to provide information on diabetic foot ulcer care to medical personnel and patients with diabetes through health educational games, in order assist the public to further understand how to properly care for people with diabetes.

Participation in External Associations

The research and development of new drugs is a highly regulated and supervised industry characterized by dramatic changes and uncertainties. In addition to its business operations, Oneness Biotech actively participates in external associations in order to gain better understanding of the latest industry trends, legal developments, and positive interactions with competitors in the same industry.

Association Participated	Membership
Institute for Biotechnology and Medicine Industry	Member
Taiwan Parenteral Drug Association	Member
Taiwan Bio Industry Organization	Member
Taiwan Pharmaceutical Manufacture's Association	Member
Taiwan Society of Regulatory Affairs for Medical Products	Member

Public Welfare Activities

Community Interaction

Cotton Field Organic Farm upholds the philosophy of "organic, health, rich harvest, joy" and adopts the principles of ecological balance and nutrient cycling, such that it restricts the use of any chemical fertilizers or pesticides, and also prohibits the use of genetically modified organisms or their products, in its agricultural production. The entire farm is certified organic, and the farm also hopes to promote the sustainable use of resources across the agriculture industry

Organic Sharing

Cotton Field Organic Farm has been committed to social welfare for a long period of time, and also actively donates organic vegetables and fruits to support the nutritional needs of the disadvantaged groups and the elderly within the community. In 2024, the farm provided fresh organic vegetables and fruits, including green onions, tomatoes, and green beans, several times to the "Warm Meal for Elderlies" established under the Catholic St. Mary's Foundation, such that through healthy cooking methods, warm meals were provided to elderly residents at remote areas with love and care. The food ingredients donated are used at locations in Minxiong, Zhongpu, Shuishang, and Dalin in Chiayi County to provide healthy organic agricultural products and delicious meals to elderlies of local communities.



Organic Lecture

In addition to its commitment to organic farming practices, Cotton Field Organic Farm also actively promotes social sharing and passing-on of knowledge. Through the regular "Organic Lecture" series of seminars, university professors and professionals are invited to share organic planting technology and practical experience with local farmers. The course content also covers farm management and marketing strategies, in order to encourage small farmers to transfer to organic farming practices and to promote environmentally friendly cultivation methods. Cotton Field Organic Farm not only deepens its sustainable agricultural philosophy, but also actively expands its positive impact on agricultural sustainable development. In 2024, a total of 10 sessions of "Organic Lectures" were held, attracting more than 450 small farmers to participate in the seminars.

Industry-academia collaboration × Agri-food education

The farm upholds its corporate social responsibility to actively promote industry-academia collaboration, social care, and agricultural technology exchange. Through various practical actions, it strengthens its connection with local communities, promotes sustainable agricultural development, and contributes to the local area. Cotton Field Organic Farm has been actively cooperating with National Chiayi University to promote agricultural knowledge and agri-food education, allowing students to understand the operation model and technical applications of modern organic agriculture through field visits.

On January 10, 2024, the farm invited approximately 15 teachers and students from Chiayi University to attend an agri-food education program. The tour introduced organic farming techniques, pest control methods, and environmental sustainability management, allowing students to link theory with practice, in order to improve their understanding of organic agriculture. On June 11, 2024, the farm invited another group of approximately 35 teachers and students from Chiayi University, and the scope of the agri-food education program was expanded. In addition, the farm shared its experiences of responses to extreme weather, increases in crop yields and improvements in marketing strategies, thereby strengthening the foundation of the industry-academia collaboration.



Cross-sector collaboration × Innovative agriculture

On November 27, 2024, Cotton Field Organic Farm collaborated with the Ministry of Agriculture, the Taiwan Institute of Economic Research and Huang Lin Machinery Co., Ltd. to jointly organize the 2024 "Agricultural Industry Science and Technology Program" event. Through cross-sector collaboration between public and private sectors, the trends in agricultural technology development was discussed jointly, in order to improve organic farming techniques. Furthermore, greenhouse tomato cultivators, farmers' groups, and county and city governments and farmers' associations from major tomato-producing regions were invited to participate in the program.

The key focus of the program is to develop a yield prediction technology by integrating tomato growth models with multi-source image recognition. This technology enhances the accuracy of tomato yield predictions through image analysis and data modeling, and it is able to assist farms to implement more precise planting management, in order to improve resource utilization efficiency and to reduce agricultural production risks. This exchange event not only promotes the development of smart agriculture, but also establishes the foundation for future digital management of organic agriculture. The farm will continue to invest in technological applications and to promote smart agriculture, in order to improve overall operational efficiency.



Oneness Biotech Integrates Community Care Investment into the Core Business

Unit: NTD

Cooperative Unit	Investment Amount
Taiwan Wound, Ostomy, and Continence Nurses Association	40,000
Taiwan Society For Wound Care	71,000
The Diabetes Association of the Republic of China (Taiwan)	100,000
BOYO Social Welfare Foundation	650,000
Taipei Medical University	100,000
Total	**961,000**

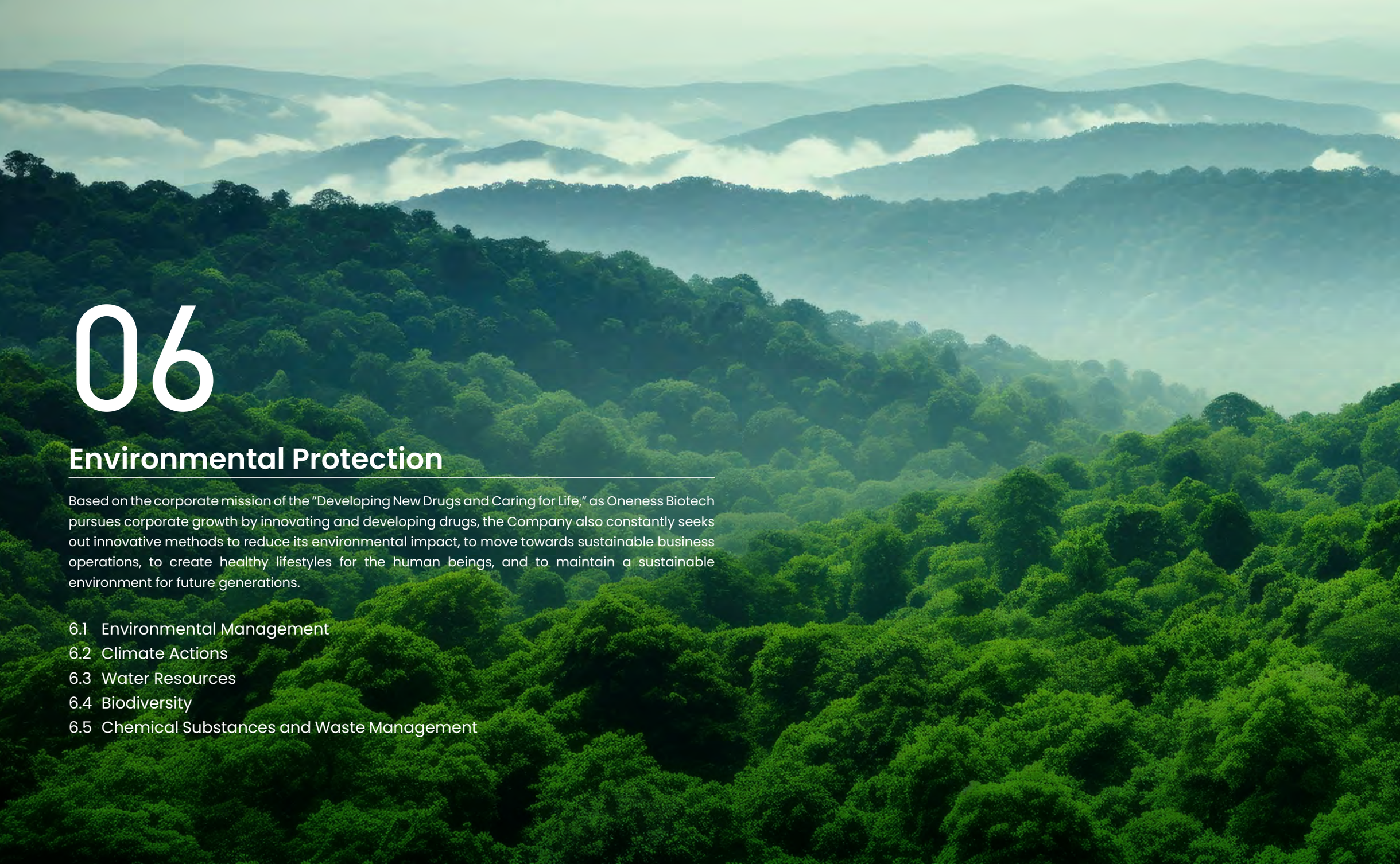
Political Donation

"Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" are established and published in our website (Investors/ Governanace/ Major Internal Policies). The details are described as below:

- Any illegal political donation or contribution is prohibited (Article 7 of "Ethical Corporate Management Best Practice Principles").
- When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managerial officers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and the relevant internal procedures, and shall not make such donations in exchange for commercial gains or business advantages. (Article 11 of "Ethical Corporate Management Best Practice Principles"). Any political donation shall be offered in accordance with regulations (Article 21 of "Ethical Corporate Management Best Practice Principles").
- Any personnel of the Company is prohibited from, in the course of their duties, directly or indirectly providing any "benefits", which include any money, endowment, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name to public servants, political candidates, party members in exchange for interest gains or protection (Article 3 and 4 of "Procedures for Ethical Management and Guidelines for Conduct").

Political Donation in 2024

	2020	2021	2022	2023	2024
Lobbying interest representation	0	0	0	0	0
Donation to local, regional or national political campaigns	0	0	0	0	0
Donation to tax-exempt groups such as trade associations or political think tanks	0	0	0	0	0
Donation to ballot measures or referendums related activities	0	0	0	0	0



06

Environmental Protection

Based on the corporate mission of the "Developing New Drugs and Caring for Life," as Oneness Biotech pursues corporate growth by innovating and developing drugs, the Company also constantly seeks out innovative methods to reduce its environmental impact, to move towards sustainable business operations, to create healthy lifestyles for the human beings, and to maintain a sustainable environment for future generations.

2024 KEY PERFORMANCE

Environmental Management

- 100% of manufacturing plants passed third-party verification of the ISO 14001 environmental management system.
- For 5 consecutive years (2020 - 2024), no violations of environmental regulations or penalties resulting from violations occurred.
- For 5 consecutive years (2020 - 2024), we have been certified by the Pingtung County Government as a private enterprise with outstanding performance in green procurement. The amount of green procurement exceeds NTD 2 million per year, reaching NTD 3.58 million in 2024.

Climate Actions

- GHG inventory and third-party verification according to ISO 14064-1 ahead of the deadline (2029) set in the FSC's "Sustainable Development Guidemap" completed.
- No operational disruptions caused by climate-related disasters.

Water Resources and Biodiversity

- Daily voluntary wastewater testing, and testing values are lower than regulatory requirements.
- All sites are protected from water stress or biodiversity hotspots.
- No chemical pesticides were used in plant raw materials, meeting GACP regulations.

Chemical Substances and Waste Management

- No substances of very high concern listed in the EU REACH directive were used in raw materials or manufacturing processes.
- Zero Waste to Landfill

MATERIAL TOPICS AND 2025 SUSTAINABILITY TARGETS

Topic	Strategy	2025 Targets
Climate Strategies	Implement energy conservation and carbon reduction measures to reduce carbon emissions and climate risks.	• By 2025, the Company aims to adopt renewable energy, with green electricity accounting for over 20% of total power consumption at the Nanchou Plant. • By 2030, the combined Scope 1 and Scope 2 carbon emissions will be reduced by 20% compared to 2024 levels.

GOVERNANCE

According to the Company's sustainability governance framework, the Risk Management Committee is responsible for overseeing climate-related risks and opportunities. The committee regularly reports to the Board of Directors to ensure that the company's sustainability direction and climate change response measures are aligned with its overall business strategy. For details on the sustainability governance framework, please refer to page XX of this report.

STRATEGY

Reduce the operational carbon footprint across the Company by identifying significant climate risks and opportunities, and planning proactive climate actions through scenario simulation, including the promotion of GHG inventory and verification, process energy conservation, renewable energy, and carbon credit projects.

2024 IMPLEMENTATION RESULTS

- Greenhouse gas inventory was conducted in accordance with ISO 14064-1 and verified by the third-party organization DNV, achieving a reasonable assurance level with an unqualified opinion for Scope 1 and Scope 2 emissions.
- To expand the use of renewable energy, approximately NT$20 million was invested in the installation of 587.86 kW of solar power equipment on the rooftop of the Nanchou Plant. The installation was completed and commissioned in March 2025 and is expected to generate 660,000 kWh of renewable energy annually, accounting for 25% of the plant's electricity consumption.

6.1 Environmental Management

According to a survey by GlobalData[1], 43% of the professionals believed that environmental issues were the most important issue that needs to be resolved in the field of ESG sustainable development for the pharmaceutical industry. Climate change, pollution prevention, and resource conservation have received the most attention amongst all environmental issues. To comprehensively and systematically manage material environmental issues, Oneness Biotech follows the ISO 14001 environmental management system to establish and supervise effective management mechanisms, enhance resource efficiency, and reduce environmental impact.

Note 1: GlobalData, Pharma Intelligence Center

Environmental Policy

The Company actively establishes positive interactions with stakeholders such as employees, suppliers, and contractors, based on which environmental and occupational safety and health policies are formulated and implemented after the chairman's approval. For information on environmental policy-related commitments, implementation guidelines, and roles and responsibilities, please refer to the Company's website/ Environmental Protection/ Environmental Management Systems.

- **Complying with Legal Standards and Mitigating Operational Risks.**
- **Protecting Natural Resources and Achieving Green Operations.**
- **Promoting Sustainable Procurement and Minimizing Environmental Impacts.**
- **Marketing Green Products and unleashing Competitive Advantages.**
- **Implementing Sustainability Improvements and Enhancing Environmental Performance.**

Environmental- friendly Design

Environmentally friendly design is an effective approach to minimizing the environmental impact of products and processes. Our company has adopted this concept and applies a life cycle perspective to identify and assess significant environmental impact factors. In 2022, we conducted a life cycle assessment (LCA) of FESPIXON® in accordance with ISO 14040 and ISO 14044 standards. The assessment covered all stages—from raw material acquisition, manufacturing, and distribution, to product use and final disposal—comprehensively analyzing potential impacts on resource consumption, ecosystems, and human health. The results were independently verified by SGS to ensure objectivity and reliability.

Life Cycle Stage	Strategies and measures to reduce environmental impacts
Raw Materials	FESPIXON® Cream uses natural herbs as its main raw material. Natural ingredients can reduce GHG emissions and environmental impact compared to using chemical raw materials. Product ingredients can be found in the package insert .
Manufacturing	According to the analysis, electricity consumption in the production stage is a significant source of carbon emissions. We will gradually promote energy-saving measures such as air conditioners and air compressor improvements by purchasing environmentally friendly materials and energy-saving equipment. At the same time, no hazardous substances are used in the manufacturing process, and materials with a high recycling rate are used.
Packaging and Shipping	Our packaging does not contain hazardous substances and materials with a high recycling rate or recyclables. At the same time, transportation routes are optimized to avoid unnecessary transportation trips.
Waste Disposal	Implement sorting, reusing, and recycling waste.

ISO 14040, ISO 14044
Life Cycle Assessment

Green Procurement

Oneness Biotech supports green procurement, and prioritizes products with environmental protection labels. For 5 consecutive years from 2020 to 2024, we have been certified by the Pingtung County Government as a private enterprise with outstanding performance in green procurement. The amount of green procurement exceeds NTD 2 million per year and is increasing year by year, reaching NTD 3.58 million in 2024. We are promoting the development of green industries through practical actions.

EMS Internal Audits

An internal audit is performed once a year, during which personnel from across departments review the operation of the environmental system according to the principles of impartiality, objectivity, and independence. If anomalies or defects are found, the responsible unit will take corrective measures and complete them within a certain period of time. The latest internal audit was completed on December 11, 2024.

EMS External Verification

External professional review and communication will help to enhance the effective operation of the environmental management system. The Company regularly commissions an independent third-party organization to conduct verification. The most recent verification was completed in March 2025, and the verification is valid until March 2027.

6.2 Climate Actions

Implementing ESG strategies and promoting low-carbon operations has become a global development trend, and the pharmaceutical industry must also take initiative to reduce emissions in our operations. Found by a research published in the Journal of "Cleaner Production[1]", since pharma-manufacturing requires higher standards at temperature controlling, humidity controlling, and sanitization, and is in small size batches, it generates 55% more greenhouse gas emissions per unit of revenue than the automotive industry does. This also means that the pharmaceutical industry needs to be more proactive in improving energy efficiency and reducing its carbon footprint.

Oneness Biotech recognizes the enormous impact of climate change on the economy, society, and the environment. As one of the leading biotech pharmaceutical companies in Taiwan, we must heed our corporate social responsibility and respond to the challenges brought forth by climate change. In 2024, the Oneness Biotech Risk Management Committee identified climate change as one of the potential risks. To measure and analyze the impact of climate-related risks and to formulate control measures, we adopted the framework from the Task Force on Climate-related Financial Disclosure (TCFD) issued by the Financial Stability Board (FSB). Based on the framework, we disclosed our governance, strategies, risk management and metrics, and targets to help investors and stakeholders understand Oneness Biotech's climate actions.

Note 1: Carbon footprint of the global pharmaceutical industry and relative impact of its major players, 2019

Governance

Based on the results of our risk assessment and materiality analysis, the Company identifies climate change as one of its principal risks. To address the potential risks and opportunities posed by climate change to our operation, we have clearly defined the roles and responsibilities of the Board of Directors and executive management in accordance with our sustainability governance framework (see page XX of this Report), and aligned with the climate governance requirements of the IFRS S2 and TCFD frameworks. Climate-related risks and sustainability considerations are integrated into the Company's decision-making processes, including strategy oversight, material transaction deliberations, and risk management practices.

Role in Climate Action	Responsibilities in Climate Action
Governance Unit	**The Board of Directors serves as the highest governing body for the Company's sustainable development. Its responsibilities regarding climate change include:** • Overseeing the climate-related risks and opportunities and reviewing their impact on the Company's strategy and operations; • Supervising the management team and regularly reviewing the progress of climate-related initiatives, including greenhouse gas inventory and verification, as well as climate risk response measures; • Participating in mandatory "director training programs" programs, to enhance knowledge and capabilities related to sustainability.  **The Board of Directors has established a Risk Management Committee, whose responsibilities include:** • Assisting the Board in overseeing the soundness and effectiveness of the Company's overall risk management mechanisms, including those related to climate change risks and opportunities; • Regularly reviewing the Company's key risk areas, incorporating climate-related risks into assessments across operational, financial, and regulatory dimensions; • Reviewing the identification of and response measures for material risks—including climate risks—submitted by the ESG&ERM Committee, and reporting the finding to the Board of Directors. 
Management Team	**The ESG&ERM Committee is an internal cross-functional body, and its responsibilities include:** • Chaired by the President, with the ESG Team serving as the executive secretary, the committee coordinates with all departments to form working groups and jointly drive the Company's sustainability and risk management initiatives, including those related to climate risks, • Overseeing GHG inventories and third-party verifications, and developing and implementing carbon reduction strategies (such as solar installations and energy-saving measures), • Analyzing trends in climate policies and stakeholder expectations and incorporating them into corporate strategy planning, • Reporting risk response measures (including climate-related risks) to the Risk Management Committee and the Board of Directors at least twice per year.

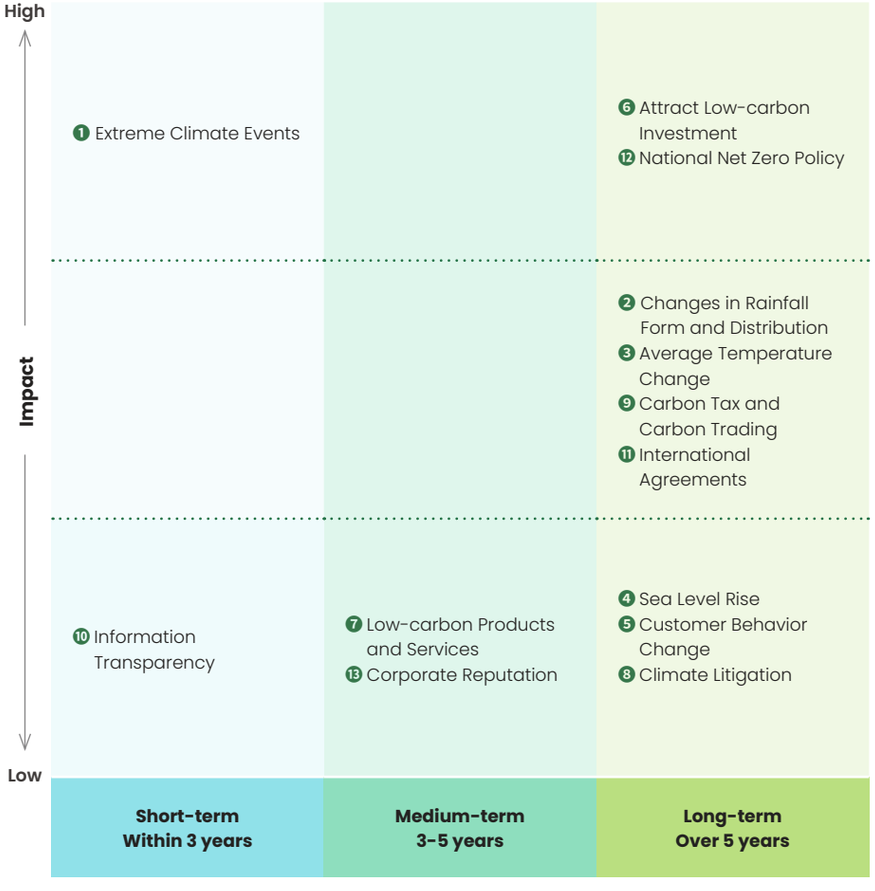
Strategy

To strengthen the Company's climate resilience, we systematically identify climate-related risks and opportunities and assess their potential impacts on our operations and value chain. Based on these assessments, we formulate medium- to long-term action strategies and transition pathways to ensure business stability and the realization of sustainable value.

Climate-related Risks and Opportunities

The Company reviews domestic and international climate-related issues and industry development trends to identify potential risks - including physical and transition risks- and opportunities. Through a series of workshops involving dedicated personnel and senior management from various departments, and in close collaboration with external third-party experts, we conducted in-depth discussions. Reasonable and verifiable data were used—such as participants' academic and industry experience, historical incidents, and forward-looking projections—to assess both the severity of impact and the urgency of potential risk events. As a result, the Company has identified the following significant climate-related risks and opportunities: extreme weather events, the ability to attract sustainable investment, and national net-zero policies.

Climate Risks and Opportunity Matrix



Description of Significant Climate Risks and Opportunities

Type	Description	Status	Impact on Value Chain		
			Upstream (domestic and overseas suppliers)	Operation (the Company and its subsidiaries)	Downstream (global market, consumers)
Physical Risk	Extreme climate events: For example, increased frequency and intensity of typhoons, droughts, and floods, etc.	Present	No impact	Operational losses of subsidiaries due to extreme climate events	No impact
		Prediction	Disruption of logistics due to extreme weather events	Flood prevention measures are expected to reduce disaster losses	Disruption of logistics due to extreme weather events
Transformation Risk	National Net Zero Policy: For example, stipulation of carbon fees, requirements for the use of renewable energies or relevant regulations.	Present	No impact	No impact	No impact
		Prediction	Procurement cost affected by the increase of production costs	Increase of operating and production costs	Product selling price affected by increase of costs
Opportunities	Attracting sustainable investment	Present	No impact	Optimize enterprise ESG management practices, and participate in external ESG evaluations to achieve excellent results	No impact
		Prediction	Strengthen ESG governance of the supply chain	Continue to participate in external initiatives, in order to strengthen corporate competitiveness	Global warming is expected to increase the occurrence of allergies, etc., resulting in greater medical needs

Climate Response Strategies

Based on the identification of significant climate-related risks and opportunities, the Company has formulated corresponding response strategies. Through ongoing review and dynamic adjustments, we allocate appropriate resources to enhance the Company's climate resilience.

Type	Description	Resource Allocation	
		Present	Prediction
Physical Risks	Extreme Climate Events	Implement occupational safety and health management and emergency response training, and regularly maintain waterproof facilities, to prevent financial losses and personnel injuries	Expand the flood prevention and drainage plan, and dynamically adjust inventories to avoid raw material interruptions.
Transformation Risks	National Net Zero Policy	Execute GHG inventory to understand the carbon emissions status of the entire value chain	Invest in GHG management resources, such as expanding the use of renewable energies and carbon credits, etc.
Opportunities	Attracting Sustainable Investment	Participate in international sustainability evaluations and initiatives, review deficiencies of the Company's management system, and propose improvement strategies	Continue to invest resources in sustainability evaluations, to enhance corporate reputation and attract ESG capital investment.
		Survey the climate risks of the supply chain and response measures, organize supplier conferences for education and training, to enhance suppliers' climate awareness	Lead the supply chain to implement energy-saving and carbon reduction measures to enhance suppliers' climate adaptability.
		There is no change in resource allocation, and it is executed according to the current new drug R&D plan	Continue to invest in the R&D of new drugs, in order to provide effective treatment methods, including health threats potentially caused by climate change.

Scenarios for Resilience

Physical Risks

We assess physical risks arising from the impact of climate change on business operations with reference to IPCC (Intergovernmental Panel on Climate Change) and AR6 (Assessment Report) methods. Oneness analyzed the physical climate risk based on the SSP5-8.5 scenario set forth by the Intergovernmental Panel on Climate Change (IPCC) AR6.

Scenario Assumptions

Scenario		Description
SSP1	Sustainability	The whole world views climate change as a material issue and makes an all-out concerted effort to mitigate its impact
SSP2	Middle of the road	The world follows a path in which development trends do not shift markedly from current patterns
SSP3	Regional rivalry	A resurgent nationalism or regionalism results in an economic development path characterized by an increasing focus on national/regional competitiveness and disregard of cross-regional environmental impacts
SSP4	Inequality	Increasing inequalities and stratification between developed, underdeveloped, and developing countries result in varying levels of concern for climate issues
SSP5	Fossil-fueled development	Against the backdrop of increasing integration of global markets and successful resolution of numerous environmental issues, there is faith in the ability to realize sustainable development despite the ongoing exploitation of abundant fossil fuel resources

According to the assessment by National Science and Technology Center for Disaster Reduction (NCDR), the max 1-day precipitation amount will increase 20% and 41.3% in the middle and end of 21th century in the worst scenario (SSP5-8.5)

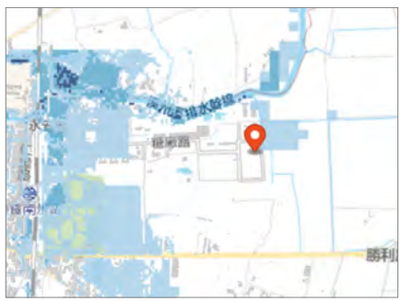
Impact Assessment and Response Strategies

Oneness Biotech adopted the disaster potential maps published by the National Science and Technology Center for Disaster Reduction (NCDR), overlaying the flood potential areas—defined by daily rainfall exceeding 650 mm—with the location of the Nanchou Plant (Figure 1). The assessment shows that the Nanchou Plant is not located in a flood-prone area under the extreme rainfall scenario. Nonetheless, to enhance climate resilience and mitigate the risk of future severe flooding, the Company raised the building elevation by 85 cm during the facility's design phase and installed a comprehensive drainage system, which significantly reduces the potential impact of heavy rainfall.

To avoid supply chain disruptions caused by natural disasters, the Nanchou Plant has been designed with storage capacity sufficient to hold two years' worth of dry raw materials. The Company has also established a raw material safety stock policy, maintaining inventory levels ranging from three months to one year depending on delivery schedules. This ensures timely replenishment and uninterrupted production. In addition, cultivation of Plectranthus amboinicusis is distributed across multiple growing sites to minimize climate-related risks in any single region.

The subsidiary, Cotton Field Organic Farm, similarly evaluated using the NCDR extreme rainfall flood potential map (650 mm/day), and was found to be located within a flood-prone area (Figure 2).

To mitigate flood risks, the Company commissioned the local government to construct a 10-hectare detention basin nearby. Concurrently, the farm itself has implemented additional infrastructure, including an on-site detention basin, water gates, and water pumps. Drainage ditches are cleaned annually to ensure effectiveness. These combined measures are expected to significantly reduce the risk of flooding from extreme rainfall.



▲ Figure 1, Flood risk for Nanchou Plant

▲ Figure 2, Flood risk for Cotton Field Organic Farm

Transition Risks

We anticipate that the government will introduce various policy instruments to meet carbon reduction targets in line with the Paris Agreement. These policies will be the key drivers of the Company's transition risk. Therefore, we have conducted scenario analysis based on Taiwan's Intended Nationally Determined Contribution (INDC).

Scenario Assumptions

After submitting its INDC in 2015, the Taiwan government further enacted the "Climate Change Response Act" in 2023, formally setting the goal of achieving net-zero by 2050. To realize this goal, the government outlined four key strategies and two foundational enablers as the framework for its net-zero transition pathway.

Net Zero Transformation Policy Goals	Description
Expand the use of renewable energy	Require businesses to use renewable energy and levying a carbon tax or carbon fee
Promotion of green finance	Establish a Sustainable Development Guidemap and expanded sustainability classification

Impact Assessment and Response Strategies

Currently, Oneness Biotech is not classified as a major electricity consumer. We anticipate that as production capacity expands and the government gradually lowers the threshold for defining major electricity users, companies will be required to install a certain proportion of renewable energy systems. Given that renewable electricity tariffs are generally higher than current industrial rates, this policy could lead to increased operational costs.

Meanwhile, Taiwan's Financial Supervisory Commission (FSC) has launched the "Sustainability Development Guidemap for TWSE/TPEx Listed Companies," mandating corporate GHG inventories and third-party verification. This indicates a growing regulatory emphasis on corporate decarbonization, along with alignment to the EU Taxonomy, aiming to direct capital toward companies undergoing low-carbon transitions. In the future, insufficient decarbonization performance may adversely impact investor perception and decision-making, and reduce access to favorable financing conditions.

Mitigation and Adaptation Measures

In response to the challenges posed by climate change on the global environment and society, the Company has formulated specific mitigation and adaptation strategies based on the results of risk assessment and our internal sustainable management system:

Climate Mitigation Strategies

Aimed at reducing GHG emissions from corporate activities, aligning with the global low-carbon transition.

- **Setting Carbon Reduction Goals and Pathways:** The Company conducts annual GHG inventory and third-party verification in accordance with ISO 14064. We also implement ISO 14067 product carbon footprint assessments to identify life cycle emission hotspots, thereby establishing decarbonization pathways and setting medium- and long-term reduction targets.
- **Energy Transition and Renewable Energy Deployment:** We are continuously increasing the proportion of renewable energy in our operations. The solar photovoltaic system at the Nanzhou Plant has been completed and is expected to supply over 25% of the facility's electricity needs.
- **Enhancing Energy Efficiency:** We continue to optimize production processes and air conditioning systems, introduce energy-efficient lighting, and implement energy management measures. Future plans include phasing out outdated equipment to further improve energy efficiency.
- **Organic Agriculture:** Our subsidiary, Cotton Field Organic Farm, practices organic farming without chemical fertilizers to enhance the soil's carbon sequestration potential. Carbon removal benefits are measured using scientific methodologies.

Climate Adaptation Strategies

Focused on enhancing organizational resilience and adjusting operations to manage climate-related risks.

- **Identification and Assessment of Climate Risks:** Following the TCFD and IFRS S2 frameworks, the Company identifies and evaluates risks posed by extreme weather events. These evaluations are integrated into our enterprise risk management system and are monitored by the Risk Management Committee, which also oversees assessments of potential financial impacts.
- **Strengthening Infrastructure Resilience:** We have implemented infrastructure measures such as detention basins, floodgates, and a comprehensive drainage system to reduce flood risks. In addition, occupational health and safety protocols and emergency response training are regularly conducted to prevent injuries.
- **Supplier Management:** ESG criteria and climate-related risk factors are incorporated into supplier management. We host supplier conferences to provide education and training, thereby improving suppliers' climate resilience. Inventory levels are adjusted dynamically based on production capacity, and four geographically distributed Plectranthus amboinicus cultivation sites are planned to reduce the risk of localized climate impacts.
- **Internal Knowledge Building and Training:** We conduct annual ESG and climate-related training programs to enhance employees' awareness and response capabilities. Energy-saving and carbon-reduction awareness messages are also prominently displayed at our facilities to foster a culture of environmental responsibility.

Risk Management

To strengthen corporate governance and establish an effective risk management mechanism, to assess and supervise the risk-taking ability and the current risk management situation, the Oneness Biotech Board of Directors approved the "Risk Management Policies and Procedures" in 2020 as the Company's highest guiding principle for risk management. This policy integrates and manages a broad range of potential risks that may affect business operations and profitability, including strategic, operational, financial, and hazard-related risks such as climate change, regulatory compliance, and market competition. Through early warning mechanisms, the company aims to implement appropriate preventive measures in advance and ensure business continuity in the event of any incident.

The designated departments are responsible for identifying relevant risk factors, assessing their potential impact on business operations, and developing risk control measures to ensure that risks remain within an acceptable and manageable range. The Risk Management Committee receives regular reports from the ESG&ERM Committee and oversees the implementation of risk management across the Company and its key subsidiaries. In 2024, the Committee monitored risks related to extreme climate events and developed corresponding mitigation strategies, including maintaining adequate raw material inventories and planning for future production capacity adjustments.

Risk Identification → Risk Measurement → Risk Monitoring → Risk Report → Risk Response

Metrics and Targets

Risk Control Metrics

Based on the major climate risks identified in 2024, the Company has set relevant indicators to ensure that the risk impact is controlled within an acceptable range.

Risk Factors	Metrics	2024 Performance
Extreme Climate Events	Raw material stability	Maintain a safety stock level equivalent to 3 months to 1 year of lead time to ensure production continuity.
	Equipment and personnel safety	Conduct disaster prevention drills and awareness programs; no climate-related incidents occurred.
National Net Zero Policies	Renewable energy installations	• Installed 170.15 kW of solar PV and energy storage system on the dormitory. • The 587.86 kW rooftop solar PV system at the Nanchou Plant was completed and commissioned in March 2025.
Attracting sustainable investment	International sustainability evaluations	Improved ESG management performance and achieved favorable results in international sustainability ratings.

Climate Action Reward

At Oneness Biotech, we recognize that addressing relevant climate impacts and achieving the carbon reduction target set by 2025 requires the joint efforts of all employees. Therefore, in addition to the linkage between the performance of senior managers and ESG risks to a certain extent, the Company has also set reward standards in the employee reward and punishment system. Relevant rewards earned by employees are included in the performance appraisal and serve as references for promotion, salary adjustments, and bonus distribution. Examples of reward criteria are summarized below.

Reward Criteria	Example of Eligible Action
Commendation	Proposing and implementing improvements that result in cost savings of 20% or more
Minor Merit	Effective conservation of materials or resources, or successful initiatives in waste reuse
Major Merit	Making significant contributions to the Company's business operations or management practices

Climate Change Mitigation Goals

In alignment with the government's net-zero targets, Oneness Biotech completed the Group's greenhouse gas (GHG) inventory in 2021 and voluntarily launched proactive carbon reduction initiatives. Building upon these efforts, we have established an ambitious emissions reduction target. Due to the relocation of our headquarters and updates to Global Warming Potential (GWP) values in 2024, the Company has designated 2024 as the new base year for carbon emissions. We aim to reduce emissions by 20% by 2030, primarily through initiatives such as energy-efficient equipment upgrades, increased use of renewable energy, and the purchase of carbon credits—progressively reducing our carbon footprint year by year.

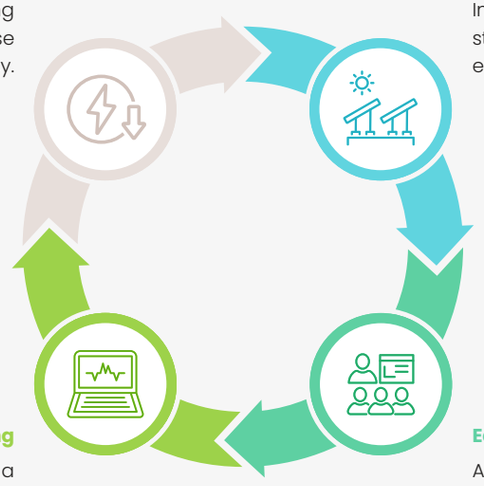
Energy Management Plan

According to the product carbon footprint analysis of FESPIXON® Cream, electricity consumption accounts for over 65% of the total emissions, making it the largest single source. Enhancing energy efficiency through a robust energy management system is therefore essential to achieving carbon reduction goals.

- The carbon footprint of FESPIXON® Cream was assessed to identify lifecycle emission hotspots and was third-party verified by SGS Taiwan Ltd.
- A central control room has been established. The facilities team monitors electricity usage across all zones, analyzes potential energy-saving opportunities, and drives continuous improvement.
- The Nanchou Plant has adopted energy-efficient equipment, such as LED lighting, and is progressively transitioning toward the use of renewable energy sources.

2024 Key Energy Conservation Measures

- In 2023, a 170.15 kW solar photovoltaic system and energy storage equipment were installed at the employee dormitory of the Nanchou Plant, with a total construction cost of approximately NT$23 million. The solar system supplies electricity for equipment load during daytime hours, while excess power is stored and later used to supply the dormitory at night, significantly reducing electricity consumption.
- In 2024, this system supplied 141,522 kWh, accounting for 79.3% of the dormitory's electricity consumption.
- In 2024, the Company further expanded its renewable energy portfolio by investing approximately NT$20 million in a 587.86 kW rooftop solar PV system at the Nanchou Plant. The system was commissioned in March 2025 and is expected to generate approximately 660,000 kWh of renewable energy annually—covering more than 25% of the plant's electricity needs.
- New employees are required to complete environmental management system training. Additionally, company-wide ESG training programs are conducted, and energy-saving and carbon reduction slogans are displayed throughout the plant to raise employees' environmental awareness.

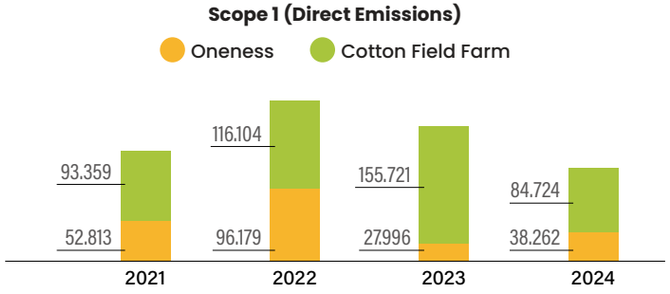


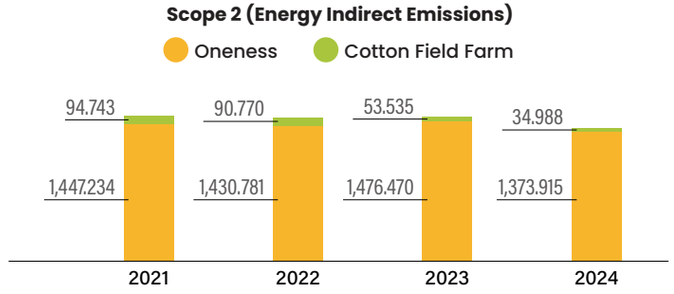
Carbon Emission Statistics

The Company annually conducts GHG inventory in accordance with ISO 14064-1:2018 since FY 2021, using the operational control approach to identify emission sources. All inventory results have been verified by a third-party organization to ensure data quality and completeness.

In 2023, due to changes in calculation methodology—including the adoption of Global Warming Potentials (GWPs) from the IPCC Sixth Assessment Report (AR6) and a shift in refrigerant emissions calculation from leakage rate to charged quantity—the Company recalculated emissions for the baseline year (2021) and fiscal year 2022.

Note: For detailed information on energy use and carbon emissions, please refer to the Appendix D.





Carbon Removal

The Soil Organic Carbon (SOC) sequestration capacity, which represents the amount of carbon that soil can absorb annually, varies depending on climate conditions, soil physical and chemical properties, and land management practices. In a specific agricultural system, changes in land use and management practices can alter the amount of soil organic carbon sequestration. Since March 2017, the Cotton Field Organic Farm has exclusively employed organic farming methods. To measure the farm's carbon removal capability, Oneness Biotech commissioned National Chung Hsing University to conduct a survey of soil carbon content. The survey included sampling from both the organic farming area of the farm and neighboring conventional farming areas for comparison. The survey results are as follows:

Items	Sample Size (N)	0–10 cm	10–30 cm		0–30 cm	
		Content of Organic Carbon (%)	Carbon Sink (tC/ha)	Content of Organic Carbon (%)	Carbon Sink (tC/ha)	Carbon Sink (tC/ha)	Carbon Sink (tCO_2e/ha)
Organic Cucumber	8	1.098±0.095	13.688±1.461	1.002±0.222	32.613±6.817	46.301	169.770
Conventional Cucumber	8	0.972±0.073	12.242±1.143	0.543±0.034	17.242±2.355	29.483	108.104
Organic Corn	10	1.218±0.071	16.362±1.724	0.835±1.130	24.523±3.214	40.885	149.912
Conventional Corn	8	0.862±0.048	11.290±1.565	0.645±0.044	22.327±1.615	33.617	123.262

Based on the Tier 1 method described in Chapter 5 "Cropland Management" of Volume 4 of the "2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories", the average annual increase/decrease in emissions for a period of 20 years of the traditional farming method before lease and the organic farming method after lease is estimated. The default soil carbon content (SOCREF) is 40 C/Ha (Tropical moist/HAC, referenced from IPCC table 2.3).

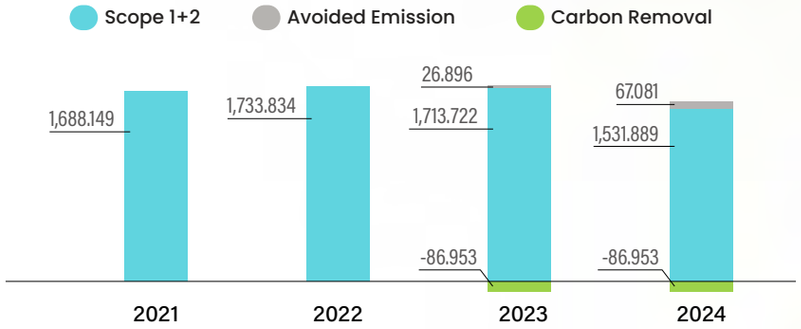
Equation: $\Delta Csoil = (SOC_{REF} \times FLU \times FMG \times FI)/20$

- Average carbon sink per hectare for the two types of farming methods for a period of 20 years: (40 × 0.83 × 1 × 1 – 40 × 0.83 × 1 × 1.44)/20 = –0.730 tC/yr
- The organic certification area of Cotton Field Organic Farm is 32.4679 hectares, and the annual carbon sink is: –0.730 × 32.4679 × 44/12 = –86.953 tCO_2e, which is equivalent to an annual absorption of approximately 86.953 (tCO_2e).

	Traditional and Conventional Farming Method		Organic Farming Method	
Land use FLU	Long-term cultivation	0.83	Long-term cultivation	0.83
Cultivation method FMG	Full cultivation	1	Full cultivation	1
Method of input FI	Medium	1	Highly fertilized	1.44

Note: The coefficient of "tropical wet areas" is used for the table, which is referenced from the IPCC table 5.5

Total missions for Scope 1 and Scope 2 over the years



Note: Avoided emissions refer to GHG emissions prevented through the use of renewable energy.

Scope 3 Other Indirect Emissions

Oneness Biotech bases its carbon footprint assessment on the results from "FESPIXON® Cream". Following a principle of significance analysis, the Company disclose emissions associated with "purchased products and services," "upstream transportation of products," "fuel and energy activities," "business travel," and "operational waste." Each year, the Company expand the scope of significant Scope 3 emissions based on factors such as anticipated emissions, monitoring capabilities, reduction potential, risks and opportunities, and stakeholder relationships. Please refer to the Appendix D for detailed emissions data under Scope 3.

6.3 Water Resources

Water is an essential resource in the pharmaceutical process of Oneness Biotech. Water plays a key role in the cultivation of botanical raw materials, active pharmaceutical ingredients (APIs), and the preparation of medicines and medical supplements. As a pharmaceutical company committed to sustainable development, we have completed the assessment and mitigation of the risks associated with water quality deterioration, scarcity, and water use and wastewater management.

Water Risk Analysis

Oneness Biotech has used multiple management tools to analyze water shortage risks at upstream raw material cultivation sites (including Cotton Field Organic Farm) and operating locations. After assessment, all of our operations and the cultivation of our main raw materials are located in areas with low water supply risk, and there is no risk of immediate water shortage. However, as the impact of global climate change intensifies, there is a high degree of uncertainty in the stable long-term supply of water resources. To cope with possible future water shortage challenges, we are committed to promoting good water resources management, including effective use of water resources and stringent measures for treatment of water discharges.

Water Risk Assessment Instrument

- WRI Aqueduct
- WWF Water Risk Filter
- Internal Assessment

Risk Assessment Results

Upstream Raw Material Cultivation (Including Cotton Field Organic Farm)
Planting water sources as groundwater, with all locations situated in low water scarcity risk areas. Crops are Non-intensive and low water consumption, with stable water quality and quantity, assessed as low-risk.

Production of Medicines and Medical Supplements
Office locations rely on public water supply with no water scarcity risk. The Nanchou Plant primarily utilizes groundwater, with stable water quality and quantity, assessed as low-risk.

Water Usage Monitoring

To enhance water conservation and management, it is appropriate to regularly collect water usage data and implement comprehensive water monitoring. However, the building management unit of Nangang Laboratory was unable to provide information on water charges, and Cotton Field Organic Farm uses groundwater which has not been tallied the consumption. Both were not included in the statistics. All withdrawal is from fresh water. According to the WRI data, Taiwan is categorized as a low-medium (1-2) area in the Baseline Water Stress Map.

Water Consumption Unit: M^3

Locations	Water Source	2021	2022	2023	2024
Xinyi	Municipal Water Supply	507	508	533	-
Zhongxiao	Municipal Water Supply	-	-	361	1,661
Nanchou Plant	Groundwater	10,948	13,280	17,355	21,749
Nanchou Dormitory	Groundwater	-	-	-	14,057
Total		**11,455**	**13,788**	**18,249**	**37,467**

Note: The water usage of the Zhongxiao Office is allocated based on the leased floor area. Since the leased area is larger, its annual water consumption is higher than that of the Xinyi Office.

Water Pollution Prevention and Control

In order to mitigate the potential environmental impact of the operations, the wastewater treatment of Oneness Biotech complies with the requirements of environmental laws and regulations. Wastewater from the Xinyi and Nangang locations is discharged into municipal sewages for treatment, and Cotton Field Organic Farm's wastewater is discharged into local channels. By monitoring water consumption and responsibly disposing wastewater, we not only mitigate our environmental impact but also contribute to the long-term resilience and equity of water rights in the region.

Wastewater Quality Improvement Measures

The Nanchou Plant conducts wastewater treatment according to high standards. In addition to avoiding pollutants at the source, and no heavy metals or harmful chemical substances infiltrated during the manufacturing process, the use of the Up flow anaerobic sludge bed treatment (UASB) and the BioNET systems developed and designed by ITRI allows wastewater to be treated using biological methods. By doing this, we can reduce the use of chemicals, achieving the goal of zero impact on natural water bodies.

We continue to improve the effectiveness of wastewater treatment, control discharge water quality to comply with legal regulations, and regularly monitor the COD value of raw water to make timely adjustments to treatment conditions (e.g. treatment volume, treatment time, pH value of wastewater) based on changes in COD value. Moreover, we use long-term domestication to strengthen the anaerobic bacterial in order to achieve the anaerobic bacterial phase that can tolerate a high ammonia nitrogen environment and increase the COD treatment capacity of raw water.

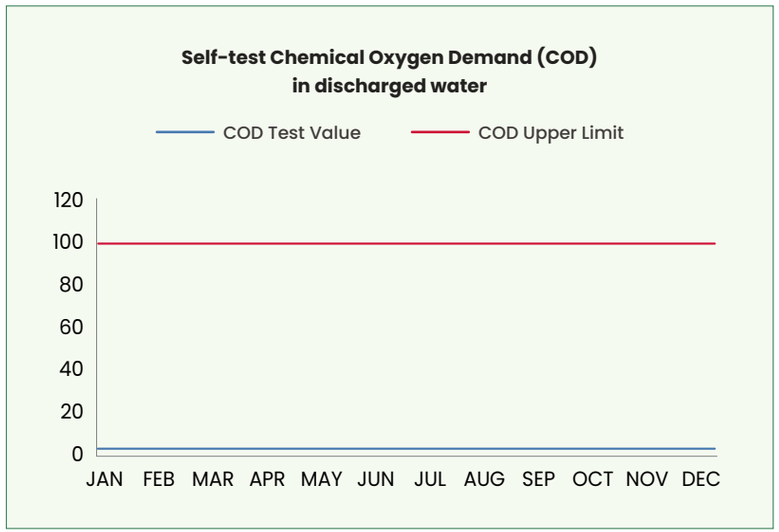
Wastewater Monitoring

The Nanchou Plant operates in a higher standard than the legal requirements, and a third-party impartial unit is commissioned to test whether the discharged water meets the legal discharge standards every 6 months. Meanwhile, Oneness Biotech understands that the area around Nanchou Plant contains a large amount of farmland. In order to let stakeholders understand the quality of the discharged water, Oneness Biotech actively conducts sampling and analysis of the discharged water quality on a "daily" basis. The data obtained is all in line with the discharged water standards and is publicly disclosed on the official website of Oneness Biotech.

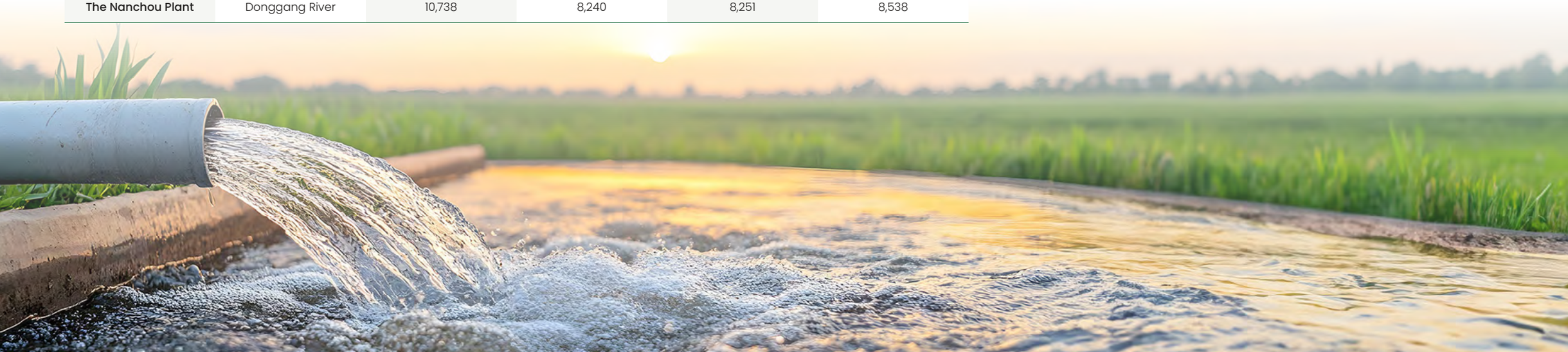
Wastewater Volume

Unit: M^3

Location	Waste Water Receiver	2021	2022	2023	2024
The Nanchou Plant	Donggang River	10,738	8,240	8,251	8,538



- COD upper limit (Law): 100mg/L
- The original wastewater had an average COD concentration of approximately 1,500 mg/L. After proper treatment, the COD test value was 3 mg/L, which is at the detection limit.



6.4 Biodiversity

In recent years, biodiversity has become one of the important issues that concern businesses around the world. For the pharmaceutical industry in particular, many drugs are derived from nature. The diverse ecosystems around the world may breed substances with therapeutic efficacy, and there are potential opportunities to develop new drugs and treatment methods.

We recognize that biodiversity is closely related to our business and the power of product innovation. Therefore, we value the protection and sustainable development of biodiversity. The chairman signed the Biodiversity Policy and released it to incorporate biodiversity into the Company's ESG strategy. Based on the policy, we support the principles of the United Nations Convention on Biological Diversity (CBD), continue to protect biodiversity in our operations and supply chains, and adopt proactive measures to ensure that ecological protection is coordinated in all our activities.

Compliance with biodiversity-related laws and regulations

The operations of the Company, subsidiaries and suppliers comply with local laws and regulations. The planting locations of key herbal raw materials are all farmland that meets the regulations, and there is no deforestation or occupation of forest land for cultivation.

Avoid operating activities in biodiversity hotspots

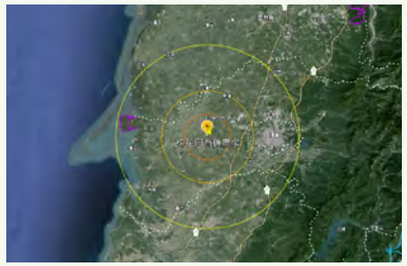
The Nanchou Plant, subsidiary Cotton Field Organic Farm, and the planting areas where our incense raw materials are grown are located in environmentally sensitive areas. There are no nature reserves/reserve areas or important habitats for wild animals within 10 kilometers of the plant.

Conduct biodiversity risk assessments

The method of Integrated Biodiversity Assessment Tool (IBAT) was adopted for the assessment.

Cotton Field Organic Farm

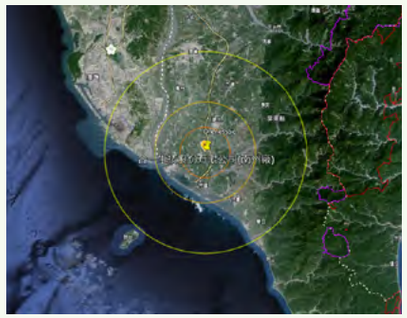
Within a 10-kilometer radius, it does not overlap with a nature reserve/reservation area; within a 20-kilometer radius, it overlaps with the Major Wildlife Habitats of Aogu, Chiayi County. Compared with traditional agriculture, Cotton Field Organic Farm has been dedicated itself to promoting not to use chemical pesticides and synthetic fertilizers. This helps to reduce soil and water pollution, as well as the harm to insects, birds and other wild organisms, and is critical to the protection of biodiversity, making a positive contribution. As a result of our ongoing environmentally friendly management, there have been recorded sightings of the Ring-necked Pheasant (CR on the Red List) and various wild animals on the farm.



The Nanchou Plant and Plantations of Plectranthus Amboinicus

The site does not overlap with nature reserves/reserve areas, important habitats for wild animals within 10 kilometers, and does not have any items on the IUCN Red List of Threatened Species. It was assessed that no direct impact on biodiversity would be caused. To further prevent impacts on biodiversity, we conducted ISO 14040 life cycle assessment (LCA) to analyze the impacts caused by the impact. The results indicated that wastewater management should be the Company's priority. The Nanchou Plant discharges water into the receiving water body - Donggang Stream. To avoid indirect impacting the ecology of Donggang Stream, Oneness Biotech is committed to water resource management to maintain biodiversity around the Nanchou Plant. After assessment, the operation of the Nanchou Plant and plantations of Plectranthus amboinicus will not cause significant impacts on biodiversity.

Note: Concentric circles with radius of 5km, 10km, and 20km, respectively








6.5 Chemical Substances and Waste Management

Oneness Biotech is committed to creating a sustainable environment for the next generation, and we support the concept of a circular economy as we maximize the efficiency of resource usage through chemical substance management, waste reduction and recycling. In addition to monitoring various environmental indicators at the factory to ensure compliance with all environmental regulations, the dedicated Environmental Health and Safety team continuously promotes improvement plans. This effort aims to minimize environmental impact and move towards the goal of "Zero Pollution".

Chemical Substance Management

As a leading drug R&D company in Taiwan, we strictly control the chemical substances used in our products and processes. The use of safe chemicals is not only the key to maintaining product quality and protecting human health, but also reduces environmental pollution in subsequent waste management and enhances the safety of waste disposal personnel. Oneness introduced the ISO 9000 quality management system and obtained the Taiwan Ministry of Health and Welfare certification PIC/S GMP for APIs, PIC/S GMP and GDP, as well as ISO 13485 for Medical Device Quality Management System. Through strict procedures such as the third-party laboratory testing, audits by specialized personnel, management system audits and review, we are able to implement the control of the sources to achieve comprehensive management of the drug life cycle.

- **Product composition:** The main ingredient in the product is natural herbs; no harmful substances are added. Or substances listed as Substances of Very High Concern (SVHC) or restricted substances under the EU REACH regulation, ingredient details can be referenced in the product specification sheet.
- **Process management:** None of the substance of very high concern (SVHC) or REACH restricted substances are used in the production process.

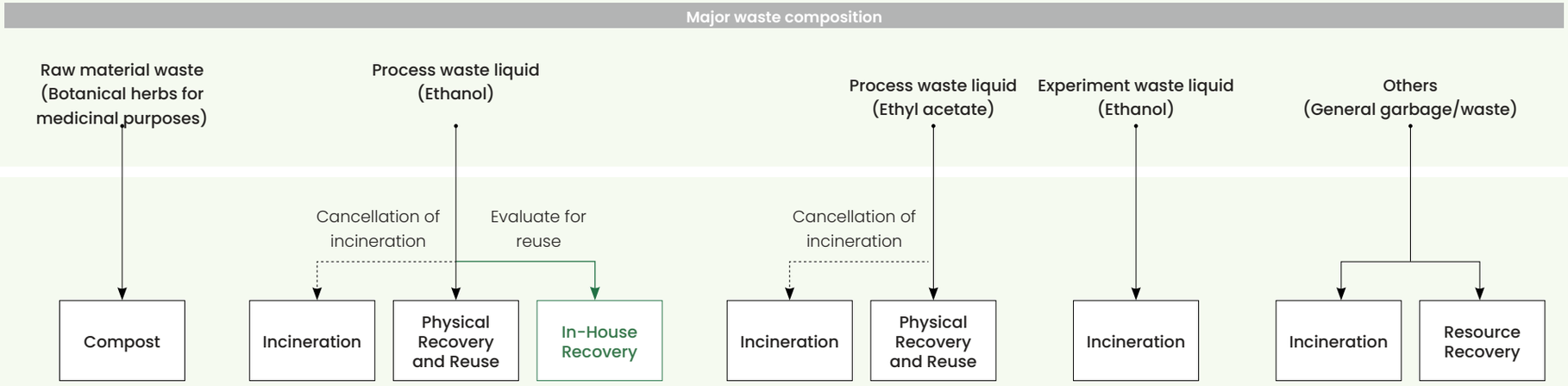
Waste Management

Oneness Biotech's waste is divided into three categories: domestic waste of business employees, general industrial waste, and hazardous industrial waste. The domestic waste of business employees generated by business activities and production processes includes general waste such as fallen leaves collected around the plant that is cleaned and transported by the municipal unit of Pingtung County. General industrial waste includes waste paper, kitchen waste, and general waste from business activities, which can only be removed by approved transportation and disposal companies. Hazardous industrial waste is mainly composed of infectious waste mixtures and flammable industrial waste and are all handed over to qualified contractors for treatment.

Waste management objectives

- Waste storage, transportation and disposal comply with laws and regulations, and there has been no major violations.
- Track the waste disposal flow, improve resource use efficiency through the implementation methods of recycling, reuse, energy conversion, and composting, prohibit direct landfilling of wastes, and achieve the ultimate goal of zero landfill waste.
- Promote reduction, recycling, and reuse within the plants to enhance resource efficiency. Ethanol waste liquid is one of the main wastes generated by the manufacturing process of Nanzhou Plant generates. In the past, such waste liquid was handled by qualified waste disposal contractors through incineration.
- To move towards a circular economy, the Company switched the waste disposal contractor in September 2020, and the incineration process has been changed to physical recycling. In 2023, we further assessed the feasibility of in-house recycling and reuse, and the ethanol waste liquid generated from the manufacturing process is now purified through distillation, in order to be used for cleaning equipment, thereby enhancing the resource use efficiency. The goal is to reduce the ethanol waste liquid from the manufacturing process by 30% annually with the process input volume in 2025 as the base volume. In 2024, relevant processes have been established and the small-scale trial production of recycled ethanol has been introduced. Once its quality is stabilized, more complete ethanol recycling operations can be implemented.

Identify waste reduction opportunities



Waste reduction action plan

- Process waste liquid was incinerated in the past, but has been physically recovered by operators after 2020.
- Process waste liquid was treated by incineration in the past, but will be physically recovered by the processor after 2023.

Environmental education

- Post slogans in the factory to remind garbage classification and reduction.
- New employees receive environmental management system education and training.
- Regularly arrange ESG education and training to improve employees' awareness of environmental protection.

Type and Weight of Waste

Unit: Tons

Locations	Waste Type	Treatment	2021	2022	2023	2024
Nangang	Hazardous Industrial Waste	Incineration with Energy Recovery	3.59	1.84	5.26	4.85
The Nanchou Plant	General Industrial Waste	Incineration with Energy Recovery	33.72	10.5	3.15	8.44
	Hazardous Industrial Waste	Mechanical Recycling	145.29	1.72	21.63	1.25

Note:

1. The incineration facilities at Nangang and the Nanchou plants are equipped with energy recovery equipment.
2. Hazardous industrial wastes at Nangang include: C-0599 infectious waste mixtures, C-0301 waste liquids with a flash point below 60°C (excluding alcoholic wastes with ethanol volume concentration below 24%).
3. Hazardous industrial wastes at the Nanchou plants consist of: C-0301 waste liquids with a flash point below 60°C (excluding alcoholic wastes with ethanol volume concentration below 24%).
4. General waste from Nangang Office and Xinyi Office is managed by building janitorial staff; no relevant data is included in the statistics.
5. Waste from Cotton Field Organic Farm is collected by local municipal services; no relevant data is included in the statistics.
6. All waste is transported by qualified companies for incineration and recycling, with no unidentified disposal, direct landfilling, or other unrecorded waste.

07

Appendix

Appendix A

GRI Content Index

- **Statement of use:** Oneness Biotech Co., Ltd. has reported in accordance with the GRI Standards for the period 2024/01/01 to 2024/12/31.
- **GRI 1 used:** Foundation 2021
- **Applicable GRI Sector Standard(s):** The subsidiary Cotton Field Organic Co., Ltd. applies to the industry standards GRI 13 for Agriculture, Aquaculture, and Fishing. This report discloses the relevant industry standard contents based on the relevance to the main operations and the assessment results of material topics.

GRI Standard/ Other source	Disclosure Number	Disclosure Title	Location	Page	Remark or Explanation	GRI SECTOR STANDARD REF. NO.
GRI 2: General Disclosure 2021	2-1	Organizational details	ESG Overview/ About Oneness Biotech	10		
	2-2	Entities included in the organization's sustainability reporting	About this Report	2		
	2-3	Reporting period, frequency and contact point	About this Report	2		
	2-4	Restatements of information	Clarification provided in the right column		In the previous year, environmental impact intensity (energy, greenhouse gas emissions, and water usage) was calculated using the combined revenue of the parent company and its subsidiaries. Beginning this year, the calculation has been updated to reflect consolidated revenue, and historical data has been revised accordingly.	
	2-5	External assurance	About this Report	2		
	2-6	Activities, value chain and other business relationships	ESG Overview/ About Oneness Biotech	10	No product is banned in certain markets; No significant changes in activities, value chain and other business relationships compared to the previous reporting period.	
			Research & Development/ Pharmaceutical Supply Chain Management	38		
	2-7	Employees	Social Inclusion/ Talent Attraction, Retention and Development	69		
	2-8	Workers who are not employees	Social Inclusion/ Diversity, Equality and Inclusion	65		
	2-9	Governance structure and composition	Corporate Governance/ Governance Structure	43	All members of the board of directors are non-executive members.	
	2-10	Nomination and selection of the highest governance body	Corporate Governance/ Governance Structure	44	The nomination and selection processes are in accordance with the Company Act.	

(continued on the next page)

GRI Standard/ Other source	Disclosure Number	Disclosure Title	Location	Page	Remark or Explanation	GRI SECTOR STANDARD REF. NO.
GRI 2: General Disclosure 2021	2-11	Chair of the highest governance body	Annual Report 2024/ Director, general manager, deputy general manager, assistant associate general manager, directors of various departments and branches	16		
	2-12	Role of the highest governance body in overseeing the management of impacts	ESG Overview/ Stakeholders Engagement and Material Topics	13		
			Corporate Governance/ Risk Management	52		
	2-13	Delegation of responsibility for managing impacts	ESG Overview/ Sustainable Management Structure	12		
			Corporate Governance/ Governance Structure	42		
	2-14	Role of the highest governance body in sustainability reporting	About this Report	2		
	2-15	Conflicts of interest	Annual Report 2024/ Director, general manager, deputy general manager, assistant associate general manager, directors of various departments and branches	16 33	Page 16 of the annual report discloses the current positions held by directors within the Company and other companies, as well as whether any directors have a spousal or second-degree familial relationship. Page 33 discloses instances of conflict of interest recusal by the Board of Directors.	
	2-16	Communication of critical concerns	ESG Overview/ Material Topics	18	No major issue.	
	2-17	Collective knowledge of the highest governance body	Annual Report 2024/ Continuing education for the directors	54		
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance/ Governance Structure	44		
			Corporate Governance/ Risk Management	50		
	2-19	Remuneration policies	Annual Report 2024/ Remuneration paid to Directors, General Manager and Deputy General Manager(s) in the most recent fiscal year	26	The remunerations for the members of the Board and senior executives are not linked to ESG performance yet.	
			Social Inclusion/ Key Performance Indication for the President	75	ESG performance is incorporated into the performance evaluation metrics for senior management, including the General Manager, Deputy General Managers, and department heads.	
	2-20	Process to determine remuneration	Annual Report 2024/ The composition and operation of the Remuneration Committee	56		
	2-21	Annual total compensation ratio			Not disclosed due to the confidentiality concerns of compensation.	

(continued on the next page)

GRI Standard/ Other source	Disclosure Number	Disclosure Title	Location	Page	Remark or Explanation	GRI SECTOR STANDARD REF. NO.
GRI 2: General Disclosure 2021	2-22	Statement on sustainable development strategy	ESG Overview/ Business Philosophy	11		
	2-23	Policy commitments	Social Inclusion/ Diverse and Equal Workplace	65		
	2-24	Embedding policy commitments	Corporate Governance/ Governance Practice	47		
			Social Inclusion/ Diverse and Equal Workplace	65		
	2-25	Processes to remediate negative impacts	Corporate Governance/ Governance Practice	55		
	2-26	Mechanisms for seeking advice and raising concerns	Official Website/ Investors			
	2-27	Compliance with laws and regulations	Corporate Governance/ Legal Compliance	50		
	2-28	Membership associations	Social Inclusion/ Social Engagement	83		
	2-29	Approach to stakeholder engagement	ESG Overview/ Stakeholders Engagement and Material Topics	14		
	2-30	Collective bargaining agreements			No unions were established, and no collective bargaining agreements were signed. Oneness holds labor-management meetings in accordance with regulations every 3 months.	
Material topics						
GRI 3: Material Topics 2021	3-1	Process to determine material topics	ESG Overview/ Material Topics	14		
	3-2	List of material topics	ESG Overview/ Material Topics	18		
Economic performance						
Legal compliance						
GRI 3: Material Topics 2021	3-3	Management of material topics	Corporate Governance/ Governance Practice	42		
Legal compliance	NA	Number and penalty of major violation of laws and regulations	Corporate Governance/ Governance Practice	50		
Cyber Security						
GRI 3: Material Topics 2021	3-3	Management of material topics	Corporate Governance/ Governance Practice	42		
Cyber Security	NA	Number of breaches to Cyber Security	Corporate Governance/ Cyber Security	60		
Innovation Management						
GRI 3: Material Topics 2021	3-3	Management of material topics	Research and Development/R&D Progress and Results	24		
Innovation Management	NA	Expenses and human resource for R&D	Research and Development/R&D Progress and Results	26		

(continued on the next page)

GRI Standard/ Other source	Disclosure Number	Disclosure Title	Location	Page	Remark or Explanation	GRI SECTOR STANDARD REF. NO.
			Intellectual Property Rights Protection			
GRI 3: Material Topics 2021	3-3	Management of material topics	Corporate Governance/ Governance Practice	42		
Intellectual Property Rights Protection	NA	Accumulated number of patent applications	Corporate Governance/ Intellectual Property Rights Protection	62		
			Environmental Performance			
			Climate strategies			
GRI 3: Material Topics 2021	3-3	Management of material topics	Environmental Protection/ Climate Actions	88		13.1.1
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Environmental Protection/ Climate Actions	117		
	302-3	Energy intensity	Environmental Protection/ Climate Actions	117		
GRI 305: Emission 2016	305-1	Direct (Scope 1) GHG emissions	Environmental Protection/ Climate Actions	96		13.1.2
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Protection/ Climate Actions	96		13.1.3
	305-3	Other indirect (Scope 3) GHG emissions	Environmental Protection/ Climate Actions	122		13.1.4
	305-4	GHG emissions intensity	Environmental Protection/ Climate Actions	124		13.1.5
	305-5	Reduction of GHG emissions	Environmental Protection/ Climate Actions	97		13.1.6
	305-6	Emissions of ozone-depleting substances (ODS)	Not applicable		The Company does not emit any ozone-depleting substances (ODS).	13.1.7
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Appendix D. Environmental Related Information	12	The company's nitrogen oxide (NOx) emissions are solely attributed to the use of fossil fuels in boilers, vehicles, and agricultural equipment.	13.1.8
			Social performance			
			Drug safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	Research and Development/ Pharmaceutical Quality Management	24		
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Research and Development/ Pharmaceutical Quality Management	32	New drugs must be rigorously assessed and approved by the relevant health authorities in various countries before they can be marketed. As a result, 100% of the products manufactured by Oneness Biotech undergo health and safety inspections.	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Research and Development/ Pharmaceutical Quality Management	32		

(continued on the next page)

GRI Standard/ Other source	Disclosure Number	Disclosure Title	Location	Page	Remark or Explanation	GRI SECTOR STANDARD REF. NO.
Human resource development						
GRI 3: Material Topics 2021	3-3	Management of material topics	Social Inclusion/ Talent Attraction, Retention and Development	64		13.15.1
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Social Inclusion/ Talent Attraction, Retention and Development	70		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social Inclusion/ Talent Attraction, Retention and Development	77		
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Social Inclusion/ Talent Attraction, Retention and Development	73		
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Corporate Governance/ Governance Practice	44		13.15.2
			Social Inclusion/ Talent Attraction, Retention and Development	70		
	405-2	Ratio of basic salary and remuneration of women to men	Social Inclusion/ Talent Attraction, Retention and Development	76		13.15.3

GRI 13: The material topics determined by the organization as not material

Topics		
GRI 13.2 Climate adaptation and resilience	GRI 13.10 Food safety	GRI 13.19 Occupational health and safety
GRI 13.3 Biodiversity	GRI 13.11 Animal health and welfare	GRI 13.20 Employment practices
GRI 13.4 Natural ecosystem conversion	GRI 13.12 Local communities	GRI 13.21 Living income
GRI 13.5 Soil health	GRI 13.13 Land and resource rights	GRI 13.22 Economic inclusion
GRI 13.6 Pesticide use	GRI 13.14 Rights of indigenous peoples	GRI 13.23 Supply chain traceability
GRI 13.7 Water and effluents	GRI 13.16 Forced or compulsory labor	GRI 13.24 Public policy
GRI 13.8 Waste and food loss	GRI 13.17 Child labor	GRI 13.25 Anti-competitive behavior
GRI 13.9 Food security	GRI 13.18 Freedom of association and collective bargaining	GRI 13.26 Anti-corruption

Appendix B

Sustainability Accounting Standards Board (SASB) Content Index

Code	Accounting Metric	Category	Disclosure	Chapters	Page
Safety of Clinical Trial Participants					
HC-BP-210a.1	Discussion, by region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	Oneness has established the "Management Procedure for Clinical Trials". To safeguard the rights and benefits of human subjects, clinical trials shall be examined by a thirdparty Institutional Review Board (IRB).	Research & Development/R&D Progress and Results	31
HC-BP-210a.2	Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity	Quantitative	Zero (No VAI or OAI occurred during the reporting period.)		
HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	Zero (No such losses during the reporting period.)		
Access to Medicines					
HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	In Taiwan, Oneness provides free FESPIXON® Cream to assist low-income patients with diabetic foot ulcers. Also, promote the Expanded Access Program, which provides patients with investigational products for treatment when they cannot obtain comparable or satisfactory alternative treatments.	Social Inclusion/Access to Medicine	82
HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Discussion and Analysis	Oneness has no such products during the reporting period.		
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	Zero (No such events occurred during the reporting period.)		
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 (No drug is available in U.S. market during the reporting period.)		
HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	Oneness has appointed an international consulting company to perform the analysis of drug pricing. The FESPIXON® Cream launched on May 16th 2021 in Taiwan and the price is 9,800 NTD. The price does not change till 2024/12/31.	Social Inclusion/Access to Medicine	

(continued on the next page)

Code	Accounting Metric	Category	Disclosure	Chapters	Page
			Drug Safety		
HC-BP-250a.1	Products listed in public medical product safety or adverse event alert databases	Discussion and Analysis	The Company's products have not been listed in any public medical product safety or adverse event reporting service		36
HC-BP-250a.2	Number of fatalities associated with products	Quantitative	Zero (No such cases occurred during the reporting period.)		
HC-BP-250a.3	Number of recalls issued, total units recalled	Quantitative	Zero (No such cases occurred during the reporting period.)		
HC-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal	Quantitative	Zero (No such cases occurred during the reporting period.)		
HC-BP-250a.5	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	Quantitative	Zero (No such cases occurred during the reporting period.)		
			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	The lot numbers/product serial numbers are given to each batch of products. The records of receiving inspection, production and examination are saved to maintain traceability and to prevent counterfeiting.	Research & Development/ Pharmaceutical Quality Management	32
HC-BP-260a.2	Discussion of process for alerting customers and business partners to potential or known risks associated with counterfeit products	Discussion and Analysis	If there is a suspected case of counterfeit drugs, customers, sales channels or business partners shall notice Oneness immediately. The Oneness QA personnel will then initiate the investigation procedure. If there is no such recall event happened, the Quality Assurance Center is responsible to conduct a simulation audit at least once every to mitigate the relevant risks.	Research & Development/ Pharmaceutical Quality Management	32
HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	Zero (No such cases occurred during the reporting period.)		
			Ethical Marketing		
HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Zero (No such cases occurred during the reporting period.)		
HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	Oneness established the "Codes of Ethical Conduct" and "Marketing and Sales Code of Conduct" and comply with the regulations, including WHO's requirements, the Pharmaceutical Affairs Act, the Pharmaceutical Affairs Act Enforcement Rules and other drug and medical-related regulations. Oneness holds internal trainings to ensure the compliance with regulations.	Corporate Governance/ Ethical Management	47
			Employee Recruitment, Development & Retention		
HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development staff	Discussion and Analysis	Oneness builds a happy and safe workplace, and promotes equality, diversity and inclusion, to attract talents to join us.	Social Inclusion/ Diverse and Equal Workplace	79

(continued on the next page)

Code	Accounting Metric	Category	Disclosure	Chapters	Page
HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others	Quantitative	Oneness discloses relevant information according to the index. For detailed information, please refer to section "Social Inclusion/ Talent Attraction, Retention, and Development/ 2024 Recruitment Rate and Turnover Rate".	Social Inclusion/ Talent Attraction, Retention, and Development	70
Supply Chain Management					
HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I 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	(1) 0% (2) 0% Oneness established "Supplier Management Procedure" to specify the procedure for the examination, evaluation and approval of raw material suppliers. Ensure raw materials are purchased from qualified suppliers and the qualified raw materials are used in the drug production process.	Research & Development/ Pharmaceutical Supply Chain Management	38
Business Ethics					
HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	Zero (No such losses occurred during the reporting period.)		
HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	The Marketing and Sales Code of Conduct clearly prohibits the use of sponsorships to induce healthcare professionals to prescribe, recommend, purchase, supply, administer, or promote pharmaceutical products. It also forbids offering monetary gifts or personal items—such as tickets to sporting events or performances, electronic devices, and similar goods—to healthcare professionals. In addition, it prohibits the provision or funding of entertainment or social activities, such as performances or movie screenings, as a form of hospitality.		47
Activity Metric					
HC-BP-000.A	Number of patients treated	Quantitative	The Company is not directly involved in patient treatment programs; therefore, it is unable to report the actual number of patients who have used the product.	Social Inclusion/Access to Medicine	
HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	Quantitative	(1) 1 (2)4 For detailed information, please refer section "R&D Progress and Results" in the ESG Report.	Research & Development/R&D Progress and Results	23

Appendix C. Social Related Information

Full-time Employee (by Position)

Oneness Biotech

Employee Structure		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%
Management [1]	Male	6	42.9%	5	27.8%	5	27.8%	4	28.6%
	Female	8	57.1%	13	72.2%	13	72.2%	10	71.4%
R&D (STEM-related positions)[2]	Male	31	44.9%	42	51.9%	38	41.3%	33	44.6%
	Female	38	55.1%	39	48.1%	54	58.7%	41	55.4%
General	Male	30	39.0%	31	38.3%	28	35.4%	31	40.3%
	Female	47	61.0%	50	61.7%	51	64.6%	46	59.7%
Gender	Male	67	41.9%	78	43.3%	71	37.6%	68	41.2%
	Female	93	58.1%	102	56.7%	118	62.4%	97	58.8%
Age	<30	24	15.0%	18	10.0%	19	10.1%	15	9.1%
	30~50	124	77.5%	151	83.9%	152	80.4%	131	79.4%
	>50	12	7.5%	11	6.1%	18	9.5%	19	11.5%
Total Workforce		160	-	180	-	189	-	165	-

Cotton Field Organic Farm & MICROSOY INTERNATIONAL INC.[3]

Employee Structure		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number	%
Management	Male	2	100.0%	1	100.0%	1	100.0%	0	0.0%
	Female	0	0.0%	0	0.0%	0	0.0%	0	0.0%
General	Male	6	85.7%	5	83.3%	5	71.4%	4	40.0%
	Female	1	14.3%	1	16.7%	2	28.6%	6	60.0%
Gender	Male	8	88.9%	6	85.7%	6	75.0%	4	40.0%
	Female	1	11.1%	1	14.3%	2	25.0%	6	6.00%
Age	<30	2	22.2%	0	0.0%	2	25.0%	2	20.0%
	30~50	5	55.6%	6	85.7%	5	62.5%	7	70.0%
	>50	2	22.2%	1	14.3%	1	12.5%	1	10.0%
Total Workforce		9	-	7	-	8	-	10	-

Note 1: Employees in management positions are defined as supervisors above the manager level of each department.
Note 2: R&D employees are defined as personnel engaged in R&D work, including R&D centers, quality assurance center, and R&D project personnel.
Note 3: MICROSOY INTERNATIONAL INC. was included as an affiliated company on November 22, 2024. As a result, data on its full-time employees has been included in the consolidated statistics for 2024.

Full-time Employee (by Region)

Oneness Biotech

Employee Structure		Management		R&D		General		Total	
		Number	%	Number	%	Number	%	Number	%
Race	Asian	14	8.5%	74	44.8%	77	46.7%	165	100.0%
	Other	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Nationality	Republic of China (ROC)	14	8.5%	74	44.8%	77	46.7%	165	100.0%
	Other	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ethnicity	Chinese	14	8.5%	74	44.8%	76	46.1%	164	99.4%
	Indigenous	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	1	0.6%	1	0.6%
Area	Northern[1]	12	7.3%	61	37.0%	46	27.9%	119	72.1%
	Middle[2]	0	0.0%	0	0.0%	0	0.0%	122	0.0%
	Southern[3]	2	1.2%	13	7.9%	31	18.8%	46	27.9%

Cotton Field Organic Farm & MICROSOY INTERNATIONAL INC.

Employee Structure		Management		General		Total	
		Number	%	Number	%	Number	%
Race	Asian	0	0.0%	10	100.0%	10	100.0%
	Other	0	0.0%	0	0.0%	0	0.0%
Nationality	Republic of China (ROC)	0	0.0%	10	100.0%	10	100.0%
	Other	0	0.0%	0	0.0%	0	0.0%
Ethnicity	Chinese	0	0.0%	10	100.0%	10	100.0%
	Indigenous	0	0.0%	0	0.0%	0	0.0%
	Other	0	0.0%	0	0.0%	0	0.0%
Area	Northern[1]	0	0.0%	2	20.0%	2	20.0%
	Middle[2]	0	0.0%	0	0.0%	0	0.0%
	Southern[3]	0	0.0%	8	80.0%	8	80.0%

Note 1: The northern area of Taiwan includes Keelung, Taipei, New Taipei City, Taoyuan, Hsinchu, Yilan, and Hualien.
Note 2: The middle area of Taiwan includes Taichung, Changhua, Nantou, and Yunlin.
Note 3: The southern area of Taiwan includes Chiayi, Tainan, Kaohsiung, Pingtung, and Taitung.

Non-Full-Time Employees

At Oneness Biotech all employees are full-time; there are no part-time employees, temporary employees or non-guaranteed hours employees. In contrast, Cotton Field Farm hires temporary employees according to the agricultural work schedule, with the number of employees adjusted annually based on farming needs.

Temporary Employee Structure of Cotton Field Farm

Employee Structure		2021		2022		2023		2024	
		Number	%	Number	%	Number	%	Number1	%
Gender	Male	3	42.9%	6	27.3%	0	0.0%	2	28.6%
	Female	4	57.1%	16	72.7%	0	0.0%	5	71.4%
Nationality	Republic of China (ROC)	7	100.0%	22	100.0%	0	0.0%	7	100.0%
	Other	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Area	Northern1	0	0.0%	0	0.0%	0	0.0%	0	0.0%
	Middle2	7	100.0%	22	100.0%	0	0.0%	0	0.0%
	Southern3	0	0.0%	0	0.0%	0	0.0%	7	100.0%
Total Workforce		7	-	22	-	0	-	7	-

Note 1: The number of non-full-time employees is calculated based on those still employed as of December 31 of the respective year.

Non-Employee Workers

In addition to its full-time employees, Oneness Biotech employs 3 female cleaners through an external contractor to handle office cleaning. The Nanchou Plant employs 4 male security guards responsible for access control, night patrols, monitoring, and reporting anomalies. The number of non-employee workers remained the same as the previous year, accounting for 4.2% of the total workforce. Cotton Field Organic Farm does not employ any non-employee workers.

Table of Diversity Indicators

Oneness Biotech

Category	Male	Female	Share of Female (%)
Junior Management Positions[1]	7	14	66.7%
Middle Management Positions[2]	7	5	41.7%
Senior Management Positions[3]	6	7	53.8%
Top Management Positions[4]	0	1	100.0%
All Management Positions[5]	20	27	57.4%
Management Positions in Revenue-Generating Functions[6]	0	3	100.0%
STEM-Related (R&D) Positions[7]	31	43	58.1%
Total Workforce	68	97	58.8%

Note1: Junior management positions- Account Supervisor, Project Supervisor, Section Supervisor and Regional Vice Drug-Sales Manager.
Note 2: Middle management positions- Vice Director, Project Manager, Vice Project Manager, Regional Drug-Sales Manager, Vice Manager and Vice Factory Chief
Note 3: Senior management positions- management positions with a reporting line at most two levels away from the CEO
Note 4: Top management positions is the CEO.
Note 5: All management positions- including Junior, Middle, Senior and Top management positions.
Note 6: Revenue-generating functions- including Department of Sales and Department of Business Development & Licensing
Note 7: STEM-related (R&D) position- including Division of R&D, Science and Division of Quality Assurance and Department of Medical.

Statistics on Parental Leave Applications in 2024

Status	Oneness Biotech			Cotton Field Organic Farm & MICROSOY INTERNATIONAL INC.		
	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave (A)[1]	8	10	18	0	0	0
Number of Employees that Took Parental Leave (B)	1	5	6	0	0	0
Application Rate (B/A*100%)	13%	50%	33%	0%	0%	0%
Number of Employees Due to Return to Work after Taking Parental Leave (C)	0	3	3	0	0	0
Number of Employees that Did Return to Work after Parental Leave (D)	0	0	0	0	0	0
Return to Work Rate (D/C*100%)	0%	0%	0%	0%	0%	0%
Number of Employees Returning from Parental Leave in the Prior Reporting Periods (E)	0	2	2	0	0	0
Number of Employees Retained 12 Months after Returning to Work Following a Period of Parental Leave (F)	0	2	2	0	0	0
Retention Rate (F/E*100%)	0%	100%	100%	0%	0%	0%

Note 1: In accordance with the law, employees may apply for parental leave without pay before their child reaches the age of three. Therefore, the number of employees eligible for parental leave in a given year is calculated based on those who have taken maternity or paternity leave within the past three years.

Appendix D. Environmental Related Information

Energy Consumption

2024 Energy Consumption

Item	Intensity of Activity	Unit	Energy Equivalent (MWH)	Energy Equivalent (MJ)	Proportion
Liquefied Petroleum Gas	1,467.000	Kg	20.527	73,896.762	0.58%
Diesel	36,552.990	L	356.598	1,283,753.371	10.09%
Gasoline	5,063.693	L	44.694	160,899.769	1.26%
Lubricating oil	1.400	L	0.016	56.125	0.00%
Electricity	2,972,369.452	kWh	2,972.369	10,700,530.026	84.07%
Renewable Energy	141,522.123	kWh	141.522	509,479.644	4.00%
Total			**3,535.727**	**12,728,615.698**	**100.00%**

Heating Values: The heating values were quoted from the Energy Administration, Ministry of Economic Affairs.

- **Liquefied Petroleum Gas:** 6,635 kCal/L
- **Diesel:** Stationary sources 8,400 kCal/L, Mobile sources 8,642 kCal/L
- **Gasoline:** 7,609 kCal/L

Volume Coefficient

- **Liquefied Petroleum Gas:** 1.818 KL/MT

Annual Energy Consumption Trends

Category	Unit	2021	2022	2023	2024
Non Renewable Energy	MWH	3,050.191	3,567.519	3,707.452	3,394.204
Renewable Energy	MWH	0	0	54.336	141.522
Energy Intensity	MWh / Consolidated Revenue (Million NTD)	53.299	3.348	43.347	29.983
Data Coverage	%	100	100	100	100

Note: Restated Information. The energy intensity figures disclosed in the previous 2023 Sustainability Report was calculated based on the combined revenue of the parent Company and its subsidiaries. Starting this year, in accordance with IFRS requirements, the figures have been recalculated using consolidated revenue, and historical data has been restated accordingly.

Task Force on Climate-related Financial Disclosures (TCFD) Content Index

Index	Page
Governance **Disclose the organization's governance around climate-related risks and opportunities.**	
Describe the board's oversight of climate-related risks and opportunities.	92
Describe management's role in assessing and managing climate-related risks and opportunities.	92
Strategy **Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, 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.	93
Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	93
Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	94-95
Risk Management **Disclose how the organization identifies, assesses, and manages climate-related risks.**	
Describe the organization's processes for identifying and assessing climate-related risks.	93
Describe the organization's processes for managing climate-related risks.	95
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	95
Metrics and Targets **Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.**	
Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	95
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	97
Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	96

Climate-Related Information of TWSE/TPEx Listed Company

1 Implementation of Climate-Related Information

Item	Implementation Status
• Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities. • Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). • Describe the financial impact of extreme weather events and transformative actions. • Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. • If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described. • If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. • If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated. • If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified. • Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	• Items 1 to 6 and 8: The Company discloses governance, strategy, risk management, indicators, and targets using the TCFD framework to provide investors and stakeholders with understanding of the Company's response measures. Relevant information is disclosed on the company's website and in the sustainability report. • Item 7: The Company does not use internal carbon pricing. • Item 9: For greenhouse gas inventory and assurance details, please refer to the company's website and sustainability report. • Company's climate action information website: https://www.onenessbio.com/tc/csr_detail109_0.htm • Download link for the latest sustainability report: https://www.onenessbio.com/tc/csr_detail23_0.htm

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO_2e), intensity (metric tons CO_2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

- The data coverage scope: Includes data from the parent Company and subsidiaries included in the consolidated financial statements.
- Greenhouse gas emission information: Conducted using ISO 14064-1:2018 for inventory assessment.

Scope 1

Data Coverage	2023		2024	
	Total Emission (metric tons CO_2e)	Intensity (metric tons CO_2e per million NTD)	Total Emission (metric tons CO_2e)	Intensity (metric tons CO_2e per million NTD)
Parent Company	27.996	0.386	38.262	0.351
Subsidiary Company	155.721	6.269	84.724	1.945
Total	183.717	2.117	122.986	1.043

Scope 2

Data Coverage	2023		2024	
	Total Emission (metric tons CO_2e)	Intensity (metric tons CO_2e per million NTD)	Total Emission (metric tons CO_2e)	Intensity (metric tons CO_2e per million NTD)
Parent Company	1,476.471	20.347	1,373.915	12.612
Subsidiary Company	53.535	2.155	34.988	0.803
Total	**1,530.006**	**17.630**	**1,408.903**	**11.947**

Scope 3

- Please refer to Appendix D. of this report for the items and emissions of Scope 3.

Restated Information: The energy intensity figures disclosed in the previous 2023 Sustainability Report and the 2024 Annual Report were calculated based on the combined revenue of the parent Company and its subsidiaries. Starting this year, in accordance with IFRS requirements, the figures have been recalculated using consolidated revenue, and historical data has been restated accordingly.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

Assurance Information:

Status	2023	2024
Scope of Assurance	The Parent Company and Consolidated Financial Statements Subsidiaries	The Parent Company and Consolidated Financial Statements Subsidiaries
Assurance Institutions	DNV Business Assurance Co., Ltd.	DNV Business Assurance Co., Ltd.
Assurance Standards	ISO 14064-3 : 2019	ISO 14064-3 : 2019
Level of assurance (Scope 1)	Reasonable Level of Assurance with an Unqualified Opinion	Reasonable Level of Assurance with an Unqualified Opinion
Level of assurance (Scope 2)	Reasonable Level of Assurance with an Unqualified Opinion	Reasonable Level of Assurance with an Unqualified Opinion

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

- The year 2024 has been established as the emissions baseline, with a target to reduce carbon emissions by 20% by 2030. This reduction will be achieved through ongoing initiatives, including energy-efficient equipment upgrades, increased adoption of renewable energy, and the use of carbon credits, with annual progress toward the goal.
- In 2023, a 170.15 kW solar photovoltaic and energy storage system was installed at the employee dormitory of the Nanzhou Plant. In 2024, the system generated 141,522.123 kWh of renewable energy, covering 79.3% of the dormitory's electricity consumption.
- In 2024, the Company further expanded its use of renewable energy by installing a 587.86 kW rooftop solar system at the Nanzhou Plant. Scheduled to begin operation in 2025, the system is expected to generate approximately 660,000 kWh of renewable energy annually—exceeding 25% of the plant's electricity consumption.

Greenhouse Gas Related Information

2023 Emissions for Scope 1 (tCO_2e)

Oneness Biotech

	CO_2	CH_4	N_2O	F-GHG	Total
Stationary	19.935	0.021	0.036	0.000	19.992
Mobile	10.577	0.100	0.299	0.000	10.976
Fugitive	0.726	6.568	0.000	0.000	7.294

Cotton Field Organic Farm

	CO_2	CH_4	N_2O	F-GHG	Total
Stationary	77.785	0.094	0.172	0.000	78.051
Mobile	3.100	0.005	0.045	0.000	3.150
Fugitive	0.000	0.840	2.684	0.000	3.523

Total

	CO_2	CH_4	N_2O	F-GHG	Total
Stationary	97.720	0.115	0.208	0.000	98.043
Mobile	13.677	0.104	0.344	0.000	14.125
Fugitive	0.726	7.408	2.684	0.000	10.817

Greenhouse Gas Analysis (tCO_2e)

Greenhouse Gas Emissions for the Seven Categories in 2024

	CO_2	CH_4	N_2O	NF_3	SF_6	PFCs	HFCs	Total
Oneness Biotech	31.238	6.688	0.336	0.000	0.000	0.000	0.000	38.262
Cotton Field Organic Farm	80.886	0.938	2.900	0.000	0.000	0.000	0.000	84.724
Total	112.123	7.627	3.236	0.000	0.000	0.000	0.000	122.986

Greenhouse Gas Emissions for the Seven Categories in 2023

	CO_2	CH_4	N_2O	NF_3	SF_6	PFCs	HFCs	Total
Oneness Biotech	19.652	6.979	0.034	0.000	0.000	0.000	1.331	27.996
Cotton Field Organic Farm	144.746	2.237	8.738	0.000	0.000	0.000	0.000	155.721
Total	164.398	9.216	8.772	0.000	0.000	0.000	1.331	183.717

Historical Emissions for Scope 1

	Unit	2021	2022	2023	2024
Scope 1 Emission	tCO_2e	146.173	212.283	183.717	122.986
Data Coverage	%	100	100	100	100

Carbon Removal

Cotton Field Organic Farm has a certified organic area of 32.4679 hectares. Using the Tier 1 methodology outlined in Chapter 5 (Cropland Management) of Volume 4 of the "2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories", the estimated average annual change in emissions over a 20-year period—comparing conventional farming before the lease to organic farming after the lease—is a removal of 86.953 tCO_2e per year.

Historical Emissions for Scope 2

Unit: tCO_2e

Locations		2021	2022	2023	2024
Oneness Biotech	The Nanchou Plant	1,172.919	1,197.358	1,220.942	1,096.126
	Xinyi Office	34.778	36.374	36.279	-
	Nangang Office	239.536	197.049	214.542	224.205
	Zhongxiao Office	-	-	4.708	53.583
Cotton Field Organic Farm	Chiayi Farm	94.743	90.770	53.535	34.988
Total		1,541.976	1,521.551	1530.006	1408.903
Data Coverage		100%	100%	100%	100%

Note:
1. To accurately distinguish control rights, the 2023 greenhouse gas inventory allocated public electricity and air conditioning electricity to Scope 3, and retrospectively adjusted the emissions for 2021 and 2022.
2. The lease for the Zhongxiao office began in October 2023, with operations starting on January 1, 2024; the lease for the Xinyi office ended on December 31, 2023.
3. The carbon emission factor for electricity ($kgCO_2e/kWh$) is based on the value announced by the Ministry of Economic Affairs' Energy Bureau.

During the greenhouse gas inventory and verification conducted in 2023, the emission factors for 2023 had not yet been released. As a result, the 2022 emission factors were used for the calculations.

	2021	2022	2023	2024
Emission Factor	0.509	0.495	0.495	0.474
Year of Citation	2021	2022	2022	2024

2024 Emissions for Scope 3 (tCO_2e)

1. Purchased Goods and Services

According to the annual procurement list provided by the purchasing department, including raw materials, supplies, consumables, and solvents, but excluding capital equipment and products purchased directly by various departments outside the procurement process.

- Quantification Method: Total Weight Purchased for Each Material × Emission Factor
- Emission: 225.347 tCO_2e
- Sources for Emission Factors: The Carbon Footprint Information Platform, Simapro 9.3.0.2

2. Transportation and Distribution

According to the annual procurement list provided by the purchasing department, including raw materials, supplies, consumables, and solvents, the emissions are calculated based on the distance from each supplier's registered company to the Nan Zhou plant and the mode of transport (land, sea, and air).

- Quantification Method: Σ (Raw Material Weight * Distance * Emission Factor for Land, Sea, and Air Transport)

Transportation	Emission (tCO_2e)	Emission Factor	Sources
Land Transport	1.073	1.31E-01	The Carbon Footprint Information Platform
Maritime Transport	3.033	1.98E-02	
Air Transport	0.146	1.16	
Total	4.252		

3. Upstream Leased Assets

Electricity consumption related to shared air conditioning and common areas in office locations was included in this category.

- Quantification method: Shared Air Conditioning Electricity Consumption × Electricity Emission Factor
- Emissions: 284.573 tCO_2e

Note: In 2023, electricity consumption for shared air conditioning and common areas at office sites was categorized under "Fuel- and energy-related activities." Starting this year, it has been reclassified under "Upstream leased assets."

4. Business Travel

Statistics for overseas business trips (air travel), domestic self-driving (private cars for business use), and domestic public transportation (High Speed Rail, and Taiwan Railways).

- Quantification Method:
  (1) Overseas Business Trips: Using the Carbon Emissions Calculator provided by the International Civil Aviation Organization (ICAO) on its website.
  (2) Domestic Self-driving: For private vehicles used for business purposes and meeting the requirements outlined in the business travel management regulations, the distance covered for business is computed at a rate of NT$5 per kilometer.
  (3) Domestic Transportation (High Speed Rail): Total Annual Expenses / Ticket Price from Taipei to Zuoying (NT$1,490) * 10.88 $kgCO_2e$ per person.

Business Travel	Emission (tCO_2e)	Emission Factor	Sources
Overseas Business Travel	33.792	ICAO Carbon Emissions Calculator	ICAO Carbon Emissions Calculator
Domestic Self-driving	16.901	0.115	The Carbon Footprint Information Platform
Domestic Transportation (High Speed Rail)	5.768	10.88 $kgCO_2e$/p	Website of Taiwan High Speed Rail
Domestic Transportation (Taiwan Railway)	0.673	0.054 $kgCO_2e$/km-p	The Carbon Footprint Information Platform
Total	**57.134**		

Waste Generated in Operations

Industrial waste includes waste treatment and waste transportation. According to the waste declaration forms, district office statistics (Nanchou), and factory records.

- Quantification Method: Waste Treatment Method and Weight × Emission Factor.

Location	Waste Type	Treatment	Weight(t)	Emission from treatment (tCO_2e)	Emission from transportation (tCO_2e)	Total
Nanchou Plant	General industrial waste	Incineration with energy recovery	8.44	3.038	0.075	3.113
	Hazardous industrial waste C-0301	Recycle	1.25	0.450	0.011	0.461
Nangang Laboratory	Hazardous industrial waste C-0599	Incineration with energy recovery	4.05	1.459	0.145	1.604
	Hazardous industrial waste C-0301	Incineration with energy recovery	0.80	0.288	0.030	0.318
Total				**5.235**	**0.261**	**5.496**

2024 Total Greenhouse Gas Emissions (GHG Protocol)

Unit: tCO_2e

Category		Oneness Biotech	Cotton Field Organic Farm	Total
Scope 1		38.262	84.724	122.986
Scope 2		1,373.915	34.988	1,408.903
Scope 3	Purchased Goods and Services.	225.347		225.347
	Transportation and Distribution	4.252		4.252
	Waste Generated in Operations	5.496		5.496
	Business Travel	57.134		57.134
	Upstream Leased Assets	284.573		284.573
	Scope 3 Total	576.801		576.801

2024 Total Greenhouse Gas Emissions(ISO 14064-1: 2018)

Unit: tCO_2e

Category	Oneness Biotech	Cotton Field Farm	Total
Category 1 Direct GHG emissions and removals	38.262	84.724	122.986
Category 2 Imported energy	1,373.915	34.988	1,408.903
Category 3 Transportation	61.385	-	61.385
Category 4 Products used by organization	515.416	-	515.416
Category 5 The use of products from the organization	-	-	-
Category 6 Other sources	-	-	-

Emission Intensity Over the Years

Unit: tCO_2e

	2021	2022	2023	2024
Scope 1+2 (tCO_2e)	1,688.149	1,733.834	1,713.723	1,531.889
Intensity (tCO_2e / Million NTD in Revenue)	25.669	1.627	19.747	12.990

Note: Restated Information. The energy intensity figures disclosed in the previous 2023 Sustainability Report and the 2024 Annual Report were calculated based on the combined revenue of the parent Company and its subsidiaries. Starting this year, in accordance with IFRS requirements, the figures have been recalculated using consolidated revenue, and historical data has been restated accordingly.

Nitrogen Oxide (NO_X) Emissions

Unit: tN_2O

	2021	2022	2023	2024
Oneness Biotech	2.608E-04	2.178E-04	1.239E-04	1.229E-03
Cotton Field Farm	9.173E-04	2.083E-04	1.396E-03	7.924E-04
Total	1.178E-03	4.261E-04	1.520E-03	2.022E-03
Data Coverage	100%	100%	100%	100%

Note: The Company's nitrogen oxide emissions originate from nitrous oxide (N_2O) released by boilers, agricultural machinery, and company vehicles.

Greenhouse Gas Verification Statement


Independent Verification Opinion
Oneness Biotech Co., Ltd.

2024


Independent Verification Opinion
Oneness Biotech Co., Ltd.

2023


DNV
Independent Assurance Opinion
Oneness Biotech Co., Ltd.

2022


SGS
Greenhouse Gas Verification Statement
ONENESS BIOTECH CO., LTD.
ISO 14064-1:2018

2021

Water Resources

Water Usage

Unit:M³

Locations	Water Source	2021	2022	2023	2024
Xinyi	**Municipal water supply**	507	508	533	-
Zhongxiao	**Municipal water supply**	-	-	361	1,661
Nanchou Plant	**Groundwater**	10,948	13,280	17,355	21,749
Nanchou Dormitory	**Groundwater**	-	-	-	14,057
Total		**11,455**	**13,788**	**18,249**	**37,467**

Note: The building management unit of Nangang Laboratory was unable to provide information on water charges, and Cotton Field Organic Farm uses groundwater which has not been tallied the consumption. Both were not included in the statistics.

Wastewater Usage

Unit: M³

Location	Waste Water Receiver	2021	2022	2023	2024
Nanchou Plant	Donggang River	10,738	8,240	8,251	8,538

Note: Wastewater from the Xinyi, Nangang and Zhongxiao locations is discharged into municipal sewages for treatment, and Cotton Field Organic Farm's wastewater is discharged into local channels.

Water Intensity

Unit	2021	2022	2023	2024
Ton/ million of Individual revenue	222.160	13.273	251.492	343.942

Note: Restated Information. The 2023 Sustainability Report calculated revenue by aggregating the operating income of the parent Company and its subsidiaries. Starting this year, historical data has been recalculated based on individual revenue (parent Company only) to reflect the revised reporting boundary.

Waste Management

Type and Weight of Waste

Unit: Tons

Locations	Waste Type	Treatment	2021	2022	2023	2024
Nangang	Hazardous Industrial Waste	Incineration with Energy Recovery	3.59	1.84	5.26	4.85
Nanchou Plant	General Industrial Waste	Incineration with Energy Recovery	33.72	10.5	3.15	8.44
	Hazardous Industrial Waste	Mechanical Recycling	145.29	1.72	21.63	1.25
Total			**182.60**	**14.06**	**30.04**	**14.54**

Note:
1. The incineration facilities at Nangang and the Nanchou Plants are equipped with energy recovery equipment.
2. Hazardous industrial wastes at Nangang include: C-0599 infectious waste mixtures, C-0301 waste liquids with a flash point below 60˚C(excluding alcoholic wastes with ethanol volume concentration below 24%).
3. Hazardous industrial wastes at the Nanchou Plants consist of: C-0301 waste liquids with a flash point below 60˚C (excluding alcoholic wastes with ethanol volume concentration below 24%).
4. General waste from Nangang Office and Xinyi Office is managed by building janitorial staff; no relevant data is included in the statistics.
5. Waste from Cotton Field Organic Farm is collected by local municipal services; no relevant data is included in the statistics.
6. All waste is transported by qualified companies for incineration and recycling, with no unidentified disposal, direct landfilling, or other unrecorded waste.

Waste Intensity

The main manufacturing site (Nanzhou Plant) is used as the benchmark for waste management:

Unit	2021	2022	2023	2024
Tons per Production	**3.541**	**0.014**	**0.414**	**0.133**

Note: Restated Information. The 2023 Sustainability Report calculated revenue by aggregating the operating income of the parent Company and its subsidiaries. Starting this year, historical data has been recalculated based on individual revenue (parent Company only) to reflect the revised reporting boundary.

Appendix E. Assurance Statement

Independent
Assurance Statement

ONENESS BIOTECH CO., LTD. 2024 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and ONENESS BIOTECH CO., LTD. (hereinafter referred to as ONENESS) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of ONENESS.

RESPONSIBILITIES

ONENESS is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to ONENESS and its stakeholders in accordance with the described scope and method. This statement is for ONENESS use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between ONENESS and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "ONENESS BIOTECH CO., LTD. 2024 SUSTAINABILITY REPORT"
2. AFNOR ASIA performs assurance operation according to the Type 2 assurance of the AA1000 assurance standard (v3), reviewing and evaluating ONENESS's compliance with the AA1000 AccountAbility Principles (2018), and presenting findings and conclusions on the reliability and quality of specific performance information.
3. The assurance operation includes reviewing and evaluating ONENESS's materiality assessment and relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards
   - Task Force on Climate-related Financial Disclosures
   - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders, the materiality assessment and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

ONENESS has referenced the AA1000 Stakeholder Engagement Standard to identify and maintain communication channels for stakeholder participation on various important topics. Through multiple channels, regular and irregular engagement is conducted to understand stakeholders' concerns about the organization's sustainable development issues and demonstrate the organization's concrete practice of the inclusivity principle.

Materiality

ONENESS has established an impact-based materiality analysis methodology, collecting sustainability topics based on references to the GRI Standards, TCFD, SASB Standards, and the UNSDGs, and then determining material topics based on the opinions of internal and external experts. The Report presents the results of the planned and implemented Double Materiality analysis and decision-making, and ranks and responds to each material topics, demonstrating the organization's concrete implementation of the materiality principle.

Responsiveness

ONENESS has disclosed economic, governance, environmental, and social information through Report and its official website, allowing stakeholders to understand the company's governance and management performance. In the future, the organization can continue to integrate relevant reporting requirements, regularly monitoring, measuring, and compiling information through internal management

system to disclose comprehensive and valuable information to respond to stakeholder and reporting requirements.

Impact

ONENESS has disclosed the results and quantified performance of numerous sustainability initiatives in the Report, demonstrating its management of the economic, environmental, and social impacts of its operations. In the future, the organization can continue to provide resources to measure, monitor and set targets for impacts in a quantitative or monetized manner to enhance the awareness and understanding of internal and external stakeholders and assist in corporate management and improvement.

Findings and conclusions concerning the reliability and quality of specified performance information

Based on the review results, a sample verification was conducted on governance, environmental, and social key performance indicators in the Report, including greenhouse gas emissions, energy usage, waste, water resources, LTIFR, employee structure data, supplier management performance, and R&D investment amounts. After verification, it was confirmed that the data sources were reliable, the calculation methods were appropriate, and they were consistent with the relevant supporting documents.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to compile and disclose the performance of each operating location in accordance with reporting requirements, and provide sufficient and complete sustainability information to stakeholders.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the review results, the Report discloses four major aspects: governance, strategy, risk management, and metrics and targets, based on the TCFD framework. It explains the impact of climate change on operations and the response measures, and overall meets the TCFD's basic requirements. In the future, the organization can continue to update climate scenario analysis to assess and develop response strategies and reveal the potential financial impact of response actions.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and report information in accordance with the SASB Standards through its internal information management and analysis system to provide valuable information to investors.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by ONENESS and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by ONENESS provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in ONENESS in 2024 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :

AA1000
Licensed Report
000-84/V3-VSVG3

Dr. Angrui Tsai
The Director for Certification and Assessment
Aug.01,2025

Verification team: Chi Hsiang Chien (Lead Verifier), Jhung-Hue Jhan (Verifier), Chia Ling Wang (Verifier)

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