

ONENESS EMPLOYEE CODE OF CONDUCT



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Message from the Chairman

Dear Colleagues,

"Development of New Drugs and Caring for Life" represents our founding mission. Since our inception, we have been steadfastly committed to the research and development of new drugs and the fulfillment of unmet medical needs on a global scale. We strive to create maximum value by relying on scientific and innovative approaches.

New drug development is a long and arduous, risk-laden process. Every stage of this process from the exploration of disease causes, the research of drugs and mechanisms of action (MoA), and clinical trial design and execution to the handover of drugs for review and registration application requires the highest level of rigor and caution. Every decision must be based on scientific evidence, thorough analysis, and a fact-finding spirit to ensure perfect judgments. Science, Integrity, and Transparency represent our core values and the cornerstone of our success.

Oneness Biotech is firmly committed to ethical corporate management, prohibition of any form of corruption, bribery, and dishonest or unethical conduct. This Code of Conduct clearly stipulates standards and principles in the dimensions of corporate operations, products and services, employees, business partners, society and environment to be abided by all employees. Q&A section provide all colleagues with a more accurate understanding of relevant requirements. All employees are required to read this Code of Conduct carefully and put it into practice in the daily work. Adhere to proper conduct on the foundation of our core values of Science, Integrity, and Transparency.

Oneness Biotech Co., Ltd
Chairman Huang, Shan-Ney

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Core Values and Business Philosophy

Founding Mission

Development of New Drugs and Caring for Life

Core Values

Unwavering commitment to our core values of Science, Integrity, and Transparency, research and development of innovative new drugs for the whole world, provision of effective treatment methods, and fulfillment of unmet medical needs to realize our founding mission of "Developing New Drugs and Caring for Life."

Science

We meticulously assess new drug development plans and targets and initiate in-depth explorations into drug MoA and pathology by harnessing our global vision. The in-house research and development technology has been developed to foster the development of new drugs on the basis of science and innovation.

Integrity

With a view to implementing ethical corporate management, we have established a highly effective, integrity-oriented corporate governance and risk control mechanism and require strict compliance with applicable laws and regulations.

Transparency

We prioritize information transparency and disclosure as well as adequate responses to issues of concern to stakeholders. We have autonomously developed a transparent drug development progress system, organize investor conferences every quarter, disclose responses to investor inquiries on a daily basis, and treat all shareholders and stakeholders with respect and equality.

Business Philosophy

We conduct clinical and non-clinical trials per international standards and regulations to fulfill unmet medical needs and ensure drug safety and efficacy to develop highly competitive First-in-class and Best-in-class drugs. We gain global market entry for newly developed drugs through international cooperation and strategic alliances. The goal lies in the acceleration of global market deployment and maximization of business value.

Accurate Decision-making

Oneness Biotech has made a firm pledge to comply with applicable laws and regulations and adhere to proper conduct.

All employees are required to abide by the Oneness Employee Code of Conduct in their judgments and duty performance. This Code of Conduct, which specifies our core values, business philosophy, policies, and commitments, serves as a clearly defined guideline for decision-making processes by our employees.

Where this Code of Conduct or our policies, rules and regulations, and SOP does not contain explicit stipulations for accurate decision-making in a certain area, please carefully consider whether any of the following applies:

- Is the conduct legal?
- Does it conform to the Oneness Employee Code of Conduct, core values, and internal regulations?
- Does it impair our reputation or cause negative impacts on the Company, patients, employees, shareholders, or other stakeholders?
- Have associated risks been assessed?

If you have any questions or concerns, don't hesitate to discuss them with your supervisor or report them to the HR Department. You may also utilize the grievance mailbox or the whistleblowing mechanism.

Suggestions, Grievances, and Whistleblowing Mechanism¹

- Oneness deeply values the views and opinions of its employees and relies on diversified channels to engage in employee communications. An employee communication mailbox has been set up (hr.onenessbio@onenessbio.com.tw) for feedback, suggestions, or grievances.
- The HR Department is the unit responsible for the implementation of ethical corporate management. If you have any questions regarding our ethical corporate management practices, relevant regulations set forth in this Code of Conduct, or training execution plans, please contact the HR Department.
- We have stipulated "Whistleblowing Regulations" to regulate the handling of whistleblower reports, confidentiality requirements, and the adoption of whistleblower protection measures. We have further set up a whistleblower mailbox (ONENESS_Audit@onenessbio.com.tw) for named or anonymous reporting of any unethical or improper conduct of the Company by employees and external informants.
- We have made a firm pledge to keep the identity of the whistleblower strictly confidential and ensure that the whistleblower will not be dismissed, demoted, have his/her salary reduced, or have his/her rights and interests he/she enjoys as prescribed by the law or his/her contract impaired, or be subject to other adverse disposition as a result of the case.

1. OA0040 Whistleblowing regulations

Oneness Corporate Operations

Prohibition of Bribery and Corruption²

- We strictly prohibit the provision or acceptance of any form of improper benefits to or from business partners during work processes in a direct or indirect manner. The term "Improper Benefits" shall refer to the following: Any form of illegal monetary benefits, gifts, services, discounts, kickbacks, or any other item of value.
- Prior to the initiation of business relations, it shall be confirmed that the business methods of the potential partner are fair and transparent and that no provision, request, or acceptance of bribery is involved.

Gifts and Entertainment³

- We strictly prohibit the provision or acceptance of any illegal or potentially illegal gifts, entertainment, or amusement.
- All employees shall refrain from offering or promising any form of facilitation payment or improper political contributions.
- They shall further refrain from engaging in any form of conduct that results in questioning of the fairness and impartiality of our business relationships, donations, charity, or sponsorship activities.

Prevention of Conflicts of Interest⁴

- Employees shall not hold concurrent positions in other companies without our express consent.
- Employees shall not abuse the powers conferred by the Company to seek benefits for themselves or others. They shall further avoid any form of personal conduct or benefits that potentially conflict with their duties and responsibilities in the Company.

Personal Information Protection⁵

- Personal information shall be collected, handled, and used in a lawful manner. Unless disclosure of such information has been approved or prescribed by law, it shall be kept strictly confidential and safeguarded.

Protection of Intellectual Property Rights⁶

- Respect for intellectual property rights and non-infringement of the intellectual property rights of others
- Intellectual property of the Company including inventions, products, and technologies shall be properly protected and managed by relying on copyright, patent right, trademark, and trade secret laws.
- Prior to the launch of R&D projects, intellectual property assessments and patent searches shall be conducted in a meticulous manner to ensure originality of products.

Information Security Protection⁷

- Compliance with the Oneness Information Security Policy and Data Protection Regulations
- Only IT units or authorized personnel shall install lawfully acquired software.
- Data protection and backup policies shall be thoroughly implemented to prevent improper access or use, damage, or leakage.

2. OE0020 Procedures for Ethical Management and Guidelines for Conduct

3. OE0020 Procedures for Ethical Management and Guidelines for Conduct

4. OF0001 Work Rules

5. OF0009 Personal Information Protection and Management Regulations

6. OAM001 Intellectual Property Management Manual

7. OGM001 Information Security Policy

Brand Value Enhancement

- Brand activities and advertising materials shall conform to strict ethical principles and legal standards in the fields of healthcare, science, and industry in the respective country or region.
- Healthcare professionals and consumers shall be regularly provided with up-to-date, comprehensive product information based on the latest evidence on the official website.
- We value the views and opinions of external audiences regarding the Company and the brand and utilize corporate platforms to communicate with our stakeholders.

Q & A

Q: Can I participate in private activities organized by cooperation partners or accept gifts from them?

A: No. Acceptance of entertainment or gifts for personal benefit is inappropriate irrespective of their value. If you are invited to attend public activities of reasonable value related to your work duties that conform to social etiquette, industry practices, and applicable laws, please notify your unit manager beforehand to request his approval.

Q: Can I offer gifts or cash to government units and third-party accreditation bodies to ensure positive audit outcomes?

A: No. It is strictly forbidden to offer any gifts or cash to government units or third-party accreditation bodies since this might be construed as bribery. Any form of bribery is strictly prohibited.

Q: Can I publicly post any non-public R&D or sales information pertaining to the products of this Company on social media?

A: No. Our employees are not authorized to post non-public information on social media. All employees shall use social media networks in a responsible manner and fulfill their confidentiality obligations with regard to non-public information including R&D data, trade secrets, and financial information. All employees are further required to sign non-disclosure agreements during onboarding. It is strictly forbidden to leak non-public information to external audiences including friends and family members.



Oneness Products and Services

Research is Conducted Based on the Core Principles of Innovation, Safety, and Compliance⁸

- We are firmly committed to developing new products and technologies, step-by-step initiation of trial production and commercial sales, provision of effective treatment methods to patients on the basis of scientific innovation, and fulfillment of pressing medical needs all over the globe.
- New drug development and clinical trials strictly abide by applicable laws and regulations, international norms and standards, and company rules and regulations to ensure product effectiveness, safety, and consistency.
- We embrace integrity principles to ensure that all experimental data or records are truthful and accurate without fabrication.
- We observe the Animal Welfare Agreement issued by the Institutional Animal Care & Use Committee (IACUC) and espouse the spirit of reduced use of animals for experimentation, improvement of animal welfare, and search for alternatives for animal testing. We further ensure that animals are solely used for high-quality scientific research under the premise of optimal protection.
- We observe strict requirements in the handling of lab waste and place great emphasis on the adoption of adequate measures to reduce and control carbon emissions.

Effective management of Product Quality⁹

- We constantly enhance our product quality by relying on systematic methods and standardized procedures. We also implement stringent controls for each of the following links: R&D, examination of laws and regulations, feedstock, manufacturing (incl. packaging), lab testing, product release, and market-oriented supply management to ensure compliance with international standards and legal requirements in different markets.
- Effective quality management system operations and ongoing improvements ensure product conformity to applicable laws and regulations and customer requirements.

Product and Service Responsibility¹⁰

- In line with the WHO Ethical Marketing Standards, the conduct and activities of all marketing and sales personnel shall be in conformity with applicable laws, legal regulations, and ethical standards.
- Information shall be provided in a clear and accurate manner to safeguard patient medication rights and guarantee information transparency and integrity. The labeling, packaging, marketing documents, etc. of drugs must be consistent with the approved indications and package insert contents. The materials used to market drugs shall be based on scientific evidence presented in a truthful, clear, and non-misleading manner.
- We have established the "Post-Market Drug Quality Monitoring System" and the "U.S. FDA Medical Device Post-Market Surveillance and Vigilance Control Procedure" to ensure due reporting and monitoring of drug and medical device safety and to guarantee patient medication safety.

8. OJ0002 R&D Management Procedures, ORP001 Clinical Trial Management Procedures, OJ0004 Lab Notebook Management Standards, OUP001 Animal Experiment Management Procedures, OQS040 Lab Safety Management Procedures, OQS050 Lab Environmental Cleanliness Procedures

9. OQM001 Quality Manual, OQM003 Medical Device Quality Manual, OQM004 ISO9001 Quality Manual

10. OBM001 Marketing and Sales Code of Conduct

Q & A

Q: I have detected a wrong parameter setting which could possible affect the results of the experiment completed last month. The experiment results already reported to my supervisor. What should I do?

A: Please prepare a detailed report to your direct supervisor immediately and discuss for the solution. All parameter settings, experimental results, records, and other relevant data must be truthful, accurate, and based on clear evidence.

Q: How does Oneness guarantee product quality?

A: Quality is every employee's responsibility. There are clearly defined, standardized, and documented operating procedures and operation steps for each of the following links: product R&D, examination of laws and regulations, feedstock, manufacturing (incl. packaging), lab testing, product release, and market-oriented supply management. All employees are required to fully implement all requirements laid out in our SOP.

Q: Medical personnel have notified me that a certain patient reported physical discomfort after taking our drugs. Should I report this to the Company?

A: Yes. Please report such information to our Department of Medical Science, which will initiate investigation procedures.

Q: I heard that patients reported effects other than the indications after using our product. Can I share this with medical personnel to improve patient health?

A: No. Communications between our employees and medical personnel must be based on scientific evidence and indications other than those listed in the package insert contents should not be marketed.



Oneness and its Employees

We comply with principles laid out in international human rights conventions, including UN Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, UN Global Compact, and the principles of International Labor Organization and respect internationally recognized basic human rights.

Respect for and Protection of Human Rights

- We respect human rights and provide a working environment characterized by freedom, equality, and safety.
- We strictly forbid human trafficking, slavery, and any form of forced labor.
- We comply with legal working age regulations and strictly prohibit child labor at our operating sites.
- All employees have the freedom of association. Employees are also free to join external labor organizations.
- We have set up diversified labor-management communication channels to enable our employees and labor representatives to engage in communications with management without fear of reprisal, intimidation, or harassment.

Diversity and Inclusion at the Workplace

- We espouse principles of openness and fairness and ban unequal treatment in language, attitude or behavior due to the socioeconomic status, age, gender, sexual orientation, marital and family status, physical or mental disability, ethnicity, religion, appearance, nationality, language, political orientation, or pregnancy.
- We have zero tolerance for any form of harassment at the workplace. This includes any actions, verbal or written communication, objects, and conduct that cause a hostile, intimidating and offensive working environment.
- We treat all our employees in a fair and impartial manner. We conduct hiring and performance appraisals and provide equal opportunities for career development and promotion pursuant to applicable labor laws and company regulations.

Safe and Healthy Work Environment

- We place strong emphasis on workplace health and safety and provision of a healthy, safe, and caring work environment. We are firmly committed to employee health and safety and the goal of zero occupational accidents.
- All employees are equally responsible for the implementation of the Company's occupational health and safety policy in the performance of their duties to ensure a safe and health-protecting environment. Safety-related tasks, occupational safety training, and ongoing improvements are carried out in accordance with standard operating procedures.

Q & A

Q: My colleagues make comments about my appearance, gender, and age. This makes me feel uncomfortable. How can I seek for help?

A: We strictly prohibit any form of discrimination and harassment. Please report such conduct to your unit manager or the HR Department.

- Grievance hotline: 02-2703-1098, Ext: 172
- Grievance mailbox: hr.onenessbio@onenessbio.com.tw

Q: I find our occupational health and safety procedures too complicated. Can I simplify these procedures?

A: No. The vast majority of occupational accidents is caused by employee negligence and failure to abide by relevant SOP. Just a few seconds of carelessness or a few actions performed in a negligent manner can result in irreparable damage. Compliance with operating procedures and regulations and participation in training courses and routine drills is crucial for the prevention of occupational accidents.



Oneness and its Business Partners

Fair Trade Practices

- We fully support and comply with fair competition and anti-trust laws.
- We don't engage in price fixing, collusion, dumping, or any form of conduct detrimental to free competition.
- We don't utilize our market dominance or engage in any other practices that are unfair to our business partners.

Interactions with Investors

- We communicate and interact with our investors in line with our core values of science, integrity, and transparency. Several platforms are in place for the communication and disclosure of company information (e.g., Shareholders' Meetings, Investor Conferences, and Investor Q&A).
- All investors are treated in a fair manner and shareholders and financial markets are provided with accurate and comprehensive operational, management, and financial information in a timely manner.
- Insider trading is strictly prohibited and it is not allowed to share non-public information with a potential impact on the Company's stock price with any third parties or use such information for stock trading.

Promotion of a Sustainable Value Chain

- Qualified suppliers, dealers, distributors, and other business partners who intend to forge partnerships or engage in transactions with us are selected in a fair, impartial, and equal manner pursuant to company regulations.
- All suppliers are required to adhere to our anti-corruption and anti-bribery policies and sign our Supplier CSR Commitment Letter.
- When selecting suppliers, dealers, distributors, and other business partners, we not only consider prices and quality but also their records in the fields of legal compliance, safeguarding of human rights, environmental protection, and fulfillment of social responsibility.



Q & A

Q: Why does the Company hold Investor Conferences every quarter?

A: Our new drugs are globally innovative pharmaceutical products. High levels of innovation are often accompanied with high risks and it cannot be guaranteed that new drug development or trials always proceed according to plan. Regularly organized Investor Conferences give investors a clear understanding of the current progress in the field of new drug development, which represents a crucial reference for investment decisions.

Q: I accidentally became aware that the Company has achieved a major breakthrough in R&D and the announcement will be made soon. I am therefore very optimistic about the future development and the stock price of the Company. I'm not a top executive and won't engage high volume transactions. Can I buy some shares before this announcement is made?

A: No. Upon becoming aware of confirmed information that will have a material impact on the Company's stock price, stock transactions conducted prior to the public disclosure of such information or within 18 hours after its public disclosure are considered insider trading, which not only constitutes a violation of the Company's code of conduct but is also an illegal act.

Q: I have heard from a friend that a certain supplier of the Company has been investigated for improper waste disposal. The investigation result is not public yet. Should I just ignore this rumor?

A: No. We require our suppliers to dispose the waste in a proper manner pursuant to applicable environmental laws. Please report this immediately to your supervisor, contact the supplier to get more information and take appropriate measures.

Oneness and Society & Environment

Contributions to Society

- We harness our core capabilities to advance public health knowledge and provide early treatment for patients through various actions including shooting of charity videos, establishment of a healthcare network, and subsidies to low-income patients.
- All charitable donations or sponsorships are subject to review and approval pursuant to company regulations.

Commitment to Environmental Sustainability

- We comply with environmental protection laws and support environmental improvement actions.
- Environmental impacts are mitigated through increased energy use efficiency, reduced GHG emissions, and effective use of water resources.
- We strive to raise the environmental awareness of our employees, implement environmental protection in our daily operations, and firmly embed sustainable development concepts in our business operations.

Q & A

Q: How should I handle requests of social welfare organizations for donations by the Company?

A: Please clearly describe the reasons, purpose, and amount of the donation after assessment and submit an application to the Company. Applications for donations are subject to approval by the responsible supervisor or the Board of Directors depending on the total amount.

Q: What actions should I take to comply with the Company's environmental protection policy?

A: All employees should cultivate good habits in their daily work such as energy conservation, reduced use of disposable tableware, and garbage sorting. In addition to the implementation of the 3R principles (Reduce, Reuse, and Recycle), eco-labels and green procurement should be implemented within the scope of work duties to make contributions to environmental protection.

