

PharmaEngine, Inc. Human Rights Policy

To fulfill corporate social responsibility, PharmaEngine, Inc. will protect the basic human rights of all employees, customers, and stakeholders. We are committed to adhering to international human rights conventions such as the “United Nations Universal Declaration of Human Rights”, the “United Nations Global Compact”, and the “International Labor Organization Conventions”, as well as complying with relevant provisions of Taiwan’s Labor Standards Act. We will eliminate any acts that violate human rights and create a working environment that respects human rights for all employees (including contract workers, temporary workers, and interns), ensuring that all employees of the Company are treated fairly, equally, and with dignity. The Company will implement the Company’s human rights policy in accordance with the following principles.

1. Strict adherence to labor laws and regulations

The Company promises to strictly abide by the labor-related regulations of the operating location, and to establish relevant measures for human rights protection and labor policies and implementation.

2. Creating an inclusive and friendly working environment with equal opportunities

The Company is committed to implementing gender workplace equality, eliminating all forms of forced labor, discrimination in hiring and employment, and creating a working environment that promotes equal opportunities, dignity, safety, equality, and is free from discrimination and harassment.

3. Reasonable utilization of work hours

The Company prohibits the employment of child labor, establishes clear regulations on work hours and overtime, and regularly monitors and manages employees’ attendance.

4. Establishing a healthy and safe workplace

The Company adheres to applicable health and safety regulations to regularly review employee health and safety risks. By implementing preventive measures, we continue to establish a healthy and safe working environment.

5. Promoting harmonious labor-management communication

To foster a harmonious and mutually beneficial atmosphere between labor and management, the Company has established diverse and open communication channels. We regularly hold labor-management meetings to facilitate two-way communication and effectively resolve differences in opinions.

6. Privacy protection

The Company strictly adheres to applicable personal data protection laws and regulations to ensure that the collection, processing, and use of personal data comply with local legal requirements, and to maintain and safeguard the rights of personal data.

Implementation of Human Rights Management Policy

To ensure that employees understand their rights and the Company’s commitment to social responsibility, the Company’s internal documents and policies explicitly declare the protection of employees’ rights. This includes complying with legal requirements, ensuring employment freedom, providing humane treatment, prohibiting discrimination and sexual harassment, establishing diverse and effective communication channels, enhancing salary and benefits, offering diverse training and development opportunities, and providing a wide range of training courses to promote employment freedom. All work is voluntary, and there is no involvement in slavery or human trafficking. Employees will not be discriminated against based on race, religion, skin color, nationality, gender, or any other factors. Any form of sexual harassment, whether explicit or implicit, is strictly prohibited. In addition to having relevant policies in place, we have established a complaint hotline and an email account to provide employees with a channel to report any concerns or complaints.

Measures to mitigate human rights risks

To mitigate human rights risks, the Company, PharmaEngine, Inc. actively engages in concrete improvement plans and endeavors to create a high-quality working environment. We take the following actions.

1. The human rights due diligence process.

Based on the Company’s operational development strategy, the Company regularly conducts risk assessments on human rights issues, engages in communication with external stakeholders and expectations, identifies significant human rights issues and high-risk groups, and establishes a risk due diligence process to implement mitigation measures and management objectives.

2. The human rights protection trainings

Item	Content
Providing education and training to employees on compliance with relevant regulations	Prohibition of forced labor, child labor, discrimination, harassment, ensuring humane treatment, and providing a healthy and safe environment.
Providing sexual harassment prevention training courses	Understanding the concept of sexual harassment, prevention of sexual harassment, and procedures for handling sexual harassment incidents.
Implementing workplace bullying prevention promotion	Assisting employees in understanding what workplace bullying is and letting employees know how to prevent bullying behaviors by promotion and educational training. The aim is to create a friendly work environment free from workplace bullying.
Providing complete fire safety trainings	Fire safety training, emergency response courses, general safety, and health education training.

3. Legal employment

The Company strictly adheres to the regulations of the International Labor Organization of the United Nations, which prohibits the employment of child labor below the legally mandated minimum employment age. It is explicitly stated in our human resources policy that the use of child labor is strictly prohibited. Employees who are hired are required to provide identification documents to the Company for verification purposes, ensuring accuracy. In addition to policy promotion, clear provisions are also stipulated in the Company's management regulations to explain the details. Based on the comprehensive 2022 audit statistics, both internal and external audits have found no instances of employing child labor.

4. The human rights policy management indicators and implementation status

Item	Content	Goal	2022 Performance
Strict adherence to labor laws and regulations	Delivering educational campaigns to prevent violations of labor laws and regulations	No incidents of legal violations	No illegal incidents have occurred
Creating an equal and friendly working environment, free from discrimination and harassment	Implementing education promotion to prevent discrimination disputes or harassment	No discrimination or harassment incidents	No discrimination or harassment incidents have occurred
No employment of child labor	Employment of child labor is clearly prohibited to avoid hiring child labor	No employment of child labor	No cases of employing child labor have occurred
No forced labor	Establishment of clear regulations on work hours and overtime, employees' attendance monitoring, elimination of all compulsory acts or forced labor, to ensure compliance with labor laws	No forced or compulsory labor	No instances of forced or compulsory labor have occurred
A healthy and safe working environment	Providing a complete fire safety training	No accidental injuries or occupational accidents have occurred	No incidents of accidental injuries or occupational accidents have occurred

labor-management communication	Providing diverse and open communication channels, holding labor-management meetings, ensuring smooth communication between labor and management, and fostering harmony and mutual prosperity between labor and management	No labor-management dispute incidents	Regularly convening meetings to ensure smooth communication between labor and management
Privacy protection	Implement education promotion to strictly comply with the laws and regulations of privacy protection and personal data protection	No privacy infringements or incidents of personal data leakage	No incidents of privacy infringement or personal data leakage have occurred
