

2025 Annual Report (Translation)

Cenra Inc.

Published on April 21,2026

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[http://mops.twse.com .tw](http://mops.twse.com.tw)
Website for the information designated by financial
Supervisory Commission : Same as above
Related information concerning this Annual Report :
Same as above



- I. Names, position titles, phone numbers and e-mails for the Company's spokesman and acting spokesman:

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- II. Addresses and contact numbers of the Head Office, branches, and factory sites:

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- IV. Names of the auditing Certified Public Accountants, office title, address, website and phone number for the latest Financial Statements of the Company:

Name of CPA: Po-Chuan Lin; Shu-Fen Yu

Auditor's firm: PricewaterhouseCoopers

Address: 27F., No.333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City

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- V. Venue for overseas trading of the Company's negotiable securities and the method to disclose overseas negotiable securities: Nil

- VI. Company website: <https://www.cenra.com/>

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One. Report to Shareholders

Ladies and gentlemen, Dear Shareholders:

We sincerely thank all our valued shareholders and partners for your concern and support for Cenra Inc. On this occasion, we would like to present a brief report on our actual business performance in 2025 and the business strategies for 2026. We welcome your valuable advice and guidance.

2025 in review

I. Financial performance:

For the full year 2025, the Company reported consolidated revenue of NT\$8,570.11 million, representing a decrease of 3.91% compared to NT\$8,918.89 million in the previous year. Consolidated gross profit totaled NT\$3,317.34 million, down 2.63% from NT\$3,406.80 million in the prior year. The gross margin was 38.7%, an increase of 0.5 percentage points from 38.2% in the previous year. Consolidated operating income amounted to NT\$428.65 million, representing an increase of 43.2% compared to NT\$299.37 million in the prior year. Net income attributable to owners of the Company was NT\$300.07 million, a decrease of 5.4% from NT\$317.35 million in the previous year. Earnings per share was NT\$2.39.

II. R&D results:

1. Application for inspection and registration of new products: Application for inspection and registration of 6 new products of human medicines and 1 new product of veterinary medicine.
2. New product licenses: 9 licenses for human medicine (own products) and 1 license for imported veterinary medicine (own products).
3. The key technology platform for special preparations has been established (nanocrystalline grinding and microsphere coating technology) with a total of 7 development products.
4. Continuous development and improvement of integration platform for new product development: And sales (CHC Chunghwa Yuming Healthcare Co., Ltd. Pharmaceutical Planning Division and Business Development Division), with the Strategic Purchasing Center, Manufacturing Department, Digital Development Center jointly setting up new product development and integration platform to maintain markets at home and abroad and provide new products.
5. New drug introduction evaluation: In response to changes in the domestic market, we collaborate with the business units (Pharmaceutical Planning Division and Business Development Department, CHC Chunghwa Yuming Healthcare) to establish new formulations and new chemical entities for introduction into the domestic market through international partnerships, and conduct new drug regulatory evaluations.
6. Completed animal trials for new drug delivery system development and completed the first draft of the human trial plan.

Outlook for 2026

I. Overall Development direction of Cenra Inc. in 2026

1. Strategic Focus: Strengthening the Core and Diversified Expansion
 - I. Expansion of international market:

- Scaling up CDMO (international contract development and manufacturing) with high-threshold technology:

To focus on production lines with significant barriers to entry, such as immunosuppressants, antibiotics, and sterile pre-filled syringes, and attract international manufacturers by offering differentiated processes, thereby converting production capacity into stable cash flow and growth momentum.

- Deepen global distribution channels through product licensing:

Adopt complex generics and differentiated formulations as core components, optimize the internal R&D portfolio, and employ different strategies externally based on market maturity. Cultivate the US and Japanese markets, and simultaneously expand into emerging markets such as ASEAN and Latin America. Share development risks and maximize asset values through regional licensing.

II. Expansion of domestic market:

- Promote the expansion of prescription drugs into high-value areas, and transform OTCs (over-the-counter drugs) into digitally-driven brands, supported by CRM (customer relationship management) data-driven decision-making and organizational empowerment to achieve full-channel synergistic growth from hospitals to end consumers.

III. Performances in the animal health products:

- The Company combines industry trends to continuously optimize its product portfolios, providing a diverse product range for livestock and companion animal customers, and cooperates with academic institutions to develop precise products and services.

IV. Silver market services:

- Proceeding on a dual track of digital empowerment and ecosystem expansion:

Maximize the capacity and profitability of home care and daycare centers through process standardization and optimization of staffing systems across Taiwan. Simultaneously, strategic cross-industry alliances extend the brand's influence from traditional long-term care to the sub-health group, creating an automated, precise, and all-round elderly care ecosystem.

V. Operation of overseas subsidiaries:

- Dual-track strategy for channel segmentation and operational transformation:

Strengthen centralized purchasing and enhance self-operated and key account (KA) channels while accelerating the outsourcing of powder and injection production lines and using AI research and development to reduce costs. Fully implement a performance evaluation system focused on substantial profit contribution.

2. Operational Optimization:

- I. Precise cost control and efficiency improvement: Officially introduce a standard costing system to accurately track output value and performance, and continue to optimize the raw material cost structure through strategic procurement and diversified sourcing.
- II. Transformation into high-value products and production capacity integration: Conduct research and development for and focus on high-barrier technology platforms to expand internationally. Consolidate production facilities and build a flexible labor pool to maximize asset efficiency.

- III. Organizational performance and talent succession: Launch key talent rotations across business units and implement successor planning. Additionally, introduce organizational development functions to address organizational silos and improve collaboration efficiency, ensuring a robust talent pipeline to support the transformation strategy.

3. Digital Leadership:

- I. AI empowerment and data-driven decision-making: Build an enterprise-level AI technology platform and data lake, applying them to automated management reporting and rolling financial forecasts to strengthen data-driven decision quality.
- II. Smart manufacturing and system transformation: Initiate an assessment to upgrade the core ERP (enterprise resource planning) system, and implement automated monitoring and paperless management systems on the factory floor to comprehensively improve production compliance and efficiency.

II. The operating and market strategies for each subsidiary in 2026

1. China Chemical & Pharmaceutical Co., Ltd. (subsidiaries)

I. Research & development and innovation

- Continue to expand the establishment of the key technology platform for special preparations and product development (nanocrystalline grinding and microsphere coating technology).
- Continue to develop and improve the integration platform for new product development and continue to introduce new products for domestic and overseas markets.
- Continue to establish new formulation and new chemical entity for introduction into the domestic market through international partnerships, and conduct new drug regulatory evaluation.
- Promote the drug license management system to support the Company's long-term development in the digital era.

II. Quality & production performance

- Promote production automation and establish a flexible night-time workforce while consolidating the solid dosage forms and injection production line configurations within the plant to maximize equipment utilization rate and production efficiency.
- Implement quality system digitalization, introduce LIMS (laboratory information management system) and eQMS (electronic quality management system), and ensure data integrity via digital batch records on production lines to achieve compliance with European and US regulations.
- Deepen organizational division of labor and technical integration. The "Technology Transfer Department" was established on the production side to strengthen control of process parameters from R&D to mass production. On the quality assurance side, the "Document Control Center" and the "Registration and Verification Section" were established to centrally manage technical documents, supplier evaluation, and compliance verification, improving the efficiency of specialization.
- Enhance international compliance and process monitoring to respond to international market expansion, and introduce process analytical technology and online monitoring mechanisms to ensure the quality standards are consistent with international standards.

III. Performances in international markets

- CDMO (Contract Development and Manufacturing Organization) business

- A. CDMO has become the core engine for the Company's mid- and long-term revenue and gross profit growth. We focus on building differentiated competitive advantages through a high-barrier formulation platform, an international regulatory track record, and a dedicated production line layout.
- B. The Company has seven production bases certified by the US, Japan and Taiwan, with multi-dosage forms and commercialization capabilities, supporting the stable undertaking of international projects.
- C. Immunosuppressants and Carbapenem antibiotics production lines are in a highly specialized field. The Company assesses the introduction of similar process products to improve production line utilization and asset efficiency.
- D. Continue to enhance key technologies for aseptic formulation and pre-filled production, and improve integration capabilities and strengthen long-term collaboration for high-barrier projects.
- E. Focus on stabilizing cash flow, introduce new projects and optimize high-barrier production lines. Strengthen our foothold in the Japanese, Taiwanese, and North American markets to reinforce our mid- and long-term growth momentum.
- Out-licensing business
 - A. The Company's core strategy is to differentiate itself with complex generics and dosage form differentiation, combining R&D and manufacturing advantages to continuously build a product portfolio with licensing potential, and adopting international licensing cooperation as an operating model to enhance asset efficiency and diversify risks.
 - B. At present, the Company's proprietary product categories cover major therapeutic areas such as cardiovascular, central nervous system, anti-infective, and oncology, and it has a pool of licensed products that can be flexibly deployed according to market demand.
 - C. Focus on three major directions: (1) market expansion of existing products and penetration into growth markets in ASEAN, Hong Kong, Macau, and Central and South America; (2) rapid commercialization via regional licensing upon new drug license approval to boost cash flow contribution; and (3) strategic partnerships for high-value platform products (such as LAI) to share risks through co-development or licensing models and amplify long-term returns.
 - D. Continue to deepen cooperation with international channels and expand the licensing scale and revenue base.

IV. Performances in the animal health products

- Strengthen the foundation: Based on core customers and products, we continue to optimize the product structure and provide a diversified service portfolio to meet the needs of livestock and companion animal customers and create new sources of revenue.
- Product line expansion: Promote and strengthen the sales potential of non-pharmaceutical and companion animal products, from the market for animal-use products to the markets for agricultural and animal husbandry environmental products, companion animal products and plant protection products.
- Strengthen academic cooperation: Collaborate with academic and research institutions to promote the R&D of animal disease diagnostic reagents, and bundle disease diagnostic services with sales portfolios. This is combined with professional consulting to provide an integrated "product + service" model for

breeding management and precision medication recommendations, achieving comprehensive farm management services.

- Expand the landscape of strategic cooperation: Implement strategic cooperation with domestic and foreign manufacturers to continue to expand the scope and projects of product services, from the professional manufacturing and sales of veterinary medicine and nutritional supplements to animal vaccines and plant protection products. Continue developing markets with domestic and foreign manufacturers to enhance the overall scope and scale of operations through cross subcontracting, agency, and distribution.

2. Chunghwa Yuming Healthcare Co., Ltd. (a subsidiary)

- I. Enhancing core prescription medicine areas and high-value new drug pipeline:
 - Strengthen core specialty advantages: In leading areas such as central nervous system, cardiovascular, and infectious diseases, maintain market share through package sales and continuous drug increment.
 - Accelerate expansion into emerging high-value fields: Actively pursue cooperation or agency opportunities for oncology drugs, biologics, 505(b)(2) new drugs, and weight loss drugs, with the goal of doubling their revenue contribution.
 - Rapid prescription of launched products: For new products launched within the past two years, the target is to obtain invoices from medical centers within one year after national health insurance pricing approval, to facilitate procurement by regional and local hospitals.
- II. Digital transformation and data-driven marketing:
 - Improve the efficiency of marketing resource allocation through optimized tools: Implement CRM (customer relationship management) and digital marketing management, with full adoption of CRM visit records and digital marketing tools, to ensure higher customer interaction recording rates and drive omnichannel reach.
- III. Empowering the organization and talent, strengthening execution capability:
 - Professional sales capability certification: Ensure 100% of the marketing and sales teams pass the product and sales skill certification to improve their ability in clinical academic discussions and problem solving.
 - Cross-business group resource integration: Reorganize the structure to strengthen growth among core target customers and promote cross-unit human resource support to improve overall operational synergy.
- IV. Comprehensive OTC (over-the-counter drug) and health-oriented healthcare products:
 - Expand channel coverage and increase brand awareness, arrange KOL (key opinion leader) activities, and implement high-conversion network marketing to improve brand coverage and increase impressions.
 - Expedite the launch of new products, coupled with audio/video advertisements, packaging, and engaging topics, to create situational use cases and implement a bundle sales strategy, effectively expanding the customer base.
 - Accumulate product use experience and credits by collecting UGC (user-generated content) through trial activities and leveraging CRM (customer relationship management) for targeted operations. Product optimization based on user feedback improved customer satisfaction and product reach.
 - Focus on core items and remarketing, target advanced advertising to key customers, encourage repeat purchases, and combine with channel promotions.

- Introduce Marketing/Branding functions, recruit more talents with FMCG (fast-moving consumer goods) brand marketing experience, and train a core team with data-driven decision-making capabilities.
- Digital reputation and e-commerce verification help build brand trust on the official website, increase brand visibility, and seek support from platform resources.
- Optimize the terminal display and traffic monetization, operate the brand zone, promote actual sales through membership, link group buying, redirect traffic from the official website to the e-shop, and accelerate traffic and monetization conversion.
- Deepen channel engagement and amplify membership value. Seed pharmacist online training and new product exchanges are provided to ensure effective channel marketing. Member segmentation and long-term consumption are established to enable personalized marketing and subscription models, enhancing member loyalty and repurchase rates.

3. Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd.(a subsidiary)

I. Market and brand building

- Respond to normalized price governance and focus on the development of the medical-pharmaceutical community and the out-of-hospital market.
- In the retail sector, we focus on high-margin products, centering on chain pharmacies.

II. Research & development and innovation

- Advance the pharmaceutical research for 16 new items, initiate process validation for three items, and utilize AI technology for cost reduction and efficiency improvement.

III. Optimization of production and supply chain

- Added a bilayer tablet press to optimize production capacity and resolve the current Telmisartan/Hydrochlorothiazide production bottleneck; and added a contract production plant for Telmisartan to respond to sales growth and associated production capacity risks, while achieving cost reduction. Initiated product transfer verification and change application for outsourced powder and injection line production to coincide with the formal suspension of the powder injection workshop at the end of 2026, achieving outsourced production of certain quantities of powder injection products.

IV. Sales and revenue growth

- Centralized purchasing channels: Increase the contract volume of winning items in national procurement through bidding strategies in centralized procurement re-bidding from the 1st to the 8th round.
- Clinical channels: Expand and strengthen the in-house team to drive growth of core and new products, and support the future prescription drug pipeline. Focus on developing hospitals capable of dispensing over 1,000 boxes of supplies and improve the performance of under-performing hospitals. Expedite clinical access for new products.
- Commercial marketing:
 - A. Strengthen terminal sales activation, increase the sales activation ratio, and gain market share through terminal coverage.
 - B. Maintain a strict pricing system for products and ensure marketing activities are compliant.
 - C. Enhance retail drug accessibility by transforming the operation model from a storefront-centric approach to a coverage strategy centered on KA (key accounts). Focus on high-margin products to enhance the influence of the CCPC brand.

- D. Reinforce the investment promotion team, establish Proprietary Trading Department III, and focus on potential provinces. Department I and III implemented a new model and management mechanism to achieve unified operation.
- V. Organization and personnel management
 - Organizational restructuring: Oriented toward channel sales, integrating merchant recruitment, self-operated teams, and new retail teams to standardize the value chain and operational SOP.
 - Target implementation: Break down the annual sales challenge target by channel and province, and assign clear accountability to ensure goals are met.
 - Performance reform: Optimize the incentive mechanism and shift to the profit contribution model of business unit. Clear award thresholds and lower assessment limits have been established to focus on substantial profits.

4. **Chunghwa Senior Lifestyle Services Co. Ltd. (subsidiaries)**

- I. Elderly service stations are being used to steadily increase the service capacity of home care.
 - In 2025, in addition to strengthening service processes and quality standardization for all six special municipalities in Taiwan, the Company also focused on regional differentiation strategies and completed the establishment of detailed operational indicators. Simultaneously, it launched the database and system integration project to comprehensively improve administrative efficiency and data analysis capabilities.
 - In 2026, the service area will be expanded to include New Taipei City and Taoyuan, and an optimal shift system will be fully implemented. To meet talent needs, efforts to strengthen talent attraction and competitiveness will continue.
- II. CAFE WARM UP offers smart rehabilitation, continuing to expand its operations to increase profits
 - In 2025, the average daily occupancy rate of the Taipei and New Taipei Branch of CAFE WARM UP exceeded 80%. The goal for 2026 is to maintain a daily occupancy rate of 90% for both branches.
 - A. Taipei Chang-An Branch continues to cooperate strategically with the physical therapy clinic and strengthen infection control to improve profitability.
 - B. The Tucheng Branch in New Taipei City continues to promote flexible care services to improve daily attendance rates.
 - C. Through cross-industry collaboration, the Company is planning new facilities to expand its service area and capacity.
- III. Enhance performance of selected products
 - Strengthen strategic cooperation and develop a product portfolio to boost gross profit and target specific sales niches.
 - Launch a new service “Revitalize Your Life,” resembling a Unit A case manager for the public, integrating a smart property management platform to target the health-conscious customer segment.
- IV. Utilization of care service talents and improvement of quality control efficiency
 - The review and update of operational standards have been completed, and comprehensive control and service quality supervision (QC) continue to be strengthened.
 - The management system has been optimized to enhance capabilities in digitalized care record management and statistical analysis.
 - Continue to collaborate with academia and industry, and expand recruitment sources.

- V. Systematizing CRM customer relationship management and enhancing brand trust
 - Senior Care App integrates with the smart property management platform for automated connectivity, offering intuitive operation and efficient management.
 - Launched cooperation within the vitality service industry ecosystem, integrating cross-industry strategies and collaborative projects to enhance the influence of diverse brands.

5. Tairung Development Co., Ltd. (subsidiaries)

- I. Quality improvement to retain customers: We updated and adjusted production equipment, refined the product process to stabilize production quality, and proactively managed customer upgrade plans to deliver intangible added value.
- II. Optimizing and developing products in inventory: We adopted make-to-order production to reduce finished goods inventory. In response to market trends, we enhanced our production technology, actively developed new containers, and met customized needs.
- III. Continuous maintenance and management of certifications: Completed ISO 9001 quality certification system and ISO 13485 medical equipment management system standard certification. Continued to maintain and execute related system operations. Boosted medical equipment design, development, and production to meet customization needs.

III. Cenra Inc. amidst the exterior environment of competition, statutory environments and environment of macroeconomy:

1. External competitive environment

- I. Industrial ecosystem and alliance battles: Market competition has shifted from individual businesses to ecosystem competition. It is necessary to explore collaborative synergies. Going forward, we will integrate internal and external resources to expand market influence.
- II. Full expansion of channels and product lines: Faced with a saturated market, the business entity increased its market share and adopted new product strategies. For pharmaceuticals, the Company focuses on the market share of chain pharmacies and mass retail channels and accelerates new product launches. For veterinary drugs, the Company developed new customers and products in the economic and companion animal sectors to diversify its portfolio and hedge against market fluctuations.
- III. Brand reshaping and talent competition: To attract talent in today's fierce job market, we are establishing and optimizing talent training and development mechanisms to enhance our employer brand and attract key personnel.

2. Legal environment

- I. Reforms and protection of national health insurance drug prices: Drug price reforms continue to put pressure on gross profit margins. Enhanced government communication is needed to ensure the profitability of core products.
- II. Domestic supply chain resilience policy: The government and the media are increasingly emphasizing "resilience of the domestic pharmaceutical supply chain" and promoting policies related to generic drugs through associations to create a favorable medication environment for the public and the healthcare system.
- III. ESG compliance requirements: The Company has introduced ESG features and a green procurement mechanism to implement EHS (environment, health, and safety) standards, ensuring compliance with regulatory and customer requirements for a sustainable supply chain.

3. Macroeconomic environment

- I. Cost inflation and refined management: Facing rising raw material and operating costs, the Company continues to set cost-reduction targets through strategic procurement and has introduced a standard cost system and rolling forecasts. These measures are intended to strengthen real-time control over operating performance and gross profit in order to cope with overall economic inflationary pressure.
- II. AI and digital transformation trends: The overall environment is rapidly becoming AI-driven. Digital transformation is no longer optional but a necessity for maintaining operational efficiency and decision-making speed. The Company is proactively building an AI platform and applying it to various workflows and management processes. Operational risk and public opinion management: Facing a changing external environment and potential crises, the Company has established crisis management procedures and platforms, as well as public opinion monitoring systems, to quickly respond to emergencies and reduce the impact on brand image and operations.

We wish you all shareholders

We earnestly wish you all excellent health and may everything go exactly as you wish.

Chairman - Wang Hsien, I-Chen



Two. Corporate Governance

I. Background information of Directors, President, Vice Presidents, Assistant Managers, and the heads of various departments and branches:

(I) Profiles of Directors

March 28, 2026 Unit: shares

Title	Nationality and Registry	Name	Gender Age	Date elected	Term	Date first elected	Shares at Election		Current number of shares held		Shareholdings of spouse and underage children		Shares held in the names of others		Major career (academic) achievements	Current duties in The Company and in other companies	Spouse or relatives of second degree or closer acting as Directors, Supervisors, or other department heads			Remarks
							Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding			Title	Name	Relation	
Chairman	Republic of China	Wang Ming-Ning Memorial Foundation	-	2024.05.28	3 years	2024.05.28	5,216,456	3.48%	5,216,456	3.48%	0	0.00%	0	0.00%	None	The Company: None Other Company: None	None	None	None	None
Chairman	Republic of China	Wang Ming-Ning Memorial Foundation Representative: Wang Hsien, I-Chen	Female 51~60	2024.05.28	3 years	2024.05.28	20,288	0.01%	29,288	0.02%	2,365,393	1.58%	6,555,500	4.38%	Department of Philosophy and Department of Business Administrating, Fu Jen Catholic University	The Company: Chairman Other company: Note 1	Director	Wang, Hou-Kai	First-degree relatives	None
Director	Republic of China	Sela Holdings Inc.	-	2024.05.28	3 years	2024.05.28	6,540,500	4.39%	6,555,500	4.38%	0	0.00%	0	0.00%	None	The Company: None Other Company: None	None	None	None	None
Director	Republic of China	Representative of Sela Holdings Inc.: Wang, Hou-Kai	Male 31~40	2024.05.28	3 years	2024.05.28	50,282	0.03%	76,282	0.05%	0	0.00%	0	0.00%	Bachelor of Science, Leonard N. Stern School of Business, New York University	The Company: President Other company: Note 2	Chairman	Wang Hsien, I-Chen	First-degree relatives	None
Director	Republic of China	Wang, Hou-Jie	Male 31~40	2024.05.28	3 years	2024.05.28	3,467,000	2.33%	3,660,000	2.44%	0	0.00%	0	0.00%	Psychology, University of Southern California, USA	The Company: None Other company: Note 3	None	None	None	None
Independent Director	Republic of China	Chen, Hung-Shou	Male 61~70	2024.10.29	3 years	2024.10.29	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Bachelor of Transportation & Logistics Management, National Chiao Tung University	The Company: None Other company: Note 4	None	None	None	None
Independent Director	Republic of China	Chow, Dah-Jen	Male 61~70	2024.10.29	3 years	2024.10.29	0	0.00%	0	0.00%	0	0.00%	0	0.00%	U.S. Master of Law,	The Company:	None	None	None	None

Title	Nationality and Registry	Name	Gender Age	Date elected	Term	Date first elected	Shares at Election		Current number of shares held		Shareholdings of spouse and underage children		Shares held in the names of others		Major career (academic) achievements	Current duties in The Company and in other companies	Spouse or relatives of second degree or closer acting as Directors, Supervisors, or other department heads			Remarks
							Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding			Title	Name	Relation	
															Harvard University School of Law	None Other company: Note 5				
Independent Director	Republic of China	Leu, Chia-Hwei	Female 61~70	2024.10.29	3 years	2024.10.29	0	0.00%	0	0.00%	0	0.00%	0	0.00%	MBA, Emory University	The Company: None Other company: Note 6	None	None	None	None
Independent Director	Republic of China	Wang, Te-Pin	Female 51~60	2024.10.29	3 years	2024.10.29	0	0.00%	0	0.00%	0	0.00%	0	0.00%	Master of International Business, National Taiwan University	The Company: None Other company: Note 7	None	None	None	None

Note: If the Chairperson and the General Manager or a person of an equivalent post (the highest-level manager) are the same person, spouses, or first-degree relatives, an explanation must be provided regarding the reason, reasonableness, necessity, and any existing or future improvement measures (such as increasing the number of independent directors and ensuring that the majority of directors do not concurrently serve as employees or managerial officers). In the case where the Chairperson and the General Manager of the Company are first-degree relatives, in addition to the current measures below, the Company is also implementing a succession plan for key management personnel to cultivate suitable candidates and further strengthen the independence of the Board of Directors.

- There are currently four independent directors, accounting for more than half of the total number of directors. Each specializes in fields such as finance, accounting, and industry and is capable of effectively performing supervisory functions.
- Each director completes at least six hours of continuing education annually in their professional field to continuously enhance their knowledge and improve the operational effectiveness of the Board of Directors.
- Independent directors can full discuss proposals and make recommendations at all functional committees for the board's reference to enforce corporate governance.
- Over one-half all board members are neither employees nor managers concurrently of this Company.

Note 1: Chairman of Chunghwa Chemical Synthesis & Biotech Co., Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Chairman of China Chemical & Pharmaceutical Co., Ltd. (Representative of Corporate Cenra Co., Ltd.)
Chairman of Chunghwa Yuming Healthcare Co., Ltd. (Corporate Representative of Cenra Co., Ltd.)
Chairman of Chunghwa Senior Lifestyle Services Co. Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Chairman, President of Tairung Development Co., Ltd.
Chairman of U-YU CO., LTD (HU-YU)
Chairman of Markart Enterprise Co., Ltd.
Supervisor of Sela Holdings Inc.

Note 2: Chairman of Shenzhen Panshi Holding Management Co., Ltd.
Vice Chairman of Chunghwa Chemical Synthesis & Biotech Co., Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Director and CEO of Cenra Inc. (Corporate Representative of ela Holdings Inc.)
Director and President of China Chemical & Pharmaceutical Co., Ltd. (Representative of Corporate

Note 4: Independent Director of Cenra Inc.
Chairman of OneAD Inc.
Independent Director and Member, Remuneration Committee, Sercomm Corporation
Independent Director of TTFB Company Limited; Member of the Remuneration Committee

Note 5: Independent Director of Cenra Inc.
Managing Partner, Innovation Technology Management Consulting Co., Ltd.
Taipei Independent Directors Association, Chairman
CTC Capital Inc, Chairman
Director of Taiwan Intelligent Healthcare Association
Independent Director of Amtran Technology Co., Ltd.; Remuneration Committee
Independent Director of Aurotek Corporation; Remuneration Committee
Independent Director and Member, Remuneration Committee, Greenrock Energy Co., Ltd
Supervisor of E-Cmos Corporation

Note 6: Independent Director of Cenra Inc.
Chairman of Hong Qun Investment Co., LTD.
Chairman of Hong Hui Investment Co., LTD.
Chairman of Jia Mao Investment Co., LTD.

Cenra Co., Ltd.)
Director of Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd.
Director of Chunghwa Yuming Healthcare Co., Ltd. (Corporate Representative of Cenra Co., Ltd.)
Director of Tairung Development Co., Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Director of Chunghwa Senior Lifestyle Services Co. Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Director of Sino-Japan Chemical Co., Ltd. (Corporate Representative of China Chemical & Pharmaceutical Co., Ltd.)
Chairman of Providence Investments Inc.
Director of CDIB Capital Healthcare Ventures Limited Director
Director of Wang Ming-Ning Memorial Foundation
Supervisor of Ma Jia De Enterprise Co., Ltd.
Note 3: Director of Cenra Inc.
Director of Chunghwa Chemical Synthesis & Biotech Co., Ltd. (Corporate Representative of Wang Ming-Ning Memorial Foundation)
Director of Tairung Development Co., Ltd.
Director and President of Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd.
President
Executive Director of Shanghai Yuhou Trading Co., Ltd. (formerly Pei Fu (Shanghai) Co., Ltd.)

Chairman of Hong Ye Investment Co., LTD.
Supervisor of Jiaxi Construction Co., Ltd.
Supervisor of Jia Shang Investment Co., LTD.
Supervisor of Jia Xi Investment Co., LTD.

Note 7: Independent Director of Cenra Inc.
Vice Chairman of Sun Pao Tsun Construction Co., Ltd.
Chairman of Taipei Young Women's Christian Association
Chairman of Epoch Foundation

1. Where the directors are representatives of juristic person shareholders, list of shareholders among the top ten in terms of shareholding ratios:

(1) Major Shareholders of Corporate Shareholders:

March 28, 2026

Corporate shareholder Name	Major Shareholders of Corporate Shareholders	Shareholding (donation) ratio
Shenzhen Panshi Holding Management Co., Ltd.	Wang, Hou-Kai	5.75%
	Wang, Hou-Chu	5.89%
	Wang Hsien, I-Chen	5.17%
	Wang, Shiun-Sheng	83.19%
Wang Ming-Ning Memorial Foundation (Note 1)	Wang, Huang Li-Hui (deceased), Wang, Shiun-Sheng, Wang, Hsun-Hui (deceased), Wang, Hsun-Yu	91.88%
	China Chemical & Pharmaceutical Co., Ltd.	3.63%
	Chunghwa Chemical Synthesis & Biotech Co., Ltd.	2.03%
	Wang, Chih-Chuan (deceased)	0.73%
	Wang, Shiun-Sheng	0.35%
	Wang Sung, Chong-Ying (deceased)	0.25%
	Wang, Hsun-Hui (deceased)	0.18%
	Wang, Huang Li-Hui (deceased)	0.12%
	Chen-Wang Shuan-Yu	0.07%
	Wei, Fu-Chuan	0.02%
Note 1: If the corporate shareholder is not a company, the names of shareholders and shareholding ratios that should be disclosed in the preceding paragraph are the capital contributors' or donors' names and their contribution or donation ratios.		

(2) Major shareholder(s) where the major shareholder of the juristic person shareholder is a juristic person:

Corporate shareholder Name	Major Shareholders of Corporate Shareholders	Shareholding (donation) ratio
China Chemical & Pharmaceutical Co., Ltd.	Centra Inc.	100%
Chunghwa Chemical Synthesis & Biotech Co., Ltd.	China Chemical & Pharmaceutical Co., Ltd.	28.05%
	Wang, Shiun-Sheng	3.19%
	Wang Ming-Ning Memorial Foundation	2.20%
	Hsieh, Chia-Ying	1.56%
	Wang, Hou-Jie	1.33%
	Wang, Hsun-Wei	1.30%
	Lin, Kuei Mei	1.29%
	Yuanta Chemical Synthesis Biotechnology Employee Trust Account, under custody of Yuanta Commercial Bank	1.24%
	Ke, Ching-HueiKe	1.08%
	Wang Hou-Che	0.99%

2. Disclosure of director professional qualifications and director independence information.

(1) Qualification, experience, and independence of directors

Name	Qualification	Professional qualification and experience	Independence situation	Number of positions as an Independent Director in other public listed companies
<p>Chairman Wang Ming-Ning Memorial Foundation Representative: Wang Hsien, I-Chen</p>	<p>Graduated from the Department of Philosophy and the Department of Business Administration at Fu Jen Catholic University. Currently serves as the chairman of this company and several other listed and non-listed companies. Possesses over five years of experience in commerce, finance, and corporate operations, with demonstrated expertise in professional leadership, operational management, and strategic planning.</p>	<p>Met the following independence evaluation conditions during the period of service two years prior to appointment:</p> <p>(1) Not a director, supervisor or employee of a company controlling over one half of the company's director seats or voting shares under one person (except for independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).</p> <p>(2) Not a professional or owner, partner, director, supervisor, manager or the spouse of these roles of a sole proprietorship, partnership, company, or institution that audits or provides related business, legal, financial, accounting services or consultation with service fees accumulating below NTD 500,000 over the last two years for the company or its affiliates; except for members of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition exercising powers according to the Securities and Exchange Act or the Business Mergers and Acquisitions Act or related laws or regulations. Provided that this restriction does not apply to a member of the remuneration Committee, public tender offer review Committee or special Committee for merger/consolidation and acquisition, who exercises powers pursuant to the Securities and Exchange Act, the Business Mergers and Acquisitions Act, or related law and regulations.</p> <p>(3) Does not meet any descriptions stated in Article 30 of The Company Act.</p>	<p>-</p>	
<p>Director Shenzhen Panshi Holding Management Co., Ltd. Representative: Wang, Hou-</p>	<p>Holds a Bachelor of Science degree from the Stern School of Business, New York University, USA. Currently serves as a director and institutional representative director of other listed and non-listed</p>	<p>Met the following independence evaluation conditions during the period of service two years prior to appointment:</p> <p>(1) Does not hold more than 1% of the company's outstanding shares in his/her own name or under the name of spouse, underage children, or any other person; nor is any party listed herein one of the ten largest natural person</p>	<p>-</p>	

Name	Qualification	Professional qualification and experience	Independence situation	Number of positions as an Independent Director in other public listed companies
Kai	companies. Possesses over five years of experience in commerce, finance, and corporate operations, with demonstrated expertise in operational management and strategic planning.	<p>shareholders of the company.</p> <p>(2) Not a director, supervisor or employee of a company controlling over one half of the company's director seats or voting shares under one person.</p> <p>(3) Not a professional or owner, partner, director, supervisor, manager or the spouse of these roles of a sole proprietorship, partnership, company, or institution that audits or provides related business, legal, financial, accounting services or consultation with service fees accumulating below NTD 500,000 over the last two years for the company or its affiliates; except for members of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition exercising powers according to the Securities and Exchange Act or the Business Mergers and Acquisitions Act or related laws or regulations. Provided that this restriction does not apply to a member of the remuneration Committee, public tender offer review Committee or special Committee for merger/consolidation and acquisition, who exercises powers pursuant to the Securities and Exchange Act, the Business Mergers and Acquisitions Act, or related law and regulations.</p> <p>(4) Not a director, supervisor, manager or shareholder holding more than 5% of the outstanding shares of a specific company or institution in a business or financial relation with the company (except for a specific company or institution holding over 20% but less than 50% of the company's outstanding shares, and independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).</p> <p>(5) Does not meet any descriptions stated in Article 30 of The Company Act.</p>		
Director Wang, Hou-Jie	Graduated from the Department of Psychology, University of Southern California, USA. Currently serves as a director and institutional representative director of other listed and non-listed companies.	<p>Met the following independence evaluation conditions during the period of service two years prior to appointment:</p> <p>(1) Not a director, supervisor or employee of a company controlling over one half of the company's director seats or voting shares under one person.</p> <p>(2) Not a director, supervisor, manager or shareholder holding more than 5% of</p>	-	

Name	Qualification	Professional qualification and experience	Independence situation	Number of positions as an Independent Director in other public listed companies
	Possesses over five years of experience in commerce, finance, and corporate operations, with demonstrated expertise in operational management and strategic planning.	<p>the outstanding shares of a specific company or institution in a business or financial relation with the company (except for a specific company or institution holding over 20% but less than 50% of the company's outstanding shares, and independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).</p> <p>(3) Not a professional or owner, partner, director, supervisor, manager or the spouse of these roles of a sole proprietorship, partnership, company, or institution that audits or provides related business, legal, financial, accounting services or consultation with service fees accumulating below NTD 500,000 over the last two years for the company or its affiliates; except for members of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition exercising powers according to the Securities and Exchange Act or the Business Mergers and Acquisitions Act or related laws or regulations. Provided that this restriction does not apply to a member of the remuneration Committee, public tender offer review Committee or special Committee for merger/consolidation and acquisition, who exercises powers pursuant to the Securities and Exchange Act, the Business Mergers and Acquisitions Act, or related law and regulations.</p> <p>(4) Not a spouse or relative of second degree or closer to any other directors.</p> <p>(5) Does not meet any descriptions stated in Article 30 of The Company Act.</p>		
Independent Director Chen, Hung-Shou	Completed the Advanced Management Program at the Graduate Institute of Business Administration, National Taiwan University. Currently serves as the Founder and Chairman of Goshare Partners, as well as an independent director and member of the Remuneration Committee of several	Met the following independence evaluation conditions during the period of service two years prior to appointment: (1) Not employed by the company or any of its affiliated companies. (2) Not a director or supervisor of the company or its affiliates (except for independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).	2	

Name	Qualification	Professional qualification and experience	Independence situation	Number of positions as an Independent Director in other public listed companies
		<p>other listed companies. Possesses over five years of experience in commerce, finance, and corporate operations, with more than 30 years of industry experience and expertise spanning internet media and system integration, demonstrating strong capabilities in operational management and strategic planning.</p>	<p>(3) Does not hold more than 1% of the company's outstanding shares in his/her own name or under the name of spouse, underage children, or any other person; nor is any party listed herein one of the ten largest natural person shareholders of the company.</p> <p>(4) Not a spouse, relative to the second tier under the Civil Code or the direct kin within the third tier under the Civil Code of the managers stated in (1) or other roles stated in (2), (3).</p> <p>(5) Not a director, supervisor, or employee (the same does not apply, however, in cases where the person is an independent director of the Company, its parent company, or any subsidiary, as appointed in accordance with the Act or with the law of the country of the parent or subsidiary) of a corporate shareholder that directly holds 5% or more of the total number of issued shares of the Company, is ranked in the top 5 in shareholding, or designates its representative to serve as a director or supervisor of the Company under Article 27, paragraph 1 or 2 of the Company Act.</p>	
<p>Independent Director Chow, Dah-Jen</p>	<p>Holds a Master of Laws degree from Harvard Law School, USA. Currently serves as the Chairman of the Taipei Independent Directors Association, Chairman of several venture capital and financial advisory firms including TCI Biomedical, as well as an independent director, director, and member of the Remuneration Committee of several other listed companies, and a director of the Taiwan Intelligent Healthcare Industry Association. Possesses over five years of experience in commerce, finance, legal affairs, and corporate operations. Admitted to the New York State Bar, with extensive experience in legal and financial matters.</p>	<p>(6) Not a director, supervisor or employee of a company controlling over one half of the company's director seats or voting shares under one person (except for independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).</p> <p>(7) Not a director of a company or institution whose chairperson and president or equivalent role is the same person or its spouse (except for independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws).</p> <p>(8) Not a director, supervisor, manager or shareholder holding more than 5% of the outstanding shares of a specific company or institution in a business or</p>	<p>3</p>	

Name	Qualification	Professional qualification and experience	Independence situation	Number of positions as an Independent Director in other public listed companies
Independent Director Leu, Chia-Hwel	Graduated from the Department of Agricultural Economics, National Taiwan University, and holds a master's degree from Emory University, USA. Currently serves as the chairman and supervisor of multiple companies, including Hung Chun Investment. Previously worked in the audit and tax departments of Deloitte, as well as in the marketing departments of Aetna Life Insurance Company. Possesses over five years of experience in commerce, finance, accounting, and corporate operations. Holds a Certified Public Accountant (CPA) qualification and has extensive experience in finance and accounting.	financial relation with the company (except for a specific company or institution holding over 20% but less than 50% of the company's outstanding shares, and independent directors of the company and its parent company, subsidiaries or the subsidiaries of the same parent company established in accordance with this Act or the local laws). (9) Not a professional or owner, partner, director, supervisor, manager or the spouse of these roles of a sole proprietorship, partnership, company, or institution that audits or provides related business, legal, financial, accounting services or consultation with service fees accumulating below NTD 500,000 over the last two years for the company or its affiliates; except for members of the remuneration committee, public tender offer review committee, or special committee for merger/consolidation and acquisition exercising powers according to the Securities and Exchange Act or the Business Mergers and Acquisitions Act or related laws or regulations. Provided that this restriction does not apply to a member of the remuneration Committee, public tender offer review Committee or special Committee for merger/consolidation and acquisition, who exercises powers pursuant to the Securities and Exchange Act, the Business Mergers and Acquisitions Act, or related law and regulations.	-	
Independent Director Wang, Te-Pin	Graduated with a Master's degree from the Department of International Business at National Taiwan University. Currently, serves as the Chairperson of the Taipei Young Women's Christian Association and as a director of a non-listed company. Has more than five years of experience in business, finance, and corporate operations, with strong capabilities in operational management and strategic planning.	(10) Not a spouse or relative of second degree or closer to any other directors. (11) Does not meet any descriptions stated in Article 30 of The Company Act. (12) Not elected as a government or corporate representative according to Article 27 of The Company Act.	-	

3. Diversification and independence of board of directors:

- (1) Diversification of board of directors: Specify the diversification policies, objectives, and achievement status of the board.

Diversification policies of the board:

The Company advocates and respects the diversification policies of the board in order to strengthen corporate governance and promote the comprehensive development of the board makeup and structure. The diversification guidelines are expected to enhance the Company's overall performance. The appointment of board members is based on the principle of recruiting talents. Members shall possess cross-industry and cross-domain diverse and complementary capabilities, including basic makeup (such as age, gender, and nationality). They shall also each have their own industrial experience and related skills, as well as business judgement, operational management, leadership decision-making, crisis management, and other capabilities. To strengthen the functions of the Board of Directors and achieve the ideal goals of corporate governance, Article 6.23 of the Company's "Code of Corporate Governance" and Articles 2 and 3 of the "Procedures for Election of Directors" stipulate that the Board of Directors as a whole shall possess the following competencies:

- ◆ The ability to make judgments about operations.
- ◆ Expertise know-how on business
- ◆ Accounting and financial analysis.
- ◆ An international market perspective.
- ◆ Business management ability.
- ◆ Leadership ability.
- ◆ Crisis management ability.
- ◆ Decision-making ability.

Specific management objectives and implementations of the board:

The distribution on gender, nationality, industry experience, professional capability for the achievement status of diversified makeup of the standing 2nd board members is as follows:

The very core items in diversification	Basic composition						Industry experience					Professional capability				
	Gender	Republic of China nationality	With employee status	Age			Term Independent Director	Pharmaceutical biotechnology	Information technology	Accounting audit	Legal affairs	Construction project	operating strategy	Risk management	Finance and accounting	Laws
Name of director				31~40	51~60	61~70	Under 3 years	6~9 years								
Wang Hsien, I-Chen	Female	V	-		V		V					V	V	V		
Wang, Hou-Kai	Male	V	V	V			V					V	V	V		
Wang, Hou-Jie	Male	V	V	V			V					V	V	V		
Independent director: Chen, Hung-Shou	Male	V	-			V	V			V		V	V	V		
Independent director: Chow, Dah-Jen	Male	V	-			V	V			V		V	V	V	V	
Independent director: Leu, Chia-Hwel	Female	V	-			V	V			V		V	V	V		
Independent director: Wang, Te-Pin	Female	V	-		V		V					V	V	V	V	

For the Company's standing 2nd board seven member makeup (including four independent directors), directors concurrently serving as company managers shall not exceed one third

of the board seats. At present, seven board members who are directors with employee status account for 28.57%. Besides, the Company highly focuses on gender equality amidst the Board of Directors members to live up to the target that female directors would account for more than 25% of the total seats. At the moment, the Board of Directors has three female directors amidst the total number of seven seats, at the female ratio of up to 42.85%. The Company's standing 2nd board seven members (including four independent directors) whose professional backgrounds span economics, corporate management, financial accounting, law, pharmaceutical biotechnology, information technology, independent directors Mr. Chow, Dah-Jen is an attorney-at-law of the New York State, USA; independent directors Mr. Leu, Chia-Hwel is an attorney-at-law of the Republic of China. The directors with employee status account for 28.57%; 57.14% of independent directors, 42.85% of female directors. Four independent director's term of office is below three years, three independent directors are 61–70 years old, two directors are 51–60 years old, and two directors are 31–40 years old.

(2) Independence of board of directors:

Professionals with independence qualifications shall be invited to serve as the Company's standing 2nd board seven members. Four independent directors have been designated, accounting for 57%. The qualifications of independent directors meet the regulatory provisions in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies." The Company's board possesses independence in exercising function and power.

The Company's standing 2nd board seven members have no kinship provisioned in Paragraph 3 and Paragraph 4 of Article 26-3 of the Securities and Exchange Act. In addition, the supervisory system has been abolished at the 2024 shareholders meeting. Instead, independent directors are appointed to form the Audit Committee that independently exercises its function and power.

(II) President, Vice Presidents, Assistant Vice Presidents and heads of various departments and branches:

March 28, 2026 Unit: shares

Title	Nationality	Name	Gender	Date elected	Shares held		Shareholdings of spouse and underage children		Shares held in the names of others		Major career (academic) achievements	Current positions in the company and other companies	Spouse or relatives of second degree or closer acting as managers			Remarks
					Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding			Title	Name	Relation	
President	Republic of China	Wang, Hou-Kai	Male	2024.09.02	76,282	0.05%	-	-	-	-	Bachelor of Science, Leonard N. Stern School of Business, New York University	Chairman of Shenzhen Panshi Holding Management Co., Ltd. Representative of a corporate director, Chunghwa Chemical Synthesis & Biotech Co., Ltd. Representative of a corporate director, President, China Chemical & Pharmaceutical Co., Ltd. Corporate director of Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd. Representative of a corporate director, Chunghwa Yuming Healthcare Co., Ltd. Representative of a corporate director, Tairung Development Co., Ltd. Representative of a corporate director, Chunghwa Senior Care Co., Ltd. Representative of a corporate director, Sino-Japan Chemical Co., Ltd. Chairman of Providence Investments Inc. Corporate director of CDIB Capital Healthcare Ventures Limited Director of Wang Ming-Ning Memorial Foundation Supervisor of Ma Jia De Enterprise Co., Ltd.	None	None	None	None
Vice President	Republic of China	Wu, Shih-Hsuan	Male	2024.09.02	2,500	-	-	-	-	-	Master of Statistics, National Chung Hsing University	Representative of a corporate director, Chunghwa Chemical Synthesis & Biotech Co., Ltd. Representative of a corporate director, China Chemical & Pharmaceutical Co., Ltd. Representative of a corporate director, Chunghwa Yuming Healthcare Co., Ltd. Corporate director of				

Title	Nationality	Name	Gender	Date elected	Shares held		Shareholdings of spouse and underage children		Shares held in the names of others		Major career (academic) achievements	Current positions in the company and other companies	Spouse or relatives of second degree or closer acting as managers			Remarks
					Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding			Title	Name	Relation	
												Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd. Supervisor of Tairung Development Co., Ltd.				
Vice President	Republic of China	Tang, Li-Chen	Female	2024.12.26	-	-	-	-	-	-	Department of International Trade, National Chengchi University	Representative of a corporate director, China Chemical & Pharmaceutical Co., Ltd. Representative of a corporate director, Chungwa Yuming Healthcare Co., Ltd. Supervisor of Chungwa Senior Lifestyle Services Co. Ltd. Supervisor of PHERMPEP CO., LTD.				
Division director	Republic of China	Chen, Yi-Fen	Female	2024.09.02	-	-	-	-	-	-	Public Health Department, China Medical University	None				
Division director	Republic of China	Lin, Chen-Tsen	Female	2024.09.02	-	-	-	-	-	-	Master of Medical Engineering, National Taiwan University	None				
Chief Auditor	Republic of China	Chen, Chien-Jung	Male	2024.09.02	-	-	-	-	-	-	Master of Information Management, National Central University	None				
Division director	Republic of China	Huang, Yi-Chun	Female	2024.09.02	52,000	0.04%	-	-	-	-	Department of Finance & Taxation, Feng Chia University,	Representative of Supervisor, China Chemical & Pharmaceutical Co., Ltd. Corporate director of Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd. Representative of a corporate director, Tairung Development Co., Ltd. Representative of a corporate director, Phermpep Co., Ltd. Representative of Supervisor of Chungwa Yuming Healthcare Co., Ltd. Supervisor of Chungwa Biomedical Technology Corp.				
Division director	Republic of China	Hsiang, Hsien-Chieh	Female	2025.11.11	-	-	-	-	-	-	Department of Accounting, Fu Jen Catholic University	None				
Division director	Republic of China	Hsiao, Hui-Wen (Note 1)	Female	2024.12.26	-	-	-	-	-	-	Bachelor of Accounting, Yuan Ze University	None				

Note 1: Resigned in August 18, 2025.

Table of salaries scale

Remunerations to individual directors in respective brackets along the salaries scale	Name of director			
	The total of the aforementioned 4 items (A+B+C+D)		The total of the aforementioned 7 items (A+B+C+D+E+F+G)	
	The Company (Note 8)	All companies shown in the financial report (note 9) H	The Company (Note 8)	All companies shown in the financial report (note 9)
> NTD1,000,000	Wang, Hou-Jie	Wang, Hou-Jie	Wang, Hou-Jie	Wang, Hou-Jie
NTD1,000,000 ~ NTD2,000,000 (exclusive)	Wang, Hou-Kai; Leu, Chia-Hwel; Wang, Te-Pin	Wang, Hou-Kai; Leu, Chia-Hwel; Wang, Te-Pin	Wang, Hou-Kai; Leu, Chia-Hwel; Wang, Te-Pin	Wang, Hou-Kai; Leu, Chia-Hwel; Wang, Te-Pin
NTD2,000,000 ~ NTD3,500,000 (exclusive)	Chen, Hung-Shou; Chow, Dah-Jen	Chen, Hung-Shou; Chow, Dah-Jen	Chen, Hung-Shou; Chow, Dah-Jen	Chen, Hung-Shou; Chow, Dah-Jen
NTD3,500,000 ~ NTD5,000,000 (exclusive)				
NTD5,000,000 ~ NTD10,000,000 (exclusive)	Wang Hsien, I-Chen		Wang Hsien, I-Chen	
NTD10,000,000 ~ NTD15,000,000 (exclusive)				
NTD15,000,000 ~ NTD30,000,000 (exclusive)		Wang Hsien, I-Chen		Wang Hsien, I-Chen
NTD30,000,000 ~ NTD50,000,000 (exclusive)				
NTD50,000,000 ~ NTD100,000,000 (exclusive)				
> NTD100,000,000				
Total	7 persons	7 persons	7 persons	7 persons

Note 1: Fill in the name of each director individually (the name of institutional shareholders and their representatives shall also be listed individually) and the name of general directors and independent directors. The amount of remuneration to each shall be disclosed in aggregate. A director who is concurrently the president or a vice president of the company shall be stated in this table and the table listing the remuneration for the president or vice presidents.

Note 2: Refers to Director's remuneration in the latest year (including salaries, work subsidies, severance pay, various bonuses and incentives etc).

Note 3: Please fill in the amount of remuneration to directors resolved in the most recent board meeting.

Note 4: Refers to compensations for services rendered (including travel, special allowances, various subsidies, accommodation, corporate vehicle and other items). If houses, cars or other vehicles, or personal allowances were granted, please describe the nature and cost of assets, their rental rates calculated based on actual or fair value, and details on petrol and other subsidies. If personal drivers were allocated, please make a footnote disclosure of the salaries made to these driver, but do not count them as part of the beneficiaries' remuneration.

Note 5: Remunerations received by directors who have also worked in the capacity as employees (including the position of President, Vice President, managers, and employees), including, salaries, subsidies, severance pay, bonus, awards, traveling subsidy, special subsidy, different forms of subsidies, accommodation, company car, and other supplies in kind. If houses, cars or other vehicles, or personal allowances were granted, please describe the nature and cost of assets, their rental rates calculated based on actual or fair value, and details on petrol and other subsidies. If personal drivers were allocated, please make a footnote disclosure of the salaries made to these driver, but do not count them as part of the beneficiaries' remuneration. The salary expense recognized in accordance with IFRS 2, "Share-Based Payment", including ESO, RS, and participation in subscription of new shares for raising capital, etc.

Note 6: For the directors who are also employees (including President, Vice President, managers, and staff) of the Company in the most recent year with remuneration received (including stock and cash), the remuneration amount to employees resolved in the board meeting in the most recent year should be disclosed. If the remuneration amount cannot be estimated, the amount to be distributed this year is to be estimated proportionally to the actual amount distributed last year; also, Attachment 1.3 should be filled out: Name of the managers received remuneration and the distribution of remuneration

Note 7: The disclosure should cover all companies included in the consolidated financial statements (including The Company); present the total amount of remuneration paid by all companies above to The Company's Directors.

Note 8: The amount of remuneration made by The Company to each Director is disclosed separately in amount ranges.

Note 9: The total amount of remunerations to each director of the Company under the consolidated financial statement (including the Company) shall be disclosed with the disclosure of the names of the directors falling in relevant brackets.

Note 10: Earnings shall refer to the net income after taxation of the separate entities or in separate financial statements in the most recent fiscal year.

Note 11: a. The amount of remuneration a director receives from investees other than subsidiaries or from the parent shall be stated in this column (fill in "N/A" when none).

b. When a director receives remuneration from an investee other than a subsidiary or from the parent, the amount of such remuneration shall be combined in column I of the Increments of Remuneration table, and the column shall be renamed "Parent or All Investees."

c. Remuneration refers to any returns, compensation (including remuneration to Employees, Directors and Supervisors), professional fees etc which The Company's Directors have received for serving as directors, supervisors, or managers in invested businesses or parent company other than subsidiaries.

* The basis of remuneration disclosed above is different to the basis required by the income tax law; hence the above table has been prepared solely for information disclosure, and not for tax purposes.

2. Supervisors' remuneration: Not applicable

3. President's and Vice Presidents' remuneration (name is disclosed in the respective column of the Range of Remuneration Table according to the lump sum payment method)

Unit: NTD thousand

Title	Name	Salary (A) (Note 2)		Pension (B)		Bonuses and allowances etc. (C) (Note 3)		Remuneration to employees (D) (Note 4)				The sum of A, B, C and D as a percentage of after-tax profit (%) (Note 8)		Remuneration received from the invested companies other than the subsidiaries and the parent company (Note 9)
		The Company	All companies shown in the financial report (note 5)	The Company	All companies shown in the financial report (note 5)	The Company	All companies shown in the financial report (note 5)	The Company		All companies shown in the financial report (note 5)		The Company	All companies shown in the financial report (note 5)	
								Cash amount	Stock amount	Cash amount	Stock amount			
CEO (President)	Wang, Hou-Kai													
Vice President	Wu, Shih-Hsuan	12,301	12,301	324	324	12,184	12,184	1,095	-	1,095	-	25,904 8.63%	25,904 8.63%	None
Vice President	Tang, Li-Chen													

Note 1: The president was staffed with a chauffeur and was paid in the recent year, as the aggregate total of salary, overtime pay, evaluation incentive, remuneration to an employee, amounting to NTD 1,035.

* Disregarding the position titles, those in the positions equivalent to the general manager, vice general manager (e.g. president, Chief Executive Officer (CEO), chief inspector...) shall be disclosed in full.

Table of salaries scale

The brackets of remunerations to all Presidents and Vice Presidents of the Company	Names of the Presidents and the Vice Presidents	
	The Company (Note 6)	All companies shown in the financial report (Note 7)
> NTD 1,000,000		
NTD1,000,000 ~ NTD2,000,000 (exclusive)		
NTD2,000,000 ~ NTD3,500,000 (exclusive)		
NTD3,500,000 ~ NTD5,000,000 (exclusive)	Tang, Li-Chen	Tang, Li-Chen
NTD5,000,000 ~ NTD10,000,000 (exclusive)	Wu, Shih-Hsuan	Wu, Shih-Hsuan
NTD10,000,000 ~ NTD15,000,000 (exclusive)	Wang, Hou-Kai	Wang, Hou-Kai
NTD15,000,000 ~ NTD30,000,000 (exclusive)		
NTD30,000,000 ~ NTD50,000,000 (exclusive)		
NTD50,000,000 ~ NTD100,000,000 (exclusive)		
> NTD100,000,000		
Total	3 persons	3 persons

Note 1: The names of the President and Vice Presidents should be presented separately; the amount of benefits and allowances can be presented in aggregate sums. A director who is concurrently the president or a vice president of the company shall be stated in this table and the table listing the remuneration for general directors and individual directors.

Note 2: Refers to salaries, work subsidies, and severance pay made to the General manager and Vice Presidents in the latest year.

Note 3: Refers to other compensations such as bonuses, incentives, travel allowances, special allowances, various subsidies, accommodation, corporate vehicle or other items made to the President and Vice Presidents. If houses, cars or other vehicles, or personal allowances were granted, please describe the nature and cost of assets, their rental rates calculated based on actual or fair value, and details on petrol and other subsidies. If personal drivers were allocated, please make a footnote disclosure of the salaries made to these driver, but do not count them as part of the beneficiaries' remuneration. The salary expense recognized in accordance with IFRS 2, "Share-Based Payment", including ESO, RS, and participation in subscription of new shares for raising capital, etc.

Note 4: Please fill in the remuneration amount to the President and Vice President resolved in the board meeting in the most recent year (including stock and cash). If the remuneration amount cannot be estimated, the amount to be distributed this year is to be estimated proportionally to the actual amount distributed last year; also, Attachment 1.3 should be filled out: Name of the managers received remuneration and the distribution of remuneration

Note 5: The disclosure should cover all companies included in the consolidated financial statements (including The Company); present the total amount of remuneration paid by all companies above to The Company's President/Vice Presidents.

Note 6: The amount of remuneration made by The Company to its President/Vice Presidents is disclosed separately in amount ranges.

Note 7: The total remunerations to each President and Vice President of all companies in the consolidated financial statements (including the Company), and disclose the names of these Presidents and Vice Presidents in relevant brackets along the scale of remunerations.

Note 8: Earnings shall refer to the net income after taxation of the separate entities or in separate financial statements in the most

recent fiscal year.

- Note 9: a. this field must state any form of remuneration the President and Vice President have received from The Company's invested businesses other than subsidiaries (If there is none, please fill in "none").
- b. When a president or vice president receives remuneration from an investee other than a subsidiary, the amount of such remuneration shall be combined in column E of the Increments of Remuneration table, and the column shall be renamed "Parent and All Investees."
- c. Remuneration refers to any returns, compensation (including remuneration to Employees, Directors and Supervisors), professional fees etc which The Company's President/Vice Presidents have received for serving as directors, supervisors, or managers in invested businesses or parent company other than subsidiaries.
- * The basis of remuneration disclosed above is different to the basis required by the income tax law; hence the above table has been prepared solely for information disclosure, and not for tax purposes.

4. Name of the managers received remuneration and the distribution of remuneration

December 31, 2025; Expressed in Thousand New Taiwan Dollars

	Title (Note 1)	Name (Note 1)	Stock amount	Cash amount	Total	As a percentage of net profit after tax (%)
Manager	President	Wang, Hou-Kai	—	1,869	1,869	0.62%
	Vice President	Wu, Shih- Hsuan				
	Vice President	Tang, Li- Chen				
	Chief Auditor	Chen, Chien- Jung				
	Division director	Chen, Yi- Fen				
	Division director	Lin, Chen- Tsen				
	Division director	Huang, Yi- Chun				
	Division director	Hiang, Hsien- Chieh				

Note 1: The name and job title of each individual should be disclosed; however, the distribution of earnings can be disclosed aggregately.

Note 2: Please fill in the remuneration amount to the managers resolved in the board meeting in the most recent year (including stock and cash). If the remuneration amount cannot be estimated, the amount to be distributed this year is to be estimated proportionally to the actual amount distributed last year. Corporate earnings shall be the net income after taxation. If IFRS has already been adopted, corporate earnings shall be the net income after taxation of Parent Company only or individual financial statements.

Note 3: According to Notice Tai-Tsai-Cheng-3-0920001301 dated 27 March 2003, the following managerial roles are subject to reporting:

- (1) The general manager and those in the equivalent rank
- (2) Vice general manager and those in the equivalent rank
- (3) Assistant manager and those in the equivalent rank
- (4) Treasurer of Department of Finance
- (5) Head of the Accounting Department
- (6) Any other authorized signatories involved in The Company's administrative affairs

(IV) Respective comparative explanation about the Company and all companies covered within the consolidated financial statements, with analysis and explanation of the ratio of the remunerations paid to the Company's directors, president and vice president out of the net profit after tax in the respective and Parent Company only financial statements, with remarks about the remuneration policy, criteria and composition, procedures to fix the remuneration, the interrelationship with the business performance and future risks:

1. Analyzed total ratio of total remuneration paid to the Company directors, general manager, vice general manager, etc., accounting for the net profit after tax of Parent Company only or individual financial reports.

Unit: NTD thousand

Title	Item	The Company				All companies covered within the consolidated financial statements			
		2024				2024		2025	
		Total	Ratio of net profit after tax	Total	Ratio of net profit after tax	Total	Ratio of net profit after tax	Total	Ratio of net profit after tax
Remuneration to Directors		4,476	4.94%	13,707	4.57%	20,404	6.43%	24,523	8.17%
President's and Vice Presidents' remuneration		8,006	8.83%	25,904	8.63%	20,044	6.32%	25,904	8.63%

Note: The Company has been established in accordance with Article 29 of the Business Mergers And Acquisitions Act on September 2, 2024.

2. Correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and operation performance and risks in the future

(1) Policies, standards, and combinations

The remuneration for the Company directors shall be in accordance with Article 22 of the Company's Articles of Incorporation. The board shall be authorized to agree on remuneration for the chairman, vice chairman, and directors according to their level of involvement and contribution in company operations and in reference to the usual standards of the same trade. In addition, if the Company incurs profits in the current year, no more than 3% shall be allocated as remuneration for directors in accordance with Article 30 of the Articles of Incorporation. In accordance with the "Rules and Procedures for Performance Evaluation of Board of Directors," the performance of the board of directors and its members shall be periodically evaluated. The evaluation results shall be applied as references for remuneration for individual directors. Relevant performance assessments and remuneration reasonability shall be reviewed by the Remuneration Committee and the board of directors.

The remuneration for the Company managers shall be handled in accordance with provisions in the "Regulations for Employee Salary Management." Remuneration for managers includes salaries and wages, allowances, and bonuses. Allowances shall be in reference to the standards in the trade, rank, education (work experience), licenses, professional competencies, and the limits of the job functions and powers in the Company. Bonuses shall also be issued based on the Company's annual operational performance, financial status, operational status, and individual work performance. If the Company incurs profits in the current year, 1%–15% shall be allocated as remuneration for employees in accordance with Article 30 of the Articles of Incorporation. The performance evaluation results shall serve as the reference for manager bonus distribution. Managers' individual performance evaluation items include two parts: 1. Financial indicators: Such as operational goal achievement rate, operating revenue, operating contribution, net profit after tax, and revenue from innovative channels; 2. Non-financial indicators: Such as managers' moral hazard events, personnel malpractice risk incidents, the implementation of the Company's core values, operational management capabilities, and sustainable management participation status. These evaluation items are used to calculate individual performance bonus remuneration, which shall be based on the recommended distribution principles of the Remuneration and Nomination Committee and approved by the chairman base on operational performance.

The combined remuneration paid by the Company shall be based on the

organization regulations of the Remuneration and Nomination Committee, including cash returns, stock option, dividends, restricted employee stock options, retirement benefits, resignation payments, various allowances, and other substantial incentives. The scope shall be consistent with remuneration for directors and managers stipulated in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

(2) Procedures for Remuneration Setting

The references for evaluation shall include the “Regulations Governing Remuneration for Directors and Functional Committee Directors” for the board of directors, and the “Regulations for Employee Salary Management,” the “Regulations for Employee Performance Management,” and the “Regulations for Financial Rewards for Senior Managers” for the managers. In addition, not referring to the Company’s overall operational performance, as well as the future operational risks and development trends of the industry, the individual performance achievement rates and the level of contribution to company performance shall be considered to provide reasonable remuneration.

In 2025, the results of the internal performance evaluation of the Board of Directors members and a variety of functional committees were significantly above the standards. Meanwhile, the results of the performance evaluation of all managerial officers was either at par or above the annual targets required by the Company. Overall in Year 2025, the results of evaluations of all sorts of operating indicators were well up to the target values.

The Company’s director and manager performance evaluation and the reasonability of remuneration shall be periodically evaluated and reviewed by the Remuneration and Nomination Committee and the Board of Directors every year. In addition to referring to the Company’s overall operational performance, the industry’s future risks and development trends, and the actual operating status and relevant laws and regulations, the remuneration system shall be promptly reviewed. Furthermore, in consideration to the current corporate governance trend, reasonable remuneration shall be provided to seek a balance between sustainable development and risk control. The actual amounts of remuneration distributed to directors and managers in 2025 shall be submitted to the board of directors for negotiation after a review by the Remuneration Committee.

(3) Relevance between operational performance and future risks

The Company’s remuneration policy related payment standards and system reviews are based on the Company’s overall operating status as the main consideration. In addition, the approval of the payment standards shall be based on the achievement rate and level of contribution in order to enhance the overall organizational team effectiveness of the board of directors and managerial departments. In addition, the industry’s remuneration standards shall serve as a reference in order to ensure the industrial competitiveness of remuneration for the management level and retain outstanding managerial talents.

The Company’s manager performance objectives shall be integrated with “risk control” in order to ensure the management and prevention of possible risks within the scope of responsibilities. In addition, it is based on actual performance evaluation results, thereby linking relevant human resources and relevant remuneration policies. Important decisions made by the management level shall be made after taking into account various risk factors. Performance arising from relevant decision-making shall be reflected in the Company’s profitability situation, which is in turn related to remuneration for the management level and risk control performance.

In addition, to strengthen long-term value creation and corporate sustainable

development, the Company intends to link the incentive system with sustainability performance indicators (ESG), that is, to incorporate key indicators such as environment (Environmental), society (Social), and corporate governance (Governance) into the managerial officer's performance appraisal system, and use their performance as an important basis for variable remuneration (such as performance bonuses and long-term incentives). The relevant indicators include but are not limited to environmental management effectiveness, regulatory compliance, talent development and retention, occupational safety, corporate governance and risk management, to ensure that the management team considers sustainable operations and stakeholder value while pursuing financial performance.

The Company shall promptly inspect future operational risks, environmental protection, sustainable development, and relevant laws and regulations in order to promptly review the remuneration system and seek a balance between the Company's sustainable management and risk control.

II. Corporate governance:

(I) Facts about performance by the board of directors:

In the most recent year, the board of directors convened eight meetings (A). The participation facts of the directors are enumerated below:

Title	Name	Actual attendance B	Proxy Attendance	Percentage of actual attendance (%) [B/A]	Remarks
Chairman	Representative of Wang Ming-Ning Memorial Foundation: Wang Hsien, I-Chen	8	0	100%	
Director	Representative of Sela Holdings Inc.: Wang, Hou-Kai	8	0	100%	
Director	Wang, Hou-Jie	8	0	100%	
Independent Director	Chen, Hung-Shou	8	0	100%	
Independent Director	Chow, Dah-Jen	6	1	75%	
Independent Director	Leu, Chia-Hwel	7	1	87.5%	
Independent Director	Wang, Te-Pin	8	0	100%	

Facts of participation in the board of directors meeting by the independent directors in Year 2025 ◎: Participation in person; ☆: Participation through a proxy; *: Absent

2025	March 6	April 9	April 14	May 6	June 23	August 8	November 11	December 23
Chen, Hung-Shou	◎	◎	◎	◎	◎	◎	◎	◎
Chow, Dah-Jen	◎	*	◎	☆	◎	◎	◎	◎
Leu, Chia-Hwel	◎	◎	◎	◎	☆	◎	◎	◎
Wang, Te-Pin	◎	◎	◎	◎	◎	◎	◎	◎

Other remarks:

1. For the operation of the Board of Directors in any of the following circumstances, please specify the date, term, the contents of the proposals, the opinions of all independent directors, and the process of the opinions proposed by the independent directors:
 - (1) Conditions described in Article 14-3 of the Securities and Exchange Act: The Company has established the Audit Committee and is therefore not subject to the provisions of Article 14-3 of the Securities and Exchange Act. For related information, please refer to the “Operations of the Audit Committee” section of this annual report.
 - (2) The issue objected by an independent director or where an independent director maintain a qualified opinion with record or documented declaration in a decision resolved by the board of directors: None.
2. With respect to the avoidance of conflicting interest agendas, describe the names of directors, details of the relevant agendas, reasons for avoiding conflicting interest, and the voting decisions:
 - (1) June 23, 2025 – 7th Meeting of the 2nd Board of Directors
Director subject to withdrawal from conflict involvement: Wang Hsien, I-Chen and Wang, Hou-Kai.
Content of the motions: Appointment of the President of the subsidiary China Chemical & Pharmaceutical Co., Ltd.
Reasons for recusal and participation in voting: In accordance with Article 206 of the Company Act, Chairperson Wang Hsien, I-Chen and Director Wang, Hou-Kai did not participate in the discussion and voting. The proposal was approved unanimously by the other five attending directors without objection.
 - (2) August 8, 2025 – 8th Meeting of the 2nd Board of Directors
Content of the motions: Related matters for issuance of restricted employee stock.
Director subject to withdrawal from conflict involvement: Wang Hsien, I-Chen and Wang, Hou-Kai.
Reasons for recusal and participation in voting: In accordance with Article 206 of the Company Act, Chairperson Wang Hsien, I-Chen and Director Wang, Hou-Kai did not participate in the discussion and voting. The proposal was approved unanimously by the other five attending directors without objection.
 - (3) March 5, 2026 – 11th Meeting of the 2nd Board of Directors
Content of the motion: Proposal for the change of President at the subsidiary, Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd.
Director subject to withdrawal from conflict involvement: Wang, Hou-Jie.
Reasons for recusal and participation in voting: In accordance with Article 206 of the Company Act, Director Wang, Hou-Jie did not participate in the discussion and voting. The proposal was approved unanimously by the other six attending directors without objection.
3. Performance of self-assessment (or peer-assessment) of the board of directors:
 - (1) The interior performance evaluation of Board of Directors and various functional committees:
In January 2026, the agenda-undertaking unit of the Board of Directors assisted the internal evaluation operation of the Board of Directors and various functional committees for Year 2025. The items evaluated include four categories: “evaluation of board of directors performance,” “evaluation of board members,” “evaluation of Audit Committee performance,” and the “evaluation of Remuneration and Nomination Committee performance.” The evaluation methods include: “directors’ evaluation of board of directors,” “directors’ evaluation of their own performance,” “evaluation of Audit Committee members on Audit Committee performance,” and “evaluation of Remuneration and Nomination Committee members on Remuneration Committee

performance”

As a result, the Company scored 99.6 points for the performance evaluation of the Board of Directors, 99.94 points for the performance evaluation of the Board members, 99.76 points for the performance evaluation of the Audit Committee, and 100 points for the performance evaluation of the Remuneration and Nomination Committee. According to the internal performance evaluation result of the Board of Directors and functional committees in 2025, the Board of Directors, Audit Committee and Remuneration Committee function well. In order to improve the standard of corporate governance, the Company will continue to strive for enhancement based on the results of internal performance evaluation to improve the effectiveness of corporate governance. The results of the performance evaluation were submitted to the 11th meeting of the 2nd Board of Directors on March 5, 2026. Relevant statistics and descriptions of the evaluation results are as follows:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Evaluation performed once a year	Evaluate the performance of the Board of Directors, members of the board, the Audit Committee, and the Remuneration and Nomination Committee from January 1, 2025 to December 31, 2025	Board of Directors and its members, Audit Committee, Remuneration and Nomination Committee	Through internal self-evaluation such as “evaluation of board of directors on board operations,” “evaluation of board of directors on self-participation,” “evaluation of Audit Committee on committee operations,” and “evaluation of Remuneration and Nomination Committee on committee operations,” self-assessment questionnaires” were distributed to be filled out for performance evaluation.	<ul style="list-style-type: none"> (1) Assessment of Board Performance Assessment: Involvement in corporate operations, improvement of board decision-making quality, board composition and structure, director selection and continuing education, and internal control. (2) Director performance assessment: Understanding of the company’s goals and missions, recognition of the role and responsibility of directors, involvement in corporate operations, internal relationship maintenance and communication, director expertise and continuing education and internal control. (3) Audit Committee performance assessment: Involvement in corporate operations, recognition of committee role and responsibility, improvement of committee decision-making quality, committee composition and member selection and internal control. (4) Remuneration and Nomination Committee performance assessment: Involvement in corporate operations, recognition of committee role and responsibility, improvement of committee decision-making quality, committee composition and member selection and internal control.

(2) The results of exterior performance evaluation of the Board of Directors for Year 2025, the suggestions and plans to further upgrade the Company:

On the grounds of 6.2.2 of “Regulations and Procedures for Performance Evaluation of the Board of Directors” duly resolved by the Company's Board of Directors, the implementation of performance evaluation for the Board of Directors shall be evaluated by the independent external professional institution or exterior scholars and experts once every three (3) years as the minimum. In April 2025, the Company commissioned “Taiwan Investor Relations Institute,” an independent institute for exterior evaluation, to carry out an exterior performance evaluation on the Board of Directors for Year 2025, covering a period starting from January 1, 2025 until December 31, 2025. The said Institute and three experts in charge of evaluation were independent without any business involvements with the Company at all. They carried out the evaluation by means of both questionnaire and on-the-spot inquiries onto five major aspects, i.e., the composition and professional development, quality in policymaking process, performance in operations, internal control and risk management and level of participation in corporate social responsibility (CSR). Taiwan Investor Relations Institute duly issued the official report of performance by the Board of Directors on December 31, 2025. The Company, in turn, submitted the aforementioned evaluation report, the suggestions and the measures anticipated to be undertaken on March 5, 2026. The relevant contents of the overall evaluation and measures are summarized below:

- The scope, aspect and methods of evaluation:
 - ① Scope of evaluation: evaluation upon the Board of Directors regarding its performance of operations (excluding the functional committees thereunder). The scope of evaluation excludes performance of other organizations of the evaluated companies and individual performance of the respective directors.
 - ② Evaluation questionnaires were duly designed aiming at the overall operations of the Board of Directors. The questionnaires so designed covered five major aspects:
 - A. The composition and professional development of the Board of Directors Meeting.
 - B. The policymaking process quality of the Board of Directors.
 - C. Efficiency of the operations by the Board of Directors.
 - D. Internal control and risk management.
 - E. The extent of participation by the Board of Directors in the corporate social responsibility (CSR).
 - ③ Evaluation to be carried out by means of three methods, i.e., documents provided by the target companies, self-evaluation questionnaire and on-the-spot interviews in combination. In turn, we duly worked out the evaluation report of performance evaluation on the grounds of the evaluation results.
- Overall sum up of the evaluation report:

Based on the board meeting minutes, existing internal policies, other supporting documents, and public information provided by the rated company, combined with the results of the self-assessment questionnaire and on-site interviews, this evaluation report was issued. The evaluation conclusions and recommendations are compiled for the internal use of the rated company, serving as a reference for subsequent decision-making regarding the development of relevant improvement measures.

The Board of the rated company comprises highly professional and diverse members, with a sufficient proportion of independent directors and a balanced gender representation, enabling effective oversight and checks and balances. The attendance and participation of the directors were good, communication mechanisms were smooth, and they actively supervised key issues such as financial reporting, internal control and audit, and sustainable governance. Through institutionalization and committee operations, governance effectiveness was strengthened. The board operated maturely and steadily overall, but corporate governance could be further improved with the following recommendations.
- Suggestions/Measures to be implemented by the Company:

Item No.	Suggestions in response to the evaluation report:		The Company's improvement plan
1	Advise adopting an intellectual property management standard to strengthen the protection of R&D achievements	<p>In accordance with Article 37-2 of the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies,” the Board of Directors shall establish a sound management system for the company’s intellectual property strategy and performance, and shall be responsible for overseeing it. The rated company is in the biotechnology and medical industry, and its core competitiveness mainly comes from R&D achievements and intellectual property rights. Relevant patents and trade secrets are all important sources of value for the Company. The Company has established and implemented an intellectual property management plan, which has a basic system framework. However, there is further room for improvement in terms of system integration and management maturity.</p> <p>It is therefore recommended that the reviewed company evaluate the introduction of the Taiwan Intellectual Property Management System (TIPS), ISO 56005 or other credible intellectual property management standards, and conduct third-party verification where necessary in order to establish a more systematic and consistent intellectual property management framework and to enhance the protection and utilization efficiency of R&D achievements. It is also recommended to regularly disclose the relevant implementation status and report the intellectual property management results to the Board of Directors at least once a year to strengthen the supervisory function of the Board of Directors and further improve the quality of corporate governance.</p>	In the future, the suitability and effectiveness of the intellectual property management system will be reviewed regularly in accordance with the Company’s operational development and industry trends, and the relevant policies and practices will be revised on a rolling basis to continuously improve corporate governance quality and core competitiveness.
2	It is advised that ESG indicators be included in the senior executive compensation system.	The determination of senior managers’ remuneration at the rated company is based on their position, responsibilities, and contribution to the company, with reference to prevailing industry standards. The Remuneration and Nomination Committee proposes recommendations to the Board of Directors for approval, demonstrating that the company has established a systematic remuneration	The senior executive compensation and ESG performance linkage mechanism will be continuously reviewed and revised on a rolling basis along with the development of regulatory trends, competent authority

Item No.	Suggestions in response to the evaluation report:	The Company's improvement plan
	<p>decision-making process. However, the relevant system has not yet clearly incorporated ESG (environmental, social and corporate governance) performance indicators into senior executive compensation design. In view of the competent authorities' recent active promotion of establishing a remuneration and ESG performance linkage mechanism to promote the integration of business objectives and sustainability concepts, and with reference to the spirit disclosed in Article VI.C of the OECD Principles of Corporate Governance, the Board of Directors is advised to consider sustainability risks and opportunities when deciding the remuneration of senior managers, and to combine them with appropriate quantitative or qualitative indicators to strengthen the linkage between remuneration and the Company's long-term performance. It is therefore recommended that the rated company consider incorporating ESG-related indicators into its senior executive incentive system and regularly disclose its implementation status to enhance information transparency and demonstrate its commitment to sustainable governance.</p>	<p>policies and corporate sustainability strategies to strengthen the Company's long-term value creation capability.</p>

4. The objective of fortifying the functions of the Board in current year and the most recent year (e.g. the establishment of the Auditing Committee, and enhancement of the transparency of information) and the assessment of the result of execution:
- A. Among the seven directors of the Company, four are independent directors, accounting for more than one-third of all director seats. All independent directors form the Audit Committee. Independent directors Chen, Hung-Shou, Chow, Dah-Jen, and Leu, Chia-Hwel form the Remuneration and Nomination Committee to assist the Board of Directors in fulfilling its supervisory duties and to regularly report on the committee's operations to the Board.
 - B. Adhering by the principles of information transparency and a focus on shareholders rights, the Company shall set up the "investor area," "corporate social responsibility," and "interested parties area" on the Company website. Financial information and relevant news release shall be periodically announced on the Company's website areas and the Market Observation Post System (MOPS). Investor conferences shall also be regularly convened.
 - C. In order to protect directors and managers from risks shouldered during business execution, the Company's directors and managers are insured under Directors and Officers Liability Insurance coverage every year. The policy details shall be periodically reviewed in order to ensure the compensation amounts and coverage are in line with the requirements.
 - D. For the Company's chairman not concurrently serving the post of manager, there should

be clear division of function and powers in order to enhance the checks and balances mechanism.

(II) The operation of the Auditing Committee:

Information of performance by the Audit Committee

In the recent year, the Company's Audit Committee convened a total of six meetings (A) where the facts of participation by the independent directors are enumerated below:

Title	Name	Actual attendance (B)	Proxy Attendance	Percentage of actual attendance (B/A)	Remarks
Independent Director	Chen, Hung-Shou	6	0	100%	Chow, Dah-Jen was on leave on April 9, 2025.
Independent Director	Chow, Dah-Jen	4	1	66.67%	
Independent Director	Leu, Chia-Hwel	6	0	100%	
Independent Director	Wang, Te-Pin	6	0	100%	

Other remarks:

- The audit committee's yearly working focus and implementation status:
 1. The company audit committee is made up of the four independent directors and the audit committee serves to assist the management board to monitor the quality and honest/integral level at which the company conducts the accounting, auditing, financial reporting process and on financial controls.
 2. The Audit Committee convened six meetings in 2025. The major matters reviewed include:
 - Yearly financial report and Q1, Q2, Q3 financial report.
 - Internal control system and related policies and procedures.
 - Critical capital lending and endorsement or guarantee, and the operating procedure.
 - Soliciting or issuing marketable securities.
 - Law compliance.
 - Matters involving the directors' own stake relation.
 - Fraud prevention plan and fraud investigation report.
 - Internal control system's effectiveness implementation and evaluation.
 - Existent or potential risk control.
 - The auditing CPA's exposure, independence and performance evaluation.
 - The Auditing CPA's appointment, dismissal or remuneration.
 - The appointment and dismissal of finance, accounting or internal audit executives
 3. Review the financial statements:

Reviewed the Company's 2024 business report, earnings distribution, and the 2024 annual financial reports (including individual and consolidated financial statements) with the seals of the chairman, manager, and accounting supervisor affixed, the 2025

Q1–Q3 consolidated financial statement proposal, etc. The 2024 business report, financial statements (including Parent Company only and consolidated financial statements), and earnings distribution proposals created by the board of directors were checked by the Audit Committee. No inconsistencies were found, and a review report was released.

4. Evaluate the internal control system’s valid implementation and review:

- (1) The audit committee evaluates the effective implementation of company internal control system’s policy and procedure (including finance, operations, risk management, outsourcing, legal compliance and related control measures), and also review the company audit department as well as company management’s routine reports, including risk management and legal compliance. By referencing the 2013 COSO-announced internal control system – internal control’s integrated framework, the audit committee reckons that the company’s risk management and internal control systems are effective and that the company has adopted the necessary control mechanism to monitor and also correct law breaching conducts.
- (2) The 7th Audit Committee meeting of the first term of the Cenra Inc. was held on November 11, 2025 to review the 2026 audit plan risk assessment. The 2026 internal audit plan was approved.
- (3) In the self-assessment of the internal control system in 2025 at the 8th meeting of the 1st Audit Committee on March 6, 2026, the Audit Committee conducted found not significant nonconformity. As the design and implementation of the internal control system were effective, the Audit Committee issued the “Statement of Internal Control System 2025.”

5. The appointed auditing CPAs and their independence and performance:

The audit committee has been empowered to monitor the auditing CPA office’s independent fiduciary responsibility, by which to ascertain the fairness of the financial statements. In general, besides taxation-related services or specifically approved service items, the auditing CPAs do not provide the company with other services. All services that the auditing CPAs Office provides need to gain the audit committee’s approval. To ensure the auditing CPA office’s independence, the audit committee references the Accountants Act article 47 and Accountants Occupational Ethics Guideline Journal article 10’s “righteous, fair objectivity and independent” content to formulate the independent evaluation sheet, by which to evaluate the CPAs’ independence, professionalism and competency, and to evaluate whether or not they are related mutually to the company as related parties, or with business or financial gain relations and other related items. The 8th meeting of the 1st Audit Committee on March 5, 2026 and the 11th meeting of the 2nd term of the Board of Directors on March 5, 2026 have been reviewed and approved. Both of Yu Shu-Fen and Lin Chun-Yao, the CPAs of PwC Taiwan, comply with the independence assessment standard. They are capable of serving as the financial and tax CPA of the Company.

- The operation of the Auditing Committee in 2025:
 1. In the event of the following circumstances in the Audit Committee’s operations, the Audit Committee’s meeting convention date, session, proposal content, opposing opinion, dissenting opinion, or major suggestions, Audit Committee resolutions, and the Company’s disposal of the Audit Committee’s opinions shall be specified.
 - (1) Facts required under Article 14~5 of the Securities and Exchange Act.

Audit Committee meeting convention date and session	Agenda
2025.3.06 3rd meeting of the 1st term	<ol style="list-style-type: none"> 1. For the Business Report, Parent Company Only Financial Statement and Consolidated Financial Statement for 2024. 2. 2024 profit distribution and dividend distribution. 3. Evaluation of the independence and eligibility of CPAs. 4. Proposal for Partial Amendments to the Company’s “Internal Control System” and “Enforcement Rules of Internal Audit.” 5. Declaration of Internal Control System in Year 2024. 6. Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds).
2025.04.09 1st meeting of the 1st term Ad hoc Audit Committee	<ol style="list-style-type: none"> 1. Proposal for the Company’s plan to buy back treasury stock.
2025.04.14 4th meeting of the 1st term	<ol style="list-style-type: none"> 1. The consolidated financial statements covering 2025 Q1.
2025.05.06 5th meeting of the 1st term	<ol style="list-style-type: none"> 1. Issuance of restricted employee stock options in 2025.
2025.08.08 6th meeting of the 1st term	<ol style="list-style-type: none"> 1. The consolidated financial statements covering 2025 Q2. 2. Review of matters related to the issuance of restricted employee stock options. 3. Proposal for the Company’s plan to buy back treasury stock.
2025.11.11 7th meeting of the 1st term	<ol style="list-style-type: none"> 1. Appointment of the Company’s accounting officer. 2. The consolidated financial statements covering 2025 Q3.
2026.03.05 8th meeting of the 1st term	<ol style="list-style-type: none"> 1. For the Business Report, Parent Company Only Financial Statement and Consolidated Financial Statement for 2025. 2. Distribution of 2025 earnings. 3. Issuance of restricted employee stock options in 2026. 4. Appointment and evaluation of the independence and suitability of CPAs. 5. Declaration of Internal Control System in Year 2025. 6. Proposed amendments to the internal control system and internal audit implementation rules of the Company’s “Remuneration and Nomination Committee Organization Regulations.” 7. Investment evaluation of Vision Asia 8. Status of private placed securities case. 9. Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds).

<p>Opposing opinions and dissenting opinions of independent directors or major suggestions:</p> <p>The resolution of the committee and the Company's response to its opinions: All proposals were unanimously approved by the committee members, and the Board of Directors approved all proposals in accordance with the committee's recommendations.</p>
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(2) Except the aforementioned issue, other issue not yet resolved in the Audit Committee but has been duly resolved by two-thirds majority of the total number of director seats: Such fact is nonexistent in the Company.

2. Fact of withdrawal from conflict involvement by the independent directors about the issues: Should expressly the names of independent directors, contents of the issues, causes of withdrawal from conflict involvement and fact of participation in voting process: Such fact is nonexistent in the Company.
3. Facts of communications by and between independent directors and Internal Audit Head as well as Certified Public Accountant(s) (should include issues regarding the Company's finance, financial conditions, facts in business operation and such key issues, the method of communications and the outcome thereof).

(1) Methods of communications by and between independent directors and Internal Audit Head as well as Certified Public Accountant(s):

① Methods of communications by and between independent directors and Internal Audit Head:

- a. The Internal Auditor Head holds a regular meeting with all independent directors (along with the Audit Committee) at least once a year basis for a two-way communications about the performance of the internal audit and internal control system. Whenever a condition arises, the Internal Auditor Head would report to the Audit Committee in real time.
- b. After the audit report and submittal to the chairman, the Internal Auditor Head would submit the reports to the Audit Committee and independent directors by means of e-mail for perusal on a monthly basis.

② The method of communications by and between both parties the independent directors and the Certified Public Accountants:

The independent directors and the Certified Public Accountants hold a regular meeting at least on an annual basis. The Certified Public Accountants would report to the independent directors about the Company's financial statements, financial and overall performance by the overseas subsidiaries, facts on audit or perusal of the financial statements and performance in internal control system. On the fact with or without a need for significant adjustment and request with or without an impact, they would conduct adequate communications. Whenever a significant abnormality found, a meeting would be convened in real time.

③ In general, the chief internal auditor, CPAs and independent directors communicate with one another directly by email, phone, or interview.

(2) Communications by and between the independent directors and certified public accountant(s) in Year 2025 in summary:

Cenra Inc.

Date	Personnel present	Very highlights of communications	Recommended matters
The March 6, 2025 forum	Independent director: Chen, Hung-Shou Independent director: Chow,	1. Explanation and communication regarding audit planning, audit scope, materiality, significant adjusting journal entries, unadjusted journal entries, the audit report, audit findings, and	No opinions in the current meeting

Date	Personnel present	Very highlights of communications	Recommended matters
	Dah-Jen Independent director: Leu, Chia-Hwel Independent Director: Wang, Te-Pin CPA: Lin, Po-Chuan	financial analysis for the Company's 2024 consolidated financial statements and parent company only financial statements. 2. Report on the results of the 2024 internal control system audit. 3. Other communication matters. 4. Explanation and communication of the independence of the accounting officer. 5. Overview and description of the Company's 2024 financial analysis. 6. Brief introduction and explanation of recent legal updates. 7. Introduction and explanation of the matters related to the alignment with the IFRS Sustainability Disclosure Standards.	
The December 23, 2025 forum	Independent director: Chen, Hung-Shou Independent director: Chow, Dah-Jen Independent director: Leu, Chia-Hwel Independent Director: Wang, Te-Pin CPA: Lin, Po-Chuan	1. Descriptions and communications upon the Company's consolidated financial reports and parent company only financial reports for Year 2025: the auditing plans, auditing targets, risk appraisal related issues, key audit issues, anticipated methods to carry out overseas auditing and self-preparation of financial reports. 2. Explanation and communication on the audit methods of the internal control system related to the Company's 2025 audit. 3. Explanation and communication of the role, responsibility and independence of the accounting officer. 4. Explanation and communication regarding the application of materiality concepts. 5. Descriptions and communications on the certified public accountants, EQCR accountants, auditing quality indicator (AQIs) information.	No opinions in the current meeting

(III) Performance in corporate governance and the differential gap between corporate governance and Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the cause thereof:

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
I. Will the Company based on the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” set up and disclose the Company’s corporate governance best-practice principles?	v		On September 2, 2024 the board approved the establishment of the Company’s “Corporate Governance Best Practice Principles” and disclosed on the corporate website at https://www.cenra.com Go to ESG section →Investor Relations→Corporate Governance→ Important internal regulations and the Market Observation Post System (MOPS) designated by the competent authorities of securities.	Without a significant difference.
II. Shareholding structure and shareholders’ equity				
(I) Will the Company have the internal procedures regulated to handle shareholders’ proposals, doubts, disputes, and litigation matters; also, have the procedures implemented accordingly?	v		The Company has duly set up spokesperson system, specially assigned personnel for equity affairs and shareholder services agent to jointly serve proposals posed by shareholders and respond to shareholders about their questions and relevant issues. Such issues that involve statutory problems or a dispute, litigation shall be referred to Attorneys-at-Law.	Without a significant difference.
(II) Will the Company possess the list of the Company’s major shareholders and the list of the ultimate controllers of the major	v		The Company firmly dominates all the time the shareholding facts by directors, managerial officers and key shareholders holding more than 5% of the total shares. The Company duly declares such facts based on the laws and ordinances concerned. After the Company duly convenes shareholders’ meeting, completes ex-dividend, ex-right affairs and discontinues stock transfer, the Company dominates the list of key shareholders and the final controllers based on the	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
shareholders?			register of shareholders provided by the shareholder services agent.	
(III) Will the Company establish and implement the risk control and firewall mechanisms with the related parties?	v		Exactly in accordance with the laws and ordinances concerned, the Company has faithfully completed the risk evaluation amidst the affiliated enterprises and has duly set up the fire walls. In terms of substantial enforcement, the has duly enacted "Operating Procedures for Management over Transactions with Related Parties" and has duly regulated the input, output transactions, pecuniary transactions, endorsements/guarantees and granting of loans among the affiliated enterprises. Regarding supervisory monitoring over subsidiaries, amidst the Company's internal control system, the Company has duly enacted "Operating procedures of internal control system for supervisory monitoring over subsidiaries". The Company has covered supervisory affairs over subsidiaries into items of the Company's internal control system to put into implementation thoroughly the sound mechanism of control over subsidiaries.	
(IV) Will the Company set up internal norms to prohibit insiders from utilizing the undisclosed information to trade securities?	v		<p>1. The Company has duly stipulated “Operating procedures to deal with the significant internal information with efforts to prevent inside trading” and “Operating Procedures and Directions for Act over Best-Practice Principles on Good Faith Management” and such internal norms. The Company expressly bans inside personnel from using the information undisclosed to public but known to them into inside trading and further bans them from divulging such confidential information to others to prevent other people from using undisclosed information to engage in inside trading. The details of the operating are disclosed through the Company's website https://www.cenra.com and Go to ESG section →Investor Rations→Corporate Governance→ Important internal regulations.</p> <p>2. Implementation of insider trading prevention in 2025: The Company shall occasionally conduct educational propaganda for directors and managers on “Regulations for the Management of the Prevention of Insider Trading” and</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>relevant laws and regulations. Educational propaganda shall be provided at the time of newly recruited employees undergoing pre-service training. There were five sessions of education and training for new recruits conducted in 2025, as well as during the internal staff days for the sales teams in the northern, central, and southern regions in April 2025. The course topic was “Internal Material Information Handling and Insider Trading Operating Procedures and Precautions.” Each course session lasted 20 minutes, with a total of 435 participants, accumulating 145 hours of training. On December 23, 2025, a separate course on the prevention of insider trading was conducted for current directors and managers. The course content covered “Interpretation of Insider Trading Regulations, Supervision and Common Practical Concerns of Insider Trading, Internal Control, and Prevention and Common Deficiencies of Insider Trading,” and directors were reminded not to trade their shares during the 30-day closed period before the announcement of the annual financial report and the 15-day closed period before the announcement of each quarterly financial report. This course also lasted 30 minutes, with a total of 6 participants, accumulating 180 minutes of training. On October 15, 2025, the Company notified all directors by email of the schedule for the six Board of Directors meetings to be held in 2026, as well as the closed periods before the announcement of each quarter’s financial report. Reminders were also sent via email at least two days before the start of each closed period to prevent inadvertent violations by directors.</p>	
III. The constitution and obligations of the board of directors				
(I) Has the board of directors formulated and implemented diversification policies and specific management	v		<p>(1) Diversification policies: The Company advocates and respects the diversification policies of the board in order to strengthen corporate governance and promote the comprehensive development of the board makeup and structure. The diversification guidelines are expected to enhance the Company’s overall performance. The</p>	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
objectives?			<p>appointment of board members is based on the principle of recruiting talents. Members shall possess cross-industry and cross-domain diverse and complementary capabilities, including basic makeup (age, gender, nationality, etc.) They shall also each have their own industrial experience and related skills, as well as business judgement, operational management, leadership decision-making, crisis management, and other capabilities. In order to strengthen the board functions and achieve the ideal objectives of corporate governance, Article 20 of the “Code of Corporate Governance” and Article 3 and Article 4 of the “Procedures for the Election of Directors” stipulate the overall competencies of the board, as follows:</p> <ul style="list-style-type: none"> ◆The ability to make judgments about operations. ◆Accounting and financial analysis. ◆ Business management ability. ◆Crisis management ability. ◆Expertise know-how on business ◆An international market perspective. ◆Leadership ability. ◆Decision-making ability. <p>(2) Specific management objectives and implementations of the board: Refer to “Diversification and independence of board of directors” of this annual report.</p> <p>(3) Multivariate Policy of the composition of the board of directors, Both the Corporate Governance Best-Practice Principles and Procedures for the Election of Directors are disclosed through the Company's website: https://www.cenra.com and Go to ESG section →Investor Rations→Corporate Governance→ Important internal regulations and the Market Observation Post System (MOPS).</p>	
(II) Will the Company, in addition to setting the	v		Exactly as required by law, the Company has duly set up Remuneration Committee and Audit Committee. The Company's Articles of Incorporation have expressly provided as well that	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
Remuneration Committee and Audit Committee lawfully, have other functional committee set up voluntarily?			<p>the Company may set up other functional committees. In order to implement corporate governance, strengthen the functions of the Board of Directors and management mechanisms, and establish the composition, qualifications, and nomination processes for board members and senior managers, the Board of Directors established a “Nomination Committee” on December 23, 2025. To improve administrative efficiency and resource integration, the functions of the “Nomination Committee” were transferred to the original “Remuneration Committee,” which was then renamed the “Remuneration and Nomination Committee.”</p> <p>In order to implement the Company’s sustainable development goals, enhance sustainable governance, guide the Company’s mid- and long-term strategic development, and pursue the maximum value of the Company and deepen its sustainable operations, the Board of Directors established the functional “Sustainable Development and Strategy Committee” on May 6, 2025.</p>	
(III) Does the company establish a method to evaluate board performance and evaluate board performance every year? Are the performance evaluation results reported to the board and used as a reference for the remuneration and nomination for re-election of directors?	v		<ol style="list-style-type: none"> On September 2, 2024, the Board of Directors approved the establishment of the “Regulations and Procedures for Board Performance Evaluation” and disclosed it on the Company’s website at https://www.cenra.com by clicking ESG → Investor Section → Corporate Governance → Important Corporate Regulations. The scope of performance assessment covers the whole board of directors, individual directors and functional committees. The methods of assessment include board internal self-assessment, director self-assessment, external institution assessment, external expert assessment, and other appropriate methods for performance assessment. The evaluation cycle is periodic implementation of internal board performance evaluation every year, which is completed at the end of the first quarter the following year. An evaluation shall be conducted by an external professional and independent agency or external expert and scholar team every three years. The assessment 	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>results are served as the reference for the selection or nomination of directors and for determination of the remuneration of individual directors.</p> <p>3. In January 2026, the board meeting assisted with the assessment of internal board performance in 2025. In April 2025, the Company commissioned the Taiwan Investor Relations Association, an external independent institution, to conduct the board performance evaluation for 2025. The evaluation period was from January 1, 2025, to December 31, 2025. The institution and its three evaluation experts had no business dealings with the Company and were independent. They conducted an evaluation via questionnaire and on-site inspection of five major aspects: board composition and professional development, decision-making quality, operational effectiveness, internal control and risk management, and corporate social responsibility. Taiwan Investor Relations Association issued a board performance evaluation report on December 31, 2025. The Company reported the above internal and external performance evaluation results, recommendations, and expected measures to be taken at the 11th meeting of the 2nd Term Board of Directors on March 5, 2026. For the relevant overall evaluation content and recommendations and implementation measures, please refer to the “Implementation of Board Self-(or Peer) Evaluation” of this annual report.</p>	
(IV) Will the Company have the independence of the public accountant evaluated regularly?	v		<p>1. As required under the Corporate Governance Best-Practice Principles enacted by the Company, on a regular basis, it evaluates the independence and eligibility of the certified public accountants. Other than the request of the certified public accountants to submit “Declaration on Detached Independence” and “Audit Quality Indicators (AQIs),” the Company further carries out an evaluation with 13 AQI indicators as enumerated below:</p> <p>2. On March 5, 2026, at the 8th meeting of the 1st Audit Committee and the 11th meeting of the 2nd Board of Directors, it was resolved to adopt Audit Quality Indicators (AQIs) to evaluate the</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies												
	Yes	No	Summary description													
			<p>independence and suitability of the certified public accountants Lin, Po-Chuan and Yu, Shu-Fen for the current year. We evaluated the Company's certified public accountants upon five major aspects, i.e., professionalism, quality control, independence, supervision and innovation capability, as well as thirteen indicators. The evaluation results indicate that the Company's certified public accountants and the CPA firm are above par as averaged in the same industry in the aspects of auditing experiences and the training hours and are below par as averaged in the same industry in the aspects of auditor turnover rate. The CPA firm continuously proceeds with digital transformation and has worked out digital strategy and target. Amidst the auditing process, they would utilize digital science and technology to upgrade the auditing efficiency to assure auditing quality. Overall, both the certified public accountants and the CPA firm of the Company should be deemed with no doubt at all in terms of independence and eligibility.</p> <p>For the independence and suitability of CPAs Lin, Po-Chuan and Yu, Shu-Fen, with reference to Auditing Quality Indicators (AQIs), please refer to this annual report.</p> <table border="1"> <thead> <tr> <th>Assessment items</th> <th>Evaluation results</th> <th>Independence</th> </tr> </thead> <tbody> <tr> <td>Does the CPA have any direct or significant indirect financial interest relationship with Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Does the CPA have any financing or guarantee relationship with the Company or its directors?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Does the CPA have a close business relationship or potential employment relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table>	Assessment items	Evaluation results	Independence	Does the CPA have any direct or significant indirect financial interest relationship with Company?	No	Yes	Does the CPA have any financing or guarantee relationship with the Company or its directors?	No	Yes	Does the CPA have a close business relationship or potential employment relationship with the Company?	No	Yes	Without a significant difference.
Assessment items	Evaluation results	Independence														
Does the CPA have any direct or significant indirect financial interest relationship with Company?	No	Yes														
Does the CPA have any financing or guarantee relationship with the Company or its directors?	No	Yes														
Does the CPA have a close business relationship or potential employment relationship with the Company?	No	Yes														

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>Have the CPAs and the members of the audit team served as directors, managers, or positions that have significant influence on the audit work of the Company currently or in the past two years?</p> <p>Have the CPAs provided the Company with non-audit services that may directly affect the audit work?</p> <p>Does the CPA broker the shares or other securities issued by the Company?</p> <p>Does the CPA act as the defender of the Company or coordinate with other third parties on behalf of the Company in conflicts?</p> <p>Does the CPA have a family relationship with the Company's directors, managers, or personnel who have a significant impact on the audit?</p>	
IV. Does a public company equip an appropriate number of eligible governance personnel and assign the governance office to take charge of company's governance affairs (including,	v		<p>In order to protect shareholders' rights and strengthen the functions of the Board of Directors, the Board of Directors of the Company, on December 26, 2024, approved the appointment of Huang Yi-Chun as the full-time Corporate Governance Officer.</p> <p>Division director Huang Yi-Chun commands open listed companies in finance, shareholders' services, meeting and related management work experience for over three years. The main responsibilities of the Corporate Governance Officer include handling matters related to the Board of Directors and shareholders' meetings in accordance with the law, preparing minutes for Board and shareholders' meetings, assisting</p>	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
without limitation, providing directors and supervisors with the data required for business operations, assistance for the legal compliance of directors and supervisors, handling affairs related to holding a board meeting or a general meeting of shareholders and producing minutes for board meetings and general meetings of shareholders)?			<p>directors in assuming their duties and continuing education, providing directors with the necessary information to perform their duties, and assisting directors in complying with relevant laws and regulations.</p> <p>Status of implementation in 2025:</p> <ol style="list-style-type: none"> 1. To assist independent directors and general directors execute their fiduciary duties, supply the needed information and also arrange for the directors to receive training: <ol style="list-style-type: none"> (1) To routinely notify the management board members, focusing on company management domain and company governance-related latest legal/regulatory amendment developments. (2) To review relevant information's confidentiality level and also supply the directors' required company information, by which to maintain a smooth communication and exchange among the directors and various operations executives. (3) The independent directors adhere to company governance practical implementation guidelines to meet with internal audit head or the auditing CPAs individually to decipher to assist arranging relevant meetings as needed by company financial operations. (4) To assist the independent directors and general directors formulate the yearly study plan and arrange for the courses in accordance with the company's industry characteristics and the director's education, exposure background. 2. To assist the management board, audit committee and shareholders' meeting proceedings' resolution compliance matters: <ol style="list-style-type: none"> (1) To report to the management board, independent directors, audit committee on company governance operating status, ascertain whether or not the company shareholders' meeting and management board's convening comply with the relevant laws and regulations and company government guideline stipulations. (2) To assist and also remind the directors on the 	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>legal guidelines to be abided by when executing the operations or when the management board formally votes on resolutions and also present recommendations if the management board votes on illegal resolutions.</p> <p>(3) To be responsible after the meeting to revalidate the management board's critical resolution information announcement matters, by which to ascertain the adequacy and correctness of the information content, to safeguard the quality of the investors' transaction information.</p> <p>3. To maintain investors relations: depending on the need, to arrange the directors and major shareholders, institutional investors or general investors to exchange and communicate, enabling the investors to be able to derive sufficient formation to determine the enterprise's rational capital market value and also ensure a proper safeguard of the shareholders' equity.</p> <p>4. To formulate the board meeting agency and notify the directors seven days in advance, convene the meeting and also supply the meeting data, and if certain subjects require recusal on gains, to remind the directors of such and also complete the board meeting's minutes within twenty days following the meeting.</p> <p>5. To formulate the audit committee meeting agency and notify the various committee councils seven days in advance, convene the meeting and also supply the meeting data, and if certain subjects require recusal on gains, to remind the council of such in advance, and to complete the audit committee's meeting minutes within twenty days after the meeting.</p> <p>6. To process the shareholders' meeting date's pre-registration in compliance with the law, produce the meeting notice, meeting agenda manual, meeting log within the legally designated period and also process the change registration matter when the articles of incorporation have been amended or the management board has been reelected.</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
V. Has the Company established a communication channel with the stakeholders (including but not limited to the shareholders, employees, customers, and suppliers), set up a stakeholder section on the Company's website, and responded appropriately to the important corporate social responsibilities concerned by the stakeholders?	v		<ol style="list-style-type: none"> 1. Shareholders, correspondent banks and other creditors: In the open and faithful principle, the Company provides finance, business related information in real time to enable them to get fully aware of the Company's substantial business performance. 2. Suppliers in business: The designated departments and personnel are assigned to take charge of communications, coordination and contact with them all. The both sides have remained in very sound interactions. 3. Employees: The Company highly encourages the entire staff to communicate with the management level directly. Further through the sound channels and platforms including meetings on a regular basis, interchange forums for interchange with employees, corporate electronic journals, the entire employees have been fully aware of the Company's business performance and timely response to the employees about their needs in a timely manner. 4. Investors and the general public in society: The Company has duly set up an official website to ensure full disclosure of its business performance, financial information, and efforts in Corporate Social Responsibility (CSR). 5. On the Company's website, we have set up a special zone aimed at interested parties. This zone contains explanations about the key issues of public concern. The Company has also provided coordinators (contact persons) for various special issues to establish effective communication channels with interested parties. Whenever an interested party develops any problem, he or she may contact the Company at any time and the Company will settle the issue and respond to the proposing interested party in real time as well. The method for accessing the Company's Stakeholder Section: Go to the Company's website at https://www.cenra.com, then click ESG → investor area. 6. The company has compiled its 2024 Annual Sustainability Report, which offers thorough explanations of important sustainability-related 	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			issues. The report is made available on the company's website for the benefit of stakeholders and investors. The Chinese version of the Sustainability Report is disclosed on the Company's website at https://www.cenra.com and Go to ESG → ESG Report. The English version of the Sustainability Report is disclosed on the Company's website at: https://www.cenra.com/en and Go to ESG → ESG Reports.	
VI. Has the Company commissioned a professional stock service agent to handle shareholders affairs?	v		The company, in processing shareholders' services, has appointed professional shareholders' service underwriter to process the work, which is processed by Fubon Securities Co., Ltd. shareholders' service department, which underwrites the company's shareholders' service-related administration.	Without a significant difference.
VII. Disclosure of information				
(I) Does the Company have a website setup and the financial business and corporate governance information disclosed?	v		The Company's financial, business, and corporate governance information is disclosed on the Company's website at https://www.cenra.com → ESG → Investor Zone.	
(II) Has the Company adopted other information disclosure methods (such as, establishing an English website, designating a responsible person for collecting and disclosing information of the Company, substantiating the	v		1. Exactly as required by laws, the Company has disclosed relevant information through the Market Observation Post System (MOPS) either on a regular basis or from time to time on a nonscheduled basis. The Company has further assigned specially assigned personnel to take charge of collection and disclosure of such information to assure that the policymaking process related information that would have an impact upon shareholders and interested parties could be disclosed in an appropriate manner in real time. There are also spokespersons and acting spokespersons responsible for external communications. The Company has set up the Investors' special zone on its website to disclose financial information, investor conference recordings,	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
spokesman system, placing the juristic person seminar program on the Company's website, etc.)?			<p>corporate governance practices, and a shareholder column. The method for accessing the Company's Investor Section: Go to the Company's website at https://www.cenra.com→ then click Investor Section.</p> <p>2. The Company has set up website in English wherewith the Company's financial information and corporate governance related information have been duly disclosed, the English website is located at: https://www.cenra.com/en.</p>	
(III) Does the company announce and report its financial statements within two months after the end of a fiscal year, and publish and declare in advance the financial statements of Q1, Q2 and Q3 as well as status of monthly operations?	v		<p>The Company currently announces and reports its annual financial statements, as well as the financial statements for the first, second and third quarters, as well as its monthly operations before the date specified in the "List of Matters Required to Be Handled by Issuers of Listed Securities". Regarding the timeline for accounting treatment, the Company is currently unable to announce or declare its annual financial statements within two months after the end of the fiscal year.</p>	Without a significant difference.
VIII. Are there any other important information (including but not limited to the interests of employees, employee care, investor relations, supplier relations, the rights of stakeholders, the advanced study of directors and supervisors, the	v		<p>1. Employees' interests, warm concern toward employees:</p> <p>(1) Toward planning of human resources related managerial systems, the Company has faithfully complied with the "Labor Standards Act" and the laws and ordinances concerned, and, exactly according to law, the Company has duly appropriated pension reserve fund into the Trust Department of Bank of Taiwan or into the specially designated (earmarked) accounts of employees for pensions.</p> <p>(2) The Company provides multivariate channels for communications to assure that all employees oriented information could be transmitted in real time to enable employees to have their opinions and</p>	Without a significant difference.

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
implementation of risk management policies and risk measurement standards, the execution of customer policy, the purchase of liability insurance for the Company's directors and supervisors) that are helpful in understanding the corporate governance operation of the Company?			<p>voices adequately submitted to be taken as the grounds for better performance in a variety of measures. The Company has set up "Employee Welfare Committee" wherewith the Company offers relief allowances in case of an emergency, gift money for three Festivals (Chinese New Year, Dragon Boat Festival and Mid-autumn Festival), staff tourism allowances. Moreover, toward each and every employee, the Company purchases insurance policy against accident risks and offers health examinations with the Company fund.</p> <p>2. Investor relations: The Company's website, https://www.cenra.com, features a dedicated Investors' section, regularly updated with various financial information. Relevant information is also disclosed in a timely manner through the Market Observation Post System (MOPS), allowing the investing public to easily understand the Company's operations. The Company further maintains communication with investors through regular shareholders' meetings, investor conferences, and its spokesperson.</p> <p>3. Relationship with suppliers: The Company has been in business with suppliers for years and has maintained very close and pleasant ties with suppliers.</p> <p>4. Interests of the interested parties: The Company makes public the phone numbers and e-mail addresses of the spokesman (or acting spokesman) as well as shareholder services agent to take charge of issues and proposals linked up with shareholders and interested parties. Where an issue involves legal key point, that issue would be referred to the Attorney-at-Law to soundly assure interests of the interested parties.</p> <p>5. Statistics of higher education by the Company's directors and independent directors in Year 2025: (1) Chairman -Wang Hsien, I-Chen ① Strategy and execution – Remodeling business models and case sharing (3</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>hours)</p> <p>② Embracing the transformation of AI and sustainability: Senior executive remuneration management and talent cultivation (3 hours)</p> <p>(2) Director-Wang, Hou-Kai</p> <p>① Strategy and execution – Remodeling business models and case sharing (3 hours)</p> <p>② Embracing the transformation of AI and sustainability: Senior executive remuneration management and talent cultivation (3 hours)</p> <p>(3) Director-Wang, Hou-Jie</p> <p>① Strategy and execution – Remodeling business models and case sharing (3 hours)</p> <p>② Embracing the transformation of AI and sustainability: Senior executive remuneration management and talent cultivation (3 hours)</p> <p>(4) Independent director-Chen, Hung-Shou</p> <p>① Strategy and execution – Remodeling business models and case sharing (3 hours)</p> <p>② New ways of thinking about corporate risk management for integrated strategic development and climate change – 3 hours</p> <p>(5) Independent director- Chow, Dah-Jen</p> <p>① From data to AI: A 3-hour strategy guide for cost reduction and efficiency improvement by adequate use of technology</p> <p>② New thoughts on enterprise transformation: Digital technology and sustainable development – 3 hours</p> <p>(6) Independent director- Leu, Chia-Hwel</p> <p>① Strategy and execution – Remodeling business models and case sharing (3 hours)</p> <p>② Embracing the transformation of AI and sustainability: Senior executive remuneration management and talent cultivation (3 hours)</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			<p>(7) Independent Director-Wang, Te-Pin ① 21st (2025) International Corporate Governance Summit Forum – The Role of the Board of Directors in Shaping Corporate Strategy Amidst Global Environmental Changes, 6 Hours</p> <p>6. Risk management policies and performance in risk measuring criteria: Continually without interruption, the Company carries out risk management oriented managerial mode and sets up a sound risk management mechanism to assure early identification of a risk, accurate measurement of a risk and effective supervision and strict control over a risk to set up overall risk managerial system to assure that all potential risks would be controlled within the tolerable scope. Further through the expert managerial consultant houses, we bring in optimal practice for risk management for continued corrective actions. The Company's Audit Department takes into account all potential risks that the Company's businesses might face up, either high or low, as the very grounds to map out the Company's annual audit programs. Routinely, whenever an abnormality is noticed in the auditing process, the competent department(s) and supervisory head(s) shall be notified forthwith with continued follow-up efforts until the corrective action is satisfactorily accomplished and until the abnormality ceases to exist.</p> <p>7. Implementation of the policies toward customers: The Company spares no effort to strive for innovation, research and development, services, and quality upgrades to promote the most advanced medical care, health enhancement, and services available to hospitals of all levels and to every household, closely associated with human health. As the Company exerts effort in policies to achieve greater perfection in human resources, product manufacturing, services, procedures, and research & development to provide customers with high-quality products, we earnestly hope to accomplish the highest efficacy and user satisfaction and to gain added trust from all</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary description	
			customers concerned. 8. The Company has procured liability insurance policies for all directors (including independent directors) and managerial officers. The insurance status was reported in the 9th meeting of Board of Directors in Session II convened on November 11, 2025.	

IX. Please describe the improvement performed according to the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in recent years, and propose the matters with priority for improvement and the respective measures.

According to the results of the 11th corporate governance evaluation, the Company's unscored areas have been improved as follows:

Item	Target items in the assessment:	Rectification
2.13	Do the members of the Remuneration Committee attend at least two meetings a year? Is information, including the board and managerial performance assessments, as well as the policies, systems, standards, and structures of remuneration for directors and managers, disclosed and reviewed regularly?	A total of four meetings were held in 2025, all of which were attended by all committee members.
2.14	Did the company have any functional committees other than statutorily required committees, such as the Nomination Committee, Risk Management Committee, and Sustainable Development Committee? Do such functional committees have not less than three members, with at least half of the members being independent directors, and at least one member having the professional skills required by the committee? Did the company disclose the organization, functions, and operations of such committees?	The Board of Directors established a functional "Nomination Committee" on December 23, 2025, merging it with the "Remuneration Committee" and renaming it the "Remuneration and Nomination Committee." They established a functional "Sustainable Development and Strategy Committee" on May 6, 2025. The number and qualifications of its members comply with the regulations.

3.6	Does the Company disclose the interim financial report in English within two months after the reporting period of the Chinese version of the financial report?	The 2025 interim financial statement in English has been prepared and filed and is disclosed on the Company's English website.
4.13	Has the company obtained ISO 14001, ISO 50001 or similar environmental or energy management system certification?	In 2025, the Company obtained ISO 14001 Environmental Management System certification, and ISO 50001 is currently undergoing internal evaluation.

According to the results of the 11th corporate governance evaluation, the prioritized enhancements and measures regarding the Company's unscored areas yet to be improved:

Item	Target items in the assessment:	Items and measures which call for preferential reinforcements:
4.23	Has the Company disclosed a policy that links senior managers' remuneration to ESG performance evaluation?	The Company will conduct internal evaluation.
2.24	Has the Company established the cybersecurity and risk management framework, information communication and security policies, specific management plans, and resources inputted into cybersecurity management, and disclosed them on the Company's website or in the annual report?	The Company has completed an internal evaluation after adopting ISO 27001 and other information security management standards, and plans to obtain third-party certification in 2026.

The process of evaluation over Certified Public Accountants regarding their independence and eligibility (with reference to Auditing Quality Indicators (AQIs))

I. Aspect I: Professionalism

AQIs indicators:	Measurement key points	Information level	Assessment items	Evaluation results	
				Yes	No
Hands-on experiences in auditing (1-1)	Whether or not the senior auditors have held adequate audit experiences to carry out the audit tasks.	Office of the firm	Whether or not the hands-on auditing experiences accumulated by the certified public accountants are adequate enough when compared with peers in the profession	V	
			Whether or not the case quality control review (EQCR) in the certified public accountant auditing is adequate enough when compared with peers in the profession	V	
			Whether or not the auditors above the managerial level (excluding certified public accountants) are adequate enough in hands-on experiences when compared with peers in the profession?	V	
		Respective cases	Whether the audit experience of Lin, Po-Chuan, Yu, Shu-Fen, CPAs, is sufficient	V	
			Does Pan, Hui-Ling have sufficient experience in CPA review of Engagement Quality Control Review (EQCR)?	V	
			Whether or not the auditors above the managerial level (excluding certified public accountants) are adequate enough in terms of hands-on experiences?	V	
Training hours (1-2)	Whether or not the certified public accountants and senior	Office of the firm	Whether or not the training hours received by the certified public accountants are adequate enough when compared with	V	

	auditors have completed adequate educational and training programs in each and every year to continuously acquire professional expertise and know-how?		peers in the same industry? Whether or not the training hours received by the auditors in the level above managerial officers (excluding certified public accountants) are adequate enough when compared with peers in the same industry?	V	
Turnover rate (1-3)	Whether or not the firm has maintained adequate senior human resources?	Office of the firm	Whether or not the turnover rate of the auditors in the level above managerial officers (excluding certified public accountants) is appropriate enough when compared with peers in the same industry?	V	
Professional support (1-4)	Whether or not the CPA firm has adequate professionals (e.g., evaluators) to back up the auditor teams	Office of the firm	Whether or not the percentage of the professionals to back up the Audit Department for the auditing personnel is adequate enough when compared with the peers in the industry?	V	
			Whether or not the number of hours devoted by the professionals toward the cases of TWSE/TPEX listed companies is adequate enough when compared with peers in the same industry?	V	

II. Aspect II: Quality control

AQIs indicators:	Measurement key points	Information level	Assessment items	Evaluation results	
				Yes	No
Workload of certified public accountants (2-1)	Whether or not the workload upon the certified public accountants excessively too heavy?	Office of the firm	Whether or not the number of public companies where the certified public accountants take principal charge of certification is adequate enough when compared with peers in the same industry?	V	
			Whether or not the working hours available from certified public accountants are appropriate when compared with peers in the same industry?	V	
		Respective cases	Whether or not the number of public companies where Certified Public Accountants Lin Po-Chuan, Yu Shu-Fen who served as the principal verifiers is appropriate?	V	
			Whether or not the percentage of the working hours devoted by Certified Public Accountants Lin Po-Chuan, Yu Shu-Fen is appropriate?	V	
Devotion to auditing (2-2)	Whether or not the devotion by the auditing team members during various auditing phases is appropriate?	Office of the firm	Whether or not the percentage of the auditing hours by the certified public accountants, managerial officers and auditors during the planning phase is appropriate when compared with peers in the same industry?	V	
			Whether or not the percentage of the auditing hours by certified public accountants, managerial officers and auditors during the phase of execution is appropriate when compared with peers in the same industry?	V	
		Respective cases	Whether or not the percentage of the auditing hours by certified public accountants, managerial officers and auditors during the planning phase is appropriate?	V	
			Whether or not the percentage of the	V	

			auditing hours by certified public accountants, managerial officers and aditors during the phase of execution is appropriate?		
Fact of EQCR rechecks (2-3)	Whether or not the EQCR certified public accountants have devoted adequate working hours to carry out rechecks of the audit cases?	Office of the firm	Whether or not the percentage devoted by EQCR certified public accountants in recheck is adequate when compared with peers in the same industry?	V	
		Respective cases	Whether or not the percentage of working hours devoted by EQCR certified public accountants in recheck is adequate?	V	
Capability in quality control support (2-4)	Whether or not the CPA firm has been equipped with adequate manpower on quality control to back up the auditing teams?	Office of the firm	Whether or not the percentage of quality control personnel to the full-time staff is adequate when compared with peers in the same industry?	V	
			Whether or not the percentage of quality control personnel in support to the Audit Department is adequate when compared with peers in the same industry?	V	

III. Aspect III: Independence

AQIs indicators:	Measurement key points	Information level	Assessment items	Evaluation results	
				Yes	No
Non-audit service fee (3-1)	Whether or not the percentage of non-audit service fee would adversely affect independence?	Respective cases	Whether or not the percentage of non-audit service fees in the respective cases is appropriate?	V	
Customer familiarity (3-2)	Whether or not the accumulative number of the financial statements of the year certified by the subject Firm would adversely affect the independence?	Respective cases	Whether or not the accumulative number of the financial statements of the year certified by the subject Firm is appropriate?	V	

IV. Aspect IV: Supervision

AQIs indicators:	Measurement key points	Information level	Assessment items	Evaluation results	
				Yes	No
Faults found in the external examination and the penalty so imposed (4-1)	Whether or not the subject firm has faithfully implemented the quality control and audit cases exactly in accordance with the laws and ordinances concerned as well as the rules?	Office of the firm	Examination by the Financial Supervisory Commission over the subject firm: Whether or not the number of faults found in the quality control is appropriate when compared with peers in the same industry?	V	
			Examination by the Financial Supervisory Commission over the subject firm: Whether or not the averaged number of faults found in the individual audit cases is appropriate when compared with peers in the same industry?	V	
			Examination by PCAOB in the United States over the subject firm: Whether or not the averaged number of faults found in the individual audit cases is appropriate when compared with peers in the same industry?	V	
			Whether or not the number of disciplinary cases and the number of penalty imposed in accordance with Article 37 of Securities and Exchange Act upon the subject firm are appropriate?	V	
		Respective cases	Number of faults in the auditing cases found in the examination by the Financial Supervisory Commission over the subject	V	

			firm: Whether or not the average number of faults found upon principal auditor Lin Po-Chuan, and Deputy-Auditor Yu Shu-Fen is appropriate?		
Improvement requested by the competent authority with a letter (4-2)	Whether or not the subject firm has faithfully implemented the quality control and audit cases exactly in accordance with the laws and ordinances concerned as well as the rules?	Office of the firm	Percentage of letter(s) issued by the competent authority for improvement: Is the percentage appropriate when compared with peers in the same industry?	V	
		Respective cases	Percentage of letter(s) issued by the competent authority for improvement: Is the percentage of Certified Public Accountants Lin Po-Chuan and Yu Shu-Fen appropriate?	V	

V. Aspect V: Capability of innovatoin

AQIs indicators:	Measurement key points	Information level	Assessment items	Evaluation results	
				Yes	No
Innovation programming or initiative (5-1)	Commitment by the CPA firm in upgrading the auditing quality, including the CPA firm's innovation capability and planning.	Office of the firm	Has the CPA firm explained the initiatives and planning linked up with upgrade of the auditing quality to be adopted or mapped out in the past three (3) years (including the measures adopted, time schedule, fund, time and such resources estimated to be invested and the benefits anticipated therefrom and the like)?	V	

(IV) If the Company has set up the Remuneration Committee or the Nomination Committee, the makeup, responsibilities, and operation situation shall be disclosed:

1. Information on the members of the Remuneration and Nomination Committee

Qualification		Professional qualification and experience	Independence situation	Number of other public companies where the members are also the members of the remuneration committee of these companies.
Identity	Name			
Independent Director (Convener)	Chen, Hung-Shou	Please refer to the preceding section of this annual report for information regarding the professional qualifications and independence of the independent directors.		2
Independent Director	Chow, Dah-Jen			3
Independent Director	Leu, Chia-Hwel			-

2. Responsibilities and key tasks of the Remuneration and Nomination Committee:

The duty of the Remuneration and Nomination Committee is to assess the policy and system of salary and remuneration for the Company's directors, supervisors, and managers in a professional and objective manner; hold at least two general committee meetings each year and extraordinary committee meetings as necessary; and make recommendations for the board of directors for making decisions.

Responsibility and authority of the Remuneration and Nomination Committee

- (1) Review these rules regularly and make recommendations for amendments.
- (2) Establish and regularly review the annual and long-term key performance indicators (KPIs) and the policy, system, standard, and structure of salary and remuneration of directors and managers.
- (3) Assess regularly the achievement of KPIs of directors and managers and define the contents and amount of salary and remuneration for individual directors and managers.

The Committee shall perform the abovementioned duties based on the following principles:

- (1) The salary and remuneration are arranged in compliance with related laws and regulations and are attractive to outstanding talents.
- (2) In addition to the pay standard in the business, the salary and remuneration of directors and managers shall be reasonably determined with respect to the interrelations between their personal performance and the Company's business performance and future risks, including the time involvement, duty performance, personal goal achievement, and the performance in other roles of directors and managers; and the pay for similar roles in recent years, the achievement in short-term and long-term sales targets, and financial condition of the Company.
- (3) No suggestions are made to guide directors and officers to engage in acts that may exceed the Company's risk appetite to pursue own salary and remuneration.
- (4) The specificity of the industry and the nature of the Company's business shall be considered when determining the proportion of profit sharing for short-term performance and the changes in the payment time of part of the salary and remuneration of directors and executives.
- (5) No members of the Committee shall engage in the discussion and voting of their own salary and remuneration.

3. Information on the operation of the Remuneration and Nomination Committee

- (1) The Company's Remuneration Committee has three Committee members in total.

- (2) Tenure of office of Committee members in the current session: October 29, 2024 ~ October 28, 2027. In Year 2025, the Remuneration Committee convened meetings twice (A). The qualifications and participation facts of the Committee members are enumerated below:

Title	Name	Actual attendance (B)	Proxy Attendance	Actual attendance (B/A)	Remarks
Convener	Chen, Hung-Shou	4	-	100%	None
Members	Chow, Dah-Jen	4	-	100%	None
Members	Leu, Chia-Hwel	4	-	100%	None

Other remarks:

- Where the board of directors does not adopt or amend the proposal(s) posed by the Remuneration and Nomination Committee: The Company shall expressly elaborate on the date, term while the board of directors meeting was convened, contents of the issues, outcome of decisions resolved in the board of directors and the Company's response to the opinions posed by the Remuneration and Nomination Committee (For instance, if the salary pay resolved by the board of directors is higher than that proposed by the Remuneration and Nomination Committee, the Company should elaborate on the fact of differential gap and the cause thereof): Such fact is nonexistent in the Company.
- Where a decision resolved in the Remuneration and Nomination Committee is found in contravention of rules or in qualified opinion as verified with records or documented declaration, the Company shall expressly elaborate on the date, terms of the meeting convened by the Remuneration Committee, contents of agenda, opinions of all members and acts taken in response to such opinions:

Remuneration and Nomination Committee meeting convention date and session	Agenda	Resolution	The Company's response to the Remuneration and Nomination Committee's opinion
2025.03.06 2nd meeting of the 1st term	<ol style="list-style-type: none"> Review of the proposal of appropriation of remuneration for directors and remuneration for employees in 2024. Review of the Proposal for the Release of 2025 Remuneration for Senior Officers. Review the proposal to amend the Articles of Incorporation in response to Article 14, Paragraph 6 of the Securities and Exchange Act. 	Proposals 1 to 4 have been approved with the entire committee members present voting in favor.	No opinions in the current meeting

	4. Review the draft outline of the employee long-term incentive plan.		
2025.03.06 3rd meeting of the 1st term	1. Review of the proposal for issuance of restricted employee stock options in 2025.	Proposal 1 have been approved with the consent of the board directors.	No opinions in the current meeting
2025.08.08 4th meeting of the 1st term	1. Review of matters related to the issuance of restricted employee stock options.	Proposal 1 have been approved with the consent of the board directors.	No opinions in the current meeting
2025.12.23 2nd meeting of the 1st term	1. Review of the Proposal for the Release of 2025 Remuneration for Senior Officers. 2. Review of the proposal of bonus distribution for managers in 2025. 3. Review and change the name of the “Remuneration Committee” and amend the “Remuneration Committee Organization Regulations.” 4. Review and amendment to the “Regulations Governing Payment of Remuneration to Directors and Functional Committee Directors.” 5. Review of various salary and remuneration items for 2026.	Proposals 1 to 5 have been approved with the entire committee members present voting in favor.	No opinions in the current meeting

3. The makeup, responsibilities, and operation situation of the Nomination Committee:

In order to implement corporate governance and strengthen the functions of the Board of Directors and management mechanisms, the Company established the “Nomination Committee” on December 23, 2025. In order to improve administrative efficiency and resource integration, the functions of the Nomination Committee were transferred to the original “Remuneration Committee,” which was then renamed the “Remuneration and Nomination Committee.”

3. Operation status information of the Sustainable Development and Strategy Committee

- (1) The Company’s Sustainable Development and Strategy Committee consists of three members.
- (2) Tenure of office of Committee members in the current session: May 6, 2025 ~ October 28, 2027. In Year 2025, the Sustainability and Strategy Committee convened one meeting (A). The qualifications and participation facts of the Committee members are enumerated below:

Title	Name	Actual attendance (B)	Proxy Attendance	Percentage of actual attendance (B/A)	Remarks
Director	Wang, Hou-Kai	1	0	100%	None
Independent Director	Chow, Dah-Jen	1	0	100%	
Other	Lin, Shao-Ting	1	0	100%	

Other remarks:

1. Where the board of directors does not adopt or amend the proposal(s) posed by the Sustainability and Strategy Committee: The Company shall expressly elaborate on the date, term while the board of directors meeting was convened, contents of the issues, outcome of decisions resolved in the board of directors and the Company's response to the opinions posed by the Sustainability and Strategy Committee: Such fact is nonexistent in the Company.
2. Where a decision resolved in the Sustainability and Strategy Committee is found in contravention of rules or in qualified opinion as verified with records or documented declaration, the Company shall expressly elaborate on the date, terms of the meeting convened by the Sustainability and Strategy Committee, contents of agenda, opinions of all members and acts taken in response to such opinions:

Sustainability and Strategy Committee meeting convention date and session	Agenda	Resolution	The Company's response to the opinions of the Sustainable Development and Strategy Committee
2025.12.10 1st meeting of the 1st term	<ol style="list-style-type: none"> 1. Review of the organization members and annual agenda planning of the committee. 2. Review of the strategic direction for 2026 to 2028. 	<ol style="list-style-type: none"> 1. All attending committee members approved the organization members and annual agenda planning of the committee. 2. All attending committee members confirmed the overall framework for the strategic direction for the next three years. 	No opinions in the current meeting

(V) The implementation situation of sustainable development promotion; “Sustainable Development Best- Practice Principles for TWSE/TPEX Listed Companies” differences and reasons

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
I. Has the company established a governance structure to promote sustainable development, and set up a full-time (part-time) unit to promote sustainable development, which is handled by the senior management authorized by the board of directors, and the actual supervision of the board of directors?	v		<p>In terms of promotion and implementation of sustainable development, the Company established the board-level functional “Sustainable Development and Strategy Committee.” This Committee serves as the Company’s highest-level decision-making body for sustainable development. A Sustainability and Strategy Promotion Committee, composed of the management team and chaired by the chief executive officer, was also set up. A cross-departmental team within this committee is responsible for sustainable development and business strategy affairs to ensure the implementation of the Company’s tasks related to sustainable development and strategy. Its task force is divided into the Corporate Governance and Stakeholder Task Force, Sustainable Environment Task Force, Customer Care Task Force, Product Responsibility Task Force, and Strategy and Sustainable Operations Task Force. It is composed of members from different departments and reports the status of sustainable development and strategy to the Promotion Committee.</p> <p>Routinely report the yearly execution plan and findings (at least once every year) to the Board of Directors. The 2025 Sustainability Report was prepared and completed in 2024. On August 8, 2025, the Board of Directors reviewed and reported on the 2024 Sustainability Development Promotion Implementation Plan and its results, and approved the 2024 Sustainability Report. On December 23, 2025, the Board of Directors also reviewed and reported on the 2025 Sustainability Development Promotion Implementation Plan and its results. The report content covered sustainability topics and corresponding action plans, including corporate governance, product responsibility, environmental sustainability, employee care, and social welfare, as well as other major issues. The Board of Directors reviewed the Company’s sustainability strategy, systems, related management guidelines, the progress</p>	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			and implementation of set targets, and discussed and examined differences between the targets and actual performance. Recommendations were provided, and adjustments by the Sustainability and Strategy Promotion Committee and Company team were requested when necessary. (The report details are as follows VII. Other important information that help understand the Sustainable Development). The 2024 Chinese version of the Sustainability Report is disclosed on the Company’s website at https://www.cenra.com and Go to ESG → ESG Report. The English version of the Sustainability Report is disclosed on the Company’s website at https://www.cenra.com/en and Go to ESG → ESG Report. On September 2, 2024, the Board of Directors approved the “Sustainable Development Best Practice Principles.” The Principles were amended on December 23, 2025, and the amendments were approved by the Board of Directors on the same date. These documents are disclosed on the Company’s website https://www.cenra.com under ESG -> Investor Relations -> Corporate Governance -> Major Internal Regulations.	
II. Does the company assess the risk of environmental, social, and governance (ESG) issues in relation to corporate operations based on the materiality principles and establish policies or strategies in relation to risk management?	v		The disclosure covers the Company’s performance on sustainability of its main business locations from January to December 2025. The risk assessment is mainly based on the Company and its subsidiary, China Chemical & Pharmaceutical Co., Ltd. and Chunghwa Yuming Healthcare Co., Ltd. After assessing the related risks of material topics based on the materiality principle and the materiality analysis of topics relating to sustainable development in corporate social responsibility, based on the identified risks, we have established related management policies or strategies as follows: (I) Material topic: Environmental Risk assessment items: Environmental protection Risk management policies or strategies: We have established a responsible department	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>for environmental management to establish environmental policies, assess risks, establish related environmental management documents, acquire the required operating/operation permits, promote environmental protection activities, adopt various energy conservation and carbon reduction measures and arrange education and training courses relating to environmental protection laws and regulations to raise the environmental awareness of related departments. As always, the Company has been serious about energy saving & carbon reduction and greenhouse gas reduction and put forth maximum possible efforts in energy saving & carbon reduction.</p> <ol style="list-style-type: none"> 1. Hands-on implementation of energy saving and carbon reduction: Through comprehensive measures, we have established an electronic documentation system and introduced an electronic batch production record system for the factory's production processes to minimize paper use and reduce printing from printers and copying machines. In the summertime, we effectively control room temperature to ensure the most efficient use of energy to achieve the goals of energy saving and carbon reduction. 2. Water reduction: The Company has installed water-saving equipment in all office premises. Effluent recycling equipment has been installed in each plant to recycle and reuse effluents, thereby reducing water consumption. 3. Waste execution: <ol style="list-style-type: none"> (1) We team up with long-term bulk pharmaceutical chemicals (BPC) suppliers to carry out containers and packaging materials retrieval, recycling and reuse programs. Through such mechanism for recycling and reuse of raw materials, we minimize the consumption of resources. (2) In waste disposal, headquarters and each site 	

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>have established resource sorting venues and implement resource sorting before assigning qualified contractors to dispose of related waste.</p> <p>(3) In the aspect of product packaging design, we try hard to summarize the design into environmental protection oriented modes to minimize use of packaging materials. As far as possible, we recycle the packaging materials into reuse to minimize the impact upon ecological environments.</p> <p>4. Greenhouse gas reduction: each plant and office area continues to promote various energy-saving measures and replace energy-saving equipment; the product production process continues to optimize research projects, reducing energy consumption, and reducing greenhouse gas emissions.</p> <p>(II) Material topic: Social Risk assessment items: Workplace equality, employee care, product responsibility Risk management policies or strategies: 1. Equal working ambiance: In faithful compliance with labor related laws and ordinances concerned of the nation to firmly safeguard employees in their labor interests, the Company strictly sticks to "equal" principle. Under no circumstances shall an employee receive a discrimination treatment in any aspect as a result of gender, nationality, ethnic race, religion or political stand. On deriving positions and promotions, the company has no gender or age restrictions, nor bias in place as to place of birth, domiciliary, political tendency or religious faith, as long as a candidate is able and qualify for the positional requirements, opportunities and the like, and the company has also formulated comprehensive Procedures for the Promotion and Appointment, and also implement them per</p>	

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>the regulations; while the recruited employees are also processed per the foresaid principle, and their ages also need to be above the child workers' age in compliance with the Employment Standards Act regulations and the company have not had incidents of hiring child workers. To protect workplace gender equality, create a friendly work environment, and provide nursery benefits for employees to nourish children without worries, we comply with the "Gender Equality in Employment Act."</p> <p>2. Employee care initiative: We treat every employee equally, hiring based on outstanding talent and upright character. Promotions are based on actual performance, including contributions to the Company and enthusiasm for work, ensuring fair and reasonable treatment for all employees. We have also established a labor union to maintain harmonious labor-management relations and respect all employees' rights to freely associate and organize unions in accordance with the law, thereby safeguarding labor rights. We have established a consummate salary and allowance system to cover the base salary and different allowances. The employee salary and pay for overtime work are calculated based on the "Labor Standards Act" and other related laws and regulations.</p> <p>3. Product responsibility Committed to accelerating the improvement and internationalization of drug quality, all of the Company's plants manufacturing drugs for human use have actively invested significant resources to expand both hardware and software facilities, aiming to prevent contamination and ensure the quality of medicines. Strict and comprehensive quality assurance organizations and systems have been</p>	

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>established. The human-use drug manufacturing plants, including the Xinfeng Plant, Xinfeng Plant II, Taichung Plant, Tainan Plant II, Tainan Plant III, and Tainan Plant IV, have all passed the Taiwan FDA's stringent hardware and software evaluations for compliance with the international GMP standards (PIC/S GMP). These certifications ensure that the products meet regulatory requirements, guaranteeing the quality and safety of medicines and safeguarding consumers' rights and interests. Furthermore, the Xinfeng Plant, Xinfeng Plant II, Taichung Plant, and Tainan Plant IV have passed inspections and certifications by Japan's PMDA, while Tainan Plant II has successfully passed the U.S. FDA inspection, further aligning with international pharmaceutical markets.</p> <p>The Company has also actively invested capital and manpower in expanding hardware equipment and implementing software for drug storage and logistics operations. Currently, warehouses across all plants and subsidiaries have obtained PIC/S GDP (Good Distribution Practice) certification to ensure the quality and safety of medicines for consumers.</p> <p>Tainan Plant I, a newly constructed facility for veterinary drugs that exceeds national standards, has passed the GMP evaluation by the Council of Agriculture's Bureau of Animal and Plant Health Inspection and Quarantine. Moreover, both the Tainan Plant I and the Taichung Plant have set a national precedent by becoming the first to receive cGMP certification for veterinary drug production lines.</p> <p>(III) Material topic: Corporate governance Risk assessment item: Ethical Management Risk management policies or strategies: We have duly enacted "Ethical Corporate</p>	

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>Management Best-Practice Principles and Behavioral Guidelines" and "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct" which function as the very guiding grounds of the entire Company to put into implementation thoroughly accusation report against unlawful and unethical behaviors These Registration and Procedures expressly ban all personnel from accepting or offering unjustifiable interests and guide them into withdrawal from conflict involvement (recusal). In all business operation, any unethical behavior is absolutely prohibited to prevent potential occurrence of unfaithful practice. All operations and activities of this Company comply with the laws and regulations and are conducted in compliance with the laws and regulations in relation to the pharmaceutical, health product, medical devices, and healthcare services. We also uphold compliance, reasonability, integrity and ethics and the marketing practices of the Code of Practice of the International Federation of Pharmaceutical Manufacturers and Associations (IFPMA). Therefore, we standardize all employees in performing all business operations and shall not request for, accept, or give bribes or other forms of duty-related undue/improper advantages for oneself or a third party, either directly or indirectly, with the powers, methods or opportunities from their duties. We state in the employee’s “Work Rules” that officers or the personnel department shall request for rewarding employees refusing bribes; while employees confirmed by investigation for misappropriation or embezzlement of corporate property, malpractice, or acceptance of commissions, bribes will be dismissed without prior notice within 30 days after acknowledgement for strict management of employment behaviors.</p>	
III. Environmental Issues				

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
(I) Does the Company have an appropriate environmental management system established in accordance with its industrial character?	v		<p>The Company upholds the core concept of “environmental sustainability,” establishes a systematic environmental management system, and introduces a greenhouse gas inventory and verification system based on the ISO 14064-1 standard to clarify the organizational boundary and inventory scope, including scope 1 (direct emissions), scope 2 (indirect emissions linked to energy consumption), and scope 3 (other indirect emissions).</p> <p>Continue to promote numerous environmental management measures based on the characteristics of the actual operating environment, incorporate them into the annual action plan and internal operating procedures, and establish an EHS unit to track implementation and performance indicators.</p> <p>1. Environmental policies and regulatory compliance</p> <p>(1) The Company has a clear environmental policy and is committed to carbon reduction, energy saving, plastic reduction, and resource efficiency improvement.</p> <p>(2) Regularly conduct inventory and review compliance with the “Greenhouse Gas Reduction and Management Act” and “Resource Recycling Act.”</p> <p>2. Management of greenhouse gas and energy</p> <p>(1) Introduce the ISO 14064-1 Greenhouse Gas Inventory System.</p> <p>(2) Establish the emission boundary and emission source list, and regularly disclose carbon emissions.</p> <p>(3) Implement energy saving and carbon reduction plan: Including LED replacement, smart air conditioning, lighting control and energy consumption behavior guidance.</p> <p>(4) Set annual carbon emission targets, continue replacing the support system, and prioritize replacing existing fixed-frequency support system equipment with high-efficiency variable-frequency equipment.</p> <p>(5) Replacement of old HVAC chiller motors and pipes.</p>	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<p>(6) The fuel oil for the steam boiler has been changed to natural gas. The adoption of new burners and additional gas pipelines and pressure reducing stations helped to reduce PM2.5 and carbon dioxide emissions, lower boiler maintenance costs (such as heater and pump energy consumption), and enable cleaner gas combustion for better efficiency and compliance with environmental protection laws.</p> <p>3. Water resource management Promote the installation of water-saving devices and education on water conservation practices.</p> <p>4. Plastic reduction and waste management (1) Each year, we plan internal training on sustainable development to enhance environmental awareness. (2) Incorporate energy-saving/carbon inventory indicators into the annual performance appraisal. (3) Some key KPIs are included in the annual sustainability report and disclosed to the public.</p> <p>5. For disclosure of annual performance, please refer to the environmental sustainability section of the Company's sustainability report.</p> <p>6. The Company introduced the ISO 14001 Environmental Management System in 2025 and obtained certification. The certificate was issued on January 20, 2026, and expires on January 19, 2029.</p>	
(II) Is the Company committed to enhancing energy utilization efficiency and using recycled materials that pose low impacts on the environment.	v		To improve the efficiency and conservation of various resources, the Company plans to purchase more energy-saving production and air conditioning equipment and replace older, more energy-intensive production equipment. It will also adopt environmental protection as the design principle for product packaging. For all the Company's plants and offices, the Company continually implements a variety of energy conservation measures through, for instance, setup of electronic document systems, introduction of an electronic batch production record	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			system for the plant's production process to reduce paper consumption, minimization of paper consumption, classified collection of wastes, reuse of recycled water, improvement in air conditioning and illumination efficiency. Through all such efforts, the Company endeavors toward sustainable development.	
(III) Has the Company evaluated the present and future potential enterprise risks and opportunities arising from climate change, and have relevant coping measures been adopted?	v		<p>The global climate change might incur acts of God or disaster by nature that might have a direct impact upon the Company's business operation. Besides, such climate change might, as well, lead to prevalence of diseases, rise of prices in bulk pharmaceutical chemicals (BPC) or even discontinuity in supply and such indirect impacts. Here at the Company, the Marketing Planning Department and Procurement Department seriously watch climate changes the world over and the updates of bulk pharmaceutical chemicals (BPC) supply, with sound analyses on the potential impact upon the Company's business operation and with sound countermeasures. As always, the Company has been serious about energy saving & carbon reduction and greenhouse gas reduction and put forth maximum possible efforts in energy saving & carbon reduction.</p> <ol style="list-style-type: none"> 1. Hands-on implementation of energy saving and carbon reduction: Through comprehensive efforts, we have established an electronic documentation system and introduced an electronic batch production record system for the factory's production processes to minimize paper use and reduce printing with printers and copying machines. In the summer, we carefully control the room temperature to ensure the most effective use of energy in achieving the goals of energy saving and carbon reduction. 2. Implementation in water use minimization: Here at the Company, we launch an overall adoption of water conservation machinery & equipment to minimize water consumption. In respective plant zones, we have, step-by-step, installed waste water recycling machinery & equipment which recycle, and treat waste water for our multiple 	Without a significant difference.

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies														
	Yes	No	Summary description															
			reuses of water resources. 3. Waste execution: (1) We team up with long-term bulk pharmaceutical chemicals (BPC) suppliers to carry out containers and packaging materials retrieval, recycling and reuse programs. Through such mechanism for recycling and reuse of raw materials, we minimize the consumption of resources. (2) In waste disposal, headquarters and each site have established resource sorting venues and implement resource sorting before assigning qualified contractors to dispose of related waste. (3) In the aspect of product packaging design, we try hard to summarize the design into environmental protection oriented modes to minimize use of packaging materials. As far as possible, we recycle the packaging materials into reuse to minimize the impact upon ecological environments.															
(IV) Did the Company produce statistics on the GHG emissions, water consumption, and total waste in the last two years? Has the company established policies for GHG reduction, water conservation, and waste management?	v		Statistics on the of GHG emissions, water consumption, and total waste in Last 2 Years 1. Please refer to Section 1-1 Greenhouse gas inventories and assurance for the Company over the past two years in the annual report for the 2024 and 2025 greenhouse gas emission statistics. 2. Statistics of water consumption and total waste in 2023 and 2024. <table border="1" data-bbox="539 1592 1214 1883"> <thead> <tr> <th rowspan="2">Year</th> <th rowspan="2">Water consumption (million liters)</th> <th colspan="2">Total waste (metric tons)</th> </tr> <tr> <th>Non-hazardous waste</th> <th>Hazardous waste (Waste solution)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>289.451</td> <td>444.14</td> <td>13.62</td> </tr> <tr> <td>2024</td> <td>300.412</td> <td>546.20</td> <td>16.39</td> </tr> </tbody> </table> Energy conservation and carbon reduction policy (1) Air-conditioning: ●Implementing air conditioning temperature control in summer for efficient energy use.	Year	Water consumption (million liters)	Total waste (metric tons)		Non-hazardous waste	Hazardous waste (Waste solution)	2023	289.451	444.14	13.62	2024	300.412	546.20	16.39	Without a significant difference.
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Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
			<ul style="list-style-type: none"> ● Implementing automatic daily control of air conditioning electricity supply ● Turning off air conditioning before the end of work reduce energy consumption. ● Changing the chiller unit to manual control on non-production days to reduce load. <p>(2) Lighting:</p> <ul style="list-style-type: none"> ● Replacing traditional high energy-consumption lighting fixtures with T5 fluorescent lamps or LED lamps. ● Implementing lighting zone control to turn off unnecessary lighting in respective zones. ● Turning all or part of the lighting in unoccupied or unnecessary areas during working hours. ● Turning off all lights during lunch break. ● Checking the lighting in all offices, officer offices, and conference rooms before the end of work. <p>(3) OA equipment:</p> <ul style="list-style-type: none"> ● Constantly installing the e-document system to reduce paper consumption, photocopying, and printing. ● Turning off the main unit of related machines and equipment and peripheral not used for a long time to reduce standby electricity consumption. ● Disconnecting the electricity supply of appliances or equipment not used for a long time. <p>Reduced water usage management policy: Fully adopt and gradually replace water conservation facilities to reduce water usage. In the respective plant zones, we have installed the recovery system for process-generated effluents – such as those produced during the recovery and manufacturing of RO water – step by step. Effluents are recovered, treated, and reused to conserve water resources.</p> <p>Reduced other waste management policy: (1) In the aspect of product packaging design, we</p>	

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			<p>try hard to summarize the design into environmental protection oriented modes to minimize use of packaging materials. As far as possible, we recycle the packaging materials into reuse to minimize the impact upon ecological environments.</p> <p>(2) We team up with long-term bulk pharmaceutical chemicals (BPC) suppliers to carry out containers and packaging materials retrieval, recycling and reuse programs. Through such mechanism for recycling and reuse of raw materials, we minimize the consumption of resources.</p> <p>(3) We encourage employees to use eco-friendly tableware and to reduce the use of disposable tableware. Disposable cups are not provided during internal meetings; attendees must bring their own cups.</p> <p>(4) In terms of resource recycling measures, offices and factory areas have established resource reclassification sites and thoroughly implemented resource classification. The classified waste is entrusted to qualified and professional environmental protection firms for proper disposal. Waste from headquarters is collected by the cleaning squad of the Environmental Protection Bureau for recycling.</p>	
IV. Social issues				
(I) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on	v		<p>This Company is committed to maintaining the basic human rights of employees and shaping a work environment for human rights protection. We recognize and support international human rights conventions, such as “The Universal Declaration of Human Rights,” “The United Nations Global Compact” and the “Declaration of Fundamental Principles and Rights at Work” of the International Labour Organisation, and thus establish our human rights management policy and SOPs. (The report details are as follows VII. Other important information that help understand the CSR operation)</p>	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
human rights?				
(II) Has the company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflected business performance and achievements in the remuneration for employees?	v		<p>In employee benefits, we have established a comprehensive welfare system, a flexible leave policy, and sound retirement regulations that comply with the law. Please refer to this annual report.</p> <p>1. The Company's employee compensation policy: Regarding employee remuneration, Article 30 of the Company's Articles of Incorporation stipulates that if the Company is profitable in the fiscal year, 1% to 15% of the profit shall be allocated as bonuses for employees, and no more than 3% of the profit shall be allocated as bonuses for directors. Of the employee bonus amount, no less than 10% shall be allocated as bonuses for entry-level employees. However, in case of the accumulated losses, certain profits shall first be reserved to cover them.</p> <p>The payees of remuneration to employees mentioned in the preceding Paragraph may include employees of subsidiary firms who satisfy the specified conditions. Such conditions shall be stipulated by the board of directors.</p> <p>2. The employee salary policy covers base salary and different allowances (post allowance, certificate allowance, overtime work allowance, special work environment allowance), and bonus (performance bonus, appraisal bonus, special bonus). Full-time employees' base salary is calculated and paid on a monthly basis. Business unit employees are issued performance bonuses based on individual employees' achievement of performance targets. The annual employee performance appraisal bonus system, in addition to measuring achievement of operating income, and key indicators of department management, will be connected to sustainable development goals, incorporating various indicators (such as the indicators for energy conservation and carbon reduction outcome, industrial safety protection targets, product production quality indicators, customer complaint prevention targets, and product R&D indicators). These indicators are</p>	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies																																																																						
	Yes	No																																																																								
			<p>included in the evaluation indicators to continuously integrate sustainability into the Company's operation, in order to achieve corporate sustainable development. Employees who perform well or have special achievements that make special contributions to the Company will be paid special bonuses after the approval of the Chairman. In 2024, the minimum wage at Cenra Inc. is 120% of the minimum wage defined in the Labor Standards Act, the minimum wage at CCPC is 102% of the minimum wage defined in the Labor Standards Act, while the minimum wage at Chunghwa Yuming Healthcare is 109% of the minimum wage defined in the Labor Standards Act. By offering a competitive remuneration system, the Company attracted outstanding talent and ensured its overall competitiveness. In order to implement the Gender Equality Act and related labor laws and regulations, the starting salary ratio of new employees, regardless of their gender, is 1:1.</p> <p>Basic Salary Ratio of Females to Males in 2024</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">中化控股</th> <th colspan="2">中化製藥</th> <th colspan="2">中化裕民</th> </tr> <tr> <th></th> <th>女</th> <th>男</th> <th>女</th> <th>男</th> <th>女</th> <th>男</th> </tr> </thead> <tbody> <tr> <td>高階主管</td> <td>1</td> <td>1.52</td> <td>1</td> <td>0.66</td> <td>1</td> <td>1.10</td> </tr> <tr> <td>中階幹部</td> <td>1</td> <td>0.91</td> <td>1</td> <td>1.01</td> <td>1</td> <td>1.01</td> </tr> <tr> <td>基層人員</td> <td>1</td> <td>0.99</td> <td>1</td> <td>1.18</td> <td>1</td> <td>1.03</td> </tr> </tbody> </table> <p>Basic Remuneration Ratio of Females to Males in 2024</p> <table border="1"> <thead> <tr> <th></th> <th colspan="2">中化控股</th> <th colspan="2">中化製藥</th> <th colspan="2">中化裕民</th> </tr> <tr> <th></th> <th>女</th> <th>男</th> <th>女</th> <th>男</th> <th>女</th> <th>男</th> </tr> </thead> <tbody> <tr> <td>高階主管</td> <td>1</td> <td>1.77</td> <td>1</td> <td>0.95</td> <td>1</td> <td>1.20</td> </tr> <tr> <td>中階幹部</td> <td>1</td> <td>0.95</td> <td>1</td> <td>1.06</td> <td>1</td> <td>1.12</td> </tr> <tr> <td>基層人員</td> <td>1</td> <td>0.96</td> <td>1</td> <td>1.16</td> <td>1</td> <td>1.12</td> </tr> </tbody> </table> <p>3. Implementation status of employee remuneration policy in 2025: In 2026, the Board of Directors resolved to appropriate 5.8% of the 2025 profits for profit</p>		中化控股		中化製藥		中化裕民			女	男	女	男	女	男	高階主管	1	1.52	1	0.66	1	1.10	中階幹部	1	0.91	1	1.01	1	1.01	基層人員	1	0.99	1	1.18	1	1.03		中化控股		中化製藥		中化裕民			女	男	女	男	女	男	高階主管	1	1.77	1	0.95	1	1.20	中階幹部	1	0.95	1	1.06	1	1.12	基層人員	1	0.96	1	1.16	1	1.12	
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Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			sharing among all employees (including entry-level employees).	
(III) Does the Company provide employees with a safe and healthy work environment, and provide safety and health education to employees regularly?	v		<p>We provide employees with safe, sound and healthful working environments.</p> <p>To ensure the safety, healthcare, and protection of employees here in the Company, “Worker Safety and Health Committee,” along with safety and health supervisory heads and safety and health managerial members, have been appointed and staffed in all plant zones in accordance with the Labor Safety and Health Act. They conduct regular safety and health examinations and submit the examination records to the Labor Inspection Institution of the Ministry of Labor. Additionally, the Company provides employee health examinations, implements obesity and three-highs disease prevention measures, and arranges safety and health-oriented educational and training programs and drills to maintain sound working environments and employee health. Please refer to.</p> <p>The safety & health protection and health rendered to employees include:</p> <ol style="list-style-type: none"> 1. Procurement of dusk masks, helmets, footwear and gloves which are provided to all employees into use. 2. For hazardous machinery & equipment, the Company assigns qualified professional technicians to conduct maintenance & upkeep services and inspection on a regular basis and to take charge of routine operation and management. All such technicians receive higher educational & training programs under the Company's arrangement. 3. The Company sets up warehouses for hazardous substances which are under prudential management by special duty oriented colleagues who hold required licenses/certificates. 4. The Company sets up sound explosion-proof lights and blast-resistant doors as well as such high-tech facilities. 5. Under the Company's arrangements, all employees receive safety & health oriented educational & 	Without a significant difference.

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			<p>training programs on a regular basis.</p> <p>6. On a regular basis, the Company takes charge of cleansing, inspection to assure security and firm performance of the entire environments and equipment.</p> <p>7. All employees serving in various plant zones receive labor health examinations on an annual basis.</p> <p>8. The Company provides sound channels readily available for grievance in case of a sexual harassment through phone number, fax number, grievance mail box, e-mail. Besides, the Company further sets up "Workplace Sexual Harassment Grievance & Settlement Committee" which takes charge of investigation, settlement and evaluation of sexual harassment grievance cases.</p> <p>In entire Year 2025, no sexual harassment grievance was ever heard from employees.</p> <p>According to the statistics on occupational injuries in 2025, there were a total of 8 cases involving 8 employees, accounting for 0.58% of the total number of employees at the end of 2025, a decrease of 0.08% from 2024. According to the types of occupational injuries, there is 1 case of a traffic accident on the way to or from work (1 person in total), and 7 cases of work-related injuries (7 people in total). In response, the Company shall reinforce the educational and training programs on potential risks for the entire staff. It is hoped that through safety-related educational and training programs and publicity, we will continually upgrade the safety protection of the workplace and machinery to minimize the potential occurrence of occupational hazards and ensure a safe and sound workplace. Enhance traffic safety promotion and strengthen employees' awareness of daily and driving safety to reduce the rate of workplace accidents caused by traffic incidents.</p>	
(IV) Does the Company have an effective	v		<p>Cultivation & training programs for employees: We have worked out sound cultivation & training programs for short-term (to lay foundation), mid-</p>	Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
career capacity development training program established for the employees?			<p>term (to grow) and long-term (to further develop) for employees in various job positions to help employees boost productivity, product yield rate and team cohesion. Please refer to the preceding section of this annual report for information on the implementation details for the year 2025.</p> <p>1. In terms of short-term programs:</p> <p>(1) With reference to the outcome of performance evaluation rendered by all department heads and evaluation of technical systems, we evaluate employees in each and every position category in two capability items, i.e., professional skills and general know-how and the gaps of their actual expertise and the requirements. Accordingly we carry out reinforcement educational & training programs either inside or beyond the Company.</p> <p>(2) On the grounds of the production, quality control and sales skills oriented to new products of a year, the Company would arrange relevant employees into the professional cultivation & training programs.</p> <p>(3) In response to machinery & equipment newly procured by the Company in a year, the Company would arrange relevant employees into the professional cultivation & training programs to help employees enhance their capability to operate and use such newly equipped machinery & equipment.</p> <p>(4) In response to a change in the laws and ordinances concerned inside the Company and identification of new literatures, the relevant staff members would be arranged training programs either inside or beyond the Company.</p> <p>2. In terms of mid-term and long-term training programs:</p> <p>(1) On the grounds of the Company's vision and strategic maps, the Company would devise and launch general educational curricula in three phases in nine years for the reserve</p>	

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			<p>cadres and executive heads in various levels. The Company also arranges the staff members to receive in-house training programs for the special skills in various levels.</p> <p>(2) Exactly based on the short, mid- and long-term targets, the Company would map out sound plans for manpower requirements.</p> <p>(3) The Company teamed up with Yuan Ze University to sponsor EMBA Administrative Programs and Business Administrative credit programs in two phases (with each phase for three years)</p> <p>(4) In an effort to reserve sound human resources on business administration and special skills as required by various units in the future, the Company offers and grants pecuniary subsidy to employees for higher educational & training programs at home and abroad exactly in accordance with "Regulations Governing Incentives Granted to Encourage Employees into Higher Education".</p>	
(V) Targeting product and service-related customer health and safety, customer privacy, marketing and labeling, and other issues, is the Company complying with relevant laws and regulations and international standards? Have related consumer protection or customer rights	v		<p>“For the better, healthier and safer life of humankind, we are committed to providing health-related products and services” is our business philosophy, while achieving “customer satisfaction” and “ultimate quality” are our goals; therefore, quality is essential to our operations. In addition, we uphold legal compliance to prohibit the sales of controversial products. If violations are detected, we immediately form a task force to make improvements and plan and implement preventive measures to make continual improvement. To establish a procedure for handling customer complaints or reports of defective medical products or adverse drug reactions in order to complete root cause analysis and take effective countermeasures immediately after receiving a customer complaint to protect the rights and interests of consumers, ensure the safe drug use, and maintain corporate reputation, we have specifically established the “Customer Complaint Handling SOP” to provide a dependable reference and handle complaints or reports based on the frequency of occurrence and</p>	Without a significant difference.

Promotion items	Performance		Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	
policies and compliant procedures been formulated?			severity of hazard. In addition, besides setting up a dedicated website to integrate all affiliates and provide customer service, we have established customer helplines and e-mails for different business units: human drug products (drugs for human use), veterinary drug products (animal health products), cleansing and beauty, homecare services, and others to provide consultation service and handle complaints for customers. Through the special zone of interested parties amidst the Company's website, we disclose the information of the sound channels we provide to communicate with customers. We also provide complaint report mailbox where our special duty oriented personnel are assigned to serve customers in their grievance and complaint reports. The pharmaceuticals manufactured by the Company entirely differ from general food available in markets. For our products, we strictly check and verify in every level based on the strict laws. Such exceptional strict control process is equally applied toward our pharmaceutical packaging. For all our pharmaceuticals, the instruction leaflets, labels and packaging shall satisfy the requirements set forth under Article 75 of the Regulations for Registration of Medicinal Products and all entries shall be provided exactly in accordance with the items approved by the central government level competent authority in charge of health affairs. These facts explain why products are assured to satisfactory to the government specifications, absolutely not in contravention of laws governing merchandise and service information or the Company voluntary specifications in 2025.
(VI)Has the company established policies for management to request suppliers to comply with the	v		1. The Company has established the “Standard Operating Procedures.” for the Evaluation of Raw Material Suppliers.”. Only those who pass the evaluation can be included in the list of qualified suppliers. At the same time, the suppliers must be legal, have an excellent reputation, protect the rights and interests of employees, emphasize drug safety, and promote a sustainable environment. In
			Without a significant difference.

Promotion items	Performance		Summary description	Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No		
relevant laws and regulations of environmental protection, occupational safety and health, and labor human rights? Does the company keep track on the implementation of such policies?			<p>terms of raw material purchase and direct container, suppliers are required to submit data of testing items and standards in new specifications in the latest pharmacopeia. The materials must also be labeled clearly and visibly. In the meantime, the Company assists suppliers in passing the quality management system verification. The quality assurance unit conducts routine audits on the supplier's quality system every year to ensure that the supplier can provide raw materials that comply with laws and regulations and meet safety and health standards in a long-term and stable manner. This is to jointly enhance our corporate social responsibility.</p> <p>2. Besides ensuring the quality, delivery schedule, and price of suppliers' products, we also urge suppliers to implement environmental protection, improve safety and health, and respect human rights, so as to fulfill our corporate responsibility for sustainable development. In addition, the "supplier audit mechanism" is used as a deepening management method. While auditing the supplier's quality system, the audit is also conducted to determine whether the supplier has complied with the relevant regulations on issues such as the environment, occupational safety and health, and human rights. The supplier is required to make improvements and corrections immediately for violation. If improvement and correction are not made upon request, the contract may be terminated or rescinded at any time.</p> <p>In 2025, the Company's quality assurance unit conducted on-site quality assurance audits and evaluations on key suppliers. There were 3 domestic suppliers and 2 foreign suppliers. No major violations of environmental, occupational safety and health, or human rights regulations were found.</p> <p>3. The "Sustainable Development Best Practice Principles" established by the Company clearly states that when signing a contract with any of their major suppliers, the content should include</p>	

Promotion items	Performance			Deviation and causes of deviation from the Sustainable Development Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			terms stipulating mutual compliance with the corporate social responsibility policy, and that the contract may be terminated or rescinded at any time if the supplier has violated such policy and caused significant negative impacts on the environment and society of the community at the supply source.	
V. Did the company, following internationally recognized guidelines, prepare and publish reports such as its sustainable development report to disclose non-financial information of the company? Did the company apply for assurance or guarantee of such reports to a third-party certification body?	v		We have already completed the 2024 Sustainability Report, the contents of which – particularly the substantial details about CCPC’s efforts in promoting Corporate Sustainable Development – have been disclosed through the CCPC website and the Market Observation Post System (MOPS), with both Chinese and English versions available. The Chinese version of the Sustainability Report is disclosed on the Company’s website at https://www.cenra.com and Go to ESG → ESG Report. The English version of the Sustainability Report is disclosed on the Company’s website at: https://www.cenra.com/en and Go to ESG → ESG Reports. The Sustainability Report prepared by the Company was prepared in accordance with the latest GRI Standards of the Global Reporting Initiatives (GRI) and prepared according to the “core” method specified in the latest GRI Standards. The report is disclosed on the Company’s website and MOPS. The assurance of a third-party verification unit for the sustainability report: For the 2024 sustainability report, PwC Taiwan was commissioned by the Company to provide limited assurance of certain key performance information in accordance with ISAE 3000. The assurance report is attached as an appendix to this sustainability report.	Without a significant difference.
VI. Where a Company has worked out sustainable development Guiding Principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/GTSM-Listed Companies”, please expressly elaborate on the differential gap between the substantial performance and the Practice Principle: The Company has duly worked out “Sustainable Development Best Practice Principles” where the substantial performance shows no significant differential gap from the Practice Principle.				

VII. Other important information to help understand the promotion of sustainable development:

- (I) The main implementation status and results of the task groups of the Sustainability and Strategy Promotion Committee in 2025 are as follows:
1. Report of the Board of Directors:
 - (1) The Board of Directors reported on the 2024 implementation plan and its results on August 8, 2025, and approved the 2024 Sustainability Report.
 - (2) On December 23, 2025 the board of directors reported the projects implemented in 2025 and their achievements:
 2. The Company prepares the sustainability report by disclosing relevant information in accordance with the Core Option of the GRI Standards. The 2024 Sustainability Report was drafted and completed in August 2025, and PwC Taiwan was appointed to perform the assurance engagement. The assurance report is disclosed in Appendix 4 of the Sustainability Report.
 3. The "Human Rights Policy" are included in the orientation courses. The Company implements various human rights protection policies, treats all employees with the utmost care, and promotes the Company's commitment to social responsibility to employees. There were a total of 2 training sessions in 2025 with a total of 60 participants. In addition, the "Human Rights Policy" are posted on the Company's website, available for employees and external parties to refer to at any time.
 4. Organizational framework, policy, and approach:
 - (1) Sustainable development has become an integral part of the Company's corporate culture. The "Sustainable Development Best Practice Principles" has been established to implement and promote corporate governance, develop a sustainable environment, maintain social justice, and enhance the disclosure of corporate social responsibility information. While pursuing sustainable business development and profit, we actively practice CSR to keep up with the global trend of balancing environmental, social, and governance (ESG) development, as well as contribute to national economic development and improve the well-being of employees, communities, and societies by assuming the accountability of a corporate citizen. The heads of relevant units will promote various activities to ensure the implementation of the sustainable development policy.
 - (2) The Company established the board-level functional "Sustainable Development and Strategy Committee" in May 2025 to implement its sustainable development goals, strengthen sustainable governance, and execute sustainable development policies. This committee serves as the Company's highest-level decision-making body for sustainable development. Additionally, a Sustainability and Strategy Promotion Committee, composed of the management team and chaired by the chief executive officer, was also established. A cross-departmental team within this committee is responsible for sustainable development and business strategy affairs to ensure the implementation of the Company's tasks related to sustainable development and strategy.

The Sustainable Development and Strategy Promotion Committee assists members in covering the following organizational tasks: Corporate Governance and Stakeholder Task Force, Sustainable Environment Task Force, Customer Care Task Force, Product Responsibility Task Force, and Strategy and Sustainable Operations Task Force. It is composed of members from different departments and reports the status of sustainable development and strategy to the Promotion Committee, preparing a sustainability report.
 5. 2025 sustainable development implementation status:
 - (1) Local community care and charity activities and donations:

The Company has continued to focus on the "Embrace Life" public welfare theme, caring for the elderly and children. Additionally, the Company has continued to promote the "Remote Village Care" public welfare campaign to support elderly residents in rural areas near its factories and offices. Details of the main public welfare activities and donations are as follows:

 - Shulin All-Age Children's Party

- Cenra Friendliness, Yamazaki Children’s Party
 - Cenra and CCPC Xinfeng Plant – Blood Drive
 - Hot-blooded Cenra, Creating Hope Together – Taipei, Hsinchu, Kaohsiung
 - Cenra Care x Boyo Social Welfare Foundation
 - Cenra Accompany Day with Children with Developmental Delays in Taichung
 - Cenra Guardian Day, Happiness in Guantian
 - WaCare – remote oral health education (brushing), remote oral health education (flossing), remote medicine storage education
 - Children Companion – Little Angel Charity
 - Donated supplies for charity events to the Taiwan Association of Lifestyle Medicine, worth NTD50,000.
 - Donated supplies for charity events to the Young Women’s Christian Association of Taipei, valued at NTD51,490.
 - Donated supplies for charity events to the House Of The Little Angels Kaohsiung, valued at NTD15,000.
 - Donated supplies for charity events to the Taiwan Medical Association, valued at NTD20,000.
 - Donated supplies to Taipei Medical University Social Medical Service Club for free medical treatment activities, worth NTD9,820.
 - Donated supplies for charity events to the Taiwan Social Care and Public Welfare Service Association, valued at NTD315,160.
 - Donated supplies for charity events to the Taitung Christian Hospital, valued at NTD42,000.
 - Donated supplies for charity events to the Greater Taichung Medical Association, worth NTD20,000.
 - Donated materials for public interest activities to the Down Syndrome Foundation R.O.C, valued at NTD45,127.
 - Donated supplies to a private organization for a health walk at Erh Tseng Hsing Kung Tang, worth NTD66,720.
- (2) 2025 employee health checkup.
 - (3) According to the provisions of the Fire Protection and Environmental Protection Act, the factory has an emergency response team equipped with emergency rescue equipment. Firefighting and building chemical disaster prevention drills are conducted every year.
 - (4) In terms of gender equality, female senior management accounted for 32% in 2025, down by 1% from 2024.
 - (5) In 2025, a total of 0 employees received subsidies for on-the-job training.
 - (6) In order to support local education, increase students' practical work experience, and encourage students to work locally, the Company actively cooperates with neighboring universities and schools to arrange practical work training, courses, and seminars for students. In 2025, the Company collaborated with a total of 17 universities and colleges, and 109 students participated in the internship program.
 - (7) Information security protection. The cost in 2025 was NTD 25.46 million, an increase of NTD 11.83 million compared to 2024.
 - (8) Ethical management communication, the Company organized the training and education on ethical management in 2025, with 455 participants for total 281.5 hours.
 - (9) Quality control of product quality, 0 cases of product recycling for human and animal drug in 2025, a decrease of 0 cases compared to 2024.
 - (10) Energy-saving equipment investment and specific benefits: The total amount of new energy-saving equipment investment in 2025 was NTD 14.89 million, and the carbon emission reduction was 81.3 metric tons.

Major machinery and equipment investment for energy saving:

Xinfeng Plant: The energy-intensive motor and inverter duty motor of production equipment and the energy-intensive warehouse lighting equipment were replaced with

energy-saving lighting equipment, with an investment of NTD1.73 million.

Xinfeng Plant 2: A new low-ton (50 ton) energy-saving VFD air conditioning chiller was purchased for use during production operations (night mode) to save energy consumption of the factory's air conditioning system during non-production hours. The investment totaled NTD1.83 million.

Tainan Plant 1: The energy-intensive plant air conditioning system was replaced with an energy-saving VFD chiller and operation control system, with an investment of NTD10.25 million.

Tainan Plant 2: The energy-intensive air conditioning in the warehouses and employee canteen was replaced with energy-saving VFD air conditioners, with an investment of NTD670,000.

Tainan Plant 3: The energy-intensive air conditioning system in the plant and warehouse was replaced with an energy-saving VFD air conditioner, with an investment of NTD380,000.

Tainan Plant 4: The energy-intensive lighting equipment in the warehouse was replaced with energy-saving lighting, with an investment of NTD30,000.

(II) Stakeholder engagement and communication channels and implementation status:

Date of board meeting report: The 10th meeting of the 2nd Board of Directors on December 23, 2025

Stakeholders	Response method/ communication means	Communication frequency	Issues of serious concern	Implementation status in 2025
Investors/ banks	<ul style="list-style-type: none"> General Meeting of shareholders The corporate website and e-mail The Company's Annual Report Market Observation Post System (MOPS) Contact point: Financial Center Ms. Cheng Mei-Lien Tel: (02)2312-4200 Ext. 3339 E-mail:candy.cheng@cenra.com	<ul style="list-style-type: none"> Once every year Unscheduled, at all times Once every year Announced as regulated 	<ul style="list-style-type: none"> Strategy for sustainable development/ risk management Corporate governance Sales and sales operation in the markets Research & development and innovation 	<ol style="list-style-type: none"> Cenra Inc. published 62 material events in Chinese and English in 2025. (all announcements are disclosed on the Company's website and MOPS) The shareholders' regular meeting of Cenra Inc. was held in May 2025. One investor conference was held in 2025.
Employee	<ul style="list-style-type: none"> Worker Safety and Health Committee Unions President's mailbox Amicable talks between the unit heads the employees Employee Welfare Committee Contact: Mr. Chen Huan-Chien, Administration, Legal Compliance and Risk Management Department Tel: (02)2312-4200 Ext. 3215 E-mail:wala.chen@cenra.com	<ul style="list-style-type: none"> Once every quarter One every quarter, at all times Unscheduled, at all times Unscheduled, at all times One every quarter, at all times 	<ul style="list-style-type: none"> Industrial safety Occupational safety & health Training development & education 	<ol style="list-style-type: none"> In 2025, a total of 8 occupational health and safety courses were held by various factories. In 2025, the factories conducted 14 emergency response drills and 14 fire drills. A total of 34 labor-management meetings were held by Cenra Inc., CCPC and Chunghwa Yuming Healthcare in 2025. The CCPC Xinfeng Plant Enterprise Union held four meetings in 2025.

Raw materials suppliers/ product suppliers	<ul style="list-style-type: none"> • Visits to suppliers • Evaluation of suppliers • Contact window: Strategic Procurement Center Ms. Chang Pi-Hua <p>Tel: (02)2312-4200 Ext. 3211 E-mail: sophia.chang@cenra.com</p>	<ul style="list-style-type: none"> •Unscheduled •Unscheduled 	<ul style="list-style-type: none"> • Strategy for sustainable development/risk management • Supply chain management • Law compliance • Corporate governance • Bulk pharmaceutical chemicals (BPC) management • Business ethics • Sales and sales operation in the markets 	In 2025, the Company's quality assurance unit conducted on-site quality assurance audits and evaluations on key suppliers. Domestic: 3 Foreign: 2
Customers/ distributors	<ul style="list-style-type: none"> • Customer interviews • Introduction to products through the Company's website and the services thereof • Interview with salespeople (customers' opinions or grievance) • Contact point: Operation Management Division Ms. Hu Hui-Lan <p>Tel: (02)8253-8700 Ext. 710 E-mail:mango.hu@cenra.com</p>	<ul style="list-style-type: none"> •Unscheduled •Unscheduled •Unscheduled 	<ul style="list-style-type: none"> • Accurate uses of pharmaceuticals • Health and safety • Sales and sales operation in the markets 	In 2025, our plants underwent on-site quality assurance audits by 6 customers.
Academic pharmaceutical organizations	<ul style="list-style-type: none"> • To participate in trade association, organizational associations and academic associations' activities • Unscheduled visitation exchanges • Contact: Ms. Chen I-Fen, Government Relations Department, Strategic Operation and Brand PR Center <p>Tel: (02)2312-4200 Ext. 3251 E-mail: tiffany.chen@cenra.com</p>	<ul style="list-style-type: none"> •Unscheduled 	<ul style="list-style-type: none"> • Strategy for sustainable development/risk management • Sales and sales operation in the markets • Research & development and innovation 	A total of 31 schools and academic medical groups visited the factory in 2025.
Trade association and organizational associations	<ul style="list-style-type: none"> • To participate in trade association, organizational associations and academic associations' activities • Unscheduled visitation exchanges • Contact: Ms. Chen I-Fen, Government Relations Department, Strategic Operation and Brand PR Center <p>Tel: (02)2312-4200 Ext. 3251 E-mail: tiffany.chen@cenra.com</p>	<ul style="list-style-type: none"> •Unscheduled 	<ul style="list-style-type: none"> • Law compliance • Business ethics • Research & development and innovation 	The Company has sent staff to participate in regular committee meetings, general meetings, member meetings, seminars, and academic activities organized by the Taiwan Pharmaceutical Manufacture and Development Association, Western Medicine Commercial Association, Pharmaceutical Manufacturer Association, Taiwan Parenteral Drug Association, Taiwan Animal Health Products Manufacturers Association, Generic Pharmaceutical Association, Taiwan

				Society of Regulatory Affairs for Medical Products, Taiwan Functional Food Industry Association, Chinese Association for Pharmaceutical Agents, Taiwan International Pharmacy Advancement Association, Importers and Exporters Association, Taiwan Pharmaceutical Marketing & Management Association, Pharmaceutical Exchange Association, and Taiwan Animal and Plant Health Inspection and Quarantine Association.
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To read the sustainability report of the Company, please visit the official website of the Company at <https://www.cenra.com> (ESG section → ESG report). In addition, the Company's official website has also set up a "Stakeholders Section" to establish an effective and transparent communication channel for customers, investors, employees and suppliers to understand the needs of stakeholders and their expectations of the Company.

(III) The Company's human rights policy, scope of application, management plan, responsible unit, and implementation status:

1. Human rights policy and scope of application:

- (1) In an effort to safeguard employees in their fundamental human rights and create a working ambiance with adequate protection of human rights, the Company backs up and firmly support" Universal Declaration of Human Rights of the United Nations", "The UN Global Compact", "International UN Labor Organization Pact" and such human right pacts promulgated in the international community. Externally, the Company completely eradicates any acts and behaviors infringement upon or in contravention of human rights. Thanks to such sound policies and efforts, all in-house members and outside interested parties are treated in a fair and respectful terms. These are the very key objectives behind stipulation of such policy.
- (2) The present policy is equally applicable to all subsidiaries, affiliates, juristic persons and foundations directly donated and set up by the Company and other organizations and juristic persons similar to a company.
- (3) In this well diversified the Company family, under no circumstances shall an employee or any single person is under discrimination as a result of gender, sexual orientation, ethnic races, class, ages, marital status, languages, religion, partisanship, birthplaces, native places, appearance, physical organs, mentally and physically handicapping fact or union membership. The Company faithfully complies with gender equality related laws and ordinances. The Company does not hire a child worker, does not maltreat employees and assures fair and sound opportunities in hiring opportunities, salary pay, educational & training programs, performance evaluation and chances for promotion. Under such sound, fair and wholesome working ambiance, we further offer sound working conditions and grievance channels to speak up their complaints. Thanks to the efforts by and between the labor the management, the Company is a respectful, safe, secure and equal working environment absolutely free of harassment.
- (4) Here at the Company, we honor and support all employees to organize and join union(s).

Amidst the harmonious working environment, we offer and back up sound and smooth channels for communications with the Union(s) and the employees, i.e., the Union members.

- (5) The Company has, exactly pursuant to the environment related laws and regulations enacted and promulgated by the nation, put forth maximum possible efforts to conserve national environments. During the process of sustainable development, we simultaneously accomplish the goals of sustainable environments.
- (6) In an attempt to safeguard customers, employees and all interested parties linked up with the Company's business operation in their privacy, we have set up sound and comprehensive managerial mechanism for information security. Besides, we commit ourselves to strict compliance with all control and safeguarding measures to assure their sound privacy.

2. Human rights management plan:

(1) Human rights mitigation measures

- ① Provision of a safe and healthy work environment: Starting from the Occupational Safety and Health Act, we ensure occupational safety and health in the workplace environment and fund health checkup for employees periodically to ensure the physical health of employees to maintain daily work and life.
- ② No discrimination and equal opportunity: We abide by the “Cenra Inc. Human Rights Policy” and various labor regulations; enforce workplace diversity; and do not engage in differential treatment or discrimination of any form based on gender, sexual orientation, race, social class, age, marital status, language, ideology, religion, political party, native place, place of birth, look, facial features, mental/physical disabilities, or union membership.
- ③ No child labor: We abide by the “Cenra Inc. Human Rights Policy” and various labor laws and regulations to hire only legal-age candidates and check the identity and age of the hires to ensure no illegal hiring of employees.
- ④ Ban forced labor: We abide by the “Cenra Inc. Human Rights Policy” and various labor laws and regulations to not force employees to engage in involuntary labor or related behaviors through violence or threat.
- ⑤ Assistance for balancing mental and physical health and work and life: We support and help departments to establish and maintain various sports clubs and teams, such as the softball team, and organize software competitions and sports meets every year to encourage employees to promote physical and mental health through sports after work.

(2) Education and training measures for human rights

- ① Open disclosure to applicants: When interviewing applicants, we appropriately disclose the “Cenra Inc. Human Rights Policy” and related contents and measures for them to preliminarily understand the related regulations of this Company.
- ② Annual education and training for new employees: Every year at the new employee training, apart from publicizing labor-related laws and regulations, we explain the “Cenra Inc. Human Rights Policy” to ensure employees understand their rights and interests after joining the Company and help the Company promote related human rights measures.
- ③ Annual recurrent education and training for employees: Based on the rules relating to education and training, at the annual education and training for employees, apart from publicizing labor-related laws and regulations, we explain the “Cenra Inc. Human Rights Policy” to ensure employees understand their rights and interests after joining the Company and help the Company promote related human rights measures.

3. Periodic review and assessment of related systems and acts:

Periodically review and assess related systems and practices. In addition to the worldwide human rights conventions, such as the “Universal Declaration of Human Rights”, “United Nations Global Compact”, and “International Labour Convention”, to achieve the ultimate goal of human rights protection and keep up with the constantly updating human rights, we will keep pace with the latest human rights and keep track on issues related to human rights to timely review, assess, and improve the “Cenra Inc. Human Rights Policy” and related systems and practices.

4. Responsible unit: Law Compliance & Risk Management

5. Performance:

The "Human Rights Policy" are included in the orientation courses. The Company implements various human rights protection policies, treats all employees with the utmost care, and promotes the Company's commitment to social responsibility to employees. There were a total of 2 training sessions in 2025 with a total of 60 participants.

(IV) Energy consumption statistics:

The statistics on the use of renewable and non-renewable energy cover the Cenra Holding Group Headquarters Building, the CCPC Xinfeng Plant and Plant 2, the Taichung Plant, and Tainan Plants 1-4. The relevant energy data are shown in the following table:

Classification		Item	Consumption in 2024	Consumption in 2025
Non-renewable energy	Direct energy	Heavy oil (liters)	1,778,000	1,848,000
		Diesel (liters)	371,633	376,445
		Gasoline (liters)	10,625	9,793
	Indirect energy	Purchased electricity (kWh) (excluding renewable energy)	28,675,980	28,288,624
Renewable energy		Self-consumption	0	0
		Procurement	0	0
		Total	0	0
Renewable energy percentage		-	0%	0%

(V) Climate information for listed companies:

1. Implementation of climate-related information

Item	Performance
1. Describe the board's and management's oversight and governance for climate-related risks and opportunities	<p>In terms of promotion and implementation of sustainable development, the Company established the board-level functional "Sustainable Development and Strategy Committee." This Committee serves as the Company's highest-level decision-making body for sustainable development. A Sustainability and Strategy Promotion Committee, composed of the management team and chaired by the chief executive officer, was also set up. A cross-departmental team within this committee is responsible for sustainable development and business strategy affairs to ensure the implementation of the Company's tasks related to sustainable development and strategy. Its task force is divided into the Corporate Governance and Stakeholder Task Force, the Sustainable Environment Task Force, the Customer Care Task Force, the Product Responsibility Task Force, and the Strategy and Sustainable Operations Task Force. It is composed of members from different departments and reports on the status of sustainable development and strategy to the Promotion Committee.</p> <p>Regularly (at least once a year) reports the annual implementation plan and results to the Board of Directors so that they can stay informed about sustainable development-related trends, as well as the Company's progress and response status regarding climate governance issues. During the meeting, board members heard</p>

	<p>reports and reviewed the Company’s sustainability strategy, systems, related management guidelines, the progress and implementation of set targets, and discussed and examined differences between the targets and actual performance. Recommendations were provided, and adjustments by the Sustainability and Strategy Promotion Committee and Company team were requested when necessary. The Company also makes reference to the Climate-related Financial Disclosures (TCFD) and uses four core elements: "Governance," "Strategy," "Risk Management," and "Indicators and Targets" to identify potential major risks and opportunities to operations. The Company promotes various climate change mitigation and adaptation operations to continuously reduce risks, improve resilience, and create opportunities for sustainable development. For related information, please refer to the Company's Sustainability Report.</p>																		
<p>2. Describe how the identified climate risks and opportunities affect the Company’s business operations, strategies, and finance (short, medium, and long term).</p>	<p>The Company regards climate action as one of the main goals, and it is integrated with the Company's operations to actively respond to climate change issues and reduce greenhouse gas emissions. In order to identify climate issues related to operations, strategies, and finance, the Sustainability and Strategy Promotion Committee has convened various departments to collect information on climate-related issues and execute compiling and assessment of climate-related issues through analysis of industry overview, international sustainable development trends, TCFD guidelines, impact periods and probability of impact, etc. The ESG Committee analyzes major risks and opportunities in a scientific manner, and formulates necessary management strategies to reduce or avoid potential impacts to business and finance. For related information, please refer to the Company's Sustainability Report.</p>																		
<p>3. Describe the financial impact of extreme climate events and transition actions.</p>	<p>In response to the identified climate risks and opportunities, The Company has evaluated the potential financial impacts from the revenue and cost aspects.</p> <table border="1" data-bbox="603 1361 1497 2047"> <thead> <tr> <th data-bbox="603 1361 911 1440">Aspects</th> <th data-bbox="911 1361 1230 1440">Issues</th> <th data-bbox="1230 1361 1497 1440">Potential financial impact</th> </tr> </thead> <tbody> <tr> <td data-bbox="603 1440 911 1541">Transition risks- Policies and regulatory risks</td> <td data-bbox="911 1440 1230 1541">Raise GHG emission pricing</td> <td data-bbox="1230 1440 1497 1541">Increase of operating costs</td> </tr> <tr> <td data-bbox="603 1541 911 1675">Transition risks- Market Risk</td> <td data-bbox="911 1541 1230 1675">Rising raw material costs</td> <td data-bbox="1230 1541 1497 1675">Increase of operating costs Operating profit is limited</td> </tr> <tr> <td data-bbox="603 1675 911 1809">Physical risks- long-term risk</td> <td data-bbox="911 1675 1230 1809">Increase of average temperature</td> <td data-bbox="1230 1675 1497 1809">Increase of operating costs Unstable product quality</td> </tr> <tr> <td data-bbox="603 1809 911 1921">Opportunity- Resource usage efficiency</td> <td data-bbox="911 1809 1230 1921">Implementing more efficient production and distribution processes</td> <td data-bbox="1230 1809 1497 1921">Maintain good customer and investor relations</td> </tr> <tr> <td data-bbox="603 1921 911 2047">Opportunity- Energy source</td> <td data-bbox="911 1921 1230 2047">Green power supply</td> <td data-bbox="1230 1921 1497 2047">Reduce operating expenses Establish a green corporate image</td> </tr> </tbody> </table>	Aspects	Issues	Potential financial impact	Transition risks- Policies and regulatory risks	Raise GHG emission pricing	Increase of operating costs	Transition risks- Market Risk	Rising raw material costs	Increase of operating costs Operating profit is limited	Physical risks- long-term risk	Increase of average temperature	Increase of operating costs Unstable product quality	Opportunity- Resource usage efficiency	Implementing more efficient production and distribution processes	Maintain good customer and investor relations	Opportunity- Energy source	Green power supply	Reduce operating expenses Establish a green corporate image
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	The above are the identification aspects of the Sustainability Report.
4. Describe how climate risk identification, assessment, and management procedures are integrated into the overall risk management system.	<p>The Company’s Sustainability and Strategy Promotion Committee convenes relevant departments to collect and collate climate-related issues.</p> <p>After considering the industry overview and international sustainable development trends:</p> <ol style="list-style-type: none"> 1. According to the TCFD guidelines, issues are divided into three major categories: physical risks, transition risks and opportunities. 2. The impact period is divided into: short-term (1 to 3 years), medium-term (within 3 to 5 years), and long-term (after 5 years). 3. Each department will assess the impact level (5 levels) of the proposed climate issues. 4. Each department will assess the occurrence (5 levels) of proposed climate issues. After quantifying the scores, the ESG Committee members plot a matrix based on the opinions of each department to grasp the major risks and opportunities. After formulating the climate risk management strategy, the ESG Committee reports the performance results to the Board of Directors at least once a year, so that the Board of Directors can keep abreast of sustainable development-related trends, and the Company's implementation progress and response status on climate governance issues.
5. If scenario analysis is used to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and main financial impacts shall be described.	The Company conducts climate risk analysis by describing scenarios to define response strategies, and identifies the materiality and financial impact based on the impact duration, likelihood, and degree of impact. Specific plans are then formulated. Performance results are regularly reported to the Board of Directors during the plan implementation period.
6. If transition plans exist to manage climate-related risks, specify the contents of the plans, as well as the indicators and targets used to identify and manage physical risks and transition risks.	<p>Centra Inc. focuses on the four identified climate risks - transition risks and physical risks, and has formulated the transition plan:</p> <p>Short term:</p> <ol style="list-style-type: none"> 1. Conduct greenhouse gas inventory, identify major emission sources, and formulate carbon reduction strategies. 2. Evaluate the acquisition, use and cost-effectiveness of renewable energy. 3. Add and change to recycling water reuse equipment. 4. Replace old equipment with the ones with high energy consumption and low energy conversion rate. 5. Optimize the procurement model and logistics system. <p>Mid-term and long-term:</p> <ol style="list-style-type: none"> 1. Incorporation of energy-saving and low-carbon concepts into the necessary conditions for process development and improvement. 2. Formulate carbon reduction strategies and support low-carbon energy with practical actions.
7. If internal carbon pricing is used as a planning tool, specify the basis for setting the pricing.	The Company has not yet implemented an internal carbon pricing system but continues to monitor the development trends of domestic and international issues such as carbon taxes, carbon credits, and carbon pricing. It also plans to conduct a greenhouse gas inventory in 2025. Through data inventory and analysis, the direction, goal, and schedule for the gradual promotion of carbon reduction in the

	future are drawn up, including: low-carbon production technology and manufacturing process, logistics system adjustment, estimated financial impact, internal carbon pricing, etc. The Company aims to help enterprises implement low-carbon transition.
8. If climate-related targets have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.	<p>Relevant Goals and Progress</p> <p>1. Short term:</p> <p>(1) The subsidiary CCPC completed the 2024 greenhouse gas inventory to confirm the carbon emission volume of each emission source and obtain certification.</p> <p>(2) The parent company, Cenra Inc., and its subsidiary, CCPC, completed the 2025 greenhouse gas inventory, and the remaining consolidated subsidiaries were included in the inventory according to the planned schedule.</p> <p>2. Mid-term:</p> <p>(1) Continue to implement and improve the greenhouse gas inventory operation.</p> <p>(2) Continue to implement and revise the content and goals of the plan on a rolling basis.</p> <p>3. Long term:</p> <p>Set up the schedule for moving towards net zero emissions based on the existing experiences and achievements in low-carbon and carbon reduction.</p>
9. Greenhouse gas inventory and assurance, and reduction goals, strategies, and concrete action plans (also to be completed in sections 1-1 and 1-2).	The greenhouse gas inventory and assurance are shown in the table below.

1-1 Greenhouse gas inventories and assurance for the Company over the past two years

1-1-1 Greenhouse gas inventory information

The Company has established a greenhouse gas inventory mechanism in accordance with the ISO 14064-1 Greenhouse Gas Inventories Standard published by the International Organization for Standardization (ISO). Its scope of the GHG inventory includes Scope 1 (direct emissions), Scope 2 (indirect emissions), and Scope 3 (other indirect emissions), providing a comprehensive understanding of greenhouse gas use and emissions.

The organizational boundary setting adopts the operational control approach. Greenhouse gas emissions under operational control were inventoried. The scope of the 2024 and 2025 inventory boundaries includes the production processes, production facilities, and business activities of Cenra Inc., the parent company, and CCPC, the consolidated subsidiary. Greenhouse gas emissions are shown below:

Emissions, intensity, and verification status for 2024

Year		2024			
Item (Unit)		Emissions (metric tons CO ₂ e)	Intensity (metric tons CO ₂ e/NTD million revenue)	Verification agency	Description of the verification
Parent company: Cenra Inc.	Scope 1	8.70	/	NA	NA
	Scope 2	108.98			
	Scope 3	NA			
	Subtotal	117.68			

Subsidiaries included in the consolidated financial statements: China Chemical & Pharmaceutical Co., Ltd.	Scope 1	7,587.62		AFNOR	<p>1. Verification criteria: ISO 14064-1:2018</p> <p>2. Verification objective: According to the ISO 14064-3:2019 standard, confirm that the organization's greenhouse gas statement (greenhouse gas inventory report) was inventoried and reported in accordance with the verification criteria agreed upon by both parties. The legal label performed verification based on an objective and fair position and principles (relevance, completeness, consistency, accuracy, and transparency).</p> <p>3. Verification conclusion: Confirm that the organization submitted a greenhouse gas opinion statement in accordance with the requirements of the bilateral verification principles, and that the greenhouse gas data and related information were presented fairly and consistently with the verification scope, objectives, and criteria outlined in the bilateral agreement. The reasonable assurance level for the data reviewed in the opinion is Category 1 and Category 2. The limited assurance is Category 3 to Category 6.</p>
	Scope 2	13,380.20			
	Scope 3	5,597.19			
	Subtotal	26,565.01			
Total					
Scope 1 + Scope 2		21,085.50	4.687		
Scope 1 + Scope 2 + Scope 3		26,682.89	5.931		

Emissions, intensity, and verification status for 2025

Year		2025			
Item (Unit)		Emissions (metric tons CO2e)	Intensity (metric tons CO2e/NTD million revenue)	Verification agency	Description of the verification
Parent company: Cenra Inc.	Scope 1	0.2055	/	Under third-party verification and evaluation.	<p>1. At present, the 2025 inventory data has been verified internally.</p> <p>2. Under third-party verification and evaluation.</p>
	Scope 2	80.5762			
	Scope 3	NA			
	Subtotal	80.7817			
Subsidiaries included in the consolidated financial statements: China Chemical & Pharmaceutical Co., Ltd.	Scope 1	7,831.8238			
	Scope 2	13,346.0142			
	Scope 3	5,746.9647			
	Subtotal	26,924.8027			

Total				
Scope 1 + Scope 2	21,258.6197	4.4249		
Scope 1 + Scope 2 + Scope 3	27,005.5844	5.6211		

1-1-2 Greenhouse gas verification information

1. Please refer to the above table for emission volume, intensity, and verification information for 2024 and 2025.
2. In the 2024 greenhouse gas inventory, the consolidated subsidiary CCPC passed third-party verification by AFNOR (AFNOR Asia) in August 2025. The verification statement was obtained in September 2025 (reasonable assurance level for Category 1 and Category 2; limited assurance for Category 3 to Category 6). The remaining consolidated subsidiaries have not yet been included in the inventory.

1-2 Greenhouse gas reduction goals, strategies, and concrete action plans.

1. The Company has not yet completed the greenhouse gas inventory for its consolidated subsidiaries. The year in which the inventory of all consolidated subsidiaries is completed will be designated as the base year.
2. From the 2024 greenhouse gas emissions inventory, it is evident that electricity consumption is the primary source of the Company's greenhouse gas emissions. Therefore, promoting energy-saving measures should be the most effective reduction strategy. In 2025, plans will be implemented to reduce electricity usage in both factory sites and office facilities.
3. The electricity-saving measures implemented in 2025 resulted in a reduction of 387,356 kWh, with a total carbon emission reduction of 62.60 metric tons. The electricity intensity (kWh per million in revenue) was 5,888.23, compared to 6,374.50 in 2024, representing a decrease of 7.63%.

(VI) Climate information for listed companies:

1. Implementation of climate-related information

Item	Performance
1. Describe the board's and management's oversight and governance for climate-related risks and opportunities	<p>The Company established the ESG Committee as the Company's internal highest-level decision-making center for sustainable development. The ESG Committee is responsible for proposing and executing policies, systems, or relevant management guidelines for sustainable development, along with specific implementation plans. The Committee provides a performance report to the Board of Directors at least once a year, ensuring that the Board can understand sustainable development trends and the Company's progress and response to climate governance issues in a timely manner.</p> <p>The Chairman of the Board serves as the chairman of the ESG Committee. The committee is composed of cross-functional members, including the Corporate Governance Task Force, Customer Care Task Force, Employee Care Task Force, Public Welfare Task Force, Social Welfare Team and Task Force of Enforcement. Each team assesses the likelihood and impact of climate-related risks and opportunities based on their scope of responsibility, actively manages various risks and opportunities, formulates and implements necessary action plans to improve the Company's climate governance performance and reduce the risk of business interruption.</p> <p>The Company also makes reference to the Climate-related Financial</p>

	<p>Disclosures (TCFD) and uses four core elements: "Governance," "Strategy," "Risk Management," and "Indicators and Targets" to identify potential major risks and opportunities to operations. The Company promotes various climate change mitigation and adaptation operations to continuously reduce risks, improve resilience, and create opportunities for sustainable development. For related information, please refer to the Company's Sustainability Report.</p>																		
<p>2. Describe how the identified climate risks and opportunities affect the Company's business operations, strategies, and finance (short, medium, and long term).</p>	<p>The Company regards climate action as one of the main goals, and it is integrated with the Company's operations to actively respond to climate change issues and reduce greenhouse gas emissions. In order to identify climate issues related to operations, strategies, and finance, the ESG Committee has convened various departments to collect information on climate-related issues and execute compiling and assessment of climate-related issues through analysis of industry overview, international sustainable development trends, TCFD guidelines, impact periods and probability of impact, etc. The ESG Committee analyzes major risks and opportunities in a scientific manner, and formulates necessary management strategies to reduce or avoid potential impacts to business and finance. For related information, please refer to the Company's Sustainability Report.</p>																		
<p>3. Describe the financial impact of extreme climate events and transition actions.</p>	<p>In response to the identified climate risks and opportunities, The Company has evaluated the potential financial impacts from the revenue and cost aspects.</p> <table border="1" data-bbox="608 1037 1497 1720"> <thead> <tr> <th data-bbox="608 1037 911 1111">Aspects</th> <th data-bbox="919 1037 1222 1111">Issues</th> <th data-bbox="1230 1037 1497 1111">Potential financial impact</th> </tr> </thead> <tbody> <tr> <td data-bbox="608 1115 911 1211">Transition risks- Policies and regulatory risks</td> <td data-bbox="919 1115 1222 1211">Raise GHG emission pricing</td> <td data-bbox="1230 1115 1497 1211">Increase of operating costs</td> </tr> <tr> <td data-bbox="608 1216 911 1350">Transition risks- Market Risk</td> <td data-bbox="919 1216 1222 1350">Rising raw material costs</td> <td data-bbox="1230 1216 1497 1350">Increase of operating costs Operating profit is limited</td> </tr> <tr> <td data-bbox="608 1355 911 1489">Physical risks- long-term risk</td> <td data-bbox="919 1355 1222 1489">Increase of average temperature</td> <td data-bbox="1230 1355 1497 1489">Increase of operating costs Unstable product quality</td> </tr> <tr> <td data-bbox="608 1494 911 1585">Opportunity- Resource usage efficiency</td> <td data-bbox="919 1494 1222 1585">Implementing more efficient production and distribution processes</td> <td data-bbox="1230 1494 1497 1585">Maintain good customer and investor relations</td> </tr> <tr> <td data-bbox="608 1590 911 1720">Opportunity- Energy source</td> <td data-bbox="919 1590 1222 1720">Green power supply</td> <td data-bbox="1230 1590 1497 1720">Reduce operating expenses Establish a green corporate image</td> </tr> </tbody> </table> <p>The above are the identification aspects of the Sustainability Report.</p>	Aspects	Issues	Potential financial impact	Transition risks- Policies and regulatory risks	Raise GHG emission pricing	Increase of operating costs	Transition risks- Market Risk	Rising raw material costs	Increase of operating costs Operating profit is limited	Physical risks- long-term risk	Increase of average temperature	Increase of operating costs Unstable product quality	Opportunity- Resource usage efficiency	Implementing more efficient production and distribution processes	Maintain good customer and investor relations	Opportunity- Energy source	Green power supply	Reduce operating expenses Establish a green corporate image
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Opportunity- Energy source	Green power supply	Reduce operating expenses Establish a green corporate image																	
<p>4. Describe how climate risk identification, assessment, and management procedures are integrated into the overall risk management system.</p>	<p>The ESG Committee of the Company has convened departments including finance and accounting, human resources, administration, marketing, procurement, quality assurance, manufacturing, safety and health, and auditing to collect information on climate-related issues. After considering the industry overview and international sustainable development trends:</p> <ol style="list-style-type: none"> 1. According to the TCFD guidelines, issues are divided into three 																		

	<p>major categories: physical risks, transition risks and opportunities.</p> <ol style="list-style-type: none"> 2. The impact period is divided into: short-term (1 to 3 years), medium-term (within 3 to 5 years), and long-term (after 5 years). 3. Each department will assess the impact level (5 levels) of the proposed climate issues. 4. Each department will assess the occurrence (5 levels) of proposed climate issues. After quantifying the scores, the ESG Committee members plot a matrix based on the opinions of each department to grasp the major risks and opportunities. After formulating the climate risk management strategy, the ESG Committee reports the performance results to the Board of Directors at least once a year, so that the Board of Directors can keep abreast of sustainable development-related trends, and the Company's implementation progress and response status on climate governance issues.
<p>5. If scenario analysis is used to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and main financial impacts shall be described.</p>	<p>The Company conducts climate risk analysis by describing scenarios to define response strategies, and identifies the materiality and financial impact based on the impact duration, likelihood, and degree of impact. Specific plans are then formulated. Performance results are regularly reported to the Board of Directors during the plan implementation period.</p>
<p>6. If transition plans exist to manage climate-related risks, specify the contents of the plans, as well as the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>Cenra Inc. focuses on the four identified climate risks - transition risks and physical risks, and has formulated the transition plan:</p> <p>Short term:</p> <ol style="list-style-type: none"> 1. Conduct greenhouse gas inventory, identify major emission sources, and formulate carbon reduction strategies. 2. Evaluate the acquisition, use and cost-effectiveness of renewable energy. 3. Add and change to recycling water reuse equipment. 4. Replace old equipment with the ones with high energy consumption and low energy conversion rate. 5. Optimize the procurement model and logistics system. <p>Mid-term and long-term:</p> <ol style="list-style-type: none"> 1. Incorporation of energy-saving and low-carbon concepts into the necessary conditions for process development and improvement. 2. Formulate carbon reduction strategies and support low-carbon energy with practical actions.
<p>7. If internal carbon pricing is used as a planning tool, specify the basis for setting the pricing.</p>	<p>The Company has not yet implemented an internal carbon pricing system but continues to monitor the development trends of domestic and international issues such as carbon taxes, carbon credits, and carbon pricing. It also plans to conduct a greenhouse gas inventory in 2025. Through data inventory and analysis, the direction, goal, and schedule for the gradual promotion of carbon reduction in the future are drawn up, including: low-carbon production technology and manufacturing process, logistics system adjustment, estimated financial impact, internal carbon pricing, etc. The Company aims to help enterprises implement low-carbon transition.</p>

<p>8. If climate-related targets have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.</p>	<p>Relevant Goals and Progress</p> <p>Short term:</p> <ol style="list-style-type: none"> 1. In 2025, we introduced the greenhouse gas inventory to confirm the carbon emission volume of each emission source. 2. GHG inventory will be included in the consolidated financial statement of subsidiary from 2026 onwards. 3. In 2025 - 2026, carbon reduction plans and targets were established and implemented. <p>Mid-term:</p> <ol style="list-style-type: none"> 1. Continue to implement and improve the greenhouse gas inventory operation. 2. Continue to implement and revise the content and goals of the plan on a rolling basis. 3. Assess and introduce product carbon footprint inventory. <p>Long term:</p> <p>Set up the schedule for moving towards net zero emissions based on the existing experiences and achievements in low-carbon and carbon reduction.</p>
<p>9. Greenhouse gas inventory and assurance, and reduction goals, strategies, and concrete action plans.</p>	<p>As of the date of publication of the annual report, the Company is not a company that meets certain conditions, so it is not applicable.</p>

(VI) Performance in ethical corporate management inconsistency with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
I. Business Integrity Policy and action plans				
(I) Has the company established policies for ethical corporate management approved by the board of directors and stated such policies and practices in its regulations and external documents and in the commitment made by the board of directors and senior management to actively implement such policies?	v		In our business undertakings, we take "faithfulness" as our very guiding policy which is profoundly rooted into corporate culture as the very core in the general educational curricula in the Company in-house on-the-job training programs. Thanks to such elegant policy and guideline, the entire staff members have been faithful and transparent in their routine practice toward shareholders, customers and entire society. On September 2, 2024 the board of directors approved the establishment of the “Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines” and related	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
			SOPs to codify and institutionalize the Company's ethical corporate management policy for the reference of ethical corporate management. Members of both the senior management and board of directors uphold business ethics and integrity to supervise business operations to fulfill the commitment of our business policy and thereby create an environment for sustainable business development.	
(II) Has the company established an assessment mechanism of risk from unethical behavior to regularly analyze and assess business activities with higher risk of involvement in unethical behavior and preventive programs for unethical behaviors containing at least the preventive measures stated in paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies?"	v		With respect to Article 6 of the "Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines", the unit dedicated to implementing ethical corporate management defines and periodically analyzes and assesses unethical behavior within the scope of business, draw up plans for preventing unethical behavior, and establish work-related SOPs and guidelines for conduct in individual plans. The SOP stipulates the prohibition of unethical behaviors, such as giving and taking bribes, providing or accepting undue (improper) advantages, providing or promising facilitation fees, providing illegal political contributions, engaging in unfair competitive behavior, improper charitable donations or sponsorships, disclosing trade secrets, and damaging the rights and interests of stakeholders; the adoption of preventive measures; and organization of related education, training, and publicity activities for employees to fully understand the importance of ethical behavior in order to enforce the ethical corporate management policy.	Without a significant difference.
(III) Has the company established in the preventive programs the operating procedures for	v		We have established the "Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines" and the "Procedures for Handling	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
unethical behavior prevention, penalties and grievance systems of breaching the guidelines for conduct, and implemented and periodically review them?			<p>Reports of Unlawful and Unethical or Dishonest Conduct” to state the standard operating procedures for preventing unethical behaviors and the reporting procedures, grievance channels, and punishment of violations for the reference of implementing ethical corporate management and handling reports of illegal behaviors or violations of the code of ethical conduct and ethical corporate management rules. In the promotion and implementation of the ethical corporate management policy, at the pre-service training for new employees, we include in the related courses the description of the Company’s ethical corporate management concept and professional ethics, the introduction of the “Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines” and laws and regulations required for compliance. A dedicated department (Administrative Affairs Center) reports periodically to the board of directors the performance of the ethical corporate management policy and regularly review and revise related SOPs. The “Operating Procedures and Directions for Act over Best Practice Principles on Good Faith Management,” the “Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct,” and their implementation status are disclosed on the Company’s website at https://www.cenra.com by clicking ESG → Investor Zone → Corporate Governance → Major Company Regulations and Information Disclosure.</p>	

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
II. Proper enforcement of business integrity				
(I) Does the company have the integrity of the trade counterparty assessed and with the code of integrity expressed in the contract signed?	v		The Company engages in business operation exactly under the fair, honest, trustworthy and transparent principles. Via the Company's credit investigation process, we do definitely check and make sure of the Company's agents, suppliers, customers and other counterparts in business operation about their legality and practice in faithfulness, about whether they have involved any unfaithful practice previously to prevent the Company from engaging in business transaction with an unethical counterpart. Whenever the Company executes a contract on business, we definitely assure that the contract contents should contain good faith management policies with such definite clause: Whenever a business counterpart is found or alleged to get involved in unethical behaviors, the Company is entitled to have the Agreement terminated or rescinded forthwith.	Without a significant difference.
(II) Has the company established a dedicated (concurrent) unit to implement ethical corporate management under BOD and report regularly (at least once a year) to BOD the status of implementation and supervision of the ethical management policy and preventive programs of unethical behavior?	v		We assign the Administrative Affairs Center to take charge of the promotion and implementation of ethical management, assist the board and management to establish the ethical management strategy, supervise its implementation, and take actions to prevent unethical behavior to ensure the "Ethical Corporate Management Best Practice Principles" are implemented. These units also report the effectiveness of implementation to the board at least once a year. Besides exercising the due care of a good administrator to supervise and prevent unethical behavior in this Company, the board reviews the effectiveness of implementation and make continual	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
			improvement at any time to ensure ethical management is achieved. The Administrative Affairs Center reported the implementation of ethical management policy of 2025 at the 9th meeting of the 2nd term Board of Directors on November 11, 2025. (For the report content, refer to VI. Other important information that is helpful to understand the implementation of ethical corporate management.)	
(III) Does the Company have developed policies to prevent conflicts of interest, provided adequate channel for communication, and substantiated the policies?	v		Under the Company's regulations & systems, avoidance from presence (recuse) is absolutely assured whenever there is a potential conflict in interests. Whenever an issue in the Board of Directors or functional committee is found in potential conflict in interests, a director or committee member involved such potential conflict should withdraw and quit from the voting site, without a role in the discussion and voting process. The Company expressly promulgates that “good faith management” or “faithfulness” should represent a vital element of CCPC culture. To prevent conflict in interests amidst routine business operation, the Company has set up sound channels for grievance and complaint, mailbox and special phone number ready to accept accusation reports.	Without a significant difference.
(IV) Has the company established an effective accounting system and an internal control system for the internal audit unit to establish related audit programs based on the results of risk assessment of involvement in unethical behavior to audit and prevent the	v		The Company has established and implemented an effective accounting system, internal control system, internal audit system, as well as a variety of managerial rules. Auditors and professionals (accountants) conduct routine sample checks of the implementation.	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
compliance with the preventive programs of unethical behavior or hire a CPA to perform the audit?				
(V) Does the Company regularly conduct internal and external education and training programs on ethical management?	v		The Company has duly established strict working regulations governing employees in their work practices, as well as rules outlining what employees must know. The good faith management philosophy, professional ethics, introduction to the “Operating Procedures and Directions for Act over Best Practice Principles on Good Faith Management,” and law compliance are provided in the pre-employment training programs for newcomers. The on-the-job training clearly emphasizes that employees may not accept gifts while conducting company business, ensuring a thorough understanding of the importance of ethical conduct. The Company’s concept of integrity management and professional ethics, the “Operating Procedures and Directions for Act over Best Practice Principles on Good Faith Management,” and applicable laws and regulations are also incorporated into internal training programs. Performance of education, training, and publicity in 2025 (For the report content, refer to VI. Other material information that helps understand the operation of the company’s ethical corporate management for details).	Without a significant difference.
III. The operations of the Company’s Report System				
(I) Does the Company have a specific report and reward system stipulated, a convenient report channel established and a responsible staff	v		Under the "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct" enacted by the Company, Cenra Inc. encourages both insiders and outsiders to launch accusation reports against unethical,	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
designated to handle the individual being reported?			unfaithful or unjustifiable behaviors. Where an accusation report justifies the accused facts with outcome of the investigation, the case will be reported to the CEO to grant incentive awards as the actual facts may justify. Where, on the other hand, a Cenra Inc. insider proves to report a false accusation in a malicious intent, such accuser shall receive right disciplines or shall be even dismissed from employment in a serious offense. The Company has set up accusation & complaint mailbox report@cenra.com, with special phone number (02-23124299) wherewith both insiders and outsiders may use to report. The Company assigns special duty oriented personnel to answer the phone calls and deal with the cases.	
(II) Has the Company established standard operating procedures for investigating reported events, follow-up measures to be taken after the investigation was completed, and related confidentiality mechanisms?	v		The Company has stipulated "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct". Accordingly, we'd launch investigation in response to the accusation report and take measures as appropriate based on such Regulations. Meanwhile, we'd report to the board of directors regarding the facts of reports, our responses and subsequent improvement efforts. All people in charge of the accusation reports are subject to strict confidentiality about the status of a reporter, contents of the report. The Company firmly commits that under no circumstances shall an accusation reporter receive any unjustifiable measure because of his or her accusation report.	Without a significant difference.
(III) Has the Company taken proper measures to protect the whistle-blowers from suffering any consequence of	v		Under the "Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct" enacted by the Company, the Company strictly sticks to a policy that all people in charge of	Without a significant difference.

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
reporting an incident?			an accusation report should commit expressly in writing to confidentiality obligations about the status of a reporter and the contents so reported. The Company firmly commits that under no circumstances shall an accusation reporter receive any unjustifiable measure because of his or her accusation report. In entire year 2025, the Company did not receive an accusation report.	
IV. Does the Company strengthen the disclosure of information on its website and the MOPS, and disclose the contents of its ethical corporate management best-practice principles and the effectiveness of promotion?	v		The Company has disclosed the “Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines” on its website (https://www.cenra.com) under the section of “Investor Area – Corporate Governance – Company Regulations and MOPS,” and disclosed the operation and implementation of the dedicated unit on its website.	Without a significant difference.
V. If the company has established own ethical corporate management best practice principles in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies,” please state performance and differences: We have established the “Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines” in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies” and related laws and regulations. In business operations, we follow the specifications in the “Procedures for Ethical Management and Guidelines for Conduct.” The Company's hands-on performance shows no significant differential gap from the specified regulations.				
VI. Other vital information that helps to understand the practice of business integrity of the Company (e.g., the review and revision of the best-practice principles of the Company in business integrity) (I) Formulating the Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines: The “Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines” were newly established on September 2, 2024, and approved at the 2nd meeting of the 1st Board of Directors on the same date. They were published on the Company’s internal system under “Regulations and Systems,” and disclosed on the Company’s website. (II) Installing a whistle-blower system and formulating a response procedure: The “Procedures for Handling Reports of Unlawful and Unethical or Dishonest Conduct” were newly established on September 2, 2024, and approved at the 2nd meeting of the 1st Board of Directors on the same date. They were published on the Company’s internal Notes system under “Regulations and Systems,” and disclosed on the Company’s website.				

Assessment items	Actual governance			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and the reasons
	Yes	No	Summary description	
			<p>(III) The honest, integral operations' execution status report in 2025:</p> <ul style="list-style-type: none"> • Responsible Unit: Administration Affairs Center • The execution plan and results for 2025 were reported at the 9th meeting of the 2nd Board of Directors on November 11, 2025. • Orientation training and campaigning: <ol style="list-style-type: none"> 1. Cenra Inc. and CCPC: On October 2, 2025, we arranged the "Ethical Corporate Management Best Practice Principles" and for the education and training for 26 new employees, totaling 13 man-hours. 2. Chunghwa Yuming: (1) In April 2025, during internal staff events in the northern, central, and southern regions, courses on the "Ethical Corporate Management Best-Practice Principles and Behavioral Guidelines" were provided, with 375 participants and a total of 187.5 hours. (2) In the new employee training in June 2025, the number of participants in the Ethical Management – Three No's Policy was 34, and the total number of hours was 51. • Statistics and punishment of employees violating ethical corporate management: <ol style="list-style-type: none"> 1. Cenra Inc., and CCPC: None. 2. Chunghwa Yuming Healthcare Co., Ltd.: 1. Explanation: In 2025, a customer service representative committed a dishonest act in violation of the company's "Three No's Policy," resulting in his dismissal. • Statistics on reports of illegal and unethical acts: None. 	

(VII) Other significant information that is helpful for better awareness of performance in corporate governance: Market Observation Post System (MOPS) <http://mops.twse.com.tw/>, the Company's website <http://www.cenra.com>.

(IX) Hands-on performance in the internal control system:

1. Declaration in Internal Control System:

Centra Inc.

Declaration in Internal Control System:



Date: March 5, 2026

The following declaration is based on the 2024 self-audit over the Company's internal control policies:

- I. The Company is aware that the establishment, execution, and maintenance of its internal control policies are the responsibilities of the Company's board of directors and managers. These policies were implemented throughout the Company. The purpose is to provide a reasonable assurance on the achievement of the goals, including the effectiveness and efficiency of operations (including profitability, performance and security of assets, etc.) and the report with effectiveness, timeliness, transparency, and compliance with the relevant requirements and regulations and laws.
- II. Internal control policies are prone to limitations. No matter how robustly designed, effective internal control policies merely provide reasonable assurance to the achievements of the three goals above. Furthermore, environmental and situational changes may affect the effectiveness of internal control policies. However, self-supervision measures were implemented within the Company's internal control policies to facilitate immediate rectification once procedural flaws have been identified.
- III. Pursuant to the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as "Governing Regulations"), the Company should study and judge whether the Company's internal control system is effective in design and implementation. The criteria introduced by "The Governing Principles" consisted of five major elements, each representing a different stage of internal control: 1. Control environment, 2. Risk evaluation and response, 3. Procedural control, 4. Information and communication, 5. Supervision. Each element further contains several items. Please refer to "The Governing Principles" for details.
- IV. The Company has adopted the aforementioned judgment items for the internal control system to evaluate the effectiveness of the Company's internal control system in both design and implementation.
- V. On the grounds of the outcome of evaluation mentioned in the preceding Paragraph, the Company firmly holds that the Company's internal control system as of December 31, 2025 (including supervisory control and management over subsidiaries), notably the effect of the business operation, extent of accomplishment of the target where the report proves trustworthy, transparent in real time, the design and implementation of the Company's internal control system proves effective, capable of assuring accomplishment of the aforementioned targets.
- VI. This declaration forms part of the main contents of the company's annual report and prospectus, and shall be disclosed to the public. Any illegal misrepresentation or non-disclosure relating to the public statement above are subject to the legal consequences under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. The present Declaration of Internal Control System was granted a pass in the board of directors meeting convened on March 5, 2026. That board of directors meeting was attended by 7 directors among whom 0 director objected. All present directors unanimously responded with consent to the contents of the Declaration. This is the another point duly clarified herewith.



Centra Inc.

Chairman - Wang Hsien, I-Chen Signature

President: Wang, Hou-Kai Signature

2. Review report issued by the commissioned Certified Public Accountant(s) in the review of the internal control system: Nil.
- (X) In the most recent year and as of the date of annual report printing, the Company and internal personnel shall be penalized by law; or internal personnel in violation of internal control system regulations shall be penalized. If penalties pose major impacts on shareholders equity or security prices, the penalty details, major deficiencies, and improvement situation shall be listed.
- (XI) In the latest year until the date as of Annual Report issuance, the shareholders' meeting had resolved significant decisions:

2025 Shareholders' regular meeting of Cenra Inc.

Significant decisions resolved in the shareholders' meeting		
Date on which the shareholders' meeting resolved the decisions	Subject:	The outcome of resolution and the implementation thereof
May 27, 2025	1. For the Business Report, Parent Company Only Financial Statement and Consolidated Financial Statement for 2024.	The issue duly passed the resolution process in the voting exactly as proposed.
	2. 2024 profit distribution and dividend distribution.	The issue duly passed the resolution process in the voting exactly as proposed.
	3. Discussion on the distribution of cash dividend from additional paid-in capital.	The issue duly passed the resolution process in the voting exactly as proposed.
	4. Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds).	The issue duly passed the resolution process in the voting exactly as proposed.
	5. Partial amendment to the Company's "Articles of Incorporation".	The issue duly passed the resolution process in the voting exactly as proposed.
	6. Partial amendments to the "Regulations Governing Procedure for shareholders' Meetings".	The issue duly passed the resolution process in the voting exactly as proposed.
	7. Partial amendments to the "Procedures for Election of Directors".	The issue duly passed the resolution process in the voting exactly as proposed.
	8. Issuance of restricted employee stock options in 2025.	The issue duly passed the resolution process in the voting exactly as proposed.

The key resolutions of the Board of Directors in 2025 and as of the date of publication of the annual report of Cenra Inc.

Year	Date	Major resolutions
2025 1st Board meeting	2025.03.06	<ul style="list-style-type: none"> (1) For the Business Report, Parent Company Only Financial Statement and Consolidated Financial Statement for 2024. (2) Proposal of earnings distribution and dividend distribution for fiscal year 2024. (3) Discussion on the distribution of cash dividend from additional paid-in capital. (4) 2024 employees' compensation and directors' profit sharing bonus. (5) Proposal for the 2024 Directors' and Employees' Remuneration Allocation Plan by the Remuneration Committee. (6) Proposal for the 2025 Senior Management Bonus Distribution Plan by the Remuneration Committee. (7) Outline Proposal for the Long-Term Incentive Plan for Employees by the Remuneration Committee. (8) Evaluation of the independence and eligibility of CPAs. (9) Partial amendment to the Company's "Articles of Incorporation". (10) Proposal for the Definition of Basic-Level Employees of the Company. (11) Proposal: Invalidation of the non-compete clause for managers. (12) 2025 Business Plan. (13) Partial amendments to the "Regulations Governing Procedure for shareholders' Meetings". (14) Partial amendments to the "Rules of Procedure for Board of Directors' Meetings". (15) Partial amendments to the "Procedures for Election of Directors". (16) Proposal for Partial Amendments to the Company's "Internal Control System" and "Enforcement Rules of Internal Audit." (17) Proposal for Partial Amendments to the "Authorization Authority Table." (18) Declaration of Internal Control System in Year 2024. (19) Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds). (20) Proposal to Determine the Date, Venue, and Book Closure Period for the 2025 Shareholders' Meeting.
2025 First extraordinary board meeting	2025.04.09	<ul style="list-style-type: none"> (1) Proposal for the Company's plan to buy back treasury stock.
2025 2nd Board	2025.04.14	<ul style="list-style-type: none"> (1) Discussion on the issuance of restricted stock in 2025. (2) Partial amendment to the Company's "Articles of

Year	Date	Major resolutions
meeting		Incorporation”. (3) Amendment to the reasons for convening the 2025 shareholders’ meeting.
2025 3rd Board meeting	2025.05.06	(1) The consolidated financial statements covering 2025 Q1. (2) Establishment of the Sustainable Development and Strategy Committee and formulation of the “Organizational Regulations for the Sustainable Development and Strategy Committee.” (3) Appointment of members to the Company’s First Sustainable Development and Strategy Committee.
2025 4th Board meeting	2025.06.23	(1) Proposal regarding the ex-dividend record date and cash dividend payment date for the distribution of cash dividends from earnings and capital reserve for 2024. (2) Credit applications from financial institutions. (3) The appointment of the General Manager of China Chemical & Pharmaceutical Co., Ltd., a subsidiary. (4) Amendments to some articles of the Company’s “Cybersecurity Operational Procedure Plan.”
2025 5th Board meeting	2025.08.08	(1) The consolidated financial statements covering 2025 Q2. (2) A proposal to amend the Company’s Regulations Governing the Issuance of 2025 New Employee Restricted Stock Options. (3) Matters related to issuance of restricted employee shares. (4) The Company proposed a comprehensive replacement of the securities. (5) Proposal for the Company’s plan to buy back treasury stock. (6) The Company’s 2024 Sustainability Report is submitted for discussion.
2025 6th Board meeting	2025.11.11	(1) Appointment of the Company’s accounting officer. (2) The consolidated financial statements covering 2025 Q3. (3) Approval of the Company’s 2026 internal audit plan. (4) It is proposed to amend some provisions of the Company’s “Sustainability Report Preparation and Assurance Operating Procedures.”
2025 7th Board meeting	2025.12.23	(1) Discussion on the 2025 senior management incentive remuneration distribution plan by the Remuneration Committee. (2) Discussion on the 2025 managerial performance bonus distribution plan by the Remuneration Committee. (3) Discussion of changing the name of the “Remuneration Committee” and amending the “Remuneration Committee Organization Regulations.” (4) Discussion on the “remuneration payment methods

Year	Date	Major resolutions
		<p>for directors and members of functional committees” by the Remuneration Committee.</p> <p>(5) Discussion on various remuneration items proposed for implementation in 2026 by the Remuneration Committee.</p> <p>(6) Changes to dedicated personnel for the custody of the Company’s official seal.</p> <p>(7) Proposed amendments to sections of the Company’s “Sustainable Development Best Practice Principles.”</p> <p>(8) A proposal to amend some provisions of the “Organizational Regulations for the Sustainable Development and Strategy Committee”.</p>
2026 1st Board meeting	2026.03.05	<p>(1) For the Business Report, Parent Company Only Financial Statement and Consolidated Financial Statement for 2025.</p> <p>(2) Distribution of 2025 earnings.</p> <p>(3) Proposal for the 2025 Directors’ and Employees’ Remuneration Allocation Plan by the Remuneration and Nomination Committee.</p> <p>(4) Proposal for the 2026 Senior Management Bonus Distribution Plan by the Remuneration and Nomination Committee.</p> <p>(5) The Remuneration and Nomination Committee’s proposal in 2026 to issue restricted employee shares.</p> <p>(6) The Remuneration and Nomination Committee’s proposal to amend the “Procedures for Board of Directors Performance Appraisal.”</p> <p>(7) Discussion of the 2025 employees’ compensation and directors’ profit sharing bonus.</p> <p>(8) Appointment and evaluation of the independence and suitability of CPAs.</p> <p>(9) 2026 Business Plan.</p> <p>(10) Declaration of Internal Control System in Year 2025.</p> <p>(11) Proposed amendments to the internal control system and internal audit implementation rules of the Company’s “Remuneration and Nomination Committee Organization Regulations.”</p> <p>(12) A proposal to amend certain operational items’ approval authority in the Company’s “Authorization Authority Table.”</p> <p>(13) Investment evaluation of Vision Asia.</p> <p>(14) Proposal for the change of President at the subsidiary, Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co., Ltd.</p> <p>(15) Changes to dedicated personnel for the custody of the Company’s official seal.</p> <p>(16) Status of private placed securities case.</p> <p>(17) Intended Private Placement for Issuance of Common Stock Shares or Domestic Convertible Corporate Bonds (Including Secured or Unsecured Convertible Corporate Bonds).</p>

Year	Date	Major resolutions
		(18) Proposal to Determine the Date, Venue, and Book Closure Period for the 2026 Shareholders' Meeting.

(XII) In the latest year until the date as of Annual Report issuance, where the directors passed significant decisions with different opinions as backed with records or declarations, the major contents: Such fact is nonexistent in the Company.

III. Disclosure of CPAs' remuneration

Unit: NTD thousand

Auditor's firm	Name of CPA	CPA auditing period	Audit remuneration	Non-audit remuneration	Total	Note
PwC Taiwan	Lin, Po-Chuan	2025.01.01~ 2025.12.31	8,005	1,270	9,275	Non-audit fees include tax consultation and project services for tax certification, transfer pricing and organizational adjustment.
	Yu, Shu-Fen					
PwC Taiwan	Huang, Wen-Li	2025.01.01~ 2025.12.31	-			
PwC Taiwan	Liao Lieh-Lung	2025.01.01~ 2025.12.31				
Including service fees of domestic and foreign subsidiaries.						

- (I) Replaced the accounting firm. Disclosure of audit fee amount before and after replacement and the reason in the event that the annual audit fee paid is less than that of the previous year: None.
- (II) The fact for the Company's payment of audit fee more than 10% in decrease from the preceding year is nonexistent in the Company.

IV. Change of CPA: None.

V. The Company's Chairman, general manager, managerial officers in charge of financial and accounting affairs have never served with a Certified Public Accountant House or an affiliated enterprise thereof over the past year.

VI. In the latest year until the date as of Annual Report issuance, the fact regarding transfer or pledge stock equity by the Company's directors and managerial officers and key shareholders holding over 10% in shareholding (Where the counterparts for transfer or pledge of the equity are related parties, please expressly illustrate the name(s), company(ies), director(s) or supervisor (s), managerial officers and key shareholders holding more than 10% in the relationship and the number of shares in pledge so obtained);

(I) Fact regarding change in the stock equity by directors and managerial officers and key shareholders. Unit: shares

Title	Name	2025		Year-to-date March 28	
		Increase (decrease) in shares held	Increase (decrease) in shares collateralized	Increase (decrease) in shares held	Increase (decrease) in shares collateralized
Major shareholders	Chunghwa Chemical Synthesis & Biotech Co., Ltd.	-	-	-	-
Chairman	Wang Ming-Ning Memorial Foundation	-	-	-	-
Chairman	Representative of Wang Ming-Ning Memorial Foundation: Wang Hsien, I-Chen	7,000	-	2,000	-
Director	Sela Holdings Inc.	7,000	400,000	8,000	-
Director	Representative of Sela Holdings Inc.: Wang, Hou-Kai	18,000	-	2,000	-
Director	Wang, Hou-Jie	112,000	-	-	-
Independent Director	Chen, Hung-Shou	-	-	-	-
Independent Director	Chow, Dah-Jen	-	-	-	-
Independent Director	Leu, Chia-Hwel	-	-	-	-
President	Wang, Hou-Kai	18,000	-	2,000	-
Vice President	Wu, Shih-Hsuan	-	-	-	-
Vice President	Tang, Li-Chen	-	-	-	-
Manager	Chen, Yi-Fen	-	-	-	-
Manager	Lin, Chen-Tsen	-	-	-	-
Manager	Chen, Chien-Jung	-	-	-	-
Manager	Huang, Yi-Chun	-	-	-	-

Title	Name	2025		Year-to-date March 28	
		Increase (decrease) in shares held	Increase (decrease) in shares collateralized	Increase (decrease) in shares held	Increase (decrease) in shares collateralized
Manager	Hiang, Hsien-Chieh	-	-	-	-
Manager	Hsiao, Hui-Wen	-	-	-	-

Remark: Hsiao Hui-Wen resigned on August 18, 2025.

- (II) Information of the fact where the Company's directors and managerial officers and key shareholders holding over 10% in shareholding transfer stock equity to related parties: Nil.
- (III) Where the counterparts for stock equity by the Company's directors and managerial officers and key shareholders holding over 10% in shareholding are related parties: Nil.

VII. Information of relationships among shareholders whose shareholding ratio ranks top 10:

March 28, 2026

Name	Shares Held In Own Name		Shareholdings of spouse and underage children		Shares Held In The Names Of Others		Among the top 10 shareholders, there are related parties, spouse to each other, and kindred within the 2nd tier under the Civil Code, and the name and affiliation, if applicable		Remarks
	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Name (or name)	Relation	
Chunghwa Chemical Synthesis & Biotech Co., Ltd. Representative: Wang Hsien, I-Chen	21,026,568 29,288	14.04% 0.02%	-2,365,393	-1.59%	-6,555,500	- 4.38%	None Wang, Shiun- Sheng Wang, Hou-Kai	None Spouse	None None
Shenzhen Panshi Holding Management Co., Ltd. Representative: Wang, Hou-Kai	6,555,500 76,282	4.38% 0.05%	- -	- -	- -	- -	None Wang, Shiun- Sheng Wang Hsien, I- Chen	None Father and son Mother and child.	None None
Wang Ming-Ning Memorial Foundation Representative: Wang Hsien, I-Chen	5,216,456 29,288	3.48% 0.02%	- -	- -	- -	- -	None Wang, Shiun- Sheng Wang, Hou-Kai	None Spouse, Mother and child.	None None
CCPC Employee Ownership Trust Special Account at Yuanta Bank	4,689,571	3.13%	-	-	-	-	None	None	None
Guan's Enterprise Co., Ltd. Representative: Guan Jun-Ping	4,681,500 0	3.13% 0.00%	- -	- -	- -	- -	None None	None None	None None
Wang, Hou-Jie	3,660,000	2.44%	-	-	-	-	Wang Hsieh Cheng- Ching	Mother and child.	None
Jie Zhe Investment Co., Ltd. Representative: Wang Hsieh Cheng-Ching	3,250,000 1,292,088	2.17% 0.86%	- -	- -	- -	- -	None Wang, Hou-Jie	None Mother and child.	None
SPDR(R) Index Emerging Markets commissioned by Standard Chartered Bank	3,134,500	2.09%	-	-	-	-	None	None	None
Ma Jia De Enterprise Co., Ltd. Representative: Wang Hsien, I-Chen	2,740,824 29,288	1.83% 0.02%	-2,365,393	-1.58%	-6,555,500	- -4.38%	None Wang, Shiun- Sheng Wang, Hou-Kai	None Spouse Mother and child.	None None
Wang, Shiun-Sheng	2,365,393	1.58%	29,288	0.02%	-	-	Wang Hsien, I- Chen Wang, Hou-Kai	Spouse Father and son	None

VIII. Investments jointly held by The Company, The Company's directors, managers, and enterprises directly or indirectly controlled by The Company. Calculate shareholding in aggregate of the above parties:

Comprehensive Shareholding Percentage

As of December 31, 2025, expressed in number of share as the unit, %

Investees (Note)	Invested by The Company		Held by directors, supervisors, managers, and directly or indirectly controlled enterprises		Aggregate investment	
	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding	Number of shares	Ratio of Shareholding
China Chemical & Pharmaceutical Co., Ltd.	234,890,949	100%	-	-	234,890,949	100%
Chunghwa Yuming Healthcare Co., Ltd.	29,590,000	100%	-	-	29,590,000	100%
Chunghwa Senior Lifestyle Services Co. Ltd.	5,000,000	100%	-	-	5,000,000	100%
Chunghwa Biomedical Technology Corp.	1,768,000	75.23%	350,000	14.89%	2,118,000	90.12%
Chunghwa Holding Co., Ltd.	44,485,000	100%	-	-	44,485,000	100%
Tairung Enterprise Co., Ltd.	4,376	71.64%	-	-	4,376	71.64%
Chung-Hwa Le Huo Jian Kang (HK) Co., Ltd. (Note 2)	-	100%	-	-	-	100%
CCPC Health Biological Technology Co., Ltd.	2,483,250	31.04%	-	-	3,311,000	31.04%
Chunghwa Chemical Synthesis & Biotech Co., Ltd.	21,575,064	27.82%	2,456,179	3.17%	24,031,243	30.99%
Sino-Japan Chemical Co., Ltd.	318,216	21.99%	-	-	318,216	21.99%
Providence Investments Inc.	2,500,000	100%	-	-	2,500,000	100%

Note 1: A long-term investment in equity method by the Company

Note 2: Chung-Hwa Le Huo Jian Kang (HK) Co., Ltd. not yet invested capital.

Three. Funding Status

I. Share capital and shares

(I) Sources of share capital

1. Process where the share capital was formatted:

March 28, 2026; Expressed in Thousand New Taiwan Dollars and thousand shares.

Year / month	Price of issue (NTD)	Authorized capital		Paid-up capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Paid in properties other than cash	Others
2024.09	10	500,000	5,000,000	149,041	1,490,405	Stock swap	None	Jing-Shou-Shang-Zi No. 11330144340 dated on September 2, 2024.
2025.10	10	500,000	5,000,000	149,766	1,497,656	Issuance of restricted new stocks: NTD 7,251 thousand	None	Jing-Shou-Shang-Zi No. 11430140420 dated on October 9, 2025.

Note: On May 28, 2024, China Chemical & Pharmaceutical Co., Ltd.'s shareholders' meeting resolved to establish a new company "Cenra Inc." through a share swap arrangement, and it became a 100% owned subsidiary.

2. categories of shares:

March 28, 2026 Unit: shares

Share category	Authorized capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Ordinary shares	149,765,614	350,234,386	500,000,000	Listed shares

Note: The above information is as of the annual report publication date. It includes 413,941 shares of treasury stock held by subsidiaries and 3,211,000 shares of treasury stock held by the Company.

(II) List of major shareholders:

March 28, 2026 Unit: shares

	Names of the top ten shareholders	Number of shares held	Ratio of Shareholding
1	Chunghwa Chemical Synthesis & Biotech Co., Ltd.	21,026,568	14.04%
2	Sela Holdings Inc.	6,555,500	4.38%
3	Wang Ming-Ning Memorial Foundation	5,216,456	3.48%
4	Yuanta Commercial Bank Ltd. in custody for trust property account	4,689,571	3.13%
5	Guan's Enterprise Co., Ltd.	4,681,500	3.13%
6	Wang, Hou-Jie	3,660,000	2.44%
7	Jie Zhe Investment Co., Ltd.	3,250,000	2.17%
8	SPDR(R) Index Emerging Markets commissioned by Standard Chartered Bank	3,134,500	2.09%
9	Ma Jia De Enterprise Co., Ltd.	2,740,824	1.83%
10	Wang, Shiun-Sheng	2,365,393	1.58%

(III) The Company's dividend policy and fact of implementation thereof.

1. The dividend policy as covered under the Company's Articles of Incorporation:

The Company operates amidst a volatile environment where the corporate life cycle is in stable growth. Given the Company's future need for working capital and long-term financial planning to satisfy shareholders in their need in cash inflow. With the earning of the Company as shown through the final account settlement, the distribution shall be conducted based on the following priority order:

(1) Tax to be duly appropriated according to law. (2) The sum to make up loss in previous year(s). (3) The sum to appropriate 10% legal reserve. (4) The sum for special reserve which should be appropriated according to law. (5) From the final balance of earning, if any along with unappropriated retained earnings of the preceding year, there shall be the distributable earning. A part of the distributable earning may be retained as bonus to shareholders of which the cash dividend shall not be lower than 50% of the total bonus to shareholders. Where the cash dividend is below @NTD0.1 per share, such dividend shall be granted in stock dividend instead.

2. Facts the present shareholders' meeting intends to distribute dividend:

The Company's earning allocation chart as of Year 2025 was duly resolved in the board of directors on March 5, 2026:

Unit: NTD

Item	Amount
Unappropriated retained earnings at end of the term	\$ 8,882,811
The net profit after tax in Year 2025	300,069,595
Add: Remeasurements of net defined benefit liability	21,733,644
Less: Loss on disposal of equity instruments at fair value through other comprehensive income	(78,193,009)
Subtotal	252,493,041
Less: Statutory earnings reserve	(24,361,023)
Earnings available for distribution in the current period	228,132,018
Distributions:	
Cash dividends (NTD 1 per share)	(145,829,540)
Closing undistributed earnings	\$ 82,302,478
Additional notes:	
1. The profit distribution for the year is the distribution of 2025 earnings.	
2. When cash dividends are distributed, the total amount of dividends distributed to individual shareholders will be distributed to the nearest whole number, with decimals below NTD 1 rounded off.	
3. The fractional cash dividends that do not amount to a full NTD 1 shall be added to the Company's other income.	

3. Anticipated significant change in dividend policy: Nil

(IV) The effect of the bonus shares proposed at the shareholders' meeting on the Company's business performance and earnings per share: The Company's 2025 shareholders' meeting does not have any proposed bonus shares.

(V) Remuneration to the employees, directors:

1. Percentage and scope of remuneration to the employees and directors as specified under the Articles of Incorporation:

From the profit made by the Company, if any, a sum 1%~15% shall be appropriated as remuneration to employees, and a sum within 3% maximum shall be remuneration to directors. However, in case of the accumulated losses, certain profits shall first be reserved to cover them. The payees of remuneration to employees mentioned in the preceding Paragraph may include employees of subsidiary firms who satisfy the specified conditions. Such conditions shall be stipulated by the board of directors.

2. The grounds to estimate the remuneration to employees and directors: In case of a differential gap between remuneration to employees in amount of actual distribution to be distributed in stocks and the previously estimated amount: In case of a differential gap from the estimated amount, such differential gap is entered as the profit and/or loss of the ensuing fiscal year.

3. Remuneration to be distributed as resolved in the board of directors:

- (1) The amounts of the remuneration to employees, remuneration to directors to be distributed in cash or stocks In case of a differential gap in recognized expense from the estimated amount in the year, the amount of differential gap, causes and countermeasures shall be disclosed in full:

In Year 2025, the remuneration to employees was estimated at NTD 17,003 thousand; the remuneration to directors was estimated at NTD 7,000 thousand which were recognized and resolved by the board of directors in full on March 5, 2026, without any differential gap at all compared with the amount estimated for the year.

- (2) The above Year 2025 is based on the profit after the date of establishment of the Cenra.
- (3) The percentage of amount of remuneration to employees to be distributed in stocks to the aggregate total of the net profit after tax as shown through the Parent Company only financial statements or respective financial statements and the aggregate total of remuneration to employees: The Company does not propose or anticipate to distribute bonus to employees in stocks.

4. The substantial distribution of remuneration to employees and directors in the preceding year (including the number of shares, amounts to be distributed, stock price), with a differential gap from the recognized remuneration to employees and directors the causes and the countermeasures:

In Year 2024, the estimated remuneration to employees NTD 5,328 thousand, remuneration to directors NTD 2,417 thousand which were resolved in the shareholders' meeting convened on March 6, 2025 in full, without any differential gap in amount between the recognized amount and the estimated amount.

(VI) Facts of shares repurchased by the Company:

1. Repurchase of the Company's shares (executed)

March 28, 2026

Session of share repurchase	1st (period)	2nd (period)	3rd (period)
Purpose of share repurchase	Transfer of shares to employees	Transfer of shares to employees	Transfer of shares to employees
Repurchase period	2024.12.27~2025.02.26	2025.04.10~2025.06.09	2025.08.11~2025.10.09
Repurchase price range	NTD 27.00~43.00	NTD 22.00~43.00	NTD 25.00~43.00
Types and number of shares repurchased	1,000,000 ordinary shares	1,602,000 ordinary shares	609,000 ordinary shares
Amount of repurchase	NTD 38,350,442	NTD 59,526,909	NTD 20,698,768
Percentage of the repurchased shares to the expected shares to be repurchased	100%	53.4%	60.9%
Number of shares canceled and transferred	0 share	0 share	0 share
Accumulated number of shares held by the Company	1,000,000 share	2,602,000 share	3,211,000 share
Percentage of accumulated quantity of the Company's shares held	0.67%	1.75%	2.15%

2. Repurchase of the Company's shares (in progress): None.

- II. Disclosure relating to corporate bonds: None.
- III. Disclosure relating to preferred stock: None.
- IV. Disclosure relating to depository receipts: None.
- V. Employee stock warrants: None.
- VI. The new shares from restricted employee stock option:

March 31, 2026

Type of restricted employee shares (Note 1)	First time (period) Restricted employee shares
Effective date of declaration and total shares	April 14, 2025 / 1,200,000 shares
Issue date (Note 2)	August 8, 2025
Number of restricted employee shares issued	725,074 share
Number of restricted employee shares that may still be issued	474,926 share
Price of issue	None
Percentage of restricted employee shares issued to total shares issued	0.48649%
Vesting conditions for restricted employee shares	<p>The basic vesting conditions are that the applicant must still be employed at the end of each vesting period and meet the performance requirements set by the company in the performance appraisal in the most recent year on each vesting date, and must not have violated any contracts and work rules signed with the company or its subsidiaries during each vesting period. Other vesting conditions are classified as long-term retention and long-term performance incentives.</p> <p>(I) Long-term retention incentives: To encourage key talents to stay for long-term, and the maximum shareholding percentage that can be obtained by meeting the annual retention requirements is: 33% after one year after the grant, 33% after two years, and 34% after three years.</p> <p>(II) Long-term performance incentives: To achieve the sustainable operation of the Company. The proportion of vested shares is calculated once every three years after the grant. The proportion of vested shares is calculated based on the achievement of the Company's operating performance indicators. The Company's operating performance indicators cover shareholders returns, operating performance, and strategic performance. The specific indicators and weights are as follows:</p> <ol style="list-style-type: none"> 1. The average ROIC in the three years prior to the vesting date is weighed 30%. 2. The average gross profit of the three years prior to the vesting date accounts for 25%. 3. The average EBITDA in the three years prior to the vesting date is weighed 25%. 4. The other 20% weight of strategic performance indicators may be designated by the chairman for the holding portion and by the Chief Executive Officer for each subsidiary portion. If no such designation is made, such weight shall be allocated in equal proportions to the first three indicators. 5. Based on the achievement of the threshold and challenge values

Type of restricted employee shares (Note 1)	First time (period) Restricted employee shares
	<p>of the indicators, the proportion of the number of shares vested is as follows:</p> <ul style="list-style-type: none"> A. The operating performance indicator is less than the threshold value, and the vested share proportion is 0%. B. The operating performance index is equal to the threshold value and the proportion of vested shares is 50%. C. The operating performance indicator is equal to the challenge value, and the proportion of vested shares is 100%. D. If the operating performance indicator is between the threshold value and the challenge value, the proportion of vested shares is calculated by interpolation. E. The threshold and challenge values of the indicators are determined by the chairman based on the operating strategy when granting the award and are submitted to the Remuneration Committee for approval.
Restricted rights of restricted employee shares	<ul style="list-style-type: none"> (I) The restricted new stocks for employees shall be immediately delivered to the trust for custody after issuance. Before meeting the vesting conditions, employees shall not request the trustee to return the restricted new stocks for any reason or in any way. (II) Employees may not sell, pledge, transfer, give as a gift, create a guarantee or otherwise dispose of the new employee restricted stock options during the vesting period. (III) Employees who are allocated new shares of restricted employee stock options in accordance with the measures shall not participate in or obtain the following related options before the vesting conditions are met, including but not limited to the right to receive dividends, bonuses and capital reserves, and cash capital increase warrants. (IV) Before an employee meets the vesting conditions, the attendance, proposal, speech, voting rights and other matters related to shareholders' equity at the shareholders' meeting of the Company shall be entrusted to a trust/custodian institution to exercise on behalf of the employee. (V) During the vesting period, if the company reduces capital by cash, reduces capital to make up for losses, or other capital reductions not due to statutory capital reductions, the new shares with restricted employee options shall be canceled in proportion to the capital reduction. If it is a cash capital reduction, the cash returned must be placed in trust/custody and can only be delivered to employees after the vesting conditions are met; however, if the vesting conditions are not met, the company will take back the cash.
Shareholding of restricted employee shares	<p>During the period that the restricted new stocks are delivered to the trust/custodian, the Company is fully authorized to represent employees in engaging the trust/custodian institution in the negotiation, signing, amendment, extension, and termination of the trust contract, as well as in the delivery, use, and disposal of trust property.</p>
Handling of the situation that the employee has not met the vesting conditions after being allocated or subscribing for new shares	<ul style="list-style-type: none"> (I) If an employee is not qualified for the vesting conditions set forth in Article 5, the Company will recall the shares without consideration and cancel the shares. (II) Resignation, retirement, layoff, discharge, and general death: New restricted employee stock options not yet vested shall be deemed not meeting the vesting conditions on the effective date of

Type of restricted employee shares (Note 1)	First time (period) Restricted employee shares
	<p>resignation or the date of death. The Company will recall the shares without consideration and cancel them.</p> <p>(III) Leave without pay: The rights and obligations of the restricted shares that have not yet been vested will not be affected; however, the actual shares that can be vested each year, in addition to the vesting conditions stipulated in Article 5, must be calculated based on the proportion of the actual number of months the employee worked in the year before the vesting date. If the employee is on leave without pay on the vesting date, it will be deemed that the vesting conditions have not been met and the Company will recall the shares without compensation and cancel them.</p> <p>(IV) For those who are unable to continue their employment due to physical disability or death caused by occupational disasters, the restricted new stocks that have not met the vesting conditions will be deemed to be vested immediately. The number of shares vested is calculated based on the threshold value of the set performance target. If the person is deceased, the heirs may apply to receive the shares they are to inherit after completing the necessary legal procedures and providing relevant supporting documents; the time of distribution shall be based on the company's notification and shall be handled in accordance with the relevant inheritance provisions of the Civil Code and the "Regulations Governing the Administration of Shareholder Services of Public Companies." However, the heir must cooperate with the relevant operating procedures for share collection within one year from the date of notification from the Company. Failure to cooperate before deadline will be deemed as the heir's refusal to accept the shares, and the company has the right to recall the shares without consideration and cancel them. For those who are unable to continue their employment due to physical disability caused by occupational disasters, the employees shall still receive the shares they are entitled to.</p> <p>(V) Transfer: In the event that the employee is transferred to a subsidiary, affiliate or other company, the restricted employee stock options not yet vested shall be handled in accordance with the procedures for "resignation." For employees who are assigned by the Company or its subsidiaries to work in subsidiaries, affiliates or other companies, the RSA new shares that have not yet been vested will not be affected by the transfer; however, they will still be subject to the vesting conditions of Article 5 and must continue to serve in the assigned subsidiaries, affiliates or other companies on the vesting date; otherwise, they will be deemed to have failed to meet the vesting conditions and the Company will recall their shares without consideration and cancel them. The chairman of the company will review the performance evaluation provided by the subsidiary, affiliate or other company to which the individual is transferred to determine whether the vesting conditions have been met.</p> <p>(VI) After employees receive the RSAs, if they violate any contract or work rules signed with any subsidiary of the Company, the Company will recall their shares without consideration and cancel them.</p>

Type of restricted employee shares (Note 1)	First time (period) Restricted employee shares
Number of restricted employee shares recovered or repurchased	0 share
Number of released restricted shares	0 share
Number of unreleased restricted shares	725,074 share
Ratio of restricted shares to total issued shares (%)	0.48649%
Impact on shareholders' rights	The possible dilution of the Company's earnings per share is rather limited, so there is no significant impact on shareholders' equity.
Note 1: The number of columns will vary depending on the actual number of times the process is performed.	
Note 2: If the issue dates differ, they should be filled in separately.	

VII. The new shares from restricted employee stock option

March 31, 2026

Title (Note 1)	Name	Number of restricted employee shares acquired	Percentage of acquired restricted employee shares to total shares issued (Note 4)	Released restricted rights (Note 2)				Unreleased restricted rights (Note 2)			
				Number of released restricted shares	Price of issue	Issuance amount	Ratio of restricted shares to total issued shares (Note 4)	Number of unreleased restricted shares	Price of issue	Issuance amount	Number of unreleased restricted shares to total shares issued (Note 4)
President	Wang, Hou-Kai	628,024	0.42%	-	-	-	-	628,024	0	0	0.42138%
Vice President	Wu, Shih-Hsuan										
Vice President	Tang, Li-Chen										
Division director	Lin, Chen-Tsen										
Employee	Lin, Hsu-Hui										
	Huang, Wen-Hung										
	Huang, Shao-Chi										
	Huang, Ming-Huang										
	Chan, Ming-Sheng										
	Wang, Chih-Hung										
	Chen, Chuang-Li										
	Wang, Chung-Pei										
Lu, Sen-Yuan											
Yang, Ta-Li											

Note 1: Includes managers and employees (resigned or deceased employees should be noted), and the name and job title of each individual should be disclosed; however, their allocation or subscription details may be disclosed in aggregate.
 Note 2: The number of columns will vary depending on the actual number of times issued.
 Note 3: The top ten employees acquiring new restricted employee shares are non-managerial employee.
 Note 4: Total number of issued shares refers to the number registered with the Ministry of Economic Affairs registration data.

VIII. Disclosure on new shares issued in exchange of other company shares: None.

IX. Progress on the use of funds:

(I) Contents of the plan

As of the quarter preceding the date of publication of the annual report, the negotiable securities in respective issuance or privately-offered negotiable securities have not been completed, or those having been completed but with the benefit not yet demonstrated in the past three years: Nil

(II) Facts of implementation

With the purposes of various plans mentioned in the preceding Paragraph, with item by item analysis to the quarter preceding the date of publication of the annual report. The fact of implementation and comparison with the anticipated benefits: Nil

Four. Business performance

I. Content of business:

(I) Scope of business operation:

1. Major contents of the business operation undertaken and business proportion:

Drugs for human use 74%, animal health products 8%, medical care appliances 8%, daily use health-care products 7%, others 3%.

2. The current merchandise items of the Company and new merchandise planned by the Company for upcoming development:

(1) The current merchandise items of the Company:

A. Drugs for human use: Including prescription and BTC drugs, OTC drugs, and the provision of various dosage forms of disease treatment products and vaccines (foreign agency).

B. Medical device: Sphygmomanometers, low-frequency devices, nebulizers, ear thermometers, body fat scales, handheld ultrasounds, air cushion aids, protective gears, air purifiers, masks.

C. Animal Health Products, supplementary supplies, feed additives: For animal oriented medical treatment, prevention and treatment for diseases, nutrition aids, pet supplies.

D. Daily supplies: Including toothpastes, tooth powder, mouthwash, and other oral hygiene items; hand cleansing lotion, hand cleansing mousse, hand sanitizer; body lotion; medicated soaps and other wash items; skincare and anti-acne products; kitchen towels; facial tissues; wet wipes; adult diapers; and feminine hygiene products.

E. Food nutrition: Nutritional supplements and health foods: UC-II, vitamin B complex, deep-sea fish oil, probiotics, lutein, calcium tablets, throat lozenges, etc.

(2) New products to be newly developed or planned to be newly developed.

In response to the requirements of advanced aging population, the Company has put forth maximum possible efforts to develop biotechnical pharmaceuticals and to team up with foreign counterparts to bring in new technology & know-how and new products.

(II) Industrial profiles:

1. Global Pharmaceutical Industry Market Environment:

According to Fitch Solutions, the world's top ten pharmaceutical markets by country are ranked as follows: the United States, China, Japan, Germany, France, Italy, the United Kingdom, Canada, India, and Spain. Among them, the United States ranked first with a pharmaceutical market size of USD 457.14 billion, accounting for about 30% of the global market; China ranked second with USD 246.75 billion, accounting for 16.5%; and Japan ranked third with USD 87.02 billion, accounting for 5.8%.

New drugs continue to emerge, and old drugs are gradually receding. In 2023, the U.S. Food and Drug Administration (FDA) Center for Drug Evaluation and Research (CDER) approved a total of 55 new drugs, including both small-molecule and biologic drugs. Compared to 37 approvals in 2022, this represents a 48.6% increase, making it the second-highest annual total since 2018 when 59 new drugs were approved. Among the 2023 approvals, 20 were First-in-Class (FIC) drugs, and nearly 60% of the approvals were small-molecule drugs.

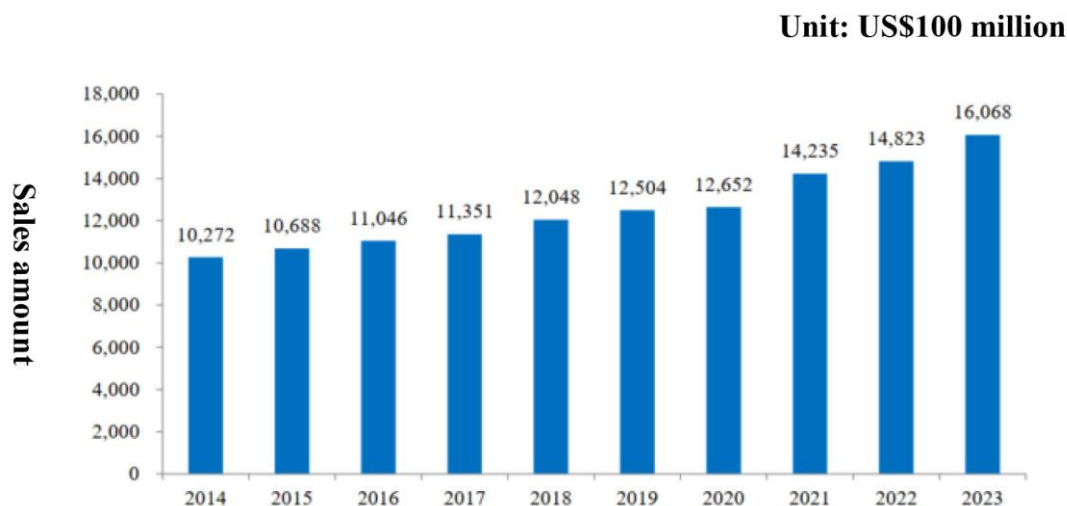
In addition, emerging drug categories such as biologics, cell and gene therapies, nucleic acid drugs, and bispecific antibodies (BsAbs) have seen continuous breakthroughs in R&D and manufacturing in recent years, with the number of approvals growing annually, gradually becoming a new trend in disease treatment.

Artificial intelligence (AI) technology is also continuously developing in the healthcare sector. Through AI algorithms and machine learning, pharmaceutical companies can rapidly and accurately analyze vast biological datasets, offering new opportunities for innovation and progress in drug development, personalized medicine, and disease detection.

Although the global economy had not fully recovered in 2023, the pharmaceutical market continued its growth trajectory. Nevertheless, multinational pharmaceutical companies still faced significant risks, including changes in healthcare policies and traditional pricing strategies, which led to increased pressure on cost control.

Moreover, pharmaceutical supply chain security has become a priority for governments in both developed and emerging markets. Policymakers have launched various initiatives to encourage local pharmaceutical production, aiming to achieve self-sufficiency and reduce reliance on imports, which has in turn driven pharmaceutical companies to establish production facilities in more favorable countries.

According to the statistics of IQVIA, the global market scale of the pharmaceutical market in 2023 is about USD 1.61 trillion, growing by about 8.40% from USD 1.48 trillion in 2022. Please refer to the figure below. Among them, the market scale of advanced nations is about USD 1.28 trillion, accounting for 79.38% of the global market scale of pharmaceuticals, which is significantly higher than 73.42% in 2022. The top ten advanced nations, including the US, Germany, France, UK, Italy, Spain, Japan, Canada, Australia, and South Korea, have reached a scale of USD 1081.6 billion in the US, 67.31% of the global market. The emerging markets of China, Brazil, India, Russia, and Ukraine have reached a scale of USD 303.7 billion in 2023, 18.90% of the global market. The low-income countries have reached a scale of USD 27.6 billion in 2023, only 1.72% of the global market. As shown in the figure below,



Global market development of the pharmaceutical industry

Source: IQVIA, January 2024

Distribution of global sales of pharmaceuticals in 2023

According to the survey conducted by IQVIA, the top five medical drugs in the world in 2028 are cancer, Immunity, Blood Sugar, Heart Care, and Mid-Neuro System.

2-2 In 2028, the top ten medical treatment and drug categories in the world are classified as follows

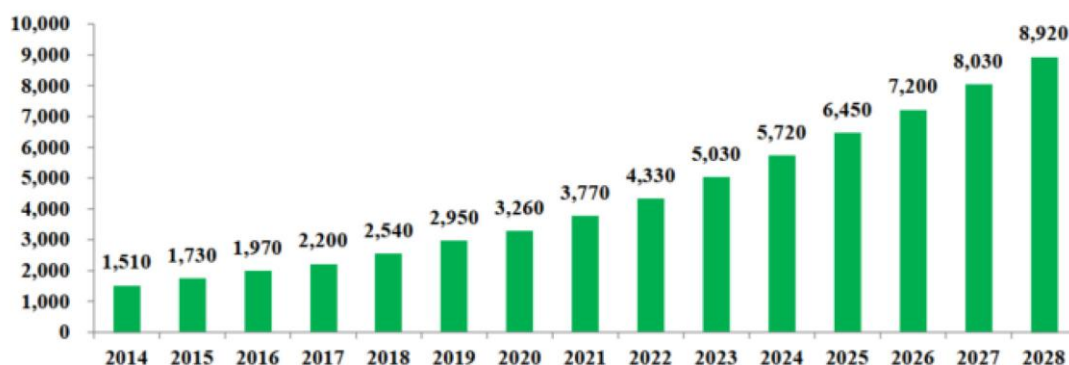
Unit: US\$100 million, %

Pharmaceutical industry	Sales forecast for 2028	CAGR from 2024 to 2028
<u>Oncologics</u>	4,440	14~17
Immunology	1,920	2~5
Diabetics	1,840	3~6
Cardiovascular	1,260	2~5
Central Nervous System	1,030	6~9
Respiratory	990	3~6
Mental health	810	9~12
Infectious diseases	750	3~6
Obesity	740	24~27
GU Sexual Health	620	3~6

Source: Global Use of Medicine 2024: Outlook to 2028, IQVIA, January 2024

According to the research report of IQVIA, the global market scale of biopharmaceuticals will increase from US\$503 billion in 2023 to US\$892 billion in 2028, with compound annual growth rate of approximately 9.5–12.5%. As shown in the figure below. The launch of new biological drug developments such as cell treatment and gene treatment, coupled with the continued growth of single-factor anti-epitoxins, has driven the expansion of the biological drug market. However, the rapid development of biosimilar similar drugs, particularly in the US, has also brought some pressure to the market of biological drugs.

Unit: US\$100 million



Global Biopharmaceutical Market Development Trend

Source: Global Use of Medicine 2024: Outlook to 2028, IQVIA, January 2024

2. The market environment of the pharmaceutical industry in Asia Pacific:

The governments in Asia Pacific region keep on controlling the overall expenditure of the drugs and restricting the price of the drugs in 2023. The governments of Japan and Australia, which have developed the technology, have

reduced public expenditure in health and safety. The medical technology assessment (Health Technology Assessment, HTA) is used to assess the cost-effectiveness of high-value medical treatment, as the basis for the decision of new drug payment and price evaluation, in order to control the impact of significant increases in the budget of the drugs, medical technology, or medical materials.

After the COVID-19 pandemic, the global market has gradually become aware that its supply of raw materials is over-reliant on a single source. Subsequent regional markets have also successively verified that the supply of raw materials is insufficient. As a result, the raw materials and India's traditional medicine that were highly relied on in the past have been diversified in supply sources since the pandemic, and the trend of transferring or moving back to Taiwan has also indirectly driven the market in Southeast Asia, such as the production of traditional medicine, which has become a potential beneficiary of the supply chain. In addition, foreign investors have also invested in the local market in Thailand, Malaysia, and Vietnam. With the cooperation of R&D, the Company has established local partnerships to become an important business region for cross-border pharmaceutical manufacturers in the Asia Pacific and to drive the growth of the market in the region.

3. Taiwan's Pharmaceutical Industry

The overall amount of health insurance and health insurance premiums in Taiwan has increased year by year due to the aging population, emerging treatment laws, and the launch of new drugs. In recent years, the government has continued to adjust the insurance premiums, partially adopt the new system, and control the price of health insurance, in order to control medical expenses. However, due to the increasing demand for medical care and the inclusion of many expensive cancer and rare disease drugs in the scope of health insurance benefits, the overall market for pharmaceuticals in Taiwan has continued to grow. The scale of Taiwan's pharmaceutical market in 2023 reached NTD 241.26 billion, a 5.3% growth compared to 2022. The compound annual growth rate (CAGR) from 2019 to 2023 was 4.4%. As the number of elderly people and the number of people with cancer/slow-moving diseases and other long-term care needs continue to increase, and with the introduction of new emerging medical technologies, the number of Taiwan's pharmaceutical market is expected to continue to grow.

Taiwan's pharmaceutical industry is divided into the following fields: Western drugs, raw materials, biotechnology, and traditional medicine. Among them, Western chemicals and pharmaceuticals include new drugs for children and over-patented academic drugs, which are the main sources of revenue for Taiwan's pharmaceutical industry. The raw materials and chemicals are the effective ingredients in Western drugs. After adding the molding agent, the raw materials and chemicals are made into the molding agent. The domestic raw materials and chemicals are primarily supplied to foreign pharmaceutical companies, and the revenue is also lower than that of Western drugs. However, the export ratio is higher than that of Western drugs. As for the biotechnology and the Chinese medicine, the industry is relatively small, and the revenue of the overall pharmaceutical industry is relatively low.

The main source of revenue of Taiwan's pharmaceutical industry is academic and raw materials. However, with the increase in the number of new drugs launched, the contribution to revenue is also increasing year by year. As of April 2024, the number of new Taiwanese products listed on the international market has reached 15, including children's new drugs, biomedicine (including vaccines), biomedicine and animal/plant new drugs.

In 2023, the sales of new drugs or royalty revenue was about NTD 9 billion, and

the proportion of the revenue in the operating revenue of the pharmaceutical industry continued to rise. The export amount of Taiwan's pharmaceutical industry has also benefited from the increase in sales of academic and new drugs in the international market. As manufacturers continue to expand their sales regions and adapt to new customers, and as new and old drugs continue to be approved for international listing, the growth of the sales volume of the pharmaceutical industry will be accelerated.

4. "Regenerative Medicine Dual Acts" – A New Milestone for Regenerative Medicine

After multiple rounds of discussion and revision, the Executive Yuan approved in February 2023 the drafts of the Regenerative Medicine Act and the Regenerative Medicine Products Act prepared by the Ministry of Health and Welfare (MOHW). The draft Regenerative Medicine Act aims to elevate the management of regenerative medical technologies to a legal level. It stipulates the scope within which medical institutions can perform regenerative medicine, the qualification requirements for physicians, and the management and supervision of the sources of cells used in regenerative treatments. This ensures the safety, quality, and efficacy of cell therapies. The draft Regenerative Medicine Products Act regulates the registration, conditional approval, manufacturing, sales, and post-market management of cell and gene therapy products. It also provides that, for therapies targeting life-threatening or severely disabling diseases, a provisional license valid for up to five years may be granted after the completion of Phase II clinical trials, provided preliminary efficacy is demonstrated and a risk-benefit assessment confirms safety. The Regenerative Medicine Dual Acts were ultimately passed by the Legislative Yuan in June 2024 and formally promulgated by the President. This legislation establishes a comprehensive legal framework for the management of regenerative medical technologies and products, offering clear legal authority for medical institutions and biotech/pharmaceutical companies to follow, strengthening regulatory oversight, and providing assurance for the public in receiving safe and effective treatments.

5. Health insurance benefits for next-generation of gene testing, to build the precise treatment for cancer.

The target of cancer treatment is changing with each passing day. It is effective only when it is applied to specific genetic surge point. To achieve the precise medical goals, reduce financial burden and prevent waste of medical resources, NGS is an important part. In view of this, the National Health Insurance Administration, Ministry of Health and Welfare, announced in May 2023 to add 19 types of cancer NGS testing to the health insurance payment, providing one-time NGS testing for 19 types of cancer, and the priority is "the target drug corresponding to the test result" and "the cancer type and the test gene with clear effect." The Company hopes to detect genetically modified plants in the tested sample, and then assess the precise use of the target drugs, and estimate that more than 20,000 cancer patients will benefit from the test every year.

6. High-priced drugs are being paid for health insurance. The Ministry of Health and Welfare has established the "Health Policy and Medical Technology Assessment Center"

As the cost of cancer treatment continues to rise, but the revenue may decline, the financial situation will become more and more difficult. Therefore, when assessing the impact of the cost of the drug on the health insurance, it may affect the pricing of new drugs, and thus affect the availability of high-end medical treatment.

To ensure the rights and interests of the general public and improve the

availability of new cancer drugs to reduce the mortality rate of cancer, the Ministry of Health and Welfare has established the “Health Policy and Medical Technology Assessment Center (Center for Health Policy and Medical Technology Assessment, CHPTA)” to promote the parallel review mechanism, temporary payment for health insurance, and establish a cancer new drug fund to meet the needs of cancer patients. Among them, CHPTA was established at the end of 2023. The energy of medical technology assessment (Health Technology Assessment, HTA) of CHPTA can accelerate the payment of new health insurance based on clinical effectiveness and cost-effectiveness. CHPTA will be established in the form of a dedicated office in the short term, and in the future, the goal will be to establish an administrative institution. To shorten the waiting time for the approval of listing and the approval of health insurance, the Ministry of Health and Welfare has also introduced a parallel review mechanism since January 2024. When applying for new drug inspection registration, manufacturers may also apply for a recommendation from the Health Insurance Administration.

(III) Technology & know-how and research & development in summary:

1. R&D expenses in the most recent year and up to the date of publication of the annual report

Unit: NTD thousand			
Item	2024	2025	Year-to-date as of March 31, 2026
Research and development expenses	501,357	478,446	96,389

2. Research & development fruits:

- (1) Application for inspection and registration of new products: Application for inspection and registration of 6 new products of human medicines and 1 new product of veterinary medicine.
- (2) New product licenses: 9 licenses for human medicine (own products) and 1 license for imported veterinary medicine (own products).
- (3) The key technology platform for special preparations has been established (nanocrystalline grinding and microsphere coating technology) with a total of 7 development products.
- (4) Continuous development and improvement of integration platform for new product development: And sales (CHC Chunghwa Yuming Healthcare Co., Ltd. Pharmaceutical Planning Division and Business Development Division), with the Strategic Purchasing Center, Manufacturing Department, Digital Development Center jointly setting up new product development and integration platform to maintain markets at home and abroad and provide new products.
- (5) New drug introduction evaluation: In response to changes in the domestic market, we collaborate with the business units (Pharmaceutical Planning Division and Business Development Department, CHC Chunghwa Yuming Healthcare) to establish new formulations and new chemical entities for introduction into the domestic market through international partnerships, and conduct new drug regulatory evaluations.
- (6) Completed animal trials for new drug delivery system development and completed the first draft of the human trial plan.

3. Future research & development programs:

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

(IV) Long- and short-term business development programs:

1. Short-term business development programs

Classification	Explanation:
Production	<ol style="list-style-type: none"> 1. Expand product structure: Provide diversified products and services to satisfy the needs of customers for animal and pet products. 2. The Company has the ability to control costs by grasping the autonomous ability of raw materials, improving the supply chain and procurement management.
Channel	<ol style="list-style-type: none"> 1. We intensify development toward four major channels, i.e. hospitals, clinics, health care and EC into effective integration of resources of all channels and into sound concerted performance (synergy). 2. Develop 360 products of Chinese health care, expand the market of medical and healthcare channels and expand the market of healthcare products.
Marketing	<ol style="list-style-type: none"> 1. Brand construction and promotion, expand the online communication channels through the TV and video number, accelerate the deployment of new products, and develop the pre-heating of new channels. 2. Strategic cooperation with the hospital and the clinic during the summer to introduce external resources to improve performance.
Business	<ol style="list-style-type: none"> 1. Expand the opportunities for cooperation with domestic and foreign famous pharmaceutical manufacturers, to develop products for the Taiwan's medical market, and integrate the distribution and marketing resources with the existing product lines. 2. Introduce AI smart medicine cabinet, by which to excel drug use safety and quality, and to expand IT healthcare development business opportunities. 3. Signed a number of product licensing agreements with international

	<p>distributors to deepen the relationship with the international supply chain.</p> <p>4. Increase the volume of care at home and the volume of service stations in the six cities.</p>
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2. Long-term business development programs

- (1) Set up main force category customer bases.
- (2) Land in the international markets through professional OEM.
- (3) Develop toward medical treatment instrument markets.
- (4) Develop health service oriented merchandise and design modulized cooperative programs

II. Markets, production and marketing in summary

(I) Market analyses

The Company primarily engages in human oriented drugs, animal health products, household effects, health-care foods, health services. Among them, human oriented drugs, animal health products are primarily manufactured by plants under jurisdiction. Based on the ingredients of the products, dosages, dosage forms and varied demands, the Company procures raw materials & materiel from upstream suppliers before manufacture and purchases packaging materials from only qualified suppliers after all those raw materials & materiel satisfactorily pass quality control. To assure stable and uninterrupted supply in trustworthy quality, our quality assurance specialists conduct audit and guidance toward the suppliers either on a regular basis or from time to time on a nonscheduled basis. The Company primarily purchases household effects, health-care foods from upstream suppliers as very large scale suppliers at home and abroad. The major market channels of the Company include medical institutions of all levels, chain drugstores, volume or discount stores and the like. In response to the government policies to upgrade pharmaceutical quality and strengthen food security control, the Company has been in an overall launch of disclosure of key raw materials DMF, excipients along with positive promotion of medicine storage, delivery to satisfy GDP specifications to assure definite quality of sales channels in sound connection with warehouses.

Domestically, veterinary drug products are mainly sold to pig farms, poultry farms, dairy cow ranches, feeds factories, veterinary hospitals, veterinary drug product dealers, and overseas distributors.

Due to the environmental protection regulations and compliance, the domestic meat industry has established autonomous management regulations for each county and city government to control the new and expanded farms. As a result, many small farms are facing the situation of shutdown, farm closure, or contract termination with the feedstock farmers. The overall trend is that the number of farms is decreasing, and the number of economic animals is decreasing. In addition, in response to the consumer's food safety demand, the government has excluded some drug-containing feed additives and established the "Regulations Governing Veterinarian (Veterinary Assistant) Prescription Drugs" to strictly control antibiotic uses. Despite the above unfavorable factors, Cenra's veterinary drug achieved new sales records, with a growth rate of 2.07%, a gross margin of 9.25%, and a net contribution of 22.5%, all of which were record highs. The main focus is that the department grasps the market's real-time dynamics, implements precision treatment strategies, creates various opportunities, and actively strives to inject revenue. For the future development of Cenra's veterinary drug, the Company will continue to focus on the animal nutrition and healthcare fields, enter the animal vaccine market, expand the companion animal medical and healthcare industry, continue to distribute and market various products, promote the R&D and sales of animal disease

diagnostic reagents, and additionally develop the plant health market. The Company intends to avoid price competition in antibacterial treatment agents and animal drug additives and seeks to enter the agricultural and environmental product markets from the animal husbandry and companion animal markets. By exerting added efforts toward sales and management of high gross profitability products to restructure our products and sales to boost gross profitability.

(II) The major purposes and manufacturing process of key products:

1. Key purposes of our principal products:

- (1) In terms of generic pharmaceuticals and medicated pharmaceuticals: We shall provide general public for health care and medical treatment with medicines to enhance their health.
- (2) Animal health products: We shall try to provide pharmaceuticals toward animal medical treatment and disease prevention.
- (3) Feed additives: The Company provides additives to be mixed with animal or aquatic feeds to maximize the feed efficacy, assure feed quality to enhance livestock, poultry and aquatic growth, assure their health and offer other purposes.

Nutritional supplements: provide supplements to compensate for nutritional deficiencies caused by environmental or physiological changes in animals.

- (4) Daily chemical product: Including notably medicated soaps, toothpastes, body lotion, mouth wash and facial cleansers and such detergents and health enhancement articles.
- (5) Health foods: We offer the third generation functional foods to enhance public health.

2. Manufacturing process:

- (1) Tablet manufacturing process (Tablets, capsules, antibiotics, commissioned processing, Products under cooperation):

- A. Tablets: Raw materials → Weighing → Smashing → Dry granulation → Mixing → Tablet-formation → Grading → Quality control → Warehousing.
↓ → Film-coated → ↑
- B. Capsules: Raw materials → Weighing → Smashing → Mixing → Filling → Grading → Wiping → Packaging (appearance and weight) → Quality control → Warehousing.

- (2) Injection manufacturing process (Injections, animal health foods, antibiotics, commissioned processing, Products under cooperation):

- Raw materials → Weighing → Modulation → Filtering → Gas Filling → Melting
→ Sterilization → Leak test
- ↓
- ↓
- Containers → Bottle-wash → Dry sterilization → Filling → Rubber plugging → Aluminu capping → Sterilization → Grading → Packaging → Quality control → Warehousing.

- (3) Liquid & cream manufacturing process (Liquid & ointment suppository, animal health foods, commissioned processing, Products under cooperation):

- A. Liquid: Raw materials → Weighing → Modulation → Filtering → Storage → Filling → Capping → Packaging → Quality control → Warehousing.
Containers → Bottle-wash → ↑
- B. Ointment: Raw materials → Weighing → Modulation Emulsification → Cooling → Filling → Weight grading → Packaging → Quality control →

Warehousing.

(III) Supply status of major raw materials:

The Company's raw materials are primarily oriented to in coordination with product development to effectively deal with competition in sales (including both at home and abroad), Including notably: Cardiovascular hypertension circulatory system medicines, digestive tract gastrointestinal system medicines, respiratory system medicines, nervous system medicines, anti-infection system medicines, diabetes endocrine system medicines, psychiatric medicines, cancer oriented medicines, immunosuppressive agent, Antipyretic analgesics, prostate medicines, antihistamine, nutritious supplementary, livestock & poultry medicines and supplementary supplies.

Our regular suppliers are renowned manufacturers from European and American regions, India, China in the very premise of satisfying the laws and ordinances concerned currently prevalent within the specifications of the up-to-date pharmacopoeia. Where TFDA is imposing increasingly harsher demand upon raw material importation and GMP is adopting increasingly strict certification criteria, we are running into added difficulty acquiring raw materials and are likely to run into mounting costs. Anyway, nevertheless, we shall put forth maximum possible efforts to safeguard our optimal quality and most competitive pricing to gain added profits, as our supermen objectives. Besides, we provide those product items available from relevant departments toward international markets to live up the trends, to broaden our product horizons and create greater profits.

(IV) The most recent two years' major incoming/outgoing goods client list:

1. Customers who have accounted for more than 10% of the total purchases in any of the two most recent years: No single supplier accounted for more than 10% of the total sales.
2. Customers who have accounted for more than 10% of the total sales in any of the two most recent years: No single customer accounted for more than 10% of the total sales.

III. Employees

Centra Inc.

Item		Year	2024	2025	Year-to-date March 31
Number of employees	Administrative staff		61	71	74
	Quality controllers		-	-	-
	Manufacturing personnel		-	-	-
	Research & development specialists		-	-	-
	Marketing personnel		-	-	-
	Total		61	71	74
Average ages			46	45	43
Average years of service (Note)			13	10	8
Academic qualification	Doctoral Degree		-	-	-
	Master's Degree		27.87%	30.99%	32.43%
	Bachelor's Degree		68.86%	66.2%	66.22%
	High school		3.28%	2.81	1.35%
	Below high school		-	-	-

Centra Inc. Group

Item		Year	2024	2025	Year-to-date March 31
Number of employees	Administrative staff		241	164	167
	Quality controllers		161	102	105
	Manufacturing personnel		847	637	631
	Research & development specialists		121	60	61
	Marketing personnel		652	503	497
	Total		2,022	1,466	1,461
Average ages			47	42	42
Average years of service				10	10
Academic qualification	Doctoral Degree		0.46%	0.24%	0.24%
	Master's Degree		10.98%	13.51%	13.55%
	Bachelor's Degree		65.78%	60.76%	62.17%
	High school		19.51%	22.27%	20.35%
	Below high school		3.27%	3.19%	3.69%

IV. Information of expenditures on environmental protection

This indicates any losses suffered due to environmental pollution in the most recent year and up to the publication date of the annual report (including compensation and environmental audits that resulted in a violation of environmental laws and regulations; the date of penalty, penalty document number, the provision violated, the content of the violation, and the penalty). The Company shall also disclose the estimated amount that may occur currently and in the future and the corresponding measures. If the amount cannot be reasonably estimated, the reason why it cannot be estimated shall be stated: No such situation in the Company.

V. Labor-capital relationship:

(I) Facts about a variety of fringe benefits for employees for higher education, training programs, retirement system and the enforcement thereof, accords reached by and between the labor and management sides, facts regarding the efforts and measures to safeguard employees' interests:

1. Measures regarding fringe benefits for employees and the enforcement thereof:

- (1) The entire staff members are entitled to labor insurance/national health insurance, labor pension and group insurance policy (with group insurance policy insurance premium solely paid by the Company in full).
- (2) In the plant zones, the Company provide dorms for family dependents and for single employees. To provide boarding employees to be able to enjoy a more comfortable, safer, functional lodging environment.
- (3) Recreational facilities
- (4) Granting of birth gift cash to each and every employee.
- (5) Granting of gift award in cash upon the Labor Day and three Festivals (Chinese New Year, Dragon Boat Festival and Mid-autumn Festival)
- (6) The Company has duly set up the Employee Welfare Committee to carry out a variety of social programs and fringe benefits for employees (e.g., gift money upon marriage, funeral, birthday parties, company tours on spring and autumn, gifts offered on Middle-Autumn Festival (better known as Moon Festival), year-end evening gala, ball games among lots of others)
- (7) When issuing common stock for cash, we provide opportunities for employee subscription by law: No issuance of common stock for cash in 2025.
- (8) ESOT: In our employee retirement scheme, besides contributing the labor retirement fund according to the Labor Standards Act and the labor pension fund according to the Labor Pension Act to the employee's pension account, we have also established the Employee Share Ownership Trust (ESOT) Committee for employees to determine the monthly deposit amount after one full year of service at the company to purchase the company's shares based on a systematic investment plan (SIP). In addition, we appropriate 100% of the employee's monthly deposit as a reward for stockholding.

The Company was established on September 2, 2024. The shares of the employees who originally participated in the Cenra Pharma employee shareholding have been transferred to the Cenra. In 2025, a total of 1,141 employees were qualified for the ESOT, and a total of 906 employees applied for ESOT, accounting for 79%.

- (9) In the event of a colleague's childcare, major injury or illness, or major change, the employee may request a longer period of childcare leave, and apply for a leave without pay during the period. After the leave expires, the employee may apply for a return to his/her position to take care of his/her child. In 2025, a total

of 12 female employees and 2 male employees applied for childcare leave. There were a total of 11 employees who applied for a leave without pay due to injury or illness.

2. Higher education, training programs and the enforcement thereof.

In order to enhance employees' professional knowledge and skills, work effectiveness, and product quality, the departments shall formulate annual education training plans based on the Company's short-term, middle-term, and long-term operational objectives. The human resources department shall cooperate with external training facilities and universities. Courses on organizational management, operational management, and professional skills shall be periodically and occasionally held. Personnel shall also be dispatched to attend training courses conducted by external institutions if needed in order to strengthen the professional competency of employees under respective functions. In order to reward employees who, continue to receive training and absorb new knowledge and new intelligence. The "Regulations for Rewarding Employees Receiving Continuing Education." Employees that meet the criteria set in the regulation may enroll in in-service master's programs or doctorate programs. They shall also be eligible to apply for subsidies on domestic and foreign professional education training courses approved by the Company.

Facts of enforcement Year 2025:

- (1) Educational & training programs for newcomers, benefiting a total of 107 trainees at the total training costs of NTD 118,608.
- (2) Internal education and training for employees and competencies of different levels for 13,359 persons (excluding internal OH&S education and training) with a training fee of NTD 215,000.
- (3) By 2025, a total of 240 persons, 86 persons, and 20 persons completed respectively the first, second, and third specialties internal training and education implemented for the job rotation system based on the employee's career planning.
- (4) The Company assigned right trainees to receive professional educational & training programs under the auspices of outside training institutions to benefit a total of 151 trainees, with total training fees amounting to NTD 378,562.
- (5) Seven-year, three-stage management trainee general education course for 177 employees; training expenses totaled NTD 1,248,388.
- (6) The Company teamed up with Yuan Ze University to sponsor EMBA Administrative Programs and Business Administrative credit programs in two phases (with each phase for three years). In 2025, a total of 20 employees participated in the cultivation & training programs at the total training fees of NTD 444,485.
- (7) To help colleagues use AI tools and apply them to their work, the company organized a series of AI application courses for 296 people, with total training expenses of \$370,000.
- (8) The 7 Habits of Highly Effective People course was held to help supervisors improve their personal effectiveness, leadership, and team performance. A total of 36 people participated, with total training expenses amounting to NTD718,200.
- (9) The veterinary drug marketing course was held to strengthen the market strategy and sales capability of veterinary drug products. A total of 10 people participated in the training, and the total training expenses amounted to NTD276,150.
- (10) In order to implement professional skill training and help new colleagues integrate with the environment, 5 new colleagues were trained through the study system. In 2025, the Company received a subsidy of NTD 156,800 after the

Workforce Development Agency's review and implementation of the training program.

- (11) Through cooperation with major domestic universities and colleges, internships, workplace experiences, and courses are handled to open up talent recruitment sources and establish talent databases. The Company has collaborated with Yunlin University of Science and Technology, National Taipei University of Technology, Soochow University, Chia Nan University of Pharmacy and Science, National Chin-Yi University of Technology, National Chiayi University, National United University, Minghsin University of Science and Technology, Chung Hwa University of Medical Technology, National Pingtung University of Science and Technology, National Ilan University, and Yuanpei University of Medical Technology to provide workplace experience training for a total of 85 students. In addition, the Company collaborated with Chung Hwa University of Medical Technology to offer a course on the Theory and Practice of Pharmaceutical Equipment, and Pharmaceutical Formulation Project Practice, with 69 students completing the training.
 - (12) Education training accomplishments – the company won the bronze medal in the evaluation conducted by the Workforce Development Agency, Ministry of Labor and received a NTD466,692 subsidy in 2025.
3. Retirement system and enforcement thereof:

On the grounds of Labor Standards Act, the Company has duly stipulated Regulations Governing Retirement by Employees. Under such Regulations, the Company allocates labor pension reserve fund into management of "Labor Pension Reserve Fund Supervisory Committee". Further as required under Labor Standards Act (under old system), the Company allocates full amount of pension reserve fund and deposits it into the Bank Account Earmarked for Labor Pension Fund in Bank of Taiwan. Since July 1, 2005, the employees who choose Labor Pension Act (new system) and newly hired employees appropriate 6% of their monthly salaries on a monthly basis as their pension reserve fund into their special individual accounts opened with Bureau of Labor Insurance. Such policy and efforts will well safeguard sound interests of employees. The cumulative balance of the labor retirement reserve fund allocated accounted to NTD 414,730 thousand on December 31, 2025. In addition, for employees selecting the scheme under the Labor Pension Act, every month we contribute 6% of their salary to their personal accounts at the Bureau of Labor Insurance. In 2025, the contribution totaled NTD 63,483 thousand.

The company adheres to the Labor Pension Act's applicable regulations as follows:

(1) Voluntary retirement:

Workers encountering one of the following circumstances may apply for retirement: (those choosing the Labor Pension Act are processed per the same act's regulations).

- A. Continuous service for 15 or more years and aged 55.
- B. Continuous service for 25 or more years.
- C. Continuous service for 10 or more years and aged 60.

(2) Compulsory retirement:

Of employees other than those meeting one of the circumstances below, the company may not force them to retire:

- A. Aged 65
- B. Incompetent for work due to insanity or physical disabilities.

The preceding section article 1 specified age for those rendering work with a

hazardous, strong stamina and related special nature, the company may declare with competent central government authorities for approval to adjust it. However, it may not fall below fifty-five years of age.

(3) Standard of pension payment:

- A. For the length of service covered by the pension scheme of the Labor Standards Act (LSA) and the length of service continuingly covered by the LSA pension scheme chosen under the Labor Pension Act (LPA), or the length of service retained for coverage under the LSA pension scheme, the pension will be calculated and paid according to Articles 84-2 and 55 of the LSA.
- B. Employees with the length of service as stated in the preceding paragraph, meeting the requirement for compulsory retirement as stated in Article 35, paragraph 1, subparagraph 2, and incompetent for carrying out duties due insanity or physical disabilities will receive an additional 20% of pension according to Article 55, paragraph 1, sub-paragraph 2.
- C. For employees qualified for the LPA pension scheme, this Company will contribute 6% of their insured salary to their personal pension account on a monthly basis.

(4) Pension payment:

The company shall pay to its employees when the retirement pension is paid out, within thirty days from an employee's retirement date.

4. The situation of labor agreement and implementation:

To assure harmonious labor relationship to enhance sound teamwork by and between the labor and management to maximize efficiency at work, a labor union was established at the Company's Xinfeng Plant. Representatives for the labor-management meetings were established at the Cenra Inc., CCPC, Chunghwa Yuming Healthcare Co., Ltd., Chunghwa Senior Lifestyle Services Co. Ltd., Tainan Plants I - IV, and Taichung Plant. Regular labor meetings are held. Both management and employees have enjoyed admirable harmony. Never have they developed a dispute by and between the two sides in 2025.

5. Efforts to safeguard employees in their interests and the enforcement thereof:

(1) Sound communications by and between the management and labor sides

On the employee policy, we commit to respecting the entire employee's entitlements from free association and organizing a union in compliance with the law, and the Xinfeng Plant's enterprise union has been formally incepted since 1956 to the present, as manned by a managing director, director, auditor, union staffers and related positions, to safeguard the workers' equity, enhance the labor know-how, maintain the members' equity and also assist in promoting and executing government-related laws and regulations, where both union representative and management representatives convene scheduled and unscheduled communication meetings, and the other plant areas have all selected and appointed labor/management meeting representatives, to convene labor-management meeting with management representatives at least once every quarter, through which the labor and management conduct positive exchange, seek remedy on various types of issues likely to occur focusing on labor-management relations, to bridge the labor-management cooperation, excel the working efficiency, and also prevent a host of labor issues from occurring.

(2) Equal working ambiance

To comply with national labor laws and regulations and to protect employees' labor rights and interests, the Company upholds the principle of "equality" and does not provide any differential treatment in terms of salary or benefits based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disability, zodiac sign, blood type, or past union membership. In terms of promotion in position ranks, the Company sets no restriction on gender or age at all, completely disregarding employees' birthplaces, native places, political orientation and religion. The entire staff members are absolutely on an equal stance and will be granted a promotion as long as they satisfy the requirements in qualification requirements and capability. Furthermore, the Company has duly stipulated Procedures for the Promotion and Appointment. The Company strictly complies with the aforementioned regulations in duty assignment and in recruitment of new employees.

(3) Prevention of a potential sexual harassment

To prevent and handle sexual harassment incidents in the workplace, the Company provides a work and service environment free from sexual harassment and has established the "Prevention Measures, Complaint, and Disciplinary Guidelines for Sexual Harassment in the Workplace" in accordance with the "Act of Gender Equality in Employment and the Guidelines for the Prevention of Sexual Harassment in the Workplace." In case of a sexual harassment event taking place among all personnel in the Company's workplaces (including employees, job applicants, technical interns and other interns) or among employees and job applicants or by and between employees and service targets: The Company offers handy grievance channel to a potential sexual harassment victim, with special phone and fax numbers, mailbox, the dedicated hotline number is 02-2312-4299 and special e-mail to report a sexual harassment, as enumerated below report@cenra.com. All such relevant information is disclosed in the conspicuous positions at all workplaces. To properly handle the complaints of sexual harassment, the Company has established a dedicated unit to handle, investigate and resolve the complaints of sexual harassment. In entire Year 2025, no sexual harassment grievance was ever heard from employees.

(4) Safeguarding of employees' interests

The company respects internationally recognized fundamental working person's human rights principle, including freedom to form associations, respect of privacy, forbid forced labor and the hiring of child labor, the workplace is banned from making any improper hiring and discriminatory conduct, complete with comprehensive management systems and measures formulated, with the content clearly stipulating the employees' entitlements and obligations, together with routine review and content amendment, to safeguard the employees' equity. Amidst our serious concern about employees in their physical and mental fitness and health, we try not to request employees to work overtime as far as possible. Where an overtime work beyond regular working hours proves absolutely inevitable, we would consult with both the Union and the employees themselves for their consent and fill up the "application for overtime work" before an employee works overtime. The overtime work hours are within the regulations under the Labor Standards Act to assure physical and mental fitness of the employees and their harmonious families. The company vies to continue promoting a diverse range of employees care programs, through which to bridge the employees' physical/mental health, and to also provide a market-competitive

wage benefits, in creating a friendly workplace environment for all of its employees.

(5) Safety & health at workplaces

In hands-on practice to safeguard employees in their safety & health, in all plant zones of the Company, we have duly set up "Safety and Health Division" and safety & health heads, safety & health managerial officers in accordance with the Labor Safety & Health Act to conduct safety inspection and health examinations on a regular basis. They further work out inspection records and submit them to the Labor Inspection Office of the Ministry of Labor. The efforts to safeguard employees in their occupational safety & health and the enforcement thereof:

Labor Safety & Health Organization, number of staff members, the unit to set up the Committee:	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan IV Plant
Safety & Health Managerial Officers	1	0	0	0	0	0	0
Class A Labor Safety & Health Business Head:	1	0	0	1	1	1	1
Class B occupational safety and health affair managers	0	1	1	0	0	0	0
Worker Safety and Health Committee: Number of members.	22	15	11	12	11	0	0

(A) The part of organization:

Exactly in accordance with the Labor Safety & Health Act, the Company has set up Safety and Health Division, Safety & Health Managerial Officers and Safety & Health Committee members.

(B) Offering the employees with protective measures and its implementation status:

- a. The Company provides dust masks, helmets, footwear, gloves... into use by employees.
- b. Exactly according to law, the Company duly assigns only the special duty oriented personnel holding required licenses/certificates to operate hazardous equipment & facilities which receive maintenance & upkeep services and inspection on a regular basis. Such special duty oriented personnel should participate in the relevant educational & training programs as approved by the labor safety & health competent authority.
- c. According to law, the Company sets up warehouses for hazardous articles which are put under prudential management and custody by special duty oriented personnel holding required licenses/certificates.
- d. The Company duly sets up explosion-proof lights and explosion-proof doors as well as such facilities.
- e. As required by law, the Company duly conducts cleansing work for environment and equipment to assure definite safety performance.
- f. All employees serving in various plant zones receive labor health examinations on an annual basis.
- g. Every year, we arrange influenza vaccination for employees to reduce the influenza incidence rate, prevent disease transmission from workplaces to homes, and thereby protect the seniors and children of employees.

- h. In order to improve employee health, the Company has implemented the following measures to prevent and manage chronic diseases such as obesity and the “three highs” (high blood sugar, high blood lipids, and high blood pressure):
1. Blood pressure machines are installed at each plant and office location, allowing employees to monitor their blood pressure at any time.
 2. After the annual employee health examinations, onsite nurses and occupational safety and health personnel compile a follow-up management list for employees showing abnormal values related to the three highs (blood sugar, blood lipids, and blood pressure). They also provide educational materials on prevention and regularly remind and track whether affected employees are actively seeking treatment and undergoing re-examinations.
 3. The Company currently offers yoga and aerobic exercise classes for employees to enroll in, helping them reduce physical weight and promote overall health.

Employee health checkup statistics for 2025

Plant zones and office premises	Supervisory heads	Head Office	Xinfeng Plant And Quality Assurance Office	Xinfeng Plant II And its research institute	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan IV Plant	Uming	Total
General health examinations	71	53	290	64	73	42	40	32	19	338	1,022
Items of extraordinary health examinations:											
Trichloro ethylene	0	0	4	1	0	0	0	0	0	0	5
Arsenic Operation	0	0	0	1	0	0	1	0	1	0	3
Chromic acid and its chromate process	0	0	0	2	6	4	5	0	8	0	25
Benzene	0	0	5	13	0	0	5	0	8	0	31
Dimethyl-formamide operations	0	0	1	23	6	4	1	0	1	0	36
formaldehyde	0	0	4	3	6	0	5	0	0	0	18
n-Hexane	0	0	4	17	6	0	5	0	0	0	32
Manganese and other compounds	0	0	0	0	0	0	5	0	0	0	5
Auxiliary cancer screening	0	0	0	17	0	0	0	0	0	0	17
Mercury	0	0	0	3	0	0	0	0	0	0	3

(C) Offering the employees with protective measures and its implementation status:

- a. On a regular basis, the Company provides labor safety & health oriented educational & training programs for newcomers and incumbent employees.

Statistics on Internal OH&S Education and Training in 2025

Plant zones	Xinfeng Plant	Xinfeng Plant II	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III	Tainan IV Plant	Total
Training sessions	7	1	2	1	2	1	2	16
Course hours	3	1	4	2	1.5	3	3	17.5
Aggregate total of trainees	359	69	88	43	70	28	21	678
Total number of hours	1,077	69	352	86	51	84	63	1,782

External Training on OH&S, Hazardous Substances, Harmful Substances, and Dangerous Equipment in 2025

	CCPC	Chunghwa Yuming Healthcare Co., Ltd.
Number of educational & training programs provided	44	4
Total number of hours	350	12
Aggregate total of trainees	44	1

- b. To minimize the potential risks in occupation-oriented calamity toward employees, the Company has duly stipulated and enforced programs against potential occupation-oriented calamity.
- c. Toward machinery & equipment more subject to hazards, the Company, based on the annual plans, enforces self-examination plans.
- d. To remind employees into awareness of hazards and risks as well as safety & health at work, the Company has after another implemented safety & health oriented publicity and dissemination.
- e. To assure that all employees will use protective articles in an accurate and appropriate way to minimize a potential risk in occupation-oriented calamity, the Company faithfully implement the plans for use, management and procurement of protective articles.
- f. To assure that all employees will stay calm in the hour of peril with accurate judgment and countermeasure, the Company sponsors one emergency countermeasure program drill for each and every plant region on an annual basis.

Statistics of fire-fighting safety & security drills conducted in Year 2025

Plant zones	The Xinfeng Plant and its quality assurance division	The Xinfeng II plant and its research institute	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, V	Total
Training sessions	2	2	2	2	2	2	12
Course hours	4	3	4	2	3	2	18
Aggregate total of trainees	46	108	88	43	67	54	406
Total number of hours	184	324	352	86	201	108	1,255

Emergency response drilling in 2025 (emergency evacuation for man-induced situations)

Plant zones	The Xinfeng Plant and its quality assurance division	The Xinfeng II plant and its research institute	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, V	Total
Training sessions	2	2	1	2	2	2	11
Course hours	4	0.5	1	2	0.5	1	9
Aggregate total of trainees	46	108	88	43	67	54	406
Total number of hours	184	54	88	86	33.5	54	499.5

Statistics of Disaster (Earthquake) Prevention Drilling in 2025

Plant zones	The Xinfeng Plant and its quality assurance division	The Xinfeng II plant and its research institute	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, V	Total
Training sessions	2	2	1	2	2	2	11
Course hours	4	0.5	1	2	0.5	1	9
Aggregate total of trainees	46	108	88	43	67	54	406
Total number of hours	184	54	88	86	33.5	54	499.5

- g. To provide a sound ground for all plant zones to clean away and manage hazardous and noxious articles and waste, the Company duly worked out and enforced hazardous and noxious substance management plans.
- h. To offer a sound ground and guide for all plant zones to assure health and fitness for all employees, the Company duly enforces labor health & fitness management programs.
- i. To offer a sound ground and guide for all plant zones in internal audit management, all plant zones conduct a minimum of one internal audit plans focusing on safety & health per annum.

Statistics of interior audit focusing on safety & health conducted in Year 2025

Plant zones	The Xinfeng Plant and its quality assurance division	The Xinfeng II plant and its research institute	Taichung Plant	Tainan Plant I	Tainan Plant II	Tainan Plant III, V	Total
Number of audits conducted	4	2	4	4	4	4	4

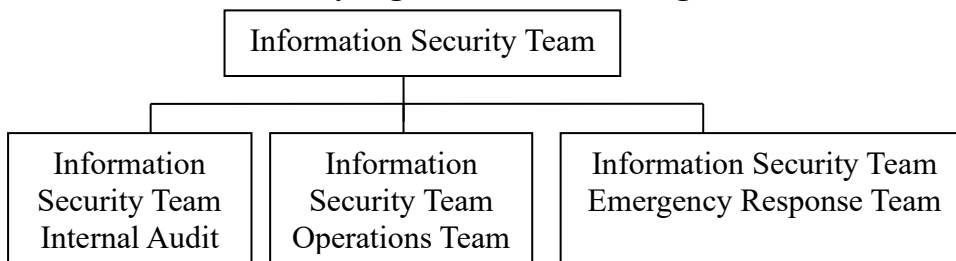
j. To offer a sound ground and guide for all plant zones in investigation, analytical management for all plant zones in occupation-oriented calamity, the Company duly conducts analytical management plans with investigation into potential occupation-oriented calamity.

(II) In the most recent year and as of the date of annual report printing, losses incurred due to labor disputes (including labor inspection results in violation of provisions in the Labor Standards Act). The disposal date, disposal number, regulation articles on violations, contents of regulations on violations, disposal content shall be stated. The estimated amounts and coping measures for current and possible future occurrences shall be disclosed. The Company shall handle various labor matters in accordance with relevant government laws and regulations. Therefore, occurrences of labor disputes are unlikely.

VI. ICT security management:

(I) Specify the information communication security and risk management framework, cybersecurity policies, specific management plans, and resources inputted into information communication safety and management.

1. Information security organization and management mechanism



The Company has established an Information Security Team under the Digital Development Center, staffed with one dedicated Information Security Officer and two Information Security staff members. They are responsible for managing information security across the Company and its subsidiaries, ensuring the effective implementation of the Company’s information security policies. Their main duties include:

- **Review and Formulation of Information Security Policies:** Regularly reviewing and updating information security policies to ensure compliance with domestic and international regulations and industry standards, while aligning with the latest trends and threats.
- **Supervision of Information Security Operations:** Overseeing the operation of the information security management system, ensuring that security measures are integrated into daily business activities, and establishing an incident response procedure for information security events.
- **Enhancement of Information Security Awareness:** Strengthening employees’ awareness of information security through ongoing internal promotion and training programs, aiming to reduce human-factor-related security risks.

- Reporting of Information Security Performance: Annual reporting to the Board of Directors on the status of information security management, incident handling outcomes, and future strategic plans for information security.

2. Internet security defense mechanism

The Company has implemented multiple layers of network security defenses to reduce exposure to cyberattacks, maintain operational stability, and protect data security. Specific measures include:

- **Front-end Protection:**
 - Deployment of enterprise-grade firewalls to monitor and filter suspicious traffic in real time, blocking external cyberattacks.
 - Installation of Intrusion Detection and Prevention Systems (IDS/IPS) for real-time network behavior analysis and proactive interception of suspicious activities.
 - Establishment of an email protection system to filter malicious emails and phishing attacks, thereby enhancing email security.
- **Internal Protection:**
 - All servers and endpoint devices are equipped with antivirus software centrally managed and updated regularly.
 - Behavioral analysis technology is utilized to promptly identify and block viruses, trojans, ransomware, and other malicious software.
 - Implementation of abnormal traffic monitoring mechanisms to prevent internal devices from being compromised or exploited as part of a botnet.
- **Audit and Monitoring:**
 - The Internal Audit Unit conducts annual cybersecurity audits and provides recommendations for improvements.
 - Security log analysis and abnormal behavior detection systems are employed to regularly assess enterprise security threats.
 - Annual reports on information security performance are presented to both the Audit Committee and the Board of Directors to ensure management's attention and support for information security initiatives.

3. Cybersecurity policy

The Company's Information Security Policy applies to both the Company and its subsidiaries, aiming to protect the integrity, availability, and confidentiality of corporate information assets based on the following principles:

- Compliance with Laws and Business Needs: Establishing an information security management system aligned with international standards and domestic and international legal requirements to ensure adherence to industry best practices.
- Employee Information Security Awareness: Continuously enhancing employees' awareness of information security through ongoing education and training initiatives, reinforcing the message that "information security is everyone's responsibility."
- Information Protection and Access Control: Implementing strict permission management systems to ensure that sensitive information is accessed only by authorized personnel, preventing unauthorized modifications or external breaches.
- Corporate Sustainability: Strengthening security protection and risk management to ensure business continuity and minimize financial and reputational losses resulting from security incidents.

4. Specific management plans

(1) Cyber Security:

- Strengthen corporate firewalls and network control to prevent malicious attacks through multi-layered security mechanisms.
- Deploy Advanced Threat Protection (ATP) technology to enhance the detection capabilities for emerging types of cyberattacks.
- Establish an abnormal traffic monitoring mechanism to instantly detect and respond to anomalies such as DDoS attacks and abnormal traffic from internal devices.
- Strengthen the email filtering system to improve phishing email interception rates and reduce the risk of employees inadvertently clicking on malicious links.

(2) Installation safety:

- Deploy appropriate endpoint protection mechanisms tailored to different types of devices, including servers, personal computers, and mobile devices.
- Use behavioral analysis technology to detect malicious software and prevent new types of attacks, such as fileless malware.
- Establish a device information security compliance policy to ensure that all corporate assets meet security standards, covering system updates, vulnerability patching, and access control.

(3) Application program security

- Continuously strengthen application security controls to ensure that internal and external systems comply with information security standards.
- Implement secure coding practices, including access control, version management, and third-party code review.
- Perform multi-layered security testing before system launch, including SQL Injection prevention, user authentication robustness testing, and sensitive data encryption verification.
- Regularly review implementation performance and update security mechanisms based on the latest threat trends.

(4) Data security protection

- Adopt a strict tiered authorization mechanism to ensure that sensitive information is only accessible to authorized personnel.
- Continuously enhance document and data encryption controls to safeguard sensitive information during storage and transmission.
- Establish an off-site data backup mechanism to minimize the risk of data loss from equipment failure or security incidents.
- Utilize Data Activity Monitoring (DAM) technology to track and record all access to critical data.
- In alignment with international information security standards, the Company plans to obtain the ISO 27001:2022 Information Security Management System certification in 2026.

(5) Orientation training and campaigning:

- Regularly conduct company-wide information security training to enhance employees' ability to recognize social engineering attacks (e.g. phishing emails, phone scams).
- Provide advanced cybersecurity skills training for IT department staff, covering areas such as threat analysis, incident response, and penetration testing.
- Promote a strong cybersecurity culture by organizing regular awareness tests

and simulated cyberattack drills.

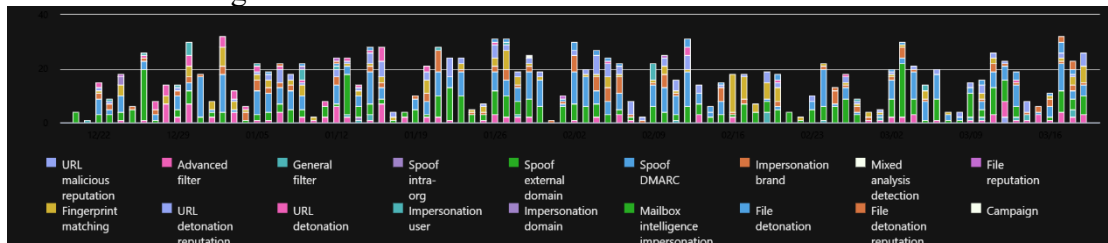
Through the implementation of the above information security management measures, the Company is committed to building a comprehensive and robust information security defense system, ensuring the operational safety of the Company and its subsidiaries, and effectively protecting corporate digital assets against potential threats.

5. Resources inputted into cybersecurity management:

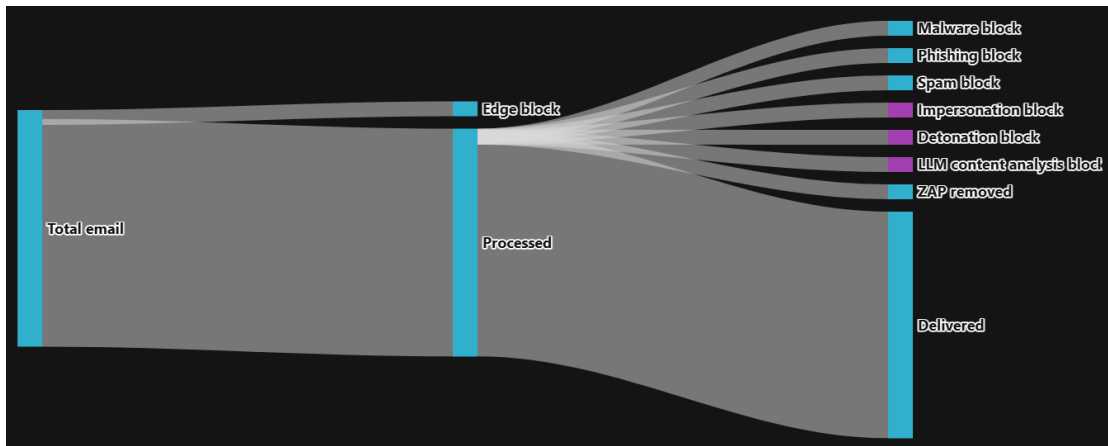
- In the aspect of training programs toward new recruits, we focused on such courses aiming at information system operation and cybersecurity programs. From time to time on a non-scheduled basis, we carried out publicity toward entire staff through interior network of the Company aiming at cybersecurity to assure sound and secure protection over information security related know-how and technology. In 2025, we invested a total of NTD 25,460 thousand for cybersecurity related protection. In 2026, the Company has budgeted approximately NTD 27,000 thousand for information security initiatives and established one information security manager and two information security personnel. The team is responsible for information security planning and the implementation of relevant technologies to maintain and continuously strengthen information security. On a regular basis every year, we reported to the Board of Directors about management and implementation of cybersecurity.
- The cybersecurity team implemented a continuous education and training program, and a total of 2 colleagues obtained 3 cybersecurity professional certifications in 2025. This not only deepened the team's practical technical skills but also built a more resilient cybersecurity protection system for the Company.

6. Cybersecurity Implementation Result:

- Introduce technology and assign risk levels based on the behavior characteristics of applications, and quickly identifies high-risk applications to determine application control strategies.



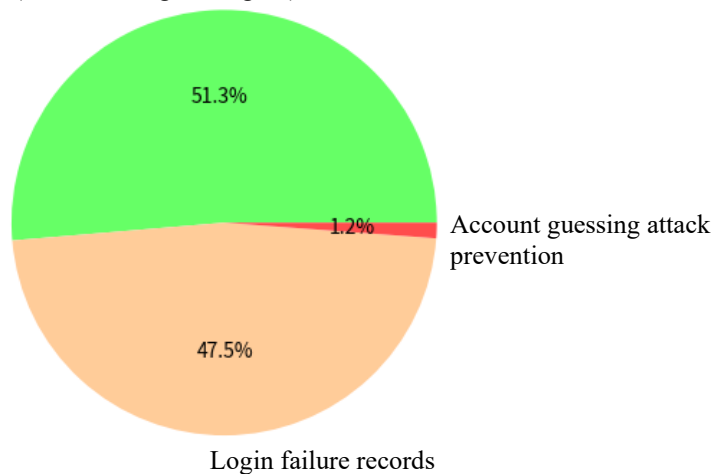
- The system conducts risk analysis and automatic protection based on emails and threat behaviors, thereby effectively improving threat identification and blocking capabilities. It processed approximately 5,298,264 emails and blocked 217,960 attempts at the front end. Email traffic and protection results are as follows:
 - 5,452 network phishing and malicious program blocks.
 - 17,744 garbage mailboxes were blocked.
 - 1,176 cases of internal computer virus infection were contained.



- The SOC platform continuously monitors Active Directory identity authentication behavior and performs real-time detection and defense against abnormal logins and account attack behaviors, effectively enhancing identity security protection capabilities. The monitoring statistics are as follows:
 - 27,738,024 successful login/logout records.
 - 25,659,727 failed login attempts.
 - 635,148 account guessing attacks were blocked (defense).

AD identity authentication and attack incident distribution

Normal operation (successful login + logout)



- (II) As of the date of annual report printing, losses incurred due to major cybersecurity events in the most recent year, possible impacts, and coping measures shall be listed. If unable to provide a reasonable estimate, the facts for inability to do so should be explained: No significant information security incident has been reported in the previous fiscal year and by the date of report publication.

VII. Management of intellectual property:

- (I) Intellectual property management plan:

In order to strengthen the Company's organizational capabilities and maintain its hard-won innovative thinking and technological achievements, the Company has formulated an intellectual property strategy that aligns its business goals with R&D resources, integrates innovation strengths across companies and departments, and actively enhances innovation to establish an operating model that creates company value through intellectual property. This model not only protects the Company's freedom to operate but also strengthens competitive advantages and can be leveraged to help generate profits.

1. Patent management:

- (1) The R&D unit handles technical development, and an external legal and patent firm provides patent portfolio strategy planning irregularly.
- (2) The document management department regularly reviews the usage and relevance to products of granted patents to assess the necessity of continued maintenance.
- (3) The Company's intellectual property management strategies consist mainly of challenging patents of patent linkage based on the Pharmaceutical Affairs Act, and exploring and creating compliant patent technology resources. The Company also implements measures to protect its R&D achievements and maintain its technological leadership position through incentives, education, and training. Internally, the Company has designed diverse mechanisms to encourage innovation and continues to motivate employees to submit invention patent applications.

2. Trademark management:

- (1) The Company plans to establish a comprehensive trademark management system that covers pre-naming risk assessment for brand trademarks, trademark design history record, trademark portfolio, subsequent usage compliance, and infringement risk management and control.
- (2) In addition, if outsiders attempt to attach themselves to the Company's reputation or misappropriate the Company's brand or trademarks, the Company actively pursues legal remedies to protect its brand and intellectual property rights and eliminate trademark infringement, which helps safeguard the public from fraud and ensures peace of mind when using the Company's health business products and services.
- (3) The document management department regularly reviews the use of registered trademarks to assess the necessity of continued maintenance.

3. Trade secret management:

- (1) The Company's "Trade Secret Management Measures" took effect on June 1, 2024 to ensure compliance.
- (2) The Company's SOP documents and production batch records are controlled by the quality assurance department.
- (3) All employees of the Company shall comply with the "Document Management Regulations" to implement control over controlled documents.
- (4) The Company's trade secret non-disclosure agreement clearly stipulates that employees shall not directly or indirectly use the Company's trade secrets or intellectual property for their own benefit or for other purposes during or after their employment. Otherwise, the Company has the right to dismiss the employee at any time and to seek legal recourse and claim compensation for any losses incurred. When an employee leaves the Company, they must return all intellectual property, trade secrets, related data, copies, and samples to the Company.
- (5) The Company shall adopt appropriate confidentiality measures when its units handle data that has commercial economic value or is of a confidential nature with respect to the Company's production, sales, and operations.
- (6) The Company stipulates confidentiality obligations in its employee code of conduct and employment contracts, and regularly explains the importance of trade secret management through internal education and training, to gradually strengthen its control over confidential information, thereby protecting customer privacy and avoiding the leakage of confidential information, which

could diminish investors' confidence in the Company.

4. Copyright management:

- (1) The Company's research report documents are archived in the archives of each unit. Employees may request access to these documents when needed for business purposes, to enhance their professional skills, used in practice, and effectively promote innovation, improvement, and development of business operations company-wide.
- (2) The Company's labor contract with its employees includes a special chapter stipulating its policy on computer software and its use, prohibiting employees from illegally copying software. Copying, obtaining, or using unauthorized computer software may result in disciplinary action, up to and including dismissal.
- (3) The custody department regularly reviews the usage of authorized works and future procurement and application plans to assess whether continued authorization is necessary.

(II) Status of intellectual property management implementation in 2025:

1. The list of acquisition of intellectual property and results:

- (1) Patent acquisition: No patents were acquired this year. As of April 10, 2026, a total of three patents had been acquired.
- (2) Trademark acquisition: 9 trademarks were acquired this year; as of April 10, 2026, a total of 910 trademarks had been acquired.
- (3) Number of trade secret non-disclosure agreements signed: 144 such agreements were executed this year. As of March 11, 2026, a total of 197 such agreements had been executed.

2. Other projects in progress:

The Company has been promoting an intellectual property management plan since the end of 2024, and the current implementation status is as follows: It is evaluating the introduction of "Taiwan Intellectual Property Management System (TIPS)," with trademarks as the priority audit target. The Company is planning to pass the TIPS 2016 Grade A certification in October 2026.

VIII. Major contracts:

Contract nature	Participants	Contract start and end dates	Main contents	Restrictive clauses
Commissioned manufacturing	Company A	2025.06.01~ 2028.12.31	OEM cooperation	Confidentiality Clause
	Company B	2024.12.03~ 2026.12.31 (Automatically renewed for another year since the expiring day and further expiring day thereafter)	OEM cooperation	Confidentiality Clause
	Company C	2025.06.01~ 2026.12.31	OEM cooperation	Confidentiality Clause
	Company D	2025.01.01~ 2027.12.31	OEM cooperation	Confidentiality Clause
	Company E	2026.1.1~ 2031.12.31	OEM cooperation	Confidentiality Clause
Distribution	Stryker Far East Inc., Taiwan Branch	2023.01.01~2025.12.31	Distributorship and agency for implantation materials for artificial articulation.	The Company shall not manufacture, market or engage in a product in competition against the contracted products in the contracted territories unless consented in writing by the original manufacturer. This Article is equally applicable to all relevant institutions of the Company.
	DAIICHI SANKYO HEALTHCARE CO., LTD.	Since the contract took effect in 2015 until now.	Sugar-coated tablets	<ol style="list-style-type: none"> 1. The Company shall not sell nor is it allowed to permit sales of contracted products to a region beyond the coverage of the contract 2. Throughout the term of the contract's validity, the Company is not permitted to manufacture, distribute, market the same cold medicine (in the same ingredients) except the products currently available from the Company. 3. Throughout the term of the Agreement's validity and even within two months after the Agreement expires, the Company shall not

Contract nature	Participants	Contract start and end dates	Main contents	Restrictive clauses
				manufacture, OEM produce products of the same category (in the same ingredients). 4. Exactly as required under the contract, the Company is subject to the restriction of the minimum procurement volume in a year and minimum threshold in a single procurement case.
Cooperation and promotion	Moderna Taiwan	2024.10.01~ 2027.07.31	The Company has jointly promoted the Moderna mRNA respiratory vaccine product portfolio, which includes Moderna's COVID-19 vaccine Spikevax, and RSV vaccine mRESVIA.	Confidentiality Clause
Distribution and promotion	Weal-Chance Trading Co., Ltd.	2025.03.01~ 2020.02.28	2 cancer treatment and peripheral drugs, 1 analgesic drug	Confidentiality Clause
Distribution and promotion	Dr. Reddy's Laboratories Taiwan Limited	2025.05.27~ 2030.08.26	3 oncology drugs	Confidentiality Clause
Distribution and promotion	Dr. Reddy's Laboratories Taiwan Limited	2025.11.07~ 2030.08.26	2 oncology drugs and 1 CNS drug	Confidentiality Clause
Confidentiality Clause	Chong Kun Dang Bio (CKD Bio)	2025.12.01~ 2027.11.30	5 pet health products	Confidentiality Clause
Land leasing	Private Taipei Ren Ji Hospital of Taiwan Province	As of December 31, 2029	Land numbers 336, 337, Gongyuan Sec. 2, Taipei City	None

Five. Review of financial status, financial performance, and risk management issues

I. Financial status:

Financial conditions, Table of comparative analyses

Unit: NTD thousand

Item	Year	2024	2025	Difference	
				Amount	%
Current assets		5,896,284	5,758,197	(138,087)	(2.34)
Property, plant, and equipment		4,077,315	3,952,523	(124,792)	(3.06)
Intangible assets		12,421	10,215	(2,206)	(17.76)
Other assets		2,783,635	2,726,254	(57,381)	(2.06)
Total assets		12,769,655	12,447,189	(322,466)	(2.53)
Current liabilities		3,415,640	4,099,620	683,980	20.02
Non-current liabilities		1,804,664	735,937	(1,068,727)	(59.22)
Total liabilities		5,220,304	4,835,557	(384,747)	(7.37)
Capital stock		1,490,405	1,497,656	7,251	0.49
Capital surplus		5,971,603	5,907,847	(63,756)	(1.07)
Retained earnings		302,582	486,623	184,041	60.82
Other equity		(222,767)	(173,841)	48,926	(21.96)
Treasury stock		(32,304)	(146,631)	(114,327)	353.91
Non-controlling interest		39,832	39,978	146	0.37
Total equity		7,549,351	7,611,632	62,281	0.82
Equity of the parent company		7,509,519	7,571,654	62,135	0.83

Analysis on differential gap, where the increase/decrease change is 20% or higher. Descriptions:

1. Decrease in non-current liabilities: Mainly due to the reclassification of part of the long-term borrowings to short-term borrowings during the current period.
2. Increase in retained earnings: Mainly attributable to increases in legal reserve and special reserve appropriated for the period.
3. Other equities decrease: Mainly due to the evaluation loss of financial assets measured at fair value through other comprehensive income.
4. Increase of treasury shares: The main reason is the introduction of a new restricted employee share plan in 2025, coupled with the repurchase of treasury shares in connection with dividend distribution.

II. Financial performance:

Comparative analyses chart for the financial performance:

Unit: NTD thousand

Item	Year	2024	2025	Increase (decrease)	Ratios of change %
Operating revenues		8,918,894	8,570,113	(348,781)	(3.91)
Operating cost		5,512,100	5,252,776	(259,324)	(4.7)
Operating gross profit		3,406,794	3,317,337	(89,457)	(2.63)
Operating expenses		3,107,421	2,888,683	(218,738)	(7.04)
Operating income		299,373	428,654	129,281	43.18
Non-operating revenues and expenses		86,459	(9,574)	(96,033)	(111.07)
Net profit before taxation		385,832	419,080	33,248	8.62
Current year profit of continuing business units		385,832	419,080	33,248	8.62
Income tax expenses		66,770	119,086	52,316	78.35
Net income		319,062	299,994	(19,068)	(5.98)
Other comprehensive income for the period (post-tax profit or loss)		(86,051)	12,773	98,824	114.84
Current period other comprehensive income (Gross)		233,011	312,767	79,756	34.23

1. Analysis on differential gap, where the increase/decrease change is 20% or higher. Descriptions:
 - (1) Decrease in operating income: This was mainly due to a smaller decline in operating revenue compared to the decrease in costs and expenses.
 - (2) The decrease in non-operating income and expenses: Mainly due to the decrease in the share of profit or loss of the affiliated companies and joint ventures accounted for using the equity method.
 - (3) The increase in other comprehensive income: Mainly due to the decrease in the gain or loss on financial assets measured at fair value through other comprehensive income.
 - (4) Increase in total comprehensive income for the period: This was mainly due to a decreases in operating costs, operating expenses, and income tax expense.
2. Sales volume forecast for the next year and the basis thereof, and the possible impact on the Company's future financial business and the countermeasures:
The Company does not disclose its financial forecast for the future, so it does not intend to disclose the expected sales volume.

III. Cash flow:

Analyses on cash flow

Unit: NTD thousand

Opening cash balance	Net cash flow coming from operating activities year-round	Cash outflow year-round	Amount of surplus (shortfall) in cash	Financing of cash deficits	
				Investment plans	Wealth management plans
588,011	740,598	599,112	729,497	-	-

- (I) Analysis on the cash flow change in Year 2025:
1. The net inflow from operating activities of NTD 740,598 thousand is mainly due to operating profits.
 2. The net outflow of investment activities of NTD 108,871 thousand is mainly due to capital expenditure.
 3. Net cash outflow of financing activities of NTD 480,924 thousand is mainly due to repayment of loans and distribution of dividends.
- (II) Remedies for insufficient cash and liquidity analysis: The Company has no insufficient cash.
- (III) Analyses on the cash liquidity in one year ahead

Unit: NTD thousand

Opening cash balance	Net cash flow anticipated from operating activities in year round:	Anticipated year-round cash outflow:	Expected cash surplus (deficit)	Financing of cash deficits	
				Investment plans	Wealth management plans
729,497	911,785	827,354	813,928	None	

- IV. The impact of the significant capital expenditure over the past year upon the financial performance: Without a significant impact at all.
- V. The outward investment policies over the past year. The key reasons leading to the profit or loss, the corrective plans and the investment plan in one year ahead: Nil.
- VI. Analysis evaluation of risk issues in the latest year until the date as of Annual Report issuance:
- (I) The impact incurred by change in interest rate, exchange rate, inflation upon the Company's profit and/or loss and the future countermeasures:
1. In 2025, the Company's consolidated interest expense was NTD61,849 thousand, a decrease of NTD2,446 thousand from NTD64,295 thousand in 2024. The increase was mainly due to the repayment of part of the bank loan, resulting in lower interest expense than the previous year.
 2. In Year 2025, the consolidated loss in foreign exchange came to NTD 4,822 thousand, accounting for 0.05% of the consolidated operating revenues in 2025. That suggests that the change in exchange rate does not constitute a significant impact upon the Company.
 3. The Company has not incurred a significant impact due to inflation.
- (II) The major causes for engaging in high-risk, high-leverage investment, lending of funds to others, endorsements/guarantees and derivative financial instruments, the profits or

loss and the future countermeasures.

1. The Company did not engage in any high-risk or high-leverage investments in 2025, adhering to a conservative and stable investment principle.
2. The derivative transactions undertaken by the Group involved hybrid contracts, aiming to obtain higher interest rates.
3. In accordance with the “Operational Procedures for Loaning of Funds to Others,” the actual amount loaned by the Company and its consolidated subsidiaries to others in 2025 was NTD255,431 thousand, a decrease of NTD15,811 thousand from NTD271,242 thousand in 2024.
4. In 2025, the Company’s main endorsements and guarantees provided were for financing from financial institutions, and were handled in accordance with the Company’s “Procedures for Endorsements and Guarantees.” The maximum amount of endorsements and guarantees was NTD 3,564,105 thousand. As of the end of 2025, the Company’s actual outstanding endorsement and guarantee balance was NTD 178,300 thousand, which remained unchanged compared to the previous year.

(III) The future research & development plans and the expenses anticipated to be invested into research & development:

At the moment, the Company is teaming up with research & development institutions at home and abroad or pharmaceutical manufacturers to launch Academy Cooperation or concerted research programs to develop immunosuppression, lyophilized injection antibiotics, cancer oriented medicines and cardiovascular disease medicines. During the research & development process, we should conduct human trial programs at home and abroad. Such new pharmaceuticals could not be landed into markets until approved by the competent authorities in all nations concerned in charge of health affairs. In three ~ five years ahead, as we anticipate, we shall further invest NTD300 ~ 500 million budgets for research & development alone.

(IV) The possible impacts by government policies and laws at home and abroad upon the Company’s financial conditions and the Company’s countermeasures:

1. Impact on the company’s finances: After the implementation of the National Health Insurance, although the total amount of overall medical consumption rises when medical expenses increase every year due to population ageing, the pharmaceutical industry will be impacted by another drug price policy when the Bureau of NHI launches the 2nd Generation NHI to resolve the heavy NHI financial burden through major reforms.
2. Response measure: focusing on the foresaid hidden disadvantageous factor, and in response to the aging population, the company would focus on operating in the high growth treatment domain, by fully expanding into development competitive new products and also embracing on medical support products, health foods, healthcare foods, personal care, beauty whitening and related high value-added products not classified for national insurance payout, through which to excel its market competitiveness, rally foreign production representation for increasing its revenue and productivity.

(V) The impacts generated by change in science (including cybersecurity risk) and technology and change in industries upon the Company’s financial conditions and the Company’s countermeasures:

The Company closely monitors technological changes in the industry, continuously improves its production processes, and strengthens its information security hardware and software systems. In response to increasingly diversified information security

attacks, the Company has implemented Intrusion Prevention Systems (IPS) and Advanced Threat Protection (ATP). Meetings are convened as needed to conduct crisis management, ensure the security of information infrastructure and cybersecurity protection, and safeguard the Company's confidential information. The Company plans to obtain the ISO 27001:2022 Information Security Management System certification in 2026 to align with international information security standards.

- (VI) The impacts created by a change in corporate image upon the management over crisis, and the Company's countermeasures:

Continually without an interruption, the Company has tried by all available means to render medical treatment and health-care services through the sound corporate image. So far never have we heard the negative reports against the very sound corporate image.

- (VII) The benefits anticipated from the merger/acquisition (M&A) efforts, the potential risks and the Company's countermeasures: Such fact is nonexistent in the Company.

- (VIII) The risks anticipated from the expansion of the plant buildings, and the Company's countermeasures: Such fact is nonexistent in the Company.

- (IX) The risks anticipated from the centralized input or output undertakings and the Company's countermeasures: Such fact is nonexistent in the Company.

- (X) The impacts and risks anticipated from the massive transfer of shareholding by directors or key shareholders who hold more than 10% in shareholding and the Company's countermeasures: Such fact is nonexistent in the Company.

- (XI) The impacts and risks anticipated from the change in the managerial powers and the Company's countermeasures: Such fact is nonexistent in the Company.

- (XII) Litigious and non-litigious events:

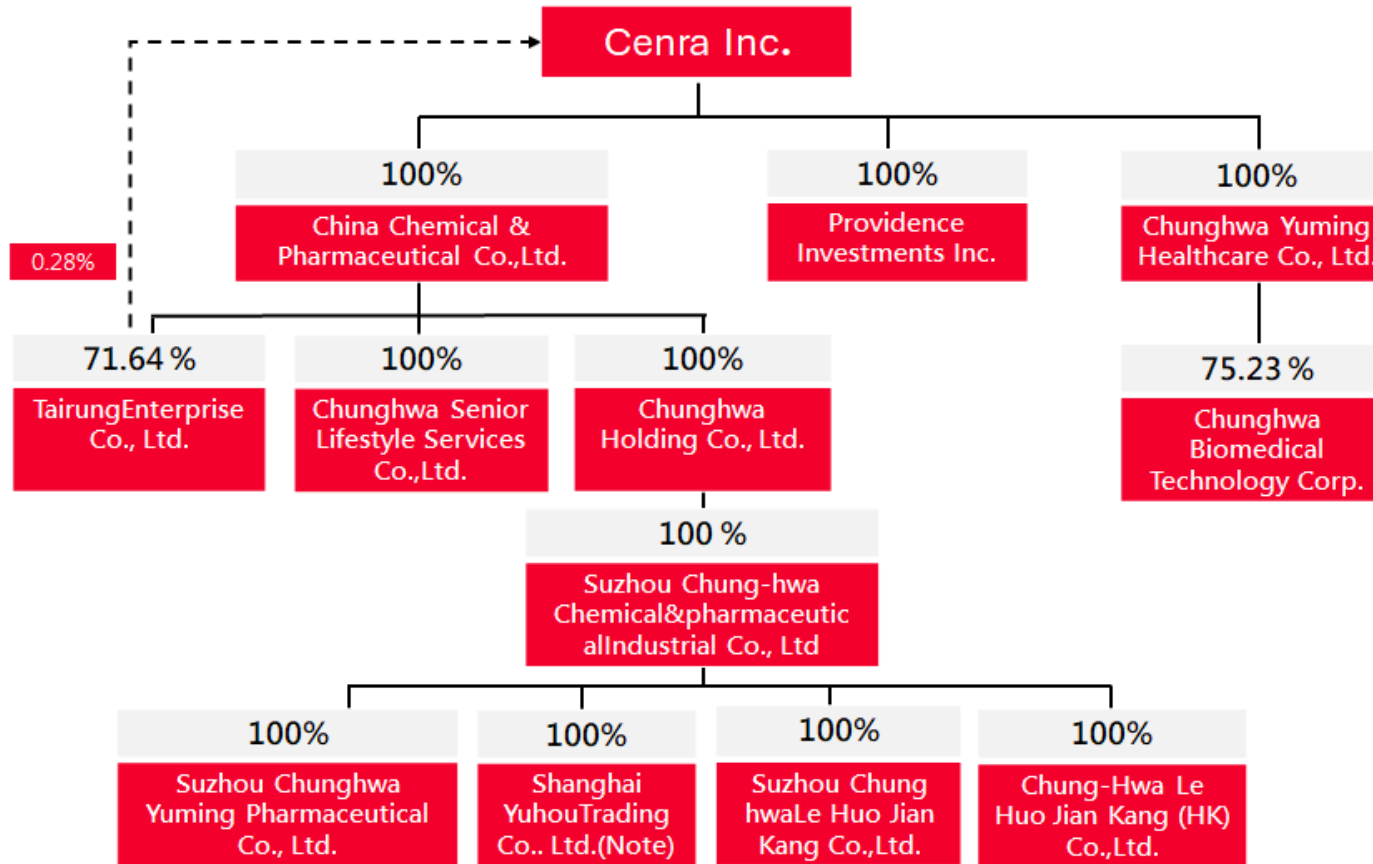
1. The Company received a letter from the law firm appointed by Daiichi Sankyo Taiwan Ltd. regarding the Intellectual Property Office's ruling dated April 30, 2025 (ruling Chih Shang 20433, No. 11480294850 Evaluation Report) revoking the Company's trademark registration No. 02242149 for "Double Benefit Pulse OlmeCa." The letter demands the Company cease these activities and negotiate compensation. The Company is currently discussing follow-up actions with its lawyers.
2. On September 19, 2025, the Company received a letter from the law firm appointed by WELLNESS PET, LLC requesting a response regarding the reduction of trademark service items in the "Paw & Wellness" trademark case. The Company is currently discussing follow-up actions with its lawyers.

- (XIII) Other major risks and countermeasures: Such fact is nonexistent in the Company.

VII. Other important disclosures: None.

Six. Special remarks

1. Organization chart of affiliated companies (December 31, 2025):



Note : Previous name : Pei Fu (Shanghai) Co., Ltd.

2. Fundamental particulars of affiliated enterprises

Unit: NTD thousand

Name of enterprise	Date of foundation	Address	Paid-in shares Capital	Main business activities or products
China Chemical & Pharmaceutical Co., Ltd.	1952.03.12	8F., No.23, Xiangyang Rd., Zhongzheng Dist., Taipei City	2,348,909	Manufacture and sales of Western medicine preparations and health-care articles.
Chunghwa Yuming Healthcare Co., Ltd.	2000.01.17	8F., No.23, Xiangyang Rd., Zhongzheng Dist., Taipei City	295,900	Wholesale of medicine and medical equipment
Providence Investments Inc.	2025.06.05	3F., No.23, Xiangyang Rd., Zhongzheng Dist., Taipei City	25,000	Professional investment company
Tairung Enterprise Co., Ltd.	1968.09.25	5F., No.23, Xiangyang Rd., Zhongzheng Dist., Taipei City	61,080	Manufacture and sales of glass, plastics made containers
Chunghwa Senior Lifestyle Services Co. Ltd.	2005.12.09	10F., No.23, Xiangyang Rd., Zhongzheng Dist., Taipei City	50,000	Medicine, wholesale of medicine equipment and home care service
Chunghwa Holding Co., Ltd	2011.10.04	Harbour Place, 103 South Church Street, P.O. Box 2582, Grand Cayman KY1-1103, Cayman Islands	444,850	Professional investment company
Suzhou Chung-hwa Chemical&pharmaceutical Industrial Co., Ltd.	1994.05.01	No. 66 Yungan Road, Gaoxin District, Suzhou City, Jiansu Province, China	755,151	Manufacture and sales of pharmaceutical medicine and health products.
Suzhou Chunghwa Yuming Pharmaceutical Co., Ltd.	2014.10.30	No. 66 Yungan Road, Gaoxin District, Suzhou City, Jiansu Province, China	132,149	Wholesale of Western pharmaceutical preparations and chemical active pharmaceutical ingredients
Shanghai Yuhou Trading Co., Ltd. (Note)	2011.08.05	Room 1605, No. 777 Hongqiao Road, Xuhui District, Shanghai City, China	200,070	Wholesale and sales of medical equipment.
Suzhou Chung-Hwa Le Huo Jian Kang Co., Ltd.	2021.01.14	No. 66 Yungan Road, Gaoxin District, Suzhou City, Jiansu Province, China	87,156	E-commerce sales of health products
Chung-Hwa Le Huo Jian Kang (HK) Co., Ltd.	2021.12.02	ROOM 1201, 12/F TAI SANG BANK BUILDING 130-132 DES VOEUX ROAD,CENTRAL HONG KONG	-	Biotech products sold as an agent
China Chemical & Pharmaceutical Co., Ltd.	2017.05.05	No. 3 Jian 3rd Road, Guanin District, Taoyuan City	23,500	Manufacturer of cleaning products
Note: Previous name: Pei Fu (Shanghai) Co., Ltd.				

3. Where presumed to be in control and affiliate relationship, the data of same shareholders:
Not applicable

4. The business lines covered by the overall affiliated enterprises for the business lines:
General investment businesses, manufacturing and sale of pharmaceuticals, biotechnical businesses and retail businesses.

5. Information and data of directors and supervisors, general managers of affiliated enterprises:

December 31, 2025; Unit: shares %

Name of enterprise	Title	Name or the representative person	Shares held	
			Number of shares	Ratio of Shareholding
China Chemical & Pharmaceutical Co., Ltd. (CCPC)	Cenra Inc.		234,890,949	100.00
	Chairman	Representative: Wang Hsien, I-Chen	-	-
	Director	Representative: Wang, Hou-Kai	-	-
	Director	Representative: Wu, Shih-Hsuan	-	-
	Director	Representative: Tang, Li-Zhen	-	-
	Director	Representative: Lin, Zhen-Cen	-	-
	Supervisor	Representative: Lin ,Cheng-Yu	-	-
	Supervisor	Representative: Huang, Yi-Chun	-	-
	President	Wang, Hou-Kai	-	-
Chunghwa Yuming Healthcare Co., Ltd. (Chunghwa Yuming)	Cenra Inc.		29,590,000	100.00
	Chairman	Representative: Wang Hsien, I-Chen	-	-
	Director	Representative: Lin, Hsu-Hui	-	-
	Director	Representative: Wang, Hou-Kai	-	-
	Director	Representative: Wu, Shih-Hsuan	-	-
	Director	Representative: Tang, Li-Zhen	-	-
	Supervisor	Representative: Lin, Hsu-Hui	-	-
	Supervisor	Representative: Huang, Yi-Chun	-	-

Name of enterprise	Title	Name or the representative person	Shares held	
			Number of shares	Ratio of Shareholding
	President	Lin, Hsu-Hui	-	-
Providence Investmens Inc.	Cenra Inc.		2,500,000	100.00
	Chairman	Representative: Wang, Hou-Kai	-	-
	Supervisor	Representative: Huang, Yi-Chun	-	-
Tairung Enterprise Co., Ltd. (Tairung Enterprise)	Chairman	Wang: Hsien, I-Chen	-	-
	Director	Wang, Hou-Kai	-	-
	Director	China Chemical & Pharmaceutical Co., Ltd. Representative: Wang, Hou-Kai	4,376	71.64
	Director	China Chemical & Pharmaceutical Co., Ltd. Representative: Huang, Yi-Chun	4,376	71.64
	Director	China Chemical & Pharmaceutical Co., Ltd. Representative: Cheng, Tai-Yuan	4,376	71.64
	Supervisor	Wu, Shih-Hsuan	-	-
	President	Wang Hsien, I-Chen	-	-
Chunghwa Senior Lifestyle Services Co. Ltd. (Chunghwa Senior Lifestyle Services)	China Chemical & Pharmaceutical Co., Ltd.		5,000,000	100.00
	Chairman	Representative: Wang Hsien, I-Chen	-	-
	Director	Representative: Wang, Hou-Kai	-	-
	Director	Representative: Lin, Zhen-Cen	-	-
	Supervisor	Tang, Li-Zhen	-	-
	President	Chen, Jia-Wun	-	-
Chunghwa HoldingCo., Ltd.	China Chemical & Pharmaceutical Co., Ltd.		44,485,000	100.00
	Director	Representative: Wu, Su-Huan	-	-
Suzhou Chung-Hwa Chemical & Pharmaceutical Industrial Co.,Ltd. (SCCPC)	Chunghwa HoldingCo.,Ltd.		-	100.00
	Chairman	Representative: Wu, Su-Huan	-	-
	Director	Representative: Wang Hsien, I-Chen	-	-
	Director	Representative: Wang, Hou-Kai	-	-
	Director	Representative: Wang, Hou-Jie	-	-

Name of enterprise	Title	Name or the representative person	Shares held	
			Number of shares	Ratio of Shareholding
	Director	Representative: Wu, Shih-Hsuan	-	-
	Director	Representative: Sun Hua	-	-
	Director	Representative: Huang, Yi-Chun	-	-
	Supervisor	Wang Hsieh Cheng-Ching	-	-
Suzhou Chung-hwa Chemical & pharmaceutical Industrial Co., Ltd.	Suzhou Chung-hwa Chemical & pharmaceutical Industrial Co., Ltd.		-	100.00
	Executive Director	Representative: Wu, Su-Huan	-	-
	Supervisor	Wang, Jheng	-	-
Shanghai Yuhou Trading Co., Ltd. (formerly Pei Fu (Shanghai) Co., Ltd.)	Suzhou Chung-hwa Chemical & pharmaceutical Industrial Co., Ltd.		-	100.00
	Executive Director	Representative: Wang, Hou-Jie	-	-
	Supervisor	Shen Ta-Hai	-	-
Suzhou Chung-Hwa Le Huo Jian Kang Co., Ltd.	Suzhou Chung-hwa Chemical & pharmaceutical Industrial Co., Ltd.		-	100.00
	Executive Director	Representative: Wu, Su-Huan	-	-
	Supervisor	Sun Hua	-	-
Chung-Hwa Le Huo Jian Kang (HK) Co., Ltd.	Suzhou Chung-hwa Chemical & pharmaceutical Industrial Co., Ltd.		-	100.00
	Director	Representative: Wu, Su-Huan	-	-
Chunghwa Biomedical Technology Corp. (CCSB)	Chunghwa Yuming Healthcare Co., Ltd.		1,768,000	75.23
	Chairman	Representative: Lin, Hsu-Hui	-	-
	Director	Representative: Hsu, Huo-Shu	-	-
	Director	Lin, Shao-Fang	-	-
	Supervisor	Huang, Yi-Chun	-	-
	Supervisor	Hu Hui-Lan	-	-

6. Business performances of the affiliated enterprises in summary

Unit: NTD thousand

Name of enterprise	Paid-in shares Capital	Total assets	Total liabilities	Net value	Operating revenue – net	Operating income	Profit and/or loss this term (After tax)	Earnings per share (NTD) (After tax)
CCPC	2,348,909	10,402,387	3,274,177	7,128,210	4,295,264	452,821	403	1.51
Chunghwa Yuming Healthcare Co., Ltd.	295,900	3,233,788	2,514,669	719,119	5,311,515	214,744	164	5.55
Providence Investments Inc.	25,000	25,086	9	25,077	-	(22)	77	0.05
Tairung Development Co., Ltd.	61,080	209,548	92,750	116,798	106,190	(5,706)	(4,376)	(0.72)
Chunghwa Senior Lifestyle Services Co. Ltd.	50,000	97,357	99,678	(2,321)	176,879	(14,822)	(10,223)	(2.04)
Chunghwa Holding Co.,Ltd.	444,850	1,589,768	387,539	1,202,229	1,599,049	(91,839)	(29,170)	(0.66)
Suzhou Chung-hwa Chemical&pharmaceutical Industrial Co., Ltd.	755,151	356,591	86,673	269,918	342,531	(7,895)	(28,932)	-
Suzhou Chunghwa Yuming Pharmaceutical Co., Ltd	132,149	15,276	19,304	(4,028)	41,956	(11,957)	(53,436)	-
Shanghai Yuhou (formerly Pei Fu (Shanghai) Co., Ltd.)	200,070	1,596	76	1,520	-	(199)	(858)	-
Suzhou Chung-Hwa Le Huo Jian Kang Co., Ltd.	87,156	5,152	218	4,934	700	(1,424)	(7,552)	-
Chung-Hwa Le Huo Jian Kang (HK) Co., Ltd.	-	4	25	(21)	-	(11)	(11)	-
CCSB	23,500	82,936	48,347	34,589	111,039	4,022	3,618	1.54

Note 1: If the affiliate is a foreign company, the relevant figures are converted into NTD based on the exchange rate on the reporting date.
Note 2: Some companies are limited by shares, so there is no number of shares.

Cenra Inc.
The Affiliate's Declaration of Consolidated Financial Statements

In Fiscal 2025 (the entire period starting from January 1 to December 31, 2025), the parent company and subsidiaries which the Company shall, exactly in accordance with "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises", work out consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) No. 10 are exactly the same. Those information of the parent company and subsidiaries having been disclosed through the consolidated financial statements of the parent company and subsidiaries. The consolidated financial statements of the affiliated enterprises are, therefore, no longer worked out once more.

Hereby declare

Company name: Cenra Inc.



Person in charge: Wang Hsien, I-Chen



March 30, 2026

II. Private placement of securities during the latest year up till the publication date of this annual report:

Item	Date of first private placement issuance in 2025: Not released
Types of private placement securities	Private placement of common shares or domestic convertible corporate bonds
Date of shareholders meeting approval and quota.	Not applicable
Basis for and legitimacy of pricing	<ol style="list-style-type: none"> 1. The price per share of private placement common stock may not be below 80% of the reference price. The reference price is the higher of those calculated according to the two criteria below: <ol style="list-style-type: none"> (1) The price obtained with the simple arithmetic mean of the closing prices of the one, three, or five business days prior to the pricing date from which the free allotment ex-right and cash dividend subtracted and capital decrease reverse ex-right added back up. (2) The price obtained with the simple arithmetic mean of the closing prices of the thirty business days prior to the pricing date from which the free allotment ex-right and cash dividend subtracted and capital decrease reverse ex-right added back up. 2. Private convertible corporate bonds: <ol style="list-style-type: none"> (1) Denomination: NTD 100,000 or its multiples. (2) Issuance period: not more than seven years from the issuance date. (3) Coupon interest rate: tentatively set at 0% annual interest rate. (4) The issue price of private placement convertible corporate bonds may not be below 80% of the theoretical price. The theoretical price will be determined with the valuation model selected that covers and takes into consideration at the same time various rights included in the issuance criteria. The conversion price was determined by calculating the simple arithmetic average of the closing price of the common stock for one, three or five business days prior to the price determination date, less the ex-rights and dividends of stock dividends, and adding back the anti-ex-rights of the capital reduction, or the simple arithmetic average of the closing price of the common stock for 30 business days prior to the price determination date, less the ex-rights and dividends of stock dividends, and adding back the anti-ex-rights of the capital reduction. It shall be the higher of the two calculations and the price shall not be less than 80% of the reference price. 3. Within the scope while the price on the substantial pricing date and substantial private placement price (including the conversion price of the private placement convertible corporate bonds) are not below the range as resolved in the shareholders' meeting, it is proposed that the shareholders' meeting should authorize the Board of Directors to solicit specific people as the market update may justify. The private placement price (including the conversion price of private placement convertible corporate bonds) is determined according to the laws and regulations set by the competent authority, with reference to the reference price or theoretical price mentioned above in addition to the "three-year transfer restriction" for private placement securities under the Securities and Exchange Act; as such, the price set shall be reasonable.
Special related person selection method (Note 4)	<p>Specific persons are limited to strategic investors meeting the eligibility criteria specified under Article 43-6 Paragraph 1 of the Securities and Exchange Act, capable of helping the Company improve its technologies, quality, bring down the cost, boost efficiency, maximize market share, enhance corporate governance, and strengthen risk management, and approving the management philosophy of the Company. Approaching strategic investors meeting the foregoing criteria is meant to meet, required for, and expected to render benefits in terms of the Company's long-term development needs. It is intended to help the Company fulfill the foregoing benefits taking advantage of the experience, knowledge, technical background, distribution channels, or deployment of the said strategic investors. No specific persons have been approached by the Company so far. It is intended to authorize the Board of Directors through the shareholders' meeting to take care of approaching specific persons.</p>

Item	Date of first private placement issuance in 2025: Not released				
Rationale for organizing private placements	In light of the situation on the capital market, time-efficiency, feasibility, and issue cost of capital raising, and the actual needs for introducing strategic investors, the requirement that private placement securities may not be transferred freely within three years helps ensure the long-term partnership between the Company and its strategic investors; as such, securities are issued not through public offering but through private placement.				
Date of price payment completion	Pending negotiation.				
Enlister information	Private placement targets	Eligibility	Subscription quantity	Relationship with The Company	Situation of participation in company operations
	Not applicable				
Actual subscription (or conversion price)	Not applicable				
Difference between the actual subscription (or conversion) price and the reference price	Not applicable				
Effects of private placement on shareholders' rights and interests (such as causing increased cumulative losses).	Depending on the market and the individual's circumstances, the company will handle it once or in batches (no more than three times). The funds raised in each round of private placement are anticipated to be used to augment working capital, repay company debts, or satisfy other capital requirements in response to the company's future development. Each private placement is expected to reinforce the competitive advantages of the Company, improve the operating efficacy, and strengthen the financial structure and hence helps with the shareholders' equity positively.				
Private placement fund uses and place implementation progress	Not applicable				
The situation of private placement benefits realized	Not applicable				

Centra Inc.



Chairman: Wang Ming-Ning Memorial
Foundation



Representative: Wang Hsien, I-Chen



