順天醫藥生技
LUMOSA Therapeutics

2025
Sustainability Report

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Chairperson's Message

Building Discipline Amid Uncertainty
The biotechnology business is built on discipline in the face of uncertainty and on earning certainty over long development cycles. From 2024 into early 2025, market reactions to our Phase II data varied widely and triggered sharp swings in our stock price. Our response has been straightforward: use governance and discipline to respond to market sentiments, and rely on focus and resilience rather than tactical noise.

Embedding Discipline into Our Decision-Making
The Board maintains a fixed review rhythm for risk and strategic alignment, concentrating only on matters that shape long-term value:

- **Clinical and regulatory governance:** Milestones, project checkpoints, and strategic review meetings ensure that each decision strengthens the probability of clinical success.
- **R&D project discipline:** We continue to follow a "fewer, better" approach, supported by cross-functional communication mechanisms that keep development paths, costs, and risks transparent across departments.
- **Supply chain and clinical quality:** For core clinical and manufacturing partners, we enforce quality monitoring, audits, and compliance requirements without exception.

Capital Allocation: Backing the Work That Matters
Capital is directed to programs with clinical feasibility and meaningful licensing potential. We avoid spreading resources too thin. Strategic partnerships and out-licensing remain essential to strengthening capital efficiency.

Risk and Resilience: Building a Stable Operating Base
We conduct annual cybersecurity drills and semiannual fire and emergency-response exercises. For R&D, regulatory affairs, supply chain, operations, and talent, we maintain threshold indicators and predefined response scripts to protect organizational resilience and operational continuity.

Clinical and Regulatory Progress
LT3001 reached a critical Phase II milestone in 2025.

- **LT3001-202 (Phase II, China):** Completed under the leadership of Shanghai Pharmaceuticals.
- **LT3001-205 (Phase II, U.S.–EU–Taiwan):** Completed under Lumosa's leadership.

Phase II, by nature, is designed to evaluate safety and confirm the target population for Phase III, not to establish a final determination through a p-value. In response to past market misunderstandings, we have clarified our development logic and next-step strategy in multiple settings.
Subsequently, the U.S. FDA provided positive feedback on our Phase III plan: it agreed the accumulated data support progression to Phase III; endorsed focusing on moderate-to-severe or disabled patients; confirmed mRS 0–1 or 0–2 as acceptable primary endpoints; and did not require a specific high proportion of U.S. participants. This reduces uncertainty in the pathway and lowers development cost.

Environment and Society
At the end of 2025, we held our "Environmental Sustainability Journey" at the Mao'ao and Xianglan coasts along the New Taipei–Yilan border. Employees and their families worked together to clean the shoreline, collecting 190 kilograms of waste in a single day. Guided by local leaders, participants also learned about the fishing village's culture, stone-house settlements, and the historical ties between the land and its people—bringing sustainability education from the workplace into homes and communities.

From Good to Great
Markets fluctuate; discipline is what keeps a company moving forward. For patients and medical partners, we meet expectations through quality and compliance. For shareholders, we protect value through governance and focus. For employees and society, we build upward momentum through safety and sustainability. Moving "from A to A+" is not the result of a single leap, but of steady discipline each quarter and the accumulation of every milestone.

Su-Chi Wang
Chairperson, Lumosa Therapeutics, Co., Ltd.

President's Message

Creating Hope That Arrives in Time

At Lumosa, we believe healthcare's value extends beyond treatment—it lies in creating timely hope for patients. We are committed to shortening the distance between recovery and quality of life through innovative medicine, diverse partnerships, and ethical governance while improving patient outcomes. We advance medical innovation through sustainable development and scientific evidence, cultivate cross-functional talent, and foster a workplace culture that enables our team members to excel and transcend limitations.

How — Our Approach to Achieving Our Goals

Lumosa establishes a patient-centered, globally deployable R&D model through clinical collaboration, drug development, internationalization, and risk management. We strengthen cybersecurity, intellectual property management, and supply chain accountability in response to sustainability and regulatory trends, ensuring innovation and governance advance together. This year, enhanced stakeholder survey response rates have allowed our strategy to better align with healthcare systems, investor expectations, and societal needs.

What — A Key Milestone: LT3001

LT3001, our novel treatment for acute ischemic stroke, achieved critical milestones in 2025:

- LT3001-202 (Phase 2, China): Completed under the leadership of our partner Shanghai Pharmaceuticals, providing essential data.
- LT3001-205 (Phase 2, US/Europe/Taiwan): Completed under Lumosa's direction, generating pivotal data.

In late 2025, Lumosa presented trial results at the World Stroke Congress in Barcelona, supporting our global Phase 3 strategy. We consulted with the US FDA on clinical strategy and received positive feedback on Phase 3 design, achieving regulatory alignment on the pathway forward. Confirming technical specifications, we anticipate accelerating the development timeline toward clinical application.

Advancing Sustainability and Governance

Looking ahead, Lumosa will pursue global Phase 3 development of LT3001 and subsequent pipeline programs through rigorous science, closer cross-border collaboration, and strengthened governance. We thank our healthcare partners, shareholders, employees, and society for their trust. Lumosa will continue to deliver results that fulfill expectations and bring innovation and hope to patients faster.

Sheng-Wen Yeh Ph.D.
President, Lumosa Therapeutics Co., Ltd.

About This Report

Measures and performance by Lumosa Therapeutics Co., Ltd. (the “Company,” TPEx:6535) in strengthening ethical governance, implementing environmental protection and occupational safety practices, and enhancing employee compensation and benefits.

Report on Boundaries and Scope

Disclosure Category	Coverage
Period	This report primarily discloses content of the business operations from the 2025 fiscal year (January 1, 2025 to December 31, 2025). However, to comply with the completeness and comparability of GRI reporting standards, relevant management performance content includes data from before 2025.
Scope Boundary	Taiwan headquarters, Lumosa Therapeutics Co., Ltd. Subsidiary, Cytoengine Co., Ltd. (certain data in this report includes that from Cytoengine)
Financial Data	Data same as consolidated financial report
Environmental, Health and Safety Data	Same as scope boundaries above
Employee Data	Same as scope boundaries above
Public Welfare Activity Performance	Same as scope boundaries above
Information Restatement	No restatement was required in this reporting year due to any significant organizational changes or changes in the reporting scope. Any adjustments to individual data points are explained in the relevant sections.

Reporting Methodology and Information Verification

- This report is structured according to the Global Reporting Initiative (GRI) Sustainability Reporting Standards 2021. It references the Task Force on Climate-related Financial Disclosures (TCFD) guidance, the Sustainability Accounting Standards Board (SASB) disclosure standards, and complies with the Taiwan Stock Exchange's Requirements for Preparation and Filing of Sustainability Reports by Listed Companies. Appendices provide the GRI Standards Content Index, SASB Alignment Table, TCFD Disclosure Index, and Taiwan Stock Exchange Climate-Related Information Disclosure for stakeholder reference.
- Financial data disclosed in this report has been audited and verified by Deloitte Taiwan in accordance with International Financial Reporting Standards (IFRS), with amounts stated in thousands of New Taiwan dollars.
- The Company's 2025 greenhouse gas inventory data was self-calculated.

Report Management

This report was prepared in Traditional Chinese. Data and information were provided by relevant department heads, reviewed by their supervisors for accuracy and completeness, compiled by the editorial team, approved by the President, and submitted to the Board for ratification before filing with the Taiwan Stock Exchange Information Observation Post.

Publication Cycle

Lumosa publishes its sustainability report annually.

Feedback

Please contact us if you have any comments or questions regarding the contents of this report
ESG Sustainability Implementation Task Force
Address: 4F, No. 3-2, Park Street, Nangang District, Taipei, 11503, Taiwan
Telephone: +886-2-26557918
E-mail: ESG@lumosa.com.tw
URL: https://www.lumosa.com.tw/investor/corporate_social_responsibility

1

Sustainability Management

1.1 Sustainability Development

Lumosa is committed to developing solutions for patients with critical neurological and oncological disease needs while practicing environmental, social, and governance (ESG) principles.

Environmental Management

Reduce resource consumption and conserve electricity, promoting material reuse and recycling throughout our operations

Social Responsibility

Our commitment to social responsibility is embodied in our corporate spirit of "Caring for Life, Selfless Dedication."

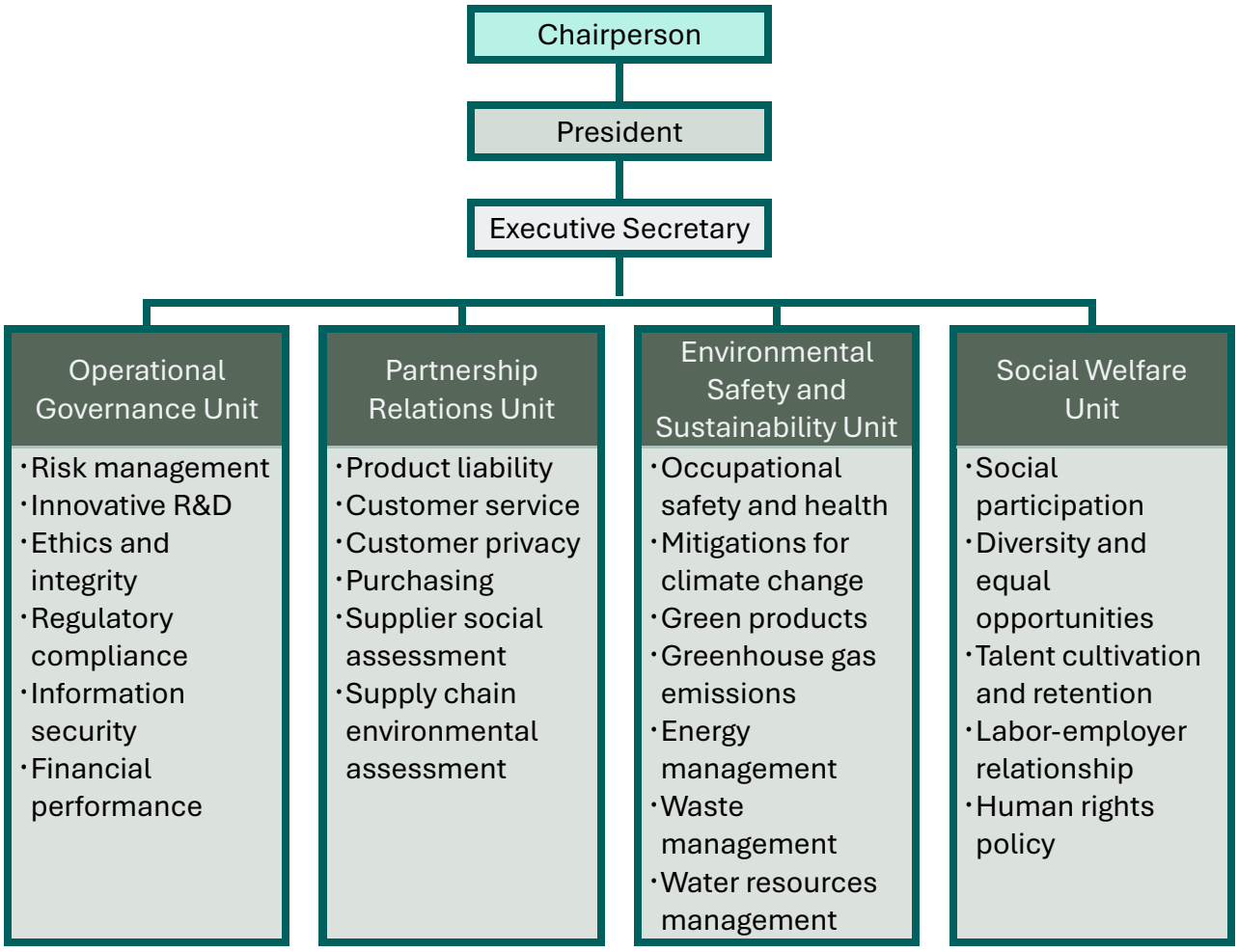
Corporate Governance

Lumosa complies with Taiwan's corporate governance regulations, ensuring transaction transparency and ethical conduct. We strengthen fairness through internal controls and preventing insider trading. We support shareholder communication, board oversight, and regulatory compliance, having appointed a corporate governance officer in May 2023.
Our Sustainability Implementation Task Force has established specialized working groups to address ESG dimensions. Responsible departments collect stakeholder concerns on environmental protection, occupational safety, supply chain management, labor rights, and governance, proposing policies when necessary. We maintain a dedicated stakeholder section on our website to respond to significant sustainability issues.
Beginning in 2025, we plan to report on sustainability issues including greenhouse gas inventory, risk management effectiveness, information security, stakeholder communication, and governance status.

Corporate Governance: Ethical Operations and Transparency	We uphold ethical business practices, protect shareholder interests, and maintain open disclosure of material information
Enterprise Sustainability: Product Responsibility	We establish robust governance frameworks and ensure product safety and efficacy standards.
Environmental Stewardship: Regulatory Compliance	We comply with environmental regulations, recycle paper waste, and reduce energy consumption, carbon emissions, and water usage.
Workplace Well-being: Talent Development	We prioritize talent cultivation, promote labor-management harmony, and ensure workplace safety and health.
Social Responsibility: Advancing Patient Care	We care for human health through our work, contributing our capabilities to improve quality of life for patients globally.

Lumosa Stakeholder Section
https://www.lumosa.com.tw/investor/shareholder_meeting

Organizational Chart of Lumosa ESG Sustainability Implementation Task Force



Functions of the Sustainability Implementation Task Force

- Setting corporate sustainable development goals and strategies
- Promote and supervise corporate sustainable development work
- Review corporate sustainable development results
- Process other matters related to the sustainable development of the Company
- Sustainability report review

Duties of the Chairperson

- Establish sustainable development policies
- Supervise the execution of the sustainability implementation task force and the preparation of the sustainability report
- Report to the Board of Directors regularly regarding the implementation of sustainable development annually

1.2 Identifying Key Stakeholders

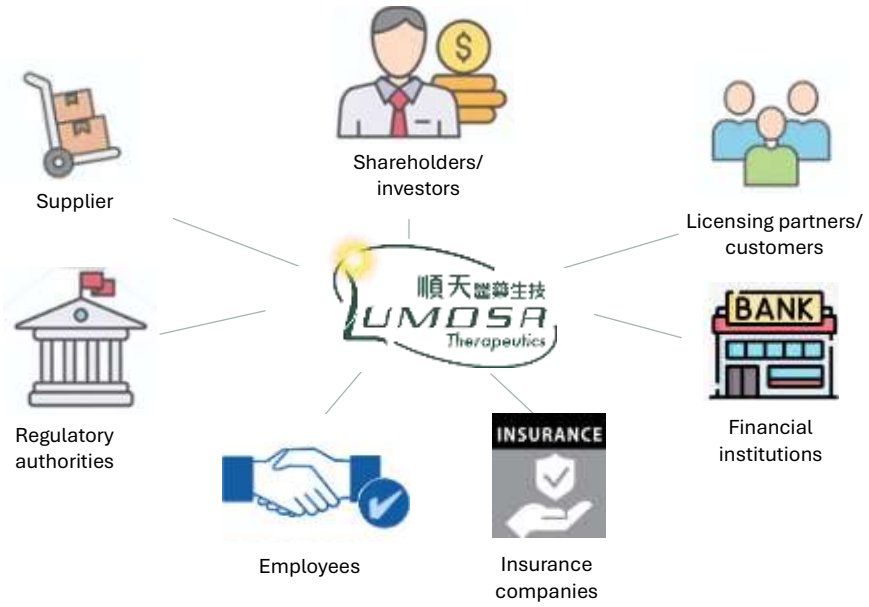
Lumosa pursues long-term business sustainability while placing equal weight on what its stakeholders have to say. Following the five principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES), the Sustainability Promotion Team identified six primary stakeholder groups through internal deliberation: employees, licensing partners and customers, suppliers, shareholders and investors, government agencies, and financial institutions.

Stakeholder Identification Process

Referenced international standard AA1000 SES stakeholder engagement principles and peer-related stakeholder practices

Each department inventoried stakeholders related to routine business operations

Internal meetings were held to discuss and identify the seven major stakeholder groups



1.3 Stakeholder Communication Channels and Focus Issues

Lumosa puts customers at the center of its operations and treats their feedback as an integral part of its sustainability agenda. The Company maintains a dedicated stakeholder portal on its website where customers can submit questions, complaints, or suggestions. Lumosa commits to handling all feedback with integrity and providing timely responses, ensuring customer interests are fully protected — a reflection of the company's broader accountability to its stakeholders

Key Stakeholder Categories	Areas of Concern	Communication Channels	Frequency
Regulatory Authorities	Corporate governance Greenhouse gas Occupational safety Regulatory compliance	Market Observation Post System (financial statements, quarterly reports, annual reports)	Regularly
		Corporate governance evaluations	Once a year
		Regulatory authority inspections	Non-regularly
		Policy briefing sessions	
		Official correspondence	
Stockholders/ Investors	Talent development Operational performance Innovation and R&D Information security and privacy protection Safety of the trial participants	Shareholders' meeting	May to June every year
		Investor relations section of the company website	Non-regularly
		Email	
Licensing Partners/ Clients	Innovation and R&D Information security and privacy protection Innovation and R&D Customer Service Product health and safety Industrial advancement/ International cooperation/ Industry-academia collaboration	Senior management meetings	Regularly
		Project team meetings	
		Annual industry conferences	
		Email and instant messaging	Non-regularly
		Information sharing platforms	
Suppliers	Operational performance Information security and privacy protection Innovation and R&D	Supplier assessments (on-site audits)	Regularly
		On-site audits	Non-regularly
		Partnership meetings and progress reports	

	Operation secret protection and transaction security Product health and safety	Emergency communication protocols	
Employee	Safety of the trial participants Drug safety Compensation and benefits Product health and safety Operational performance	Labor-management meetings and welfare committee	Regularly
		Emergency drills and internal training	
		Internal communication meetings	Non-regularly
		Internal email / announcement systems / suggestion box	
Financial Institutions	Customer service Industrial advancement/ International cooperation/ Industry-academia collaboration Safety of the trial participants Affordability and drug pricing Operation secret protection and transaction security	Regular financial review meetings	Regularly
		Financial risk reports	
		ESG cooperation mechanisms	Non-regularly
		Corporate visits and training sessions	

Lumosa Stakeholder Section

https://www.lumosa.com.tw/investor/stakeholder_and_contact_window

1.4 Identification of Material Topics

Material topics identification process

Step 1) Understanding Organizational Context

Understand the organization's profile, products or services, target markets, industry characteristics, and relevant domestic and international issues. Review operational activities and their business relationship contexts.

Step 2) Identifying Actual and Potential Impacts

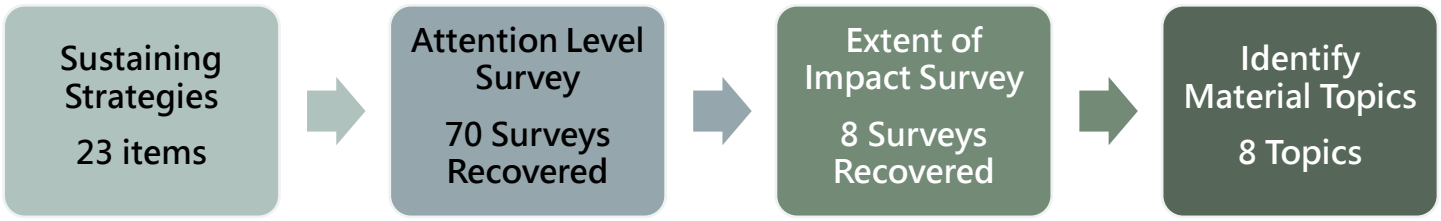
After identifying actual or potential impacts of organizational activities and business relationships on the economy, environment, and people, and understanding stakeholder concerns, consolidate these into sustainability topics.

Step 3) Assessing Impact Significance

Determine the significance of impacts based on their severity, timeframe, and recoverability for each topic. (Impacts include actual/potential, positive/negative)

Step 4) Determining Material Topics for Rporting

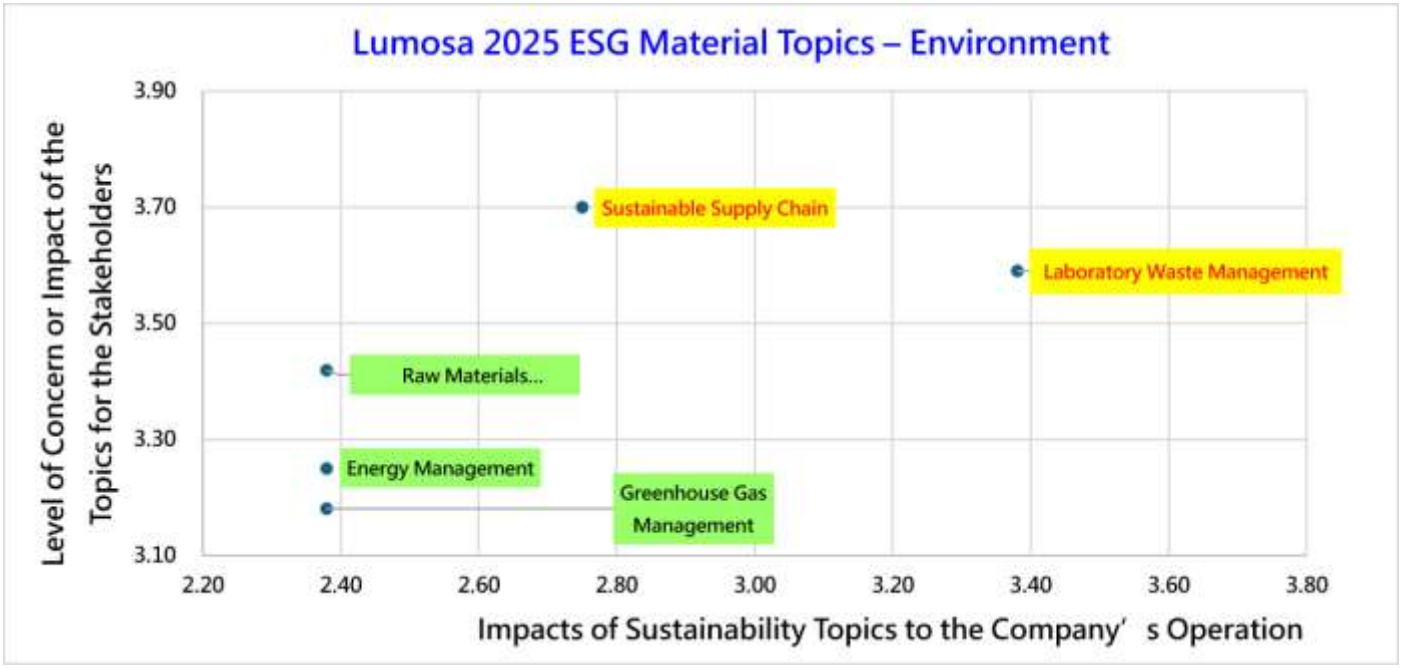
Through internal and external stakeholder surveys, obtain combined scores for "stakeholder impact on sustainability topics" and "company operational impact on sustainability topics." After ranking by score and discussion among governance members, determine high-concern, high-impact material topics in economic, environmental, and social dimensions for reporting



Aspects	Material Topics for 2024
Environmental	**Laboratory Waste Management**
Social	**Compensation and Benefits，Talent Development，Product Health and Safety**
Corporate Governance	**Operational Performance, Innovation and R&D，Safety of Trial Participants，Drug Safety**

Analysis of Material Topics

Lumosa's Sustainability Development Team identified 23 sustainability topics and distributed questionnaires to stakeholders for rating their concerns, with scores ranging from 1 to 5 (higher scores indicating greater concern). A total of 70 valid surveys were collected from key stakeholders. Simultaneously, surveys were distributed to eight senior executives of the Company to evaluate the impact of each topic on the Company's sustainable operations. The survey analysis ranked topics from highest to lowest total score, mapping them on a matrix to identify high-concern and high-impact material topics. After discussion in the Sustainability Development Team meeting, Lumosa's material topics for 2025 were determined and prioritized as operational performance, innovation and R&D, IP management, the safety of trial participants, drug safety, sustainable supply chain, compensation and benefits, talent development, product health and safety.


Lumosa 2025 ESG Material Topics – Environment
Level of Concern or Impact of the Topics for the Stakeholders
3.90
3.70
3.50
3.30
3.10
Sustainable Supply Chain
Laboratory Waste Management
Raw Materials...
Energy Management
Greenhouse Gas Management
2.20
2.40
2.60
2.80
3.00
3.20
3.40
3.60
3.80
Impacts of Sustainability Topics to the Company' s Operation


Lumosa 2025 ESG Material Topics – Social
Level of Concern or Impact of the Topics for the Stakeholders
4.10
4.00
3.90
3.80
3.70
3.60
3.50
3.40
3.30
Talent Cultivation
Product Health and Safety
Compensation and Benefits
Diversity and Equal Opportunity
Labor-Management Communication
Human Rights Protection
Marketing and Labeling
Community Engagement
1.80
2.30
2.80
3.30
3.80
4.30
4.80
Impacts of Sustainability Topics to the Company' s Operation

Material Subjects Comparison of Recent Two Years		
Material Subjcts for 2024	Material Subjcts for 2025	Explanation
Operational performance	Operational performance	
Innovation and R&D	Innovation and R&D + IP management	Innovation and R&D and IP management are combined as one material subject
Safety of the trial participants	Safety of the trial participants	
Drug safety	Drug safety	
Laboratory waste management	Laboratory waste management	
Compensation and benefits	Compensation and benefits	
Talent cultivation	Talent cultivation	
Product health and safety	Product health and safety	
-	Sustainable supply chain	Newly added

Determination of Material Topics and Boundaries

Aspect	Material Topics	Assessment of the impact risks		Risk management policies or strategies	Interior Boundaries	Exterilr Boundaries				Sections Disclosed in the Report
					Company/ Employee	Investors	Suppliers	Licensing partners/ clients	Financial institutions	
Corporate Governance	Operational Performance	Negative/actual	Operating performance may be affected by market shifts, competitive pressure, resource constraints, and supply chain bottlenecks, any of which could weigh on business results.	1. Market analysis: Regular monitoring of market trends and competitor activity to allow for timely strategy adjustments 2. Supply chain diversification: Greater supply chain flexibility, reduced reliance on single sources, and broader risk distribution 3. Performance metrics: Established KPI targets with annual progress reviews	●	●	●	●		3.5 Operational Performance

Innovation and R&D/ IP Management	Positive/actual	Drug development failures, efficacy shortfalls, disappointing clinical trial results, and development delays	1. Phased R&D milestone reviews: tracked through milestone achievement rates 2. More rigorous preclinical testing: to improve clinical trial success rates 3. Diversified pipeline: tracked through development schedule adherence and regular project review meeting completion rates 4. Partnerships with academic institutions and medical centers 5. Deeper disease-area expertise to keep pace with evolving clinical treatment guidelines	●	●	●	●		3.6 Innovation and R&D
Safety of the Trial Participants	Positive/actual	Serious adverse events (SAEs), unexpected drug side effects, long-term safety concerns, and adverse reactions in special patient populations	1. Comprehensive safety monitoring systems: business continuity plans, regular safety review meetings, and real-time adverse event reporting procedures 2. Strengthened pre-trial risk assessment: detailed inclusion/exclusion criteria review, participant health evaluation, and risk factor analysis 3. Emergency response procedures: medical support systems, standard operating procedures for emergency medical intervention, and follow-up care plans	●	●		●		3.7 Safety of the Trial Participants
Drug Safety	Positive/actual	Active pharmaceutical ingredient quality issues, inadequate process controls, abnormal storage and transportation conditions, product contamination risks, and	1. Stronger quality management systems: regular quality audits and supplier quality management 2. Optimized process controls: critical process parameter monitoring, process control standards, change management protocols, and environmental monitoring 3. Sound storage and logistics management: storage condition	●	●		●		3.8 Drug Safety

			packaging or labeling errors	monitoring, transportation quality management, and traceability systems						
Social	Product Health and Safety	Positive/actual	Unexpected adverse reactions, insufficient drug safety data, long-term safety concerns, and drug interaction risks	Strengthened pharmacovigilance: establishment of a pharmacovigilance system, post-marketing surveillance, adverse reaction reporting mechanisms, periodic safety assessments, medication guidance development, and package insert updates	●	●		●	●	3.9 Product Health and Safety
	Compensation and Benefits	Positive/actual	Inability to offer competitive compensation and benefits, potentially leading to talent attrition and affecting long-term business performance	1. Lumosa monitors market compensation levels on an ongoing basis to keep pay in line with industry benchmarks. The company offers restricted stock units and performance bonus programs to recognize employee contributions to the company's growth. 2. An annual dedicated budget covers enhancements to benefits programs, including health allowances, family support, and recreational subsidies. Lumosa also employs dedicated HR personnel who regularly gather employee feedback and make adjustments accordingly, with the goal of meeting employee needs and supporting the company's long-term development.	●					5.2 Talent Sustainability
	Talent Cultivationnt	Positive/actual	Loss of key technical talent, insufficient R&D team stability, and difficulty recruiting specialized personnel	1. Competitive compensation structure 2. Employee stock ownership plan 3. Professional training and continuing education opportunities: tracked through training hours 4. Improved working environment and benefits: tracked through key talent	●	●	●		●	5.2 Talent Sustainability

				retention rates and employee satisfaction scores						
Environmental	Laboratory Waste Management	Negative/potential	Improper waste management may give rise to environmental contamination risks	1. Adherence to the 4R principles of environmental management (reduce, reuse, recycle, recover) to cut waste generation and improve resource recovery rates 2. Engagement of qualified waste handlers: all laboratory industrial waste is handled by government-certified waste disposal contractors, with regular reviews of vendor compliance and processing efficiency	●					4.3 Laboratory Waste Management
	Sustainable Supply Chain	Negative/potential	A supply chain lacking sustainability awareness may reduce the quality, compliance, and stability of clinical trial and drug development activities, increasing operational and regulatory risk	1. New suppliers are required to sign a Supplier Code of Conduct and a sustainability commitment letter 2. Supplier assessments and audits are conducted on a regular and ad hoc basis 3. Ongoing refinement of supplier sustainability survey content and management procedures	●		●	●		3.10 Sustainable Supply Chain

1.5 Correlation Between Sustainability Development Goals and SDGs

In Response to SDGs		Aspect	Sustainable Performance in 2025
11, 15	Make cities and human settlements inclusive, safe, resilient and sustainable; protect, restore and promote sustainable use of terrestrial ecosystems	Social prosperity	Conducted environmental sustainability tour in November, cleaning approximately 190 kilograms of waste (equivalent to 96.9 kilograms CO_2).
3	Ensure the physical and mental wellness of the employees	Occupational safety and health	1. Achieved zero occupational injuries, zero fires, and zero occupational diseases. 2. Subsidize employee health checkup expenses. 3. Received no occupational safety and health complaints in the year. 4. New employees or those changing positions must receive at least three hours of occupational safety and health training.
3	Promote the wellbeing of the employees	Compensation and benefits	1. Fully company-paid group insurance for all employees, covering multiple protection categories 2. Annual complimentary health exams for employees, with NT$4,000 allowance per person annually that can be accumulated and used over two years 3. Diverse employee recognition and care programs (including birthday bonuses, Labor Day bonuses, marriage bonuses, and childbirth bonuses) 4. Restricted stock options for employees, enabling staff to share in the Company's growth and operational achievements
4	Ensure inclusive and equitable quality	Directors' intellect Talent development	1. Directors completed 60 hours of annual training; company

	education and promote lifelong learning opportunities for all		governance supervisors completed 12 hours, meeting regulatory requirements. 2. Total employee training hours in the year: 471.5 hours; average training hours per employee: 16.8 hours. 3. $5,000 Reimbursement per year to each employee for language courses 4. Encourage participation in international conferences; provide registration fees, transportation subsidies, and daily allowances.
5, 10	Achieve gender equality and empower all women and girls	Diversity and equality; equality in workplace	1. Ensure equal treatment in labor rights matters including hiring, compensation and benefits, training opportunities, promotion, termination, and retirement. 2. Provide complaint channels to protect all employee rights. 3. Female employee ratio in 2025: 68%. 4. Female management ratio in 2025: 75%. 5. Female director ratio in 2025: 44%, exceeding regulatory requirements.
7	Ensure access to affordable, reliable, sustainable and modern energy for all	Energy saving and carbon reduction	1. Replaced 10 LED light fixtures, saving 320 kWh of electricity. 2. Conducted annual air conditioning equipment maintenance to reduce energy waste. 3. Ensure personal computers are shut down before leaving work. 4. Unplug electrical equipment after use or use energy-efficient switches. 5. Turn off lights during one-hour lunch break. 6. Turn off conference room lights when not in use.

8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Labor-management relationship; labor rights	1. Maintain diverse communication channels allowing employees to express views; company responds promptly and implements improvements. 2. Held four labor-management meetings in the year. 3. All meeting resolutions are transparent and public; employees may submit suggestions through suggestion boxes, employee representatives, or other channels. 4. Received no employee complaints in the year.
9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	Innovations and R&D	1. Invested approximately NTD 304,371 thousand dedicated to clinical research and commercialization preparation for neurology, inflammation, and cancer-related drugs. 2. Continue investment in exosome and CAR-T technologies, establishing professional teams and collaborating with academic institutions. 3. Leverage CRO and academic research institutions' expertise to shorten development cycles and increase success rates.
12	Ensure sustainable consumption and production patterns	Product responsibility	1. Pharmaceutical Safety: Comply with GMP (Good Manufacturing Practice) and GDP (Good Distribution Practice) to ensure pharmaceutical quality is monitored throughout research, manufacturing, and distribution, reducing counterfeit drug risk. Comply with pharmaceutical regulations and international standards; provide immediate response to drug recalls.

			2. <u>Product Health and Safety:</u> Naldebain® extended-release analgesic injection, as a prescription drug, requires assurance of safety, efficacy, and quality management. Follow pharmaceutical quality regulatory requirements and establish strict standard operating procedures (SOPs) covering research, manufacturing, market launch, and post-market stages. Comply with GMP and ICH (International Council for Harmonisation) guidance principles and other international standards. Regularly assess pharmaceutical safety risks, train employees, and audit the supply chain.
13	Take urgent action to combat climate change and its impacts	Sustainable environment	Lumosa's greenhouse gas emissions primarily stem from Scope 2 purchased electricity and employee business travel. We maintain a responsible approach, conducting annual greenhouse gas emission inventory and continuously optimizing reduction strategies.
15	Protect, restore and promote sustainable use of terrestrial ecosystems	Waste and plastic reduction	Encourage employees to bring personal reusable dining utensils and use public transportation.
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	Corporate governance; integrity management	1. Lumosa established an investor section, corporate governance section, and corporate social responsibility and stakeholder section on its official website, providing various communication channels. 2. No violations or non-compliance occurred in 2025;

			no stakeholder complaints received. 3. Issue material information disclosures in compliance with regulations; no violations.
17	Strengthen the means of implementation and revitalize the global partnership for sustainable development	Sustainable supply chain	1. Lumosa controls product quality beginning with selection of active pharmaceutical suppliers through contracted manufacturers, conducting audits at pharmaceutical facilities to ensure quality assurance. All contracted manufacturing facilities must comply with domestic and international PIC/S GMP and ICH guidance principles. 2. Lumosa conducts irregular supplier performance evaluation and quality risk assessment, with evaluation items including operations, production quality, and production control. The company arranges audit guidance for underperforming suppliers and implements continuous improvement and management for high-risk suppliers. 3. Distributed sustainability development surveys to 15 new suppliers in 2025.

2

About Lumosa

2.1 Company Introduction

Lumosa is a research and development-focused new drug development company concentrating on unmet medical needs. Following multiple mergers and acquisitions, Lumosa continues to strengthen its research and development capabilities. In 2024, Lumosa adjusted its management team with Ms. Su-Chi Wang assuming the position of Chairman and Dr. Sheng-Wen Yeh assuming the position of President to enhance clinical project advancement efficiency and corporate governance.

Lumosa focuses on innovative neurological therapies. Its core project LT3001 completed two Phase 2 clinical trials in 2025—one in China led by Shanghai Pharmaceuticals and one in the US, Europe, and Taiwan led by Lumosa. At year-end, Lumosa received specific written guidance from the US FDA, serving as important reference for global Phase 3 clinical trial design and regulatory planning—a significant milestone for the company's development.

In 2025, Lumosa actively expanded its technology platforms, securing exclusive global licensing of "T-cell enhancement technology" from the University of North Carolina at Chapel Hill (UNC). Lumosa invested in Cytoengine (exosome technology), GenEditBio (gene editing), and Innorna (mRNA and LNP delivery platform) to deepen its neuroscience field positioning.

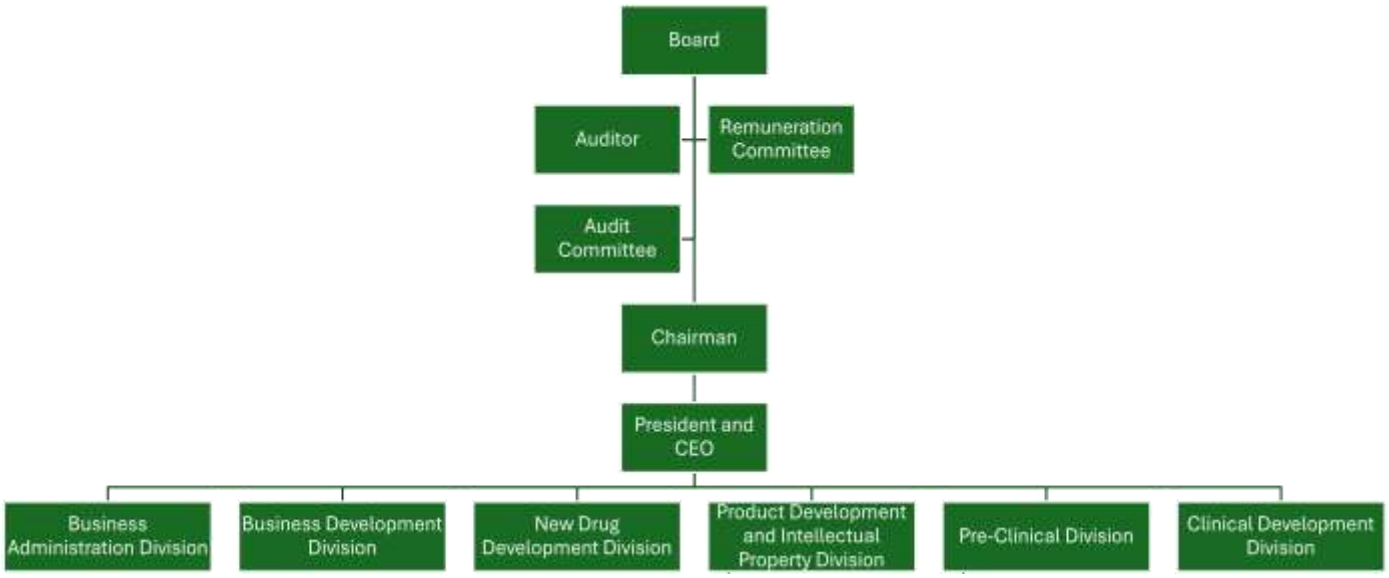
Lumosa will continue developing innovative neurological drugs, integrate research and development resources, and support long-term growth based on risk management.

Company Name	**Lumosa Therapeutics Co., Ltd.**
Industrial Category	Biotechnology
Headquarters	4F, No. 3-2, Park Street, Nangang District, Taipei, Taiwan
Paid-in Capital as of 2025	1,688,168 Thousand New Taiwan Dollars
Revenue for Fiscal Year 2025	35,831 Thousand New Taiwan Dollars
Operating Locations	4F, No. 3-2, Park Street, Nangang District, Taipei, Taiwan
Principal Products and Services	LT1001 – Extended-release Analgesic Injection LT3001 – Novel Therapy for Acute Ischemic Stroke LT6001 – Induced Exosome Technology

Lumosa's Industry Chain

Lumosa's new drug development process includes multiple key stages: therapeutic target identification, candidate drug testing, manufacturing process development, preclinical trials, and clinical trials. Industry value chain collaboration and strategic alliances strengthen overall industry competitiveness. Lumosa's industry relationship diagram is as follows:

2.2 Organization



2.3 External Organization Participation

Actively communicate with stakeholders through association participation and member interaction to understand latest industry development trends.

Association Name	Participating As
Innovative Bio-manufacturing Development Consortium (IBDC)	Member
Taiwan Research-based Biopharmaceutical Manufacturers Association (TRPMA)	Member
Taiwan Society of Regulatory Affairs for Medical Products (TSRAP)	Member
Taiwan Society for Extracellular Vesicles (TSEV)	Member
Taiwan Bio Industry Organization (TBIO)	Member
GS1 Taiwan Council	Member
Taiwan Clinical Research Association (TCRA)	Member
Drug Impurities/Metabolites and Chinese Herbal Medicine Components Structural Identification Alliance	Member
Taiwan Parenteral Drug Association (TPDA)	Member
Taipei Pharmaceutical Agents and Distributors Association (TPADA)	Member
Institute for Biotechnology and Medicine Industry (IBMI)	Member

3

Responsible Governance

Corporate Governance Achievements in 2025

- 2025 ESG evaluation score: 67.09, placing Lumosa in the 36%-50% percentile among listed companies.
- Board and functional committee performance evaluation: excellent.
- Directors completed 60 hours of annual training, substantially exceeding regulatory requirements, demonstrating the company's commitment to enhancing corporate governance.
- Company governance supervisor completed 12 hours of annual training.
- Achieved concrete management targets for board composition diversity:
    1. Independent directors represent 44% of board seats, exceeding statutory requirement.
    2. No directors concurrently serve as company managers, complying with regulatory requirements.
    3. Independent directors' tenure does not exceed three terms.
    4. Four female directors, exceeding the statutory requirement of one-third

Corporate Bylaws

https://www.lumosa.com.tw/investor/corporate_bylaws

3.1 Governance Practices

The Board of Directors

The Board of Directors is the company's highest governance body and operates pursuant to the Board Meeting Rules.

Board Composition and Director Nomination Policy

Lumosa adopts a candidate nomination system for director selection and holds regular elections. The current Board consists of 9 directors, including 4 independent directors and 5 non-independent directors; as of year-end 2025, independent directors represent 44% of board composition. Currently, 4 female directors serve on the Board, exceeding the statutory requirement of one-third.

Diversified core / Name	Basic Component								Industry Experience			Professional Ability		
	Citizenship	Gender	Employee status	Age			Independent Directors' term of office		Healthcare	Medicine	Management	Legal	Accounting	Risk Management
				< 60 yrs	61~70 yrs	>71 yrs	<3 yrs	6~9 yrs						
Su-Chi Wang, rep. of Center Laboratories, Inc.	ROC	F	-	✓	-	-	-	-	-	-	✓	-	✓	-
Wan Lai Cheng, rep. of Center Laboratories, Inc.	ROC	M	-	-	✓	-	-	-	-	-	✓	-	-	-
Chia-Ling Lin, rep. of BioEngine Technology Development Inc.	ROC	F	-	✓	-	-	-	-	-	-	✓	-	-	✓
De Fu Hsieh, rep. of Shun Cheng Pharmaceutical Co., Ltd.	ROC	M	-	-	-	✓	-	-	-	✓	✓	-	-	-
Hsueh Ling Wang	ROC	F	-	-	✓	-	-	-	-	✓	✓	-	✓	-
Chih Yung Chin	ROC	M	-	✓	-	-	-	-	-	-	✓	-	✓	-
Chih Hsiung Wu	ROC	M	-	-	✓	-	-	-	✓	-	✓	-	-	-
Hai I Ma	ROC	F	-	-	-	✓	✓	-	-	-	✓	-	-	-
Hsin-Jung Lin	ROC	M	-	-	✓	-	✓	-	✓	-	✓	-	-	-

Board Operations

Lumosa directors serve three-year terms. The Board meets at least quarterly as required by law. The Board convened 8 times in 2025 with average director attendance of 93%. No material complaints affecting company operations or financial business were received.

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A) (Note 2)
Chairperson	Center Laboratories, Inc., rep. by Su-Chi Wang	8	8	100%
Director	Center Laboratories, Inc., represented by Wan Lai Cheng	8	7	87.5%
Director	BioEngine Technology Development Inc., represented by Chia-Ling Lin	8	8	100%
Director	Shun Cheng Pharmaceutical Co., Ltd., represented by De Fu Hsieh	8	8	100%
Director	Hsueh Ling Wang	8	7	87.5%
Ind. Director	Chih Yung Chin	8	8	100%
Ind. Director	Chih Hsiung Wu	8	7	87.5%
Ind. Director	Hai I Ma	8	8	100%
Ind. Director	Hsin-Jung Lin	8	6	75%

Recusal Practices for Directors and Independent Directors in Conflict-of-Interest Matters

Directors implement conflict of interest avoidance by recusing themselves from discussion and voting on matters directly affecting their personal interests or entities they represent; directors cannot proxy vote for other directors. Details of 2025 implementation are available on the company website.

Continuing Education for the Directors

All directors completed 60 hours of training in 2025.

Title	Name	Course Title	Hrs
Chairperson	Su Chi Wang	Investor relations management sharing session	3
		Directors' legal responsibility and corresponding risks	3
Director	Wan Lai Cheng	Workplace sexual harassment and bullying prevention analysis and practical experience sharing	3
		Current global economic conditions and effects of Trump's new policies	3
Director	De Fu Hsieh	Trump 2.0 disrupting global economic order—impacts and response strategies	3
		AI governance: enhancing operational efficiency and service quality with governance AI and case studies	3
		Corporate governance ESG essentials: launching corporate sustainability	3
Director	Chia Ling Lin	Enterprise risk management and crisis response—board perspective	3
		International economic conditions under Trump 2.0 and Taiwan industry dynamics	3
Director	Hsueh Ling Wang	Anti-money laundering, counter-terrorism financing, and counter-proliferation financing recent updates and trends	3
		Company law and company registration practice analysis	3
Independent Director	Chih Yung Chin	Corporate sustainability—from anxiety to strategy	3
		Corporate sustainability and risk management	3
Independent Director	Chih Hsiung Wu	21st International Summit on Corporate Governance (2025)—the board's role in shaping enterprise strategy amid global environmental change	6
Independent Director	Hai I Ma	Corporate governance and securities regulations	3
		Data security management compliance under ransomware threats	3
		2024 Listed and emerging companies insider equity awareness session	3
Independent Director	Hsin-Jung Lin	Just Say No! Stop workplace violations, embrace DEI in the workplace—case analysis and prevention measures for workplace misconduct (sexual harassment and workplace bullying) from legal, academic, and practical perspectives	3
		Enterprise transformation new thinking: digital technology and sustainable development	3

Lumosa purchases directors and officers liability insurance annually to reduce risk of material damage to the company and investors.

Appointment and Training of Corporate Governance Officer
Lumosa appointed Ms. Lan-ying Huang from Business Administration Dept. as concurrent corporate governance supervisor on May 12, 2023, through board resolution. The supervisor completed 12 hours of training in 2025, meeting regulatory requirements.

Course Title	Hours
Investor relations management sharing session	3
2024 Listed and emerging companies insider equity awareness session	3
15th Taipei Corporate Governance Forum	6

Functional Committee

Audit Committee Operations
Lumosa's Audit Committee comprises 4 independent directors with 1 serving as convener. Two independent directors possess accounting or financial expertise. Current term: May 2, 2024 through May 1, 2027. The committee meets at least quarterly; held 8 meetings in 2025 with average member attendance of 91%.

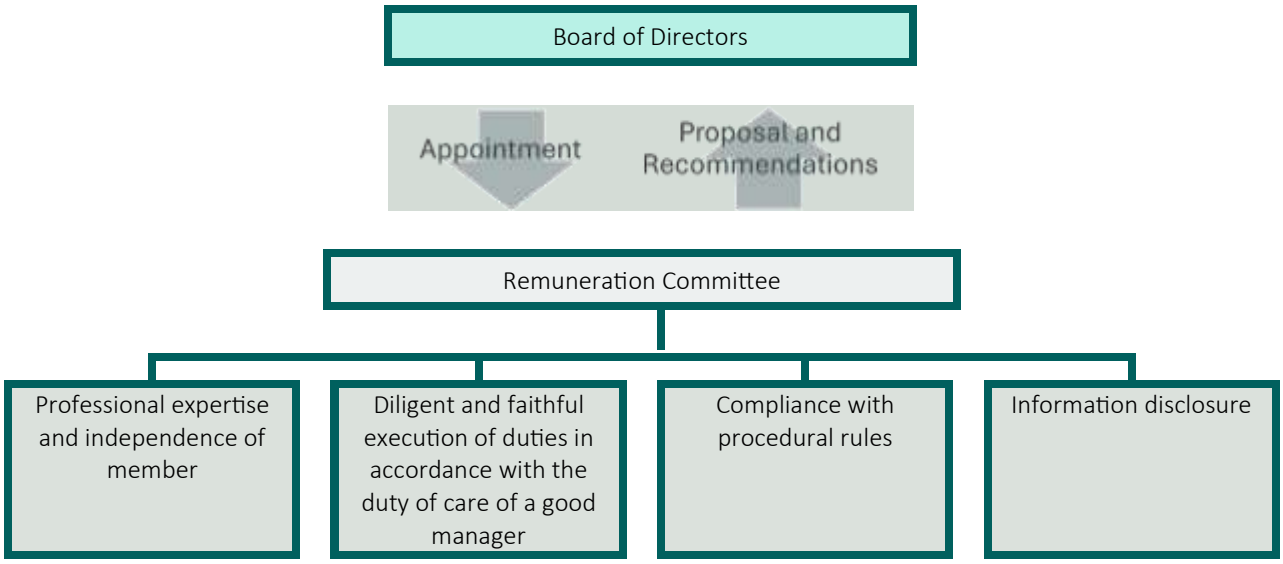
Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)
Independent Director (Convener)	Chih Yung Chin	8	8	100%
Independent Director	Chih Hsiung Wu	8	7	87.5%
Independent Director	Hai I Ma	8	8	100%
Independent Director	Hsin-Jung Lin	8	6	75%

Remuneration Committee Operations
Lumosa's Remuneration Committee comprises three independent directors. Current term: May 2, 2024 through May 1, 2027. The committee meets at least twice annually; held 2 meetings in 2025 with average member attendance of 100%.

Title	Name	No. of meetings attended in person	No. of meetings attended by proxy	In-person attendance rate (%)
Independent Director (Convener)	Chih Hsiung Wu	2	2	100%
Independent Director	Chih Yung Chin	2	2	100%
Independent Director	Hai I Ma	2	2	100%

Primary responsibilities include establishing and regularly reviewing performance evaluation and remuneration policies, systems, standards, and structure for directors and managers; conducting regular remuneration assessments. Director remuneration consists of director remuneration allocated pursuant to company bylaws. Manager remuneration comprises monthly salary and bonuses with no signing bonuses or recruitment incentives; severance and retirement benefits align with employee standards.

Remuneration Decision Process

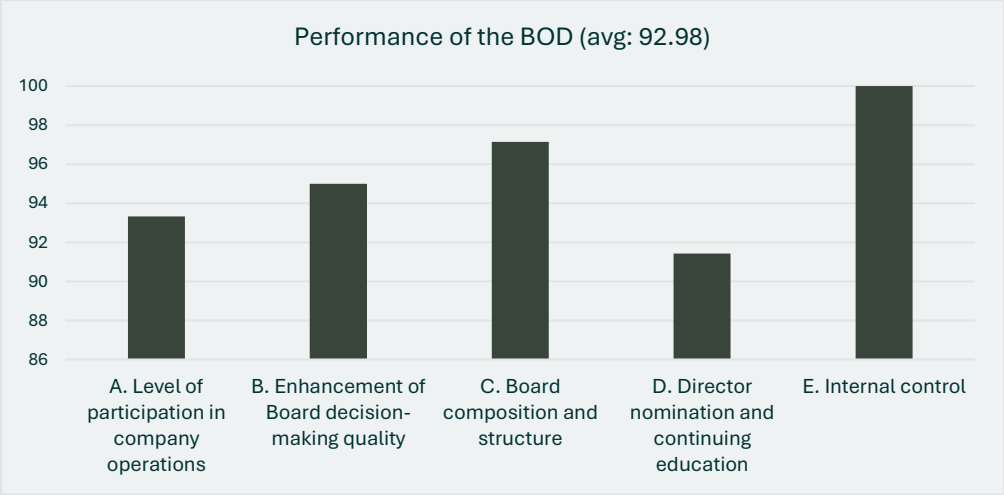


Performance Evaluation of the Board of Directors, Directors and Functional Committees

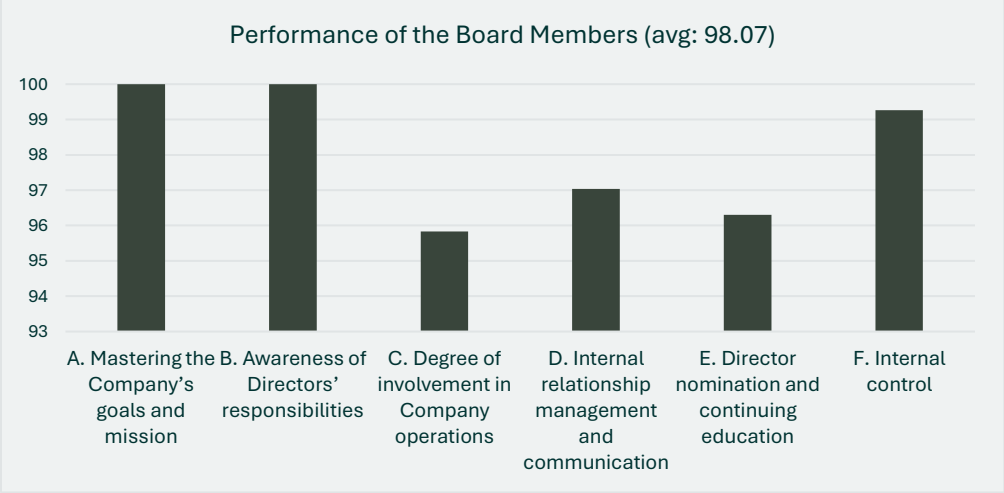
The Board conducts internal evaluation annually pursuant to the "Board Performance Evaluation Rules." All 2025 evaluations received "excellent" ratings, demonstrating operations comply with corporate governance standards.

Performance Evaluation for the 2025 Board of Directors and Functional Committees	
Self-Evaluation of the Board	92.89
Self-Evaluation of the Board Members	97.56
Self-Evaluation of the Audit Committee	98.10
Self-Evaluation of the Remuneration Committee	98.18

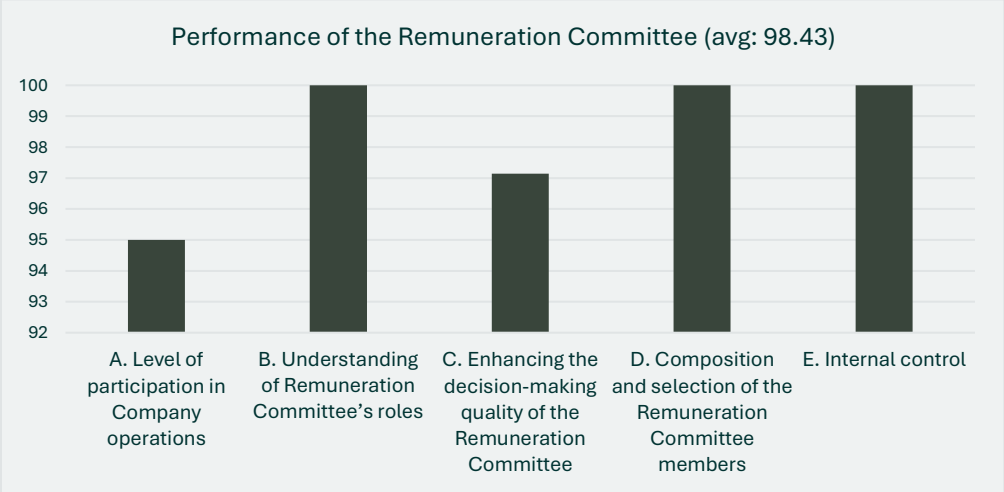
Self-evaluation result on the performance of the 2025 Board of Directors



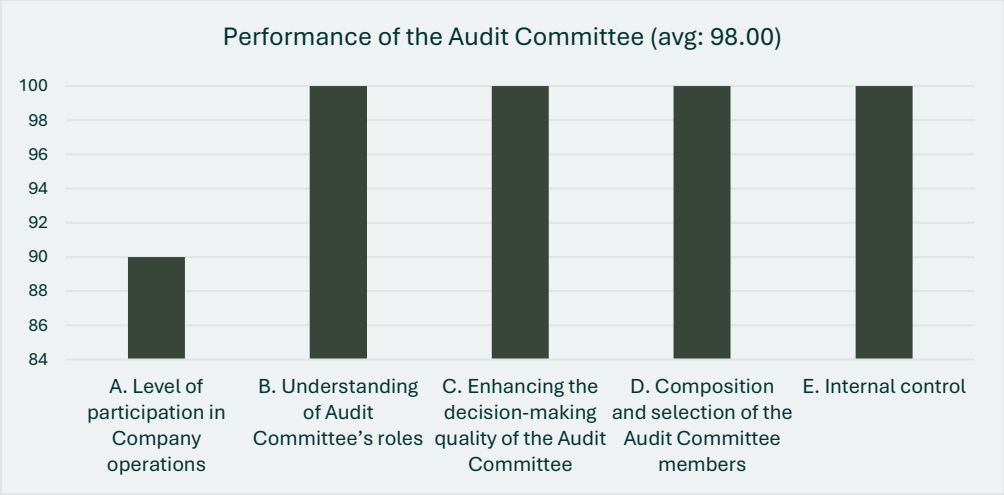
Self-evaluation result on the performance of the 2025 Board Members



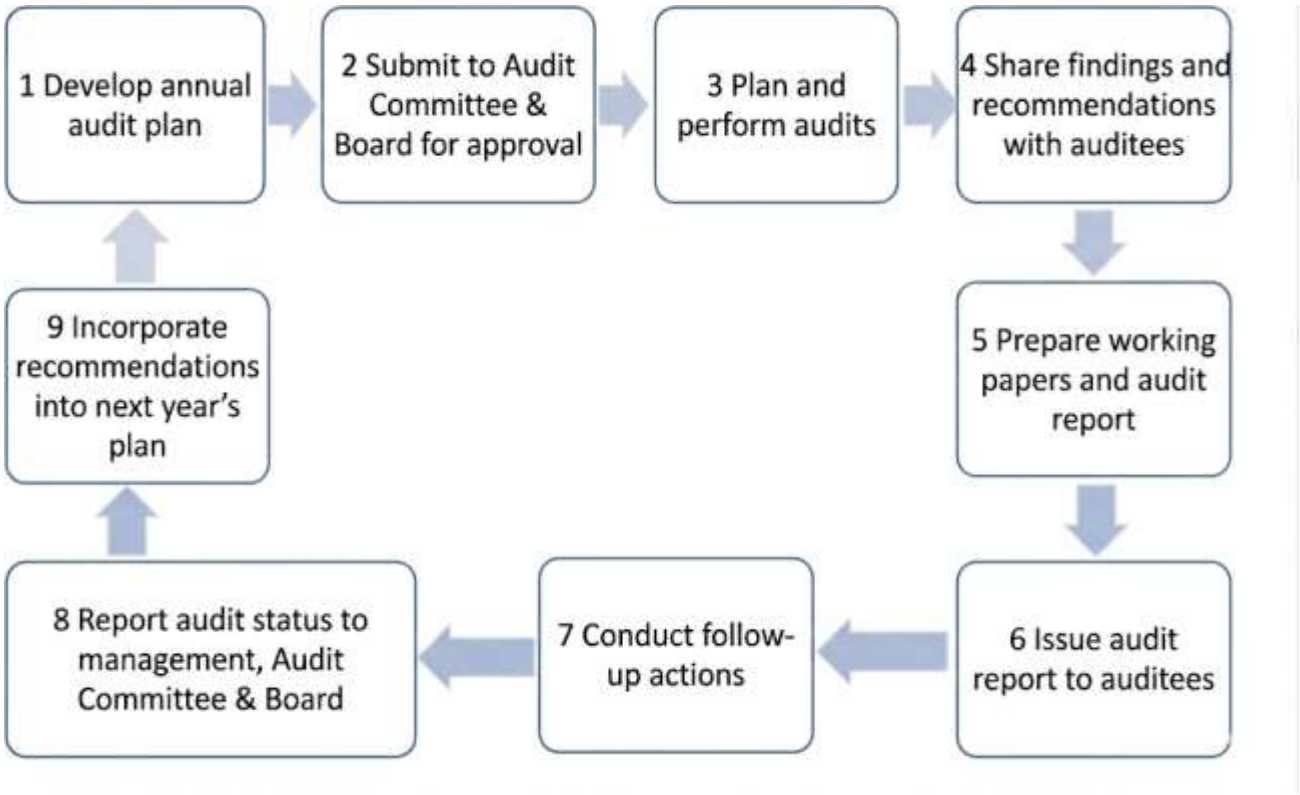
Self-evaluation result on the performance of the 2025 Remuneration Committee



Self-evaluation result on the performance of the 2025 Audit Committee



Internal Audit Process



Internal Audit Performance Review

Each year, Lumosa's Internal Audit Department examines the eight major operational cycles of the internal control system: procurement and payment, sales and collection, payroll, production, fixed assets (property, plant, and equipment), financing, investment, and information security across all company units. In 2025, the department issued 50 audit reports with no material exceptions requiring remedial recommendations. Annual internal control system declarations are available on the Taiwan Stock Exchange Observation Post.

2025 Audit Priorities	
1. Derivative instrument transaction audits (monthly) 2. Fund lending and endorsement guarantee audits (quarterly) 3. Functional committee meeting operations audits (Board/ Audit Committee/ Remuneration Committee) 4. Financial statement preparation and information security audits 5. Related party transaction and subsidiary oversight audits	6. Sales and collection cycle audits 7. Procurement and payment cycle audits 8. Production and property, plant, and equipment cycle audits 9. Investment and financing cycle audits 10. Research and development cycle audits 11. Track and remediate exception handling and senior management assigned tasks 12. Conduct annual self-assessment operations 13. Sustainable information management operations

Communications between the independent directors and the internal auditor

Date	Participants	Communication Method	Items	Result
Mar. 10, 2025	Independent Director, Auditor	Video conference	Internal audit execution report for Nov-Dec 2024 and subsidiary internal audit business execution report for Q4 2024	Communication proceeded smoothly with no objections
Apr. 21, 2025	Independent Director, Auditor	Video conference	1. Internal audit execution report for Jan-Feb 2025 2.Define Lumosa's entry-level employee scope and establish internal control systems.	Communication proceeded smoothly with no objections
May 5, 2025	Independent Director, Auditor	Video conference	Internal audit execution report for Mar 2025 and subsidiary internal audit business execution report for Q1 2025	Communication proceeded smoothly with no objections
Aug. 8, 2025	Independent Director, Auditor	Video conference	Internal audit execution report for Apr-Jun 2025 and subsidiary internal audit business execution report for Q2 2025	Communication proceeded smoothly with no objections
Nov. 12, 2025	Independent Director, Auditor	Video conference	Internal audit execution report for Jul-Sep 2025 and subsidiary internal audit business execution report for Q3 2025	Communication proceeded smoothly with no objections
Dec. 15, 2025	Independent Director, Auditor	Video conference	Internal audit execution report for Oct 2025	Communication proceeded smoothly with no objections

Communications between the independent directors, accountant and the internal auditor

Date	Participants	Communication Method	Items	Result
Mar. 10, 2025	Ind.Director, Accountant, Auditor	Video conference	Report on consolidated and individual financial statement audit results for 2025 and internal control audit findings; communicate risk assessment, key audit matters, execution status, and results with independent directors	Communication proceeded smoothly with no objections
Apr. 21, 2025	Ind.Director, Accountant, Auditor	Video conference	Define Lumosa's entry-level employee scope and establish internal control systems.	Communication proceeded smoothly with no objections
May 5, 2025	Ind.Director, Accountant, Auditor	Video conference	Report on consolidated financial statement review results for Q1 2025; discuss and communicate on questions raised by independent directors.	Communication proceeded smoothly with no objections
Aug. 8, 2025	Ind.Director, Accountant, Auditor	Video conference	Report on consolidated financial statement review results for Q2 2025; discuss and communicate on questions raised by independent directors.	Communication proceeded smoothly with no objections
Nov. 12, 2025	Ind.Director, Accountant, Auditor	Video conference	Report on consolidated financial statement review results for Q3 2025; discuss and communicate on questions raised by independent directors.	Communication proceeded smoothly with no objections
Dec. 15, 2025	Ind.Director, Accountant, Auditor	Video conference	Report and communicate audit quality indicator objectives and dimensions assessment with independent directors.	Communication proceeded smoothly with no objections

3.2 Risk Management

Lumosa's Board of Directors serves as the highest governance body for risk management, responsible for approving risk management policies, procedures, and framework. Material environmental, social, and governance risks related to sustainable development are disclosed in the material topics section (Section 1.4) of this report; this section discloses operational risk items and responses.

Risk Management Process

Process	Operations
Risk Identification	The Board, senior management, and various departments identify company risk sources and categories.
Risk Analysis and Assessment	The Sustainability Implementation Task Force considers current environmental resources and analyzes identified risks regarding probability of occurrence, severity, impact scope, and assigns risk grades.
Risk Response	The Sustainability Implementation Task Force prioritizes risk items, formulates risk strategy objectives; other items remain under continuous monitoring.
Risk Monitoring and Review	Execution personnel monitor risks within their respective business operations, select corresponding response measures or implement risk mitigation plans, and report to senior management in a timely manner.

2025 Risk Items and Mitigation Strategies

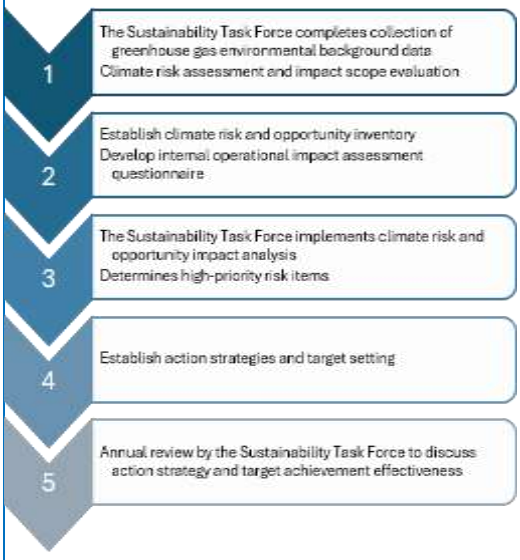
Risk Item	Risk Description	Potential Impact on Lumosa	Response Strategy
Operational Performance	Market changes, intense competition, resource shortages, and supply chain bottlenecks lead to declining effectiveness.	Impacts financial stability and weakens research and development resource investment capacity.	Monitor market trends and competitive dynamics regularly; adjust strategies in a timely manner. Diversify supply chain to distribute risk. Evaluate KPI achievement annually.
Financial	Currency fluctuations, insufficient funds, or overdue accounts receivable create liquidity pressure.	Limits capital operation space and reduces expansion or research and development investment capacity.	Ensure stable cash flow; regularly review fund allocation.
Information Security	Cyber attacks, data leaks, or system disruption lead to sensitive data exposure.	Creates legal risk and reputation damage, affecting company operations.	Strengthen information security protection; restrict access permissions; conduct irregular awareness campaigns to ensure regulatory compliance.
Industry and Technology Shifts	Rapid technology development or changing market demand render products obsolete or result in market share loss.	Insufficient technology updates or slow response affects company operations.	Continuously track market trends and technology development. Annual research and development expenses target >80% of operating expenses.
Trade Secrets	Disclosure of research data, formulas, or business plans.	Reduced market share, revenue loss, and long-term competitive advantage erosion.	Require employees and suppliers to sign confidentiality agreements; control access permissions. Target zero data breach incidents annually.

R&D Effectiveness	New drug development failure, efficacy falling short of expectations, clinical trial results underperforming expectations, development timeline delays.	Research and development investment loss, company market value decline, investor confidence damage, missed market opportunities.	Establish milestone achievement rate and regular evaluation mechanisms. Collaborate with academic and medical institutions. Deepen disease area expertise.
Talent Development	Loss of key technical talent, insufficient research and development team stability, difficulty recruiting specialized professionals.	Research and development progress delays, technology knowledge transfer interruption, increased operating costs.	Establish competitive compensation system, employee stock ownership plan, professional training opportunities, strengthen welfare environment.
Intellectual Property	Core technology disclosure, patent infringement disputes, competitors securing patent positions first.	Trade secret loss, legal litigation costs, reduced market competitiveness.	Establish comprehensive patent portfolio strategy; conduct regular patent searches and risk assessment.
Regulatory Compliance	Drug approval application failure, regulatory requirement changes, quality system non-compliance with standards.	Product market launch delays, additional regulatory compliance costs, reputation damage.	Regularly confirm regulatory compliance; execute quality system audits and document review.
Clinical Trial Participant Safety	Serious adverse events, unexpected severe drug adverse reactions, adverse reactions in special populations.	Participant health damage, trial suspension or termination, legal litigation, development timeline delay.	Establish safety monitoring system; strengthen pre-trial risk assessment. Develop emergency procedures and follow-up care plans.
Informed Consent	Incomplete informed consent procedures, insufficient participant understanding, inadequate protection of vulnerable populations, untimely consent form updates.	Violation of research ethics, participant rights damage, trial results effectiveness questioned.	Standardize informed consent procedures; provide multi-language consent forms. Develop educational materials; establish vulnerable population protection mechanism.
Product Health and Safety	Unexpected adverse reactions occur, insufficient drug safety data, drug interaction risks.	Patient health damage, product market recall, legal litigation, reputation damage.	Establish pharmacovigilance system and adverse reaction reporting mechanism; conduct regular safety assessments; update product labeling information.
Drug Safety	Active pharmaceutical ingredient quality issues, improper manufacturing process control, abnormal storage and transport, product contamination or packaging labeling errors.	Quality anomaly events, regulatory violations, product recalls, market trust loss.	Conduct regular quality audits; manage suppliers; monitor manufacturing parameters; implement change management; establish traceability system.
Regulatory Adherence	Regulatory requirement changes, market authorization maintenance issues, delayed safety reports.	Product authorization revocation, market access obstruction, operational interruption, increased	Conduct regular regulatory update reviews; participate in consultation meetings; establish internal audit system and contingency mechanism.

		corrective costs.	
Product Information	Incomplete product information, unclear usage instructions, insufficient safety warnings, inadequate healthcare provider communication.	Increased medication errors, product misuse, medical disputes, increased market education costs.	Update medication guidelines; conduct physician training; provide consultation channels; regularly update safety information.
Chemical Waste Leakage	Improper handling of organic solvents, strong acids/bases and other chemical waste liquid, container damage or unclear labeling, transport accidents with leakage.	Personnel health and safety threats, environmental pollution and ecological damage, violation of environmental regulations facing penalties, company reputation damage, operational interruption.	Strengthen storage management: use appropriate storage containers and clear labeling.
Biomedical Waste	Improper handling of infectious waste, incorrect biological safety level classification, insufficient waste collection tracking and management.	Biological safety threats, infection risk, regulatory violations, laboratory certification loss.	Strictly select qualified contractors for waste handling.

3.3 Climate-Related Financial Disclosures

In response to global sustainability trends, the Company has adopted the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to assess the dual dimensions of impact severity and likelihood across short-, medium-, and long-term risks and opportunities, as evaluated by senior management. Based on this analysis, the Company has identified key transition risks (including policy and regulatory changes, technological shifts, market dynamics, and reputational concerns), physical risks (both acute and chronic), and opportunities (in areas such as resource efficiency, energy sources, products and services, market positioning, and resilience) that may affect its operations. Corresponding mitigation strategies have been developed. Moving forward, the Company will report annually to the Board, which will oversee the effectiveness of implementation.

Governance	Strategy	Risk & Management	Metrics & Targets
Governance framework for climate-related risks and opportunities	Business, strategic, and financial planning, including actual and potential climate-related impacts	Process for managing climate-related risks	Metrics and targets used to assess and manage climate-related issues
The Board is the highest decision-making body for climate risk management, responsible for defining the Company's risk planning, strategy, and operational plans. It oversees the management and disclosure of climate-related risks and holds ultimate accountability for overall risk governance. Senior management ensures the effectiveness of the climate risk management framework and internal processes, and that appropriate measures are taken in response to identified risks. In 2024, the Company established an ESG Sustainability Task Force, chaired by the President. The task force convenes periodically to discuss	The Company defines short-term as 1–3 years, medium-term as 3–5 years, and long-term as 6–10 years. Climate change creates significant impacts on supply chain, operations, and customer demand. To understand climate-related risks' impact on operations and development and identify opportunities, Lumosa has identified issues affecting financial performance, changing operational strategy or business model, and impacting the value chain, and prioritized corresponding mitigation measures. Lumosa conducted financial analysis assessment on two extreme climate scenarios as follows: **Transition Risk (RCP 2.6 Scenario)** Assuming Taiwan and international carbon pricing alignment, based on 2025 Scope 1, 2, and 3 emissions of 109.9483 metric tons and anticipated carbon pricing of NTD 300/metric ton, Lumosa expects annual operating costs to increase by approximately NTD 33,000. To mitigate this impact, Lumosa plans to reduce carbon pricing expenses through various energy efficiency	Based on 2025 risk and opportunity supervisor assessment results, Lumosa's risks are all medium-to-low with no high-risk items. However, considering risk mitigation, Lumosa addresses medium-risk items with both occurrence probability and impact levels by developing corresponding risk mitigation strategies. Risk identification, assessment, and management process as follows: 	**2025:** Complete greenhouse gas inventory and increase website and public information disclosure. **2028:** Achieve average 3% emissions reduction compared to 2022 baseline. **2030:** Achieve average 4% emissions reduction compared to 2022 baseline. Lumosa's greenhouse gas emissions primarily stem from Scope 2 purchased electricity. We focus on improving electricity use efficiency, implementing multiple energy efficiency measures, and reducing energy consumption. Future office and laboratory equipment procurement will prioritize energy-efficient label products.

climate-related risks and opportunities affecting operations and to formulate response strategies. Annual outcomes will be reported to the Board to support strategic climate discussions.	measures. **Physical Risk (RCP 8.5 Scenario)** Lumosa assessed risk of manufacturing facility operational disruption from extreme rainfall. If manufacturing facilities halt due to flooding, short-term disruption (within 3 days) would be buffered by sufficient inventory with minimal revenue impact. However, prolonged flooding (exceeding inventory capacity period) preventing facility recovery would cause supply disruption and impact revenue. Lumosa will strengthen facilities in flood-prone areas and establish off-site backup mechanisms to ensure strategic resilience.		

2025 Climate-Related Risks and Opportunities Analysis

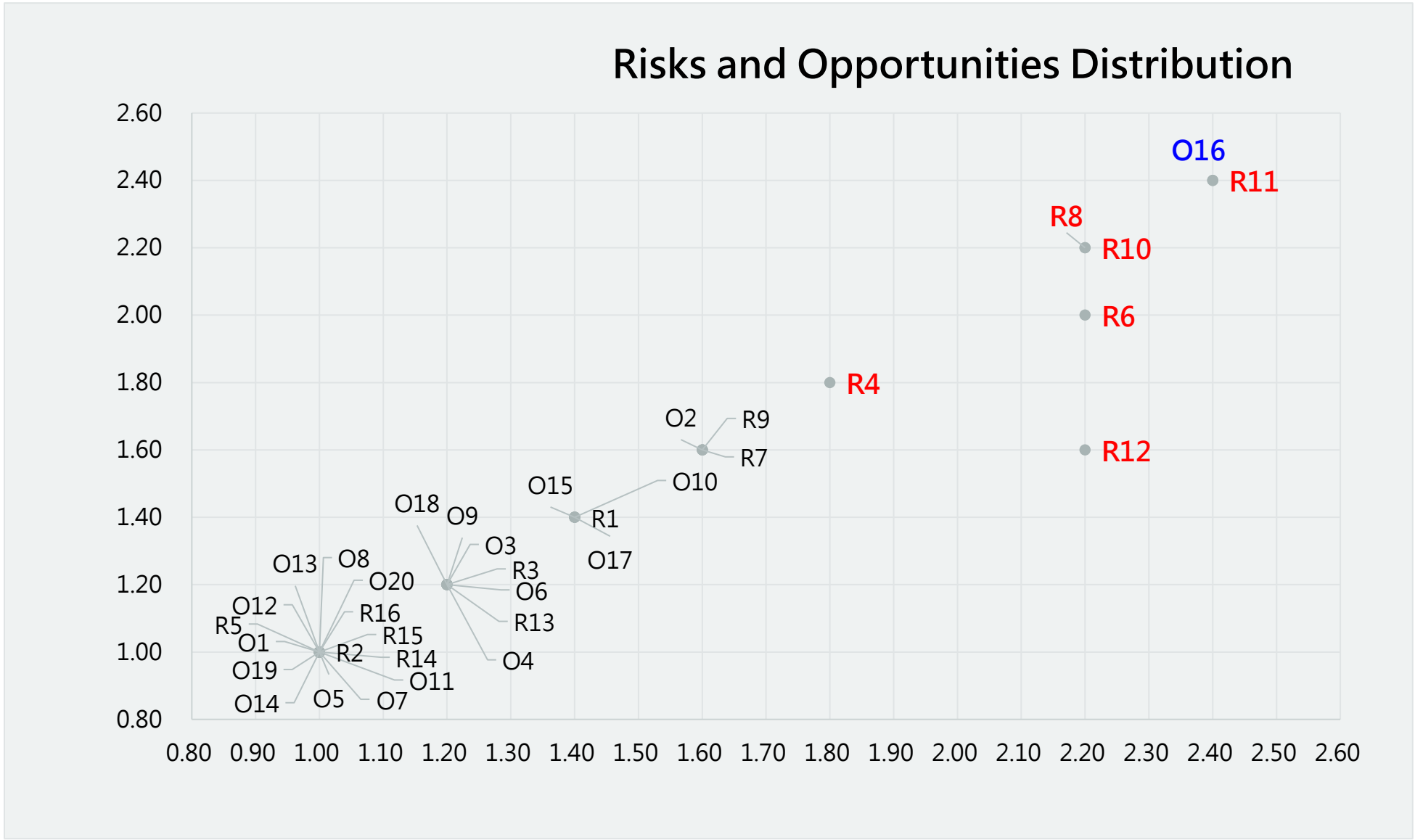
Risk Type	Factor	Climate Risk Topic	Risk Level	Timeframe
Transition Risks	Policy & Regulation	R1 Rising carbon pricing	L	S, M, L
		R2 Stricter emissions reporting requirements	L	S, M, L
		R3 Requirements and regulation of existing products and services	L	S, M, L
		R4 Exposure to litigation risks	**M**	**L**
	Technology	R5 Substitution of existing products/services with low-carbon alternatives	L	S, M, L
		R6 Failed investments in new technologies	**M**	**S, M, L**
		R7 Cost associated with low-carbon technology transition	L	S, M, L
	Market	**R8 Shifts in customer behavior**	**M**	**M, L**
		R9 Market signal uncertainty	L	S, M, L
		R10 Rising raw material costs	**M**	**S, M, L**
	Reputation	**R11 Changing consumer preferences and industry stigmatization**	**M**	**S, M, L**
		R12 Growing stakeholder concern and negative feedback	**M**	**S**
Physical Risks	Acute	R13 Increased severity of extreme weather events (e.g., typhoons, floods)	L	S, M, L
	Chronic	R14 Extreme changes in rainfall and climate patterns	L	S, M, L
		R15 Rising average temperatures	L	S, M, L
		R16 Rising sea levels	L	S, M, L

Note: S (Short-term) = 1–3 years; M (Medium-term) = 3–5 years; L (Long-term) = 6–10 years

Opportunities

Factor	Climate Risk Topic	Risk Level	Timeframe
Resource Efficiency	O1 Adopt more efficient transportation methods	L	S, M, L
	O2 Use more efficient production and distribution processes	L	S, M, L
	O3 Recycle and reuse	L	S, M, L
	O4 Transition to more energy-efficient buildings	L	S, M, L
	O5 Reduce water usage and consumption	L	S, M, L
Energy Source	O6 Use low-carbon energy	L	S, M, L
	O7 Adopt incentive-based policies	L	S, M, L
	O8 Adopt new technologies	L	S, M, L
	O9 Participate in carbon trading markets	L	S, M, L
	O10 Shift to decentralized energy systems	L	S, M, L
Products and Services	O11 Develop and/or expand low-carbon products and services	L	S, M, L
	O12 Develop climate adaptation and insurance risk solutions	L	S, M, L
	O13 Innovate and develop new products and services	L	S, M, L
	O14 Diversify business activities	L	S, M, L
	O15 Respond to shifts in consumer preferences	L	S, M, L
Market	**O16 Enter new markets**	**M**	**S, M, L**
	O17 Leverage public sector incentive programs	L	S, M, L
	O18 Gain access to insurable new assets and regions	L	S, M, L
Resilience	O19 Participate in renewable energy projects and adopt energy-saving measures	L	S, M, L
	O20 Substitute/diversify energy sources	L	S, M, L

Topic	Aspect	Items	Impact Period	Financial Impact on the Company	Management Measures
TCFD Climate-related Financial Disclosures	Transition Risk—Policy & Regulatory	Litigation Risk	Long-term	Litigation may result in fines and compensation expenses, affecting company earnings and financing capacity. Regulatory compliance costs will increase.	Strengthen regulatory compliance management systems; establish climate risk identification and management mechanisms; conduct periodic regulatory risk assessments; direct investment toward climate transition-friendly opportunities; enhance disclosure.
	Transition Risk—Technology	Failed Investment in New Technology	Short to long-term	R&D failure results in sunk R&D costs, directly impacting profit and loss; missing market opportunities affects future revenue and may trigger asset impairment and stock price decline.	Establish R&D project evaluation and investment review procedures; diversify investment portfolio to distribute risk; pursue external partnerships or licensing to share costs; strengthen risk communication.
	Transformation Risks – Market	Rising Raw Material Costs; Increased CRO/CDMO/Logistics and Clinical Trial Supply Costs	Short to long-term	**Income Statement:** Rising CRO/CDMO/logistics rates; increased clinical trial consumables and cold-chain transportation costs. **Cash Flow Statement:** Emergency procurement expenses increase, generating higher operating cash outflows. **Balance Sheet:** Supply disruptions may cause inventory shortages or delays, potentially triggering inventory write-downs.	Diversify key supplier alternatives; establish safety stock levels and expiration management for trial materials; evaluate packaging storage safety and expiration protocols; select appropriate in-house or outsourced strategies.
	Transition Risk—Market	Changes in Customer Behavior	Medium to long-term	Inability to meet green procurement trends may result in loss of market share and declining return on assets, deteriorating financial performance.	Enhance brand green image; optimize service models; integrate digital health solutions to reduce physical operational carbon footprint; establish green business opportunities.
	Transition Risk—Reputation	Changing Consumer Preferences; Industry Stigmatization	Short to long-term	Capital Costs: Negative media coverage may trigger stock price volatility and increase financing difficulty.	Strengthen sustainability report verifiability; establish crisis communication protocols and media response procedures; report major ESG issues to the Board regularly.
		Increased Stakeholder Concern and Negative Feedback	Short-term	**Income Statement:** Litigation, reporting, and regulatory compliance costs increase. **Capital Costs:** Stock price pressure may increase financing costs.	Periodically review risk and compliance management measures; ensure consistent public disclosure of material events; strengthen sustainability awareness through employee and supply chain training to reduce operational risks.
	Opportunity	Market Expansion	Short to long-term	**Positive Impact:** Access green pharmaceutical markets, increase revenue from low-carbon products and market penetration. **Negative Impact:** Initial research and regulatory compliance costs for market entry; localization investment and infrastructure development expenses.	Establish cross-regional partnerships to share throughput and capital costs; implement modular production processes to enhance deployment flexibility. Ensure products meet local environmental requirements; strengthen competitive advantage through differentiation strategy.


Risks and Opportunities Distribution
2.60
2.40
2.20
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0.80 0.90 1.00 1.10 1.20 1.30 1.40 1.50 1.60 1.70 1.80 1.90 2.00 2.10 2.20 2.30 2.40 2.50 2.60
O16
R11
R8
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R6
R4
R12
O2
R9
R7
O15
O10
R1
O17
O18
O9
O3
R3
O6
R13
O4
O13
O8
O20
O12
R16
R5
R15
O1
R2
R14
O19
O11
O14
O5
O7

3.4 Regulatory Compliance and Ethical Integrity

The Company strictly complies with applicable laws and regulations in all jurisdictions where it operates. The Audit Committee and Internal Audit function oversee Company finances and internal controls. New employees receive training and education on legal compliance requirements.

In 2025, the Company reported no violations, fines, or penalties related to corporate governance, securities trading, environmental protection, labor rights, occupational safety, customer privacy breaches, marketing practices, customer health, product liability, antitrust, or competition law.

Ethical Integrity

Lumosa has established a Code of Ethical Conduct emphasizing the principles of integrity, transparency, and responsible management. The Code prohibits all unethical conduct. The corporate governance function reports compliance status to the Board annually.

2025 Integrity Training and Performance

To reinforce ethical behavior, the Company requires all employees to sign a commitment letter and conducts periodic training sessions on ethical business practices.

Communication and Training Overview	Category	Number of People	%	Note
Communicated organizational strategies and procedures related to ethical conduct	Directors	9	100%	Signed integrity commitment letters
	Employees	28	100%	The Company promotes the Code through internal and external communications. All employees sign a Confidentiality Agreement upon hire.
	Suppliers	15	100%	Supplier contracts include clauses requiring compliance with all applicable laws and regulatory requirements and expressly incorporate integrity conduct standards.
Employees received training on ethics and integrity	Directors	7	78%	-
	Employees	19	68%	Held training on insider trade on 2025/12/2 conducted by Capital Securities Corporation

Note: In 2024, the Company established a Supplier Sustainability Commitment. Beginning in 2025, this commitment is distributed to all active domestic and international suppliers (15 suppliers in 2025).

Grievance Mechanism and Due Diligence

The Company's corporate website discloses the Whistleblower Policy, which provides a mechanism for reporting violations of the Code of Ethical Conduct or Code of Business Conduct, as well as allegations of criminal conduct, fraud, or regulatory violations involving current Board members, Vice Presidents and above, and employees. The Policy protects whistleblower rights, addresses violations of social responsibility standards, and establishes investigation and remediation procedures.

The Chairperson designates investigative personnel based on the nature of the allegation. In 2025, no complaints involved customer privacy breaches or loss of customer data.
(Note: Whistleblower email address: coc@lumosa.com.tw)

3.5 Operational Performance

Material Topic: Operational Performance	
Impact on the Company	Lumosa focuses on novel drug development and commercial licensing partnerships. R&D progress and business expansion are core operational metrics. Licensing collaborations generate stable cash flow and royalty income. However, novel drug development cycles are lengthy; failure to achieve licensing arrangements or project milestones will result in capital market pressure and financial risk.
Policies/ Commitments	1. Build a world-class R&D team by recruiting senior international experts and emerging talent 2. Strengthen project management to accelerate efficient drug development 3. Enhance product commercial value through out-licensing, co-development, and licensing partnerships 4. Implement continuous cost improvement and periodic strategy review and adjustment
Short-term Goals	1. Complete preliminary discussions for new drug out-licensing arrangements 2. Expand international product commercialization and sales networks
Mid-, Long-term Goals	Accelerate LT3001 (ischemic stroke) clinical development with a target of China market approval by 2030
Resource Investments and Practical Actions	1. Establish collaborations with domestic and international CROs, academic institutions, and pharmaceutical partners to accelerate product development and commercialization; participate in global biotech conferences to identify licensing opportunities and technical partnerships 2. Enhance intellectual property management to strengthen technology platforms and extend product market exclusivity 3. Develop innovative drugs that address market needs 4. Optimize R&D and manufacturing processes to maximize product value
Performance Results	2025 R&D investment: approximately NTD 304,371 thousand, concentrated in neurology, inflammation, and oncology
Evaluation Mechanism	Quarterly Board reporting; periodic management meetings; semi-annual KPI effectiveness reviews
Responsible Department	Business Development Division, New Drug Development Division

Government Subsidies

Unit: thousands NTD

Source of Subsidies	2025
Government investment subsidies, R&D grants, and other support programs (digital transformation subsidies under the Ministry of Economic Affairs for manufacturers with 30 employees or fewer and labor insurance paternity leave subsidies.)	64

2025 Financial Overview

Unit: Thousand New Taiwan Dollar

Items	2023	2024	2025
Revenue (A)	56,916	39,154	35,831
Operating Costs (B)	15,435	21,441	13,958
Employee Compensation and Benefits (C)	68,379	94,067	47,672
Payments to Capital Providers (D)	0	0	0
Payments to Government (E)	0	0	0
Regional Investments (F)	0	0	0
Retained Economic Value (A-(B~F))	-26,898	-76,354	-25,799

Note: Definition of payments to capital providers: this category includes all dividends distributed to shareholders, as well as interest payments made to lenders.
Definition of payments to the government: this refers to all taxes and penalties paid by the Company in accordance with international, national, and local regulations.
Taxes may include, but are not limited to, value-added tax (VAT), corporate income tax, and property tax.

Tax Policy, Governance, Control, and Risk Management

1. Tax Policy

The Company complies with transfer pricing policies for related-party transactions under OECD principles and BEPS guidelines. The Company lawfully utilizes available tax incentives and maintains constructive relationships with tax authorities.

2. Tax Governance, Control, and Risk Management

The Company remits taxes in a timely manner, optimizes its corporate structure, and enhances economic efficiency. The Company identifies, evaluates, and manages potential tax risks through appropriate control measures.

3. Stakeholder Engagement and Management of Tax-Related Matters

The Finance and Accounting function is responsible for tax governance and advancing government R&D tax incentive programs, with a focus on transparency in tax disclosures. The Company invests in talent development and professional advisory services to ensure compliance with tax regulations and mitigate risk.

4. Country-by-Country Tax Information

Unit: Thousand New Taiwan Dollar

Item	2024	2025
Tax Jurisdiction	Taiwan	Taiwan
Name of Resident Entity (Business Location)	Lumosa Therapeutics Co., Ltd. (Nangang)	Lumosa Therapeutics Co., Ltd. (Nangang)
Primary Business Activities	New drug development	New drug development
Number of Employees	32	28
Profit (Loss) Before Tax	-436,836	-346,618
Tangible Assets Other Than ash and Cash Equivalents	779,661	851,524
Corporate Income Tax Paid in Cash	0	0
Accrued Corporate Income Tax Based on Profit (Loss)	0	0

3.6 Innovation and Research & Development

Material Topic: Innovation and Research & Development	
Impact on the Company	Lumosa pursues leadership in neurology, inflammation, and oncology markets by introducing cutting-edge technologies—including extended-release analgesic injections, treatments for acute strokes, and exosome technology platforms—and expanding its product portfolio. However, drug development failures, suboptimal efficacy, disappointing trial results, development delays, talent recruitment challenges, competitor patent activity, or failed regulatory approvals may adversely affect company reputation and revenue.
Policies/ Commitments	**R&D Policy:** Lumosa is committed to a "reSEARCH & DEVELOPMENT" model—focusing on rapid identification of promising drug candidates while reducing development timelines and costs. **Sustainability Commitment:** The Company continues to explore and adopt emerging technology platforms to diversify its pipeline. Strategic collaborations, including licensing agreements and joint ventures, support global market expansion. **External Collaboration** Lumosa actively partners with CROs, academic institutions, and commercial partners to accelerate both development and commercialization timelines.
Short-term Goals	1. LT3001: Complete critical pre-Phase 3 activities to support global Phase 3 enrollment 2. Platform Validation: Complete in vivo proof-of-concept or process scale-up milestones for exosome, cell therapy, mRNA/lipid nanoparticle (LNP), and other platforms to inform next-stage preclinical program decisions.
Mid-, Long-term Goals	1. LT3001 Commercialization: Advance global Phase 3 clinical trials and execute primary enrollment, interim, and final analyses according to regulatory milestones. Achieve regulatory approvals in major markets and complete international licensing arrangements. 2. Product Life Cycle Management: Extend patent protection for key assets through formulation, dosage route, and patient population optimization. Evaluate new indication development to enhance product value. 3. Innovative Platform Development: Systematically translate cutting-edge technologies—including exosomes, gene editing, mRNA/LNP, and CAR-T—into drug candidates and partnership opportunities, building a sustainable, expandable product portfolio.
Resource Investments and Practical Actions	1. R&D spending trends: R&D expenditures represent 86–89% of operating expenses over the past three years. 2024: TWD 322,855 thousand; 2025: TWD 304,371 thousand. Funding allocated to clinical research and commercialization preparation for neurology, inflammation, and oncology programs. 2. Technology investment: Continued investment in exosome technology, with professional team development and academic institution partnerships. 3. Marketed product expansion: Enhanced international sales partner collaboration for approved products; ongoing discussions with major international pharmaceutical companies for pipeline candidates. 4. Patent portfolio: Annual strengthening of patent filings across jurisdictions
Performance Results	See the section below for details on successfully developed technologies and products.
Responsible Department	New Drug Development Division, Pre-Clinical Development Division, Clinical Development Division

Technology and R&D Overview

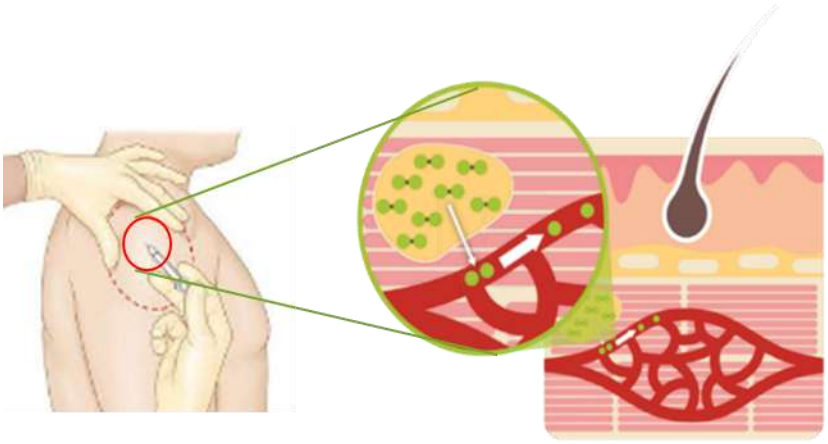
1. Technological Capabilities of Core Operations

Lumosa possesses comprehensive novel drug development capabilities across candidate drug assessment, nonclinical research, chemistry, manufacturing, and controls (CMC), clinical trial design and execution, regulatory affairs, project management, intellectual property, and business development.

In 2025, LT3001 completed multiple critical Phase 2 trials in China, the US, and Europe, and received positive FDA feedback on Phase 3 trial design. LT1001 continues to obtain regulatory approvals in multiple jurisdictions and advance clinical and commercial deployment. Lumosa invests in emerging platforms including exosome, gene editing, and mRNA/lipid nanoparticle delivery technologies. The Company strengthens technical depth across R&D, licensing, and international collaboration through partnerships with global CROs, CMOs, and academic institutions.

2. Product Technologies and R&D Pipeline

- **LT1001 (Naldebain®)**
  LT1001 is a novel long-acting pain therapeutic with reduced side effects and low abuse potential, administered as a depot injection for moderate-to-severe pain. The compound employs a prodrug design that extends naphthylmethyl sulfone as a sustained-release formulation. The drug received regulatory approval in March 2017. In 2018, licensing to SVP Biotech enabled development of a veterinary long-acting pain therapeutic. As of end-2025, LT1001 is approved in Taiwan, Singapore, Thailand, Malaysia, Ukraine, and Brunei



- **LT3001**
  LT3001 is a novel active pharmaceutical ingredient combining a short peptide and small molecule. Unlike rt-PA—currently the sole treatment option for acute ischemic stroke (a large-molecule protein with complex manufacturing and bleeding concerns, with clinical utilization of only 3–5%)—LT3001 is a small molecule with manufacturing advantages. The compound exhibits multiple mechanisms: promoting vascular recanalization and reducing reperfusion injury while minimizing bleeding risk. Nonclinical data show no bleeding concerns. LT3001 is expected to provide superior stroke treatment and reduce clinical burden.

  The Phase 2 trial led by licensing partner Shanghai Pharmaceuticals evaluated LT3001 in patients ineligible for mechanical thrombectomy or rt-PA. The trial was completed and the results

demonstrated good safety and tolerability, with initial efficacy signals in functional recovery at Day 90 post-treatment.

Lumosa completed a parallel Phase 2 trial in Taiwan, the US, and Europe evaluating monotherapy LT3001 in patients ineligible for mechanical thrombectomy or rt-PA. Both pivotal Phase 2 trials demonstrated that LT3001 monotherapy within the 24-hour treatment window did not increase intracranial hemorrhage risk and showed improvement in functional independence (mRS 0–2) at Day 90 in moderate-to-severe and disabled patient populations. Safety and efficacy trends were consistent across ethnic groups. Results were presented orally at the World Stroke Congress (WSC 2025) in October 2025 to the global stroke specialist community. A separate Phase 2 trial evaluating LT3001 combined with mechanical thrombectomy, conducted by Lumosa, remains ongoing.

- **LT6001 / CS026 – Exosome Technology Platform**
  The Company is conducting in vivo proof-of-concept studies and manufacturing scale-up research. Lumosa will extend patent exclusivity through product life cycle management to enhance licensing value and collaborate with academic institutions to identify candidate drugs with development potential, enabling early co-development and reducing acquisition costs.

Technologies or Products Successfully Developed

Product/ Pipeline	Development Progress	R&D Result
LT1001 (Naldebain®)	Obtained marketing authorization in Taiwan, Singapore, Thailand, Malaysia, Ukraine, and Brunei	In August 2015, Lumosa successfully completed the Phase III clinical trial for LT1001, meeting all primary endpoints. Taiwan's Food and Drug Administration (TFDA) granted marketing approval in March 2017. Subsequent regulatory approvals were obtained from the Health Sciences Authority (HSA) of Singapore in December 2020, the Thai FDA in December 2021, Malaysia's Drug Control Authority (DCA) in June 2022, and both the State Medical Drugs Control (SMDC) of Ukraine and the Brunei Darussalam Medicines Control Authority (BDMCA) in 2023.
LT3001	LT3001 Monotherapy Phase 2 Clinical Trials Completed Phase 2 multi-dose administered in combination with mechanical thrombectomy trials still on-going	Lumosa completed two pivotal Phase 2 clinical trials evaluating LT3001 monotherapy: one led by Shanghai Pharmaceuticals in China, and one led by Lumosa in the US, Europe, and Taiwan. Both Phase 2 trials demonstrated that LT3001 administered as monotherapy within the 24-hour treatment window did not increase intracranial hemorrhage risk. In moderate-to-severe and disabled patient populations, LT3001 showed improved functional recovery (mRS 0–2) at Day 90 post-treatment. Safety and efficacy profiles were consistent across ethnic groups.The Company completed regulatory consultation with the US FDA, which provided positive feedback on Phase 3 trial design and endorsed the proposed Phase 3 study design and regulatory pathway for global development. tA Phase 2 trial evaluating LT3001 in combination with mechanical thrombectomy in stroke patients, conducted by Lumosa in Taiwan and the US, remains ongoing.

R&D Cost Proportion for the Most Recent 3 Years

Unit: Thousand NTD

Items \ Fiscal Yr.	2023	2024	2025
R&D Cost (A)	369,303	322,855	304,371
Operational Cost (B)	417,258	374,833	355,362
A/B	89%	86%	86%

Intellectual Property Management

Lumosa conducts annual intellectual property training for its R&D and legal teams to strengthen domain expertise and enhance IP protection capabilities. As of the end of 2025, the Company holds 134 granted patents across various jurisdictions, with an additional 22 patent applications under review.

Year	2023	2024	2025
Foreign patent	98	114	152
Domestic patent	4	4	4
Pending	40	23	22
Approved	62	95	134
Total	102	118	156

3.7 Safety of Clinical Trial Participants

Material Topic: Safety of Clinical Trial Participants	
Impact on the Company	Protecting trial participant health and safety builds trust and enhances brand reputation. Failure to report or manage serious adverse events in clinical trials exposes the Company to reputational damage, compliance violations, loss of commercial partnerships, trial termination, and legal liability.
Policies/ Commitments	• Lumosa fully complies with Taiwan's Guidelines on the Vigilance and Safety of Drugs, ICH guidance, including Good Clinical Practice (GCP) standards and applicable international regulations. • The Company establishes and maintains internal standard operating procedures (SOPs) to ensure quality oversight by contract research organizations (CROs) and internal teams. • All adverse events are reported immediately, with particular emphasis on unexpected serious adverse drug reactions. • SOPs and monitoring systems are continuously refined to ensure all outsourced activities meet the highest quality standards.
Short-term Goals	• Clinical trial execution complies with ICH-GCP and SOPs; no major GCP violations occur annually. • Adverse event reporting timeliness: 100%. • Serious informed consent disputes: zero incidents annually.
Mid-, Long-term Goals	• Continuously optimize clinical trial safety monitoring, risk assessment, and reporting mechanisms to ensure consistent and traceable participant safety management. • Enhance proactive clinical safety identification capability through systematized processes and cross-functional collaboration. • Long-term objective: zero major GCP violations throughout clinical trial execution.
Resource Investments and Practical Actions	• Allocate clinical and pharmacovigilance personnel to execute clinical trial safety monitoring, adverse event assessment, and reporting in accordance with SOPs. • Ensure CRO and trial site compliance with ICH-GCP and study protocols through internal oversight mechanisms and outsourcing management processes. • Periodically review clinical safety information and potential risks to enhance decision-making and response efficiency. • Provide education and training on participant safety governance and continuous improvement.
Performance Results	• No major GCP violations occurred; all clinical trials proceeded as planned without discontinuation due to safety concerns.

	• All adverse events—including serious adverse events and unexpected serious adverse drug reactions—were evaluated and reported according to regulations, with 100% reporting timeliness. • Clinical team training exceeded 30 hours annually. • Zero serious informed consent disputes occurred.
Responsible Department	Clinical Development Division

3.8 Drug Safety

Lumosa continues to optimize Good Manufacturing Practice (GMP) and Good Distribution Practice (GDP) guidelines, safeguarding the safety and efficacy of its products throughout their lifecycle.

Material Topic: Drug Safety	
Impact on the Company	Drug safety directly impacts patient health and survival, affecting company reputation, market credibility, and reducing medical risk. Enhanced drug quality and reduced adverse effects strengthen market competitiveness and comply with regulatory and international standards.
Policies/ Commitments	1. Comply with GMP and GDP to ensure pharmaceutical quality is monitored throughout development, manufacturing, and distribution, reducing counterfeit drug risk and protecting consumer safety. 2. Strictly comply with Good Distribution Practice (GDP) guidelines, adhere to pharmaceutical regulations and international standards. 3. Provide immediate response to pharmaceutical complaints or recall incidents.
Short-term Goals	1. CMOs contracted by the Company maintain GMP compliance; pharmaceutical distribution processes comply with GDP requirements. 2. Zero major pharmaceutical safety events due to quality issues annually.. 3. Implement immediate response mechanisms for pharmaceutical safety incidents. 4. Conduct GMP/GDP and pharmaceutical safety education and training
Mid-, Long-term Goals	1. Continuously optimize pharmaceutical quality monitoring and risk assessment mechanisms, transitioning from reactive to proactive prevention. 2. Strengthen supply chain quality governance and partnership relationships to ensure pharmaceutical quality and supply stability. 3. Maintain zero major regulatory violations in pharmaceutical safety and quality.
Resource Investments and Practical Actions	1. Allocate dedicated personnel to manage pharmaceutical quality and safety, executing quality monitoring, incident assessment, and remediation in accordance with SOPs. 2. Continuously execute pharmaceutical quality monitoring, trend analysis, and internal and external audits to ensure manufacturing and distribution processes comply with GMP and GDP. 3. Conduct quality communication and management reviews with CMOs and supply chain partners; perform assessments or audits as necessary. 4. Continuously optimize pharmaceutical safety and quality management processes through internal and external training and practical feedback.
Performance Results	1. All contracted CMOs maintain GMP compliance. 2. Pharmaceutical manufacturing and distribution processes comply with GMP and GDP standards. 3. No violations of pharmaceutical safety or quality regulations occurred during the year. 4. In 2025, the Company proactively recalled at-risk products; no medication safety events occurred due to impurity standards exceedance.
Evaluation	1. Internal audits: Conducted by the Quality Assurance function.

Mechanisms	2. External audits: Conducted by international and domestic pharmaceutical regulatory authorities.
Responsible Department	Product Development and Intellectual Properties Division, Quality Assurance

3.9 Product Health and Safety

Material Topic: Product Health and Safety	
Impact on the Company	Effective product health and safety management strengthens Lumosa's brand trust, reduces adverse event risk and serious adverse event occurrence. Failure to manage effectively may result in medication safety issues, litigation risk, or reputation damage.
Policies/ Commitments	Lumosa complies with pharmaceutical regulatory laws and establishes rigorous SOPs covering all stages of drug development, manufacturing, commercialization, and post-market surveillance. The Company adheres to GMP and ICH guidance and international standards to ensure product safety and continuously improve quality management.
Short-term Goals	1. All product safety risk incidents are managed through safety surveillance and risk management in accordance with internal procedures. 2. Annual completion rate for drug safety data compilation and assessment reaches 100%, ensuring completeness and traceability of post-market safety data. 3. Strengthen pharmaceutical safety information sharing with licensed partners.
Mid-, Long-term Goals	1. Continuously optimize pharmaceutical safety surveillance, risk assessment, and cross-functional communication mechanisms to ensure products maintain stable and traceable safety management throughout their product lifecycle. 2. Support licensed partners in implementing pharmaceutical safety management and regulatory compliance in each market. 3. Maintain zero major regulatory violations in product health and safety.
Resource Investments and Practical Actions	1. Systematize processes and systems to ensure adverse reaction data maintain completeness and traceability. 2. Cross-functional collaboration to periodically review product safety information and potential risks, enhancing response capability and decision-making efficiency. 3. Education and training to continuously advance product health and safety governance maturity.
Performance Results	1. Naldebain® (LT1001) has completed the statutory post-market surveillance period in Taiwan; Lumosa continues to voluntarily execute 2025 annual drug periodic safety data compilation and assessment 2. In 2025, a total of 13 adverse reaction reports were completed; all underwent individual case assessment and overall safety trend analysis in accordance with internal pharmaceutical safety

	surveillance procedures. No new or significant product safety risk signals were identified. 3. The Company continued to provide drug safety data compilation and assessment results to all licensed partners in 2025 to strengthen cross-regional pharmaceutical safety governance. 4. All adverse reaction reports in the year were evaluated and managed in accordance with internal procedures; no violations of product health and safety regulations occurred, and no safety incidents with significant impact on patient health occurred.
Evaluation Mechanisms	1. Post-market timely reports are issued in accordance with each country's regulatory authority requirements, and timely reporting mechanisms are maintained in normal operation. 2. Periodically submit Periodic Safety Update Reports (PSURs) and Periodic Safety Report (PSR) to regulatory authorities in each country. 3. Assess and evaluate the operational status of timely reporting mechanisms.
Responsible Department	Product Development and Intellectual Property Division, Clinical Development Division

1. Safety and Efficacy Assurance During Development Phase

Lumosa complies with ICH guidance principles. During clinical trial execution, Lumosa adheres to ICH-GCP standards to ensure scientific rigor, data reliability, and participant safety:

- **Preclinical research:** Lumosa evaluates drug pharmacology, safety, and toxicity through in vitro and animal studies.
- **Clinical trial protocol:** Clinical trial protocol is designed according to ICH scientific and statistical guidance principles; trial execution complies with GCP standards to ensure ethical conduct, data reliability, and participant safety. All clinical trials must obtain Institutional Review Board/Independent Ethics Committee (IRB/IEC) approval before execution.
- **Risk assessment and safety data monitoring:** Lumosa establishes appropriate safety monitoring mechanisms according to clinical trial risk level and establishes an Independent Data Monitoring Committee (IDMC) when necessary to regularly review safety data and overall risk-benefit profile to protect participants and maintain trial quality.

2. GMP and GDP Standards Implementation

Lumosa complies with GMP and GDP to ensure pharmaceutical manufacturing and distribution meet international standards.

3. Product Launch and Post-Marketing Surveillance (PV, Pharmacovigilance)

Adverse Event (AE) and Serious Adverse Event (SAE) Reporting Mechanism	Periodic Safety Update Reports (PSUR) and Risk Management Plans (RMP)
○ Lumosa has established a global pharmacovigilance system that enables physicians, pharmacists, and consumers to report adverse events. These reports are regularly reviewed to assess product safety and risk profiles. ○ A cross-departmental response protocol is in place to evaluate serious or unexpected adverse reactions. If necessary, the Company initiates product recall procedures to mitigate risk and protect patient safety.	○ In accordance with country-specific regulations, Lumosa submits PSURs or Periodic Benefit-Risk Evaluation Reports (PBRERs) to provide updated assessments of product safety and risk. ○ When specific safety concerns are identified, the Company develops and implements Risk Management Plans (RMPs) to mitigate risks and ensure patient protection.

Internal Training and Compliance Management

Lumosa conducts professional training programs (GMP, GDP, GCP) to strengthen employee awareness and capabilities in pharmaceutical safety management. Corrective and preventive Actions (CAPA) is initiated when a problem is discovered.

3.10 Supplier Management

Supplier Management Policy and Implementation

Lumosa is a clinical-stage new drug development company operating with a research-focused model. Lumosa outsources all preclinical research, clinical trials, and pharmaceutical manufacturing. Lumosa's primary supplier types include contract research organizations (CROs), preclinical research service providers, contract development and manufacturing organizations (CDMO/CMO), and academic and research institutions.

Supplier Assessment and Selection

- Establish supplier assessment criteria incorporating ESG performance.
- Conduct background checks on suppliers to confirm possession of relevant certifications (such as GMP).

During Supplier Partnerships

- Supervise contract performance and management based on business nature and risk level.
- Require new suppliers to comply with the "Supplier Code of Conduct" and sign the "Supplier Sustainability Commitment," jointly implementing integrity operations, human rights protection, and regulatory compliance.
- When audits identify items requiring improvement, require suppliers to submit corrective measures and track effectiveness; major violations or risks result in suspension or termination of partnership.

Data and Monitoring

- Require suppliers to comply with relevant regulations regarding environmental protection, occupational safety and health, and labor rights, assessing implementation through surveys.
- Use assessment results as reference for subsequent supplier management, risk control, and adjustment of business relationships.

Material Topic: Sustainable Supply Chain	
Impact on the Company	Lumosa is committed to building a sustainability-minded supply chain to ensure the quality, compliance, and reliability of clinical trials and drug development activities, while reducing regulatory risk and safeguarding participant safety, partner trust, and the long-term value of its R&D pipeline.
Policies/ Commitments	The Company regards supplier management as an integral part of its risk management framework. Through a structured process for supplier selection, evaluation, and ongoing oversight, Lumosa promotes standards relating to quality, regulatory compliance, business ethics, environmental protection, occupational health and safety, and labor and human rights.
Short-term Goals	1. Collected and evaluated ESG-related information from key suppliers. 2. Achieved the internal target for supplier questionnaire response rates.

	3. No material regulatory or ethical violations were identified among suppliers.
Mid-, Long-term Goals	1. tContinued to expand the integration of ESG assessments into supplier management processes. 2. Established a mechanism to identify and monitor supplier sustainability risks.
Resource Investments and Practical Actions	1. Required new suppliers to sign the Supplier Code of Conduct and Sustainability Commitment. 2. Conducted supplier evaluations and audits. 3. Continued to enhance survey content and supplier management procedures.
Performance Results	1. Completed supplier sustainability questionnaires for seven suppliers. 2. Included both key suppliers in the Company's supplier management and oversight framework.
Responsible Department	Quality Assurance, Purchasing

Supplier Compliance Requirements with Local Regulations and the Company's Human Rights Policy

Lumosa's human rights policy is guided by the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the principles established by the International Labour Organization (ILO). The Company has implemented workplace rules, holds regular labor-management meetings, and maintains labor agreements to protect employee rights. In addition, Lumosa's Code of Ethical Conduct establishes standards of business integrity and ethical behavior while safeguarding the interests of suppliers and business partners.

Lumosa requires its suppliers to comply with applicable regulations, the Company's relevant policies, and all local laws and regulations. Suppliers are prohibited from employing child labor or engaging in any form of labor exploitation.

In 2025, ESG-related requirements were incorporated into the Company's supplier information form and became applicable to all newly onboarded suppliers.

Local Procurement

Item \ Fiscal Yr.	2023	2024	2025
Percentage of local suppliers（%）	79.17%	78.02%	74.85%
Percentage of local purchase amount（%）	38.63%	22.97%	23.01%

Note 1: Geographic classifications are based on the location of each operating site.

Note 2: Supplier locations are classified according to the manufacturing origin of raw materials and equipment rather than the location of distributors or agents.

Supplier Evaluation

Lumosa conducts periodic supplier performance evaluations and risk assessments covering areas such as operations, product quality, and manufacturing controls. Suppliers with unsatisfactory evaluation results may be subject to audits and corrective action programs, while high-risk suppliers are monitored through ongoing improvement and risk management measures.

Beginning in 2025, Lumosa introduced a Sustainability Questionnaire for both existing and new suppliers to help ensure compliance with the Company's requirements for quality, delivery performance, cost management, and sustainability.

4

Sustainable Environment

4.1 Environmental Management Policies

Lumosa implements a range of measures to reduce its environmental impact, including conserving electricity and minimizing resource waste.

Policy	Implementation Measures
Energy and Greenhouse Gas Management Policy Compliance with the Energy Administration Act Enhancement of Energy Efficiency Procurement of Energy-Efficient Equipment	• Shut down computers before leaving work • Enable sleep mode when computers are idle • Unplug electrical appliances after use • Turn off lights for one hour during lunch breaks • Turn off conference room lights when not in use • Clean refrigerators regularly • Conduct annual inspections and preventive maintenance of air-conditioning systems in cooperation with the building management committee
Water Conservation Management Policy Waste Reduction, Recycling, and Regulatory Compliance	• Implement water-saving measures • Replace water purifier filters regularly and monitor water quality • Maintain water towers on a regular basis • Communicate company water usage through periodic email notifications and share water conservation information as needed to strengthen employee awareness of proper water and electricity use
Waste Management Policy Waste Reduction, Recycling, and Regulatory Compliance	• Promote recycling of office waste, including cartons, paper, reusable tableware, coffee grounds, batteries, and paper utensils • Manage laboratory waste and biomedical waste in accordance with the Waste Disposal Act and related regulations • Handle toxic and hazardous substances in compliance with the Toxic and Concerned Chemical Substances Control Act and engage qualified waste disposal contractors

4.2 Energy Management

The Company actively implements efficient energy management strategies in its operations to reduce environmental impact.

Types of Energy and Energy Consumption

In 2025, Lumosa's energy consumption consisted of non-renewable energy in the form of purchased electricity. The Company neither used nor generated renewable energy, and all energy consumed was for internal use with no energy sales.

Total internal energy consumption in 2025 was 342.1103 GJ, consisting primarily of purchased electricity used in office areas, laboratories, and common areas. Electricity consumption increased by 5,032 kWh compared with the prior year, mainly due to increased laboratory research activity, which extended instrument operating hours, and increased overtime work in the office.

External energy consumption totaled 511.6003 GJ in 2025. Energy sources included employee commuting and business travel by air, hotel accommodations, high-speed rail, rail, taxi, and private vehicle use for business purposes. Based on the principle of significance (Note 1), only energy consumption associated with air travel for business trips was calculated.

2025	Internal Energy Consumption (GJ)			External Energy Consumption (GJ)
Energy Consumption Category	Office Electricity	Laboratory Electricity	Common Area Electricity	Business Travel – Air Travel
Energy Consumption	77.1116	35.2952	229.7035	511.6003
Total Energy Consumption	342.1103			511.6003

Note 1: The principle of significance refers to energy consumption sources that make a substantial contribution to total external energy consumption.

Note 2: Aviation energy consumption = Trip distance from origin to destination (passenger-kilometers) × Economy-class aviation energy consumption factor (GJ/passenger-kilometer), summed across all trips during the year. The aviation energy consumption factor is based on values published in the 2025 DEFRA (UK Department for Environment, Food & Rural Affairs) guidance.

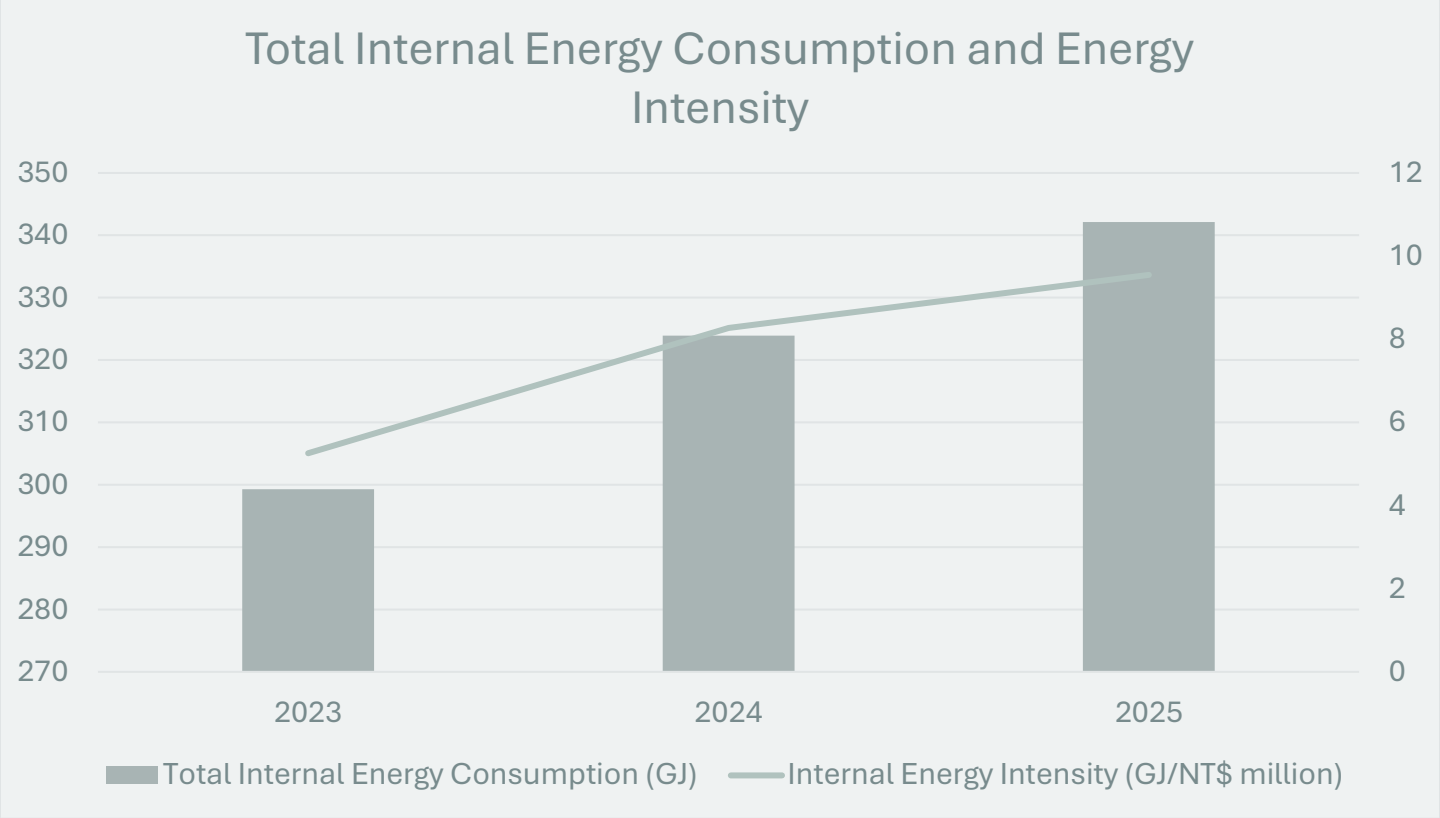
Internal Energy Consumption by Area: Electricity Use, Energy Consumption, and Percentage Share									
Year	Electricity Use (kWh)			Energy Consumption (GJ)			Energy Use Percentage Share (%)		
	Office	Laboratory	Common Area	Office	Laboratory	Common Area	Office	Laboratory	Common Area
2023	21,939	1,503	59,693	78.9984	5.4120	214.9437	26.39%	1.81%	71.80%

2024	18,834	6,759	64,384	67.8178	24.3379	231.8352	20.93%	7.51%	71.56%
2025	21,415	9,802	63,792	77.1116	35.2952	229.7035	22.54%	10.32%	67.14%
2025 Total	95,009 (kWh)			342.1103 (GJ)			100%		

Total Internal Energy Consumption and Energy Intensity

Year	Total Internal Energy Consumption (GJ)	Revenue (NTD million)	Energy Intensity (GJ / NTD million)
2023	299.3542	56.916	5.2596
2024	323.9910	39.154	8.2748
2025	342.1103	35.831	9.5479

Note: Energy Intensity = Total Internal Energy Consumption (GJ) ÷ Revenue (NTD million).
Note: Conversion factors are based on the Energy Product Calorific Value Table published by the Energy Administration, Ministry of Economic Affairs.



2025 Energy-Saving Performance

Initiative	Energy Savings	Calculation Method
Replacement of fluorescent lighting fixtures	Replacing 10 fluorescent lighting fixtures with LED fixtures is estimated to save **320 kWh per year**, equivalent to approximately **1.1523 GJ**.	Conventional T5 fluorescent lamps: 14W × 4 lamps × 10 fixtures × 8 hours × 250 days = 1,120 kWh/year. LED T8 lamps: 10W × 4 lamps × 10 fixtures × 8 hours × 250 days = 800 kWh/year. Annual savings = 1,120 – 800 = 320 kWh/year.

4.3 Greenhouse Gas Management

In addition to Scope 2 emissions from purchased electricity, the Company's greenhouse gas (GHG) emissions inventory includes Scope 1 direct emissions and Scope 3 other indirect emissions. Based on the 2025 inventory results, Scope 3 emissions have become one of the primary emission sources, indicating that the Company's GHG emission profile has gradually expanded beyond energy consumption to include value chain-related activities. The Company has conducted inventories of Scope 3 emission sources, including employee commuting and business travel, and is gradually establishing a more comprehensive GHG emissions database to support future emission reduction strategies.
Apart from CO_2 emissions associated with electricity consumption, Lumosa has no emissions of ozone-depleting substances (ODS), nitrogen oxides (NOx), sulfur oxides (SOx), or other significant air pollutants.

Greenhous Gas Emission by Inventory Boundaries

Scope 1 Direct GHG Emissions	Emission sources owned or controlled by the Company, consisting solely of fugitive emissions from equipment, including refrigerators and liquid carbon dioxide used in laboratories.
Scope 2 Energy Indirect GHG Emissions	Indirect emissions generated from purchased electricity used in offices, laboratories, and common areas.
Scope 3 Other Indirect GHG Emissions	Emissions from sources not owned or controlled by the Company. Due to limited control over these sources, the Company currently inventories and estimates emissions associated with employee commuting and business travel, including air travel, Taiwan High Speed Rail, Taiwan Railways, MRT, buses, taxis, and accommodations.

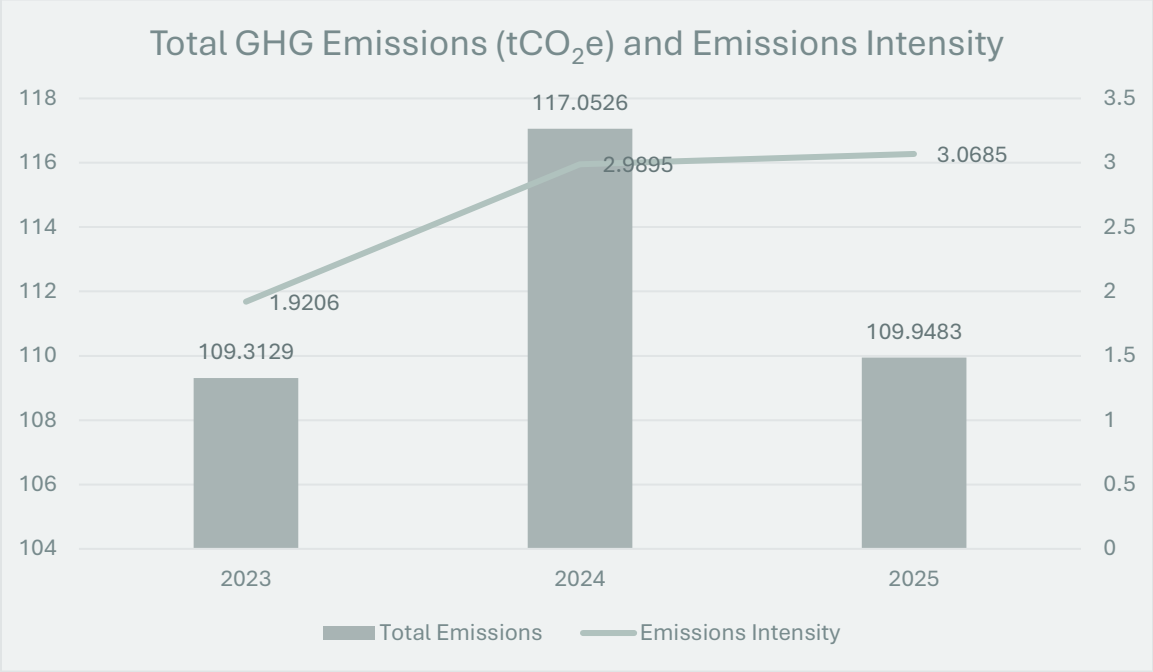
Greenhouse Gas Emissions by Scope (unit: ton CO_2e/yr)

Year	Scope 1						Scope 2		Scope 3		Total Scope Emissions (Ton CO_2e)
	Fixed	Mobile	Process	Fugitive	Total Direct Emissions	Share	Energy Indirect Emissions	Share	Other Indirect Emissions	Share	
2023	0	0	0	0.5692	0.5692	0.52%	41.1040	37.60%	67.6397	61.88%	109.3129
2024	0	0	0	0.6861	0.6861	0.01%	42.6825	36.46%	73.6840	62.95%	117.0526
2025	0	0	0	0.5521	0.5521	0.50%	45.0686	40.99%	64.3275	58.51%	109.9483

Note 1: Electricity emission factors for Taiwan headquarters are based on annual factors announced by Taiwan's Bureau of Energy. The factor was 0.494 kg CO_2e/kWh for 2023 and 0.474 kg CO_2e/kWh for 2024. As the 2025 factor had not yet been released, the 2024 factor of 0.474 kg CO_2e/kWh was applied.
Note 2: Global Warming Potential (GWP) values are based on the IPCC Sixth Assessment Report (AR6, 2021).

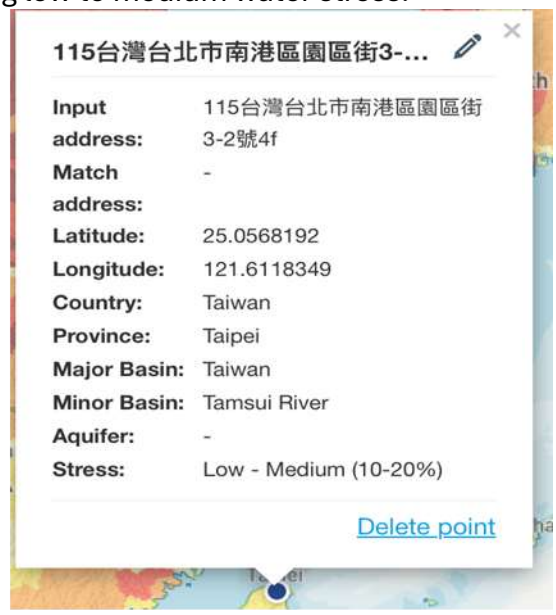
Total Greenhouse Gas Emissions and Emissions Intensity			
Year	Total GHG Emissions (tCO_2e)	Revenue (NTD million)	GHG Emissions Intensity (tCO_2e / NTD million)
2023	109.3129	56.916	1.9206
2024	117.0526	39.154	2.9895
2025	109.9483	35.831	3.0685

Note: Greenhouse gas emission intensity (tons CO_2e ton/ NT$ million) = total greenhouse gas emissions (CO_2e ton) / annual revenue (NT$ million)


Total GHG Emissions (tCO2e) and Emissions Intensity
118
116
114
112
110
108
106
104
3.5
3
2.5
2
1.5
1
0.5
0
117.0526
2.9895
3.0685
1.9206
109.3129
109.9483
2023
2024
2025
Total Emissions
Emissions Intensity

4.4 Water Resources Management

As a biotechnology and pharmaceutical company not engaged in manufacturing, Lumosa does not require process water for production. Water usage is limited to domestic purposes such as office sanitation and cooling systems. The Company is headquartered in the Nangang Software Park, a region not classified as water-stressed. Based on internal assessments, Lumosa's operations pose no significant environmental impact on local water resources or surrounding ecosystems.
According to the World Resources Institute (WRI) water risk assessment tool, all of Lumosa's operational sites in 2025 were located in areas categorized as having low to medium water stress.



Water Withdrawal and Discharge
All water used by Lumosa is sourced from the Taiwan Water Corporation and classified as third-party freshwater (≤1,000 mg/L total dissolved solids). The Company does not draw from surface water, seawater, groundwater, or reclaimed sources. Water is primarily used for general office needs and limited HVAC functions, such as restrooms and cooling towers. Wastewater is discharged through the Nangang Software Park's centralized treatment facility.
Although the Greater Taipei area is not considered water-stressed, Lumosa remains committed to responsible water stewardship. The Company focuses on infrastructure maintenance and upgrades to improve water efficiency and actively promotes water conservation awareness among employees to minimize environmental impact.

Operation Locations	Water Source	Water Supply	Purpose	
			Process	Domestic
Nangang	Feicui Reservoir	Taiwan Water Corp.	-	V

Water Resources Statistics

(Unit: millions liter)

Water Resources Usage			
Fiscal Year	**Total Water Withdrawn**	**Total Water Discharged**	**Total Water Consumption**
2022	0.6733	0.6733	0
2023	0.6325	0.6325	0
2024	0.6107	0.6107	0
2025	0.6451	0.6451	0

Water Management Policy, Reduction Targets, Initiatives, and Performance

Water Management Policy	Enhance efficiency through water recycling and reuse while promoting water conservation and resource stewardship.
Reduction Targets	1. Annual employee coverage rate for water conservation awareness initiatives: 100% (ongoing communication through email campaigns). 2. Using 2022 as the baseline year, annual water consumption is targeted to be reduced by 2% relative to the baseline.
Initiatives	1. Regularly replace water dispenser filters and conduct water quality testing to ensure safe drinking water. 2. Perform routine maintenance of equipment and cleaning and disinfection of water storage tanks to improve the efficiency of water-use facilities. 3. Periodically communicate information on water conservation, energy conservation, and resource stewardship through bulletin board notices and email announcements.
Performance Achieved	In 2025, the employee training and awareness coverage rate for energy and water conservation reached **100%**, achieving the annual target.

Water Intensity

Year	Total Water Withdrawn (million liter)	Revenue (NTD million)	Water Intensity (NTD million / million liter)	Percentage Reduction (%)
2022	0.6733	26.642	0.0253	-
2023	0.6325	56.916	0.0111	-6.06%
2024	0.6107	39.154	0.0156	-9.30%
2025	0.6451	35.831	0.0180	-4.19%

Note: The increase in water consumption in 2025 may have been attributable to a significant rise in laboratory R&D activities, increased use of heat-generating and light-emitting equipment for extended periods, and additional overtime work in the office. A slight decrease in electricity consumption in common areas partially offset the overall increase.

4.5 Laboratory Waste Management

Waste generated during Lumosa's operations includes general industrial waste, biomedical waste, and chemical waste liquids. Biomedical waste primarily consists of discarded plastics and other waste generated from biological experiments, while chemical waste liquids are produced through chemical analysis activities.

All laboratory waste and waste liquids are handled by qualified third-party waste disposal contractors to ensure compliance with applicable regulations throughout the disposal process and to prevent environmental contamination or legal risks arising from improper handling. The Company closely monitors environmental regulations, improves the efficiency of consumable use, and seeks to reduce waste generation.

Material Topic: Laboratory Waste Management	
Impact on the Company	Effective management of pharmaceutical and laboratory waste enables Lumosa to fulfill its environmental responsibilities, reduce environmental pollution, and enhance corporate reputation.
Policies/ Commitments	1. Comply with the environmental 4R principles (Reduce, Reuse, Recycle, and Recovery) to reduce waste generation and improve resource recovery and reuse rates. 2. Follow government waste disposal-related relagulations. 3. Engage government-certified waste treatment contractors.
Short-term Goals	1. Achieve a 100% compliance rate for outsourced treatment of laboratory waste. 2. Conduct periodic awareness campaigns and training on pharmaceutical waste segregation to enhance employees' environmental awareness. 3. Strengthen storage management by using appropriate containers and clear labeling, and by regularly inspecting the integrity of storage facilities..
Mid-, Long-term Goals	1. Promote waste reduction. 2. Address the carbon footprint associated with waste through waste reduction and recycling initiatives.
Resource Investments and Practical Actions	1. Establish dedicated laboratory waste storage areas. 2. Collaborate with waste treatment contractors to ensure compliant disposal.
2025 Performance Results	Regulatory compliance, performance indicators covering waste generation and disposal data, leakage incidents, training completion rate, inspection pass rate, audit scores.
Responsible Department	Produce Development and Intellectual Property Division, Pre-clinical Development Division e-mail: esg@lumosa.com.tw

Reduction Targets, Initiatives, and Performance

Reduction Goal	Total waste generation decreased by 1% compared with 2023.
Waste Management Measures	● Waste Segregation and Recycling: Waste is sorted by category before being recycled. ● Centralized Storage: Recyclable waste is collected and stored in designated locations. ● Reduction of Excessive Packaging and Disposable Products: Minimize the use of unnecessary packaging materials and single-use items. ● Ongoing Awareness Programs: Conduct periodic communications to reinforce proper waste segregation and recycling practices. ● Digitalization of Documents, Forms, and Processes: Promote electronic documentation and workflows to reduce paper consumption. ● Regular Inspection of Storage Areas: Conduct routine inspections to ensure environmental safety and hygiene. ● Dedicated Storage for Waste Chemicals and Hazardous Waste: Maintain separate storage areas for waste chemicals and hazardous waste to ensure safe storage and handling.
Performance Achieved	All laboratory waste and waste liquids are entrusted to qualified third-party waste disposal contractors to ensure that every stage of handling complies with applicable regulatory requirements, thereby preventing environmental pollution or legal risks arising from improper disposal. During the reporting year, the Company's total waste generation decreased by 0.269 metric tons (-10.67%) compared with the previous year.

Waste Production (tons)

Items		2023	2024	2025	Disposal Method	Disposal Location
General Industrial Waste	Office Municipal Waste	3.9320	3.6613	3.1639	Incineration	Off-site
Hazardous Industrial Waste	Solid	0.19	0.29	0.29	Melting	Off-site
	Liquid	0	0	0.2284	Melting	Off-site
Total		4.1220	3.9513	3.6823	-	
Waste Reduction Percentage		-	-4.14%	-10.67%		
Waste Intensity (Ton/NTD million)		0.0724	0.1009	0.1028		

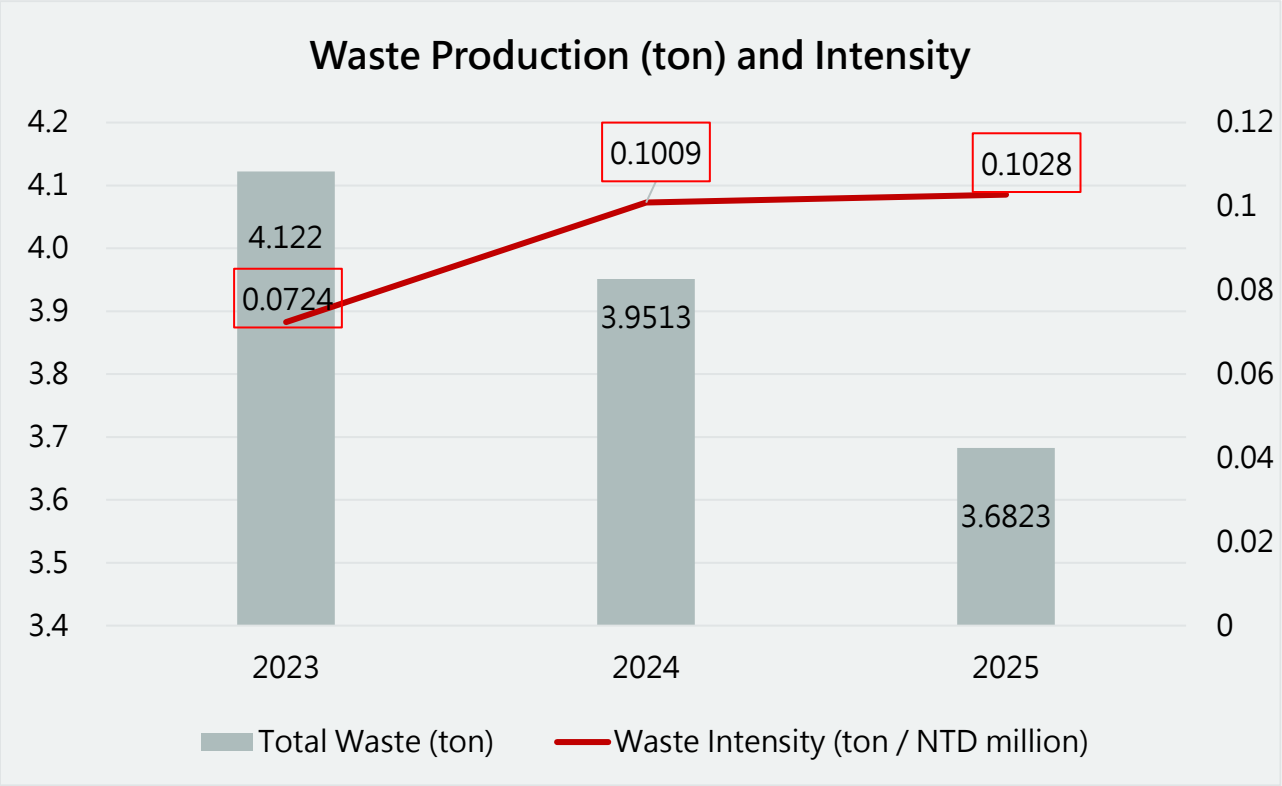
Note 1: General industrial waste data are estimated based on municipal solid waste generation data for Taipei City published by Taiwan's Ministry of Environment. The waste generation factors were 1.359 in 2023, 1.373 in 2024, and 1.378 in 2025. As December 2025 data had not yet been released when the calculation was performed on March 24, 2026, the average value for January through November 2025 (1.378) was used.

Note 2: Revenue was NT$56.916 million in 2023, NT$39.154 million in 2024, and NT$35.831 million in 2025. (Waste Intensity = Total Waste Generated [metric tons] ÷ Revenue [NT$ million])

Note 3: Biomedical waste is based on the contractor's minimum collection quantity of 16 kg per month × 12 months = 192 kg annually.

Note 4: Municipal waste generated per employee is calculated as: Actual annual working hours (8 hours per workday) × total number of employees as of December 31 × annual per capita daily waste generation rate.

Note 5: Per capita household waste formula: actual working hours of the company in the current year * total number of employees at the end of 12/31 * per capita waste weight per person per day in the current year


Waste Production (ton) and Intensity
4.2
4.1
4.0
3.9
3.8
3.7
3.6
3.5
3.4
0.12
0.1
0.08
0.06
0.04
0.02
0
4.122
3.9513
3.6823
0.0724
0.1009
0.1028
2023
2024
2025
Total Waste (ton)
Waste Intensity (ton / NTD million)

Social Prosperity

Lumosa is committed to fostering a friendly and safe workplace environment. The Company provides fair and competitive compensation and benefits, supports employees in developing professional skills and career plans, promotes gender equality and diverse communication channels, and cultivates a culture of mutual respect and trust to ensure that employees can fully realize their potential in an equitable working environment.

5.1 Employee Structure

5.1.1 Human Rights Protection

In accordance with the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the standards of the International Labour Organization (ILO), and applicable laws and regulations, the Company has established guiding principles for human rights policies. In addition, Lumosa adheres to the commitments set forth in its Code of Integrity Management and Code of Ethical Conduct. The Company is also committed to ensuring that neither its own operations nor its supply chain involve slavery or human trafficking. To prevent illegal or unethical conduct in the course of business operations, Lumosa has established a Whistleblower Management Policy and maintains dedicated reporting channels, including a whistleblower hotline and email mailbox. In 2025, there were no labor-related complaints filed with the Ministry of Labor and no external whistleblower reports.

Lumosa plans to issue a Human Rights Policy Statement in 2027. The policy will focus on eight areas: Diversity, Inclusion, and Equal Opportunity; Prohibition of All Forms of Illegal and Forced Labor; Promotion of Harmonious Labor-Management Relations; Personal Data Protection and Information Security; Occupational Health and Safety; Freedom of Association and Assembly; Service and Product Responsibility; and Grievance Mechanisms. These principles will be integrated into day-to-day operations. Lumosa requires its business partners and suppliers to comply with applicable regulations and local laws, safeguard workers' rights and interests, and refrain from employing child labor or engaging in labor exploitation.

Topic	Human Rights Policy
Diversity, Inclusion, and Equal Opportunity	In recruitment, hiring, promotion, compensation, and employee benefits, no differential treatment shall be based on race, language, blood type, religion, political affiliation, place of origin, sex, age, marital status, physical appearance, facial features, or any other discriminatory factor. Except where specific job requirements apply, the Company is committed to providing equal employment opportunities to individuals with disabilities and ensuring that they are not subject to differential treatment based on the aforementioned factors.
Prohibition of Child Labor	Comply with the minimum working age requirements stipulated by local laws and regulations and prohibit the employment of child labor.

Prohibition of Forced Labor and Illegal or Unethical Practices Such as Bribery, Slavery, and Human Trafficking	Establish reasonable working hours, respect employees' free will, and prohibit all forms of forced labor.
Promotion of Harmonious Labor-Management Relations	Protect employee rights and interests, promote harmonious labor-management relations, strengthen employee-employer engagement, and foster a friendly workplace environment.
Personal Data Protection	Safeguard and protect the rights and interests associated with personal data.
Healthy and Safe Workplace	Comply with occupational health and safety laws and regulations, maintain a safe and healthy working environment, jointly reduce workplace health and safety risks, promote employees' physical and mental well-being, and support work-life balance.

Sexual Harassment Reporting Channels		
Direct phone contact with HR personnel	Submission of a sexual harassment complaint form	Anonymous reporting through the Company's internal website

Topics	Training Hours	Participants	Percentage
Workplace Violence Prevention	45 minutes	28	100%
Sexual Harassment Prevention	15 minutes	28	100%

5.1.2 Employee Statistics

As of the end of 2025, Lumosa employed a total of 28 employees, of whom approximately 32% were male and 68% were female. Women accounted for approximately 88% of management positions. The majority of employees were between 30 and 50 years of age, and most held bachelor's or master's degrees. All employees were employed under indefinite-term employment contracts, with no fixed-term contract employees or part-time personnel. The proportion of local talent serving in senior management positions has remained at 100% over the past three years.

Statistics / Fiscal Yr	**2023**		**2024**		**2025**	
Total Number of Employees (Note 1)	35		32		28	
Employment Contracts (Note 2)	Permanent full-time staff	Temporary employees and employees	Permanent full-time staff	Temporary employees and employees without	Permanent full-time staff	Temporary employees and employees without

			without guaranteed working hours		guaranteed working hours		guaranteed working hours
Gender	Male	11	0	9	0	9	0
	Female	24	0	23	0	19	0
Region	Taiwan	35	0	32	0	28	0
	Overseas	0	0	0	0	0	0
Employment Type (Note 3)		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Gender	Male	11	0	9	0	9	0
	Female	24	0	23	0	19	0
Region	Taiwan	35	0	32	0	28	0
	Overseas	0	0	0	0	0	0

Note 1: Total employee headcount for the year is based on the number of employees as of December 31. Management personnel refer to employees at the manager level and above.
Note 2: Employment contracts are classified as indefinite-term employees (full-time employees) and fixed-term employees (short-term, seasonal, or project-based employees, including temporary replacements during an employee's maternity leave or parental leave period).
Note 3: Employment types are classified as full-time employees (whose weekly working hours reach the statutory maximum) and part-time employees (whose weekly working hours are below the statutory maximum, such as interns, hourly employees, or medical personnel employed by the Company).

■ Non-Employee Workforce

As of 2024, the Company engaged 2 non-employee personnel.

■ Workforce Diversity Statistics

Diversity Statistics / Fiscal Year				2023		2024		2025	
				Number of Employee	Percentage	Number of Employee	Percentage	Number of Employee	Percentage
Employee	R&D	Gender	Male	8	22.86%	7	21.88%	7	25.00%
			Female	17	48.57%	18	56.25%	13	46.43%
		Age	30 and Under	1	2.86%	0	0.00%	0	0.00%
			31~50	23	65.71%	24	75.00%	20	71.43%
			51 and Over	1	2.86%	1	3.13%	0	0.00%
		Education	Graduate	24	68.57%	24	75.00%	19	67.86%
			College	1	2.85%	1	3.12%	1	3.57%

			Others	0	0.00%	0	0.00%	0	0.00%
	Non-R&D	Gender	Male	3	8.57%	2	6.25%	1	3.57%
			Female	7	20.00%	5	15.62%	7	25.00%
		Age	30 and Under	0	0.00%	0	0.00%	0	0.00%
			31~50	8	22.86%	6	18.75%	7	25.00%
			51 and Over	2	5.71%	1	3.12%	1	3.57%
		Education	Graduate	5	14.29%	3	9.38%	4	14.29%
			College	5	14.29%	4	12.50%	4	14.29%
			Others	0	0.00%	0	0.00%	0	0.00%

Note: Percentage of R&D personnel under age 30 = (Total number of R&D personnel under age 30 as of year-end ÷ Total number of employees as of year-end) × 100%.

■ **Percentage of Senior Management Positions Held by Local Residents**

Significant Operating Locant	Total Number of Senior Manager	Number of Senior Managers Who Are Local Residents	Percentage
Taiwan	2	2	100%

Note“Senior management” is defined as personnel at the Associate Vice President level and above. “Local” refers to employees working at the Taiwan operating location.

■ **Turnover Statistics**

The employee turnover rate in 2025 was 14.29%, slightly lower than 15.63% in 2024, indicating that overall workforce mobility remained relatively stable and employee retention improved modestly. The number of employees leaving the Company decreased from five to four. Although total headcount declined from 32 to 28 employees, employee retention was slightly better than in the previous year.

Item / Fiscal Yr.		**2023**		**2024**		**2025**	
Total Number of Employees for the Year(12/31)		35		32		28	
Statistics on New Hires and Resignations		**Number of Employee**	**Proportion (Note)**	**Number of Employee**	**Proportion (Note)**	**Number of Employee**	**Proportion (Note)**
New Hires							
Age	30 and Under	2	5.71%	0	0.00%	0	0.00%
	31~50	3	8.57%	2	6.25%	0	0.00%
	51 and Over	1	2.86%	0	0.00%	0	0.00%
Gender	Male	3	8.57%	0	0.00%	0	0.00%
	Female	3	8.57%	2	6.25%	0	0.00%
Education	Graduate	3	8.57%	1	3.13%	0	0.00%

	College	3	8.57%	1	3.13%	0	0.00%
	Others	0	0.00%	0	0.00%	0	0.00%
Region	Taiwan	6	17.14%	2	6.25%	0	0.00%
	Overseas	0	0.00%	0	0.00%	0	0.00%
Turnovers							
Age	30 and Under	1	2.86%	0	0.00%	0	0.00%
	31~50	10	28.57%	2	6.25%	2	7.14%
	51 and Over	1	2.86%	3	9.38%	2	7.14%
Gender	Male	4	11.43%	3	9.38%	0	0.00%
	Female	8	22.86%	2	6.25%	4	14.29%
Education	Graduate	7	20.00%	3	9.38%	4	14.29%
	College	5	14.29%	2	6.25%	0	0.00%
	Others	0	0.00%	0	0.00%	0	0.00%
Region	Taiwan	12	34.29%	5	15.63%	4	14.29%
	Overseas	0	0.00%	0	0.00%	0	0.00%

Note: Total number of employees is based on headcount as of December 31 of the reporting year.
Note: "New hires" refers to all employees recruited during the reporting year, including those who joined and left within the same year.
Note: **New hire rate** = (Total number of new hires in a specific category during the year / Total number of employees at year-end) × 100%
Note: **Female new hire rate** = (Total number of female new hires during the year / Total number of employees at year-end) × 100%
Note: **Turnover rate** = (Total number of employees who left in a specific category during the year / Total number of employees at year-end) × 100%
Note: **Turnover rate for employees under age 30** = (Number of employees under 30 who left during the year / Total number of employees at year-end) × 100%

■ Employee Ethnicity Indicators

Group	2023		2024		2025	
	% of Total Employees	% of Management	% of Total Employees	% of Management	% of Total Employees	% of Management
Taiwan Nationals	35	100%	31	100%	27	100%
Foreign Nationals	1	0	1	0	1	0
Indigenous Peoples	0	0	0	0	0	0

■ Female Diversity Indicators

Indicator	Percentage (%)
Women as a Percentage of Total Workforce	68%
Women as a Percentage of All Managers	86%
Women as a Percentage of First-Line Managers	80%
Women as a Percentage of Senior Management (Within Two Reporting Levels of the CEO)	100%
Women as a Percentage of Revenue-Generating Functions	50%
Women in STEM (Science, Technology, Engineering, and Mathematics) Positions	65%

Note: First-line managers are defined as employees at the Manager to Senior Manager level. Senior management is defined as employees at the Associate Vice President level and above.

5.2 Talent Sustainability

Compensation and Benefits

Material Topic	Material Topic Management: Compensation and Benefits
Impact on the Company	Compensation and benefits are one of Lumosa's core tools for attracting and retaining professional talent. A competitive compensation system helps enhance employee satisfaction and loyalty. Conversely, a lack of competitive compensation and benefits may result in talent attrition and adversely affect long-term operational performance.
Policies/ Commitments	Lumosa is committed to providing a compensation and benefits system that is fair, transparent, and performance-driven. The Company regularly conducts salary benchmarking studies, adjusts compensation structures based on performance, and provides comprehensive benefits, including bonuses, allowances, and work-life balance support.
Short-term Goals	1. Ensure employee compensation is at least at the market median level. 2. Enhance health benefits by optimizing health examination programs and inviting employees to participate in the selection of healthcare providers.
Mid-, Long-term Goals	1. Ensure that the median compensation of non-management employees exceeds the industry average. 2. Introduce or update employee benefit programs annually to enhance benefit diversity. 3. Adjust compensation structures annually based on performance and market conditions to remain aligned with market trends.
Resource Investments and Practical Actions	1. Establish restricted stock award and performance bonus programs to support employee development. 2. Allocate budgets for employee welfare programs, including health subsidies, family support, and recreational allowances. 3. Designate HR personnel to regularly collect employee feedback and make appropriate adjustments. 4. Provide benefits that exceed statutory requirements.
2025 Performance Results	1. Fifteen employees participated in the complimentary health examination program, with total subsidies amounting to NT$105,200. 2. The Company paid NT$191,505 in full for group insurance coverage for all employees. 3. Domestic and overseas employee trips were organized, with a total of 59 participant attendances. 4. 2025 Year-End Party (January 8, 2025): 100% participation rate and a 53% prize-winning rate in the lucky draw. 5. Zero employee complaints or grievances.
Responsible Division	Business Administration Division e-mail: esg@lumosa.com.tw

Lumosa is committed to providing employees with a high-quality working environment and a comprehensive benefits program covering financial security, healthcare, lifestyle support, and career development.

Item	2023	2024	2025
Annual Employee Welfare Expenditures (NT$ thousand)	68,379	94,067	47,672
Average Employee Welfare Expenditure per Employee (NT$ thousand)	1,756	2,703	1,524

Benefits Exceeding Statutory Requirements

Item	Statutory Requirement	Benefits Provided Above Statutory Requirements
Annual Leave	Employees with six months to less than one year of service are entitled to three days of annual leave.	Employees are eligible for annual leave upon commencement of employment on a prorated basis. Employees receive 10 days of annual leave in their second year and 12 days in their third year.
Flexible Working Hours	None	Employees may set their working hours between 7:00 a.m. and 10:00 a.m. and their departure time between 4:00 p.m. and 7:00 p.m., based on individual and team work arrangements, with an eight-hour workday as the standard.
Travel Leave	None	Three days of paid travel leave per year.
Volunteer Leave	None	Paid leave is granted for participation in community service and charitable activities.
Sick Leave	Thirty days of ordinary sick leave per year at half pay.	Forty hours of paid ordinary sick leave and 200 hours of ordinary sick leave at half pay per year.
Prenatal Rest Leave	Prenatal leave is treated as sick leave and compensated at half pay.	Five days of paid prenatal rest leave per year.
Group Insurance	Enrollment in Labor Insurance and National Health Insurance upon commencement of employment.	The Company fully pays for group insurance coverage for all employees, including life insurance, accident insurance, critical illness insurance, medical insurance, and cancer insurance.
Health Services	General and special physical examinations and on-site physician services as required under applicable occupational health regulations.	Employees are provided with complimentary annual health examinations, with a health examination allowance of NT$4,000 per employee per year, which may be accumulated and used over a two-year period to encourage proactive health management.
Insurance and Retirement Plans	Labor Pension Act (New Pension System), Labor Standards Act (Old Pension System), and Labor Insurance Act.	Lumosa enrolls employees in labor insurance and health insurance programs and makes retirement contributions in accordance with applicable laws and regulations.
Diversity of Employee Recognition and Care Programs	None	Company-sponsored activities include cultural walking tours, beach cleanup activities, laser tag team-building events, employee travel programs, birthday gifts, wedding and bereavement gifts, and childbirth gifts.
Employee	None	Domestic and international travel activities, year-end

Activities		celebrations, and Lunar New Year events are organized based on operational performance.
Professional Development Subsidies	None	Each employee is eligible for an annual NT$5,000 subsidy for language training and education.
Career Development and Incentives	None	Pursuant to the Employee Stock Option Issuance and Subscription Program, restricted shares are granted to employees, enabling them to share in the Company's growth and strengthen their sense of belonging.

2025 Performance Evaluation Statistics

Employee Category	Employees Evaluated	Total Employees in Category	Percentage
Male	9	9	100%
Female	19	19	100%
R&D Personnel	20	20	100%
Non-R&D Personnel	8	8	100%

Note: Contract employees and employees with less than three months of service are excluded from annual performance evaluation statistics.

The compensation information for full-time employees who do not hold managerial positions has been disclosed through the Market Observation Post System (MOPS). Refer to the relevant disclosure under stock code 6535 within the Biotechnology and Medical Care Industry category.
https://mops.twse.com.tw/mops/#/web/t100sb15

■ **Parental Leave Statistics**

Employee Parental Leave Statistics / Fiscal Year	Gender	2023	2024	2025
Number of Employees Eligible for Parental Leave (Note 1)	Male	1	1	1
	Female	1	1	0
Number of Employees Applied for Parental Leave	Male	0	0	0
	Female	0	0	0
Number of Employees Who Should Return from Parental Leave (A) (Note)	Male	0	0	0
	Female	0	0	0
Number of Employees Who Had Returned from Parental Leave a(B)	Male	0	0	0
	Female	0	0	0
	Male	0	0	0

Return-to-work Rate（B/A）（Note 3）	Female	0	0	0
Number of Employees Still Employed 12 Months after Returning from Leave (C)	Male	0	0	0
	Female	0	0	0
Return Rate (Note 4) (Current Year C/Previous Year B)	Male	0	0	0

Note 1: Number of employees eligible for parental leave is based on those who applied for maternity or paternity leave in the past three years.
Note 2: The number of employees who returned from parental leave includes those who returned earlier than scheduled.
Note 3: Return-to-work rate = (Number of employees who returned from parental leave during the year / Number of employees expected to return during the year) × 100%
Note 4: Retention rate = (Number of employees still employed 12 months after returning from leave / Number of employees who returned from leave in the previous year) × 100%

■ Base Salary and Renumeration Statistics

Base Salary and Renumeration Ratio			2023		2024		2025	
Key Operational Sites	**Employee Type**	**Item**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**
Taiwan	R&D	Base Salary	1.00	1.37	1.00	1.36	1	1.17
		Remuneration	1.00	1.39	1.00	1.32	1	1.12
	Non-R&D	Base Salary	1.00	0.82	1.00	0.72	1	1.03
		Remuneration	1.00	0.81	1.00	0.70	1	1.10

Note 1: Base salary includes monthly salary and meal allowance.
Note 2: Total remuneration includes base salary, meal allowance, Mid-Autumn Festival bonus, Dragon Boat Festival bonus, year-end bonus, performance bonus, and other incentives.
Note 3: Gender pay ratio = (Average salary of female employees / Average salary of male employees)
Note 4: Employees with less than one year of service are excluded from compensation ratio calculations.

Ratio of Entry-Level Standard Salary to Local Minimum Wage by Gender

Statistics	Gender	Standard Salary (Note 2) / Local Base Salary
Entry-level Employees in Taiwan (Note 1)	Male	1.65
	Female	1.62

Note 1: "Entry-level employees" are defined according to the Company's internal HR system as the lowest-ranking full-time employees.
Note 2: Standard salary refers to the monthly wage (base salary + meal allowance) for entry-level full-time employees.

Retirement Benefits

Since July 1, 2005, the Company has contributed 6% of each employee's monthly salary, based on the monthly contribution salary brackets approved by the Executive Yuan, to the employee's individual pension account administered by the Bureau of Labor Insurance.

Photo Highlights of Employee Events

Lunar New Year Banquet

Domestic Employee Trip

Mao'ao Fishing Village

Overseas Employee Trip

Team Building: Lumosa Laser Tag

Health and Wellness Seminar

Talent Development

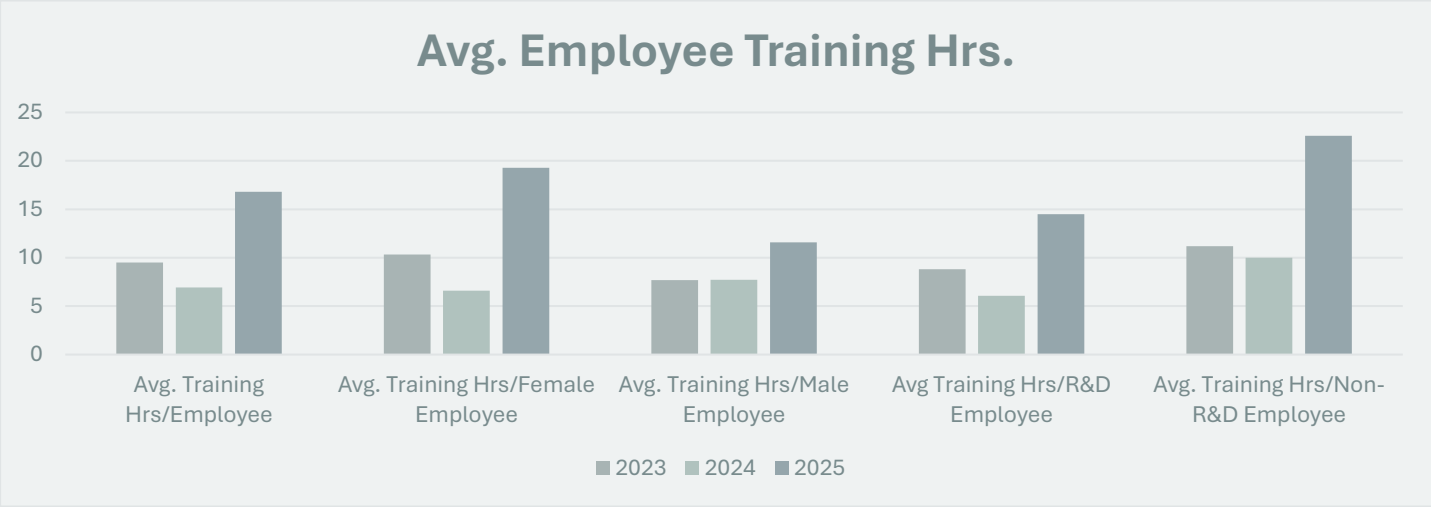
Lumosa regards talent as a critical driver of sustainable growth. The Company is committed to building a comprehensive talent development framework by providing employees with diverse learning resources and professional training opportunities to strengthen professional capabilities, management skills, and cross-functional collaboration.

Material Topics	Talent Development
Impact on the Company	Talent is the cornerstone of Lumosa's success. Investing in professional development enhances the Company's capacity for innovation, competitiveness, and long-term sustainability. A strong talent development framework enables Lumosa to attract and retain top-tier professionals, foster skill advancement, and cultivate a dynamic, growth-oriented workplace culture.
Policies/ Commitments	Lumosa is committed to providing diverse and continuous learning opportunities. The Company offers clear career development pathways and has established dedicated teams to design training programs tailored to various job levels and functions—covering both technical and managerial competencies. By fostering a supportive environment and offering competitive compensation and benefits, Lumosa strengthens employee engagement and satisfaction.
Short-term Goals	1. Internal and external training programs are designed to enhance innovation and competitiveness across all employee categories. 2. Technical and managerial skills are continuously refined to maintain the Company's leadership in pharmaceutical innovation. 3. New hire onboarding training completion rate: 100% 4. Functional training completion rate for new hires: 100% 5. Learning subsidies are provided to support employees in developing workplace competencies.
Mid-, Long-term Goals	1. Employees are offered personalized training programs to support their career progression. 2. Functional training for new hires has consistently achieved a 100% completion rate.
Resource Investments and Practical Actions	1. Annual budgets are allocated to support participation in external professional conferences and certification programs. Internal knowledge-sharing sessions are held to promote learning and application. 2. Managerial training is reinforced to develop future-ready leaders. 3. Cross-functional project collaboration enhances practical experience and problem-solving capabilities. 4. Performance evaluations, incentive programs, and promotion opportunities are aligned to encourage continuous learning and value creation.
2024 Performance Results	Participation in international professional conferences: 5 instances Functional training completion rate for new hires: 100% Total training hours in 2024: 221.44 hours Average training hours per employee: 6.92 hours
Responsible Division	Business Administration Division e-mail: esg@lumosa.com.tw

■ **Employee Training Statistics**

Item	2023	2024	2025
Number of Employees	35	32	28
Total Annual Training Hours	332.5	221.44	471.5
Average Training Hours per Employee	9.50	6.92	16.8
Average Training Hours per Male Employee	7.68	7.72	11.6
Average Training Hours per Female Employee	10.33	6.61	19.3
Average Training Hours per R&D Employee	8.82	6.06	14.5
Average Training Hours per Non-R&D Employee	11.20	10.00	22.6

Note: Average training hours per employee = (Total training hours for all employees during the year / Total number of employees at year-end)
Note: Average training hours per female employee = (Total training hours for female employees during the year / Total number of female employees at year-end)
Note: Average training hours by employee category = (Total training hours for a specific category / Total number of employees in that category at year-end)



CLB Summer Internship Talent Development Program

Lumosa places great importance on talent development and career capability enhancement. In addition to continuously promoting internal professional training programs, the Company collaborated with Center Laboratories, Inc. in 2025 to co-organize the Center Laboratories Talent Development Camp (CLB) Summer Internship Program. The program was structured around three components: foundational training courses, departmental internships, and final project presentations, with the objective of developing participants' core workplace competencies and expanding their understanding of the pharmaceutical and biotechnology industry. The program commenced in August. During the first two weeks, participants attended courses covering corporate operations, project management, and general professional development topics to build essential workplace skills. During the following two weeks, participants completed departmental internships and delivered final presentations showcasing their learning outcomes.
In 2025, Lumosa's Clinical Development department offered two internship positions and established specific learning objectives and a training roadmap designed to enable interns to:

- Gain an understanding of Clinical Development department operations
- Understand the roles and responsibilities involved in clinical trials
- Develop a practical understanding of clinical trial design principles and implementation

Training topics included:

- Introduction to Clinical Trials
- Clinical Regulations and Research Ethics
- Clinical Trial Design
- Clinical Protocol Development
- Clinical Trial Execution
- LT3001 Clinical Development Program
- Stroke Clinical Trial Design
- Clinical Data Management and Statistical Applications
- Proposal Development and Presentation Skills

Learning outcomes were evaluated through final project presentations conducted at the conclusion of the program.

Industrial-Academic Collaboration	School	Department	Period	Actual Number of Interns
2024	Taipei Medical University	School of Pharmacology	2024/8/1-8/31	2
2025	National Taiwan University / National Taiwan Ocean University	School of Life Sciences	2025/8/1-8/31	2

Competency Development

Lumosa places great importance on internal talent development, professional expertise, and knowledge transfer. The Company has rehired retired executives as Senior Advisors to provide support in areas including drug development and international regulatory compliance. In 2023, one retired executive was rehired as a Drug Development Advisor, and another was rehired as an Intellectual Property Advisor.

Labor-Management Communication

Although Lumosa has not established a labor union and has not entered into a collective bargaining agreement, the Company conducts labor-management meetings on a regular basis in accordance with applicable laws and regulations. In 2025, a total of four labor-management meetings were held. Management representatives included senior executives and Human Resources management personnel. Employee representatives were elected by employees and participated in labor-management consultations to ensure that employee opinions could be fully heard and effectively communicated. Meeting resolutions are disclosed in a transparent manner, and employees may also submit suggestions through the employee suggestion mailbox, labor representatives, or other communication channels.
In recent years, labor-management relations at Lumosa have remained harmonious. In 2025, the Company received no employee complaints, experienced no labor disputes or related losses, and did not carry out any large-scale workforce reductions. Should a large-scale layoff become necessary in the future, the Company would comply with the Mass Redundancy Protection Act and provide advance notice at least 60 days in advance to affected employees.

5.3 Occupational Safety and Health

Occupational Health and Safety Management

Lumosa is committed to providing employees with a safe and healthy working environment. Through sound occupational health and safety management practices, regular training programs, emergency response drills, and employee health promotion initiatives, the Company continuously enhances workplace safety awareness and risk management capabilities. Lumosa strives to achieve the goals of zero occupational injuries, zero fires, and zero occupational diseases while fostering a healthy and sustainable work environment..

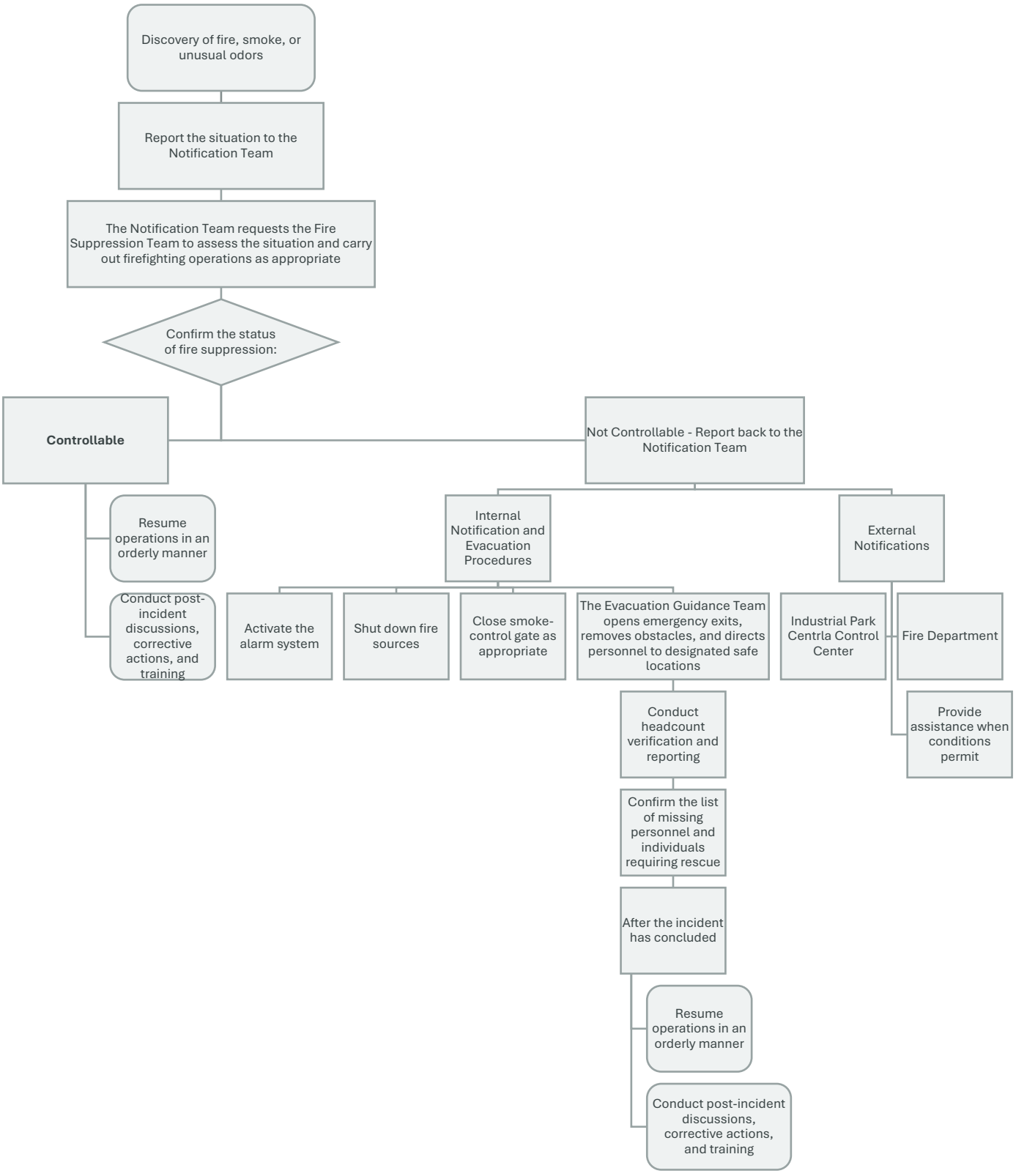
Workers Covered by the Occupational Health and Safety Management System

Management System / Regulations	Number of Employees	Coverage Rate	Covered Site
Occupational Safety and Health Act and related regulations	28	100%	Lumosa Therapeutics Co., Ltd.

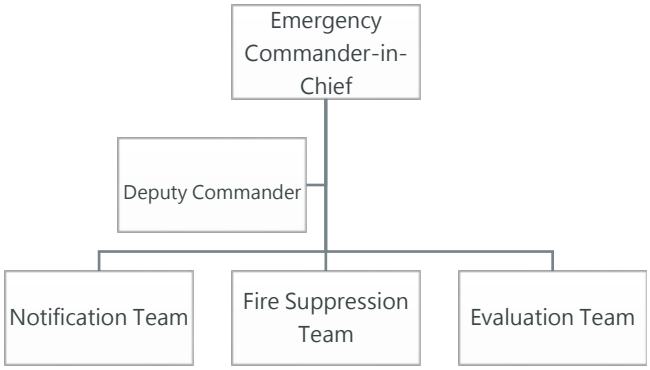
Worker Participation, Consultation, and Communication on Occupational Health and Safety

The Company has established its Occupational Safety and Health Work Rules and maintains an employee mailbox through which the Human Resources function receives employee comments and feedback. In 2025, the Company received no complaints related to occupational health and safety matters.

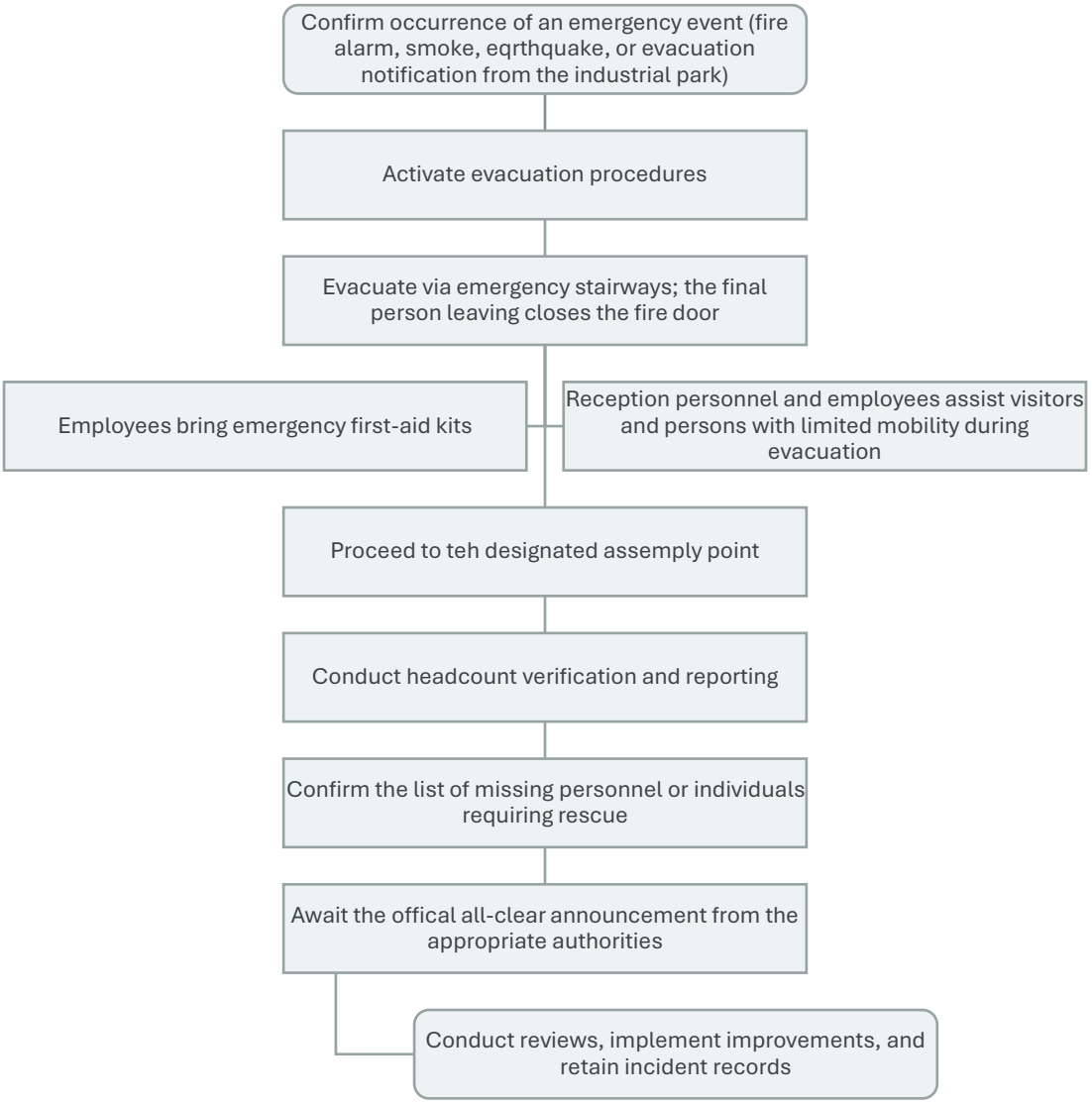
Fire Incident Investigation Process



Emergency Response Organization



Emergency Evacuation Procedures



Execution Date	June 2025
Training Type	Evacuation Drill
Contents	The drill simulated a chemical fire incident and included hands-on practice in deploying and operating fire hoses

Execution Date	July 2025
Training Type	Evacuation Drill, Fire Extinguishing and CPR Training
Contents	Strengthen employees' disaster preparedness knowledge and proficiency in the use of fire extinguishers, CPR, and AEDs
Photo	   

Execution Date	November 2025
Training Type	Evacuation Drill
Contents	Conduct evacuation drills and fire extinguisher operation exercises

Occupational Health and Safety Training

The Company has established a comprehensive education and training program in accordance with the Occupational Safety and Health Act and related regulations. All workers are required to receive occupational safety and health training. New hires and employees undergoing job transfers must complete at least three hours of training. To strengthen emergency response and self-rescue capabilities, the Company conducts at least two fire drills for all employees annually and provides one evacuation awareness and CPR first-aid training session each year. Personnel engaged in designated operations must obtain the required certifications before assuming their duties, and the operation of hazardous machinery or equipment may only be performed by qualified personnel.

Occupational Safety Training	2025
Total Number of Training Attendees (persons)	47
Total Training Hours	79.5
Average Training Hours per Participant	1.69

Occupational Health Examinations and Health Promotion

The Company regularly provides health examinations for employees and conducts workplace hazard identification and risk assessments. A fitness center is available within the business park, and the Company has established a table tennis club and offers a variety of sports and wellness programs. An outdoor activities club is also available to promote employees' physical and mental well-being. Each employee receives an annual health examination subsidy of NT$4,000, which may be carried forward under a flexible accumulation mechanism, encouraging employees to tailor health examination plans based on their individual health needs.

Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships

The Company has established hazard communication and management mechanisms for contractors. Through the Work Environment Hazard Notification Form, workplace hazards such as electrical shock, slips and falls, biological exposure, noise, and high-temperature conditions are disclosed to contractors. Contractors are required to implement appropriate preventive measures based on the identified hazards, including the use of personal protective equipment, establishment of restricted work zones, and installation of isolation measures. If changes in the work environment result in elevated risks, work must be suspended immediately and the appropriate personnel notified for assistance and corrective action.

Occupational Injury Analysis and Prevention Programs

When workers face an imminent danger situation, they are entitled to stop work and evacuate to a safe location and report the matter to their direct supervisor. The Company may not dismiss, reassign, withhold wages during the work stoppage period, or impose any other adverse treatment on employees exercising this right.
The Company recorded zero occupational fatalities and zero occupational disease cases, including recordable occupational diseases, from 2023 through 2025, achieving its objective of zero occupational accidents.

Occupational Injury and Occupational Disease Statistics

Reporting Year		2023	2024	2025
Total Hours Worked		69,440	64,000	55,104
Occupational Fatalities	Number of Cases	0	0	0
	Percentage	0	0	0
Serious Occupational Injuries (Excluding Fatalities)	Number of Cases	0	0	0
	Percentage	0	0	0
Recordable Occupational Injuries (F.R.)	Number of Cases	0	0	0
	Percentage	0	0	0
Occupational Diseases	Number of Cases	0	0	0
	Percentage	0	0	0
Recordable Occupational Diseases	Number of Cases	0	0	0
	Percentage	0	0	0

Note 1: The rates presented above are calculated per 1,000,000 working hours, based on the assumption of 500 full-time workers working 2,000 hours annually. The rate per 1,000,000 working hours represents the number of occupational injuries occurring among every 500 full-time employees within a year.

Note 2: GRI 403-9 Recordable Occupational Injury Rate = Number of Recordable Occupational Injuries ÷ Total Hours Worked × 1,000,000. The formula is the same as the Frequency Rate (F.R.).

Note 3: A serious occupational injury refers to an occupational injury resulting in death or an injury from which the worker cannot reasonably be expected to return to the pre-injury state of health within six months. Fatalities are excluded from the statistical count of serious occupational injuries.

Note 4: A recordable occupational injury or occupational disease refers to an occupational injury or illness resulting in any of the following: death; days away from work; restricted work activity or job transfer; medical treatment beyond first aid; loss of consciousness; or a significant injury or illness diagnosed by a physician or other licensed healthcare professional, even if the condition does not result in death, days away from work, restricted work activity or job transfer, medical treatment beyond first aid, or loss of consciousness. Statistical reporting includes fatalities. The Company discloses whether minor injuries resolved through on-site first aid are included or excluded from reporting.

Note 5: Occupational injury statistics include only injuries resulting from accidents involving Company vehicles and exclude injuries arising from personal traffic accidents involving non-Company vehicles.

5.4 Social Engagement

Lumosa collaborates with local organizations to ensure that resources are directed to individuals and communities with genuine needs.

Activities	Descriptions	Photo
Center Laboratories Boot Camp	Through participation in the Center Laboratories Boot Camp (CLB), Lumosa helps recent graduates gain an understanding of current industry conditions and future development trends, while assisting interns in exploring and defining their future career paths.	
Mao'ao – Xinglan Coastal Beach Cleanup	In November 2025, Lumosa organized a beach cleanup activity at the Mao'ao and Xianglan coastlines. Employees and their family members collected a total of 190 kilograms of waste during the event.	 

Appendix

Attachment I – GRI Index

Statement of Use	Lumosa Therapeutics Co., Ltd., has referred to the GRI Guidelines in reporting contents taken place between January 1, 2025 and December 31, 2025
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	The Company operates in the Biotechnology and pharmaceutical industry; GRI has not yet issued sector-specific standards for this industry
Note	**Topics marked with ★ indicate material topics**

Topic	Items Disclosed	Explanation	Chapter	Page Number	Omissions/Remarks
GRI 2: General Disclosures 2021					
The Organization and Its Reporting Practices	2-1	Organizational details	2.1 Company Introduction	20	
	2-2	Entities included in the organization's sustainability reporting	About This Report	v	
	2-3	Reporting period, frequency and contact point	About This Report	v	
	2-4	Restatements of information	About This Report	v	
	2-5	External assurance	About This Report	v	
Activities and Workers	2-6	Activities, value chain and other business relationships	2.1 Company Introduction	20	
	2-7	Employees	5.1 Employee Structure	70	
	2-8	Workers who are not employees	5.1 Employee Structure	70	
Governance	2-9	Governance structure and composition	1.1 Sustainability Development/ Organizational Chart of Lumosa ESG Sustainability Implementation Task Force 2.2 Organization	2 21	

			3.1 Governance Practices	24	
	2-10	Nomination and selection of the highest governance body	3.1 Governance Practices	24	
	2-11	Chair of the highest governance body	3.1 Governance Practices	24	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Governance Practices 3.2 Risk Management	24 31	
	2-13	Delegation of responsibility for managing impacts	3.1 Governance Practices 3.2 Risk Management	24 31	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainability development	2	
	2-15	Conflicts of interest	3.1 Governance Practices	24	
	2-16	Communication of critical concerns	3.1 Governance Practices	24	
	2-17	Collective knowledge of the highest governance body	3.1 Governance Practices	24	
	2-18	Evaluation of the performance of the highest governance body	3.1 Governance Practices	24	
	2-19	Remuneration policies	3.1 Governance Practices	24	
	2-20	Process to determine remuneration	3.1 Governance Practices	24	
	2-21	Annual total compensation ratio	--	--	Confidentiality restrictions / Classified as company confidential information
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	Chairperson's Message	ii	
	2-23	Policy commitments	1.1 Sustainability Development	2	
	2-24	Embedding policy commitments	1.1 Sustainability Development	2	
	2-25	Processes to remediate negative impacts	3.1 Governance Practices 3.2 Risk Management	24 31	
	2-26	Mechanisms for seeking advice and raising concerns	About This Report 1.2 Identifying Key Stakeholders 3.4 Regulatory Compliance	v 4 39	
	2-27	Compliance with laws and regulations	3.4 Regulatory Compliance	39	

	2-28	Membership associations	2.3 External Organization Participation	21	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.2 Identifying Key Stakeholders	4	
	2-30	Collective bargaining agreements	5.2.4 Labor-Management Communication	84	Not applicable: the Company has not entered into a collective bargaining agreement

Economic Aspect					
★Operational Performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	3.5 Operational Performance	40	
	201-2	Financial implications and other risks and opportunities due to climate change	3.3 Climate-Related Financial Disclosures	34	
	201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Compensation and Benefits	76	
	201-4	Financial assistance received from government	3.5 Operational Performance	40	
GRI 207: Tax 2019	207-1	Approach to tax	3.5 Operational Performance	40	
	207-2	Tax governance, control, and risk management	3.5 Operational Performance	40	
	207-3	Stakeholder engagement and management of concerns related to tax	3.5 Operational Performance	40	
	207-4	Country-by-country reporting	3.5 Operational Performance	40	
★Innovation and Research & Development					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.6 Innovation and Research & Development	43	
★Drug Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.8 Drug Safety	49	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.4 Regulatory Compliance	39	

★Safety of Clinical Trial Participants					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.7 Safety of Clinical Trial Participants	47	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.4 Regulatory Compliance	39	
Market Presence					
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	5.1 Employee Structure	70	
Indirect Economic Impacts					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	5.4 Social Engagement	93	
Procurement Practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.10 Supplier Management	54	
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	3.4 Regulatory Compliance	39	
	205-2	Communication and training about anti-corruption policies and procedures	3.4 Regulatory Compliance	39	
	205-3	Confirmed incidents of corruption and actions taken	3.4 Regulatory Compliance	39	
Anti-competitive Behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.4 Regulatory Compliance	39	
Environmental Aspect					
★Laboratory Waste Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.5 Laboratory Waste Management	66	
	306-2	Management of significant waste related impacts	4.5 Laboratory Waste Management	66	
	306-3	Waste generated	4.5 Laboratory Waste Management	66	

	306-4	Waste diverted from disposal	4.5 Laboratory Waste Management	66	
	306-5	Waste directed to disposal	4.5 Laboratory Waste Management	66	
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy Management	59	
	302-2	Energy consumption outside of the organization	4.2 Energy Management	59	
	302-3	Energy intensity	4.2 Energy Management	59	
	302-4	Reduction of energy consumption	4.2 Energy Management	59	
Water and Effluents					
GRI 303: Water and Effluents2018	303-1	Interactions with water as a shared resource	4.4 Water Resources Management	64	
	303-2	Management of water discharge related impacts	4.4 Water Resources Management	59	
	303-3	Water withdrawal	4.4 Water Resources Management	59	
	303-4	Water discharge	4.4 Water Resources Management	59	
	303-5	Water consumption	4.4 Water Resources Management	59	
Emissions					
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.3 Greenhouse Gas Management	62	
	305-2	Energy indirect (Scope 2) GHG emissions	4.3 Greenhouse Gas Management	62	
	305-3	Other indirect (Scope 3) GHG emissions	4.3 Greenhouse Gas Management	62	
	305-4	GHG emissions intensity	4.3 Greenhouse Gas Management	62	
	305-5	Reduction of GHG emissions	4.3 Greenhouse Gas Management	62	
	305-6	Emissions of ozone-depleting substances (ODS)	4.3 Greenhouse Gas Management	62	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.3 Greenhouse Gas Management	62	
Supplier Environmental Assessment					
	308-1	New suppliers that were screened using environmental criteria	3.10 Supplier Management	54	

GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	3.10 Supplier Management	54	
Social Aspect					
★Compensations and Benefits					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.1 Compensation and Benefits	76	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1 Employee Structure	70	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.1 Compensation and Benefits	76	
	401-3	Parental leave	5.2.1 Compensation and Benefits	76	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2.4 Labor-Management Communication	84	
★Talent Cultivation					
GRI 404: Training and Education 2016	3-3	Management of material topics	1.4 Identification of Material Topics	7	
	404-1	Average hours of training per year per employee	5.2 Talent Sustainability	76	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Talent Sustainability	76	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Talent Sustainability	76	
★ Product Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.4 Identification of Material Topics	7	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.9 Product health and Safety	51	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.4 Regulatory Compliance	39	
Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.3 Occupational Safety and Health	85	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3 Occupational Safety and Health	85	
	403-3	Occupational health services	5.3 Occupational Safety and Health	85	

	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Safety and Health	85	
	403-5	Worker training on occupational health and safety	5.3 Occupational Safety and Health	85	
	403-6	Promotion of worker health	5.3 Occupational Safety and Health	85	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational Safety and Health	85	
	403-8	Workers covered by an occupational health and safety management system	5.3 Occupational Safety and Health	85	
	403-9	Work-related injuries	5.3 Occupational Safety and Health	85	
	403-10	Work-related ill health	5.3 Occupational Safety and Health	85	
Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1 Governance Practices 5.1 Employee Structure	24 70	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Compensation and Benefits	76	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.1.1 Human Rights Protection	70	
Freedom of Association and Collective Bargaining					
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.10 Supplier Management 5.1.1 Human Rights Protection	54 70	
Child Labor					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	3.10 Supplier Management 5.1.1 Human Rights Protection	54 70	
Forced or Compulsory Labor					
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.10 Supplier Management 5.1.1 Human Rights Protection	54 70	
Supplier Social Assessment					

GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.10 Supplier Management	54	
	414-2	Negative social impacts in the supply chain and actions taken	3.10 Supplier Management	54	
Customer Privacy					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Regulatory Compliance	39	

Attachment II: SASB Sustainability Accounting Standards – Biotechnology & Pharmaceuticals Sector

SASB Topic	SASB Code	SASB Metric	Type	Unit	Reporting Commentary
Safety of Clinical Trial Participants	HC-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	n/a	Chapter 3.7 Safety of Clinical Trial Participants
	HC-BP-210a.2	Number of Inspections related to clinical trial management and pharmacovigilance that resulted in (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity	Quantitative	Number	LT3001-203: 3 cases LT3001-205: 9 cases
	HC-BP-210a.3	Total financial losses from legal proceedings related to clinical trials of drugs in developing countries	Quantitative	Presentation currency	There were no legal proceedings related to clinical trials conducted in developing countries; as such, the total financial loss incurred was NT$0.
Access to Medicine	HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	n/a	The Company did not participate in any related initiatives and has not implemented corresponding measures.
	HC-BP-240a.2	As a product on the PQP list of pre-qualified medicines	Discussion and Analysis	n/a	None of the Company's products are listed under the World Health Organization's Prequalification of Medicines Program (PQP).
Affordability and Pricing	HC-BP-240b.2	Percentage change in: (1) weighted average list price and (2) weighted average net price across U.S. product portfolio compared to previous reporting period	Quantitative	Percentage (%)	1) 0% 2) 0%
	HC-BP-240b.3	Percentage change: (1) pricing and (2) net price of products with the largest increase compared with the same period of the previous year	Quantitative	Percentage (%)	None
Drug Safety	HC-BP-250a.1	Products listed in pubic medical product safety or adverse event alert databases	Quantitative	n/a	No products from the Company have been included in public databases concerning medical product safety alerts or adverse event warnings.

	HC-BP-250a.2	Number of fatalities associated with products	Quantitative	Number	0
	HC-BP-250a.3	Number of recalls issued and the total units recalled	Quantitative	Number	Number of recalls issued: 1 Total units recalled: 124
	HC-BP-250a.4	Total amount of product accepted for takeback, reuse, or disposal	Discussion and Analysis	Metric tons (t)	The Company has not received any recycled, reused or disposed products.
	HC-BP-250a.5	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Quantitative	Number	No relevant incidents were reported.
Counterfeit Drugs	HC-BP-260a.1	Detail of the methods and techniques to maintain product traceability and prevent counterfeiting throughout the supply chain	Discussion and Analysis	n/a	Anti-counterfeiting labels are used
	HC-BP-260a.2	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	n/a	All products are dispensed by prescription through licensed medical professional in medical institutions and are not available for direct purchase by the general public.
	HC-BP-260a.3	The number of searches, seizures, arrests, or criminal proceedings related to counterfeit drugs	Quantitative	Number	0
Ethical Marketing	HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Presentation currency	There were no legal claims arising from misleading marketing content; therefore, the total financial loss incurred was NT$0.
	HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	n/a	As all products are prescribed by physicians within medical institutions and not accessible to the general public, ethical guidelines are not specifically noted in the product inserts.
Employee Recruitment, Development & Retention	HC-BP-330a.1	Explain the recruitment and retention of scientists and R&D personnel	Discussion and Analysis	n/a	Refer to Section 5.2 Talen Sustainability
	HC-BP-330a.2	(1) Voluntary departure rate (2) involuntary departure rate: (a) senior managers, (b) middle-level managers, (c) professionals (d) others	Quantitative	Percentage (%)	All departures were voluntary and attributed to career planning in 2025. Refer to 5.1 Employee Structure for turnover rate.

Manufacturing & Supply Chain Quality Management	HC-BP-430a.1	Confirm the (1) physical facilities and (2) percentage of primary supplier facilities for those participating in the Rx-360 international pharmaceutical supply chain alliance review plan or equivalent third-party review plan to ensure supply chain quality and drug ingredient integrity	Quantitative	Percentage (%)	No relevant incidents were reported.
Business Ethics	HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	Quantitative	Presentation currency	No relevant incidents were reported.
	HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	n/a	Chapter 3.4
Operative Activities Indicator	HC-BP-000.A	Number of patients receiving treatment	Quantitative	Number	25,000
	HC-BP-000.B	1. Number of drugs in product pipeline 2. Number of drugs under development (phase 1-3)	Quantitative	Number	1. Product pipeline: 1 2. Number of drugs under development: Phase 1 predevelopment assessment x4 Phase 2 Under development x3 Phase 3 Registered x0

Attachment III: TCFD Disclosure Mapping

Aspect	TCFD Disclosure	Corresponding Chapter/Section
Governance	Board Oversight of Climate-Related Risks and Opportunities	3.3 Climate-Related Financial Disclosures
	Role of Management in Assessing and Managing Climate-Related Risks and Opportunities	3.3 Climate-Related Financial Disclosures
Strategy	Identified Short-, Medium-, and Long-Term Climate-Related Risks and Opportunities	3.3 Climate-Related Financial Disclosures
	Impact of Climate-Related Risks and Opportunities on the Company's Business, Strategy, and Financial Planning	3.3 Climate-Related Financial Disclosures
	Resilience of the Company's Strategy, Taking into Consideration Various Climate-Related Scenarios	3.3 Climate-Related Financial Disclosures
Risk Management	Processes for Identifying and Assessing Climate-Related Risks	3.3 Climate-Related Financial Disclosures
	Processes for Managing Climate-Related Risks	3.3 Climate-Related Financial Disclosures
	Integration of Climate Risk Identification, Assessment, and Management into the Company's Overall Risk Management Framework	3.3 Climate-Related Financial Disclosures
Metrics and Targets	Metrics Used to Assess Climate-Related Risks and Opportunities in Line with the Company's Strategy and Risk Management Process	3.3 Climate-Related Financial Disclosures
	Disclosure of Scope 1, Scope 2, and, where applicable, Scope 3 Greenhouse Gas Emissions and Associated Risks	3.3 Climate-Related Financial Disclosures
	Targets Used to Manage Climate-Related Risks and Opportunities and Performance Against These Targets	3.3 Climate-Related Financial Disclosures

Attachment IV: Climate-Related Disclosures for TPEx-Listed Companies

Climate Change Risks and Opportunities Facing the Company and Corresponding Mitigation Measures

Items	Status
1. Board and Management Oversight and Governance of Climate-Related Risks and Opportunities	· The Board of Directors serves as the highest decision-making body for climate risk management. It is responsible for reviewing and approving the Company's risk appetite, strategies, and operating plans, and for overseeing the management and disclosure of climate-related risks and opportunities. · Senior management is responsible for confirming the Company's climate risk management framework, policies, and internal processes to ensure that identified climate-related risks are addressed through appropriate actions and control measures. · In 2024, the Company established an ESG Sustainability Promotion Committee, chaired by the President. The committee convenes periodically throughout the year to discuss climate change-related risks and opportunities affecting the Company's operations and to formulate corresponding response measures. The committee's annual findings and recommendations are reported to the Board of Directors.
2. Describe How Identified Climate-Related Risks and Opportunities Affect the Company's Business, Strategy, and Financial Performance (Short-, Medium-, and Long-Term)	· Based on a ten-year time horizon, the Company defines the short term as 1 to 3 years, the medium term as 3 to 5 years, and the long term as 6 to 10 years. · Climate change may have significant effects on the supply chain, operations, and customer-facing activities. To better understand the impact of climate-related risks and opportunities on the Company's operations and development, the Company has identified issues that may affect financial performance, alter operating strategies or business models, and impact the value chain. Response measures are then prioritized and developed accordingly.
3. Describe the Financial Impacts of Extreme Climate Events and Transition Actions	Six transition risks have been identified: · Litigation Risk: May result in substantial fines and compensation payments, adversely affecting cash flow and profitability. Legal expenses and settlement costs may impose a significant financial burden, potentially leading to a decline in share price and an increase in financing costs. · Failure of New Technology Investments: May result in losses on research and development expenditures, adversely affecting the income statement and net profit or loss. Failure to capitalize on market opportunities may reduce future revenue and result in asset impairments and a significant decline in share price. · Increased Raw Material Costs and Higher Outsourced Service / Clinical Trial Supply Costs: Income Statement: Higher CRO, CDMO, and logistics service fees, as well as increased consumables and cold-chain transportation costs, may drive up R&D and operating expenses. Cash Flow Statement: Increased emergency procurement expenditures may extend the cash consumption cycle. Balance Sheet: Disruptions in the supply of clinical materials and trial supplies may result in write-offs or expiration of inventory, leading to inventory impairment losses.

	・ Changes in Customer Behavior: Failure to meet the growing demand for green procurement may lead to inventory write-downs and a decline in return on assets. ・ Shifts in Consumer Preferences and Industry Stigmatization: Negative public perception may cause share price volatility, reduce fundraising efficiency, and increase the cost of capital. ・ Increasing Stakeholder Attention and Negative Feedback: Negative issues may trigger investigations and reviews, resulting in higher compliance and audit costs. Share price volatility and pressure on credit ratings may further increase financing costs.
4. Describe How Climate Risk Identification, Assessment, and Management Processes Are Integrated into the Overall Risk Management Framework	・ The Board of Directors serves as the highest governing body for risk management. It is responsible for approving the Company's risk management policies, procedures, and framework, and overseeing the effective operation of risk management. The Company has adopted its Risk Management Policy and Procedures to implement and promote risk management practices ・ Risk Management Process 1. The ESG Sustainability Promotion Committee collects climate and environmental background information and conducts risk assessments. 2. A list of climate-related risks and opportunities is established, and internal operational impact survey questionnaires are developed. 3. Climate risk analyses are conducted to identify material issues. 4. Response strategies and related objectives are formulated. 5. The effectiveness of implementation strategies and objectives is reviewed annually through meetings of the ESG Sustainability Promotion Committee. ・ The Company identified six climate-related risks and one climate-related opportunity (entry into new markets) in 2025.
5. If Scenario Analysis Is Used to Assess Resilience to Climate Change Risks, Describe the Scenarios, Parameters, Assumptions, Analytical Factors, and Key Financial Impacts	The Company conducted financial impact assessments under two extreme climate scenarios, with the results summarized below: 1. Transition Risk (RCP 2.6 Scenario) Assuming that Taiwan's carbon pricing mechanism becomes aligned with international carbon pricing standards, and based on the Company's 2025 Scope 1, Scope 2, and Scope 3 emissions of 109.9483 metric tons CO_2e and an assumed carbon price of NT$300 per metric ton, the Company estimates an increase in annual operating costs of approximately NT$33,000. To mitigate this impact, the Company plans to implement various energy-efficiency measures to reduce carbon-related expenses. 2. Physical Risk (RCP 8.5 Scenario) The Company assessed the risk of operational disruptions at manufacturing facilities due to extreme rainfall events. If flooding were to cause a manufacturing site to suspend operations, existing inventory levels would be sufficient to buffer the impact in the short term (within three days), resulting in minimal effect on revenue. However, prolonged flooding extending beyond available inventory coverage could prevent suppliers or manufacturers from resuming operations, leading to supply disruptions and adversely affecting revenue. To enhance resilience, the Company plans to strengthen infrastructure in

		areas vulnerable to climate-related disasters and establish off-site backup arrangements to support business continuity.
6.	If the Company Has a Transition Plan to Manage Climate-Related Risks, Describe the Plan and the Metrics and Targets Used to Identify and Manage Physical and Transition Risks	The Company has identified three key transition risks: enhanced emissions reporting obligations, litigation risk, and rising raw material costs. Details of the related action plans are provided in the section "Climate Change Risks and Opportunities Response Measures 2025." The associated metrics and targets are as follows: ・ Complete the greenhouse gas inventory in 2025 and enhance climate-related disclosures on the Company's website and through public reporting channels. ・ Achieve an average greenhouse gas emissions reduction of 3% by 2028, compared with the 2022 baseline year. ・ Achieve an average greenhouse gas emissions reduction of 4% by 2030, compared with the 2022 baseline year.
7.	If Internal Carbon Pricing Is Used as a Planning Tool, Describe the Basis for Setting the Carbon Price	The Company has not yet implemented an internal carbon pricing mechanism.
8.	If Climate-Related Targets Have Been Established, Describe the Activities Covered, Greenhouse Gas Emission Scopes, Implementation Timeline, and Annual Progress. If Carbon Offsets or Renewable Energy Certificates (RECs) Are Used to Achieve Such Targets, Describe the Source and Quantity of Carbon Reductions Offset or the Number of Renewable Energy Certificates (RECs) Utilized	The Company's climate change risk and opportunity response measures, along with the related metrics and targets, are reviewed annually by the ESG Sustainability Promotion Committee to evaluate the effectiveness of implementation strategies and progress toward objectives. The Company will also assess the feasibility of utilizing carbon offsets or Renewable Energy Certificates (RECs) as part of its future climate management and emissions reduction initiatives.
9.	Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and specific action plans (Sections 1-1 and 1-2)	See table below

1-1 Greenhouse gas inventory

Disclose the emission (tons CO2e), intensity (tons CO2e/NT$ million revenue) and the scope of the data

Category	Fiscal Year 2024		Fiscal Year 2025		Verification Provider and Verification Status
Category 1 – Direct emissions	**Total Emissions (metric tons CO_2e)**	**Intensity (metric tons CO_2e/NT$ million)**	**Total Emissions (metric tons CO_2e)**	**Intensity (metric tons CO_2e/NT$ million)**	
Parent Company	0.6861	0.0175	0.5521	0.0154	Verification has not yet been conducted
Category 2 – Indirect emissions					
Parent Company	42.6825	1.0901	45.0686	1.2578	
Category 3 – Indirect emissions, other					
Parent Company	73.6840	1.8819	64.3275	73.6840	

Note: Consolidated revenue for fiscal year 2024 and 2025 was NT$39.154 million and NT$35.831, respectively.

1-2 Greenhouse gas reduction targets, strategies, and specific action plans
Outline the Company's greenhouse gas emission reduction baseline year and corresponding data, reduction targets, strategies, specific action plans, and the extent to which reduction targets have been achieved.

The Company has set a target to reduce GHG emissions by an average of 3% by 2028 compared to 2023 levels.

- Shut down personal computers completely before leaving the office.
- Set idle computers to enter sleep mode.
- Unplug electrical appliances (e.g., rice cookers, ovens, chargers) after use.
- Turn off lights for one hour during the lunch break.
- Turn off lights when leaving meeting rooms.
- Clean the refrigerator regularly.
- In coordination with the building management committee, conduct regular inspections of air conditioning systems to enhance efficiency and reduce energy waste.