YUNGSHIN GLOBAL HOLDING CORPORATION

2025 Sustainability Report



CONTENTS

03 About This Report

04 Message from the Chairman

05 Sustainability Performance Highlights

06 Chapter 1 The Mission of YungShin

1.1 Sustainability Management Blueprint
1.2 Material Topics

16 Chapter 2 Open and Transparent Governance

2.1 Corporate Governance
2.2 Integrity in Operations
2.3 Operational Performance
2.4 Risk Management

29 Chapter 3 Product and Service Responsibility

3.1 Products and Services
3.2 Product Safety Liability
3.3 Customer Rights Protection

37 Chapter 4 Environmentally Responsible Operations

4.1 Energy and Greenhouse Gas Management
4.2 Water Stewardship
4.3 Waste Management
4.4 Sustainable Supply Chain Management

45 Chapter 5 Safe and Fulfilling Workplace

5.1 Human Resources
5.2 Remuneration and Welfare
5.3 Workplace Safety
5.4 Talent Cultivation

60 Chapter 6 Social Caring Initiatives

6.1 Social Participation Concept
6.2 Social Welfare
6.3 Academic Funding

72 Appendix

Appendix 1 Global Reporting Initiative (GRI) Content Index
Appendix 2 Sustainability Accounting Standards Board (SASB) Standards Index - Biotechnology and Pharmaceuticals
Appendix 3 Task Force on Climate-Related Financial Disclosures (TCFD) Disclosure Index
Appendix 4 Climate-related Information of TWSE/TPEx Listed Company Disclosure Index
Appendix 5 Scope of Information Disclosure
Appendix 6 Summary of Subject Matter Assured and Independent Limited Assurance Report

About the Report

This report is the 2025 Sustainability Report published by YungShin Global Holding Corporation and its subsidiaries (YungShin Group). YungShin Global Holding Corporation (YSH or the Corporation) is responsible for leading the global market and the development of the pharmaceutical industry chain. YungShin Group has been deeply involved in the medicine and health related industry for many years, actively expanding into various business domains. YungShin Group pays close attention to major issues, with becoming the world leader of the health industry as its development goal.

In response to the stakeholders' key focus sustainability topics, this report discloses information on the strategy, action and actual measures taken by YungShin Group in response to the sustainability issues.

Compilation Principles

This report follows the main framework provided by the Global Reporting Initiative (GRI) Standards released in 2021. Additionally, it adheres to the operating procedures for preparing and disclosing sustainability reports for listed companies, Climate-Related Information of Listed Companies, Sustainability Accounting Standards Board (SASB) sustainability indicators, and the Task Force on Climate-related Financial Disclosures (TCFD) for climate-related financial disclosures.

All information and statistical data included in this report was obtained from the YungShin Group's own statistics and survey results. The source of financial data is based on consolidated financial statements certified by CPAs and expressed in thousands of New Taiwan Dollars as a unit of measurement. Moreover, the collection, measurement and calculation of data is in line with regulatory requirements. If not specifically mandated by law, the Corporation follows international standards. If there are no applicable international standards, the Corporation follows industry standards or conventions.

Reporting Scope and Period

GRI 2-2, 2-3

The information entailed in this report focuses on concluded and promoted policies, activities and its performance concerning aspects such as economic situation, environmental sustainability and social development. Except for financial information concerning YSH and its consolidated subsidiaries, the remaining sustainability performance entities vary based on the completeness of materials. For more information concerning Material Topics entailed in this report and the explanation of entity differences included in the Corporation's 2025 consolidated financial report, please refer to Appendix 5- Scope of Information Disclosure.

The disclosure period for this report is January 1, 2025 to December 31, 2025, with a portion of performance data tracing back to pre-2024 data or the newest data from 2026. A portion of the contents involve YungShin Group related companies and the organizations under their control, as explained in said paragraphs.

External Assurance

GRI 2-5

Certain sustainability indicators used in this report have been entrusted to the PwC Taiwan to perform limited assurance in accordance with TWSAE3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information". The relevant results were fully communicated with the governance unit upon completion of the assurance work. For more information regarding the Assurance Target and Limited Assurance Report please refer to Appendix 6 Summary of Subject Matter Assured and Independent Limited Assurance Report.

Report Management Methods

The company will publish the sustainability report annually, which will be available to browse and download on the YSH website. The unit responsible for writing and compilation of this report is the Sustainable Development Group. Heads of departments and managers are tasked with exploring the content of each chapter to ensure information accuracy. Following the approval of the resolution, the Sustainable Development Committee and Board of Directors publish the report.

Current release: August 2026

Contact Information

GRI 2-3

In case of any suggestions or questions regarding the contents of this Report, please feel free to contact us.

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Contact Information

“At YungShin, every medicine is made with love for our family and yours”

GRI 2-22

In an era of rapid changes in global political and economic situations, elevated Climate Risk, and increasing attention to public health and sustainable development, companies should not only create economic value but also actively respond to important issues concerning the Environment and Society. YungShin Group has always adhered to the original intention that "At YungShin, every medicine is made with love for our family and yours" and takes Respect for Life as the core guiding principle of its Sustainable Development Strategy. The group deeply ingrains the concepts of safeguarding health, fulfilling responsibility, and sustainable operation into its corporate culture and business decisions.

YungShin Group has been deeply involved in the medicine and health industry for over seventy years, upholding its corporate spirit of service, integrity, and innovation. It has gradually developed from a local western pharmacy into a comprehensive multinational pharmaceutical and healthcare technology group. Our mission is to enhance human health and improve quality of life by continuously providing high-quality and affordable pharmaceuticals and health products. Through pharmaceutical research and development, health promotion, and holistic health care services, we realize the brand vision of "protecting health, creating beauty and spreading happiness." At the same time, integrate sustainable issues such as Environment Protection, human rights protection, and climate change into corporate governance and operational decisions, working hand in hand with stakeholders to create a sustainable future.

YungShin Group continues to enhance the quality of its sustainability reports and will further expand the disclosure scope in 2025 to provide more complete, transparent, and comparable sustainability information. Additionally, the company ensures the credibility of information by engaging third-party organizations to perform assurance on key sustainability performance indicators. We aim to deepen sustainable governance through continuous engagement with stakeholders, promoting ongoing improvements in the environmental, social, and governance aspects of the enterprise.

In the aspect of governance, YungShin Group continues to strengthen the supervisory functions of the Board of Directors and the sustainable governance mechanism. Through the Sustainable Development Committee and the cross-departmental Sustainable Development Task Force, it promotes the planning, execution, and tracking of sustainable strategies. In 2025, further linking sustainable development goals with senior executives' incentive compensation, deepening the integration of sustainable performance and business decision-making to enhance corporate operational resilience and long term competitiveness.

In the Environmental Aspects, YungShin Group completed the greenhouse gas inventory for its subsidiaries within the scope of consolidated financial reporting in 2025, continuously deepening the Group's Environment management capabilities. We aim for energy conservation and carbon reduction, resource sustainability, and climate resilience, promoting the management of environmental issues such as energy, greenhouse gases, water resources, and waste. Through inventory, monitoring, and improvement mechanisms, we reduce the impact of operations on the environment and actively respond to challenges brought by climate change.

In the employee and societal aspects, we emphasize talent development, employee well-being, and a diverse, friendly workplace. We continually invest in talent cultivation, occupational safety and health, and the construction of a healthy workplace to create a safe, healthy, and cohesive working environment. At the same time, YungShin Group has been long-term committed to public welfare and medical education promotion. Through the foundation, academic sponsorships, community support, and health promotion actions, it continues to exert corporate influence and fulfill its corporate citizenship responsibilities.

Looking ahead, YungShin Group will continue to deepen sustainable governance and refine management mechanisms, with "Respect for Life" as its core philosophy. Together with all colleagues, customers, suppliers, and stakeholders, the group will implement the four main themes of sustainable development, consistently safeguarding health, creating value, and moving toward a sustainable and prosperous future.



YungShin Global Holding Corporation

Chairman

Sustainability Performance Highlights

Environment

The quality of drainage wastewater from primary production sites corresponded fully with local regulations and was far from reaching the limit.

The YSP injection factory recycled water reuse reached 11,147 tons (kiloliter).

Commissioned for waste collection and disposal Contractors was 100% qualified and compliant.

No significant violations of the Waste Disposal Act or other environmental regulations have been recorded.

100% of YSP's suppliers signed the Supplier Integrity Commitment Letter.

Employee

Zero confirmed cases of workplace abuse or sexual harassment.

The employees identifying as Indigenous and those with disabilities represented 2.11% of the workforce in Taiwan, with the proportion showing steady growth over the past three years.

YSP received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation.

YSP was awarded the 2025 Silver Award for Happy Enterprise by 1111 Job Bank

Parental leave worker return rate reached 88%, with a retention rate of 70%.

All of the primary production sites have implemented occupational health and safety management system that cover 100% of all workers, activities and workplaces.

OHS Committees of all primary production sites are composed of representatives from labor and management, with the former occupying more than 50% of the seats.

The number of relevant occupational safety and health training attendees reached 1,438 people, with the total training hours amounting to 2,740 hours.

The total hours of employee education and training participation reached 30,897 hours, with the average training hours per employee being 18.86 hours.

Society

16 people have been chosen as the TienTe Lee Biomedical Awards recipients.

Home Service cases record an average of 207 registered cases each month.

Home Bath Services cases reached 2,628 individuals, serving 54 disadvantaged, severely bedridden individuals.

Community care services provided a total of 2,880 instances of home visits and telephone check-ins.

The 2025 Domestic Elderly Welfare Agencies Sports Competition brought together 28 elderly welfare institutions and 274 elderly participants.

Held the 52nd YungShin Cup Volleyball Championships, with the number of participants reaching 289 teams.

Signed an industry-academia cooperation Memorandum of Understanding (MOU) with National Taiwan University, the College of Pharmacy at Chia Nan University of Pharmacy & Science, and Taipei Medical University.

Products

Intellectual property coverage encompasses Taiwan, China, Japan, South Korea, the EU, the Americas, and Southeast Asia.

5 factories in Taiwan underwent a total of 6 external inspections and successfully passed all inspections.

No incidents involving breaches of customer privacy were reported.

No recorded instances of breach of client's privacy or complaints caused by loss of customer information.

Product safety 100% compliant with regulations.

Corporate Governance

No significant events of dishonesty, violation of ethics, or corruption occurred.

100% of new employees sign the "Employee Code of Conduct Approval Form" or the "Declaration Prohibiting Dishonest Employee Conduct."

100% of the required personnel have completed relevant Integrity in Operations promotion/education and training.

Zero confirmed cases of corruption.

Chapter

01

The Mission of YungShin

1.1 Sustainability Management Blueprint

1.2 Material Topics

1.1 Sustainability Management Blueprint

1.1.1 YungShin Group Overview

GRI 2-1, 2-6

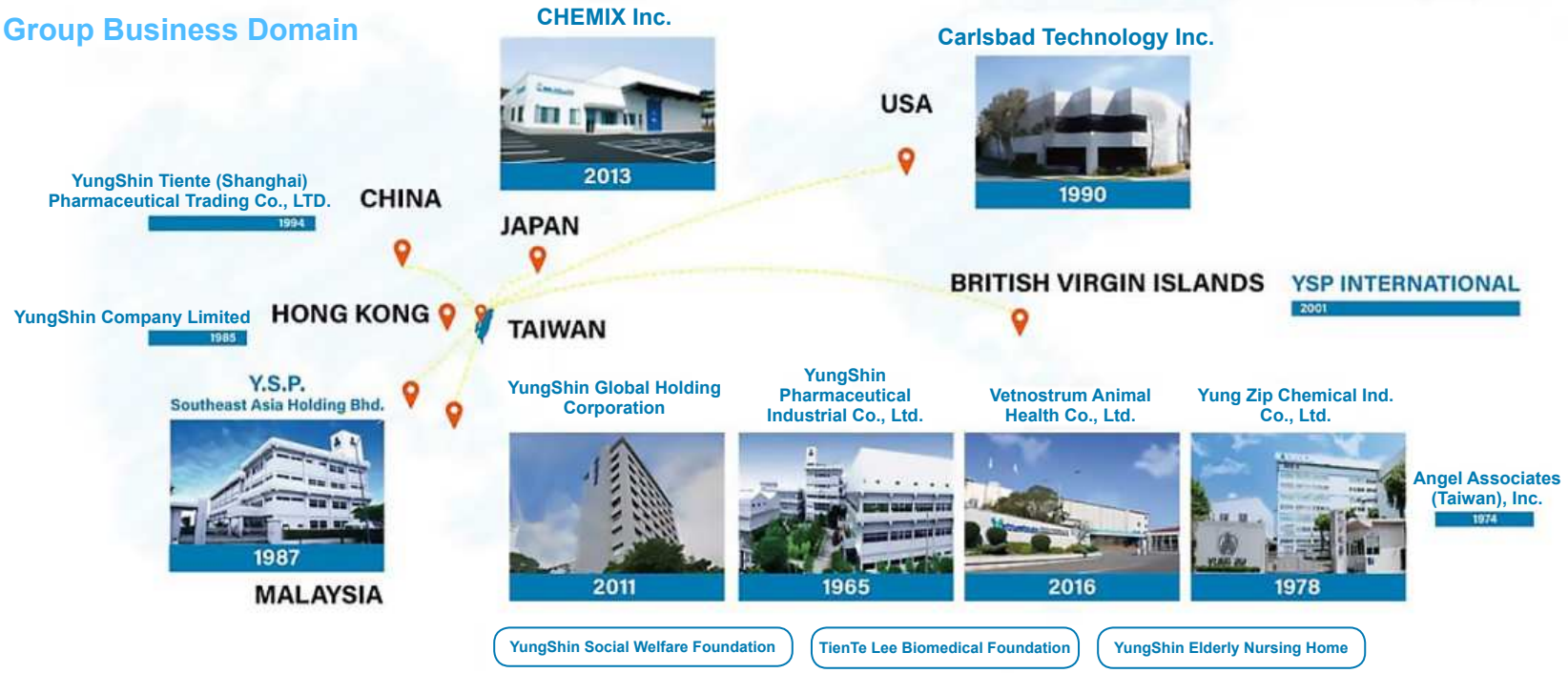
YungShin Global Holding Corporation

(stock code: 3705).

Incorporation Date	January 3, 2011	Consolidated Total Equity	NT$8,974,585 thousand	Key Products	Human pharmaceuticals, Health supplements, Veterinary pharmaceuticals, Feed additives, Active pharmaceutical ingredients (APIs)
Headquarters	12F., No. 181, Sec. 3, Min Chuan E. Rd., Songshan Dist., Taipei 10541, Taiwan	Contributed Capital	NT$2,664,230 thousand	Primary Market	Taiwan, United States, China, Japan, Malaysia
Consolidated Total Assets	NT$12,612,498 thousand	Industry Category	Biotechnology and Healthcare	Operating Locations	Taiwan, Southeast Asia, Japan, United States and China

Note: 1. For the period ended December 31, 2025. 2. Consolidated total assets, total equity are audited by Certified Public Accountants (CPAs).

YungShin Group Business Domain



YungShin Group Historical Evolution

1952
The founder, Mr. Tien-Te Lee established "YungShin Pharmacy" in Dajia District, Taichung.

1965
The founder, Mr. Tien-Te Lee established "YUNG SHIN PHARM. IND. CO., LTD." (YSP).

1966
Rated by the health authority office as a "Class A comprehensive pharmaceutical factory".

1974
With the help of the Rotarians of Dajia District and Taiwan Provincial Education Association, the YungShin Cup Volleyball Championships were created.

Investment and establishment of "Angel Associates (Taiwan), Inc." (AAT) engaged in import and export trade.

1975
Construction of Tie-Jhen Mountain Recreation and Activity Center for the employees, providing employees with a space dedicated to leisure and recreational activities.

1978
Investment and establishment of "Yung Zip Chemical Ind. Co., Ltd." (YZC) engaged in manufacturing of western medicine and active pharmaceutical ingredients.

Establishment of YungShin Social Welfare Foundation focusing on charity and welfare programs that contribute to the society. The foundation also worked on emergency relief programs and hosted youth activities, such as "YungShin Cup Volleyball Championships".

1984
Establishment of "YungShin Daycare Center" responsible for child-care services.

1985
Investment and Establishment of "Yung Shin Company Limited" (YHK) in Hong Kong, which is engaged in medicine sales.

1987
Investment and Establishment of Y.S.P. Southeast Asia Holding (YSP SAH), which is engaged in biological products technology R&D and technology.

1990
Investment and Establishment of Carlsbad Technology, Inc. (CTI) in the U.S., which is engaged in manufacturing and sale of medicine.

1993
YSP enters the Taiwan Stock Exchange market (stock code: 1716).

1994
YSP

- Received the second edition Excellence Award for Outstanding Development in Industrial Technology.
- The Corporation's cosmetics entered the market. Medicine products passed the Japan's Ministry of Health and Welfare inspection and has been approved to enter the Japanese market.
- Investment and Establishment of "YungShin Pharmaceutical Ind. (Kunshan) Co., Ltd." in China, which is engaged in production and marketing of western medicine, patent drugs, active pharmaceutical ingredients, chemical intermediates and other products.
- Investment and establishment of "Shanghai Yung Zip Pharmaceutical Trading Co., Ltd." (renamed as "Yungshin TienTe (Shanghai) Pharmaceutical Trading Co., Ltd." in August 2023), engaging in international trade, inter-enterprise duty-free zone trade, and regional trade agency.

YZC

- Became the first API manufacturer in the country to implement GMP.

1998
YSP

- Received the Golden Quality Award in the category of Pharmaceutical Factory from the National Pharmaceutical Quality Award.
- Keto has obtained a Golden Quality Award in the category of Single Drug.

YZC

- Received the Finalist Award in the category of Pharmaceutical Factory from the National Pharmaceutical Quality Award.

1999
YSP

- Received the Excellence Award in Industrial Technology 7th edition from the Ministry of Economic Affairs.
- Received the Benchmark Award in the Category of Industrial Reputation from the Common Wealth Magazine.

2000
- YSP received another Benchmark Award in the Category of Industrial Reputation from the Common Wealth Magazine.

2001
- Establishment of "YSP International Company Limited" (YSP INC) in the British Virgin Islands, which is engaged in investment in other relevant businesses.
- YungShin Elderly Nursing Home officially completed and fully operational.
- YSP received the CSR Award from the Ministry of Economic Affairs. Paclitaxel, a new anti-cancer drug was officially listed in the National Health Insurance, commercially produced and launched in the market.
- YZC entered the Taipei Exchange (TPEx) (stock code: 4102).

2004
- YSP received four certifications from the U.S. FDA (Cephalexin, Cephalclor, Pancrelipase, and Meloxicam).
- Y.S.P. Southeast Asia Holding (Y.S.P. SAH) listed on the market in MALAYSIA (stock code: 7178).
- Establishment of TienTe Lee Biomedical Foundation, upholding the goal of "promoting education and research of medical related disciplines", advocate for improving Taiwan's standards of medical research and establish roots in the industry.

2007

YSP

- Obtained the Foreign Manufacturer Certificate from the Japan Ministry of Health and Welfare Approved Aseptic Preparations.
- Received the "Industrial Sustainable Excellence Award" and the "National Sustainable Development Award".

2008

YSP

- Received "Health Creativity Award" from the Taichung County Government.
- Youth Factory received the "Excellence Award in the Category of Central Industrial Zone Enterprises Autonomous Green Beautification" and "third place in the National Industrial Park Green Beautification Competition".

YZC

- Obtained the Kosher certification.

2009

YSP

- Became Taiwan's first drug manufacturer that passed PIC/S GMP certification proving its pharmaceuticals are in line with international standards.
- The Youth Factory and Youth Factory III passed the one-site inspection of Japanese PMDA.

YZC

- Obtained the UK MHRA GMP certification.

2010

YSP

- Once again passed the U.S. FDA facility inspection with zero Form 483 deficiencies.
- EYES Testing Laboratory established.
- Received the 18th Outstanding Enterprise Innovation Award from Ministry of Economic Affairs.

2011

YSP

- Awarded the "First Brand in Taiwan" in the pharmaceutical industry in 2011.
- After a share swap, YungShin Global Holding Corporation was formed and listed on Taiwan Stock Exchange (stock code: 3705), and YSP became a YSH subsidiary with 100% investment and remains publicly listed.

2013

- Acquired 100% of shares of "Chemix Inc" (Chemix) in Japan, which engages in the sale of medicine.
- YSP received the 1st Taiwan Mittelstand Award.

2016

- The subsidiary YSP forayed into animal health sector and invested in 100% of the shares of "Zoetis Biotech Manufacturing Limited" and renamed it as "Vetnostrum Animal Health Co., Ltd." (Vetnostrum).
- YSP biotech food factory obtained the ISO 9001:2015 certification and continued to comply with the FSSC 22000 & HACCP certification.

2017

- YSP received the Sports Enterprise Certificate from the Sports Administration, Ministry of Education.

2019

YSP

- HAC Smooth Probiotics Powder received the Monde Selection Gold Award.
- Passed the U.S. FDA Dosage Form (Stazyme F.C. Tab) PAI inspection.
- YSP received the "Sports Enterprise Certificate" and the "Sports Promoter Award" from the Sports Administration, Ministry of Education.
- Received the D&B TOP 1000 Elite SME Award.

2020

YSP

- The Youth Factory II was Taiwan's first animal enzyme factory to obtain the new FAMI-QS 6.0 certification.
- HAC LiqLutein II Capsules received the Monde Selection Gold Award and Japan BRONZE PAVONE AWARD - Premium Quality.
- HAC Champion (Sesame Flavor) received the Monde Selection Silver Award.
- HAC Smooth Probiotics Powder received the Japan PAVONE AWARD - Premium Quality Bronze Award.
- Received the "2020 Taiwan BIO Award", and was the only domestic pharmaceutical manufacturer to receive the "Industry Gold Award".
- Once again received the "Sports Promoter Award" from the Sports Administration, Ministry of Education.

Vetnostrum

- CRIF Business Performance TOP 500/ 21st place in the Pharmaceutical Industry (1st place in the animal pharmaceutical industry).
- Received the D&B TOP 1000 Elite SME Award.
- Obtained the Badge of Accredited Healthy Workplace from the Health Promotion Administration, Ministry of Health and Welfare.
- Received the 29th National Award of Outstanding SMEs.

2021

YSP

- Received the 20th National Pharmaceutical Technology Research Development Award in the category of Manufacturing Technology from the Ministry of Health and Welfare, Ministry Economic Affairs.
- Obtained the Biotech Food Manufacturer FSSC22000 v5.1 certification.
- Youth Factory obtained Thailand GMP certification (EMI; KEI3).

YZC

- Obtained GMP certification through evaluation by Taiwan's TFDA.

Vetnostrum

- Invited to participate in the 36th Taiwanese "Expats Meet Taiwan online forum - Animal Medicine and Feed Additives Board held by the Overseas Community Affairs Council".
- Selected by the Industrial Development Administration, Ministry of Economic Affairs, Vetnostrum was selected as an "Potential Leading Mid-sized Enterprise".
- Obtained the "Agribusiness Science & Technology Innovation Award" hosted by the Ministry of Agriculture.
- Received the D&B TOP 1000 Elite SME Award.

2022

YSH restructured its organizational framework, integrated the Group's resources to maximize the benefits and disposed of its shares in "YungShin Pharm. Ind. (Kunshan) Co., Ltd".

YSP

- HAC received The "National Brand Yushan Award" in the Best Popular Brand category.
- HAC Ubiquinol Softgels received the 2022 Monde Selection Gold Award.
- HAC LiqLutein II Capsules (upgraded recipe) received the "National Brand Yushan Award" in the Best Product category.
- Once again received the "Sports Enterprise Certificate".

Vetnostrum

- Completed Initial Public Offering (IPO) on November 30, 2022.

2023

"Shanghai Yung Zip Pharm. Trading Co., Ltd." was renamed as "Yungshin TienTe (Shanghai) Pharmaceutical Trading Co., Ltd." (YungShin Tiente).

YSP

- Acer Medical follows YSP in VeriSee DR AI medical materials promotion expansion.

YZC

- Received GMP quality system inspection approval for Active Pharmaceutical Ingredients (API) from the U.S. FDA.
- Obtained GMP/GDP certification following a follow-up inspection by Taiwan's FDA.

Vetnostrum

- Recognized by the "Golden Merchant Award".
- Became Taiwan's first WHO GMP certified animal medicine manufacturer.
- Green feed additives continue to receive certifications in Southeast Asia.
- Listed on the Emerging Stock Board on March 24, 2023, it became the first animal medicine manufacturer to be publicly listed.

2024

YSP

- Awarded the Four-Star Award in the 2024 Taichung City Happy Workplace Award Program.
- Received the Merit Award in the 2024 2nd Labor Proposal Golden Award in the Labor Development and Utilization Category.

YZC

- Obtained ISO 45001 certification by AFNOR Group.
- Verified for ISO 14064-1 Greenhouse Gas Inventor certification by AFNOR Group.

Vetnostrum

- Passed the Pet Food Factory Inspection.

2025

YSP

- The Rimopil Film-Coated Tablet 400 mg Medicine has been awarded the SNQ Country Quality Label certification.
- Received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation in 2025.

YZC

- The company's product EDV passed the GMP inspection by the Ministry of Health and Welfare's Food and Drug Administration.
- Received the "D&B Taiwan 12th Top 1000 Elite SME Award".
- Since 2008, obtained the Kosher and Halal annual certification.

Vetnostrum

- Listed on April 28, 2025 (stock code: 6936).

Membership Associations

GRI 2-28

YungShin Group actively takes part in relevant industry associations and responds to external initiatives. To establish relations of mutual cooperation, the Group takes part in exchanges with peers from the industry and learns from them as a co-member.

Entity	Participating Association	Participation Status
YSH	Taiwan Industrial Holding Association	Member
YSP	Taichung City First Pharmaceutical Commercial Association	Member
YSP	Greater Taichung Pharmacists Association	Member
YSP	Taiwan Pharmaceutical Manufacturer's Association	Member
YSP	Taiwan Parenteral Drug Association (TPDA)	Member
YSP	Taiwan Pharmaceutical Manufacture and Development Association (TPMDA)	Member
YSP	Interlibrary Cooperation Association	Member
YSP	Taichung City Cosmetics Industry Association	Member
YSP	Taiwan Medical and Biotech Industry Association	Member
YSP	Taiwan Generic Pharmaceutical Association	Member
YSP	Taiwan Pharmaceutical Marketing & Management Association	Member
YSP	TienTe Lee Biomedical Awards Laureate Club	Member
YSP	Taiwan Bio Industry Organization	Member
YSP	GS1 Taiwan	Member
YSP	Small Molecule Drug Development Industry Alliance (Industrial Technology Research Institute)	Member
YSP	Institute for Biotechnology and Medicine Industry	Member
YSP	The Pharmaceutical Society of Taiwan	Member
YSP	Taiwan Functional Food Industry Association	Member
YSP	Taiwan Food Industry Development Association	Member
YSP	Taiwan Society of Regulatory Affairs for Medical Products (TSRAP)	Member
YSP	Taiwan Association of Dysphagia (TAD)	Member
YSP	Taiwan Self-Care Industry Association (TSCIA)	Member
YSP	Chinese Taipei Volleyball Association	Member
YSP	Association of Taiwan Bio-based and Sustainable Material Industry	Member
YSP	Taiwan BioTech Association	Member
YSP	The General Incorporated Association of International Foods and Nutrition - Japan	Member
YSP	Japan Health and Nutrition Food Association	Member
YSP	Taiwan Health Care Association	Member
YSP	Chinese HACCP Development Association	Member
YSP	Importers and Exporters Association of Taipei	Member
YSP	Taichung Dajia Tourist Shopping District Management Committee	Member
YSP	Taichung Distinguished Stores Association	Member
YSP	Medical and Pharmaceutical Industry Technology and Development Center	Member
YSP	Taichung Commercial Association of Feeds and Animal Health Products	Member
Vetnostrum	Taiwan Feed Industry Association	Member
Vetnostrum	Taiwan Animal Pharmaceuticals and Health Industry Association	Member
Vetnostrum	Taipei Commercial Association of Feeds and Animal Health Products	Member
Vetnostrum	Republic of China Pet Food and Supplies Commercial Association	Member
AAT	Taipei Commercial Association of Instruments	General Member
AAT	Taipei Pharmacists Association	General Member
AAT	Importers and Exporters Association of Taipei	General Member
AAT	Taipei Commercial Association of Western Medicines	General Member
Chemix	Kansai Pharmaceutical Industries Association	Member
Chemix	The Yokohama Chamber of Commerce and Industry	Member
YHK	Hong Kong Association of the Medicine Distribution Industry	General Member

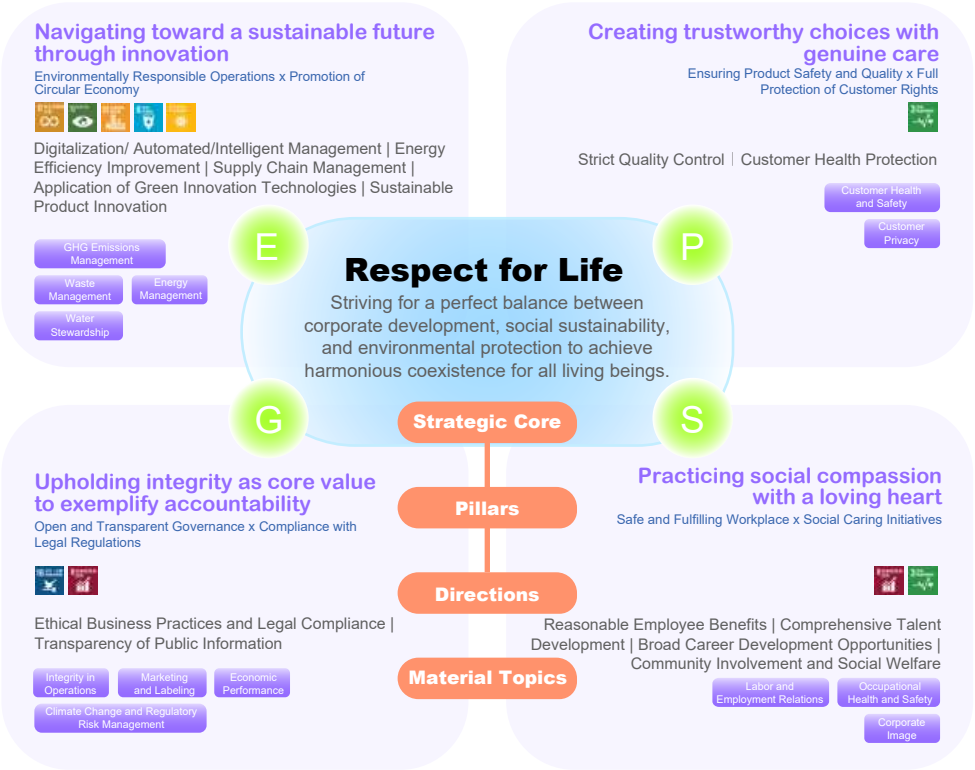
1.1.2 Sustainable Governance Framework

GRI 2-12, 2-13, 2-14

Sustainable Development Management Strategy

YungShin Group places "Respect for Life" at the core of its sustainability strategy, establishing four major pillars: 1. Navigating toward a sustainable future through innovation 2. Creating trustworthy choices with genuine care 3. Upholding integrity as core value to exemplify accountability 4. Practicing social compassion with a loving heart. These principles emphasize that during business operations, we must always remember that humanity and all forms of life are part of the Earth's ecosystem, not its rulers. Therefore, YungShin Group actively seeks a balance between corporate growth, social sustainability, and environmental protection, aiming for the harmonious and enduring coexistence of all life.

Based on these 4 Strategic Cores, and with reference to the United Nations Sustainable Development Goals (SDGs) and the results of the Group's material topics assessment, YungShin Group has developed a strategic blueprint for sustainability through internal discussions. This blueprint serves as the framework of the Group's long-term sustainability efforts.



Navigating toward a sustainable future through innovation

Sustainable Development Strategy	(SDGs)	Material Topics	Management of Material Topics
Through innovation, we integrate sustainability into our business operations to achieve a balanced approach between corporate growth and environmental responsibility. This reflects our commitment to respecting all forms of life and fostering a future of shared, sustainable existence.	SDG 12 Responsible Consumption and Production SDG 13 Climate Action SDG 11 Sustainable Cities and Communities SDG 6 Clean Water and Sanitation SDG 7 Affordable and Clean Energy	Waste Management	4.3 Water Management
		Energy Management	4.1 Energy and Greenhouse Gas Management
		GHG Emissions Management	4.1 Energy and Greenhouse Gas Management
		Water Stewardship	4.2 Water Stewardship

Creating trustworthy choices with genuine care

Sustainable Development Strategy	(SDGs)	Material Topics	Management of Material Topics
With genuine and wholehearted love, we are committed to supplying safe, reliable, and high-quality products to our customers, striving to be a trusted and dependable presence in their lives.	SDG 3 Good Health and Well-Being	Customer Privacy	3.3 Customer Rights Protection
		Customer Health and Safety	3.2 Product Safety Responsibility

Upholding integrity as core value to exemplify accountability

Sustainable Development Strategy	(SDGs)	Material Topics	Management of Material Topics
Upholding the Group's core value of "Integrity Forever," we adhere to principles of honesty throughout our operations. We foster mutual trust and respect with all stakeholders, working together to achieve shared success.	SDG 16 Peace, Justice and Strong Institutions SDG 8 Decent Work and Economic Growth	Integrity in Operations	2.2 Integrity in Operations
		Economic Performance	2.3 Operational Performance
		Climate Change and Regulatory Risk Management	2.4 Risk Management
		Marketing and Labeling	2.4 Risk Management

Practicing social compassion with a loving heart

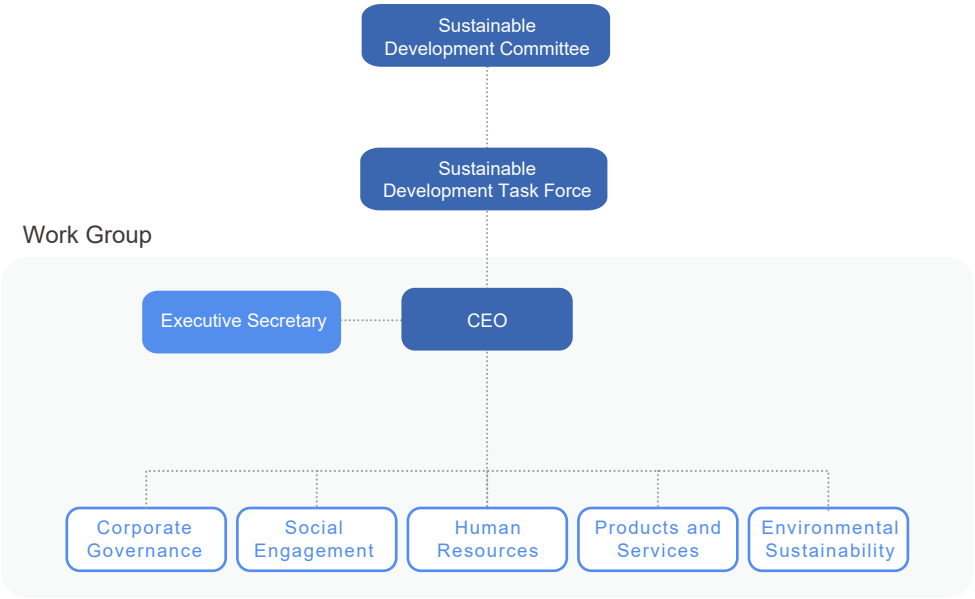
Sustainable Development Strategy	(SDGs)	Material Topics	Management of Material Topics
With a heart of compassion, we embed care and love for people and society into our operations. Internally, we take responsibility for the well-being of our employees; externally, we leverage our influence to benefit the broader society.	SDG 3 Good Health and Well-Being SDG 8 Decent Work and Economic Growth	Occupational Health and Safety	5.3 Workplace Safety
		Employment, Labor Management Relations	5.1 Human Resources
		Corporate Image	6.1 Social Participation Concept

Sustainable Development Committee

To carry out and manage our sustainable system, YSH established the Sustainable Development Committee on November 9, 2022. This entity, a functional committee of the Board of Directors, is primarily established to assist the board in planning and supervising the Corporation's sustainable development strategies. The committee is composed of five directors, among which are three independent directors and Mr. Fang-Hsin Lee, who serves as the Chairman. Its functions include: (1) Formulation of the annual sustainability development plan and strategic direction. (2) Formulation of sustainability-related projects and activity plans. (3) Tracking and reviewing the effective implementation of the annual sustainability plan, strategic direction, projects, and activity plans. (4) Decision-making on other sustainability-related matters.

Sustainable Development Task Force has been established under the Sustainable Development Committee, which is further divided into five subgroups based on sustainability dimensions: Corporate Governance, Social Involvement, Human Resources, Products and Services and Environmental Sustainability. The task force is primarily responsible for assisting in the establishment of a sustainable operational mechanism, formulating plans, and promoting related initiatives. Its duties include identifying sustainability issues relevant to the company's operations and of concern to stakeholders, developing corresponding strategies and working guidelines, planning and executing annual programs, and tracking implementation effectiveness to ensure the full realization of the company's sustainability strategies.

The Sustainability Development Committee reports annually to the Board of Directors on the implementation outcomes of sustainability initiatives and outlines the plans for future actions. In 2025, one meeting was convened, with agenda items including the 2024 Sustainability Report and the YungShin Group's ESG implementation progress report, covering (1) enhancement of sustainability report implementation process and progress; (2) greenhouse gas inventory implementation process and progress; and (3) sharing of recent sustainability-related regulations. The Corporation's board of directors annually receives progress reports, reviews the progress of strategies, and urges adjustments by the Sustainable Development Group when necessary.



1.2 Material Topics

YungShin Group uses the "Sustainable Development Reporting Standards Traditional Chinese Translation, October 2021" provided by the Global Reporting Initiative (GRI) as reference for the sustainable industry trend. The group also adheres to the SASB, TCFD and other significant domestic and international regulations for development. The Group complies with crucial principles, using systematization to identify crucial stakeholders and sustainability related issues. The following long term crucial management directions and goals serve as a basic framework of the Sustainable Development Report. Re-execute the identification of Material Topics in 2024, and after evaluation in 2025, maintain the 13 Material Topics identified in the previous year.

YungShin Group Identification Process of Material Topics

1 Identify Stakeholders

8 categories of stakeholders

According to dependencies, responsibilities, influences, diverse perspectives, tension, a stakeholder identification internal meeting has been convened. The process and scope of influence the stakeholders hold over YungShin Group has been examined, after which 8 categories of stakeholders were defined, including investors, employees, clients/product users, government agencies, neighborhood communities, suppliers/ contractors/distributors, the media and non-profit organizations.

2 Sustainability Topic Selection

22 Sustainability related issues

To practice sustainability and respond to the global development trends, in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by Taiwan Stock Exchange (TWSE) Listed Companies, the group adopts GRI standards as crucial subjects for consideration. In consideration of SDGs, SASB, TCFD, relevant industry issues and stakeholder discussion process, the Group has selected, collected and organized 22 related sustainability topics.

3 Assess the Significance of the Impacts

The issue of Impact Assessment Survey was presented to the Group's management and Sustainable Development Task Force members, which comprises a further investigation into actual and potential positive and negative level of impact the 22 topics would have on three aspects: the environment, economy and people (including human rights). Based on the survey results, each of the sustainability topics impact level was given a score.

4 Prioritize the most Significant Impacts for Reporting and Content

13 Material Topics

Based on the results of the previous assessment and the impact intensity ranking from Step 3, the Sustainable Development Task Force initially selected the top 12 sustainability topics. Taking into account stakeholder concerns particularly regarding labor practices, waste management, and water stewardship, the list was expanded to 15 topics. After consolidating certain topics, a final list of 13 material sustainability topics was confirmed. These include: Waste Management, Energy Management, Greenhouse Gas Management, Water Stewardship, Occupational Health and Safety, Labor and Employment Relations, Corporate Image, Integrity in Operations, Climate Change and Regulatory Compliance Risk Management, Economic Performance, Marketing and Labeling, Customer Privacy, and Customer Health and Safety.

The YungShin Group has integrated the material sustainability topics into its sustainability strategy framework and formulated the corresponding management approaches. In alignment with reporting requirements, this report discloses the relevant information, covering the management approaches and the 16 corresponding GRI Topic Standards.

1.2.1 Stakeholder Identification

GRI 2-29

YungShin Group evaluates the relevance and influence of stakeholders based on five dimensions: dependency, responsibility, influence, diverse perspectives, and tension. Through this assessment, the Group has identified 8 key stakeholder categories. Each stakeholder group holds unique importance to YungShin Group and is concerned with specific sustainability issues. In addition to establishing communication and dialogue channels and actively listening to stakeholder feedback, YungShin Group also incorporates stakeholder perspectives into the identification of material topics and the formulation of management strategies, ensuring appropriate and proactive responses to their concerns.

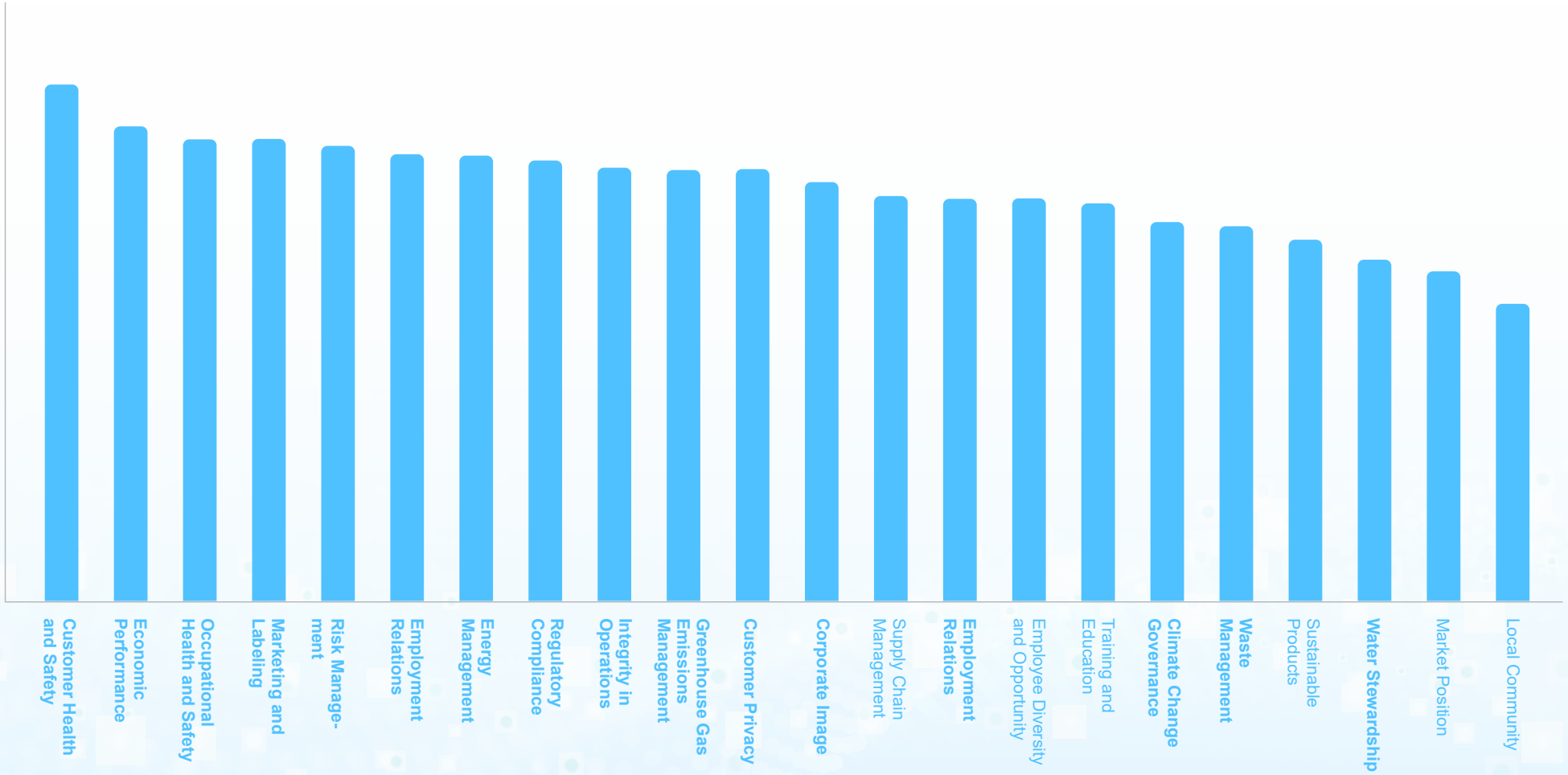
Stakeholders	Importance to the YungShin Group	Focus Sustainability Topics	Communication Channels and Frequency	Communication Performance in 2025
Shareholders/Investors	Investors are people of authority and funding providers of the corporation. The corporation is obligated to be responsible for shareholders and to protect their rights and interests.	Economic Performance, Integrity in Operations, Climate Change and Regulatory Risk Management, Corporate Image	▪ General Meeting (Annually) ▪ Investor Conferences (Annually) ▪ Announce Information on the Market Observation Post System or the Official Website (Non-Periodically) ▪ Specially designed email and telephone	▪ Convened 1 Annual General Meeting ▪ Attended 2 Investor Conferences ▪ 67 Important Announcements Published on the Market Observation Post System, monthly revenue announcement and quarterly financial information announcement ▪ Non-periodic shareholder Q&A tel
Supplier/ Contractor/ Distributor	Suppliers are an important cooperation partner in terms of value chain as well as on the road towards implementation of sustainability policies	Integrity in Operations, Economic Performance, Customer Privacy, Climate Change and Regulatory Risk Management	▪ Telephone, email (Non-Periodically) ▪ Scheduled Supplier Evaluation (Annually) ▪ Supplier Visit	▪ Conducted Supplier Evaluation ▪ Suppliers signed transaction integrity commitment letters. ▪ Engineering safety documents (hoisting operations, hot work operations, etc.) ▪ Supply Chain Resilience and Lean Production Guidance ▪ Senior Executive Visits to Supply Chain Vendors ▪ Supplier Complaint Mailbox
Client/ Product User	Medicine users represent the primary source of revenue for the Group. The Group consciously provides high-quality products and maintains good relationship with the customers.	Integrity in Operations, Customer Privacy, Customer Health and Safety, Marketing and Labeling, Climate Change and Regulatory Risk Management	▪ Email ▪ Telephone ▪ Customer Visit	▪ Email: YSP website consultation and company email received 535 emails, including 520 that were responded to via mail and 15 that were responded to through a phone call. ▪ Telephone: YSP estimated approximately 141,314 incoming calls concerning product consultation. The number of the redirected calls by the company central system was approximately 8,090 calls; Vetnostrum estimated approximately 1,000 incoming calls.
Employee	Employees are the driving force of corporation's operation and growth. The Group pays attention to employee rights, interests and obligations, enhancing employee happiness, coming together to build the future of sustainable development.	Labor and Employment Relations, Occupational Health and Safety, Corporate Image, Economic Performance	▪ Education and Training ▪ Establish Employee Complaint Mechanism ▪ Hold Labor and Capital Communication Meetings to improve communication (Quarterly)	▪ Average training hours per employee reached 18.86 hours ▪ The Employee Complaint Mechanism has been established. ▪ Hold Labor and Capital Communication Meeting regularly, with a total of 4 convened meetings in the Year. ▪ Communicate company policies and operational information in real-time through internal announcements and emails.
Government Agencies	Medicine management system and scope makers as well as supervisors, The Corporation must pay attention to and abide by government policies of each operation and production location.	Climate Change and Regulatory Risk Management, Economic Performance, Integrity in Operations, Marketing and Labeling, Customer Privacy, Customer Health and Safety	▪ Attend symposiums, forums and public hearings ▪ Official Correspondence. ▪ Email or telephone (Non-Periodically)	▪ Attend 13 promotional seminars organized by TWSE ▪ A total of 2 sessions by the Ministry of Economic Affairs
Neighborhood Community	The region of location has a deep connection with the Corporation. The Corporation must be careful whether the operational activities have a negative impact on production and potential clients.	Corporate Image, Integrity in Operations, Climate Change and Regulatory Risk Management, Waste Management, Energy Management, Greenhouse Gas Management, Water Stewardship	▪ Hold charity activities ▪ Designated personnels conduct periodic visits to community leaders (Non-Periodically)	▪ Visit to community leaders (Non-Periodically), police stations, Taiwan Railways, clan associations, Tiezhen Mountain Martyrs' Shrine, Mazu temples, etc. ▪ Participating in the Mazu Incense Offering Tour by providing rest areas, tea, water, and restrooms. ▪ Attending school anniversary events and graduation ceremonies
Media	The media serves as a significant force in shaping societal knowledge. It plays an important role in influencing the corporation image, therefore the Group should pay attention to its image and reputation.	Integrity in Operations, Corporate Image, Climate Change and Regulatory Risk Management, Economic Performance	▪ Press release (Non-Periodically) ▪ Investor Conferences (Annually) ▪ Telephone, email (Non-Periodically)	▪ YSH participated in 2 Investor Conferences, and Vetnostrum participated in 3 Investor Conferences.
Non-profit Organization	Enhance the Group's involvement with social welfare channels through non-profit organizations. This way, the Group can fulfill its social responsibility.	Integrity in Operations, Corporate Image	▪ Involvement in Social Welfare Events ▪ Industry and Academic Events	▪ To encourage outstanding pharmaceutical technology R&D scholars, The Group has been hosting the Yung Shin TienTe Lee Biomedical Awards for 21 consecutive years. ▪ Hosted TienTe Lee Award Laureate Club Academic Activities. ▪ Hosted Biomedical Camp activities and lectures. ▪ Hosted Domestic Elderly Welfare Agencies Sports Competitions. ▪ Provide summer and long-term internship opportunities. ▪ Hold professional lectures. ▪ The YungShin Cup Volleyball Championship has conducted 52 tournaments, actively fostering a strong connection between public sports and social service, making it the largest national volleyball competition in Taiwan. ▪ Academic support and donations

1.2.2 Identification of Material Topics

GRI 3-1, 3-2

The Sustainability Development Task Force evaluated 22 material topics based on their actual or potential impacts-both positive and negative-on the economy, environment, and people (including human rights) across the value chain. Each topic was assessed for the degree and likelihood of impact and ranked accordingly. The evaluation results are illustrated in the chart below:

Ranking of Material Topic Impacts



1.2.3 Analysis of Material Topics and Value Chain Impacts

GRI 2-6, 3-2

During its operations, YungShin Group may generate both positive and negative impacts on stakeholders across the upstream and downstream segments of its value chain. Therefore, the Group further analyzed the potential affected parties for each material topic, which serves as a key consideration in formulating management strategies and compiling the sustainability report. In addition, in 2025, there are no significant changes in YungShin Group's activities, value chain, and business relationships compared to the previous year.

Pillars	Aspect	Material Topics	GRI Topic Standards	Value Chain			Stakeholders						Referring Chapter
				Upstream	YungShin Group	Downstream	Investors	Employee	Government Institution	Non-profit Organization	Community Neighborhood Community	Media	
				Supplier/ Contractor/ Distributor		Client/ Product User							
Navigating toward a sustainable future through innovation	Environment (E)	Waste Management	GRI 306: Waste	✓	✓	✓	✓		✓	✓	✓	✓	Chapter 4 Environmentally Responsible Operations
		Energy Management	GRI 302: Energy	✓	✓	✓	✓		✓		✓		
		Greenhouse Gas Emissions	GRI 305: Emissions	✓	✓	✓	✓		✓	✓	✓		
		Water Stewardship	GRI 303: Water and Effluents	✓	✓	✓	✓		✓	✓	✓		
Creating trustworthy choices with genuine care	Products (P)	Customer Privacy	GRI 418: Customer Privacy	✓	✓	✓	✓	✓	✓			✓	Chapter 3 Product and Service Responsibility
		Customer Health and Safety	GRI 416: Customer Health and Safety	✓	✓	✓	✓	✓	✓	✓		✓	
Upholding integrity as core value to exemplify accountability	Governance (G)	Integrity in Operations	GRI 205: Anti-Corruption	✓	✓	✓	✓	✓	✓			✓	Chapter 2 Open and Transparent Governance
			GRI 206: Anti-Competitive Behavior	✓	✓	✓	✓	✓	✓			✓	
		Climate Change and Regulatory Risk Management	GRI 201: Economic Performance	✓	✓	✓	✓	✓	✓	✓	✓		
		Economic Performance	GRI 201: Economic Performance	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Marketing and Labeling	GRI 417: Marketing and Labeling	✓	✓	✓	✓		✓	✓		✓	
With a loving heart, Practicing social compassion	Society (S)	Occupational Health and Safety	GRI 403: Occupational Health and Safety	✓	✓	✓		✓	✓				Chapter 5 Safe and Fulfilling Workplace
		Employment, Labor Management Relations	GRI 201: Economic Performance	✓	✓			✓	✓				
			GRI 401: Employment	✓	✓			✓	✓			✓	
			GRI 402: Labor/ Management Relations	✓	✓		✓	✓	✓			✓	
		Corporate Image	GRI 413: Local Communities	✓	✓	✓	✓	✓				✓	Chapter 6 Social Caring Initiative

Chapter

02

Open and Transparent Governance

2.1 Corporate Governance

2.2 Integrity in Operations

2.3 Operational Performance

2.4 Risk Management

◎ No significant events of dishonesty, violation of ethics, or corruption occurred.

◎ 100% of new employees sign the "Employee Code of Conduct Approval Form" or the "Declaration Prohibiting Dishonest Employee Conduct."

◎ 100% of the required personnel have completed relevant Ethical Corporate Management promotion/training.

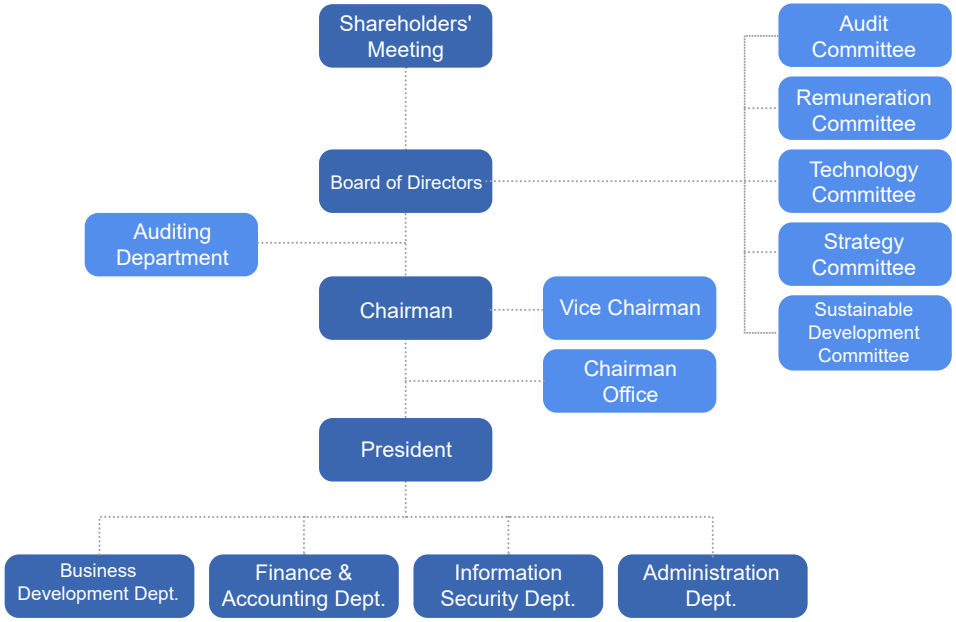
◎ Zero confirmed cases of corruption.

2.1 Corporate Governance

Corporate governance is the foundation of enterprises' operation, the focus of capital market and all of the stakeholders. Favorable corporate governance should involve a sound Board of Directors, transparency in finances, a culture of integrity, and effective internal auditing. Establishing a favorable environment for governance, in addition to reducing enterprises' operational risks and enhancing competitiveness, can also create long-term value for the company. To establish a favorable system of corporate governance, the Corporation has adopted the "Corporate Governance Best Practice Principles" as a reliable foundation for Corporate Governance. Continuous enhancements are pursued across five key dimensions: safeguarding shareholder rights and interests, strengthen the role of the Board of Directors, enhancing the capabilities of the Audit Committee, uphold stakeholders' rights and interests, and increase the informational transparency.

2.1.1 Corporate Governance Structure

GRI 2-9



Note: The above figure illustrates the governance structure of YSH as of December 31, 2025.

Name of the Governance Unit	Management and Composition	2025 Implementation Status
Board of Directors	→ Responsible for the operation of strategic decisions related to policies and supervision of business execution. → The articles of association of the Corporation adopt a candidate nomination system, consisting of 7 to 11 directors. Among those, the number of independent directors shall not be less than 3 and not less than one fifth of the total number of directors. The term is 3 years, after which directors must be re-elected. The board of directors currently consists of 9 members, including 3 independent directors. → The Board of Directors meets quarterly and whenever the situation requires it.	8 meetings have been convened The average in-person attendance rate: 100%
Audit Committee	→ Improves the system of corporate governance and strengthens the role of the Board of Directors. Supervises the situation of internal control through the division of labor and independent stance. To enhance the standard of corporate governance, the Committee reviews financial statements. → Consists of 3 independent directors. → The committee meets at least quarterly and in other special circumstances.	5 meetings have been convened The average in-person attendance rate: 100%
Remuneration Committee	→ Responsible for ensuring the fairness of remuneration policies, formulating and regularly reviewing performance evaluation and remuneration policies, systems, standards and structures for directors and managerial officers, as well as assessing their performance. → Consists of 3 independent directors. → The committee meets at least twice every year and in other special circumstances.	2 meetings have been convened The average in-person attendance rate: 100%
Technology Committee	→ Responsible for scientific and technological development as well as recommendations for policy evaluation. → Consists of external experts and an expert committee appointed depending on the projects. → The department meets any time needed.	Due to no necessity, no meetings convened in 2025.
Strategy Committee	→ Integration of the Group's company resources, development of long-term goals leading to a competitive advantage. Policy and investment development plans, effective application of the specialty of the Corporation's within the Group. The committee's crucial subjects of discussion are ways to enhance the core competitiveness of the Corporation. → Consists of 6 directors. → The department meets any time needed.	1 meetings have been convened The in-person attendance rate: 83%
Sustainability development Committee	→ Formulates, promotes and strengthens the Corporation's policies of sustainable development, annual planning and strategy. → Supervises the YungShin Group in the area of implementation and effects of projects related to corporate social responsibility and sustainable development goals. → Consists of 5 directors, 3 of whom are independent directors. → The Committee meets at least once a year and whenever the situation requires it.	1 meetings have been convened The in-person attendance rate: 100%

2.1.2 Board of Directors Composition and Operations

GRI 2-9, 2-10, 2-11, 2-15, 2-16, 2-17

Composition of Board of Directors

The Board of Directors of YSH serves as the highest governance body. The board adopts a candidate selection system to strengthen corporate governance and enhance the structure of the board. The Corporation promotes diversity among the board members. The selection of board members shall follow not only the Article 20 of Corporate Governance Best Practice Principles, stipulating its capabilities, but also be based on the two following principles:

1. Basic requirements and values: gender, nationality, age, etc.
2. Professional knowledge and skills:Professional experience (such as experience in banking, insurance, securities, asset management, etc.), professional skills and industry experience (such as experience in accounting, law, information technology, risk management, etc.).

The 6th term Board of Directors consists of 9 members, with the term being 3 years. On May 28, 2025, the original members of the board were re-elected. Among those are 3 independent directors, with diverse professional backgrounds: an accountant, lawyer, and a doctor, allowing the board to supervise the corporate governance situation from multi-dimensional perspectives. In the current term, one seat of the board belongs to a female, accounting for 11% of all directors. In response to the gender equality trend, The Corporation is committed to achieving a minimum of one-third representation of either gender on the board within the next 3 years. Additionally, each director complies with the legal standards of independence. By the end of 2025, there are no directors concurrently serving as employees, and only four directors have spousal or second-degree kinship relationships, which does not exceed half of the board seats. Please refer to the table below for detailed information on the diverse body of the Board of Directors.

Please refer to the table below for detailed information on the diverse body of the Board of Directors.

Title	Name	Gender Age	Educational Background	Concurrently Hold Job Postings Position in YungShin Group (Note 1, 2)	Industry Experience				Professional Skills				Term
					Medicine and Pharmaceutical	Finance and Accounting	Business Management	Legal Practices	Medicine	Law	Accounting	Business Management	
Chairman	Yen Hsu Co. Ltd. Fang-Hsin Lee	Male Aged 61 and above	Doctor of Business Administration, University of Western Pacific	Sustainable Development Committee Strategy Committee	✓		✓					✓	May 28, 2025~ May 27, 2028
Vice Chairman	Ling-Chin Lee	Female Aged 61 and above	Shih Chien University	Strategy Committee	✓		✓					✓	May 28, 2025~ May 27, 2028
Director	Bio-X Alliance Holding Co., Ltd. Fang-Yu Lee	Male Aged 61 and above	PhD, College of Pharmacy, China Medical University	Strategy Committee	✓		✓		✓				May 28, 2025~ May 27, 2028
Director	Fuentes Investment Corporation Fang-Chen Lee	Male Aged 61 and above	1. Ph. D., Institute of Medicinal Chemistry, University of Minnesota 2. Ph. D., Intellectual Property Law Institute, China University of Political Science and Law	Strategy Committee	✓		✓		✓	✓			May 28, 2025~ May 27, 2028
Director	Meng-Be Lin	Male Aged 61 and above	Department of Accounting, Tunghai University	Strategy Committee		✓	✓				✓		May 28, 2025~ May 27, 2028
Director	Chi-Li Lee	Male 51-60 years old	Master of Business Administration, Oxford Brookes University (United Kingdom)	Sustainable Development Committee Strategy Committee	✓	✓	✓					✓	May 28, 2025~ May 27, 2028
Independent Director	Shih-Kuang Tsai	Male 51-60 years old	Master's in accounting, National Taiwan University	Legal Representative of Independent Director of YSP Remuneration Committee Audit Committee Sustainable Development Committee		✓	✓				✓		May 28, 2025~ May 27, 2028
Independent Director	Kun-Xian Lin	Male Aged 61 and above	Master, Graduate Institute of Financial and Economic Law, Feng Chia University	Remuneration Committee Audit Committee Sustainable Development Committee			✓	✓		✓			May 28, 2025~ May 27, 2028
Independent Director	Hong-I Chen	Male Aged 61 and above	Bachelor, School of Medicine, National Defense Medical Center Doctor of Pharmacology, University of Oxford, UK Master of Medical Administration, Tulane University, USA Master, College of Management, National Taiwan University	Legal Representative of Independent Director of YSP Remuneration Committee Audit Committee Sustainable Development Committee	✓		✓		✓				May 28, 2025~ May 27, 2028

Note 1: For the detailed information on the directors' concurrent positions in other companies, please refer to page 6 of 2025 annual report/ I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches/ Note 4.
Note 2: The 2025 interest recusal situation has been disclosed in the annual report. Please refer to page 16 of 2025 annual report/ III. Corporate Governance Operations/ (1) Information on Board of Directors' Operations/ 2. Other matters to be recorded/ (2).

From August 2023, the Corporation has entrusted an expert managerial officer to take over the position of the President. To avoid conflicts of interest, the Corporation has established the "Ethical Corporate Management Practice Principles" and "Board Meeting Rules." When a Director, Executive, or other Stakeholders attending the Board Meeting have a conflict of interest with an agenda item listed by the Board of Directors, they must proactively disclose the substantial details of the conflict at that Board Meeting. If there is a risk of harming the Company's interests, they must not participate in discussions or voting, and should recuse themselves during such discussions and voting. They also must not act as a proxy for other Directors to exercise their voting rights. Directors are also expected to self-regulate and not inappropriately support one another.

Communication of Crucial Concerns

Ensuring that significant events can be communicated in a timely manner, the board members and high-level management maintain open communication channels. Aside from the quarterly financial reports and the Auditing Department's quarterly internal audit reports, if any key significant events occur, the board members and high-level management will communicate, evaluate, and take appropriate action at any time. Independent directors also regularly communicate with the audit manager and accountant. If there's any crucial matter happening, the important information about it has to be published on the Market Observation Post System. In 2025, the Corporation convened a total of 8 Board of Directors meetings centered on communication of crucial matters. Important resolutions can be accessed on the Corporation's website/Corporate Governance/Board of Directors

Continuing Education/ Training of Directors

To maintain and enhance the role of the Board of Directors, the YungShin Group organizes continuing education courses for Directors every year at a set date. The training covers aspects such as corporate governance, environmental sustainability, internal control, and legislation compliance. In 2025, the average training hours per Director reached 13.33 hours, in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies" requirement. This training included Corporate Governance, AI digital transformation, industrial and economic current affairs, and sustainable business management. For the detailed continuing education courses of individual directors, please refer to pages 21-23 of the 2025 annual report/ III. Corporate Governance Operations/ (III) The Status of Continuing Education of Directors (Including Independent Directors).

2.1.3 Executive Compensation

GRI 2-19, 2-20

To ensure the remuneration of the directors and senior executives remains reasonable, the system of remuneration structure, the actual given pay, and the performance assessment shall all go through and be reviewed by the Remuneration Committee. The remuneration system must be reviewed according to the actual operational/business situation and relevant decrees.

Directors' remuneration includes base compensation, Director's compensation, and business execution expenses, and retirement/severance payments. Moreover, according to Article 31 of the "Articles of Incorporation," no more than 3% of the profits from the year shall be distributed as remuneration to Directors. When deciding on Directors' Remuneration, the company's operational performance and their contribution to the company's performance are taken into account. However, the remuneration for Independent Directors is set as a fixed monthly compensation without variable bonus items. The purpose is to strengthen the independence of Independent Directors and to prevent variable bonuses from affecting their judgment regarding the appropriateness of the company's decisions and governance.

The remuneration of senior executives, the system of remuneration for the President is mainly established based on the level of remuneration for such positions in the industry, the scope of the position and their contribution to the Corporation's operational objectives. In addition to referencing the Corporation's overall performance, future business risks of the industry, and development trends, the Corporation also considers personal performance achievement rates and the level of contribution to the Corporation's performance to maintain a balance between sustainable operation and risk management.

Starting in 2025, The Corporation has linked sustainable development with senior executives' incentive remuneration, incorporating Environment, Social, and Governance (ESG) performance indicators into the remuneration evaluation of senior executives, accounting for ±10%. The items include the effectiveness of corporate governance implementation, sustainability information assessment and disclosure, greenhouse gas inventory and certification, and carbon reduction performance, to reward their contributions to sustainable development.

2.1.4 Evaluation of the Performance of the Board of Directors

GRI 2-18

On March 27, 2020, the Corporation approved the "Board Performance Evaluation Policy"; officially establishing a performance evaluation system for the Board of Directors. This system aims to encourage self-discipline among board members and enhance the overall effectiveness of board operations. Internal evaluations are conducted annually, with regular assessments of the board, individual directors, and functional committees scheduled every December. The results of these evaluations must be completed by the end of the first quarter of the following year. External evaluations are conducted at least once every three years by independent professional institutions or teams of external experts and scholars.

Performance Evaluation Results of the Board of Directors and Functional Committees in 2025

Internal Evaluation (Once a year)

Self-evaluation of the Board of Directors	→ 97.01
Self-evaluation of Board Members	→ 97.55
Self-evaluation of the Remuneration Committee	→ 99.50
Self-evaluation of the Audit Committee	→ 98.67
Self-evaluation of the Sustainable Development Committee	→ 95.47

External Evaluation (Once every three years)

Commissioned the Taiwan Corporate Governance Association for evaluation.

Most recent evaluation year: 2025

Through on-site interviews, the Chairman, Independent Directors, and relevant Executives/senior managers of the Corporation were interviewed. An evaluation questionnaire covering seven key aspects and a total of 40 questions was conducted to examine the implementation status of the Corporation's Board of Directors and functional committees.

Note: The details of the evaluation, suggestions and countermeasures are publicly available on the Corporation's Web-page. Please refer to the YSH Website/Corporate Governance/Board Performance Evaluation.

2.2 Integrity in Operations

Management of Material Topics GRI 3-3

Material Topics		Integrity in Operations
Corresponded GRI		GRI 205, GRI 206
Impact of the Topic		Integrity in operations is the foundation of establishing an enterprise. It is the basis that allows an enterprise to coexist with human society. Integrity in operations can reduce the number of unethical incidents, protect the rights and interests of stakeholders. Unintegrity in operations, on the contrary, can have a negative impact towards not only the enterprise itself, but also all of the stakeholders, the whole human society and natural environment. In 2025, YungShin Group has not recorded any significant negative impacts concerning integrity in operations.
Commitments/ Policies		YungShin Group keeps moving forward with its will to follow the principles of "Integrity Forever". The group upholds the standards set forth in the Ethical Corporate Management Practice Principles, Code of Ethical Conduct as well as Management Procedures for Prevention of Inside Trading. With the Group's reliable, truthful, and ethical operational management, we commit wholeheartedly to the prevention of corruption and other dishonest acts. Compliance with external legislation is the Group's basic requirement, constantly urging us to abide by the law and standards set forth by human society.
Goals	Short term (2026)	+ Maintain the 100% of the required personnel completing relevant Ethical Corporate Management training. + Maintain the 100% of new employees signing the Employee Code of Conduct Approval Form.
	Medium Term (2029)	+ In accordance with the Company's established anti-corruption commitment policy, maintain the 100% of new suppliers signing Supplier Integrity Commitment Letter. + Maintain the level of zero confirmed cases of corruption.
	Long Term (2030~)	+ Maintain the level of zero significant events of dishonesty or violation of ethics. + 100% employee acceptance rate for relevant Code of Conduct training.
Action		▪ The establishment of Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct as well as Management Procedures for Prevention of Inside Trading as guidelines for Directors, managerial officers, and employees to carry out their fiduciary duties with the attention and loyalty of a prudent administrator. ▪ Require all employees to sign the Employee Code of Conduct Approval Form or the Declaration Prohibiting Dishonest Employee Conduct upon joining. ▪ When signing a contract with business dealing partners, the Corporation requires Suppliers to sign the Supplier Integrity Commitment Letter. ▪ Organize relevant training related to Ethical Corporate Management.
Effective Evaluation	Evaluation Method	The number of events of dishonesty, law violation, status of completed training as well as the situation of the people who signed the Employee Code of Conduct Approval Form and Supplier Integrity Commitment Letter will be a standard of evaluation of their effectiveness. The Corporate governance group under the Sustainable Development Task Force is designated as the responsible unit for ethical corporate conduct and for evaluating the effectiveness of the management policies.
	Achievements in 2025	+ No significant events of dishonesty, violation of ethics, or corruption occurred. + 100% of new employees sign the "Employee Code of Conduct Approval Form" or the "Declaration Prohibiting Dishonest Employee Conduct." + 100% of the required personnel have completed relevant Ethical Corporate Management promotion/training.

Dialogue Channels	Tel: +886-25450185 Report Mailbox: yshaudit@yungshingroup.com Company Website: Leave a message via the "Contact Us" page.

2.2.1 YungShin Policy and Culture

GRI 205-1

The culture of ethical corporate management is the foundation of the corporation's sustainable operation. Our motto "Always be honest, always keep your word" is the origin of YungShin's name, which can be translated into "Eternal Trust," and it serves as the YungShin Group's business philosophy. To create a Corporate culture of soundness, development and integrity, we established the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct as well as Management Procedures for Prevention of Inside Trading as guidelines for YungShin Group's Directors, managerial officers, and employees to carry out their fiduciary duties with the attention and loyalty of a prudent administrator. We run our business with a cautious and self-disciplined approach, with our business activity embodying the highest ethical standards. Internally, all employees are required to sign the Employee Code of Conduct Approval Form or the Declaration Prohibiting Dishonest Employee Conduct upon joining. The signing rate reaches 100%, strictly prohibiting dishonest behaviors among employees. Externally, YSP belonging to the Group signs a contract with business dealing partners, requiring suppliers to sign the "Supplier Integrity Commitment Letter" to effectively eliminate the possibility of dishonest acts, with a signing rate reaching 100%.

Furthermore, the Sustainable Development Task Force is established under the Sustainable Development Committee, grouped by function, with the Corporate Governance Group as the Integrity in Operations dedicated unit. This unit is responsible for promoting integrity in operations, anti-corruption, anti-bribery, and compliance with laws and regulations, consistently advocating the business philosophy of "Integrity Forever" in various meetings, and organizing relevant training or advocacy related to integrity in operations. It reports the status of execution to the Board of Directors annually, supervises, and prevents acts of dishonesty to ensure the implementation of integrity in operations policies. In 2025, YSP completed a 100% anti-corruption risk assessment.

Code of Ethical Conduct

Ethical Corporate Management Practice Principles

Management Procedures for Prevention of Inside Trading

2.2.2 Ethical Corporate Management Training GRI 205-2

In order to deeply embed the ideal of Integrity in Operations within the company, directors sign the Statement of Compliance with Integrity Management Policy upon assuming their positions in the governance unit. Additionally, relevant training and promotion activities related to Integrity in Operations are organized regularly. Every newly hired employee undergoes educational training upon joining, with training content that includes the promotion of integrity and confidentiality responsibilities. They are required to sign a letter of commitment to integrity to ensure compliance with the Integrity in Operations policies. Current employees receive integrity management advocacy/training in accordance with the needs of each location.

In 2025, YungShin Group mainly promoted integrity in operations to all Board Members and Executives/senior managers through email. Some locations also arranged integrity in operations promotion/training for directors and employees, with a total of 247 trainees and Total Training Hours of 293.9 hours, achieving a completion rate of 100%.

Ethical Corporate Management Relevant Training Situation in 2025

Training Recipients		Course Enrollments	Total Training Hours	Training Completion Rate
Board of Directors		52	105	100%
Employee	Taiwan	104	99	100%
	Japan	6	45	100%
	U.S.	80	40.0	100%
	China	5	5	100%
Total		247	293.9	100%

Note:
1. The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and AAT ; the Japan region includes Chemix; the U.S. region includes CTI; and the China region includes YungShin Tiente and YHK.
2. Training completion rate= training participant number/number of people to be trained.
3. Currently, Chemix provides integrity-related training only to newly hired employees.

2.2.3 Report Mechanism GRI 205-3, 206-1

To ensure that all YungShin Group personnel adhere to the principles of ethical behavior and Integrity in Operations, we encourage the reporting of any illegal practices or violations of the Code of Ethical Conduct or the Ethical Corporate Management Practice Principles. Consequently, we have established the "Corporate Measures for Handling the Reporting of Illegal, Unethical, or Dishonest Practices," which sets up a reporting system to provide appropriate communication channels for all stakeholders and ensure the legal rights and interests of both the whistleblower and the counterparty. In 2025, no confirmed incidents of corruption occurred. There were also no violations related to anti-competitive, antitrust, or monopolistic practices.

Report Channel

Address: 12F., No. 181, Sec. 3, Min Chuan E. Rd., Songshan Dist., Taipei 10541, Taiwan

e-mail: yshaudit@yungshingroup.com

Reporting Method

2.3 Operational Performance Management of Material Topics GRI 3-3

Material Topics		Economic Performance
Corresponded GRI		GRI 201
Impact of the Topic		The variability of the enterprises' economic performance is linked to the stable operations of the corporation, geopolitical factors, emerging diseases impacts, and the influence of U.S. tariffs, along with supply chain resilience and long-lasting high degree of connectivity. This can in turn have a positive or negative impact on stakeholders such as clients, suppliers, employees, and their families.
Commitments/Policies		YungShin Group continues to play an active role in the health industry. The Group's overall business scope covers the upstream development of active pharmaceutical ingredients (APIs), midstream production of pharmaceutical agents and health supplements, and downstream product sales and global expansion. Internally, we continue to improve the efficiency of resource utilization across the Group; externally, we actively expand our reach and seek strategic partnerships. The Group strives to enhance its competitiveness and increase market share, expanding its business footprint in Taiwan and globally.
Goals	Short term (2026)	+ Robust financial structure. + Stable dividend distribution + Provide stable employee rewards
	Medium Term (2029)	+ Robust financial structure. + Stable and continuously growing profitability performance + Stable dividend distribution + Provide stable employee rewards
	Long Term (2030~)	+ Becoming the world leader of the health industry.
Action		▪ Activate and utilize the Group's tangible and intangible assets to continuously optimize resource allocation efficiency. ▪ Actively expand production capacity and promote vertical integration. ▪ Continuously evaluate and plan for emerging markets in sales. ▪ Implement diversified operations and continue to expand in the health-related business sector.
Effective Evaluation	Evaluation Method	Conduct performance evaluation through the employment of financial reports and other relevant financial indicators.
	Achievements in 2025	+ Consolidated operating revenue reached NT$8.376 billion. + Consolidated gross profit reached NT$3.645 billion, with gross margin of 43.52%. + Consolidated net profit after tax reached NT$948 million. + Earnings per share were NT$3.31
Dialogue Channels		Tel: +886-25450185 #228 E-mail: investor@yungshingroup.com Company Website: Leave a message via the "Contact Us" page.

2.3.1 Financial Performance

In 2025, consolidated operating revenue was NT$8.376 billion, consolidated net profit after tax was NT$948 million, and the basic earnings per share after tax was NT$3.31. The consolidated net profit after tax in 2024 was higher mainly due to the change in board seats, which led to the acquisition of control over YZC, incorporating it as a consolidated entity and recognizing remeasurement benefits. The overall market sales and profitability remained stable.

Unit: NT$1,000

Item		2023	2024	2025
Management Capabilities	Total assets	11,512,434	13,798,142	12,612,498
	Total Liabilities	3,597,471	3,821,770	3,637,913
	Total Equity	7,914,963	9,976,372	8,974,585
	Consolidated Operating revenue	7,027,937	8,031,903	8,375,854
	Consolidated Gross Profit	2,977,313	3,518,945	3,645,434
	Consolidated Net Profit after Tax	871,171	1,269,444	948,406
Profitability	Gross Margin (%)	42.36	43.81	43.52
	ROA (%)	7.70	10.21	7.30
	ROE (%)	11.16	14.19	10.01
	Net Profit Margin (%)	12.40	15.81	11.32
	Basic EPS after Tax (NTD)	3.11	4.39	3.31
Allocation of Dividends	Cash Dividends Per Share (NTD)	2.30	3.00	3.00

Note:
1. The main source of data is the consolidated financial statements audited by CPAs.
2. ROA=Net profit before interest and after tax/ Average total assets.



2.3.2 Economical Value GRI 201-1

Concerning the economic value distributed by the Stakeholders, the main distribution items include operating costs, which amounted to approximately 54% of the distributed economical value. For more information about how this affected the employee salary and benefits as well as investor receivables, please refer to the following table.

Unit: NT$1,000

Item	2023	2024	2025
Direct Economic Value Generated (A)	7,273,189	8,392,897	8,510,899
Direct Economic Value Distributed (B)	6,071,649	6,953,968	7,209,987
Operating Costs	3,332,244	3,907,574	3,883,560
Employee Salary and Benefits	1,809,658	2,082,091	2,108,030
Payment to Investors	684,642	700,568	878,756
Payment to Government	226,201	248,310	323,375
Community Investments	18,904	15,425	16,266
Remaining Economic Value (A-B)	1,201,540	1,438,929	1,300,912

Note:
1. The main source of data is the consolidated financial statements audited by CPAs.
2. "Direct economic value produced" includes each year's consolidated operating revenue, interest earned, income from dividends, income from rent, other income, other interest as well as income from investment.
3. "Payment to Investors" includes each year's cash dividends, interest expenses, and capital reduction and refund of share capital.

2.3.3 Assistance Received from Government GRI 2-4, 201-4

Between 2023 and 2025, the tax credit and assistance received from government present as follows:

Unit: NT$1,000

Item	2023	2024	2025
Tax Credit	1,495	1,642	1,753
Assistance Received from Government	54	173	17
Total	1,549	1,815	1,770

Note:
1. Tax credit is mainly in line with the available tax credit laid out in Article 10 of "Statute for Industrial Innovation".
2. For 2023 and 2024, due to certain subsidiaries having mistakenly reported data using incorrect units in prior years (reporting amounts in “NT$ thousands” instead of “NT$”), this report has retrospectively restated the affected prior-year performance data to ensure the accuracy and consistency of the sustainability information.

2.4 Risk Management

Management of Material Topics | GRI 3-3

Material Topics	Climate Change and Regulatory Risk Management	
Corresponded GRI	GRI 201	
Impact of the Topic	The increasing frequency of extreme climate events worldwide has elevated natural disaster risks. Climate change is an urgent global issue, and limiting global temperature rise is a shared goal. In the pharmaceutical industry, strict regulatory compliance is a baseline requirement. Proactively addressing climate and compliance risks helps protect the environment, enhance corporate competitiveness, and strengthen reputation. Conversely, failure to meet government regulations or customer expectations may result in operational losses for the company.	
Commitments/Policies	In alignment with Taiwan's 2050 net-zero policy, YungShin Group has formulated carbon reduction targets and action plans.	
Goals	Short term (2026)	+ Promote energy-saving and carbon-reduction awareness internally and implement related measures. + Complete greenhouse gas inventories and assurance within the scope of consolidated financial reporting. + No significant violations of laws or regulations.
	Medium Term (2029)	+ Complete greenhouse gas inventories and assurance within the scope of consolidated financial reporting. + In accordance with the TCFD framework, assess corporate scenarios and financial impact risks related to major climate issues, and establish climate risk management mechanisms and response strategies. + No significant violations of laws or regulations.
	Long Term (2030~)	+ Establish backup or alternative plans for high-risk supply chains to build a highly resilient pharmaceutical operations and supply system. + Incorporate Climate Risk into major investment and construction decisions. + Reduce energy consumption, improve energy efficiency, and increase the use of renewable energy. + No significant violations of laws or regulations.
Action	▪ Promote the completion of greenhouse gas inventories and third-party assurance across all subsidiaries. ▪ Implement various energy-saving and carbon-reduction initiatives. ▪ Regularly update regulatory information and ensure relevant personnel are informed to prevent non-compliance.	
Effective Evaluation	Evaluation Method	Develop greenhouse gas reduction action plans and compile implementation results.
	Achievements in 2025	+ Complete greenhouse gas inventories within the scope of consolidated financial reporting. + Complete greenhouse gas assurance for domestic locations by 2026.
Dialogue Channels	Tel: +886-25450185 E-mail: ysh@yungshingroup.com Company Website: Leave a message via the "Contact Us" page.	

Material Topics	Marketing and Labeling	
Corresponded GRI	GRI 417	
Impact of the Topic	The transparency of product and service information disclosure may affect customer and consumer health and safety, public expectations, and the Company's brand image and operational performance. In 2025, YungShin Group did not identify any significant negative impacts related to marketing and labeling.	
Commitments/ Policies	Yungshin Group is committed to upholding the principles of honesty, integrity, and transparency in all marketing, labeling, and advertising activities for its products and services. We do not engage in exaggerated claims or any practices that may mislead stakeholders or cause misunderstandings.	
Goals	Short term (2026)	YungShin Group maintained zero major violations of laws and regulations related to marketing and labeling.
	Medium Term (2029)	
	Long Term (2030~)	
Action	▪ Strictly comply with marketing and labeling regulations in all sales regions. ▪ Accurately describes product ingredients, efficacy, and intended use, with clear instructions for proper usage. ▪ Implement serialization supervision codes for drug flow control.	
Effective Evaluation	Evaluation Method	The adherence to marketing and labeling regulations is used as a key performance indicator, and the Group's compliance is regularly reviewed.
	Achievements in 2025	Regarding the violations of marketing and labeling regulations that occurred in the Group this year, the causes of these regulatory issues have been clarified, and Education and Training have been strengthened for the relevant departments along with the implementation of corresponding corrective measures.
Dialogue Channels	Customers and consumers may submit suggestions or inquiries through the following toll-free numbers or email addresses: ▪ YSP contact email: ysp@yungshingroup.com ▪ Pharmacology consultation hotline: 0800-012679 ▪ HAC Brand Service Hotline: 0800-012678 ▪ HAC Brand Contact Email: hac@yungshingroup.com ▪ J'Fancy hotline : 0800-012689 ▪ Vetnostrum Contact Email: service@vetnostrum.com ▪ Koolpal contact hotline : +886-2-27186200 #60101	

2.4.1 Risk Management Process

Board of Directors is YungShin Group's highest body responsible for risk management. Risk management is carried out in accordance with legal requirements and internal management needs. It establishes various rules for compliance by relevant units. The management is decentralized among various units, with regular audits being conducted. Moreover, the risks of implementing major resolutions regarding business policies, investments, banking facilities, endorsements, guarantees, and loans are reviewed and analyzed by the responsible units in accordance with the relevant regulations of the Corporation. They are then submitted to the Board of Directors and the Audit Committee for resolution.

Risk Management Process presents as follows:



2.4.2 Main Risks and Countermeasures

Main Risks	Risk Description	Management Measures
The Risk of Change to Policies and Regulations	▪ Lower budgetary support for healthcare in various countries has the potential to hurt the profitability of generic drug makers. ▪ Individual countries have been continuously enhancing the rigor of their regulatory supervision, inspection requirements for raw materials and specifications of finished products. This has resulted in an increase in the cost of pharmaceutical research, development, and production. It also has increased product marketing and entry barriers. ▪ Countries across the world have imposed stricter regulations on drug inspections, registration, and patents. This has the potential to delay the launch of new products, increasing investment and sales risks for products. ▪ National Health Insurance Bureau of the National Health Insurance Administration has reduced the measures of drug price verification, which could have a negative impact on the sales of domestic insured drugs.	▪ Continued deepening our pursuit for high-quality, conforming to the PICs GMP standard during the manufacturing process of products by pharmaceutical factories. Set up a strict system of quality control. To strictly control the quality of the products, and maintain product competitiveness, employ precise testing equipment/devices. ▪ The base of generic drug manufacturing is the profound experience, going towards vertical integration to enhance the quality of the Groups products and gain control over costs. ▪ With high-quality pharmaceutical factories and experience as the foundation, YungShin Group move outwards for expansion of our business level, when it comes to products we diversify our business operation, we have entered the markets of cosmetics, skincare, health supplement foods, animal drugs, health supplements, etc. Moreover, YungShin Group provides OEM, cooperation for business development and CDMO (Contract Development and Manufacturing Organization) service.
Market and Sales Risks	▪ The high repeatability of Chinese generic drug products could cause pharmaceutical factories to compete through price reductions and reduce profits, along with the National Health Insurance Administration's plan to reduce drug pricing measures, further affecting the revenue performance of the domestic pharmaceutical market. ▪ Over The Counter (OTC) medicines are determined by the public themselves, so brand trust and brand awareness have become key factors in the performance of product sales. However, compared with the brands of multinational pharmaceutical factories, domestic OTC medicine brands have lower brand trust and awareness, and their marketing resources are inferior to international pharmaceutical factories. ▪ With state support or because of their own financial strength, large biotech companies has been increase in both the frequency and scale of mergers or acquisitions by multinational pharmaceutical companies or key products, thereby making it difficult for us to plan market strategies.	▪ Firmly maintain product quality to strengthen product competitiveness and build our own product to enhance visibility and build reputation. ▪ We actively expand our business scope, not only generic drugs, but also venture into active pharmaceutical ingredients, beauty products, health foods, animal drugs, and many other fields, continuously cultivating the domestic non-medical market. We actively expand our geographic reach and have been committed to international market expansion since 1985, including China, U.S., MALAYSIA, HONG KONG, Singapore, Thailand, Indonesia, and Cambodia. In recent years, we have focused more on markets such as Japan and Southeast Asia. We will continue to evaluate and plan various possibilities for international expansion.
Supply Chain and Purchasing Risks	▪ The major pharmaceutical raw materials in Taiwan are sourced through imports, due to the difficulty of domestic manufacturers to produce cost-competitive raw materials. Moreover, with the market standards increasingly stricter, there are limited compliant suppliers. The above-mentioned reasons give the Group's low autonomy on the raw material procurement, facing a lot of uncertainties. With the current global situation, the price and quantity of raw materials show great fluctuations. ▪ Due to global economic and market structure, as well as the outbreak of regional conflicts, the risks of raw material supply and price fluctuations persist, impacting product supply and profitability. In 2025, the Chinese market will experience overcapacity and price competition, which exacerbates bidding for some low-priced raw materials and leads to market price fluctuations. Certain raw materials in Europe continue to be affected by high costs and market competition pressures. Additionally, some suppliers in Japan are facing challenges in maintaining production capacity and delivery stability due to labor shortages.	▪ Flexible procurement strategies are adopted based on the characteristics of different raw materials. In terms of acceptable quality, before the suitable price we must develop suppliers. In terms of cooperation, we lean towards development of long-term cooperation. In terms of orders, we use purchasing methods such as pre-orders, medium-to long-term contracts. When necessary, raw materials are received in advance to ensure the stability of the product supply. ▪ If the price fluctuations remain on a high level, actively perform secondary source assessment/evaluation, and follow the pricing status. Put your utmost effort into preventing scenarios arising from the impact of uncertainties, such as lack of material, disruption in normal production, influence on normal supply. ▪ To respond to possible immediate impacts, we sustain appropriate inventory level. The Corporation closely monitors market conditions and the current global situation. We put all our efforts into early insight into market fluctuations and apply countermeasures in a timely manner.

Main Risks	Risk Description	Management Measures
Talent Risk	▪ Countries around the world actively compete for biotech talents, while both Taiwan and the Corporation have failed to attract biotech talent or competitive advantages have been inadequate. ▪ The loss or lack of talent has a negative impact on the Corporation's future growth and can even affect current normal operations.	▪ YungShin Group has established production and operation locations in multiple countries, and actively publishes job postings to recruit and take in excellent and talented personnel from all over the world. ▪ To retain talents and obtain external excellent personnel, timely evaluation and adjustment of employee welfare, remuneration package, talent cultivation, etc., must be performed.
Climate Risk	▪ Under the threat of climate change, the Group's normal operation may face challenges and potential losses due to sudden outburst of extreme weather events. ▪ As awareness of climate change intensifies and the introduction of related policies and regulations by governments worldwide, the transition of low-carbon economy can have an impact on the operation and profits for business.	▪ YungShin Group has established the Sustainable Development Task Force to serve as a specialized unit of climate governance. The unit is responsible for work related to promotion of Greenhouse Gas Inventory, climate risk identification, scenario analysis as well as countermeasure formulation and assessment and responds to the Sustainable Development Committee. ▪ YungShin Group has completed and scheduled the execution of its Greenhouse Gas Inventory. Among the domestic locations of the consolidated companies, YSH, YSP, Vetnostrum, and Angel Associates (Taiwan), Inc. have completed third-party verification.

2.4.3 Compliance Management

GRI 2-27, 417-1, 417-2, 417-3

Due to the specifics of the biotech industry, research, development and product sale require strict testing and legislation compliance. Manufacturing, sales and advertising are all subject to law standards. Therefore, YungShin Group is dedicated to abiding by all laws related to business operations, including continuously monitoring any developments in legislation and decrees affecting the Group both domestically and internationally. Additionally, the Group actively enhances the compliance awareness of its directors and internal personnel. Each location strengthens this through education and training according to its yearly needs, including in-person training or communications via meetings or emails.

YungShin Group exercises particular caution in all aspects of marketing, labeling, and advertising, striving to avoid exaggerated descriptions or misleading information, and strictly complies with marketing and labeling regulations in all sales regions. For domestic health-related products under the Group, information is disclosed in accordance with the "Act Governing Food Safety and Sanitation" and relevant packaging regulations; pharmaceutical-related information complies with the standards required by the "Pharmaceutical Affairs Law." Overseas locations and marketing labeling also adhere to local regulations. For example, prescription drugs in the Japanese market strictly comply with the relevant regulations of the "Pharmaceuticals and Medical Devices Act" (PMD Act), detailing the necessary information on the outer packaging, labels, accompanying package insert, and patient medication guide to ensure that healthcare professionals and patients obtain the latest and most accurate drug safety and usage information. For veterinary pharmaceuticals under Vetnostrum, disclosures are made in accordance with the "Veterinary Pharmaceuticals Control Act." Feeds and feed additives comply with the standards required by the "Feed Control Act," while pet food is labeled according to the relevant provisions of the "Animal Protection Act." The registration and labeling of export items also comply with the local regulations of the importing country. The product outer packaging clearly indicates the brand logo, product name, ingredient list, instructions for use, and function description, among other necessary information.

In 2025, the directors and employees of YungShin Group received law compliance related education and training, with a total duration of 24,803 hours and the total number of trainees reaching 900 people [Note]. The Main Training Legislation Content includes: PIC/S Good Manufacturing Practice (GMP), The Regulations on Good Hygiene Practice for Food (GHP), Medical Equipment Good Manufacturing Practice, FAMI-QS related regulations, corporate governance practices for listed companies, and securities trading regulations.

Note: If promotion is conducted via letters or during meetings, only the number of participants is recorded, and training hours are not counted.

Compliance with Laws and Regulations

YungShin Group defines a major violation as a single incident resulting in a fine of NT$100,000 or more. In 2025, YungShin Group experienced an economic-related penalty incident that reached the threshold for a major event. This incident involved Vetnostrum's online advertisement of Guguan Le Pets products, which are non-animal drugs, and the advertisement language included claims of disease prevention and treatment efficacy for animals, resulting in a fine of NT$200,000. The causes of the regulatory violations have been clarified, and Education and Training have been strengthened for the relevant departments along with the implementation of corresponding corrective measures. YSP violated a minor Society-related regulation due to an insufficient number of occupational health nurses, failing to meet the requirement within the given timeframe and was fined. The issue was resolved in February 2025 by hiring one occupational health nurse.

2.4.4 Response to Climate Change GRI 201-2

In recent years, the Corporation's international offices face hazards from natural disasters arising from physical risks. Moreover, extreme weather hazards cause enterprises from all over to raise their awareness on sustainability and set out to formulate a strategy responding to climate change. YungShin Group is deeply aware of the issue of the importance of climate change in the Corporation's sustainable operation. Therefore, in 2022 we introduced TCFD disclosure framework promulgated by the international Financial Stability Board. In accordance with the suggestions YungShin Group's status quo assessment has the potential, with actual climate related risks and opportunities, to respond to government's goal of reaching net zero emissions by 2050 and move towards sustainable development.

To effectively manage the risks and opportunities arising from climate change, YSH's Board of Directors has established the Sustainable Development Committee. The committee has further established the Sustainable Development Group, responsible for assessment and monitoring of the relevant risks and opportunities YungShin Group is facing. The group also holds annual meetings to discuss and report to the Sustainable Development Committee and the Board of Directors.

YungShin Group follows the TCFD framework to manage the issue of climate change. The corporation conducts thorough climate change related risk and opportunity identification by collecting climate data in advance and engaging in cross-departmental discussions. Moreover, the corporation assesses the short-term, middle term, and long-term influence of those relevant risks and opportunities. The Group targets the recognized risks and opportunities to investigate and plan for the adjustment policies and response measures for the corporation's operational methods and strategies. YungShin Group has identified a total of 5 climate-related risks and 3 climate-related opportunities. The Group has also assessed the impact duration, financial impacts, and response measures of the potential climate risks and opportunities impact on Group's operations.

Climate Change Risks and Opportunities

Risk Category	Climate Risk Topic	Climate Risk Description	Financial Impact	Impact Duration	Management Measures
Physical Risks					
Immediate Risks	Increased Severity of Extreme Weather Events	Extreme weather events (such as typhoons, floods, heavy rainfall, etc.) lead to changes in upstream and downstream supply demands. Interruptions in the supply of raw materials may result in production halts, while road closures may cause delays in shipments, leading to increased transportation costs and consequently higher production costs. Additionally, extreme weather conditions can damage factory equipment, lead to power shortages, or prevent employees from attending work, thus affecting production capacity.	(−) Decreased revenue (+) Increased production costs (+) Increased capital expenditure	Long Term	1. Set up support system (including power generators, water storage equipment, etc.), continue to maintain a 20% reserve capacity requirement. 2. Strengthening disaster prevention measures, which will lower the impact level of natural disasters. 3. Strengthening inspection and cleaning of the drainage system to ensure its normal operation. 4. Perform disaster patrol and attend to any cases of abnormalities promptly to prevent subsequent disasters. 5. To mitigate the disaster-related damage, purchase Natural Disaster Insurance.
Long-Term Risks	Extreme changes in rainfall patterns	Due to uneven distribution of rainfall (wetter wet seasons and drier dry seasons), increased frequency of floods or droughts, and other severe weather changes, there is a reduction in the number of workdays, instability in power and water resource supply, and disruption of raw material sources, thus impacting operations and production capacity.	(−) Decreased revenue (+) Increased operating costs	Medium Term	1. Setting up water storage equipment. 2. Each day, our dedicated staff documents the level of water consumption and performs inspection of water supply equipment and pipeline inspection. 3. Strengthening inspection and cleaning of the drainage system to ensure its normal operation. 4. To ensure a stable power supply for the factory area in cases of power outage, set up emergency power generators to respond in timely manner. 5. Maintenance inspections for power generating equipment will be conducted monthly to ensure its normal operation.
	Rising average temperatures	The increase in average temperatures may lead to an increased demand for electricity or cooling equipment, resulting in higher operating costs.	(+) Increased operating costs	Medium Term	1. Scheduled maintenance, inspections and replacements of air condition (AC) equipment to increase operation efficiency and lower failure rate. 2. Continue to execute and introduce various energy conservation management measures. 3. AC system allocation control, the office temperature must be set at 25°C or above, or adjust the indoors temperature according to the external window opening mechanism.

Risk Category	Climate Risk Topic	Climate Risk Description	Financial Impact	Impact Duration	Management Measures
Transition Risks					
Policy and Regulation Risks	Increased carbon pricing	Due to government caps or NGO pressure, companies need to acquire carbon credits through carbon markets to offset their emissions. The price per ton of carbon emissions may increase year after year, creating cost pressures for organizations.	(+) Increased operating costs (+) Increased capital expenditure	Short term	1. Establish a management system and strengthen data monitoring and collection. 2. Enhance the energy efficiency of production and operation equipment, including the usage of energy-saving equipment, introduction of induction apparatus and ensure the highest level of control during the equipment operation, 3. Implement Greenhouse Gas Inventory and plan to gradually expand the scope of the inventory, obtain relevant certification. 4. Promote practices of energy conversation and carbon reduction measures among employees. 5. To reduce energy consumption, all public areas must install motion-sense lighting and successively replace all light bulbs with LEDs.
	Strengthening obligations for emission reporting	Failure to comply with stakeholder expectations (e.g., government, investors, customers) regarding emission reporting (e.g., carbon audits) or disclosure of climate change information (e.g., annual reports, TCFD) may result in increased expenditures on fines or litigation.	(+) Increased production costs (−) Decreased revenue	Medium Term	1. Complete greenhouse gas inventories and assurance within the scope of consolidated financial reporting. 2. Comply with regulators' policies and standards, schedule to register at the chosen platform/ uncover the relevant information on response to climate change. 3. Compile and publish a Sustainability Report and comply with TCFD framework to disclosure the relevant information on response to climate change. 4. Align with IFRS Sustainability Disclosure Standards and disclose sustainability and climate-related financial information in a dedicated section of the annual report in the future.

Opportunities Category	Climate Opportunity Topic	Climate Opportunities Description	Financial Impact	Impact Duration	Management Measures
Products and Services	Development or expansion of low-carbon products and services	Developing new low-carbon solutions through low-carbon technology research and introducing low-carbon products to meet customer demand can increase orders and improve performance.	(+) Increased research and development costs (+) Increased revenue	Long Term	1. Introduce eco-friendly product packaging, reduce plastic and lower carbon emissions of the production process, 2. To reduce paper usage, product promotional material as well as training materials will be gradually digitalized and replace their traditional paper counterparts.
Resource Utilization Efficiency	Utilization of life cycle analysis to manage the supply chain	Application of new technologies (such as IoT, big data analytics, automation, and intelligence) to improve yield, reduce material usage and waste generation, shorten lead times, and enhance employee health and safety can reduce operating costs and increase productivity.	(−) Reduced production costs (−) Reduced operating costs	Long Term	1. While creating or upgrading new equipment, we shall reduce material consumption and waste creation. 2. To reduce material usage, any recyclable container packaging material shall be recycled and reused. 3. Product along with its shipping packaging shall be made with a certain proportion of recyclable paper and materials. We shall conduct packaging material "slimming" and use recycled packaging material.
	Using more efficient transportation methods	Utilizing new technologies (such as IoT, big data analytics, automation and intelligence) and low-carbon energy to reduce logistics transportation trips, shorten delivery times, lower operating costs and increase productivity.	(−) Reduced operating costs	Medium Term	1. To reduce individual orders caused by urgent need, adopt raw material safety stock management. 2. To reduce the number of shipments, adjust supply method and shipment frequency.

In January 2026, the World Economic Forum published The Global Risks Report 2026, which focused on the risk evaluation for the next two years and the next decade and summarized ten main risks. Among them, the environmental risks of "extreme weather events," "critical change to Earth systems," "biodiversity loss and ecosystem collapse," "natural resource shortages," and "environmental pollution" are crises that cannot be overlooked within the next decade. In the future, YungShin Group will continue to focus on the global climate issue and policies, formulate relevant countermeasures and implement them, to reduce the risks that the YungShin Group may be facing. The Group shall also seize the development opportunities brought by climate change and continue to strive towards achieving net zero.

Analysis of Climate Scenarios

Sustainable Development Task Force of YungShin Group is scheduled to focus on specific climate risks to analyze the future with differing greenhouse gases emission management, and what financial impact would that have. The results of these analyses serve as key references in formulating the Group's climate change response strategies.

When conducting scenario analysis, YungShin Group selects multiple public scenarios to comprehensively understand differing circumstances that could have an impact on the group's production. The Group, in accordance with the recommendations of the TCFD guidelines, employs a 2°C or more stringent analytical scenario, using Taiwan's established carbon pricing policy scenario (CPOT) and the carbon pricing scenario assessed by scholars such as Kaufman (NT2NZ) for analysis. Following these guidelines, we consider key years set by international initiatives and national policies, as well as YungShin Group's capital and investment plans, to analyze the impacts projected for 2030.

Description of the selected climate scenarios

Scenario Code	Scenario Description	Responding to Warming at the Turn of the Century
CPOT	All countries comply with all the national contributions laid out in the Paris Agreement, including existing and developing national policies and measures. In this scenario, there shall be no significant difference between the current and future greenhouse gas emissions.	~ 2.5°C
NT2NZ	The whole world's mission is to make the average temperature at the turn of the century not cross pre-industrial levels of 1.5°C. The world is also dedicated to accomplishing net zero CO2 emissions in 2050. In this circumstance, in every country the organizations will be driven to change their business practices through the extensive application of clean energy technology and enhancement of energy usage efficiency.	~ 1.5°C

Scenario Analysis: Transition Risks - Potential Financial Impacts of Carbon Pricing Systems

Due to the worldwide operations of YungShin Group and considering the net zero emissions trends of local governments, the Group's operations may be impacted by various carbon pricing systems (such as greenhouse gas cap-and-trade, carbon taxes, and carbon fees). To clearly understand the potential future financial impact of the Group's greenhouse gas emissions and ensure that its carbon reduction strategies align with the policies and standards of each country where its operating sites are located, YungShin Group bases its analysis on the current regulations and planned carbon pricing systems of each location. The Group then evaluates the possible financial impacts it may face in 2030 under the two scenarios described above. This scenario analysis assesses only YSP and Vetnostrum; the financial impact on other locations will be included in future evaluations as greenhouse gas inventory progress and regulatory developments permit.

According to the results of the Group's most recent scenario analysis, by projecting the 2025 greenhouse gas emission volume of YSP and Vetnostrum to 2030 according to the revenue growth rate, it is predicted that only two of YSP's factories will be subject to carbon fees if the future authority lowers the threshold for collection to 10,000 t CO_2e. Further analysis indicates that if there is no exemption quota in 2030 under the NT2NZ scenario, the financial impact of carbon fees imposed on YSP's Taiwan operations could reach up to 1.24% of revenue in 2030. This impact is higher than the 0.59% estimated under the CPOT scenario, where an exemption quota is still assumed.

Potential Financial Impact of Carbon Pricing in 2030

(Unit: Proportion of Financial Impact to Operating Revenue)

Scenario		CPOT Scenario Carbon fee	NT2NZ Scenario Carbon fee
2030 Exemption Threshold	10,000 t CO_2e	0.59%	0.33%
	None.	0.16%	1.24%

Note:

1. Financial Impact only assesses policy related to carbon pricing and does not include YungShin Group's expected cost on reducing greenhouse emissions.
2. The scope of the financial impact assessment mainly focuses on YSP and Vetnostrum at the major production sites in Taiwan. The assessment of financial impact of other locations shall be added into the scope in the future, depending on greenhouse gas inventory schedule and the development of relevant regulations.
3. The carbon price under the Taiwan Current Policy Scenario (CPOT) is estimated based on the conclusions of the fifth Carbon Fee Rate Review Committee of the Ministry of Environment and the three related sub-laws on carbon fees. According to current regulations, the general carbon fee rate is set at NT$300 per t CO_2e, with the exemption threshold and free allocation at 25,000 t CO_2e for entities not at high risk of carbon leakage. The committee has recommended that, after 2030, the carbon fee rate may be set within the range of NT$1,200 to NT$1,800 per t CO_2e. The Ministry of Environment has indicated that the exemption threshold for carbon fee is expected to be lowered to 10,000 t CO_2e before 2030.

   Under the NT2NZ scenario, the carbon fee rate is estimated based on Kaufman et al. (2020), "A near-term to net zero alternative to the social cost of carbon for setting carbon prices." To achieve net zero emissions by 2050, the appropriate carbon price in 2030 is estimated to be USD $77~124 per t CO_2e. In this aggressive decarbonization scenario, it is assumed that by 2030, there will be no exemption threshold and no preferential rates. The carbon price is converted using the Bank of Taiwan's spot exchange rate at the end of 2025.
4. Under both the CPOT and NT2NZ carbon price scenarios, the Ministry of Environment estimates that the exemption threshold for carbon fee will be lowered to 10,000 t CO_2e before 2030. This exemption threshold is used as the starting point for calculating financial impacts, and the effects under two different exemption threshold assumptions are considered: (1) a exemption threshold of 10,000 tCO_2e based on current policy, and (2) a more stringent scenario with no exemption threshold. Preferential rates are not considered in these calculations.

Chapter

03

Product and Service Responsibility

3.1 Products and Services

3.2 Product Safety Liability

3.3 Customer Rights Protection

◎ Intellectual property coverage encompasses Taiwan, China, Japan, South Korea, the EU, the Americas, and Southeast Asia.

◎ 5 factories in Taiwan underwent a total of 6 external inspections and successfully passed all inspections.

◎ Product safety 100% compliant with regulations.

◎ No incidents involving breaches of customer privacy were reported.

◎ No recorded instances of breach of client's privacy or complaints caused by loss of customer information.

YungShin Group adheres to the corporate philosophy of "Providing the best medicine to enhance people's health," leveraging over 50 years of pharmaceutical expertise to continuously strengthen drug research and development, quality management, and product innovation. The Group is dedicated to providing safe, effective, and customer-oriented products, fulfilling its responsibility for Products and Services, and safeguarding Drug Safety and human health.

3.1 Products and Services

YungShin Group's core business lies in the manufacturing and trading of pharmaceutical products. starting from our core business. Building upon its core competencies, the Group continues to explore and advance within the health industry, gradually expanding its business scope to achieve vertical integration across upstream, midstream, and downstream operations, as well as diversification of its product portfolio. Currently, the scope of Group's product covers human pharmaceuticals, beauty and personal care products, dietary supplements, veterinary drugs, animal feed additives, and active pharmaceutical ingredients (APIs). Our business operations cover import, export, agency and distribution of pharmaceuticals, pharmaceutical testing equipment and pharmaceutical instruments. In addition, the Group provides professional services such as testing of food and cosmetic products, contract manufacturing (OEM) of pharmaceuticals and health supplements, and contract manufacturing of API.

The main pharmaceutical manufacturing subsidiaries of YungShin Group are the YSP, Vetnostrum and CTI. All of our equipment conforms to the PIC/S GMP international pharmaceutical standards and complies with applicable pharmaceutical quality and manufacturing regulations. Furthermore, dietary supplements, beauty and personal care products, and veterinary drugs and supplements are marketed under a dedicated brand. These brands serve to position our pharmaceutical products meet the diverse needs of various consumer groups, while also accumulating Yung Shin Group's reputation and visibility among consumers.

The Main Pharmaceutical Manufacturing Subsidiaries of YungShin Group and Their Key Products

YSP — TAIWAN

Key Products:
- Human pharmaceuticals
- Beauty and personal care products
- Dietary supplements
- Active pharmaceutical ingredients (API)
- Specialty chemicals

Vetnostrum — TAIWAN

Key Products:

Economic animals:
- Therapeutic Drugs
- Medicated Feed Additives
- Non-medicated feed additives, etc.

Pets:
- Therapeutic Drugs
- Pet supplements

CTI — U.S.

Key Products:
- Human pharmaceuticals

3.1.1 Summary of Key Products and Services

Human Pharmaceuticals, Dietary Supplements and Beauty and Personal Care Products	
Prescription Drugs	Include nervous system drugs, circulatory system drugs, respiratory system drugs, digestive system drugs, metabolic drugs, cancer drugs, genitourinary system drugs, antimicrobial drugs, external skin drugs, and so on. The continued research and development of these medicine allows us to meet customers' medical needs.
Convenient House-use Medicine	Yung Shin Pharmaceutical has released a series of convenient house-use medicines, giving consumers easy access to medicine in their daily life. The products follow the principle of "Convenient Use". We design and develop products using self-explanatory and simple visual communication on the packaging, enabling customers to easily identify the medication for home use. Our reasonably priced, convenient house-use medications address the four major health issues commonly faced by an average citizen, such as series of cold medicine, gastrointestinal medicine, painkillers and travel medicine. All of these products are designed to prioritize convenience, allowing the consumers to easily address their health issues when purchasing necessary medication. Yung Shin Pharmaceutical's advanced pharmaceutical technology has repeatedly received recognition from various quality certifications, both domestically and internationally, which ensures consumer health and provides a safe and reliable experience.
Fountain Health Food Series	Fountain is a health food series created by Yung Shin Pharmaceutical combining professional research and development, strict selection of materials, and preventive health. The full range of products was jointly developed by pharmacists and nutritionists, and manufactured in strict accordance with pharmaceutical-grade specifications. The live spring series products are subject to strict quality control by the company's quality inspection unit from raw material screening and production all the way to the finished products. All series of products have passed inspections, such as total bacteria count detection, heavy metal detection, E. coli detection, six major plasticizer detection, that meet the highest quality standards.
J'Fancy J'fancy Beaut'e	J'Fancy is a medical care and beauty product brand under the YungShin Group. It upholds the strict pharmaceutical spirit as well as professional medical background and focuses on people's beauty and makeup needs. J'Fancy is developed by the Corporation's Pharmaceutical R&D team, which includes PhDs in Biotechnology and Medicine, dermatologists, and medical specialists, while also investing in R&D efforts alongside production, regulatory, academic, and research organizations. It makes an effort to deliver a series of natural and irritating-free skincare and beauty products. Beauty and skincare products balance health, ease of use and beauty as its core. No added formaldehyde-type preservatives, flavoring, alcohol, SLS highly irritating surfactants and other irritating components that "the skin does not need". Our products provide the skin with healthy and safe nutrients, with the entirety of product manufacturing process strictly controlled by YungShin quality system and the use of SGS testing. In the last 10 years, our skincare products have obtained endorsement from professional doctors and the adoration of a broad range of consumers. In the future, YungShin will integrate Japan's skincare and healthcare technology with its resources to continue to boost people's beauty and balance the consumers health with the ease our product brings.
HAC Health Assurance Care	It is its own health brand under the YungShin Group, upholding the traditional spirit of "only taking the medicine when necessary" to provide safe and relieving supplements and beauty products. All products have been developed and designed by nationally certified nutritionists and pharmacist groups as well as the preventive medicine team of Carlsbad Technology Inc. USA (CTI) and produced via software and hardware certified by cGMP and FDA of the US, in accordance with the strict HAQS (Health Assurance Quality Standard). In addition, HAC holds several export licenses and international trademarks, allowing for the distribution of products to other countries. Online purchase available at https://www.hacsquare.com/

Animal Drugs and Supplements	
Therapeutic Drugs	Include various antibiotic preparation, anti-parasitic drugs, anti-bacterial drugs, respiratory system drugs, anti-inflammatory drugs, endocrine preparations, disinfectants, etc. Dosage forms include powders, granule, water-soluble powders, liquids, and injections. Main products include Amoxicillin series, exclusive products such as Aurofac®STP, sterile suspension such as Grantlife® and Tulamax.
Non-Medicated Feed Additives	Main ingredients of non-medicated feed additives include feed-grade enzymes, probiotics, phytogenics, acidulants, etc. The benefits include improved feed efficiency, enhanced animal health, increased disease resistance, and reduced excrement odor, among others. The main products include Yungstrong®, Versazyme®, etc.
Medicated Feed Additives	Medicated Feed Additives are drugs administered through incorporation into daily feed. Mainly includes antibiotics and anti-parasitic drugs. Main products include Vetnostrum Tulamax, etc.
Koolpal	Koolpal is a brand under Vetnostrum Animal Health Co., Ltd., which supply a series of veterinary medications and pet supplements. Upholding the belief in "providing quality products and safeguarding animal health.", we ensure that all products, whether self-produced or authorized, will meet the highest standard and deliver the most reliable nutritional needs for pets. Please visit our official website for more details: https://www.koolpal.com.tw/tw

Domestic and Foreign Distribution and Cooperation	
Cooperation with Agents and Distributors	For many years, YungShin Group has established robust sales network across medical professionals and consumer channels, such as hospitals, clinics, pharmacies, drug stores, and e-commerce platforms. Yung Shin Pharmaceutical has over 300 groups dedicated to marketing and business. It was also selected as the first pharmaceutical "Selling Power" by Breakazine. The Japanese subsidiary Chemix Inc. is a trading company engaging in sales of pharmaceuticals, pharmaceutical and health food raw materials. It also serves as the agent for numerous foreign pharmaceutical raw material manufacturers, offering raw materials and health product ingredients that comply with Japanese GMP standards. In the sale of generic drugs, Chemix Inc. does not only cooperate with major Japanese pharmaceutical factories but also has a dedicated professional sales team and sales channels. Product sales cover the entirety of Japan's medical institutions and over a hundred local distributors. CTI's subsidiary in the United States manufactures and distributes pharmaceuticals, with products directly sold to end customers such as CVS and Walgreens.
Global Pharmaceutical OEM	Chem ix Inc has a lineup of strong R&D groups, best quality manufacturing process control, precise high-tech testing and high level packaging equipment, as well as automated warehouse facilities. Production capabilities include medicine for human and animal consumption, APIs, health food, cosmetics, specialty chemicals, etc.

Inspection & Analysis Services	
EYES Laboratories	In recent years, domestic and international food safety problems have increasingly garnered attention. In response to that phenomenon, Yung Shin Pharmaceutical has established EYES testing laboratories in 2010 to enhance the inspection services and help ensure food safety. The management systems and processes of EYES Laboratories were established in accordance with ISO / IEC 17025:2005 international laboratory accreditation standards. In 2011, it became the first laboratory in the pharmaceutical industry to obtain dual certifications for food inspection and drug and cosmetic products from the Ministry of Health and Welfare's Food and Drug Administration (TFDA). The laboratory not only provides microbiological and chemical examination of food, cosmetics, and medicine, but also actively participates in various domestic and international proficiency tests each year to ensure that its testing technology meets international standards. Additionally, it focuses on developing testing methods for other professional items related to pharmaceuticals, cosmetics, and food. Food testing involves 5 items, including total viable count, E.coli, Coliform group, mold and yeast, and Cronobacter sakazakii. Cosmetics testing includes 6 items, including total plate count, Staphylococcus aureus, Pseudomonas aeruginosa, mold and yeast, Enterobacteriaceae and Escherichia coli.

3.1.2 R&D Investment

YungShin Group actively engages in the development of various high-quality products. In the recent years, average annual investments into R&D expenditure reached 4~5% of the consolidated operating revenue. The Group has obtained patents, trademark rights and marketing authorizations in multiple countries worldwide, aiming to achieve the brand goals of "Health Guardians, Beauty Creators and Happiness Deliverers". YungShin Group's intellectual property portfolio spans across Taiwan, China, Japan, South Korea, the European Union, the Americas, and Southeast Asia, As of 2025, the Group's key locations have obtained patents, trademark rights, and marketing authorizations as follows:

The Group's R&D Investment

Item	2023	2024	2025
Consolidated R&D Expenditure (NTD thousand)	329,818	387,454	392,407
Percentage of Consolidated Operating revenue (%)	4.69%	4.82%	4.68%

Note: The main source of data is the consolidated financial statements audited by CPAs.

2025 Status of Patents, Trademark Rights, and Marketing Authorizations

Item/Region		TAIWAN	CHINA (incl. HK & Macau)	JAPAN Korea	EU	Americas	Southeast Asia	Others Region	Total
Patents	Granted	9	1	6	7	7	2	-	32
	Pending	1	-	-	1	1	-	-	3
Trademark Rights	Granted	1,295	233	15	-	21	93	11	1,668
	Pending	35	1	-	-	-	9	-	45
Marketing Authorizations	Granted	1,079	192	36	-	19	117	16	1,459
	Pending	18	7	-	-	6	26	5	62

3.2 Product Safety Liability

Management of Material Topics | GRI 3-3

Material Topics	Customer Health and Safety		
Corresponded GRI	GRI 416		
Impact of the Topic	As a bio-tech and health industry professional, the safety and health of our customers have a deep and direct connection with the products and services provided by the Group. The issue of whether the principles of product safety and customer health protection are really implemented by the Group affect the Group's reputation and corporate image and can have a positive or negative impact on all external stakeholders. In 2025, YungShin Group has not recorded any significant negative impacts concerning Customer Safety and Health.		
Commitments/ Policies	For the YungShin Group, strict control of product quality and ensuring user safety and health are non-negotiable priorities. The Group commits to continuing to provide high quality, safe products and services. While pursuing profit, the enterprise shoulders responsibilities towards society and each consumer.		
Goals	Short term (2026)	+ Product safety 100% compliant with regulations. + Maintaining a 100% pass rate in follow-up factory inspections.	+ Product recall quantity within 1 piece. + YSP obtained the Food GMP certification.
	Medium Term (2029)	+ Maintain product safety 100% compliant with regulations. + Maintaining a 100% pass rate in follow-up factory inspections.	+ Product recall quantity within 1 piece. + Implemented digitalization of quality management system, combining quality with management process.
	Long Term (2030~)	+ Maintain product safety 100% compliant with regulations. + Maintaining a 100% pass rate in follow-up factory inspections.	+ Product recall quantity within 1 piece. + Continued optimization of the digitalization of quality management system, enhancing quality events and management process.
Action	▪ Strict screening in the selection of suppliers and raw materials. ▪ Assemble a team of professionals for research and development to ensure both the safety and effectiveness of the product. ▪ In manufacturing, we strictly adhere to quality-related regulations and have obtained certifications such as GMP, FSSC22000, FAMI-QS, ISO 9001, and passed both domestic and international audits. ▪ In terms of quality control, to monitor product quality, we make use of precise high technology testing instruments. ▪ Introduce high technology in packaging and warehousing, utilizing a scientific method to preserve and transport products, ensuring their safety and effectiveness. ▪ Actively promote the importance of quality control within the company and continually encourage employees to participate in quality system improvement and innovation.		
Effective Evaluation	Evaluation Method	▪ The main performance measurement indicators are whether product quality complies, the number of product recall events, and the passing rate of subsequent factory inspections. ▪ Hold monthly quality meetings to review the effectiveness of the Management of Material Topics and hold an annual Management Review Meeting to assess the achievement of targets.	
	Achievements in 2025	+ Product safety 100% compliant with regulations. + Zero significant instances of product recalls. + Zero significant instances of adverse drug reactions. + 5 factories in Taiwan underwent a total of 6 external inspections and successfully passed all inspections. + Zero significant violations of health and safety regulations related to products and services. + Zero complaints were received from regulatory authorities regarding product safety.	
Dialogue Channels	Customers and consumers may submit suggestions or inquiries, or report adverse drug reactions, through the following email address: YSP: ysp@yungshingroup.com Vetnostrum: service@vetnostrum.com		

Products from YungShin Group are related to the health and beauty of humans and animals alike. Therefore, our bottom line is to secure the quality and safety of our products. This is our way of taking responsibility for every one of our customers.

3.2.1 Safety and Quality Certifications

To ensure stringent quality control over our products, YungShin Group has established corresponding internal regulations and practices at every stage of manufacturing. This includes rigorous scrutiny of raw materials, assembling a team of professionals for research and development, adhering to standards during manufacturing, ensuring proper packaging, utilizing high technology, precision high-tech testing instruments for quality control, and implementing a three-dimensional automated storage system in warehousing. Each production location has obtained various domestic and international certifications, including ISO 9001, FSSC 22000, HACCP:2012, SNQ, Health food verification, FAMI-QS, FDA, PMDA, as well as Taiwan's PIC/S GMP certification and cGMP three-phase verification certification. Vetnostrum is a WHO-GMP certified veterinary drug manufacturer. Over the past 3 years, they have also undergone multiple regular and irregular external audits. In 2025, a total of 6 external inspections were conducted and successfully passed across 5 manufacturing factories in Taiwan.

Key Certifications Obtained as of the End of 2025

YSP


FSSC22000


HACCP:2012


SNQ Country Quality Label - Crystal Bright Lutein Capsules


Health food certificate


Cosmetics GMP


ISO 9001:2015


PIC/S GDP


Japan's Ministry of Health, Labor and Welfare


Monde Selection


PIC/S GMP- The Youth Factory


PIC/S GMP- Youth Factory II


PIC/S GMP- Youth Factory III

Vetnostrum


FAMI-QS


ISO 9001


GMP


WHO GMP

Certifications of Major Manufacturing Factories

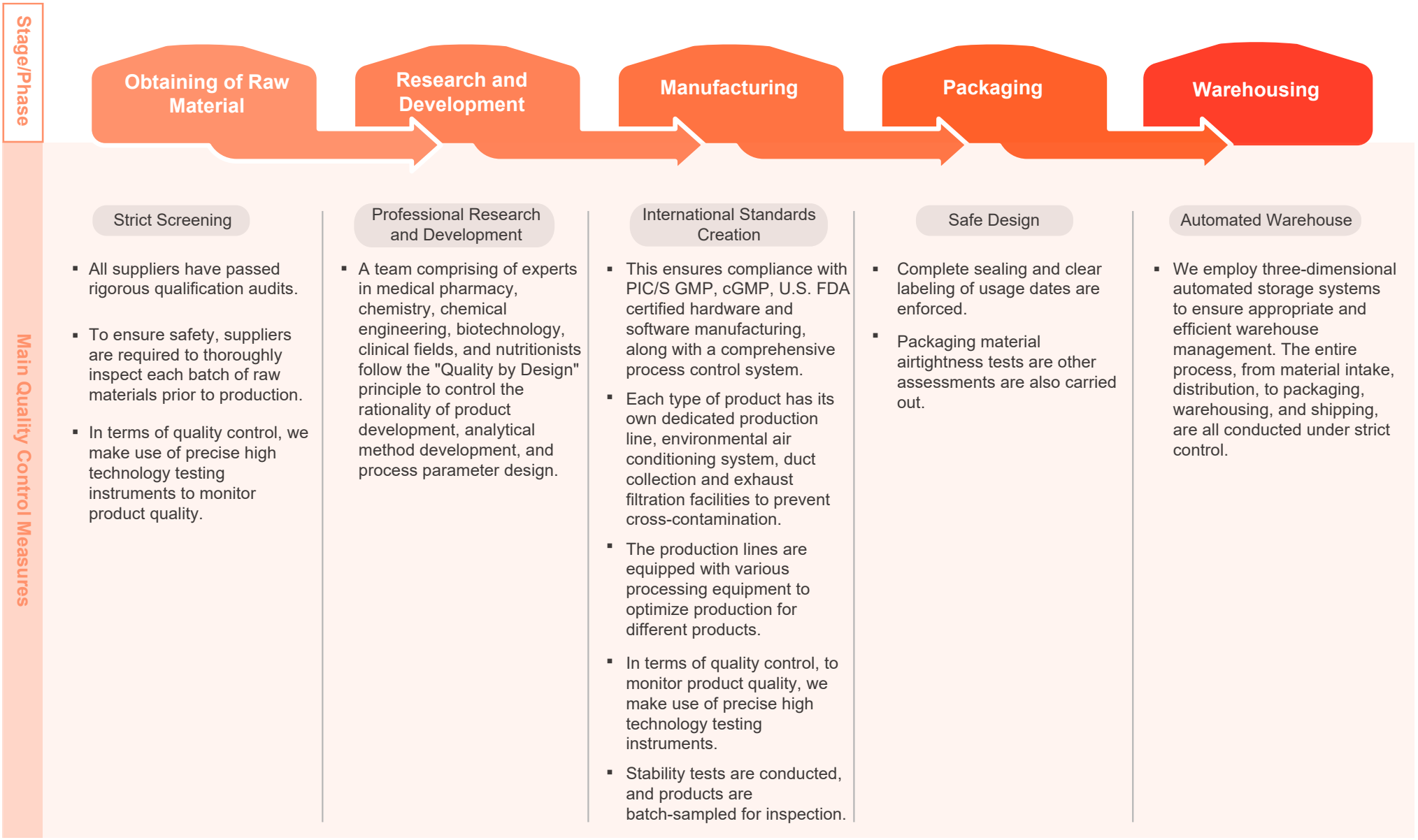
永信藥品

FDA APPROVED | HSA | PIC/S | Health Canada | Santé Canada | FDA 衛生福利部 食品藥物管理署 | NATIONAL MEDICAL PRODUCTS ADMINISTRATION 国家药品监督管理局

CARLSBADTECH
A world of innovative health products

FDA APPROVED

3.2.2 Key Points of Quality Control



3.2.3 Product Complaint Handling Mechanism

GRI 416-2

To uphold accountability to customers, YungShin Group maintains strict quality control over its products and has established communication channels and handling mechanisms for customers to express suggestions, file complaints, and report adverse reactions. This system allows for the prompt addressing of customer feedback.

Customer Suggestions and Complaint Channels

YSP Contact Email: ysp@yungshingroup.com

Pharmacology consultation hotline: 0800-012679

HAC Brand Service Hotline: 0800-012678

HAC Brand Contact Email: hac@yungshingroup.com

J'Fancy hotline : 0800-012689

Vetnostrum Contact Email: service@vetnostrum.com

Koolpal contact hotline : +886-2-27186200 #60101

All customer communication channels are toll-free. Upon receiving a customer complaint, each case is assigned a unique identification number for tracking purposes. A systematic process form is utilized to initiate the customer complaint case. Depending on the nature of the complaint and its frequency, appropriate correctives are selected. The progress and product quality complaint rates are regularly monitored during the monthly quality risk meetings.

Notification Mechanism of Adverse Drug Reaction in Taiwan

Healthcare Professionals (Medical Institutions, Pharmacies) and the Public

Complete the "Manager Account Application Procedures and Responsibility Declaration" along with the required application information. After formal submission to the National Adverse Drug Reactions Reporting System (hereinafter referred to as the Reporting Center) or the Ministry of Health and Welfare's Food and Drug Administration, you may report online via the system or through email at adr@tdrf.org.tw.

Pharmaceutical Manufacturer

Complete the "Account Application Procedures and Management Responsibility Declaration for Drug License Holders or Their Authorized Organizations." After submitting your application to the Reporting Center, you may report online via the system.

In 2025, YSP experienced quality anomalies in certain batches of products on three occasions. There were no fines or warnings issued, and it was not considered a significant event. Upon discovery or notification, several preventive recall operations were initiated. The related incidents primarily involved abnormal product appearance or the detection of foreign objects in individual batches. After evaluation, these were identified as quality anomalies in specific batches, not systematic process deficiencies, and did not extend to other product lines. YSP has completed the recall operation planning as required, and is simultaneously conducting incident cause analysis and corrective and preventive measures to reduce the likelihood of similar risks reoccurring.

3.3 Customer Rights Protection

Management of Material Topics GRI 3-3

Material Topics	Customer Privacy	
Corresponded GRI	GRI 418	
Impact of the Topic	Maintaining customer privacy is closely related to upholding the Group's reputation and protection of customer and consumer's rights. This can have a positive or negative impact on the company's profits and sustainable development. In 2025, YungShin Group has not recorded any significant negative impacts concerning Customer Privacy.	
Commitments/ Policies	One of the YungShin Group's main commitments to all clients and consumers is maintaining customer privacy. The Group shall implement internal data protection policies and management procedures to safeguard customer privacy. It will make an effort to prevent any leakage of customer information, consumer data breaches or infringements on consumer rights.	
Goals	Short term (2026)	+ Maintain no instances of violation of customer privacy. + Maintain no instances of customer information loss. + 100% of employees have undergone relevant Information Security training.
	Medium Term (2029)	+ Maintain no instances of violation of customer privacy. + Maintain no instances of customer information loss. + 100% of employees have undergone relevant Information Security training.
	Long Term (2030~)	+ Maintain no instances of violation of customer privacy. + Maintain no instances of customer information loss. + 100% of employees have undergone relevant Information Security training. + Establish a "Supplier Information Security Risk Evaluation" to extend information security compliance to the supply chain.
Action	▪ YungShin Group has established an internal regulation system and management procedures related to data protection. The Group has planned and implemented information security operations and is committed to continued promotion of its information security policies. ▪ The Group utilizes various security technologies and programs to protect customer's personal information from unauthorized access, use or disclosure. ▪ Every year, the Group commissions vendors to conduct information safety vulnerability scans and bug fixes. ▪ YungShin Group actively enhances employee awareness of information security. In addition to strengthening relevant education for new employees, the Group conducts periodic relevant information security campaigns and training for all employees. ▪ All office computers are equipped with antivirus software, and regular updates to both the system and virus definitions are performed to reduce the risk of hacking and ransomware attacks. ▪ External file transfer channels are strictly controlled, including portable devices (e.g., USB drives), cloud storage, file transfer protocols (FTP), and email transmission mechanisms.	
Effective Evaluation	Evaluation Method	The number of complaints and confirmed incidents related to customer privacy violation will serve as main indicator for performance evaluation. The Auditing Department shall conduct regular audits of information security management status.
	Achievements in 2025	+ No recorded instances of breach of client's privacy. + No complaints caused by loss of customer information. + Budget has been allocated to strengthen proactive defense and monitoring capabilities against external cyberattacks. + Participated in 2 external cybersecurity training sessions or seminars to enhance staff competencies in information security. + Conducted one disaster recovery test for ERP, email, and network systems.
Dialogue Channels	Customers or consumers can provide feedback to the company through their sales representatives or the following channels. Email: ysp@yungshingroup.com Customer Hotline: +886-4-2687-5100 Company Website: Leave a message via the "Contact Us" page.	

3.3.1 Information Security Management

GRI 418-1

To ensure that the information security environment is protected from external human or non-human intrusion and to guarantee the safety of customer privacy, YungShin Group actively safeguards customer personal information and their rights, preventing data leakage and unauthorized alteration, while also protecting the privacy of website users. The unit responsible for information security is the Information Security Department, which is in charge of formulating internal information security policies, planning and executing security operations, and promoting and implementing security policies. The Information Security Department regularly reports the status of information security governance to the Chairman and President. The Auditing Department is the audit unit of information security supervision, with an audit manager being set, responsible for checking the implementation status of internal information security. If any defects are found, the audit manager will require the inspected unit to propose relevant improvement plans and specific measures, and regularly track the improvement results to reduce risks of internal information security. Additionally, YungShin Group strengthens internal education and training on information security for employees. Newly hired employees are required to undergo basic training on email and information security to ensure that information security awareness is integrated into daily operations.

When using the YungShin Group website, users do not have to provide any private information to browse through the majority of the web pages. Members registered on the website can download Privacy Protection Declaration Principles stated in the User Rights and Interests Terms. The terms explain that except in instances related to law compliance or special proceeding, the Group will fulfill all confidentiality obligations. Each member's data, purchase information and related privacy data will be properly stored, managed and protected.

To protect website users' personal information, YungShin Group ensures that user's personal information will not be shared with third parties without obtaining consent. To protect website users' personal information, YungShin Group utilizes various security technologies and programs to ensure these personal details are safeguarded from unauthorized access, use, or disclosure. These security technologies and procedures include the installation of appropriate anti-virus software, setting up firewalls, device access control, and regularly changing employee computer login passwords. Network security is also reinforced by annually commissioning vendors to conduct information safety vulnerability scans and fix significant flaws.

Item	Execution Status
Personnel safety management and education training	▪ Information security articles are irregularly published on the employee website. ▪ Send information security announcements by E-mail from time to time. ▪ Conduct information security promotion for all new staff. ▪ Conduct social engineering exercises annually to enhance email security awareness.
Computer system Safety management	▪ Change the password of employee's computer login account periodically. ▪ Install legitimate enterprise antivirus software on all computers and servers, and update the virus protection code on a daily basis. ▪ Install licensed software on employees' computers and system hosts, and patch the operating systems regularly with vulnerability fixes published by Microsoft. ▪ X-fort waterproof wall is installed on all employees' computers to record the use of computers, strictly control the use of portable storage media such as USB&CD to write/burn the Corporation's internal data, and control the use of laptops out of the office. ▪ Internet access is routed through behavior management devices to filter malicious or inappropriate content, enhance work efficiency, and prevent sensitive corporate data from being uploaded to external cloud platforms. ▪ Use the email auditing system to strengthen the sensitive data control of the content and attachments of outgoing emails. ▪ Important documents are encrypted and stored in the document management system, with access permission granted based on confidentiality level and business needs.
Network security management	▪ Physical control is implemented to prevent unauthorized external devices from accessing the internal corporate network. ▪ Guest network access is physically separated from the internal corporate network to ensure information and system security. ▪ Internet access of all employees requires to go through the Internet behavior management device to block malicious and inappropriate web content and improve work efficiency. ▪ Set up a firewall to separate the internal and external networks of the enterprise, and install an anti-intrusion detection system to prevent network attacks and unauthorized access to ensure the security of the corporate intranet. ▪ A Web Application Firewall (WAF) is installed in front of corporate websites providing external services to enhance protection against OWASP common vulnerabilities and hacker attacks. ▪ Hire vendors to perform security vulnerability scans for network services and patch critical vulnerabilities every year.
System Access Management	▪ Employees have to go through a VPN or Citrix system to access internal data. The above permissions must be applied for and moderately opened according to business needs. ▪ Introduce the database audit system, and keep the activity details and behavior traces for important databases.
Server security management	▪ Important information systems and file servers are backed up on a daily basis, and disaster recovery drills are performed for critical systems such as ERP/ mail/network on a regular basis. ▪ Servers and core routers are equipped with hardware fault tolerance mechanisms to prevent system disruptions due to hardware failures. ▪ The data center is equipped with UPS and environmental monitoring systems to closely monitor power, temperature, humidity, and fire safety. In case of anomalies, alerts are sent via SMS and email to data center administrators for timely resolution.

3.3.2 Information Security Notification Channel

When a suspected information communication abnormal event occurs, the discoverer shall notify the Information Security Dept. by telephone. Information personnel will preliminarily determine the cause of the abnormal event. If it is determined to be an abnormal event of information and communication, the processing time of the event will be initially estimated. The judgment results will be reported to the information security supervisor by phone first, and the processing status will be continuously reported. An email announcement will notify all colleagues in each unit, and the abnormality notification process will be activated according to the hierarchy of impact.

In addition, to ensure the security of customers' personal information, YungShin Group has established a dedicated communication channel and handling mechanism for customers to file complaints or report issues related to personal data. Customers can report through the following channel. In 2025, there were no reported incidents involving breaches of customer privacy, nor were there any complaints resulting from lost customer data.

Customer Personal Data Complaint and Reporting Channel

YSP Contact Email: ysp@yungshingroup.com

Vetnostrum Contact Email: service@vetnostrum.com

Upon receiving a customer complaint or report regarding personal data, each case is assigned a unique identification number for tracking and reference. The case is initiated through a system workflow form. Based on the nature and frequency of the complaint, appropriate corrective actions are applied, and progress is monitored regularly along with complaint rate analysis.

Chapter

04

Environmentally Responsible Operations

4.1 Energy and Greenhouse Gas Management

4.2 Water Stewardship

4.3 Waste Management

4.4 Sustainable Supply Chain Management



◎ The quality of drainage wastewater from Major Production Sites corresponded fully with local regulations and was far below the limit.

◎ In 2025, the injection factory reused 11,147 tons of recycled water.

◎ Commissioned for waste collection and disposal Contractors was 100% qualified and compliant.

◎ No significant violations of the Waste Disposal Act or other environmental regulations have been recorded.

◎ 100% of YSP's suppliers signed the Supplier Integrity Commitment Letter.

4.1 Energy and Greenhouse Gas Management

Management of Material Topics: GRI 3-3

Material Topics		Energy Management and Greenhouse Gas (GHG) Emissions Management
Corresponded GRI		GRI 302, 305
Impact of the Topic		Climate change is threatening the basic survival of the Earth's living organisms and has gained significant attention from stakeholders across all sectors. In the current trend, the Group's management performance in energy and greenhouse gas emissions may affect the corporate image and normal operations. The various impacts include environment, economy and operations, regulations and risk management, stakeholders, corporate sustainability and competitiveness. These are key issues for the Corporation to promote sustainable development and transition to net zero. In 2025, YungShin Group has not identified any significant negative impacts in terms of Energy management and GHG Emissions.
Commitments/ Policies		YungShin Group is committed to actively promoting energy management and greenhouse gas management. Through Continuous Improvement of energy efficiency and the reduction of greenhouse gas emissions, the Group aims to respond to climate change, reduce operational Risk, support global net-zero emission Goals, and fulfill its corporate responsibility for sustainable development.
Goals	Short term (2026)	+ Introduce electricity sub-metering (air conditioning, lighting, process equipment) to enhance electricity transparency.
	Medium Term (2029)	+ Introduce smart lighting controls in production and office areas. + The high-efficiency equipment completion, energy-saving maintenance or replacement plan
	Long Term (2030~)	+ Introduce a digital Energy Management System (EMS) platform, where each device can be monitored and analyzed in real time, and controlled for selective activation.
Action		▪ Establish a management system and strengthen data monitoring and collection. ▪ Enhance the energy efficiency of production and operation equipment, including the usage of energy-saving equipment, introduction of induction apparatus and ensure the highest level of control during the equipment operation. ▪ Conducted greenhouse gas inventory and planned to expand the scope of the inventory, aiming to obtain relevant certifications. ▪ Promote practices of energy saving and carbon reduction among employees. ▪ The new factory will be equipped with solar power generation facilities, adopt low-carbon emission equipment, and actively promote water and waste recycling, aiming to protect the environment and reduce energy consumption.
Effective Evaluation	Evaluation Method	The data on energy consumption and greenhouse gas emissions shall serve as the primary performance evaluation indicators for the effectiveness of management policies. The Environmental Sustainability Group operating within the Sustainable Development Task Force shall assess the implementation of management policies, performance results and goal achievement status.
	Achievements in 2025	+ Conducted the 2025 greenhouse gas inventory for consolidated subsidiaries. + The 2024 greenhouse gas emissions of YSH and YSP's Dingdian Factory, Youth Factory, Youth Factory II and Youth Factory III have obtained ISO 14064-1 verification.
Dialogue Channels		Tel: +886-4-26875100 E-mail: ysp@yungshingroup.com

YungShin Group adheres to the principle of "Caring for the planet and putting the environment first," complying with environmental regulations at all operating sites. The Group continuously strengthens environmental management and goals, integrating environment protection into daily operations, implementing energy conservation, carbon reduction, and resource management to minimize the impact of operations on the environment.

4.1.1 Management Policies

Energy-saving and carbon reduction are the most crucial sustainability issues of all worldwide enterprises. The environmental impact caused by global warming cannot be overlooked. YungShin Group actively responds to the global trend of reducing carbon emissions through the development and promotion of various energy-saving and carbon reduction initiatives. The group is committed to improving the efficiency of resource usage and fulfilling its environmental protection responsibilities, hoping to be well-prepared to respond to challenges posed by climate change.

Data collection and analysis serve as the foundation for enterprises to plan out reduction initiatives, assess program performance, establish directions for improvement and set goals for the future. YungShin Group is actively establishing a management system and progressively enhancing mechanisms for the data monitoring and collection, and plans to expand the scope of audits ahead of the deadlines set in the Sustainable Development Roadmap for listed companies.

The 2024 greenhouse gas emissions data for YSH, YSP's Dingdian Factory, Youth Factory, Youth Factory II, Youth Factory III, and Vetnostrum have been verified by a third party. The 2025 greenhouse gas inventory will expand to include all domestic locations and overseas subsidiaries. Simultaneously, third-party verification is also planned for the greenhouse gas emissions data of YSH, YSP, Vetnostrum, and AAT.

Key Strategic Directions	Focus Point
Regulatory Framework - Establish an Environmental Management System	▪ Establish environmental management policies for each factory. ▪ Formulate and develop a sustainable environmental management plan consistent with the characteristics of the Corporation. ▪ Promote factory environmental audit to strengthen factory environmental management.
Workplace- Green Environment and Concept Promotion	▪ Plan and design an environmental protection factory, promote environmental afforestation and beautification, as well as planting a variety of flowers, grasses and trees. ▪ Encourage employees to use environmentally friendly utensils, conserve light and water. ▪ Promote energy-saving initiatives through meetings and management campaigns to strengthen employee energy conservation and carbon reduction awareness.
Production Operations- Improve the Efficiency of Resource Usage	▪ Implement energy and water-saving measures at the factories. ▪ Switch to energy-efficient lighting equipment, use sensor-activated devices. ▪ Evaluate the reduction control or shutdown of electrical equipment, AC chilled water systems, dust collection and exhaust equipment in non-critical areas and time periods. ▪ Routine performance checks.
Product Design - Incorporate Sustainability Concepts	▪ Use bubble wrap (recyclable and environmentally friendly materials) as the cushioning material of the shipping boxes.

4.1.2 Energy and Greenhouse Gas Emissions Performance

GRI 302-1, 302-3, 305-1, 305-2, 305-3, 305-4

In 2025, the total energy consumption within the YungShin Group was 348,059.36 GJ. In terms of energy structure, the group mainly utilized purchased electricity (50.90%) and natural gas (47.34%). Electricity is primarily used for general daily operations, with no use of renewable energy sources. Natural gas is mainly used to power boilers and other equipment. In addition to these energy sources, gasoline, diesel fuel, and liquefied petroleum gas are also used. Gasoline is primarily used for business vehicles and equipment such as lawnmowers, while diesel fuel is used to power generators and forklifts. Liquefied petroleum gas is mainly used for gas stoves and water heaters.

In terms of greenhouse gas emissions structure, the YungShin Group's Scope 1 and Scope 2 greenhouse gas emission volume for 2025 is 33,793.0469. The emissions generated by the group are primarily in Scope 2 (66.97%), accounting for 100% of emissions originating from purchased electricity, and Scope 1 (12.12%) which are mainly emissions generated from the use of natural gas. Within Scope 3, the primary source of carbon emissions identified in the 2025 inventory was associated with fuel- and energy-related activities.

The increase in energy consumption, energy intensity, and greenhouse gas emissions in 2025 compared to 2024 was primarily due to the expanded scope of data collection.

Energy Consumption and Intensity Over the Past 3 Years

Unit: GJ

Type + Energy Type		2023	2024	2025
Direct Energy	Gasoline	829.42	4,893.05	5,183.75
	Diesel fuel	591.02	695.00	925.08
	Natural Gas/ Liquefied Natural Gas	128,030.24	154,366.51	164,781.04
	Liquefied Petroleum Gas	7.07	7.07	2.85
	Subtotal	129,457.75	159,961.63	170,892.72
Indirect Energy	Purchased Electricity	146,705.76	174,247.67	177,166.64
Total		276,163.51	334,209.30	348,059.36
Energy Intensity (unit: GJ/NTD million)		2023	2024	2025
Energy Consumption per Unit of Revenue		39.29	41.61	41.55

Note:

1. The scope of data for 2023 includes YSH, YSP, Chemix, CTI and YungShin Tiente.
2. The scope of data for 2024 includes YSH, YSP, Chemix, CTI, YungShin Tiente, and Vetnostrum.
3. The scope of data for 2025 includes the consolidated companies of YSH.
4. The heat values are sourced from the Ministry of Environment's announcement for automotive gasoline and diesel, while the natural gas heat value for some locations of YSP in 2025 is provided by suppliers. Other heat values are sourced from the Energy Content Table for Energy Products (for statistical purposes only) by the Energy Administration, Ministry of Economic Affairs.
5. The denominator for energy intensity is the consolidated revenue.

Greenhouse Gas Emissions and Emission Intensity

Year		2023	2024	2025
Scope (Notes 1~3) / Emission volume		Emission volume (t CO_2e)	Emission volume (t CO_2e)	Emission volume (t CO_2e)
The Corporation	Scope 1 Scope 1 Direct greenhouse gas emissions	4.0595	9.5468	16.8787
	Scope 2 Scope 2 Indirect greenhouse gas emissions	7.2403	6.9093	7.4626
	Subtotal	11.2998	16.4561	24.3413
Subsidiaries in consolidated financial statements	Scope 1 Scope 1 Direct greenhouse gas emissions	9,748.9387	10,035.5750	11,145.1966
	Scope 2 Scope 2 Indirect greenhouse gas emissions	21,473.1387	21,443.1825	22,623.5090
	Subtotal	31,222.0774	31,478.7575	33,768.7056
Total (Scope 1 + Scope 2)		31,233.3772	31,495.2136	33,793.0469
Greenhouse Gas Emissions Intensity (metric tons CO_2e/NTD million of Consolidated revenue)	Scope 1 + Scope 2	4.44	3.92	4.03
The Corporation and subsidiaries in consolidated financial statements (Note 4)	Scope 3 (Note 5)	8,225.0493	8,550.5719	9,249.3068

Note:

1. The scope for 2023 includes YSH, YSP, and Vetnostrum. The data for YSH, YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III), and Vetnostrum have been verified by a third party.
2. The scope for 2024 includes YSH, YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III), and Vetnostrum, and has been verified by a third party.
3. The scope for 2025 includes subsidiaries in consolidated financial statements, with data for YSH, YSP, Vetnostrum, and AAT. having been assured by a third party. The data for overseas locations, Chemix, CTI, YungShin Tiente, and YHK, have been self-checked and calculated.
4. The scope for Scope 3 from 2023 to 2025 includes YSH, YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III), and Vetnostrum. The data for 2023 and 2024 have been verified by a third party, while the data for 2025 have been obtained through self-inventory and calculation. Among them, the increase in 2025 emissions compared to 2024 was mainly due to increased production at Vetnostrum.
5. From 2023 to 2025, the Scope 3 emissions inventoried for YSH and YSP include emissions from employee business travel, fuel- and energy-related activities, waste disposal, and transportation. For Vetnostrum, the inventoried categories include upstream and downstream transportation and distribution, waste disposal, carbon footprint of purchased products and services, fuel- and energy-related activities, employee business travel, and emissions from consulting, cleaning, and maintenance services. In 2025, Vetnostrum will include the emissions from employee commuting and the new capital goods in their inventory.
6. For the year 2024, the emission volume for YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III) locations has been updated with verified data and the disclosure scope has been updated to the verification scope, which is different from the disclosures of the previous year.
7. The Global Warming Potential (GWP) is based on the IPCC Sixth Assessment Report (AR6), and the greenhouse gas emission factors are referenced from the Ministry of Environment's greenhouse gas emission factors announced on February 5, 2024.
8. The electricity carbon emission factor for domestic locations is based on the latest announced value from the Energy Administration, while overseas locations use the latest electricity emission factor announced locally.
9. The denominator for Greenhouse Gas Emission intensity is the consolidated revenue.

4.1.3 Energy Conservation and Carbon Reduction Measures

YungShin Group puts great importance on the potential environmental impacts of its operations. Therefore, it has been successively planning and implementing energy saving and carbon reduction measures, including regular inspections and replacement of old equipment for a new one, such as lighting. Moreover, the Group also promotes energy saving awareness among office staff. The Energy Conservation Plan implemented in 2025 and its benefits are as follows. YungShin Group is aware of its responsibility for environmental protection and shall continue to plan out energy saving and carbon reduction actions for each factory.

Entity	Energy Conservation Plan	Description
YSP	Air conditioning replacement	▪ In June 2025, the Dingdian Factory completed the air conditioning replacement project. By introducing high-efficiency equipment and optimizing system operation performance, the overall electricity demand was effectively reduced, thereby enhancing energy use efficiency. ▪ Through an efficiency analysis, from June 2025 to January 2026, approximately 120,800 kWh of electricity has been saved. It is estimated that annually 181,200 kWh of electricity can be reduced, roughly equating to energy savings of 652.47 GJ, with a reduction of 85.8888 metric tons of CO_2e in greenhouse gas emissions.
	The cooling tower fins for the chiller system were replaced.	▪ In March 2025, Youth Factory III completed the replacement of the cooling tower fins for the peripheral equipment of the chiller system. By improving heat dissipation efficiency, the operational performance of the equipment was enhanced, further reducing the electricity demand of the chiller system.
Vetnostrum	The addition of variable frequency control to the air handling unit	▪ Variable frequency drives were added to the air handling unit fan motors in the Warehousing area to reduce load, saving approximately 101,315 kWh of electricity annually, which corresponds to energy savings of 364.73 GJ and an estimated reduction of 48.0233 metric tons of CO_2e.

Note:

1. Based on annual energy conservation (kWh), converted to GJ.
2. The electricity carbon emission factor is calculated using the 2024 electricity emission factor of 0.474 as announced by the Energy Administration.



4.2 Water Stewardship

Management of Material Topics | GRI 3-3

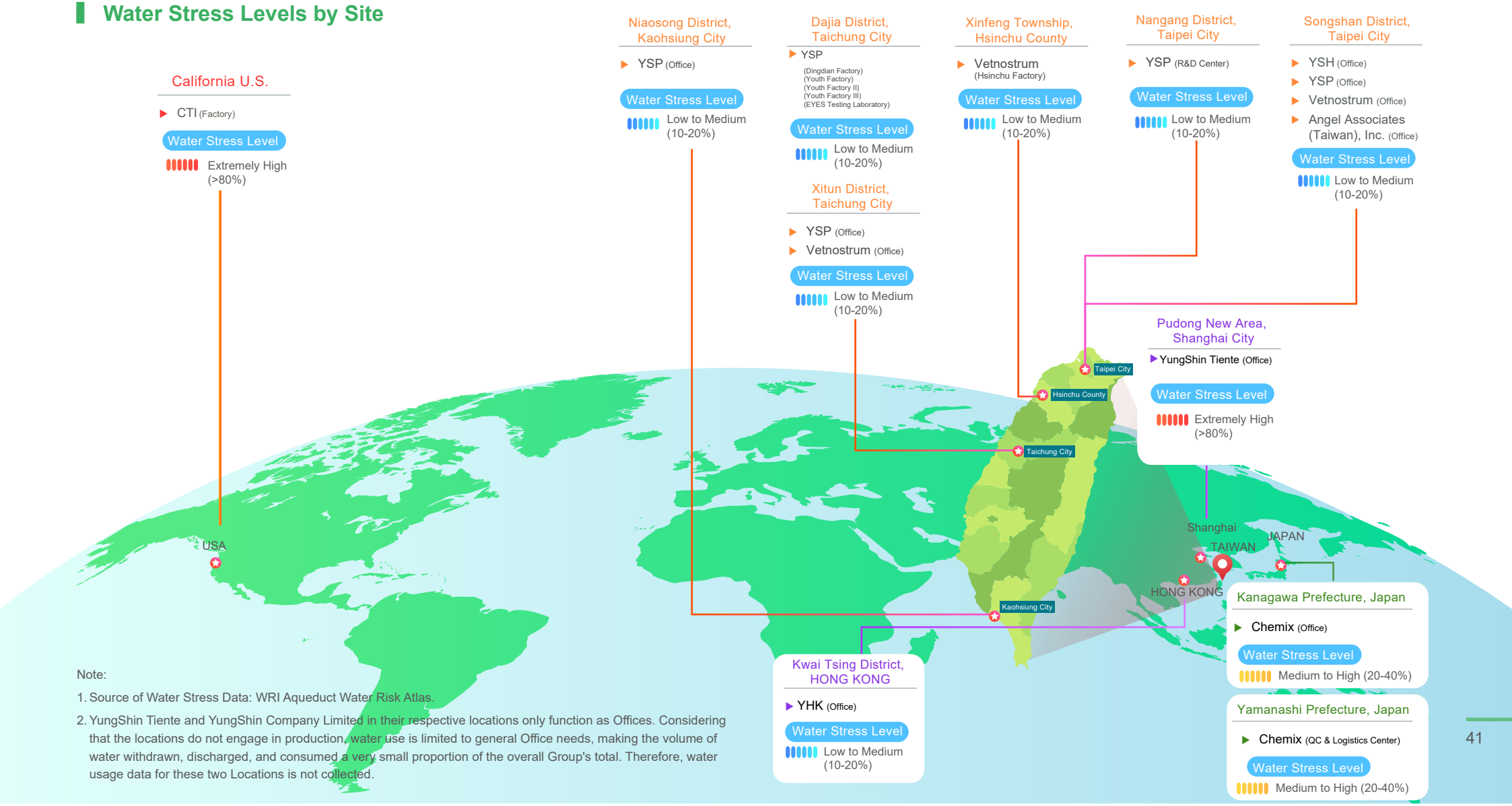
Material Topics		Water Stewardship
Corresponded GRI		GRI 303
Impact of the Topic		Clean water resources are essential for ensuring that the products of YungShin Group meet the highest quality standards. They also become a valuable asset for the residents in the regions of the Group's operation. Improper water extraction and discharge do not only affect the water rights and interests of local communities but may also cause ecological disasters for aquatic organisms and plants, which could severely impact the environment. In 2025, YungShin Group has not identified any significant negative impacts in terms of Water Stewardship.
Commitments/ Policies		To do utmost in minimizing the impact that operational processes may have on the external environment or the stakeholders, YungShin Group commits to promote water resources management measures.
Goals	Short term (2026)	+ Enhance water conservation awareness among employees. + Ensure that the quality of drainage wastewater corresponds fully to local regulations.
	Medium Term (2029)	+ Introduced digital Water Stewardship (online flow, water quality monitoring, instrument integration into monitoring system), reducing manpower and risk.
	Long Term (2030~)	+ In response to the potential water shortage risks due to climate change, plan to increase water storage facilities and diversify water sources to ensure process operations can continue in a water shortage scenario.
Action		▪ In order to achieve water conservation goals, implement various measures to improve water resource utilization. Those include conducting leak repairs, installing flow controllers and adding water saving faucets. ▪ Plan equipment improvements and pipeline adjustments to enhance water usage and recycling or reuse efficiency. ▪ Implement water recycling and reuse initiatives, such as in water-sealed vacuum pumps, washing syringe containers and the recovery and reuse of domestic sewage. ▪ Plan a comprehensive sewage treatment policy, that includes, but is not limited to the appointment of Class B industrial wastewater treatment technicians, which will enhance the functionality of the wastewater treatment system, regular testing and monitoring of water quality, installing wastewater treatment equipment that complies with regulatory standards, as well as the inspection and maintenance of sewage treatment equipment.
Effective Evaluation	Evaluation Method	Use whether the discharge water quality monitoring results consistently meet discharge standards as evaluation indicators for the operational effectiveness of wastewater treatment facilities.
	Achievements in 2025	+ The injection factory of YSP reused 11,147 metric tons of recycled water. + The quality of drainage wastewater from primary production sites corresponded fully with local regulations and was far from reaching the limit.
Dialogue Channels		Tel: +886-4-26875100 E-mail: ysp@yungshingroup.com

4.2.1 Water Risk Management

GRI 303-1, 303-3

YungShin Group utilized the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI) to assess water stress levels at the Group's major locations. The results indicated that YungShin Group has two locations in Japan situated in medium to high water stress risk areas (20-40%), one location in the United States, and one in Shanghai are situated in extremely high water stress risk areas (>80%). Meanwhile, the major locations in Taiwan and HONG KONG are located in low to medium water stress risk areas (10-20%). The definition of water-stressed areas identifies regions with high or extremely high risk; therefore, only the locations in the United States and Shanghai for YungShin Group are considered water-stressed areas.

Water Stress Levels by Site



Note:

1. Source of Water Stress Data: WRI Aqueduct Water Risk Atlas.
2. YungShin Tiente and YungShin Company Limited in their respective locations only function as Offices. Considering that the locations do not engage in production, water use is limited to general Office needs, making the volume of water withdrawn, discharged, and consumed a very small proportion of the overall Group's total. Therefore, water usage data for these two Locations is not collected.

In 2025, YungShin Group's total water withdrawal amounted to 329.55 megaliters, of which 7.65 megaliters (2.30% of the total) were withdrawn from water-stressed areas, specifically tap water used at the Group's U.S. sites.

Volume and Intensity of Water Withdrawal by Source

Volume of Water Withdrawal (unit: mega liters)		2023	2024	2025
Water Source	Groundwater	152.02	157.80	214.97
	Tap Water	97.58	103.28	114.58
Total		249.60	261.08	329.55
Intensity of Water Withdrawal (unit: megaliters/NTD million)		**2023**	**2024**	**2025**
Volume of Water Withdrawal per Unit of Revenue		0.03552	0.03250	0.03934

Note: The data boundary for 2023 and 2024 includes YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III), Vetnostrum's Hsinchu Factory, Chemix and CTI.

The data boundary for 2025 includes YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III), Vetnostrum Hsinchu Factory, AAT, Chemix and CTI.

4.2.2 Wastewater control

GRI 303-2

Without the proper treatment of the sewage generated from the factory processes, the local community's water supply could be contaminated. It would negatively impact their living conditions and health. To reduce the potential negative impact of YungShin Group's sewage generated during the production process on local communities and the surrounding environment, all major production sites of the Group have established comprehensive wastewater treatment policies. The key initiatives implemented at the Group's main production sites in Taiwan are as follows:

YSP

- The appointment of Class B industrial wastewater treatment technicians.
- Adoption of the Upflow Anaerobic Sludge Blanket (UASB) tank to strengthen the functions of the wastewater treatment system. The corporation uses COD testing instruments to regularly control, inspect, and monitor the water quality of wastewater discharged by each unit and the effectiveness of treatment systems of each unit.
- For wastewater treatment, facilities with daily processing capabilities of 200 and 400 metric tons have been installed at the YSP Youth Factory and Youth Factory II. These facilities fully comply with the Industrial Park Sewer Management Regulations and discharge standards. The wastewater processed within the plant complies with the requirements of the Da-Jia YouShih Industrial Park Wastewater Treatment Plant. The discharged wastewater is collected and treated by the industrial park's wastewater treatment plant, with treatment fees paid based on discharge volume and wastewater quality.
- Regularly conduct water quality inspections and implement water quality management.

Vetnostrum

- Adopt the Upflow Anaerobic Sludge Blanket (UASB) tank to strengthen the functions of the wastewater treatment system to conduct wastewater pretreatment. It has passed the functionality testing and obtained an emission permit issued by the competent authority. The wastewater generated by Vetnostrum is treated and then discharged. The post-treatment water quality meets the discharge standards set by the competent authority.
- Every six months, raw water and effluent wastewater testing is conducted and reported in accordance with regulations. The test results are used for the semiannual declaration of water pollution control fees and the fee payment. Additionally, there are periodical inspections of the wastewater system units, with external parties commissioned to randomly sample and test the quality of the discharged wastewater. Wastewater Management is enforced based on the test results.

In the last 3 years, the quality of drainage wastewater from the YungShin Group's primary production sites complies with the standards and is below the legal limit. The testing results for the main production sites in Taiwan are presented in the following table.

Discharge Water Quality Monitoring Results

Site Type	Key Monitoring Items	Unit	Average Annual Emissions			Local Regulatory Standards
			2023	2024	2025	
YSP Dingdian Factory	Chemical Oxygen Demand (COD)	mg/L	54	44	18.89	100
YSP Youth Factory	Chemical Oxygen Demand (COD)	mg/L	101	99	97.45	640
	Suspended Solids (SS)	mg/L	41	45	39.53	480
YSP Youth Factory II	Chemical Oxygen Demand (COD)	mg/L	120	119	136.23	640
	Suspended Solids (SS)	mg/L	29	30	27.12	480
YSP Youth Factory III	Chemical Oxygen Demand (COD)	mg/L	120	119	163.23	640
	Suspended Solids (SS)	mg/L	29	30	27.12	480
Vetnostrum Hsinchu Factory	Chemical Oxygen Demand (COD)	mg/L	6	24	23.05	100
	Biochemical Oxygen Demand (BOD)	mg/L	3	5	3.8	30
	True color (ADMI value)	No unit	< 25	< 25	< 25	400
	pH	No unit	8	8	7.8	7~9
	Suspended Solids (SS)	mg/L	2	4	5.1	30

4.2.3 Water Conservation Measures

YungShin Group is progressively implementing measures to optimize water resource management at its various locations. Currently, some of the most notable water-saving initiatives include:

- All water from water-sealed vacuum pumps and water used for washing syringe containers (such as glass bottles) shall be recycled and reused.
- Manage manufacturing process cleaning water usage by installing flow controllers at the end of each cleaning water pipe.
- Reuse the domestic wastewater after treatment for the irrigation of surrounding flowers and trees.
- Using a 600RT absorption chiller evaporator, all the wastewater discharged from this equipment will be fully collected and stored for boiler use.
- RO water purification discharge water and bottle-rinsing water were recycled and reused as cooling tower makeup water. In 2025, water reuse at YSP's injection factory reached 11,147 metric tons.
- In 2024, YSP Dingdian Factory enhanced its water usage efficiency by conducting internal pipeline leak repairs and installing rain sensors on irrigation systems.

  Looking ahead, YungShin Group will continue to explore relevant measures across all sites to improve water resource utilization efficiency.

4.3 Waste Management

Management of Material Topics GRI 3-3

Material Topics	Waste Management	
Corresponded GRI	GRI 306	
Impact of the Topic	The waste generated during the Group's operation may impact the environment that all living beings on Earth rely on for survival and potentially affect the Group's Corporate Image and disrupt normal business operations. In 2025, YungShin Group has not identified any significant negative impacts in terms of Waste Management.	
Commitments/ Policies	▪ Achieve zero workplace hazards and efficiently reduce waste, enforce environmental regulations, and commit to Environmental Sustainability. ▪ Promote industrial waste reduction and implement environmental protection in the Factory. ▪ Minimize waste generation and maximize resource recycling.	
Goals	Short term (2026)	+ Ensure no usage of illegal waste clean-up method or other incidents related to climate regulations. + Reduce the production of specific waste by 10% for waste solvents and direct 90% of it into resource recycling and reuse.
	Medium Term (2029)	+ Ensure no usage of illegal waste clean-up method or other incidents related to climate regulations. + During the selection of packaging materials, the Group's goal is to gradually increase the proportion of biodegradable, recyclable or reusable materials. + Reduce the production of specific waste by 15% for waste solvents and direct 85% of it into resource recycling and reuse.
	Long Term (2030~)	+ Ensure no usage of illegal waste clean-up method or other incidents related to climate regulations. + During the selection of packaging materials, the Group's goal is to gradually increase the proportion of biodegradable, recyclable or reusable materials. + Reduce the production of specific waste by 20% for waste solvents and direct 80% of it into resource recycling and reuse.
Action	▪ Establish waste management system which includes various waste disposal processes for recyclable and non-recyclable materials. ▪ Continued optimization of waste management operations through waste classification, process-based waste reduction, and recycling initiatives to minimize environmental impact. ▪ All contracted waste transportation and final treatment companies are certified and compliant waste removal/disposal operators. ▪ Taiwan sites operate in accordance with government regulations, utilizing a tripartite documentation system and reporting waste information via the official website of the Ministry of Environment.	
Effective Evaluation	Evaluation Method	The data on waste generation and treatment amount, compliance with relevant regulations as well as the qualifications and compliance of contracted companies (whether they are qualified and have signed valid waste collection and treatment contracts) shall all serve as the primary indicators for effectiveness evaluation.
	Achievements in 2025	+ No significant violations of the Waste Disposal Act or other environmental regulations have been recorded. + Commissioned for waste collection and disposal Contractors was 100% qualified and compliant.
Dialogue Channels	Tel: +886-4-26875100 E-mail: ysp@yungshingroup.com	

4.3.1 Waste Management Measures

GRI 306-1, 306-2

YungShin Group upholds the principles of a circular economy. We have established a comprehensive and strict waste management system, which includes separate waste disposal processes for recyclable and non-recyclable waste.

Recyclable Waste

Entrust the recycling of waste materials to resource recycling companies. This ensures that recyclable waste is reintegrated into the recycling and reuse cycle.

Taking cardboard as an example, YungShin Group has established a long-term recycling partnership with its cardboard suppliers. When the suppliers deliver new goods, they also take back used cardboard for reuse and utilize recycled paper as cushioning material for shipping boxes. Waste materials with resource recovery value, such as paper (and metal) barrels, are collected and entrusted to recycling companies for recycling and reuse.

The waste residues generated from the fermentation process are converted into fertilizers to support the planting of flowers and plants within the facility, This way, the Corporation achieves waste reduction goals while enhancing the beautification of the environment. In addition, the Corporation sells waste to composting firms as raw material for compost production, which not only reduces waste but also generates additional revenue.

Non-Recyclable Waste

The Corporation contracts qualified environmental companies for the collection and disposal of waste. We monitor the handling of waste through GPS tracking of the waste management company's activities.

Previously, some of our products had to be made with organic solutions, causing concerns about the environment and workers' health. The site personnel and R&D units then worked together to replace the solution with water-based products, saving us considerable resources, ensuring workers' health, and reducing environmental impact. The tablet-making processes changed to water-based procedures include BBT4, CET, and GFT. The Enteric-coating processes changed to water-based procedures include BGT, GBT, and CSTs.

Distillation recovery equipment and technologies are also utilized to reclaim and reuse waste organic solvents generated during production. This approach helps reduce waste, mitigate environmental hazards, lower raw material costs, and decrease overall production expenses-ultimately achieving waste reduction goals.

4.3.2 Waste Generation and Disposal

GRI 306-3, 306-4, 306-5

In 2025, YungShin Group's non-hazardous waste production volume was 625.89 metric tons, and hazardous waste production volume was 17.09 metric tons, accounting for 97% and 3% of the total waste production volume, respectively. The increase in waste production volume in 2025 compared to 2024 was primarily due to higher production output. Due to the nature of the biotechnology pharmaceutical industry and considering safety and hygiene factors, 48% of YungShin Group's waste was disinfected or cleaned before being incinerated by certified waste disposal contractors.

In 2025, the majority of non-hazardous waste generated by YungShin Group consisted of inorganic sludge and non-hazardous solvents, accounting for 25% of the total non-hazardous waste production volume. As for hazardous waste, the dominant category was "other mixtures of previously mentioned chemical substances or waste containers," which made up 20% of the total hazardous waste production volume.

Waste Generation and Treatment Over the Past 3 Years Unit: metric tons

Waste Category	2023		2024		2025	
	Production Volume	Throughput	Production Volume	Throughput	Production Volume	Throughput
Non-Hazardous Waste	252.54	252.54	421.31	417.01	625.89	590.03
Hazardous Waste	7.39	7.39	17.55	17.55	17.09	17.09
Total	259.93	259.93	438.86	434.56	642.98	607.12
Waste intensity (unit: metric tons/NTS million)	2023		2024		2025	
Per Unit of Revenue Waste Generation Volume	0.0437		0.0577		0.0768	

Note:
1. The data boundary includes YSP (Dingdian Factory and Youth Factory, Youth Factory II, Youth Factory III) and Vetnostrum's Hsinchu Factory.
2. The discrepancy between waste generation and treatment volumes is primarily due to a small portion of waste being processed across different fiscal years.

Detailed Waste Treatment Methods in 2025 Unit: metric tons

Waste Category	Treatment Method	Treatment Volume
Non-Hazardous Waste	Incineration	269.91
	Recycled or Reused	61.14
	Others	258.98
	Subtotal	590.03
Hazardous Waste	Incineration	3.91
	Recycled or Reused	13.18
	Others	-
	Subtotal	17.09
Total		607.12

Note:
1. The data boundary includes YSP (Youth Factory, including Youth Factory II and III, and Dingdian Factory) and Vetnostrum's Hsinchu Factory.
2. All waste was treated off-site. Other treatment methods include thermal treatment, physical treatment, and solidification.

4.4 Sustainable Supply Chain Management

4.4.1 Supply Chain Management System

GRI 308-1, 414-1

In the pharmaceutical manufacturing industry, upstream activities primarily involve the supply of active pharmaceutical ingredients (APIs) and intermediates, midstream activities focus on drug production and manufacturing, while downstream activities are centered on product sales. YungShin Group is mainly engaged in production and manufacturing, and has gradually expanded its business scope both upstream and downstream.

When adding new suppliers, establish a risk profile and conduct an evaluation. For high risk, special storage and transportation, anomalies, or import of raw materials for personal use, prioritize on-site inspections as needed. Suppliers are also regularly assessed based on indicators such as quality, delivery time, and response capability, and the validity of qualification documents is reviewed. Those who do not meet the qualifications or fail to complete re-evaluation are subject to procurement restrictions or cessation in accordance with procedures.

YSP has begun integrating sustainability principles into its supplier management system. In addition to requiring suppliers to sign an Integrity Commitment Letter, environmental and social criteria have been incorporated into the selection standards for raw material suppliers. In 2025, 100% of YSP's suppliers signed the Supplier Integrity Commitment Letter, and 6% of new suppliers were evaluated based on environmental and social criteria. Furthermore, YSP has developed a Supplier Commitment Code, which outlines expectations for ethical behavior, labor rights, workplace environment, and environmental protection to jointly create sustainable development for both parties. According to the "Supplier Commitment Code," suppliers are required to adhere to and commit to the following Content:

Ethical Conduct
- Follow the principle of ethical corporate management, strictly prohibiting bribery, gifts and kickbacks.
- Fulfill confidentiality obligations with the duty of care expected of a prudent administrator.
- Comply with intellectual property rights and relevant legal regulations.

Labor Rights
- Must not force or coerce employees to engage in labor and are strictly prohibited from employing child labor.

Workplace Environment
- To prevent occupational accidents, reduce risks and potential hazards in the work environment.
- Provide work and service environment free from sexual harassment for employees and applicants. Implement appropriate measures of prevention, correction, discipline and handling.

Environment Protection
- Suppliers shall minimize unnecessary consumption of resources and the generation of waste through the conservation of natural resources and the recycling and reuse of materials.

4.4.2 Local Procurement

GRI 204-1

Except for raw materials and equipment not produced locally, YungShin Group prioritizes sourcing from local suppliers to enhance flexibility, reduce lead time risks, and minimize carbon emissions generated throughout the supply chain. This approach also contributes positively to local economic development and social impact. In 2025, the local procurement ratio reached 77% at major production sites.

Local Procurement Ratio in 2025

Major Production Sites	Region	Product-related Procurement (Raw materials, semi-finished products, finished goods)	Non-product-related Procurement	Overall Procurement
TAIWAN	YSP	85%	24%	80%
	Vetnostrum	50%	95%	52%
U.S.	CTI	35%	100%	59%
Total		80%	38%	77%

Note: Local procurement ratio= Local procurement amount/ Total procurement amount

Chapter

05

Safe and Fulfilling Workplace

5.1 Human Resources

5.2 Remuneration and Welfare

5.3 Workplace Safety

5.4 Talent Cultivation

- ◎ Zero confirmed cases of workplace abuse or sexual harassment.
- ◎ The employees identifying as Indigenous and those with disabilities represented 2.11% of the workforce in Taiwan, with the proportion showing steady growth over the past three years.
- ◎ YSP received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation.
- ◎ YSP was awarded the 2025 Silver Award for Happy Enterprise by 1111 Job Bank
- ◎ Parental leave worker return rate reached 88%, with a retention rate of 70%.
- ◎ All of the primary production sites have implemented occupational health and safety management system that cover 100% of all workers, activities and workplaces.
- ◎ The total hours of employee education and training participation reached 30,897 hours, with the average training hours per employee being 18.86 hours.
- ◎ OHS Committees of all primary production sites are composed of representatives from labor and management, with the former occupying more than 50% of the seats.
- ◎ The number of relevant occupational safety and health training attendees reached 1,438 people, with the total training hours amounting to 2,740 hours.

5.1 Human Resources

Management of Material Topics | GRI 3-3

Material Topics		Employment, Labor Management Relations
Corresponded GRI		GRI 201, 401, 402
Impact of the Topic		The relationship between the Group and its employees could internally affect the employees' team spirit and their work enthusiasm. Externally, it could influence employees' private lives and the public's perception of the Group, which in turn could have an impact on the recruitment progress, normal operation and maintaining the Group's image. In 2025, YungShin Group has not recorded any siginificant negative impacts concerning employment or labor management relations.
Commitments/ Policies		YungShin Group is committed to establishing a harmonious relationship with its employees. We uphold the approach of fairness and justice, ensuring compliance with relevant regulations in the areas of talent recruitment, employee retention as well as remuneration and welfare. In order to foster positive employer-employee and labor relations, we have established clean and open two-way communication channels, striving to provide all employees with sufficient respect and care.
Goals	Short term (2026)	+ Continue to implement regular and non-scheduled two-way communication efforts between labor and management. + Continue to promote various employee welfare and friendliness initiatives. + Increase the proportion of female employees in managerial positions.
	Medium Term (2029)	+ Continue to implement regular and non-scheduled two-way communication efforts between labor and management. + Continue to promote various employee welfare and friendliness initiatives. + Achieve diversity and gender equality in managerial positions. + Create a "Triple Zero" happy workplace, with zero labor inspections, zero complaints, and zero occupational injuries.
	Long Term (2030~)	+ Establishing a Trust-Centered Labor-Management Culture + Build an employer brand to enhance Corporate Image and strengthen talent attraction, boosting corporate resilience and creating a sustainable employment Environment.
Action		▪ We actively recruit various talents to build a high-quality team with diverse perspectives and professionalism. In the process of selection, appointment, and performance evaluation of all personnel, we uphold the approach of fairness and justice. ▪ Externally, we strictly comply with all local government regulations. Internally, to ensure the creation of a safe and friendly workplace environment, we established a regulatory framework and review it regularly. ▪ We actively promote labor safety, workplace etiquette, professional integrity, and the prevention of workplace violence and sexual harassment. ▪ We regularly hold labor-management meetings, Pension Oversight Committee, and Employee Welfare Committee. Representatives from both labor and management shall attend to facilitate two-way communication and exchange. ▪ We have established an Employee Complaint Handling Measures and Measures for Sexual Harassment Prevention, Complaints, and Disciplinary Actions. Additionally, we set up a dedicated employee hotline and mailbox serving as a channel for reporting or submitting complaints. We have also created an Employee Complaint Handling Committee, a Sexual Harassment Complaint Handling Committee, and a Workplace Violence Prevention and Response Team. Those committees meet to discuss handling of specific incidents whenever they arise. ▪ We strengthen leadership and management training for employees in managerial positions to reduce management conflicts and foster team harmony. ▪ We offer a diverse range of employee welfare, including bonus incentives, subsidies, and physical and mental health services. Additionally, we periodically organize various employee activities.
Effective Evaluation	Evaluation Method	Compliance with laws and regulations, the occurrence of reporting and complaint incidents, and employee feedback are key indicators for effective evaluation. Furthermore, the effectiveness of the Group's actions related to labor and management as well as labor relations can be evaluated through regularly scheduled labor-management meetings.
	Achievements in 2025	+ Zero confirmed cases of workplace abuse or sexual harassment. + Employees with disabilities and Indigenous employees accounted for 2.11% of the workforce in Taiwan, with the proportion showing steady growth over the past three years. + YSP received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation. + YSP was awarded the 2025 Silver Award for Happy Enterprise by 1111 Job Bank + Parental leave worker return rate reached 88%, with a retention rate of 70%.
Dialogue Channels		▪ The Group's various locations have formed committees or groups composed of both labor and management, each based on their respective regulatory framework. They hold regular or irregular meetings to facilitate communication between both parties, such as labor-management meetings, Employee Welfare Committee, Employee Complaint Handling Committee, Sexual Harassment Complaint Handling Committee, and Workplace Violence Prevention and Response Team. ▪ An employee complaint hotline and dedicated email address are established as grievance submission channels.

5.1.1 Workforce Structure

GRI | 2-7, 2-8, 405-1

As of the end of 2025, YungShin Group had a total of 1,638 employees across its major operating sites in Taiwan, Japan, the United States, and China. The distribution of the Group's workforce was as follows: 1,470 employees in Taiwan, 72 in Japan, 80 in the U.S., and 16 in China. Additionally, to meet normal operational needs, there are some non-employee workers in Taiwan and China locations, primarily security and cleaning personnel. The number of employees and non-employee workers in 2025 showed no significant fluctuation compared to the previous two years.

YungShin Group actively recruits various talents to build a high-quality team with diverse perspectives and professionalism. The recruitment, retention and promotion system does not allow for any discrimination on the basis of factors such as race, social class, language, ideology, religion, political affiliation, registered birthplace, gender, marital status, appearance, facial features. Instead, internal regulatory framework and external regulations are the basic principles followed in talent management. Moreover, in the process of selection, appointment, and performance evaluation of all personnel, we uphold the approach of fairness and justice. By the end of 2025, the proportion of females in managerial positions at YungShin Group was 36%.

By the end of 2025, in terms of educational background distribution among employees at YungShin Group, approximately 17% of employees held master's or PhD degrees, and 49% had bachelor's degrees. Regarding age distribution, about 58% of employees were between 30-50 years old, and 31% were over 50 years old. Among Indigenous peoples and persons with disabilities, there were a total of 13 Indigenous employees and 17 employees with disabilities, including one in a managerial position, all of whom were employees in Taiwan. The employees identifying as Indigenous and those with disabilities represented 2.11% of the workforce in Taiwan, with the proportion showing steady growth over the past three years. This not only reflects our ongoing commitment to promoting diversity and inclusion policies but also demonstrates the company's emphasis on and support for providing employment opportunities to disadvantaged groups. We strive to create a fair, friendly, and accessible workplace environment where every employee can develop with confidence and fully realize their potential and value.

Information on employees and workers who are not employees in recent years

Unit: Persons

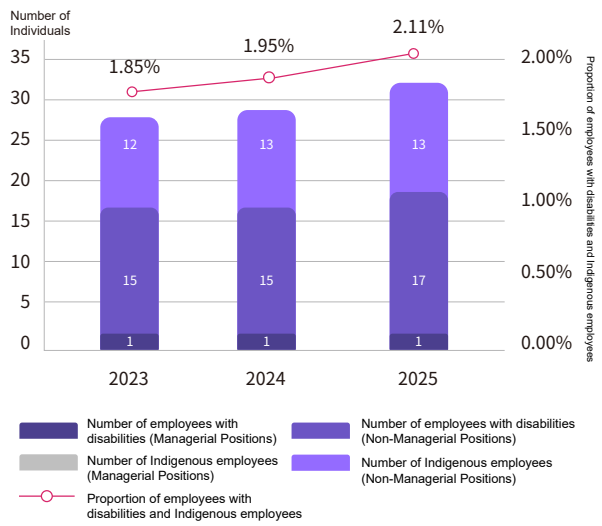
Category / Year	Employee Information											Information on Workers Who are not Employee		
	Male					Female								
	Permanent Employees		Temporary Employees		Subtotal	Permanent Employees		Temporary Employees		Subtotal	Total	Male	Female	Total
	Full-time	Part-time	Full-time	Part-time		Full-time	Part-time	Full-time	Part-time					
Taiwan														
2025	705	16	9	-	730	705	22	13	-	740	1,470	8	3	11
2024	726	17	4	-	747	704	30	8	1	743	1,490	13	3	16
2023	739	21	8	1	769	714	26	8	-	748	1,517	13	3	16
Japan														
2025	27	-	10	1	38	23	-	7	4	34	72	-	-	-
2024	26	-	9	1	36	22	-	7	5	34	70	-	-	-
2023	27	-	8	1	36	25	-	5	6	36	72	-	-	-
U.S.														
2025	41	-	-	-	41	39	-	-	-	39	80	-	-	-
2024	40	1	-	-	41	41	-	-	-	41	82	-	-	-
2023	40	1	-	-	41	39	-	-	-	39	80	-	-	-
China														
2025	7	-	-	-	7	9	-	-	-	9	16	-	1	1
2024	6	-	-	-	6	10	-	-	-	10	16	1	1	2
2023	6	-	-	-	6	10	-	-	-	10	16	-	-	-
Total (Taiwan+Japan+U.S.+China Region)														
2025	780	16	19	1	816	776	22	20	4	822	1,638	8	4	12
2024	798	18	13	1	830	777	30	15	6	828	1,658	14	4	18
2023	812	22	16	2	852	788	26	13	6	833	1,685	13	3	16

Note:

1. This table presents statistical data on active employees of YungShin Group at the end of each year. The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and Angel Associates (Taiwan), Inc. The Japan region includes Chemix, the U.S. region includes CTI, and the China region includes YungShin Tiente and YungShin Company Limited. In 2025, new data for Angel Associates (Taiwan), Inc. were added, but the data for 2023 and 2024 were not retrospectively restated.
2. Classified according to labor contracts as fixed-term contract and indefinite contract. Those with a specified contract duration are classified as "temporary employees", while those without a specified duration are classified as "permanent employees". The contract type can be classified as "full-time employee" and "part-time employee", based on whether the weekly working hours meet the legal requirements. Part-time employees primarily include short-term part-time workers employed during summer and winter breaks, as well as interns from the industry-academia collaboration initiatives.
3. The statistical method for non-employee workers has changed from being calculated based on the total number of workdays per year to being based on the number of personnel at the end of the year. Therefore, the data for 2023 and 2024 have been revised accordingly. The types of non-employee workers are primarily dispatched personnel, mainly responsible for product packaging, shipping, transporting and shelving, factory security, cleaning, and business consulting.

GRI 405-1

Number and Proportion of Employees with Disabilities and Indigenous/Minority Backgrounds in Recent Years



Note:

1. The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and AAT. There are no cases of employment of people with disabilities and indigenous/minority groups in the Japan, U.S., and China regions.
2. Proportion of employees with disabilities and Indigenous employees = Total number of employees with disabilities and Indigenous employees ÷ Total number of employees in Taiwan.
3. In YSH, managerial positions refer to levels such as President, department manager, and division manager. In YSP, they refer to internal positions of team leader or higher in a supervisory role. In Vetnostrum, they refer to positions at the level of director or above and field region section manager or above, while in AAT, they refer to positions at the level of manager or above.

2025 Employee Diversity Information

GRI 405-1

Employee Gender Distribution (%)

Region	Category	Male	Female
Taiwan	Managerial Position	60%	40%
	Non-Managerial Position	48%	52%
Japan	Managerial Position	95%	5%
	Non-Managerial Position	37%	63%
U.S.	Managerial Position	67%	33%
	Non-Managerial Position	49%	51%
China	Managerial Position	50%	50%
	Non-Managerial Position	40%	60%
YungShin Group	Managerial Position	64%	36%
	Non-Managerial Position	48%	52%

Employee Age Distribution (%)

Region	Category	<30 years old (excluding 30 years old)	30-50 years old	>50 years old (excluding 50 years old)
Taiwan	Managerial Position	1%	56%	43%
	Non-Managerial Position	12%	61%	27%
Japan	Managerial Position	0%	30%	70%
	Non-Managerial Position	10%	44%	46%
U.S.	Managerial Position	0%	42%	58%
	Non-Managerial Position	24%	22%	54%
China	Managerial Position	17%	67%	16%
	Non-Managerial Position	30%	50%	20%
YungShin Group	Managerial Position	2%	53%	45%
	Non-Managerial Position	12%	59%	29%
	All employees	11%	58%	31%

Employee Education Distribution (%)

Region	Category	PhD	Master	Bachelor	Associate degree	High School and Below
Taiwan	Managerial Position	3%	33%	41%	9%	14%
	Non-Managerial Position	0%	15%	51%	10%	24%
Japan	Managerial Position	10%	20%	65%	5%	0%
	Non-Managerial Position	2%	25%	52%	10%	11%
U.S.	Managerial Position	0%	33%	50%	8%	9%
	Non-Managerial Position	0%	3%	38%	9%	50%
China	Managerial Position	0%	17%	50%	33%	0%
	Non-Managerial Position	0%	0%	20%	80%	0%
YungShin Group	Managerial Position	3%	31%	45%	9%	12%
	Non-Managerial Position	0%	15%	50%	10%	25%
	All employees	1%	17%	49%	10%	23%

Note:

1. This table presents statistical data on active employees of YungShin Group as of December 31, 2025. The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and AAT. The Japan region includes Chemix, the U.S. region includes CTI, and the China region includes YungShin Tiente and YHK.
2. In YSH, managerial positions refer to levels such as President, department manager, and division manager. In YSP, they refer to internal positions of team leader or higher in a supervisory role. In Vetnostrum, they refer to positions at the level of director or above and field region section manager or above. In AAT, they refer to positions at the level of manager or above. In Chemix, they refer to roles at or above the level of section manager. In CTI, they refer to positions at or above the level of supervisor. In YungShin Tiente, they refer to positions at or above the level of acting division manager. In YHK, they refer to roles such as director, section manager, and pharmacist.
3. The distribution ratio in each region refers to the proportion of employees covered by the respective diversity indicator within that category to the total number of employees in that category. For Taiwan, the educational background statistics of YSP only include full-time employees.

YSP received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation.



YSP, which received the "Quality Award" in the 1st Business Times Happy Enterprise Evaluation in 2025, emphasizes employee development by planning dedicated subsidies for education and training, arranging professional training and learning opportunities, and promoting diverse welfare benefits in food, clothing, housing, transportation, and leisure. It continuously increases project measures for a happy enterprise by providing maternity subsidies and paid leave, deepening each YungShin Group employee's sense of belonging to the company and fulfillment in life.

YSP was awarded the 2025 Silver Award for Happy Enterprise by 1111 Job Bank
2025 Silver Award for Happy Enterprise

1111 Job Bank organizes an annual Happy Enterprise voting campaign, and YSP has received the Silver Award for three consecutive years.



5.1.2 Workforce Mobility Overview

GRI 401-1

According to the statistical data, in 2025, YungShin Group welcomed a total of 205 new employees at its major operating sites in Taiwan, Japan, the United States, and China, representing a new hire rate of 12.52%. There were also 227 departing employees, leading to a turnover rate of 13.86%. The number of employee departures and the number of new hires did not demonstrate a significant disparity and the gender difference in the workforce was also minimal. This reflects the stability of the workforce at the YungShin Group, which will be a crucial support for its continued development in the future.

New Hires and Employee Turnover Information

GRI 401-1

New Employee		Region								YungShin Group Total			
		Taiwan		Japan		U.S.		China		Number of New Hires/ Employee Turnover		New and Employee Turnover Rates by Category	
		2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Gender	Male	114	98	3	3	7	4	-	1	124	106	7.48%	6.47%
	Female	93	92	1	3	5	3	1	1	100	99	6.03%	6.04%
Age	Below 30 years old	120	71	-	2	8	7	1	1	129	81	7.78%	4.95%
	30-50 years old	79	104	1	2	4	-	-	-	84	106	5.07%	6.47%
	Above 50 years old	8	15	3	2	-	-	-	1	11	18	0.66%	1.10%
Number of New Hires		207	190	4	6	12	7	1	2	224	205	13.51%	12.52%
New Hire Rate		13.89%	12.93%	5.71%	8.33%	14.63%	8.75%	16.67%	40.00%				

Turnover Employee		Region								YungShin Group Total			
		Taiwan		Japan		U.S.		China		Number of New Hires/ Employee Turnover		New and Employee Turnover Rates by Category	
		2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Gender	Male	134	116	3	1	7	4	-	-	144	121	8.69%	7.39%
	Female	100	96	3	3	3	5	1	2	107	106	6.45%	6.47%
Age	Below 30 years old	99	55	-	-	7	7	1	-	107	62	6.45%	3.79%
	30-50 years old	108	112	3	1	3	1	-	1	114	115	6.88%	7.02%
	Above 50 years old	27	45	3	3	-	1	-	1	30	50	1.81%	3.05%
Number of Employee Turnover		234	212	6	4	10	9	1	2	251	227	15.14%	13.86%
Turnover Rate		15.70%	14.42%	8.57%	5.56%	12.20%	11.25%	16.67%	40.00%				

Note:
1. The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and ATT. The Japan region includes Chemix, the U.S. region includes CTI, and the China region includes YungShin Tiente and YHK. In 2025, data from AAT was added, but the data for 2024 was not retrospectively adjusted.
2. New Hire Rate = Number of new employees in each group / Total number of employees by group at the end of the year.
3. Employee Departure Rate = Number of departing employees in each group / Total number of employees by group at the end of the year.

5.2 Remuneration and Welfare

In light of the negative impact of inflation in recent years on employees' living conditions, YSP conducts annual assessments of external salary competitiveness and price indices to formulate salary adjustment policies. At CTI, employee salaries are adjusted annually with the approval of the Board of Directors. These measures aim to maintain the quality of life for employees and their families, enabling them to grow together with YungShin Group, achieve mutual success, and move toward a better future.

5.2.1 Diversity and Equity Policies

GRI 2-23

YungShin Group values labor rights and adheres to human rights standards in all actions. It complies with relevant international human rights norms, including The UN Global Compact, the Universal Declaration of Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. To foster a diverse and inclusive work environment that treats all individuals with dignity and respect, the Corporation prohibits discrimination, forced labor, and sexual harassment. It continues to develop a healthy and safe workplace, and emphasizes the importance of employees' families. For more detailed information on our human rights policies, please visit our official website.

Human Rights Policies

5.2.2 Equitable Remuneration System

GRI 2-19, 405-2

The salary payment standards comply with government regulations and are determined based on employee skills and market conditions. The starting salary and rewards of the employees are primarily determined by job position, abilities, education, work experience, and expertise. There is no discrimination based on gender, religion, political affiliation or marital status. The salary differences in the main locations in Taiwan in 2025 were primarily due to discrepancies in employee seniority and performance and not based on gender. Salary information for full-time employees not holding managerial positions in 2025 is available on the Market Observation Post System (MOPS) - ESG Digital Platform - Human Resources Development indicators.



Female/Male Basic Salary and Remuneration Ratio in 2025

Operation Site Type \ Employee Category	Managerial Position	R&D Personnel	Production Personnel	Sales Personnel	Administrative Personnel
YSH	1.73:1				No male employees
YSP	0.89 : 1	0.89 : 1	1.03 : 1	0.74 : 1	1.01 : 1
Vetnostrum	1.2:1		0.8:1	2.6:1	3:1

Note:

1. In YSH, managerial positions refer to levels such as President, department manager, and division manager. In YSP, they refer to internal positions of team leader or higher in a supervisory role. In Vetnostrum, they refer to positions at the level of director or above and field region section manager or above.
2. Female to male base salary and compensation ratio is calculated as the ratio of female base salary and compensation to male base salary and compensation (female divided by male), using male base salary and compensation as the base value.

5.2.3 Diverse Welfare System

GRI 201-3, 401-2, 401-3

YungShin Group provides a diverse range of employee welfare, including bonus incentives, subsidies, and physical and mental health services. The Employee Welfare Committee organizes various activities periodically, including but not limited to family days, New Year's Day hikes, and group trips. These initiatives strive to give back to employees and foster a sense of unity among colleagues. It also aims to enhance the employee's sense of belonging to the Group and fulfillment in life, moving together towards a happy and bright future.

Welfare Items

GRI 401-2

Employee Welfare Category	Item
Bonus	Dividends, year-end party bonus, year-end bonus, Lunar New Year red envelope, holiday bonus, birthday gifts/vouchers, certification bonuses, and reward fund for innovative improvement proposals, etc.
Subsidies	Marriage and funeral subsidies, free meals, scholarships for employees' children, continuing education scholarships, injury and illness support fund, home care allowances for serious illnesses, emergency relief funds, maternity congratulations payment, and lodging discounts for employees and their families at the Yung Shin Elderly Nursing Home, free meals during lunch and evening overtime hours, etc.
Physical and Mental Health	Health check-ups, designated hospitals, on-site doctors, on-site physician consultation, employee travel/group trips, club activities, New Year's Day hikes, family days, and parent-child activities, Volleyball Cup viewing, movie screenings, and complimentary movie tickets, etc.
Insurance	Term life insurance, personal accident insurance, occupational accident insurance, injury medical insurance coverage limit, daily medical insurance for injuries (hospitalization allowance), group cancer prevention health insurance, critical illness insurance, etc.
Others	Flexible working hours, birthday leave, parental leave policy, retirement fund system, paid leave for artificial insemination/in vitro fertilization, special store discounts, health food for pregnant employees/elderly employees, HAC health products employee discounts, etc.



Employee Travel



New Year's Day Mountain Clean-up Hiking Event



Family Day



Spring Banquet



YungShin Cup Volleyball Championship



Club - Hiking Club

Parental Leave Policy

GRI 401-3

In response to the global trend of declining birth rates, governments around the world have introduced various incentive-based policies, such as parental leave. YungShin Group is actively addressing this issue by offering employees a high degree of flexibility. Each employee may request parental leave based on their individual circumstances and needs. In 2025, there were employees at all operating sites using parental leave. A total of 31 employees from YungShin Group actually utilized parental leave, resulting in a utilization rate of 22%, with applications from both male and female colleagues. The overall return rate reached 88% and the retention rate was 70%.

	Parental Leave Policy
Taiwan	In accordance with Article 16 of the Act of Gender Equality in Employment, employees who have worked for at least six months may apply for unpaid parental leave before their child reaches the age of three. The maximum duration is two years. For employees raising more than one child, the total leave period is calculated in aggregate and limited to two years for the youngest child.
Japan	Under the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members, employees may apply for childcare leave until the child reaches one year of age. Depending on specific conditions, the leave may be extended to 1 year and 2 months, 1 year and 6 months, or up to 2 years.
U.S.	According to the California Family Rights Act (CFRA), eligible employees may take up to 12 weeks of unpaid, job-protected leave within a 12-month period to bond with a newborn, adopted, or foster child. Additionally, under the Paid Family Leave (PFL) program, employees may receive partial wage replacement for up to 8 weeks.
China	Based on the Special Provisions on Labor Protection of Female Employees and the Population and Family Planning Law of the People's Republic of China, female employees are entitled to 98 days of statutory maternity leave, including 15 days before childbirth. In Shanghai, an additional 60 days of maternity leave is granted. Furthermore, each parent is entitled to 5 days of parental leave annually until the child reaches age three.

Overview of Parental Leave Application in 2025

Region	Taiwan			Japan			U.S.			China			YungShin Group Total		
Gender	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
2025 - Total number of employees that were entitled to parental leave (A)	61	73	134	-	1	1	1	5	6	-	-	-	62	79	141
2025 Total number of employees taking parental leave (B)	6	18	24	-	1	1	1	5	6	-	-	-	7	24	31
The total number of employees who were expected to return to work after parental leave ended in 2025 (C)	5	14	19	-	-	-	1	5	6	-	-	-	6	19	25
Total number of employees who actually returned to work after parental leave ended in 2025 (D)	3	13	16	-	-	-	1	5	6	-	-	-	4	18	22
Total number of employees who actually returned to work after parental leave ended in 2024 (E)	7	10	17	-	1	1	1	-	1	-	1	1	8	12	20
Total number of employees who returned to work after parental leave ended in 2024 and remained employed 12 months after returning to work (F)	3	9	12	-	1	1	-	-	-	-	1	1	3	11	14
Application rate (B/A)	10%	25%	18%	NA	100%	100%	100%	100%	100%	NA	NA	NA	11%	30%	22%
Return rate (D/C)	60%	93%	84%	NA	NA	NA	100%	100%	100%	NA	NA	NA	67%	95%	88%
Retention rate (F/E)	43%	90%	71%	NA	100%	100%	0%	NA	0%	NA	100%	100%	38%	92%	70%

The scope of data for the Taiwan region includes YSH, YSP, Vetnostrum, and Angel Associates (Taiwan), Inc.; the Japan region includes Chemix; the U.S. region includes CTI; and the China region includes YungShin Tiente and YungShin Company Limited.

Retirement System

GRI 201-3

The retirement system is categorized into two types: Defined Benefit Plans and Defined Contribution Plans. For employees in the Taiwan region who are subject to the Labor Standards Act pension system, a defined benefit plan is applied. Under this plan, employees contribute 5% of their total monthly salary to the retirement fund, while executives contribute 1%. These contributions are deposited into a dedicated account at the Bank of Taiwan under the name of the Labor Retirement Reserve Supervisory Committee. The account is managed and disbursed by the Bureau of Labor Funds under the Ministry of Labor. At the end of each fiscal year, the Group estimates whether the retirement funds required for employees eligible to retire in the following year are sufficient, in order to proactively prepare for future labor retirement needs. An actuary is also commissioned to assess and calculate the labor retirement reserve fund and to issue an actuarial valuation report. As of December 31, 2025, the Group has recognized a defined benefit liability for employees amounting to NT$5,094 thousand. In addition, the Group has recognized other employee benefit liabilities for appointed managers amounting to NT$45,540 thousand.

Defined contribution plans are established according to local regulations. For employees in the Taiwan region subject to the Labor Pension Act, a contribution of 6% of monthly salaries is made to individual pension accounts managed by the Bureau of Labor Insurance. Overseas subsidiaries follow the respective local government regulations regarding retirement benefit plans. In Japan, contributions are made under the Small and Medium Enterprise Retirement Allowance Mutual Aid System. In the U.S. region, a contribution of 2% of monthly salaries is made to eligible employees' retirement accounts under the 401(k) plan. In the China Region, contributions are made based on the pension insurance rates stipulated under the "Five Insurances and One Housing Fund" policy by the Shanghai Human Resources and Social Security Bureau. On December 31, 2025, the retirement cost contributed by the Group was NT$54,238 thousand.

5.2.4 Facilitating Transparent and Effective Labor-Management Communication

GRI 2-30, 402-1, 404-2

Although the Corporation has not established a labor union or signed a collective agreement, to maintain good labor relations, YungShin Group's various locations have formed committees or groups composed of both labor and management, each based on their respective regulatory framework. Quarterly labor-management meetings are regularly held to facilitate communication and engagement between both parties, and the resolutions of these meetings apply to all employees. In addition to labor-management meetings, other transparent communication channels have been established, such as the Employee Welfare Committee, Employee Complaint Handling Committee, Sexual Harassment Complaint Handling Committee, and Workplace Violence Prevention and Response Team.

This year, YSH also conducted its first employee satisfaction survey, with an overall satisfaction score of 4.07 out of 5.0, indicating that employees have a positive attitude toward the company's overall working environment. Among the five aspects, "job satisfaction" and "leadership and management" received higher ratings; "learning and growth" and "remuneration and benefits" were relatively below average, serving as key areas for future improvement. Moving forward, surveys will be conducted annually and the scope will be expanded to facilitate mutual understanding between labor and management, creating a transparent and smooth communication environment.

The Minimum Notice Period for Operational Changes

In the event of a significant operational change at YungShin Group that results in the compromise of employees' employment rights and adjustments to labor conditions, each region shall provide advance notice to employees in accordance with the requirements of local labor laws. For example, the Taiwan region sites shall comply with Article 16 of the Labor Standards Act and the Act for Worker Protection of Mass Redundancy. The minimum notice periods in each region are as follows: in Taiwan region, based on years of service, a minimum of 10 days' notice is required; in Japan, a 4-week notice is mandated; in the U.S., a 2-week notice is standard; and in the China region, employees must be notified at least 30 days in advance.

Labor Dispute Cases

In 2025, the Group reported two labor dispute cases. One unresolved case from previous years remains under mediation or is expected to proceed through civil litigation. These disputes primarily involved issues related to average wages upon resignation, severance pay, and pension claims.

5.3 Workplace Safety

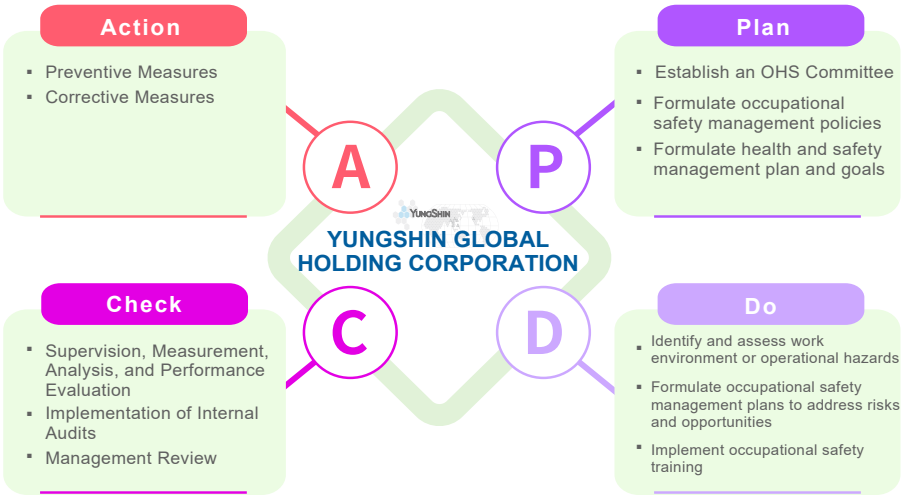
Management of Material Topics | GRI 3-3

Material Topics		Occupational Health and Safety
Corresponded GRI		GRI 403
Impact of the Topic		The workplace safety and health management within the group does not only impact on the daily lives of employees and their families but may also affect the Group's community relations and its external image. All of this could influence the Corporation's talent acquisition and long-term operation. In 2025, YungShin Group has not recorded any significant negative impacts concerning Occupational Health and Safety.
Commitments/ Policies		YungShin Group is committed to establishing a comprehensive occupational health and safety management system to create a safe and hygienic working environment. We take responsibility for ensuring health and safety of all our employees and stakeholders.
Goals	Short term (2026)	+ 100% in compliance with occupational safety and health regulations. + Eliminate high-risk hazard factors + Continue to reduce the number of occupational accidents.
	Medium Term (2029)	+ 100% in compliance with occupational safety and health regulations. + Promote health promotion activities.
	Long Term (2030~)	+ Workplace of no occupational hazard. + Implementation of a safety culture
Action		▪ Each production site complies with local occupational health and safety regulations and has drafted its own internal rules and management mechanisms to successfully implement occupational health and safety management. ▪ Each production site has an occupational health and safety management unit and an Occupational Health and Safety (OHS) Committee. The former is mainly responsible for formulation, planning, supervision, and promotion of safety and health management practices, with the latter primarily responsible for reviewing, coordinating, and advising on safety and health-related issues. ▪ Each production site has established hazards and risks identification and assessment processes based on their internal systems, and carry out tiered control measures based on risk levels. ▪ Each production site has established relevant response, investigation, and handling procedures for incidents, along with an occupational accident data collection and analysis mechanism. ▪ We actively organize various occupational safety and health-related training courses and emergency response drills. The content covers topics such as general safety and health training, proper operation training for special tasks, fire safety and emergency drills training as well as safety awareness training for management personnel. ▪ We have established relevant educational training program for contractors and require all collaborating contractors to sign the "Letter of Contractor's Commitment to Environment, Safety and Health" to strictly abide by the labor safety and health-related regulations. ▪ We provide employees with various occupational health services, covering areas such as on-site medical care, health check-ups, prevention of diseases caused by abnormal workloads, prevention of ergonomics-related illnesses, protection against unlawful harm during the performance of duties, and maternal health protection. ▪ We provide various health promotion services, including hosting seminars on health education and promoting concepts of healthy lifestyle. ▪ Introduce the concept of Safe Design and cultivate a safety culture.
Effective Evaluation	Evaluation Method	Use relevant data on occupational injuries and illnesses, along with feedback from workers, as the primary indicators for effective evaluation. Performance assessment and review of management policies shall be conducted through regular meetings of the OHS Committee.
	Achievements in 2025	+ All of the primary production sites have implemented occupational health and safety management system that cover 100% of all workers, activities, and workplaces. + The OHS Committee of all the primary production sites have convened 4 meetings in total. + The OHS Committees of all major production sites have labor representatives occupying more than 50% of the seats. + The number of relevant occupational safety and health training attendees reached 1,438 people, with the total training hours amounting to 2,740 hours.
Dialogue Channels		▪ Representatives from both labor and management convene quarterly meetings of the OHS Committee.

5.3.1 Occupational Health and Safety Management System

GRI 403-1, 403-2, 403-4, 403-7, 403-8

The most fundamental commitment that YungShin Group makes to its employees is maintaining workplace safety and health. To safeguard the health and safety of all employees and workers serving at YungShin Group, we strictly adhere to the local occupational safety and health regulations at each production site. The Group has specifically established an Occupational Safety and Health Management Plan in accordance with the Occupational Safety and Health Act. Additionally, we integrate the core concept of the PDCA cycle for continuous improvement into our occupational safety and health management, aiming to create a workplace that balances safety, hygiene, and health.



Main production sites of the YungShin Group include YSP's Youth Factory, Youth Factory II and Youth Factory III, Dingdian Factory as well as Vetnostrum's Hsinchu Factory and CTI. The occupational safety and health management system introduced at all the aforementioned factories covers 100% of all workers, activities and workplaces. Among them, Vetnostrum Hsinchu Factory obtained ISO 45001:2018 and TOSHMS certification. In the future, YungShin Group shall adhere to the concept of "compliance with regulations, preventative measures, full employee engagement, health protection and continuous improvement." We shall continue to improve our commitment to workplace safety and health and move towards an accident-free workplace.

Occupational Health and Safety Dedicated Unit

GRI 403-4

Each major production site of YungShin Group has an occupational safety and health management unit and an Occupational and Health and Safety (OHS) Committee. The former is mainly responsible for formulation, planning, supervision, and promotion of safety and health management practices and guiding relevant departments in their implementation. The latter is primarily responsible for providing suggestions on the formulated safety and health policies as well as reviewing, coordinating, and advising on safety and health-related issues. Meetings are convened quarterly covering the following topics:

1. Giving out suggestions on the formulated occupational safety and health policies.
2. Coordinating and recommending self-managed safety and health plans.
3. Discussing the safety and health educational training implementation plans.
4. Deliberating on the workplace monitoring plan, monitoring results, and the measures taken.
5. Deliberating on health management, occupational disease prevention, and health promotion issues.
6. Discussing various safety and health related proposals.
7. Discussing the automatic inspection, safety and health audit matters of businesses.
8. Discussing preventive measures for hazards related to machinery, equipment, or raw materials.
9. Discussing reports on occupational hazards investigation.
10. Reviewing the on-site safety and health management performance.
11. Discussing safety and health management practices in contracted services.
12. Other relevant occupational safety and health management matters.

OHS Committees of all primary production sites are composed of representatives from labor and management, with the former occupying more than 50% of the seats. In 2025, the OHS Committee of all the primary production sites have convened 4 meetings in total. In addition to holding regular meetings, the Group has also set up occupational safety and health suggestion boxes to provide employees with an additional channel for submitting feedback and suggestions.

Site Type	Dedicated Unit	Management Representative Number of Individuals and Ratio	Employee Representatives Number of Individuals and Ratio	2025 Implementation Status
YSP	OHS Committee	2 (29%)	5 (71%)	4 convened meetings
Vetnostrum	OHS Committee	7 (47%)	8 (53%)	4 convened meetings
CTI	Safety Committee	3 (25%)	9 (75%)	4 convened meetings

Hazard and Risk Classification Management and Response

GRI 403-2

In occupational safety management, prevention of occupational accidents is one of YungShin Group's top priorities. To implement hazard and risk identification, assessment, and tiered control, the Group's major production sites have established internal regulations and processes. Potential operational hazards and risks encountered in each operation stage are categorized, after which corresponding response measures are formulated, supplemented by regular supervision, review, and optimization actions. This aims to maximize the prevention of occupational accidents.

Outside the system, if any worker estimates that performing their duties might put them in immediate danger, they may halt operations and retreat to a safe location without jeopardizing the safety of other workers. They must immediately report the situation to their direct supervisor, who should address the issue as soon as they become aware of it. If the situation cannot be improved, operations must be stopped immediately, and all personnel should be evacuated, with a report made to higher management. In the aforementioned situation, YungShin Group shall not impose any unfavorable penalties on the worker.

Important Risk Classification and Countermeasures

Equipment Hazard Risks (Only Partial listing)	Management Measures
1. Natural gas system 2. Gas boiler equipment 3. High-pressure gas specific equipment 4. Type I pressure vessel equipment 5. Crown block 6. Companion ladder	▪ To serve as machinery operator, personnel must obtain a professional skill certification from the Council of Labor Affairs. ▪ Each day, The operator conducts self-inspection before operating machinery and equipment. ▪ Each month, the operator conducts scheduled self-inspection and uploads the inspection results to the system. ▪ Each quarter, the EHS office Executive of each factory conducts spot checks to ensure that the operation of the machinery and equipment complies with regulations. ▪ Each year, the Environmental Health and Safety (EHS) Office of the Ministry of Labor is entrusted to perform regular inspections. Operation is permitted only after passing the inspection.
1. Electric welding machine 2. Grinder 3. Forklift 4. Bottle washing machine 5. Fermenter 6. Laboratory chemicals 7. Wastewater treatment facilities	▪ Machinery and equipment operators are required to verify all safety measures before operation. ▪ During operations, standard procedures must be followed, and appropriate protective equipment must be worn. ▪ Each quarter, the EHS office Executive of each factory conducts spot checks to ensure that the operation of the machinery and equipment complies with regulations.
1. Oven 2. Freezer 3. Production Process Machinery 4. Fire-fighting equipment	▪ Before operations, all safety protection facilities must be inspected and protective equipment must be worn. ▪ Every six months, the EHS Office Executive of each factory conducts spot checks to ensure that the operation of the machinery and equipment complies with regulations.

In 2025, Vetnostrum Biotechnology obtained the Healthy Workplace Certification and Health Promotion Label.



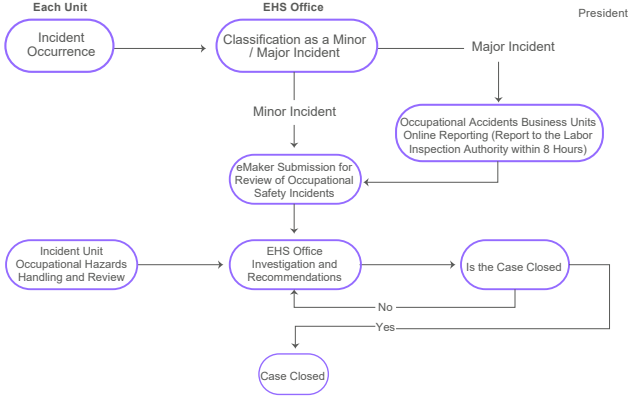
In 2021, Vetnostrum Biotechnology obtained the Health Initiation Certification, and in 2022, it further achieved the Health Promotion Certification. In 2025, in response to the implementation of the new label, proactively obtained the "Healthy Workplace Certification - Health Promotion" certification and label from the Health Promotion Administration, Ministry of Health and Welfare. This certification signifies that the company, through systematic management and a PDCA cycle framework, has established an institutionalized health promotion management mechanism and possesses the capability to continuously promote employee health and a friendly workplace environment.

Vetnostrum Biotechnology continues to plan and conduct health promotion activities such as physical activities, healthy eating, healthy weight management, smoking cessation, and chronic disease management. In 2025, a total of two health seminars and health walking activities were organized, with a total of 146 participants.

Incident Handling and Investigation

Although YungShin Group adopts proactive measures to manage occupation accident prevention, it recognizes that incidents can occur unexpectedly under any circumstances. Therefore, the Group has established post-accident response, investigation, and handling procedures. This aims to ensure that the most appropriate measures are taken as quickly as possible to minimize the negative impact of the incident on employees and their families, as well as on the Corporation and other stakeholders.

The Incident Response Process Diagram



Note 1. A Major Incident is: (1) The occurrence of a fatal disaster. (2) The number of people affected by the disaster is three or more. (3) The number of people affected by the disaster is one or more, and hospitalization is required. (4) Other disasters designated and announced by the central competent authorities, such as fires, explosions, and harmful gas leaks.

Note 2. A Minor Incident is an event excluding the aforementioned Major Incident.

In 2025, Vetnostrum Hsinchu Factory obtained the AED Safe Venue Certification.

Vetnostrum actively equips the workplace with emergency response supplies, which include not only basic first aid kits and emergency shower units but also specialized chelating agents such as Diphoterine, Hexafluorine, and calcium gluconate specifically for areas handling corrosive chemicals. In addition, Vetnostrum Hsinchu Factory obtained the AED Safe Venue Certification from the Ministry of Health and Welfare in 2025. An AED (Automated External Defibrillator) is installed in the security office. In 2025, intermediate emergency medical technicians were invited to provide AED and CPR education and training, and a total of 98 employees completed this training. Simultaneously, an employee from the Occupational Safety and Health Department was appointed as the AED manager, responsible for regular maintenance and management of consumables, and updating related system information.







5.3.2 Occupational Safety Training

GRI 403-5, 403-7

Personnel training and emergency response drills play a crucial role in the prevention of occupational accidents and in reducing incident hazards. YungShin Group deeply understands this and actively organizes various training courses and emergency response drills.

Total Number of Participants and Hours of Occupational Health and Safety Training in 2025

1,438	2,740
Total Training Participants	Total Training Hours

Note: The scope of data includes YSP, Vetnostrum, Chemix, CTI and YungShin Tiente.

The Group arranges a 3-hour general safety and health education program for new hires. For current employees, the Group also provides regular or irregular general safety and health training or promotional campaigns, including content on laboratory safety, production safety, and traffic safety. Additionally, specific courses on proper operations and safety awareness are offered for personnel involved in specialized tasks. Furthermore, the Group provides training on safety and health knowledge dissemination and safety promotion for the management, enabling them to better understand the safety and health matters they need to focus on during their managerial tasks. Regarding each training course, the Group employs post-training examination or skill evaluations as a measurement method to ensure that all trainees are familiar with the course content and possess the relevant knowledge. Only those who pass the tests or evaluations will be considered to have completed the training.

In recent years, the news on fires and emergency incidents occurring in enterprises have become commonplace. YungShin Group understands the magnitude of hazards and impacts associated with these emergencies and has integrated fire prevention and emergency response drills into its training programs. Through this initiative, the Group strives to strengthen the internal safety and health management mechanisms regarding emergency situations while enhancing the safety awareness and response capabilities of all employees and workers. In terms of daily fire prevention and emergency response drills, the training provided by the Group includes fire-fighting equipment training, fire prevention and evacuation training, and regular or irregular emergency response drills such as hazardous chemical spills, leaks of raw materials/products, toxic and concerning chemical spills, and microorganism leaks. Each factory organizes its own self-defense firefighting teams to conduct scenario simulations and emergency response drills for incidents, ensuring that personnel are well-versed in relevant knowledge and skills. This enables them to take effective and appropriate action immediately when an emergency occurs, minimizing the potential negative impact of the incident. The Group shall continue to enhance its disaster prevention and response capabilities in the future. To improve our overall disaster prevention and response capability, We will integrate disaster prevention resources and actively cooperate with relevant authorities in various relevant initiatives. In addition to employee training, YungShin Group ensures that all personnel (exclude employee) are guaranteed safety during their work in our site. To achieve that, we have established relevant educational training program for contractors and require all collaborating contractors to sign the "Letter of Contractor's Commitment to Environment, Safety and Health" and strictly abide by the labor safety and health-related regulations.

Occupational Health and Safety Training in 2025

Category	Main Courses	
General Course Title	▪ General Occupational Health and Safety Training for New Employees ▪ Occupational Health and Safety On-the-Job Training ▪ General Health and Safety Training ▪ Traffic Safety ▪ Laboratory Health and Safety	▪ Production Safety Training ▪ GMP Training ▪ QC Laboratory Training ▪ QC SOP Training
Specialized Operations Relevant Courses	▪ Health Education and Check-ups for Specialized Operations ▪ Confined Space Training and Drills	▪ Production Machinery or Equipment Safety and Health Education and Training ▪ Safety and Health Educational Training for the Manufacturing, Handling, and Use of Hazardous Chemicals
Management Personnel Course Title	▪ Occupational Safety and Health Executive Training ▪ Supervisor Education and Training ▪ OHS Committee Member Education and Training	
Fire Safety and Emergency Training Courses	▪ Fire-Fighting Equipment Training ▪ Hazardous chemicals, raw materials, finished goods spill drill	▪ Toxic and concerning chemical spill drill ▪ Microbial Spill Drill



5.3.3 Occupational Health Care

GRI 403-3, 403-6

In accordance with the Occupational Safety and Health Act, the Group has established four major employee health protection programs to effectively prevent workplace hazards: In 2025, Vetnostrum Biotechnology proactively obtained the "Healthy Workplace Certification - Health Promotion" certification and label from the Health Promotion Administration, Ministry of Health and Welfare. This certification signifies that through systematic management and a PDCA cycle framework, an institutionalized health promotion management mechanism has been established and is recognized to have the capability to continuously promote employee health and a friendly workplace environment.

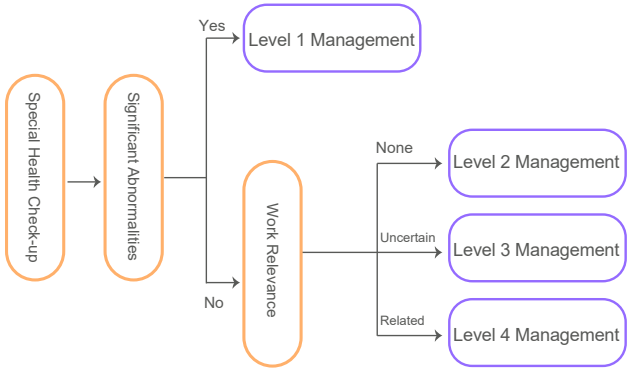
Plan 1. Prevention of Ergonomic Hazards

Regular Health Examinations

YungShin Group requires employees to undergo regular health examinations. At YSP, on-the-job employees are eligible for a health examination every two to three years, while Vetnostrum provides annual health examinations for all employees. Selecting qualified and professional medical institutions to conduct health examinations, with on-site nursing staff and occupational physicians providing health education guidance and follow-up health assessments. The health examination items are designed to meet practical needs and exceed current legal requirements. These include company-sponsored tests such as cancer screenings, ultrasound examinations, and gastrointestinal assessments for employees who frequently dine out. Employees may also share their test results with on-site medical personnel to support ongoing health management and take appropriate actions based on their individual health conditions. Regular special health examinations are conducted for employees engaged in specialized operations. The items of the examination will be expanded based on the content of the specialized operations, and tiered health management is implemented according to the results of the special health check-up.

In accordance with the confidentiality requirements of the Personal Data Protection Act, employee health examination results are securely managed by the EHS Office. Only on-site physicians and resident nursing staff may request access to these records for work-related purposes. To ensure the security and confidentiality of personal information.

Special Health Examination Tiered Management Diagram







On-site Medical Care and Health Management

At the Taiwan sites, the Group provides on-site medical care services with the following measures:

- Monthly announcements of the service schedule and available items provided by medical personnel.
- Any deficiencies identified during medical inspections are included in the monthly report to the General Manager for follow-up and improvement.
- Health protection programs are managed by medical personnel through in-person or virtual health consultations and education.
- Employees with abnormal health checkup results are managed by medical personnel through in-person or virtual health consultations and education.

Sports Activities and Health Seminars

- The Group organizes various sports activities to promote the concept that exercise benefits physical and mental health. These include company-sponsored clubs, YungShin Pharmaceutical's New Year hiking event, Family Day, and the YungShin Cup volleyball tournament. In 2024, Vetnostrum held a "Healthy Walk Together" event.
- Each year, Vetnostrum collaborates with on-site medical personnel to determine seminar topics based on the previous year's health checkup results or major public health issues such as the top ten cancers in Taiwan, actively inviting employees to participate. In 2025, health seminars were held at two facilities with the topics "How to Work Safely and Effectively: Say Goodbye to Poor Posture, Numbness, and Back Pain" and "Correct Hydration and Nutritional Strategies for Healthy Eating Out," reminding employees of the importance of maintaining correct posture during daily work and how to eat healthily.

Enhance Ergonomic Hazard Prevention Measures at Vetnostrum in 2025

To prevent employees from developing musculoskeletal disorders triggered by repetitive tasks due to ergonomic hazards and to enhance occupational safety, Vetnostrum has recently implemented the following specific measures:

- Installed pneumatic suction assist devices at locations in the warehouse area where packaging machines require lifting operations.
- Replaced manual stacking operations at packaging machines in the production area with automated robotic arms to reduce potential risks to employees' muscles and bones during the work process.
- Conducted surveys among employees with potential soreness. After interviews with medical personnel, the company provided back support belts for employees to apply for. As of 2025, a total of 12 employees had applied for and received the support belts.

Plan 2. Prevention of Diseases Caused by Abnormal Workload

- The Group implements an Employee Assistance Program (EAP), offering diverse and flexible professional counseling services to provide employees with a robust support system. Topics available for consultation include marriage, family, parenting, and financial planning.
- At the YungShin Pharmaceutical Museum, the "Body Fat vs. Muscle" comparison activity uses a body composition analyzer to help employees understand their health status. This is complemented by monthly on-site physician consultations to assist employees in developing personalized health prevention plans.
- Stress relief spaces and services-such as relaxation rooms and massage therapy-are also provided to help employees manage physical and mental stress.

Plan 3. Prevention of Unlawful Acts During Duty

To prevent unlawful acts in the workplace and uphold a zero-tolerance policy against workplace bullying, the Group has implemented the following measures:

- Provides employees with consultation and grievance channels for workplace violence.
- Periodically conducts awareness campaigns and seminars on the prevention of workplace violence and sexual harassment, including lectures on "Prevention of Unlawful Acts in the Workplace."

Plan 4. Maternal Health Protection

For employees that are pregnant or in pre- or post-pregnancy stages, YungShin Group provides a variety of maternal health protection measures as follows:

- Conducts hazard identification and risk assessments in the workplace. If any risks to maternal health are identified, appropriate protective measures are implemented.
- Make sure that employees are assigned suitable tasks during pregnancy and postpartum.
- Each factory has designated lactation rooms equipped with amenities such as high-back chairs, hand-washing station, water dispenser, emergency rescue facilities, refrigerators for breast milk storage, and access control. The rooms are cleaned daily by cleaning staff to provide a reassuring and comfortable environment for female employees to use.
- Female employees can apply for nutritional supplements during pregnancy, including folic acid and calcium citrate. As of 2025, 13 female employees had applied. They are also entitled to benefits such as designated parking spaces and subsidies for office assistive equipment (lumbar support cushions, etc.)
- Occupational physicians provide health consultations for 2 maternal health protection cases each year.





5.3.4 Occupational Injuries and Diseases

GRI 403-9, 403-10

According to the 2025 statistics from the main production sites, there were no recorded instances of occupational disease, fatalities, or severe occupational injury. However, there were 13 recordable occupational injury incidents, which included traffic accidents and injuries such as cuts, lacerations, or abrasions sustained during work processes. In response to traffic accidents, YungShin Group actively conducts traffic safety promotion initiatives. Regarding the occupational injuries that have occurred in recent years, the following measures have been implemented:

1. Conduct operational safety education and training, covering two-person operation procedures, glass recycling safety precautions, and proper work posture.
2. Strengthen Education and Training on handling operations and promotion, requiring proper securing of heavy loads and collaborative work during transportation.
3. Enhance lighting assistance at construction sites by providing headlights and other lighting equipment.
4. Purchase cut-resistant gloves, puncture-resistant gloves, rubber gloves, and other personal protective equipment, and ensure they are worn according to operational risk.
5. Implement training on safety awareness and reporting procedures, and carry out standard operating procedure management and risk awareness training for incidents involving pinching and cuts.

In the future, YungShin Group will continue to refine the data collection and statistical information mechanisms for occupational injuries and diseases. We shall utilize this data to review and develop related response strategies, progressively optimizing our occupational safety and health management policies. This can help the Group advance towards the goal of a zero-incident workplace.

Statistics on Occupational Injuries and Diseases in the Past 3 Years

Item	2023	2024	2025
Total Hours Worked	3,213,524	3,078,217	3,248,879
Number of Fatalities from Occupational Injury	-	-	-
Rate of Fatalities from Occupational Injuries	-	-	-
Number of Severe Occupational Injuries	-	-	-
Rate of Severe Occupational Injuries	-	-	-
Number of Recordable Occupational Injuries	20	14	13
Rate of Recordable Occupational Injuries	6.22	4.54	4.00
Main Types of Occupational Injuries	Cuts / Lacerations / Abrasions, Impact Injuries, and Traffic Accidents	Cuts / Lacerations / Abrasions, Allergic Reactions, and Traffic Accidents	Cuts / Lacerations / Abrasions, Impact, Infection, Traffic Accidents
Number of Recordable Occupational Diseases	-	-	-

Note:

1. The scope of data for 2023 includes employees and non-employee workers of YSH, YSP, Vetnostrum, and CTI.
2. The scope of data for 2024 includes employees and non-employee workers of YSH, YSP, Vetnostrum, Chemix, CTI, and YungShin Tiente.
3. The scope of data for 2025 includes employees and non-employee workers of YSH, YSP, Vetnostrum, AAT, Chemix, CTI, YungShin Tiente, and YHK.
4. The number of fatalities from occupational injury refers to the statistics on the number of cases involving disaster fatalities.
5. Rate of Fatalities from Occupational Injuries = Number of fatalities from occupational injury / Total hours worked * 1,000,000.
6. Number of Severe Occupational Injuries refers to the statistics on the number of cases where affected individuals are unable or find it difficult to return to pre-injury health within six months (excluding fatalities).
7. Rate of Severe Occupational Injuries = Number of severe occupational injuries (excluding fatalities) ÷ Total hours worked × 1,000,000.
7. Number of Recordable Occupational Injuries and Occupational Diseases refer to the statistical count of reported occupational injuries and diseases resulting in the following consequences: death, leaving the workplace, work restrictions or job reassignment, medical treatment beyond first aid or loss of consciousness, or diagnosis of significant injury or illness by a physician or licensed healthcare professional.
9. Rate of Recordable Occupational Injuries = Number of recordable occupational injuries ÷ Total hours worked × 1,000,000.

5.4 Talent Cultivation

5.4.1 Talent Development

GRI 404-1, 404-2

To maintain and enhance employee capabilities, YungShin has established the Education and Training Management Regulations. The Human Resources Office allocates an annual training budget for training purposes and sets annual training objectives that align with the Corporation's operational strategy. We are able to cultivate versatile professionals through guidance from external consultants, internal lecturers, or participation in external seminars. The Group's annual Talent Development Blueprint is divided into four key aspects: Key Talent Cultivation, Managerial Competency Development, Mandatory Position Training, and Self-Learning Capability, with the goal of nurturing well-rounded professionals. In 2025, the total training hours for employees of YungShin Group amounted to 30,897 hours, with the average training hours per employee being 18.86 hours.



Main Aspects and Content of Educational Training

Pre-employment Core Competencies	Includes corporate culture, corporation overview, HR policies and regulations, workplace etiquette, workplace violence and sexual harassment prevention, information management and information security advocacy, labor safety and health, product quality policy, plant tours, pharmacology expertise, product marketing, sales management/region market operations, credit courses, system training, market observation and exercises.
On duty Professional Training	**Quality Production Training:** Includes annual GMP training, drug lifecycle management technology, cross-contamination prevention, intelligent medical device quality management systems, drug specifications and impurity management, corrective measures practices, and laboratory accreditation standards. **R&D Management Training:** Includes R&D clinical trials and global trends, applications of various formulation strategies, regulations for the market entry of pharmaceuticals, food products, and medical devices, inspection and registration regulations and common deficiencies as well as the design of processes for new injections, process analysis technology workshops, cell engineering manufacturing technology for complex biopharmaceuticals, and clinical trial courses for medical devices. **Sales and Marketing Training:** Includes business representative training, product training, pharmacology training, and marketing opportunities. **AI Tool Application Training.**
Executives Management Skills Training Skills Training	Includes YungShin Group's culture and spiritual heritage, finance and human resource management, employee relations and grievance system, workplace violence and sexual harassment prevention, labor disputes, recruitment, selection and interviews, subordinate performance guidance and interview feedback, as well as training on the operation of OA system forms, cross-department communication training, financial statements and cost concepts, Lean Management courses, trade secrets and corporate integrity with experience sharing, strategic analysis framework and applications, financial statement reading skills for non-financial managers, Frontline Supervisor Training, occupational competence development training classes sharing, management talent development, etc.
Continuing Education	To improve work efficiency of employees, encourage them to continue to enhance their professional skills and knowledge by providing sponsored continuing education opportunities.
Cadre Training Courses	To achieve sustainable development and establish professional leadership, the board of directors has resolved to implement the YungShin Group Cadre Training Program. The program will allow the Group to conduct the process of succession and transitions in a systematic and disciplined manner.

Average Employee Training Hours

Gender/Job Category \ Year		2023	2024	2025
Gender	Male	16.63	19.40	18.48
	Female	16.82	17.78	19.25
Job Category	Managerial Position	20.07	29.46	30.29
	Non-Managerial Position	16.36	17.38	17.38
All employees		16.72	18.59	18.86

Note:
1. The scope of data for 2023 includes YSH, YSP, Chemix, CTI, and YungShin Tiente.
2. The scope of data for 2024 includes YSH, YSP, Vetnostrum, Chemix, CTI, YungShin Tiente, YHK.
3. The scope of data for 2025 includes the consolidated companies of YSH.
4. In YSH, managerial positions refer to levels such as President, department manager, and division manager. In YSP, they refer to internal positions of team leader or higher in a supervisory role. In Vetnostrum, they refer to positions at the level of director or above and field region section manager or above. In AAT, they refer to positions at the level of manager or above. In Chemix, they refer to roles at or above the level of section manager. In CTI, they refer to positions at or above the level of supervisor. In YungShin Tiente, they refer to positions at or above the level of acting division manager. In YHK, they refer to roles such as director, section manager, and pharmacist.
5. The values in the table represent the average training hours for employees in that category.
6. Average Training Hours = Employee Training Total Hours in Each Group / Total Number of Employees on Duty in Each Group as of December 31, 2025.

5.4.2 Performance Appraisal

GRI 404-3

Each location of the YungShin Group, according to its operational characteristics, has established employee performance evaluation and incentive systems. The assessment and incentive policies are implemented according to the regulatory framework. In 2025, all employees subject to performance appraisal underwent full assessment. The eligibility criteria, evaluation methods, and performance indicators of the appraisal were all implemented in compliance with regulations. No instances of discrimination or unfair treatment were reported.

Chapter

06

Social Caring Initiative

6.1 Social Participation Concept

6.2 Social Welfare

6.3 Academic Funding

- ◎ **16** people have been chosen as the TienTe Lee Biomedical Awards recipients.
- ◎ Home Service cases record an average of **207** each month.
- ◎ Home Bath Services cases reached **2,628** individuals, serving **54** disadvantaged, severely bedridden individuals.
- ◎ Community care services provided a total of **2,880** instances of home visits and telephone check-ins.
- ◎ The 2025 Domestic Elderly Welfare Agencies Sports Competition brought together **28** elderly welfare institutions and **274** elderly participants.
- ◎ Held the 52nd YungShin Cup Volleyball Championships, with the number of participants reaching **289** teams.
- ◎ Signed an industry-academia cooperation Memorandum of Understanding (MOU) with National Taiwan University, the College of Pharmacy at Chia Nan University of Pharmacy & Science, and Taipei Medical University.

6.1 Social Participation Concept

Management of Material Topics GRI 3-3

Material Topics		Corporate Image
Corresponded GRI		GRI 413
Impact of the Topic		The Group's image may have an impact on talent recruitment, customer and consumer choices, supplier and partner decision making, as well as government and financial institution decisions, which in turn would affect the Corporation's normal operations. In 2025, YungShin Group has not recorded any significant negative impacts concerning Corporate Image.
Commitments/ Policies		YungShin Group is committed to maintaining a positive corporate image. To achieve that, the Corporation does not only focus on product quality and its impact on stakeholders and the external environment during normal business operations, but also on giving back and contributing to human society.
Goals	Short term	+ Continue to carry out various academic exchanges and activities related to health education. + Continue to promote community care for the elderly and initiatives related to social contribution. + Continue to provide internship opportunities for students. + Continue to hold the TienTe Lee Biomedical Award, the National Elderly Welfare Institutions Sports Championship, and the YungShin Cup Volleyball Championship. + Organize a medication safety and health education seminar for the Neighborhood Community twice a year: in the first and second half of the year.
	Medium to Long-Term	+ Expand the award categories of the TienTe Lee Biomedical Award. + Continue to carry out various academic exchanges and activities related to health education. + Continue the thorough development in the field of long-term care and promote community care for the elderly and initiatives related to social contribution. + Transform the YungShin Cup Volleyball Championship into an internationally recognized tournament. + Continue to provide internship opportunities for students.
Action		▪ We have established the TienTe Lee Biomedical Foundation, created the TienTe Lee Biomedical Award, and continued to actively organize various academic exchanges and activities related to health education, including TienTe Lee Award Laureate Club, Biomedical Camp, different types of health seminars, and experience activities. Additionally, to enhance public understanding of the pharmaceutical industry and spread knowledge related to medication safety, we have set up the YungShin Museum of Medicine and Health.
Action		▪ We have established the YungShin Social Welfare Foundation dedicated to the thorough development in the field of long-term care. We provide various types of care services, such as residential care for the elderly, home care, and community-based care. We also carry out efforts related to community care and social contribution, such as hosting the National Senior Welfare Institution Sports Competition and care visits for the elderly living alone. ▪ We have established the YungShin Elderly Nursing Home dedicated to providing dignified long-term care services for the elderly. It has been recognized as the nation's second-best elderly welfare institution by the Common Health Magazine and has also received the Taichung City Golden Care Award. ▪ We have set up the Xin Jia Community Elderly Care Agency, pioneering a continuous care model for patients with dementia. Those include a day-based care center suitable for individuals with mild dementia, small-scale multifunction services for patients with mild to moderate dementia, and group homes for people with moderate to severe dementia. ▪ In response to the need for home-based and community-based care, we provide a range of home-based services, including bath service, home environment cleaning, meal preparation, medical accompaniment, and simple exercises to improve joint mobility. Those services have been awarded excellence in the evaluation by the Taichung City Government and have also obtained a quality home care institution certification from the first session of the Taiwan Home Service Strategic Alliance. ▪ We support the employment of individuals with disabilities through tangible actions and actively procure products from sheltered workshops. ▪ We have built the YungShin Sports Park in the Tie-Jhen Mountain Scenic Area in Dajia District, open free of charge for the public to enjoy. The park is also where the YungShin Cup Volleyball Championship is regularly hosted through which we actively promote volleyball as a sport. ▪ The Corporation provides internship opportunities for students. We also hold irregular lectures or classes on campuses to disseminate biotech and pharmaceutical industry related knowledge, assisting students in gaining a deeper understanding of industry development and career directions.
Effective Evaluation	Evaluation Method	Use the activity data from various initiatives and stakeholder feedback as the primary evaluation indicators for the effectiveness of management policies.
	Achievements in 2025	+ 16 people have been chosen as the TienTe Lee Biomedical Award recipients. + Home Service cases record an average of 207 registered cases each month. + Home Bath Services cases reached 2,628 individuals, serving 54 disadvantaged, severely bedridden individuals. + Community care services provided a total of 2,880 instances of home visits and telephone check-ins. + The 2025 Domestic Elderly Welfare Agencies Sports Competition brought together 28 elderly welfare institutions and 274 elderly participants. + Held the 52nd YungShin Cup Volleyball Championships, with the number of participants reaching 289 teams. + Signed an industry-academia cooperation Memorandum of Understanding (MOU) with the School of Pharmacy at National Taiwan University and the College of Pharmacy at Chia Nan University of Pharmacy & Science.
Dialogue Channels		Email: investor@yungshingroup.com

As one of the leading generic drug manufacturers in Taiwan, YungShin Group has upheld its corporate values of service, integrity, and innovation for many years, with its focus on the pharmaceutical business. Today, YungShin Group has become a comprehensive multinational pharmaceutical and healthcare technology group. In addition to continuously manufacturing high-quality pharmaceutical products, health care products, and animal drugs, we are also dedicated to research and development of cost-effective, high-quality pharmaceuticals while supporting and rewarding incentives for pharmaceutical research. Furthermore, YungShin Group actively participates in initiatives related to global health issues, such as elderly care, healthy recreation, health protection, and cosmetic medicine to achieve the Corporation's vision of "Securing health, enhancing beauty and creating happiness."

Driven by the concept of "Only taking the medicine, when necessary," YungShin Group embraces its corporate responsibility of "What is gained from society must be returned to society." In addition to deeply understanding the developmental trends and needs of human society, the Corporation also integrates internal and external resources to establish the TienTe Lee Biomedical Foundation and YungShin Social Welfare Foundation. In order to exert social influence and contribute to the physical, mental, and spiritual health of all humanity, the Group continues to carry out various activities related to biotechnological development, social contribution, and environmental preservation.

6.1.1 Local Community Negotiation and Impact Evaluation

GRI 413-1, 413-2

YungShin Group is keenly aware that its operations might have potential negative impacts on the local community. In addition to actively participating in social contribution activities, the Group continuously fosters in-depth interactions with local communities and conducts impact assessments for each operating site. It also formulates development plans to ensure that overall operations comply with environmental standards and address the needs and expectations of local communities. The YungShin Group's manufacturing locations include YSP, Vetnostrum, and CTI. These locations regularly visit the local neighborhood communities and village chiefs throughout the year to strengthen communication with stakeholders. In addition, The Corporation has established multiple Community complaint mechanisms, allowing Community members to provide feedback through these channels. The Corporation is committed to responding swiftly and addressing any issues. To safeguard the rights and interests of all parties and strengthen collaboration and connections with the community.

In 2025, the Corporation did not identify any significant actual or potential negative impacts on Local Community resulting from activities in its operational Region.

6.2 Social Welfare

6.2.1 TienTe Lee Biomedical Foundation

永信李天德醫藥基金會 TIEN TE LEE BIOMEDICAL FOUNDATION

The development of the biomedical industry correlates closely with human health and is closely associated with the quality of people's lives. TienTe Lee Biomedical Foundation aims to promote medical education and research. The foundation is dedicated to raising the standards in the biotechnology and healthcare sectors and contributing to the health industry. To date, it has been a host for numerous activities, such as academic exchanges and seminars, created awards related to academic research, and has been actively popularizing the knowledge of medication and medication safety among the public.

Encouraging Scholars and Graduates

Scholars and outstanding graduates are encouraged to conduct their biomedical study, so as to promote biomedical development. TienTe Lee Biomedical Award and Y.S.P.SAH Excellent Scientific Paper Award have been designed since 2005 and 2013 respectively.

★ TienTe Lee Biomedical Award

Holding Seminars

TienTe Lee Biomedical Foundation organizes or sponsors relevant biomedical events such as academic conferences, lectures, seminars, and site visits. Since 2008, the TienTe Lee Biomedical Awards Laureate Club has been established, inviting experts in the biotechnology and pharmaceutical fields from the industry, government, academia, and research sectors to join, providing an interdisciplinary interactive exchange platform.

★ Award Laureate Club Academic Activities

Charitable Activities

TienTe Lee Biomedical Foundation organizes or sponsors social educational and charitable activities, such as Biomedical Camp and little pharmacist camps, for students to improve their knowledge of drugs through speeches, interactive guides, and visits to drug manufacturers.

★ Hosted Biomedical Camp Activities and Lectures
★ Sponsored other organizations for their related biomedical activities

Teaching Knowledge of Medicine

Establish non-profit educational and research institutions, along with a medical museum that align with the association's objectives, to serve and educate the public on pharmaceutical knowledge. Offer guided tours and DIV experiential courses to interactively teach the public about medication safety knowledge.

★ YungShin Museum of Medicine and Health

Holding Health Seminars

Organize promotional activities related to drug knowledge and drug safety to spread these concepts to elementary school students.

★ Hosted drug safety promotion activities.

TienTe Lee Biomedical Award

To encourage outstanding pharmaceutical technology R&D scholars, The Group has been hosting the Yung Shin TienTe Lee Biomedical Awards for 21 consecutive years. To encourage the citizens from Association of Southeast Asian Nations (ASEAN) countries to engage in medical and pharmaceutical technology research and development, we have established a Y.S.P.SAH Excellent Scientific Paper Award in 2013. This initiative aims to enhance the pharmaceutical technology R&D standards in Southeast Asian countries.





- **16** people have been chosen as the TienTe Lee Biomedical Award recipients for the 21st of the TienTe Lee Biomedical Award in 2025.
- Furthermore, the award ceremony itself serves as a gathering hub for professionals in the biomedical industry. In 2025, a total of **200** participants attended the ceremony to exchange their knowledge and experiences.

Award Laureate Club Academic Activities

In 2008, TienTe Lee Biomedical Foundation established the Award Laureate Club which brought together past winners of the Tien Te Lee Biomedical Awards. The association also invites academic researchers who have made significant contributions or exerted substantial influence in the field of pharmaceutical technology to serve as honorary members and advisors. Each year, the association organizes a two-day, one-night academic symposium to foster exchange among domestic biomedical researchers, serving as an important platform for scholarly interaction among domestic biomedical scholars.



- A total of **80** past winners have participated in the 2025 TienTe Lee Biomedical Award Laureate networking seminar. The club provided them with interaction and industry collaboration opportunities, stimulating the prosperous development of innovative thinking.

Hosted Biomedical Camp activities and lectures.

Organizing a drug technology camp allows high school students to acquire medicine-related knowledge through activities such as lectures and interactive learning. Additionally, we carry out medication safety promotion activities in elementary schools, spreading relevant knowledge with the use of interactive materials.





- In 2025, **89** people participated in the Biomedical Camp and Lectures.
- In 2025, the medication safety promotion activities were held in **15** schools in total, with the number of participants reaching **875**.

Sponsored Other Organizations for Their Related Biomedical Activities

To encourage and promote domestic biomedical activities and enhance opportunities for interaction and exchange, the Corporation provides sponsorship for seminars and camps and holds Poster Paper Awards. The items sponsored and supported in 2025 include:

- Free clinic and home visits
- Medical and Pharmaceutical Outreach Camps and the Poster presentation competition at the Joint Biomedical Academic Annual Conference



YungShin Museum of Medicine and Health

永信醫藥文物館 Yung Shin Museum of Medicine and Health

Using the medical museum as a base, enhance public understanding of the pharmaceutical industry and disseminate knowledge related to medication safety through various display methods and event planning, such as anthropomorphic educational exhibits, simulated scenarios of medication safety, introductions to pharmaceutical manufacturing processes, and displays of the evolution of pharmaceutical equipment. The YungShin Museum of Medicine and Health offers guided tours and DIY experiential courses. In 2025, the museum was open for a total of 160 days, with a total of 16,169 visits.



YungShin Museum of Medicine and Health provides free guided services and DIY experience courses and helps the public to get knowledge about drug safety in an interactive way.

- In 2025, the total number of DIY experience courses participants reached **356** attendances.



Subsidized teacher-student museum visits and DIY experience courses for junior high and elementary schools in remote areas of Taichung, Changhua, and Miaoli.

- In 2025, a total of **382** teachers and students from **14** remote junior high and elementary schools visited.



The museum is equipped with a body composition analyzer, allowing visitors to better understand the signals conveyed by their bodies.

- In 2025, the body composition analyzer has been used **4,250** times.

6.2.2 YungShin Social Welfare Foundation

永信社會福利基金會 YungShin Social Welfare Foundation

As a pioneer in long-term elderly care in Taiwan, the YungShin Social Welfare Foundation has been dedicated to the development of the sector since 2001, focusing on the coastline of Taichung City. The foundation's services extend from residential care to community and home-based care, with a goal to establish a diverse, continuous, comprehensive, and detailed care system.

To ensure that seniors live a "happy, safe, and dignified," life, YungShin Social Welfare Foundation has been promoting an unrestricted, diaper-free, and not bed-bound care model across all Taiwan since 2016. Additionally, during the promotion of this model, it was observed that seniors with disabilities and dementia have difficulties in eating through their mouth. As a result, in 2022, the foundation launched the "Flavorful Life" initiative, with a goal to help seniors break away from their dependence on nasogastric tubes, allowing them to eat orally again and regain their dignity. YungShin Social Welfare Foundation plants the seeds of dignified care, nurturing them as they gradually turn into seedlings. The foundation envisions a future in which, through collaborative efforts with society, the philosophy of dignified care can be spread into the entirety of Taiwan's long-term care system and accelerate the cycle of kindness.

Residential Care

YungShin Elderly Nursing Home provides 24-hour care services, primarily for seniors with disabilities, serving up to 126 individuals. Xin Jia Group Home specializes in dementia care, serving up to 18 seniors.

Community Care

Along the coastline of Taichung City, 6-day care and small-scale multifunction service agencies have been established, allowing seniors to receive services during the day and return home in the evening to spend quality time with their families.

Home Care

To enhance the accessibility of our services, caregivers are dispatched to provide them at home, offering support based on seniors' individual needs, including bath service, meal preparation, home environment cleaning, and medical accompaniment.

Community Support

We recruit senior volunteers to set up community care sites and the Evergreen Happy School, offering communities a variety of services for healthy and sub-healthy seniors, including health promotion, care visits, and telephone greetings.



Awarded the "Care 100" Honorary Institution Certification in 2025.

The "Care 100" Long-term Care Industry Mutual Benefit Project, organized by Anke Media, symbolizes a "100% Care" and "100% Trust" perfect score service. A total of 54 outstanding benchmark Community Elderly Care Agencies selected from across Taiwan were honored with certification at the Taipei International Care Expo.





Our Good Neighbor: Comprehensive Community Care Services

The YungShin Social Welfare Foundation is committed to community care, providing diverse elderly care services and building strong connections with the community. Established the Songbo Park Elderly Nursing Home and five community elderly care agencies: YungShin, YungShin Yongxing, YungShin Xin Jia, YungShin Wu Ling, and YungShin Xu Ling, which provide day care, dementia care, and home-based care services to meet the needs of long-term care in Dajia, Daan, Waipu, Qingshui, Wuqi, and Shalu districts of Taichung City, enhancing their quality of life. In 2007, the foundation expanded from residential long-term care to community care and support services by establishing the first community care and support center in Dajia, Taichung City. Through methods such as health promotion, suboptimal health management, care for disadvantaged groups, and visits to elderly living alone, the initiative aims to care for the physical and mental health of the elderly, providing love and assistance.

In the future, the YungShin Social Welfare Foundation will set up modular long-term elderly care services, continue to enhance its effectiveness and cooperation with the community to keep on optimizing the overall service quality.

Community Elderly Care Agency	Description	Project Outcomes	Future
YungShin Elderly Nursing Home 	In response to the need for home and community-based care, We have rented and transformed an idle kindergarten into the first day care service center in Dajia District in 2011. This allows seniors to receive services during the day and return home in the evening to spend quality time with their families. Through this initiative, we can achieve the goal of delaying disabilities. In 2024, the service capacity was expanded and relocated to the Mengchun Activity Center in Dajia District. ★ Received an "Excellent" rating in the Taichung City Home Care Long Term Service Institution evaluation.	1. An average daily service capacity reached 25 elderly individuals. 2. Organized the "The Past and Present of Dried Fruits: A Co-Creation of Aroma and Memory" Exhibition at Dajia Library. 3. Successfully connected local friendly businesses, attempting to build a cooperative industry chain model, and accumulated links with 7 businesses. 4. Completed 8 community inclusion activities. 5. A total of 36 "Steam and Bake for Good Taste" sessions were organized, with 1,121 participants.	Continue the initiatives of intergenerational learning which enhance the vitality of older adults.
YungShin Xin Jia Community Elderly Care Agency 	In 2016, We collaborated with the Taichung City Government Social Affairs Bureau to revitalize Taichung's coastal community care service centers, creating Taiwan's most distinctive, continuous care model for dementia. Among those is the 24-hour dementia group home responsible for providing care to seniors with dementia, primarily focusing on daytime care. It is also supported by small-scale multifunction services for temporary accommodation. Additionally, we offer Day Care Service and other various care models that include mixed services for seniors with disabilities and dementia. ★ Received the 1st and 4th Taichung City Government Golden Care Award. ★ Received a nomination in the Excellence Category Group B in the 8th Taichung City Golden Care Awards in 2025. ★ Received an "Excellent" rating in the Taichung City Community-Based Long Term Care Service Institution evaluation.	1. An average daily service capacity reached 14 elderly individuals for dementia group home. 2. An average daily service capacity reached 14 elderly individuals for the small-scale multifunctional services. 3. An average daily service capacity reached 26 elderly individuals for day care services. 4. Held 2 family health education sessions. 5. Held 2 outdoor excursions for the elderly. 6. A total of 2,193 participants engaged in herbal horticultural therapy activities. 7. Organized herbal horticulture community inclusion activities with a total of 1,241 participants.	Implement a continuous care model for patients with dementia and create a friendly work environment for younger caregivers.
YungShin Yong Xing Community Elderly Care Agency 	In 2018, we partnered with the Waipu District Office to rent the third floor of the Liufen Community Activity Center, where we established the first day care service in the Waipu District. The agreement to jointly operate the facility has made the Yong Xing Day Care Center become an important landmark in the Liufen. ★ Received a nomination in the Excellence Category Group B in the 7th Taichung City Golden Care Awards in 2024. ★ Received an "Excellent" rating in the Taichung City Community-Based Long Term Care Service Institution evaluation.	1. An average daily service capacity reached 24 elderly individuals. 2. Organized the "The Past and Present of Dried Fruits: A Co-Creation of Aroma and Memory" Exhibition at Dajia Library. 3. Organized floorball events and connected with the Community, with 12 sessions and 219 participants.	Continue the initiatives of intergenerational learning which enhance the vitality of older adults.

Community Elderly Care Agency	Description	Project Outcomes	Future
YungShin Wu Ling Community Elderly Care Agency 	In 2021, we collaborated with the Dajia District Office to rent the Rinan Community and Long-Term Care Center (the first forward-looking health and welfare initiative in Dajia District). In response to the future requirements of Taiwan's long-term care policies, we established the first small-scale multifunction service in Dajia District which is conveniently located near the Dajia Youth Industrial Park. We believe that by providing these services, the turnover rates of caregivers within the industrial park can be reduced. ★ Received an "Excellent" rating in the Taichung City Community-Based Long Term Care Service Institution evaluation.	1. An average daily service capacity reached 28 elderly individuals. 2. Organized 13 Community preschool inclusive baking Course Titles, with 738 participants. 3. Community coffee exchange platform with 12 sessions, totaling 890 participants.	Continuing to strengthen community connections, enhancing our overall service capacity.
YungShin Xu Ling Community Elderly Care Agency 	In 2023, we partnered with the Taichung City Government Housing Development Department to rent the Wuqi Sanmin Hao Residence and provide small-scale multifunction services. The collaboration with social housing residents and welfare units does not only focus on elderly care but also extends to the community and families, enhancing the caregiving capacity within social housing.	1. An average daily service capacity reached 15 elderly individuals. 2. A total of 423 participants engaged in herbal horticultural therapy activities. 3. A total of 127 participants took part in community inclusion activities.	Strengthening connections with social housing to promote aging in place for the elderly within the community.

⏚ Leading Dignified Care: YungShin Elderly Nursing Home

To provide seniors with a comfortable, safe, and dignified residential environment, YungShin Group upholds the philosophy of "We establish Nursing Home that our elders would love to go". YungShin Elderly Nursing Home officially opened in 2001, providing 24-hour residential care services atop Tie-Jhen Mountain in Dajia District. Ever since its establishment, YungShin Elderly Nursing Home has effectively utilized social resources such as the ones from the YungShin Group, regional medical facilities, and academic institutions to continuously improve the quality of long-term care services. High-quality care services are provided by trained professionals who actively adhere to government policies, accepting supervision from various authorities. This does not only realize the original purpose of establishing the YungShin Elderly Nursing Home but also allows us to shoulder the social responsibility of cultivating long-term care professionals.

Starting in 2024, Songbaiyuan adopted a therapy dog. Research has shown that long-term interaction with animals can help reduce stress and anxiety, benefiting both physical and mental well-being. Continuously carrying out pet therapy tasks at the nursing home.

- The first elderly care agency to receive the Spreading Good Award.
- The first elderly care agency obtained the Central Kitchen HACCP certification.
- Recognized as the nation's second-best elderly welfare agency by the Common Health Magazine.
- Obtained Friendly Care Institution certification from the Health Promotion Administration, Ministry of Health and Welfare.
- Received the 104 Job Bank Independent Care Certification.
- Received Taichung City Golden Care Award.
- The agency average serves **120** individuals per month.
- Happy Meal once a week
- In 2025, the institution provided therapy animal sessions to a total of **373** individuals and offered therapy animal services to an additional **86** individuals within the community.



Promoting Oral Function Rehabilitation ~ Helping Seniors Rediscover the Joy of Eating

As people's chewing and swallowing abilities weaken with age or sickness, the basic activity of eating may become a serious challenge. Some people might even be forced to depend on nasogastric tubes for nutrition. In response to the high rate of nasogastric tube use in Taiwan, the foundation began promoting the concept of independent living support in 2015. Japanese dental expert Dr. Kyoko Kuroiwa was invited to Taiwan to provide training aimed at increasing the rate of nasogastric tube removal and helping seniors enjoy the pleasure of eating by mouth again.



- A total of 32 institutions nationwide adopted the program, including hospitals, residential long-term care facilities, disability institutions, and home care institutions.
- A total of 235 cases were enrolled, with 15 elderly individuals successfully removing their nasogastric tubes.
- 586 participants completed the oral function rehabilitation workshops.
- 3 elderly care institutions in Taichung City participated in a group trip to Sun Moon Lake.

Community Holistic Care Service System

In 2016, the Long-Term Care Plan 2.0 has been officially launched in Taiwan. The most significant transformation was the A-Level unit of the community's integrated care service model. This unit serves as the hub for long-term care services, linking appropriate services according to individual needs. Among all service units in Taichung, the YungShin Social Welfare Foundation has established a deep presence in the city's coastline area for many years, with its service receiving high recognition from the Taichung City Government. It also became the first organization in the city to implement the community's integrated service model as an A-level unit. Currently, services primarily cover six coastal districts in Taichung City—Dajia, Daan, Waipu, Qingshui, Wuqi, and Shalu. Through YungShin's services, individuals in need of long-term care can promptly meet their needs, thereby improving their quality of life.

- An average of more than 871 cases were registered each month in 2025.
- Held 4 community coordination meetings.
- Organized 8 interdisciplinary case conferences.

Community Holistic Care Service System - Ministry of Labor's Diverse Companionship and Care Service Program

In 2025, the YungShin Social Welfare Foundation was among the first batch of pilot units participating in the Ministry of Labor's pilot plan. For families with urgent, short-term, and critical needs, trained caregivers of domestic or foreign nationality are dispatched through the pilot units to provide fully self-funded, flexible one-to-many companionship and life care to alleviate the family's caregiving burden. Additionally, the foundation will coordinate with home care services to establish continuous care modules, continually expanding service capacity.



- Accumulated service of 1,815 hours in 2025.

Community-Based Care Service Points



Using the community as a base, YungShin Social Welfare Foundation provides various care services. Professional social workers conduct home visits and in-depth interviews with elderly individuals, assess risks, and categorize cases accordingly. They then connect formal and informal resources to offer telephone check-ins and in-person visits to vulnerable seniors living alone, helping monitor their physical and mental well-being and ensuring they feel cared for and supported. Since 2017, the YungShin Social Welfare Foundation has launched the "Good Times Meal Project," leveraging the power of society over eight years to support 951 disadvantaged families. During festive seasons, they collected 20 care packages to help vulnerable families benefiting from home bathing services.

- In 2025, a total of 2,880 instances of home visits and telephone check-ins were conducted.
- In 2025, the health promotion services reached 2,409 participants.
- In 2025, a total of 1,006 home visits were conducted for elderly living alone.
- 1 volunteer appreciation event was held.

Great Places for Seniors with Disabilities and Dementia: Day Care Service and Small-Scale Multifunction Services

To ensure the quality of our services, in addition to the Xin Jia Senior Day Care Center and small-scale multifunction service facility (Qing Shui), YungShin Social Welfare Foundation has set up a comprehensive range of day care and small-scale multifunction service agencies along the coastal line of Taichung City (Dajia District, Waipu District, Wuqi District), with a total of four sites. To enhance accessibility, availability, affordability, and acceptability of the services, the agencies offer transportation services with home pick-up and drop-off options, community bath and respite care services, with operational hours extending until 5:30 PM. Additionally, based on the characteristics of each service location, we introduce diverse care models that promote intergenerational learning, life empowerment, community integration, and independent living.



The First Line of Defense for Community-Dwelling Seniors: Day Care Services

In 2017, with support from the Taichung City Government, YungShin Social Welfare Foundation began offering day care services targeting pre-frail and sub-healthy elderly individuals. The program focuses on delaying physical decline and promoting health, while also enhancing social interaction to prevent isolation and rapid deterioration caused by staying at home for extended periods.

- An average of **31** elderly individuals were served daily through day care services.
- Community shared kitchen activities (including baking classes) were organized **39** times, with **1,238** participants.

Dajia Senior Learning Center

Starting in 2025, organize the Dajia Senior Learning Center, strengthen connections with the Community, mainly enrolling medium-high and elderly people aged 55 and above, emphasizing the concepts of health promotion, community participation, and diverse learning. Accumulated class hours of 228.5 in 2025, the learning center will continue to expand its faculty team, connect with local resources in Dajia, and increase the Senior Center's reputation to serve more medium-high-aged residents in the community.



Receive Professional Care at Home: Home Services

In response to the need for home-based and community-based care, YungShin Social Welfare Foundation has been providing home-based services since 2010 in the coastline area of Taichung City (Dajia District, Daan District, and Waipu District). Those services include bath service, home environment cleaning, meal preparation, medical accompaniment, and simple exercises to improve joint mobility, allowing seniors to receive professional care in the comfort of their own homes. Elderly Care Agencies affiliated with the YungShin Social Welfare Foundation have been awarded excellence in the evaluation by the Taichung City Government and obtained quality home care institution certification from the first session of the Taiwan Home Service Strategic Alliance.

- An average of **207** cases were registered each month in 2025.
- In 2025, **9** community promotional activities were held to raise awareness of this service.

Grand Opening of the YungShin Active Aging Wellness Center

In response to the challenges of a super-aged society, the YungShin Active Aging Wellness Center was officially launched in 2024, adjacent to the Rinan Civic Service Office in Dajia District. The center offers comprehensive day care services tailored to the needs of local elderly residents. Through community integration and intergenerational learning, the center aims to build bridges across generations. YungShin Active Aging Wellness Center hold weekly programs, including physical fitness activities, DIY crafts and other engaging courses, are designed to promote the spirit of "lifelong learning and active aging."



Fulfilling The Bathing Dreams of Bedridden Seniors: Home Bath Service

In 2016, YungShin Social Welfare Foundation became the first organization in Taichung City to offer home bath services. These services are provided by a professional team of three, using a "home bathing vehicle" which originates from Japan. Through the use of the "Home Bathing Vehicle" from Japan, equipped with modular bathtubs, water tanks, and water heaters, as long as there is a space of 1.5 ping (approximately 4.97 square meters) in the home, severely bedridden individuals, people with disabilities, or other vulnerable patients can enjoy full-body bathing and soaking services in their own bedrooms or living rooms. This service removes the limitations of space or manpower and allows for more than just a sponge bath, significantly improving the quality of life for the elderly and is beneficial for building good family relationships. With increased service capacity and donations from kind-hearted individuals, the mobile bathing fleet has expanded to 3 vehicles. In collaboration with the Fuyu Charity Foundation, the service is also extended to underserved communities in Taichung's Heping District, offering free bathing services to disadvantaged residents.



- Home Bath Services cases reached **2,628** individuals, serving **54** disadvantaged, severely bedridden individuals in 2025.

Creating Lifestyles of Health and Sustainability for Seniors: Domestic Elderly Welfare Agencies Sports Competitions



Recognizing that seniors gradually lose their passion for life due to long-term institutionalization; YungShin Social Welfare Foundation has come forward to the Ministry of Health and Welfare with a proposal to hold an annual sports competition in 2014. Since its establishment, it has gradually become a major annual event. The value of this sports competition is not just in the activities themselves but also in sparking the flame of passion for life among the elderly people. These small sparks may grow into a radiant flame, lighting up the hearts of all seniors. The event also collaborated with the Department of Senior Welfare at National Taichung University of Science and Technology and the Department of Physical Education at National Taichung University of Education, whose faculty and students served as event guides and referees, promoting intergenerational inclusion between youth and seniors. Each year, the event symbolizes the unwavering spirit of each athlete representing themselves or their peers from various institutions.

- In 2025, a total of 28 elderly welfare institutions participated in the event, with 274 elderly participants from across the nation gathering at the Taichung International Exhibition Center to showcase their abilities.
- The event also collaborated with the Department of Senior Welfare at National Taichung University of Science and Technology and the Department of Physical Education at National Taichung University of Education, whose faculty and students served as event guides and referees, promoting intergenerational inclusion between youth and seniors.

6.2.3 Other Social Care Initiatives

Creating a Mindful and Eco-Friendly Park

To fulfill the founder's lifelong dream of "pharmaceuticals benefiting humanity," the founder, Mr. Tien-Te Lee, established the YungShin Sports Park in the Tie-Jhen Mountain Scenic Area in Dajia District, aiming to create a wall-free garden that everyone can freely enjoy and enter free of charge.

The YungShin Sports Park was planned and built in 1975. It covers an area of approximately 8 hectares. In addition to a bronze statue of the white Guanyin that protects the people and purifies their hearts, the park has areas and facilities such as a playground, YungShin Museum of Medicine and Health, hiking trails as well as volleyball and basketball courts. The entire park features a lively natural landscape made up of flowers, plants, trees, and various species.

The park is the most precious gem of our founder's, Tien-Te Lee's life, and it is a diamond that can never be taken away, as he has dedicated the entire park to society for public enjoyment. We hope that visitors can discover pleasant surprises with every step they take while exploring and enjoying the scenery and experiencing the founder's vision of an unbounded garden.



⏚ Eco-Friendly Park

Located at the area at the highest sea level in Dajia District, YungShin Sports Park is surrounded by acacia trees, eucalyptus trees, and camphor trees. Migratory birds pass through here when returning to the north. Airflow converges here, resulting in abundant rainfall and diverse ecological species. Migratory, grey-faced buzzards, purple crow butterflies, and other birds and insects pass through this area every year.

The park's geographical location and environmental conditions contribute to the park being not only an unbounded garden for the public to enjoy but also a place safeguarding the habitats essential for the survival of various species, contributing to species conservation and the maintenance of biodiversity.



⏚ Sustainable Forestry

Since 2017, YungShin Social Welfare Foundation has adopted a Protection Forest in collaboration with the Dongshih Forest District Office of the Forestry and Nature Conservation Agency (Tie-Jhen Mountain) to enhance the public welfare effectiveness of state-owned protection forests and preserve the ecological integrity and public facilities of the forest area. The adopted area is located within the Soil and Water Conservation Forest no. 1410 managed by the Dongshih Forest District Office of Dajia District in Taichung City, covering an area of 2.62 hectares. Conduct patrols at least once a week and perform weed removal work once a month.



⏚ Xiang Yie Zhuang

Xiang Yie Zhuang on the Tie-Jhen Mountain provides a place for park visitors to rest. It allows them to enjoy delicious food while embracing the abundance of nature under the sunlight. Guests can admire the beautiful sunset, gaze at the streets and urban scenery of Dajia District, watch the Port of Taichung, where boats of all sizes move through the horizon, and enjoy the lights of thousands of homes that shine like stars under the night sky.

Animal Welfare - Donation of health supplements and medicine to charitable organizations

Vetnostrum provides medication recommendations and donates health supplements to the Taiwan Guide Dog Association. They also donate related animal supplies to charitable organizations such as animal shelters. This helps the Taiwan Guide Dog Association provide better medical care during the training and development of more guide dogs and supplies more resources to animal shelters for rescuing stray animals.









Adoption of Dog-Friendly Park - Meiti Riverside Park, Taipei

Vetnostrum adheres to the core values of "precision medication and sustainable animal care," producing high-quality veterinary pharmaceuticals with a strong emphasis on environmental responsibility. In response to the Taipei City Government's initiative, Vetnostrum began adopting the Meiti Dog Off-Leash Area in Zhongshan District starting in 2024. In addition to regularly sponsoring maintenance costs annually, Vetnostrum donated 500,000 pcs biodegradable dog waste bags each year during the adoption period, contributing to animal welfare and environmental protection. In order to effectively utilize park facilities and continue to enhance the public's knowledge of pet care, plans will be made to organize pet free clinics, life education, and fun activities in the future.

New Year's Day Mountain Clean-up Hiking Event

YungShin Group hosts an annual New Year's Day mountain clean-up hiking event, with a goal to raise employees' awareness of environmental protection and enhance their knowledge of ecological and environmental conservation.





YungShin Cup Volleyball Championship

52nd 永信杯 全國排球錦標賽 The 52nd Yungshin Cup Volleyball Championships

The founder of the YungShin Group, Mr. Tien-Te Lee has been passionate for volleyball ever since his youth, enjoying the teamwork and collaboration of the sport, along with the willpower for victory. This led to the establishment of the first YungShin Cup Volleyball Championships in November 1974. The first volleyball court on Tie-Jhen Mountain was constructed the following year to serve as a long-term venue for the tournament. From the first edition with 23 teams to the fifty-second edition with 289 teams; expanding from 2 courts to the current 19 courts; starting as a friendly match organized by a private enterprise, it has developed into the tournament with the most participating teams, the largest scale, and the longest history in Taiwan, known as the "Taiwan's Volleyball Oscars" in the minds of volleyball players.

In 2025, the 52nd YungShin Cup Volleyball Championships were organized under the theme "Return to Dajia and Play Ball!" with the slogan "Return to Dajia to Play Ball!" inviting volleyball enthusiasts from all over Taiwan to gather and reconnect, reliving the wonderful memories that volleyball brings. This year's tournament also features a team formed by former professional baseball player Chou Szu-Chi from the CTBC Brothers, including several former professional baseball players such as Wu Chun-Yi and Chen Kuan-Jen, known as the Goatbros Baseball Team, crossing over into volleyball.

Going forward, YungShin Group aims to transform the YungShin Cup into an internationally recognized tournament. Our goal is to continue to promote volleyball to enhance the sport's standards and international status of our players, transforming it into an actual national sport.

2025 YungShin Cup Volleyball Championship - Back to Dajia, Play Ball !

➡ **289** teams registered to participate in the **14** competition categories, with matches taking place in the span of 3 days.





6.3 Academic Funding

YungShin Summer Internship Program

As per tradition, the YungShin Group organizes the annual YungShin Summer Internship Program to recruit interns in the fields of R&D, marketing, production, and product quality. In addition to providing students in relevant fields with practical experience in the pharmaceutical industry and allowing them to explore career opportunities, this initiative also cultivates professional talent for the domestic biomedical sectors.

In 2025, the YungShin Summer Internship Program officially selected 21 students to participate. What is more, 3 exceptional interns were awarded scholarships. In the future, we will continue this traditional activity, consistently providing internship opportunities for diligent students and strengthening the link between industry and academia, contributing to the cultivation of domestic professional talent.



Long-Term Corporate Internships Prpgram

YungShin Group actively collaborates with universities to offer long-term internship opportunities, providing students with opportunities to familiarize themselves with the work within the industry. This initiative allows students to gain in-depth practical experience in various professional units and learn about the operation models of pharmaceutical companies from a practical standpoint. At the end of 2024, YSP signed a Memorandum of Understanding (MOU) with Tunghai University to jointly promote industry-academia collaboration, exploring new possibilities for fulfilling corporate social responsibility.



In 2025, YSP hosted 2 long-term interns from Tunghai University, who were retained after their internship period to work in the quality control department. Additionally, long-term corporate internships were offered to students from other schools, with 2 students being selected from Yuan Ze University and HONG KONG University of Science and Technology as interns in the health sector. Going forward, YungShin Group will continue to provide long-term internship opportunities to nurture the next generation of professional talents.




Long Term Interns from the Department of Accounting, Soochou University




Internship at the Department of Health

National Chung Hsing University Enterprise Mentorship Program

Since 2016, YSP has been collaborating with National Chung Hsing University to conduct an annual enterprise mentorship program. During this program, corporate supervisors serve as mentors, share their expertise and provide career advice through lectures. Topics include plant tours, company introductions, R&D, quality, health, intellectual property as well as skills related to resume writing and job interviews. Those aim to assist students in integrating their learning with practical knowledge and industry experience.



In 2025, YSP and National Chung Hsing University celebrated their tenth year of collaboration by holding a two-day 14-hour course attended by 30 students. In the future, the YungShin Group shall continue to collaborate with National Chung Hsing University to hold lectures, disseminate knowledge related to biomedical industry and share practical industry experiences with more students.

Signed a Memorandum of Understanding (MOU) for industry-academia cooperation.



YSP, together with the College of Pharmacy at National Taiwan University and Chia Nan University of Pharmacy & Science, jointly signed the "Bachelor's Degree Program in Biotechnology and Pharmaceutical Manufacturing" internship cooperation memorandum for the 2025 Year. This aims to establish a deeper industry-academia educational partnership, offering students practical training in pharmaceutical technology and related courses. It strengthens core pharmaceutical knowledge, aiding young students in solidifying the practical connection between academic theories and industry applications, thereby continuously supporting the development of the biotechnology industry.




On November 3, 2025, a University-level Memorandum of Understanding (MOU) was signed with Taipei Medical University, officially launching the "Generic Drug Clinical Evidence and Translational Innovation Platform." This collaboration combines Taipei Medical University's clinical research capabilities with YSP's pharmaceutical R&D strengths, establishing an innovative chain from research and development, clinical trials, to obtaining marketing authorizations and clinical implementation, setting a new milestone of "clinical-oriented, data-driven" for Taiwan's biomedical industry.

Appendix

Appendix 1 Global Reporting Initiative (GRI) Content Index

Statement of Use	YungShin Group has reported the content for the period from January 1 to December 31, 2025, in accordance with the GRI Standards.
GRI 1 Used	GRI 1 : Foundation 2021
Applicable GRI Sector Standard	Not applicable

General Disclosures

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
GRI 2: General Disclosures 2021	2-1	Organizational Details	1.1.1 YungShin Group Overview	7	
	2-2	Entities included in the organization's sustainability reporting	About This Report Appendix 5 Scope of Information Disclosure	3 84	
	2-3	Reporting period, frequency and contact point	About This Report	3	
	2-4	Restatements of information	2.3.3 Assistance Received from Government 4.1.2 Energy and Greenhouse Gas Emissions Performance	22 39	
	2-5	External assurance	About This Report Appendix 6 Assurance Target Summary Table and Independent Auditors' Limited Assurance Report	3 85~86	
	2-6	Activities, value chain and other business relationships	1.1.1 YungShin Group Overview 1.2.3 Analysis of Material Topics and Value Chain Impacts 3.1 Products and Services	7 15 30~31	
	2-7	Employee	5.1.1 Workforce Structure	46~47	
	2-8	Workers who are not employees	5.1.1 Workforce Structure	46~47	
	2-9	Governance structure and composition	2.1.1 Corporate Governance Structure 2.1.2 Board of Directors Composition and Operations	17 18~19	
	2-10	Nomination and selection of the highest governance body	2.1.2 Board of Directors Composition and Operations	18~19	
	2-11	Chair of the highest governance body	2.1.2 Board of Directors Composition and Operations	18~19	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1.2 Sustainable Governance Framework	12	
	2-13	Delegation of responsibility for managing impacts	1.1.2 Sustainable Governance Framework	12	
	2-14	Role of the highest governance body in sustainability reporting	1.1.2 Sustainable Governance Framework About This Report	12 3	
	2-15	Conflicts of interest	2.1.2 Board of DirectorsComposition and Operations	19	
	2-16	Communication of critical concerns	2.1.2 Board of DirectorsComposition and Operations	19	

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	2.1.2 Board of DirectorsComposition and Operations	19	
	2-18	Evaluation of the performance of the highest governance body	2.1.4 Evaluation of the Performance of the Board of Directors	19	
	2-19	Remuneration policies	2.1.3 Executive Compensation	19	
	2-20	Process to determine remuneration	2.1.3 Executive Compensation	19	
	2-21	Annual total compensation ratio	-	-	On the basis of the Corporations internal regulations, confidential information shall not be disclosed.
	2-22	Statement on sustainable development strategy	Message from the Chairman	4	
	2-23	Policy commitments	1.1.2 Sustainable Governance Framework 2.2.1 YungShin Policy and Culture 4.4.1 Supply Chain Management System 5.2.1 Diversity and Equity Policies Management Policies of Each Material Topic	11 20 44 50 20、21、23、32、35、38、40、43、46、53、61	
	2-24	Embedding policy commitments	1.1.2 Sustainable Governance Framework 2.2.1 YungShin Policy and Culture 4.4.1 Supply Chain Management System 5.2.1 Diversity and Equity Policies Management Policies of Each Material Topic	11~12 20 44 50 20、21、23、32、35、38、40、43、46、53、61	
	2-25	Processes to remediate negative impacts	Management Policies of Each Material Topic	20、21、23、32、35、38、40、43、46、53、61	
	2-26	Mechanisms for seeking advice and raising concerns	1.2.1 Stakeholder Identification 2.2.3 Report Mechanism Management Policies of Each Material Topic	13 21 20、21、23、32、35、38、40、43、46、53、61	
	2-27	Compliance with laws and regulations	2.4.3 Compliance Management	25	
	2-28	Membership associations	1.1.1 YungShin Group Overview	10	
	2-29	Approach to stakeholder engagement	1.2.1 Stakeholder Identification	13	
	2-30	Collective bargaining agreements	5.2.4 Facilitating Transparent and Effective Labor-Management Communication	52	

Material Topics

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1.2 Material Topics 1.2.2 Identification of Material Topics	12 14	
	3-2	List of material topics	1.2.2 Identification of Material Topics 1.2.3 Analysis of Material Topics and Value Chain Impacts	14 15	
Material Topics: Integrity in Operations					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.2 Integrity in Operations	20	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	2.2.1 YungShin Policy and Culture	20	
	205-2	Communication and training about anti-corruption policies and procedures	2.2.2 Ethical Corporate Management Training	21	
	205-3	Confirmed incidents of corruption and actions taken	2.2.3 Report Mechanism	21	
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.2.3 Report Mechanism	21	
Material Topics: Economic Performance					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.3 Operational Performance	21	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.3.2 Economical Value	22	
	201-4	Financial assistance received from government	2.3.3 Assistance Received from Government	22	
Material Topics: Climate Change and Regulatory Risk Management					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.4 Risk Management	23	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	2.4.4 Response to Climate Change	26~28	
Material Topics: Marketing and Labeling					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.4 Risk Management	23	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	2.4 Risk Management 2.4.3 Compliance Management	23 25	
	417-2	Incidents of non-compliance concerning product and service information and labeling	2.4.3 Compliance Management	25	
	417-3	Incidents of non-compliance concerning marketing communications	2.4.3 Compliance Management	25	
Material Topics: Customer Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.2 Product Safety Responsibility	32	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.2 Product Safety Responsibility	32	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services.	3.2.3 Product Complaint Handling Mechanism	35	

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
Material Topics: Customer Privacy					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Customer Rights Protection	35	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.1 Information Security Management	36	
Material Topics: Energy Management and Greenhouse Gas Management					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.1 Energy and Greenhouse Gas Management	38	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
	302-3	Energy intensity	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
	305-2	Energy indirect (Scope 2) GHG emissions	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
	305-3	Other indirect (Scope 3) GHG emissions	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
	305-4	GHG emissions intensity	4.1.2 Energy and Greenhouse Gas Emissions Performance	39	
Material Topics: Water Stewardship					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.2 Water Stewardship	40	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Water Stewardship 4.2.1 Water Risk Management	40 41	
	303-2	Management of water discharge-related impacts	4.2.2 Wastewater control	42	
	303-3	Water withdrawal	4.2.1 Water Risk Management	42	
Material Topics: Waste Management					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	4.3 Water Management	43	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.3 Water Management 4.3.1 Waste Management Measures	43 43	
	306-2	Management of significant waste related impacts	4.3 Water Management 4.3.1 Waste Management Measures	43 43	
	306-3	Waste generated	4.3.2 Waste Generation and Disposal	43~44	
	306-4	Waste diverted from disposal	4.3.2 Waste Generation and Disposal	43~44	
	306-5	Waste directed to disposal	4.3.2 Waste Generation and Disposal	43~44	

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
Material Topics: Labor and Employment Relations					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	5.1 Human Resources	46	
GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	5.2.3 Diverse Welfare System	52	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1.2 Workforce Mobility Overview	49	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.3 Diverse Welfare System	51~52	
	401-3	Parental Leave	5.2.3 Diverse Welfare System	51~52	
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2.4 Facilitating Transparent and Effective Labor-Management Communication	53	
Material Topics: Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	5.3 Workplace Safety	53	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.3.1 Occupational Health and Safety Management System	54~55	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3.1 Occupational Health and Safety Management System	54~55	
	403-3	Occupational health services	5.3.3 Occupational Health Care	57~58	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3.1 Occupational Health and Safety Management System	54	
	403-5	Worker training on occupational health and safety	5.3.2 Occupational Safety Training	56	
	403-6	Promotion of worker health	5.3.3 Occupational Health Care	57~58	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.1 Supply Chain Management System 5.3.2 Occupational Safety Training	44 56	
	403-8	Workers covered by an occupational health and safety management system	5.3.1 Occupational Health and Safety Management System	54~55	
	403-9	Work-related injuries	5.3.4 Occupational Injuries and Diseases	58	
	403-10	Work-related ill health	5.3.4 Occupational Injuries and Diseases	58	
Material Topics: Corporate Image					
GRI 3: Material Topics 2021	3-3	Management of Material Topics	6.1 Social Participation Concept	61	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	6.1 Social Participation Concept	62	

Other Non-Material Topics

GRI Standards	Disclosure Items		Chapter	Page No.	Remarks/ Purpose of Omission
GRI 200: Economic					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.4.2 Local Procurement	44	
GRI 300: Environmental					
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.4.1 Supply Chain Management System	44	
GRI 400: Social					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.4.1 Talent Development	59	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2.4 Facilitating Transparent and Effective Labor-Management Communication 5.4.1 Talent Development	52~53 59	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.4.2 Performance Appraisal	59	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2.1.2 Board of DirectorsComposition and Operations 5.1.1 Workforce Structure	18 47~48	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.2 Equitable Remuneration System	50	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.4.1 Supply Chain Management System	44	

Appendix 2 Sustainability Accounting Standards Board (SASB) Standards Index - Biotechnology and Pharmaceuticals

Industry Specific Index			
Topic	**Code**	**Metric**	**Response from YungShin Group**
Access to Medicines	HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Since 2017, YSP has manufactured and supplied the frontline influenza medication Oseltamivir (Product Name: Eraflu®), and since 2018, it has participated in the CDC public bidding to proactively supply Taiwan with essential epidemic prevention drugs. Moreover, in response to the growing issue of fungal infections, YSP continues the R&D and production of medication for severe fungal infections, such as Liposome Amphotericin B (Product Name: AmBiL®), Voriconazole (Product Name: Vaway®), and Micafungin (Product Name: Myfungin®). For the benefit of the general public, we provide a comprehensive selection of medication covering various severe fungal infections. Key area coverage: Focus on the supply of basic medicines such as antibiotics, antiviral drugs, and chronic diseases related to "Three Highs," maintaining a diverse and complete product matrix to meet the most urgent medication needs of primary healthcare. Pricing Strategy: Dedicated to providing high-quality generic drugs to reduce overall treatment costs, effectively implementing the corporate social responsibility of "Medication Accessibility." Diversified Distribution Channels: Operate through major medical channels and integrate with logistics systems to ensure medicines reach rural towns and communities, eliminating geographical barriers to healthcare access, and allowing patients from different communities to enjoy equal treatment rights.
	HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	No such cases in 2025.

Industry Specific Index			
Topic	**Code**	**Metric**	**Response from YungShin Group**
Affordability &Pricing	HC-BP-240b.2	Percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio compared to previous reporting period	Most pharmaceutical products sold in Taiwan are influenced by the National Health Insurance (NHI) policy. In 2025, the average NHI reimbursement price will be reduced by 1.7%, and in 2024, it was reduced by 2.4%. The decrease in reimbursement prices also impacts the net prices, resulting in a decline in the average net price. For export sales products, each year prices are adjusted in response to updated accounting costs, taking into account possible changes in labor, utilities, and raw material expenses, with price increases ranging from approximately 2% to 48%. In 2025, the percentage change in: (1) weighted average list price and (2) weighted average net price across product portfolio for Chemix in Japan was 7.7% and 5%, respectively.
	HC-BP-240b.3	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting period	Human pharmaceuticals: Most products sold by YSP in Taiwan are regulated by National Health Insurance (NHI) policies. Among the products covered by National Health Insurance (NHI), most experienced price reductions compared to the same period last year. However, the product with the largest NHI price increase was Cryopreserved Injection for Pulmonary Tumor (100mg and 500mg), attributed to the use of domestically sourced materials to enhance supply resilience. The NHI Administration approved adjustments to the reimbursement prices: the price for 100mg was adjusted from NT$1,666 to NT$1,832, reflecting a 10% increase, and the price for 500mg was adjusted from NT$7,500 to NT$8,250, also a 10% increase. The percentage change in list price for Chemix was 69.2%, and the percentage change in net price was 45.6%. The products with the largest price increases in export sales were hand-filled injectable items, reflecting labor hour costs, with a price increase of approximately 48%. Animal Medication: In 2025, the products with the largest increase in price were those under the Premix bidding project. Limited raw material supply capacity led to an increase in raw material prices, resulting in product price increases ranging from 24% to 56%. The price increase for the remaining products is approximately between 1~2%.
Drug Safety	HC-BP-250a.1	Products listed in any public medical product safety or adverse event alert database	In 2025, a total of 17 cases of adverse reactions/adverse events were reported. A summary is as follows: Taiwan: A total of 9 cases: 1. Seven cases are serious adverse reaction cases notified by the official National Adverse Drug Reaction Reporting System, where updates have been reported following the tracking of individual case outcomes or related information. • TYI (MOHW Drug Permit No. 045704) - 1 case: Skin rash, Shock (Report date: 2025/04/17, Case No. TW-TFDA-TDS-1140004121) • KEI3 (MOHW Drug Permit No. 042412) - 2 cases: Skin rash (Report date: 2025/05/22, Case No. TW-TFDA-TDS-1140005745); Skin rash, Angioedema (Report date: 2025/06/09, Case No. TW-TFDA-TDS-1140006430) • EMC (MOHW Drug Permit No. 003775) - 1 case: Acute hepatitis (Report date: 2025/06/06, Case No. TW-TFDA-TDS-1140006380) • DOI (MOHW Drug Permit No. 057971) - 1 case: Leukopenia, Neutropenia (Report date: 2025/06/17, Case No. TW-TFDA-TDS-1140006683) • KSI (MOHW Drug Permit No. 044601) - 1 case: Palmar-plantar erythrodysesthesia syndrome (Report date: 2025/09/01, Case No. TW-TFDA-TDS-1140009380) • PFT (MOHW Drug Permit No. 026984) - 1 case: Generalized weakness (Report date: 2025/12/15, Case No. TW-TFDA-TDS-1140012726) 2. Two cases are individual case reports collected from literature, where reports of serious adverse reactions to medicine were completed within 15 days upon becoming aware. • MGC (MOHW Drug Permit No. 042966) - 2 cases: Esophageal ulceration (Report date: 2025/09/11, Case No. TW-TFDA-FDL-1140042816, TW-TFDA-FDL-1140042828)

Industry Specific Index			
Topic	**Code**	**Metric**	**Response from YungShin Group**
Drug Safety			United States: A total of 8 cases: 1. One is a non-serious and expected customer complaint case, and one is a serious and expected individual case report collected from literature. Both cases have completed the medicine adverse event reporting. • KRCy/KRC5y (ANDA: A065146) - 1 customer complaint: Vomiting (Report date: 2025/04/25, Case No. FDA ICSR ID# 2175578) • MOTy/MOT2y (ANDA: A077918) - 1 literature case: Immunoglobulin A-associated vasculitis, Pustular psoriasis (Report date: 2025/12/24, Case No. FDA ICSR ID# 2191237) 2. Six cases are serious and unexpected individual case reports collected from literature, where reports of serious and unexpected adverse events to medicine were completed within 15 days upon becoming aware. • CDT1e/CDT2e/CDT3e (ANDA: A202297) - 3 cases: Distributive shock, Intentional overdose (Report date: 2025/04/29, Case No. FDA ICSR ID# 2175837); Ileus paralytic, Toxic encephalopathy, Mental status changes, Bradycardia, Hypertension, Product dispensing error, Accidental overdose (Report date: 2025/09/19, Case No. FDA ICSR ID# 2184892); Tako-Tsubo cardiomyopathy, Suicide attempt, Intentional overdose (Report date: 2025/10/01, Case No. FDA ICSR ID# 2185694) • CCP25e/CCP50e (ANDA: A065336) - 1 case: Drug-induced liver injury (Report date: 2025/07/29, Case No. FDA ICSR ID# 2181418) • EVTe/EVT5e (ANDA: 208195) - 1 case: Fatigue, Muscle weakness, Mental status changes, Myopathy (Report date: 2025/12/12, Case No. FDA ICSR ID# 2190400) • MOTy/MOT2y (ANDA: A077918) - 1 case: Weakness, Confusion, Hypercalcemia, Adrenal insufficiency (Report date: 2025/12/24, Case No. FDA ICSR ID# 2191236) All the aforementioned reported cases do not involve any changes to product safety related information. Additionally, the reports have been conducted in accordance with the regulations of health authorities in each country.
	HC-BP-250a.2	Number of fatalities associated with products	1 case BKCp (MOHW Drug Permit No. 037344) 1 official notification case. Adverse reaction: Hemorrhagic stroke. The patient had a history of coronary artery disease (s/p cardiac stent at another hospital), end-stage renal disease (on regular hemodialysis), systemic lupus erythematosus, hypertension, and hepatitis C. The patient was under Long Term follow-up for SLE in the rheumatology department and right hip pain in orthopedics (2016 s/p THR Rt) at the reporting hospital. At the time of the report, the patient had died. The suspect medicines reported were YungShin Group Aspirin and Daiichi Sankyo Taiwan's Prasugrel (MOHW Drug Import No. 027361). The drug interaction reported involved Johnson & Johnson's Sulindac (MOHW Drug Permit No. 049421). Upon evaluation, the Hemorrhagic stroke was determined to be an expected adverse reaction, possibly related to BKCp. However, the involvement of the other two suspect and interacting medicines could not be ruled out.
	HC-BP-250a.3	(1) Number of recalls issued, (2) total units recalled	In 2025, a total of three Products were each recalled once. 1. VI2 was recalled for 8,490 bottles due to color abnormalities. 2. PZT was voluntarily recalled with 174,297 tablets (approximately 0.037 metric tons) due to stability test results exceeding specifications. 3. TYI4 was recalled for 4,207 bottles (approximately 0.35 metric tons) due to foreign matter contamination.
	HC-BP-250a.4	Total amount of product accepted for take-back, reuse, or disposal	The aforementioned PZT and TYI4 have been completely destroyed, totaling 0.387 metric tons. VI2 is temporarily stored awaiting destruction.
	HC-BP-250a.5	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	No such cases in 2025.

Industry Specific Index

Topic	Code	Metric	Response from YungShin Group
Counterfeit Drugs	HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	1. To ensure the traceability of pharmaceuticals, YSP has established procedures for the selection, evaluation, approval, and maintenance of raw material suppliers, ensuring that qualified suppliers conform to the YSP's procurement procedures and quality requirements. 2. Ensure that the quality of released products for sale meets the requirements of the marketing authorization and does not pose a threat to public health due to insufficient safety, quality, or efficacy. Conduct batch releases according to internal SOP EQS1044 for product release, verifying that the manufacturing and testing of batches comply with established release procedures, and that the final products meet GMP and marketing authorization requirements. 3. YSP signs contracts with logistics providers that comply with Western Pharmaceuticals Good Distribution Practice Regulations (GDP), and document the complete distribution process. Delivery vehicles are equipped with GPS tracking systems or temperature control devices to deliver pharmaceuticals to designated locations as instructed.
	HC-BP-260a.2	Discussion of process for alerting customers and business partners to potential or known risks associated with counterfeit products	The Corporation enhances the market's ability to identify and prevent counterfeit products through various mechanisms and establishes a comprehensive reporting and response system to ensure product safety and user rights: • Channel Promotion: Strengthen the concept of customers purchasing through authorized channels to ensure the safety of the product's source. • Identification Mechanism: Provide product labeling and packaging identification criteria to assist customers in determining authenticity. • Risk Reporting and Inspection: For suspected counterfeit or abnormal situations, promptly notify distributors and customers through notices or announcements, and establish a reporting and feedback mechanism for subsequent inspections. In addition, no counterfeit products have been found to enter the market so far; however, if a higher risk of counterfeiting is assessed or related incidents are confirmed, the following response measures will be taken immediately, prioritizing user safety: • Report to the competent authorities and cooperate with investigations: Notify the relevant regulatory and enforcement agencies (such as competent authorities, police, and customs) and fully cooperate to prevent the circulation of counterfeit products. • Notification Channels and Medical Institutions: Use legal channels to promptly notify wholesalers, pharmacies, and medical institutions, providing information on the characteristics of counterfeit products (identification methods), batch numbers, and locations where they were discovered. • Release Warning Information Externally: Issue warnings through official websites, press releases, and other channels to raise public awareness and provide identification methods and consultation contact information.
	HC-BP-260a.3	Number of actions that led to raids, seizure, arrests, or filing of criminal charges related to counterfeit products	No such cases in 2025.
Safety of Clinical Trial Participants	HC-BP-210a.1	Discussion, by region, of management process for ensuring quality and patient safety during clinical trials	1. Currently, new drug clinical trials are commissioned to Contract Research Organizations (CROs), which are managed according to internally established standard operating procedures and requirements arising from study protocols for selecting CROs. All clinical trials are conducted in accordance with the Regulations for Good Clinical Practice (GCP) guidelines and other relevant domestic regulations. Currently, there have been no incidents of violations of the GCP guidelines for pharmaceuticals. 2. Before the beginning of the trial, the study protocol and the informed consent form for participants must be reviewed and approved by the health authority and the Institutional Review Board (IRB). Before entering the trial, and in accordance with the Declaration of Helsinki, it is necessary to obtain written informed consent from the participants. Additionally, potential participants must be strictly screened according to the inclusion and exclusion criteria outlined in the study protocol. To protect the personal rights of clinical trials participants, all of them are provided with Clinical Trials Insurance. 3. To ensure the quality of the trial and the participants' safety, collaborative monitoring activities are carried out during the execution of clinical trials.
	HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	1. Clinical Trials: VAI: 2 collaborative monitoring of new drug clinical trials. OAI: No TFDA inspections or audits by other external units. 2. Post-Marketing Drug Safety Surveillance: VAI: (1) One internal audit conducted by the company. (2) A total of 5 cases involving voluntary action (revision of package inserts) have been taken, none of which involve product safety risks. OAI: (1) No TFDA inspections or audits by other external units. (2) In response to requirements or announcements from domestic or international health authorities, a total of 80 actions were taken, including: 20 cases involving submission of safety reports; 2 cases involving implementation of risk assessment and management plans; 58 cases involving revision of package inserts.

Industry Specific Index			
Topic	**Code**	**Metric**	**Response from YungShin Group**
Safety of Clinical Trial Participants	HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	No such cases in 2025.
Ethical Marketing	HC-BP-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	No such cases in 2025.
	HC-BP-270a.2	Description of code of ethics governing promotion of off-label use of products	The Corporation strictly complies with pharmaceutical regulations and marketing standards in all sales regions. Regarding off-label use, there is a clear internal communication and self-regulation mechanism within the company: 1. No Proactive Promotion: Sales personnel are not encouraged to proactively promote non-approved indications, dosages, or methods of use in various promotional activities. 2. Inquiry Response Mechanism: Only when Healthcare Professionals (HCPs) actively raise academic inquiries, the academic or medical-related functional unit designated by the company will provide academic literature based on the latest scientific evidence for their reference.
Business Ethics	HC-BP-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	No such cases in 2025.
	HC-BP-510a.2	Description of code of ethics governing interactions with health care professionals.	YSH's Ethical Corporate Management Practice Principles and prohibits company personnel from obtaining improper benefits or engaging in unethical behavior during business activities. To provide professional pharmaceutical services, YSP assigns field personnel to its business unit assigns field personnel and divides operational responsibility areas. Newly hired employees undergo three weeks of educational training to develop their professional capabilities and instill in the company's entrepreneurial spirit and corporate culture. Additionally, they sign a service guarantee to ensure integrity in conduct.
Supply Chain Management	HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit programme or equivalent third-party audit programmes for integrity of supply chain and ingredients	YSP is not a member of the Rx-360 consortium; however, the company has established a supplier management system to ensure the quality of raw materials throughout the supply chain. Key measures include: 1. All raw material suppliers are required to undergo regular written or on-site audits in accordance with internal SOP EQS1032. 2. Product distribution must comply with GDP, covering all activities including procurement, storage, supply, import, and export, to ensure control over the distribution chain and maintain product quality and integrity. 3. For the sale of medical devices, suppliers must be able to provide traceability records for product origin. Procurement information is managed in accordance with SOP EQS1039 Procurement Management. 4. For the import or sale of food products, suppliers must be able to provide relevant product information and labeling that meet the requirements of the food traceability system. 5. For the import or sale of food products, the product flow must comply with the management requirements of the food traceability system.
Employee Recruitment, Development & Retention	HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development staff	1. Recruitment: (1) Given the high level of specialized skills required in the biotech and pharmaceutical industry, we proactively recruit top talent from universities. This includes establishing partnerships with colleges for internships and degree programs, as well as organizing summer internships to cultivate professionals in the pharmaceutical field. (2) R&D professionals undergo an initial interview conducted by hiring managers and the HR department. This is followed by a secondary interview with the president and senior decision-makers. These interviews aim to assess a candidates' technical skills, work experience, and career aspirations, ensuring alignment with the company's long-term vision. 2. Retention: (1) Provide professional training opportunities for R&D personnel. (2) Established the "Patent Application Reward Program" that outlines incentives for personnel to innovate and develop new technologies, enhancing product quality and market competitiveness. (3) Establish the "Outstanding Contribution Award Program for R&D Projects" to encourage R&D personnel to actively participate in product research and development. This program rewards individuals who make significant contributions to project development, enabling profit-sharing based on their achievements.

Industry Specific Index					
Topic	Code	Metric	Response from YungShin Group		
Employee Recruitment, Development & Retention	HC-BP-330a.2	Voluntary and involuntary turnover rate for: (a) Executives/senior managers (b) Mid-level managers (c) Frontline Personnel (d) Professionals (e) All others		Voluntary Turnover Rate	Involuntary Turnover Rate
			Executives/senior managers	0.12%	0.00%
			Mid-level managers	0.43%	0.00%
			Frontline Personnel	0.67%	0.00%
			Professionals	2.81%	0.18%
			All others	9.46%	0.12%
			Note: The scope of data statistics covers employees of the consolidated companies of YSH.		

Activity Metrics		
Code	Activity Metrics	YungShin Group Response
HC-BP-000.A	Number of patients treated	YSP's main products serve over 20 million users and is distributed across various treatment categories. Vetnostrum's products are intended for animals; Chemix's main products serve over 1.52 million users.
HC-BP-000.B	Number of drugs (1) in portfolio	Please refer to YSP Website > Service Center; Vetnostrum Website > Products; CTI Website>Products for various types of products.
	Number of drugs (2) in research and development (Phases 1-3)	The pharmaceuticals for human use under development by YSP primarily focus on generic drug formulations. The preparations include nervous system drugs, circulatory system drugs, respiratory system drugs, digestive system drugs, metabolic drugs, anti-tumor and immune mediators, genitourinary system drugs, antimicrobial drugs, external drugs, hormonal agents and so on. Vetnostrum has completed the development of 16 items that have not yet received certification, and there are 7 items currently in development.

Appendix 3 Task Force on Climate-Related Financial Disclosures (TCFD) Disclosure Index

Aspect	Disclosure Request	Disclosure Chapter or Description	Page No.
Governance	(a) Describe the board's oversight of climate-related risks and opportunities.	2.4.4 Response to Climate Change	26~27
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	2.4.4 Response to Climate Change	26~27
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2.4.4 Response to Climate Change	26~27
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	2.4.4 Response to Climate Change	26~27
	(c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	2.4.4 Response to Climate Change	28
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks.	2.4.1 Risk Management Process 2.4.2 Main Risks and Countermeasures 2.4.4 Response to Climate Change	24 24~25 26~27
	(b) Describe the organization's processes for managing climate-related risks.	2.4.2 Main Risks and Countermeasures 2.4.4 Response to Climate Change	24~25 26~27
	(c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	2.4.1 Risk Management Process 2.4.2 Main Risks and Countermeasures	24 24~25
Metrics and Targets	(a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	4.1.2 Energy and Greenhouse Gas Emissions Performance 2.4.4 Response to Climate Change	39 26~28
	(b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	4.1.2 Energy and Greenhouse Gas Emissions Performance 2.4.4 Response to Climate Change	39 26~28
	(c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	2.4 Risk Management 4.1 Energy and Greenhouse Gas Management	23 38

Appendix 4 Climate-related Information of TWSE/TPEx Listed Company Disclosure Index

No.	Item	Description	Page No.
1	Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.	Details: 1.1.2 Sustainable Governance Framework 2.4.4 Response to Climate Change	12 26~27
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Details: 2.4.4 Response to Climate Change	26~27
3	Describe the financial impact of extreme weather events and transformative actions.	Details: 2.4.4 Response to Climate Change	26~27
4	Disclosure of the Integration of Climate Risk Identification, Assessment, and Management Processes into the Overall Risk Management System.	Details: 2.4.1 Risk Management Process 2.4.2 Main Risks and Countermeasures	24 24~25
5	If scenario analysis is used to assess resilience to climate change risks, the scenario, parameters, assumptions, analysis factors, and major financial impacts should be explained.	Details: 2.4.4 Response to Climate Change	28
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Transformation plan to manage climate-related risks is still under discussion.	-
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing has not yet been used as a planning tool.	-
8	If climate-related goals are set, information should be provided on the activities covered, scope of greenhouse gas emissions, planning timeframe, progress made annually, etc. If carbon offsets or renewable energy certificates (RECs) are used to achieve these goals, information should be provided on the source and quantity of carbon offsets exchanged or the quantity of renewable energy certificates (RECs).	The method of setting climate-related goals by the corporation is still under discussion.	-
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plans.	Details: 4.1 Energy and Greenhouse Gas Management, 4.1.2 Energy and Greenhouse Gas Emissions Performance The domestic greenhouse gas emissions data of YungShin Group for 2025 have been assured by a third party. The assurance scope includes YSH, YSP, Vetnostrum, and AAT.	38、39

Appendix 5 Scope of Information Disclosure

The scope of information disclosure of this report covers the main sites of the YungShin Group in Taiwan, Japan, United States, and China. The disclosure of information in each section of the report varies slightly depending on the differences in the management status of each topic and the difficulty of information collection at each site. YungShin Group will gradually expand the disclosure scope to encompass the consolidated financial statements of the entire group and will progressively enhance the information collection mechanism within the group to improve the accuracy, completeness, and timeliness of non-financial information. The individual entities listed differ from the previous year because, following the complete re-election of directors at Yung Zip Chemical Ind. Co., Ltd. during the second quarter Shareholders' Meeting of 2025, YSH did not hold a majority of the board seats, resulting in the loss of substantial control. Consequently, it is no longer a consolidated financial statement entity, but merely an affiliated company. Therefore, Yung Zip Chemical Ind. Co., Ltd. and Taiwan Waychein Industrial Co., Ltd. are excluded from the table below.

▲Partially included in the disclosure scope ●Fully included in the disclosure scope

Location/Entity / Chapter	Location/Entity / Material Topics	YungShin Group (Consolidated Financial Statements scope)									
		TAIWAN				JAPAN	U.S.	CHINA		Others	
		YungShin Global Holding Corporation (YSH)	YungShin Pharmaceutical Industrial Co., Ltd. (YSP)	Vetnostrum Animal Health Co., Ltd. (Vetnostrum)	Angel Associates (Taiwan), Inc.	CHEMIX INC. (Chemix)	Carlsbad Technology, Inc. (CTI)	Yungshin TienTe (Shanghai) Pharmaceutical Trading Co., Ltd. (YungShin Tiente)	YungShin Company Limited (YHK)	YSP International Company Limited (YSP INC)	YungShin Formosa Investment Holdings Co., Ltd.
Chapter 2 Open and Transparent Governance	Integrity in Operations	●	●	▲	▲	▲	▲	▲	▲		
	Marketing and Labeling	●	●	●	▲	●	●	●	▲		
	Climate Change and Regulatory Risk Management	●	●	●	▲	●	●	●	▲		
	Economic Performance	●	●	●	▲	●	●	●	▲	▲	▲
Chapter 3 Product and Service Responsibility	Customer Privacy	●	●	●	●	●	●	●	●		
	Customer Health and Safety	●	●	●	●	●	●	●	●		
Chapter 4 Environmentally Responsible Operations	Waste Management		●	●							
	Energy Management	●	●	●	●	●	●	●	●		
	Greenhouse Gas Emission management	●	●	●	●	●	●	●	●		
	Water Stewardship	▲	●	●	●	▲	▲	▲	▲		
Chapter 5 Safe and Fulfilling Workplace	Occupational Health and Safety	▲	●	●	▲	▲	●	▲	▲		
	Employment, Labor Management Relations	●	●	●	●	●	●	●	▲		
Chapter 6 Social Caring Initiative	Corporate Image	●	●	●	●	●	●	●	●		

Note:

1. The scope of information collection for key performance indicators of each material topic in 2025 serves as the criterion for determining whether it falls within the disclosure scope.
2. The disclosure scope of some information in the sustainability report is inconsistent with that of the consolidated financial statements mainly because the data collection mechanism is not yet fully developed, leading to an inability to gather certain data (data not available).
3. The related actions linked to some non-financial information may not be implemented by all locations (resulting in zero values), yet this situation will still be considered within the disclosure scope.

Appendix 6 Summary of Subject Matter Assured and Independent Limited Assurance Report

Summary of Subject Matter Assured

No.	Subject Matter Assured	Page No.	Corresponding Chapters	Corresponding Chapters
1	In 2025, the total energy consumption was 348,059.36 GJ, with the ratio of purchased electricity consumption reaching 50.90%.	39	4.1.2 Energy and Greenhouse Gas Emissions Performance	The "Total Energy Consumption" refers to the sum of all types of direct and indirect energy used internally within the organization during the period from January 1, 2025 to December 31, 2025. "Purchased Electricity Consumption Ratio" is calculated by dividing the "Total Purchased Electricity Consumption" by the "Total Energy Consumption."
2	The total volume of water withdrawal in 2025 amounted to 329.55 megaliters.	42	4.2.1 Water Risk Management	The "Volume of Water Withdrawal" refers to the total amount of water used internally within the organization during the period from January 1, 2025 to December 31, 2025.
3	The total amount of generated hazardous waste in 2025 amounted to 17.09 metric tons.	44	4.3.2 Waste Generation and Disposal	The "Total Amount of Generated Hazardous Waste" refers to the total amount of hazardous waste produced internally within the organization during the period from January 1, 2025 to December 31, 2025. The classification of hazardous waste is primarily based on the Standards for Defining Hazardous Industrial Waste and the waste code definitions listed in the Industrial Waste Report and Management System provided by the Ministry of Environment.
4	The employee training total hours in 2025 amounted to 30,897 hours, with the average training hours per employee reaching 18.86 hours.	59	5.4.1 Talent Development	"Employee Training Total Hours" refers to the total hours of education and training for all employees (including full-time and temporary staff) during the period from January 1, 2025 to December 31, 2025. The "Average Training Hours per Employee" is calculated by dividing the "Employee Training Total Hours" by the "Total Number of Employees on Duty as of December 31, 2025 (including full-time and temporary staff)."
5	In 2025, the number and rate of recordable occupational injuries was 13 people and 4.00.	58	5.3.4 Occupational Injuries and Diseases	The "Number and Rate of Recordable Occupational Injuries" are calculated based on data reported monthly by organizations in Taiwan, in accordance with Article 38 of the Occupational Safety and Health Act, through self-statistics submitted to the government.
6	In 2025, the voluntary and involuntary turnover rate for executives/ senior managers, mid-level managers, frontline Personnel, professionals and all others.	82	Appendix 2	The "Number of Voluntary Turnover" is the number of employee-initiated separations (for example, resignation or retirement) during the period from January 1, 2025 to December 31, 2025. The "Number of Involuntary Employee" is the number of entity-initiated separations (for example, dismissal, downsizing, redundancy or non-renewal of contract) during the period from January 1, 2025 to December 31, 2025. The "Voluntary Turnover Rate" is calculated by dividing the "Number of Voluntary Employee" by the "Total Number of Employees on Duty as of December 31, 2025 (including full-time and temporary staff)." The "Involuntary Turnover Rate" is calculated by dividing the "Number of Involuntary Employee" by the "Total Number of Employees on Duty as of December 31, 2025 (including full-time and temporary staff)."

	Voluntary Turnover Rate	Involuntary Turnover Rate
Executives/ senior managers	0.12%	0.00%
Mid-level managers	0.43%	0.00%
Frontline Personnel	0.67%	0.00%
Professionals	2.81%	0.18%
All others	9.46%	0.12%

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Independent Limited Assurance Report

PWCR25014348

To **YungShin Global Holding Corporation**

We have been engaged by YungShin Global Holding Corporation ("Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2025 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Reporting Scope and Period" of the Sustainability Report.

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, including inquiries and inspection to obtain evidence for limited assurance.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

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Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

Wang, Yu-Chuan

For and on behalf of PricewaterhouseCoopers, Taiwan

August 25, 2026

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