

Bora Pharmaceuticals Co., Ltd.  
Supplier Code of Conduct

Bora Pharmaceuticals (hereinafter the “Company”) is dedicated to sustainable operation. With the objective to realize a healthier world, we aim to build and operate under sustainable development. Our sustainability strategy is focused on highly relevant Sustainable Development Goals of the United Nations, covering objectives such as health and welfare, gender equality, proper work and economic growth and environmental protection.

The Company wishes to build long-term partnerships with its suppliers and therefore encourages suppliers to comply with the below code of conduct and with the laws and regulations of its domiciled countries and territories. Along with our suppliers, we jointly undertake responsibilities to protect the environment, pay extra attention to occupational safety and health, and to protect workers’ right. This code will serve as an important basis for supplier evaluation and grading. It is divided into five areas: worker’s interests, health and safety, environmental management, business ethics and management system.

Article 1. Workers’ Interests

Suppliers should respect and protect all workers’ basic human rights and ensure compliance with internationally recognized standards. This is applicable to temporary workers, migrant workers, student workers, contract workers, direct employees and other workers.

- I. Compliance with Labor Legislation: Suppliers shall comply with applicable local and international legislations, such as the Labor Standards Act, the Gender Equality in Employment Act, etc. to ensure that employees are entitled to basic interests.
- II. No Forced Labor or Child Labor: Any forms of forced labor and employment of child labor are strictly prohibited. Suppliers shall also ensure that the work environment is consistent with international human rights standards (such as the ILO convention).
- III. Fair Treatment and Wage Protection: Provide fair work opportunities, avoid any form of discrimination, ensure payment of reasonable remuneration and provide welfare protection consistent with legal requirements.
- IV. Employer-Worker Communication and Freedom of Association: Supplier employees’ organization of unions or participation in collective bargaining in accordance with the law, respect employees’ freedom of association and lawful interest.

Article 2. Health and Safety

Suppliers shall provide employees with a safe and healthy work environment and shall continuously inject resources to identify and resolve health and safety issues in the workplace.

- I. Compliance with Occupational Safety Legislation: Strictly comply with the Occupational Safety and Health Act and relevant requirements to provide

employees with safe and healthy work conditions.

- II. Risk management: Conduct occupational safety risk assessment regularly, adopt proper protective measures and provide necessary safety training and protective gear.
- III. Incident Management: Establish incident reporting and processing mechanisms, prepare an incident prevention program and review and improve occupational safety management systems regularly.

#### Article 3. Environmental Management

Suppliers shall prioritize the impact of their business activities on the environment when evaluating operational excellence, and shall therefore adopt measures to reduce negative impact on the community, environment and natural resources, and protect public health and safety.

- I. Comply with Environmental Protection Legislation: Strictly comply with local and international environmental protection legislations and actively participate in sustainable development initiatives such as energy conservation, carbon reduction and wastewater processing.
- II. Reduce Environmental Impact: Establish and implement an environmental management program, reduce greenhouse gas emissions, energy consumption and waste generation, promote recycling and reuse and support a circular economy model.
- III. Manage Hazardous Substance: Ensure that hazardous substances used in products are consistent with applicable requirements (such as EU RoHS directive, REACH requirements) and provide full report on material ingredients.

#### Article 4. Business Ethics

Suppliers shall abide by the principle of integrity and ensure that all business activities are consistent with the highest levels of ethics and avoid all forms of inappropriate conduct.

- I. Ethical Operation: Insist on ethics in all business interactions; prohibit bribery, corruption, distortion and embezzlement.
- II. Fair Competition: Avoid providing or accepting undue benefits and prohibit any conduct that jeopardizes fair competition such as disclosure of confidential information or dishonest dealing.
- III. Protection of Intellectual Property: Respect and protect intellectual property rights and avoid infringement upon the legal interest of others.

#### Article 5. Management System

Suppliers shall establish management systems that are consistent with this code to ensure the implementation and continuous improvement of relevant policies. The management system shall be designed to ensure: (a) consistency with the laws, regulations and client

requirements applicable to the suppliers' operations and products; (b) compliance with this code, and (c) identification and alleviation of operating risks related to this code.

**Article 6. Implementation and Revision**

These rules will be revised under the responsibility of the Sustainable Development Office and are implemented, including any amendment, following the Chairman's approval.