

Bora Pharmaceuticals Co., Ltd.

Sustainability Report Compilation and Assurance Procedures

Article 1. Purpose

In order to provide the basis for preparation of the Sustainability Report Compilation and Assurance Procedures (hereinafter referred to as the Procedures), the Company formulates the Sustainability Report Compilation and Assurance Procedures in accordance with the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” announced by Taiwan Stock Exchange Corporation.

Article 2. Compliance

The information and data in the Sustainability Report covers the material issues and performance of the Company and its subsidiaries in all aspects of environmental, social and corporate governance.

The Sustainability Report prepared by the Company shall be reviewed by the Sustainable Development Committee and submitted to the Board of Directors for approval.

Article 3. Reporting period

The information disclosure period in the Sustainability Report adopts the full calendar year, i.e. from January 1 to December 31 of each year.

Article 4. Principles for Preparation

- I. The Company shall prepare a sustainability report for the previous year with reference to the general guidelines, industry guidelines and guidelines on material topics issued by the Global Reporting Initiatives (GRI) on an annual basis, to disclose the economic, environmental, and demographic issues (including its human rights) material topics and impacts, disclosure items and their reporting requirements, and refer to the Sustainability Accounting Standards Board (SASB) for disclosure of industry indicator information and SASB indicators corresponding to the contents of the report.
- II. The Sustainability Report referred to in the preceding paragraph shall cover relevant environmental, social and corporate governance risk assessments, and shall establish relevant performance indicators to manage the identified material topics.
- III. The disclosures referred to in Paragraph 1 shall be measured and disclosed using the standards specified by the competent authority in charge of the relevant industry. If the competent authority in the charge of the relevant industry has not issued applicable standards, the common practices shall apply.

<Said information is owned by Bora Pharmaceuticals Co., Ltd., which shall not be disclosed to the public.>

Article 5. Disclosure by the Report

The contents disclosed in the Sustainability Report is compiled by the taskforce. The responsible unit referred to herein means the Sustainability Office, which is responsible for communicating and coordinating the management matters of the taskforce.

已註解 [MH1]: 永續發展委員會組織規程第 9 條

Article 6. Climate-related information disclosure

The Company shall disclose the climate-related information in a dedicated chapter, and the information to be disclosed shall meet the disclosure requirements designated by the competent authority.

The timing of the GHG inventory under Scope 1 and Scope 2 mentioned in the preceding paragraph shall meet the requirements of the competent authority and shall be assured by a third party.

Article 7. Report Assurance and Reporting

The Company shall disclose the index referred to in the report corresponding to the GRI Standards, and indicate in the sustainability report whether each disclosure item has been assured or guaranteed by a third party.

The Company shall report the link of the sustainability report and the file of the report on its website to the online information reporting system designated by the competent authority by August 31 each year, in accordance with Article 5 of the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.” Pursuant to the subparagraph 32, Paragraph 1, Article 3 of the “Taiwan Stock Exchange Corporation Rules Governing Information Reporting of Overseas Fund Institutions for Companies Listing Securities and Overseas Fund Institutions Listing Overseas ETF,” if the contents of the Sustainability Report or the link to the Company's website is changed, the update information shall be entered within two days upon the date of occurrence of the fact.

Article 8. Third-party's assurance qualification

When the Company's Sustainability Report or greenhouse gas inventory is contracted to a third party for assurance, it shall comply with the “Directions for Management of Assurance Institutions of TWSE/TPEX Listed Companies.”

Article 9. Internal audit

The Procedures shall be included in the Company's internal control system, and internal auditors shall check the compliance status and prepare audit reports, from time to time, to ensure the implementation of the Sustainability Report Compilation and Assurance Procedures.

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Article 10. Implementation and amendment

The Sustainable Development Execution Office is responsible for amending these Procedures. The Procedures shall be implemented upon approval by the Sustainable Development Committee and passed by the Board of Directors. The same shall apply if the Procedures are amended.

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