

Bonraybio Co., Ltd.

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Sustainable Development Best Practice Principles

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Chapter 1 General Principles

Article 1

In order to assist companies listed on the Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPEX") (collectively referred to as "TWSE/TPEX listed companies") to fulfill their corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the TWSE and TPEX hereby jointly adopt the Principles to be followed by TWSE/ TPEX listed companies.

Article 2

This principle applies to the overall operational activities of the company and its group enterprises. While engaging in business operations, the Company shall actively implement sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

Article 3

In promoting sustainable development initiatives, the company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4

The Company shall follow the principles below in its practice of sustainable development:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information..

Article 5

The company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

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Chapter 2 Implement company management

Article 6

The company is advised to follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX listed companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7

The directors of the company shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

When the Board of Directors of a TWSE/TPEX listed company promotes sustainable development goals (SDGs), it should give full consideration to the interests of stakeholders, including the following matters:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

Regarding the economic, environmental, and social issues arising from the Company's operating activities, the Board of Directors shall authorize senior management to handle such matters and report the status to the Board. The operational procedures and the respective personnel in charge shall be specific and clearly defined.

Article 8

The Company should regularly organize educational training for the promotion of sustainable development, including the dissemination of matters specified in Paragraph 2 of the preceding Article, and other relevant items.

Article 9

To ensure sound management of sustainable development, the company should establish to create a governance structure for promotion of sustainable development, and establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

A TWSE/TPEX listed companies should establish a reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

The employee performance evaluation system should be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

Article 10

The company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the

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company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about and to report on the same to the board of directors on a periodic basis.

Chapter 3 Fostering a Sustainable Environment

Article 11

The company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

The company should endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment, so as to ensure the sustainable use of Earth's resources.

Article 13

The Company should establish a suitable environmental management system based on its industry characteristics. Such a system shall include the following items:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

Article 14

The Company should establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15

The Company should consider the impact of its operations on eco-efficiency, promote the concept of sustainable consumption, and conduct its operating activities—including research and development (R&D), procurement, production, operations, and services—in accordance with the following principles to reduce the impact of corporate operations on the natural environment, biodiversity, and human health:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.
7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.

Article 16

To improve water use efficiency, the company shall properly and sustainably use water

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resources and establish relevant management measures.

The company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17

The company should assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The company should adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas (GHG) inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The company should compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

Chapter 4 Preserving Public Welfare

Article 18

The company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

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Regarding any matters that jeopardize labor rights, the Company shall provide an effective and appropriate grievance mechanism to ensure that the complaint process is equitable, transparent, and allows for anonymity. Complaint channels shall be simple, convenient, and unobstructed. The Company shall provide appropriate responses to employee complaints and protect the rights and interests of the employees who file such grievances.

Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

The Company should provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company should organize training on safety and health for their employees on a regular basis.

Article 21

The company shall create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The company shall establish industry-academia collaboration programs to cultivate future industry talents

The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish channels for regular communication and dialogue with employees, ensuring that employees have the right to receive information and express opinions regarding the Company's business management activities and decisions.

The company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The company shall, by reasonable means, inform employees of operation changes that might have material impacts.

The company shall treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.

Article 23

The company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their

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products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 24

The company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25

The company shall evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The company shall provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 26

The company shall assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The company shall establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, and shall assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When The company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant impact on the environment and society of the community of the supply source..

Article 27

The company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The company shall, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development. The company shall dedicate resources to cultural and art activities or the cultural and creative industry constantly through donations, sponsorships, investments, procurements, strategic cooperation, corporate volunteering of technical support, or other supporting means, to promote cultural development.

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Chapter 5 Enhancing Disclosure of Sustainable Development Information

Article 28

The company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/TPEX listed Companies and shall fully disclose relevant and reliable information relating to their sustainable development initiatives to improve information transparency.

Relevant information relating to sustainable development which TWSE/TPEX listed Companies shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives.

Article 29

The Company shall prepare a Sustainability Report by adopting widely recognized international standards or guidelines to disclose its progress in promoting sustainable development. It is also advisable to obtain third-party assurance or verification to enhance the reliability of the information. The content of the report shall include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

Chapter 6 Management of Sustainability Information

Article 30

The compliance and assessment of the Company's sustainable development shall be handled in accordance with the "Regulations Governing the Management of Sustainability Information" established by the Company and the regulations of the competent authority.

Article 31

Control Points for Sustainable Development Best Practice Principles:

1. The Board of Directors and the Audit Committee shall regularly supervise and evaluate the effectiveness of the design and implementation of the internal control system related to sustainability information.
2. The Company's overall objectives shall be linked to its sustainable operation goals, including referencing and selecting applicable frameworks, general standards, industry

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- standards, and material sustainability topics of concern to stakeholders, to ensure that relevant information disclosure reflects the Company's sustainable operation activities.
3. The preparation of the Sustainability Report shall comply with applicable laws, regulations, standards, and frameworks.
 4. The preparation of the Sustainability Report shall establish materiality judgment principles.
 5. The preparation of the Sustainability Report shall consider the impact of estimates, assumptions, and judgments on the accuracy of information.
 6. The preparation of the Sustainability Report shall fully reflect the Company's sustainable operation activities.
 7. The Company shall evaluate the competence of the third-party institution members performing independent assurance or verification.

Chapter 6 Supplementary Provisions

Article 32

The Company shall at all times monitor the development of domestic and international sustainable development standards and changes in the corporate environment, and shall use them as a basis for reviewing and improving the Company's sustainable development system to enhance the effectiveness of promoting sustainable development.

Article 33

The Company's Sustainable Development Best Practice Principles shall be implemented after approval by the Audit Committee and the Board of Directors; the same shall apply to any amendments thereto.