



A Plus Biotechnology Co., Ltd.

2025 Sustainability Report

SUSTAINABILITY
REPORT

Contents



1. About This Report

1.1	Message from Management	4
1.2	About the Company	6
1.3	Report Information	9

2. Sustainable Development Governance Framework

2.1	Sustainable Development Strategy	13
2.2	Sustainability Promotion Mechanism	14
2.3	Board of Directors and Functional Committees	17

3. Stakeholders and Material Topics

3.1	Stakeholder Engagement	28
3.2	Process for Determining Material Topics	30
3.3	List of Material Topics	32
3.4	Management Approach to Material Topics	33

4. Governance

4.1	Economic Performance	39
4.2	Tax	41
4.3	Ethical Corporate Management	42
4.4	Communication Channels and Grievance Mechanism	45
4.5	Risk Management	46
4.6	Information Security	47
4.7	Product and Service Management	48
4.8	Supplier Management	51

5. Social

5.1	Employee Relations	53
5.2	Employee Benefits	60
5.3	Friendly Workplace and Human Rights	61
5.4	Talent Cultivation and Development	64
5.5	Occupational Safety and Health	66
5.6	Community Engagement	69

6. Environment

6.1	Climate Change Response	71
6.2	Greenhouse Gas Emissions	74
6.3	Energy Management	79
6.4	Water Resource Management	81
6.5	Waste Management	82

7. Appendices

7.1	GRI Content Index	84
7.2	SASB Industry Standard Index Table	94
7.3	Awards and Certificates	96

CHAPTER

1

About This Report

Message from Management
About the Company
Report Information



About This Report



Message from Management

Since its establishment, A PLUS BIOTECHNOLOGY CO., LTD. has consistently upheld its core mission of “restoring patients’ healthy lives,” dedicating itself to the research, development, manufacturing, and promotion of orthopedic trauma and corrective medical devices best suited to the skeletal characteristics of Asians. Through clinical innovation and localized services, the Company helps more patients regain mobility and improve their quality of life.

2025 is a highly meaningful year for A PLUS BIOTECHNOLOGY CO., LTD. On June 10, the Company’s shares were officially listed on the Taiwan Stock Exchange (stock code: 6918), which is not only an important milestone in the capital market, but also the starting point for the Company to be subject to higher standards of scrutiny in governance transparency, information disclosure, and social responsibility. Annual consolidated Operating revenue reached NT\$ 835,891 thousand, net profit after tax was NT\$ 169,541 thousand, and basic earnings per share was NT\$ 5.16, indicating that the Company continues to move forward on a steady growth trajectory.

Governance as the Cornerstone, Integrating Sustainability into the Core of Decision-Making

Following its listing, the Company has further improved its sustainability governance framework. In July, the Board of Directors resolved to establish the position of Chief Sustainability Officer, a role I concurrently hold, to coordinate the promotion and supervision of the Company’s sustainability strategy. In November, the Board revised the “Sustainable Development Best Practice Principles” to strengthen environmental and climate-related disclosure requirements. The ESG task force operates across four key modules: corporate governance, sustainable environment, social welfare, and information disclosure. All sustainability information must be reviewed by the heads of each unit, compiled by the ESG task force, and approved by the chief sustainability officer before being submitted to the Board of Directors for resolution. This process ensures a robust link between information quality and governance oversight. This report represents the Company’s first official annual sustainability report, marking our long-term commitment to continuous and transparent disclosure.

Chairperson and Chief
Sustainability Officer, A PLUS
BIOTECHNOLOGY CO., LTD.

Sih-Ming Li



Upholding Product Quality as a Commitment to Protecting Customer Health and Safety

Orthopedic medical devices are fundamental to surgical safety and patient recovery; therefore, product quality management is the most direct manifestation of the Company's sustainability Commitment. The Company strictly complies with medical device regulations, holding ISO 13485 Medical Device Quality Management System certification and a Medical Device Good Distribution Practice (GDP) license. It has established a full lifecycle quality management mechanism covering design and development, manufacturing, and post-market surveillance. In 2025, the Company had no product recall incidents or violations of regulations related to product safety, labeling, or marketing communications, and the annual customer satisfaction score was 9.39 points (out of a maximum of 10 points), continuing to receive high recognition from customers for quality and service.

Integrity as the Bottom Line, Building Trustworthy Business Relationships

The Company values integrity and probity, and has established a comprehensive ethical corporate management system, including the "Ethical Corporate Management Best-Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," and "Code of Ethical Conduct for Directors," and requires all employees to sign the code of ethics upon onboarding, implementing principles such as honesty, fair trade, and avoidance of conflicts of interest in daily operations. The Company has established a whistleblower mailbox (report@aplusbio.com), providing employees and stakeholders with a channel to report violations, and commits to providing appropriate protection to whistleblowers. No confirmed corruption or bribery incidents occurred in 2025.

Based on Caring for Employees, Maintaining a Safe and Friendly Workplace

The Company is committed to providing a safe and friendly working environment. In 2025, no recordable work-related injuries, occupational diseases, or work-related deaths occurred among employees in Taiwan and Shanghai, and all occupational safety indicators remained at zero. We continue to invest in employee training, health care, and diverse benefits, while strengthening our employees' professional capabilities and industry perspective through platforms for academic exchange, clinical discussion, and international cooperation.

Looking to the Future, Continuing to Excel

Looking ahead, in response to the accelerating global aging trend, an increasingly stringent medical device regulatory environment, and rising stakeholder expectations for corporate sustainability, the Company will continue to deepen its sustainability information management capabilities and gradually refine quantitative disclosure indicators. Building on our foundation of integrity, quality, and talent, we will further strengthen supply chain management and environmental performance. We have completed our first greenhouse gas inventory and established baseline year emissions data. Using this as a starting point, we are continuing to promote energy conservation management and carbon emission tracking while gradually planning subsequent reduction pathways.

On behalf of the Board of Directors and the management team, I would like to express my sincere gratitude to all shareholders, customers, employees, suppliers, and all sectors of society for their long-term support and trust in A Plus Biotechnology. We will continue to create long-term, sustainable value for all stakeholders through higher standards and more transparent disclosure.

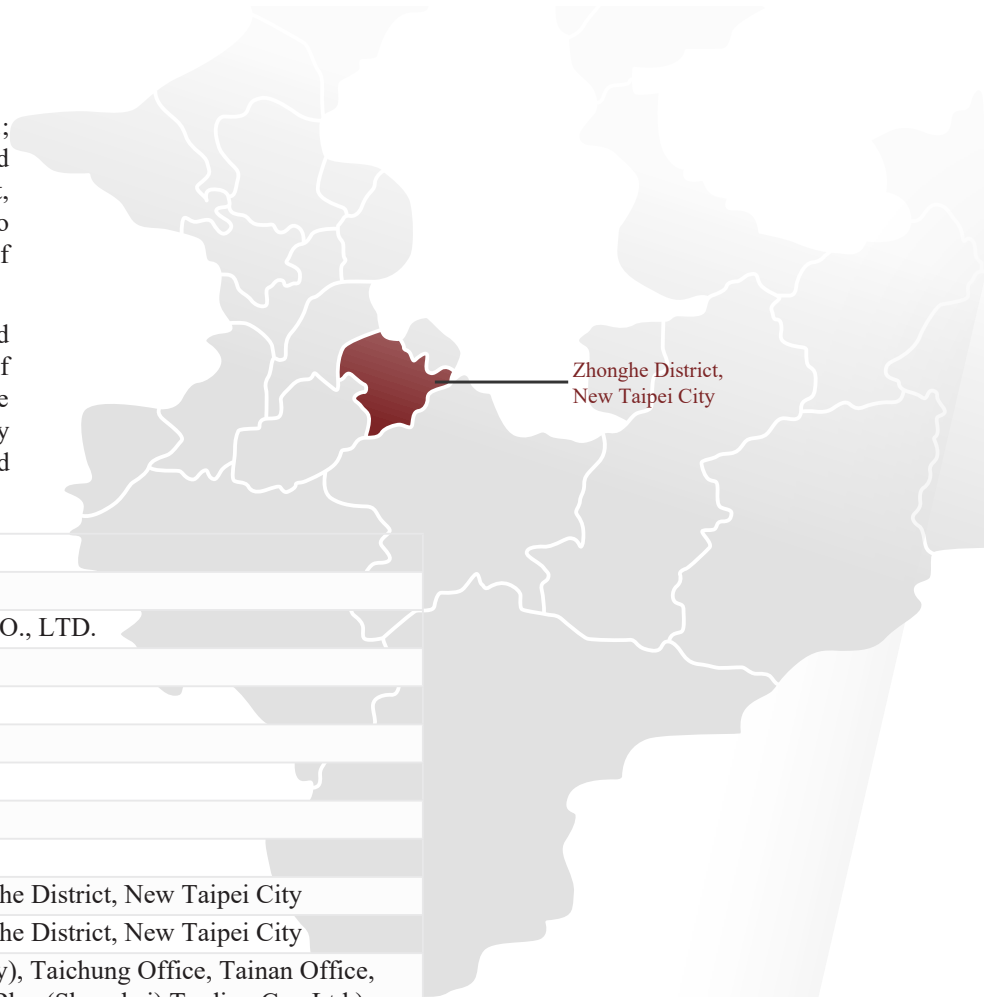
August 13, 2026

About the Company

Basic Company Information

A PLUS BIOTECHNOLOGY CO., LTD. (English name: A PLUS BIOTECHNOLOGY CO., LTD.; brand name: Aplus) was established on September 4, 2009, with its headquarters and Factories located in Zhonghe District, New Taipei City, and is principally engaged in the research and development, manufacturing management, and sales of orthopedic trauma and corrective medical devices, while also engaging in the agency business for orthopedic medical devices, and is a leading local manufacturer of orthopedic trauma medical devices in Taiwan.

The Company was founded with the purpose of “restoring patients’ healthy lives,” and has long focused on the research and development of orthopedic implants based on the skeletal curvature parameters of Asians, and is the world’s first manufacturer to develop orthopedic trauma products centered on the anatomical characteristics of Asian bones. On June 10, 2025, the Company’s shares were officially listed on the Taiwan Stock Exchange (stock code: 6918), achieving an upgrade in the capital market and strengthening financial transparency and investor relations.



Items	Content
Full Company Name	A Plus Biotechnology Co., Ltd.
English Name	A PLUS BIOTECHNOLOGY CO., LTD.
Brand Name	Aplus
Company Type	Listed company
Stock Code	6918 (Taiwan Stock Exchange)
Establishment Date	September 4, 2009
Chairperson (concurrently serving as Chief Sustainability Officer)	Sih-Ming Li
General Manager	Hsiang-Wei Lo
Headquarters Address	3F, No. 21, Qiaohe Road, Zhonghe District, New Taipei City
Factory Address	3F, No. 23, Qiaohe Road, Zhonghe District, New Taipei City
Main Service Locations	Taipei (Headquarters and Factory), Taichung Office, Tainan Office, Kaohsiung Office, Shanghai (A Plus (Shanghai) Trading Co., Ltd.)
Paid-in capital	NT\$ 345,710 thousand
2025 Consolidated Operating revenue	NT\$ 835,891 thousand
Number of employees	Taiwan: 160 employees Shanghai, China: 30 employees
Main Operating Regions	Taiwan (78.15%), Mainland China (20.97%), others (0.88%)

➤ Major Products and Services

The Company's products focus on orthopedic implants and related surgical auxiliary devices, which are divided into three major categories:

1

Trauma and correction products

1. Trauma Products: Internal fixation plates, screws, pins, intramedullary nails, cables, external fixators.
2. Correction Products: Knee preservation systems, hallux valgus correction systems, additive manufacturing surgical guides.

Business proportion
in 2025

73.86%

26.14%

2

Agency products and other

Artificial bone substitutes, cell therapy, hemostatic products, breathable casts, powered surgical tools, carbon fiber bone plates, etc.

3

New Products Under Development

1. Polymer composite implants
2. Modular plate systems
3. AI-assisted preoperative planning system
4. Additive manufacturing implants
5. Ankle joint correction systems
6. Foot and ankle corrective system

Core Competitive Advantages:

The Company possesses a database of Asian skeletal curvature data and designs orthopedic products that are closest to the anatomical characteristics of Asians, differing from mainstream products of major European and American international manufacturers that use Caucasians as the design basis. By integrating medical image processing, 3D modeling, and additive manufacturing technologies, the Company provides a complete solution from preoperative simulation planning and intraoperative precise guidance to postoperative fixation, creating a technical barrier that competitors cannot easily replicate quickly. It currently has a market share of over 30% in Taiwan's orthopedic trauma implant market and is the leading local manufacturer.

➤ Organizational Structure and Major Subsidiaries

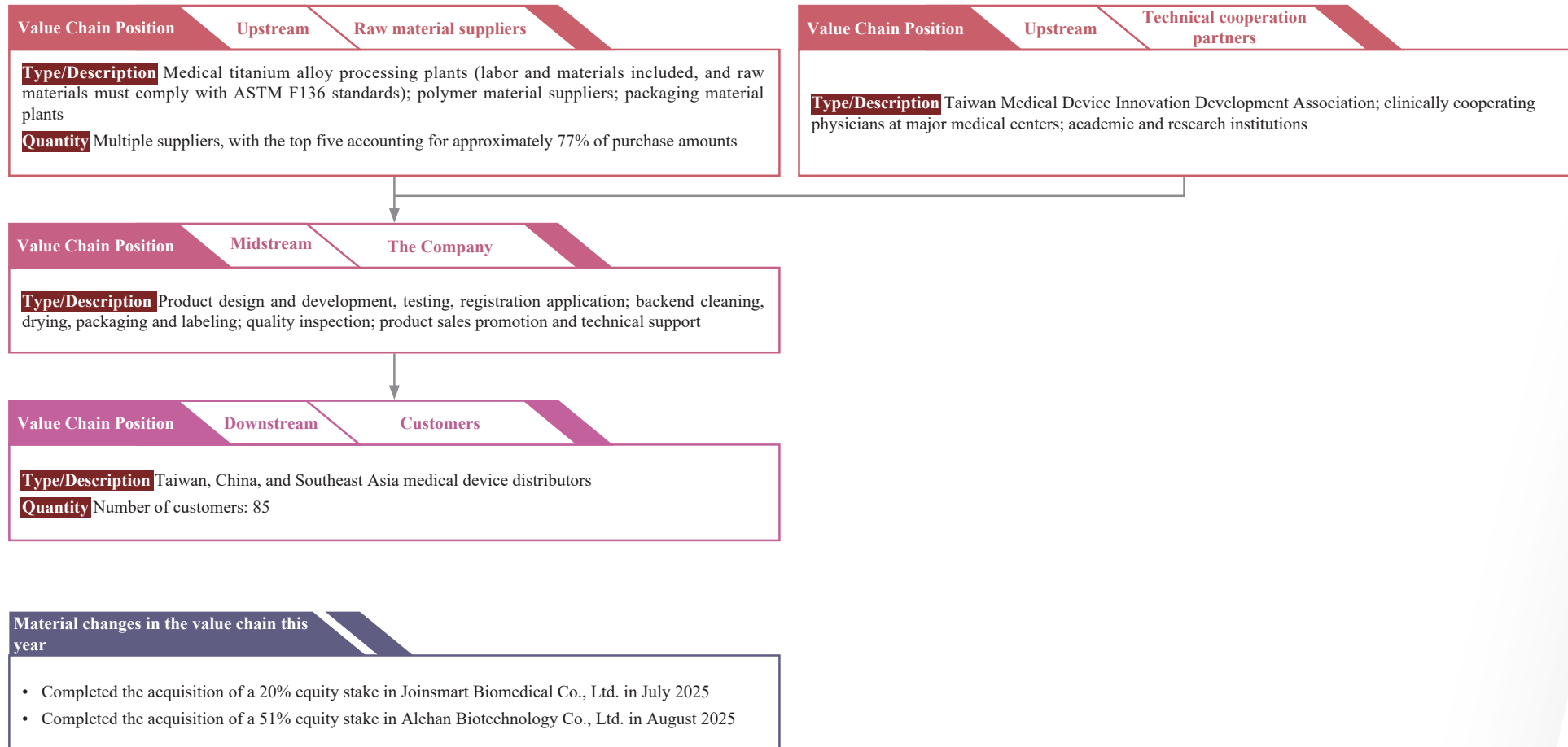
The disclosure scope of this report covers the parent company, A PLUS BIOTECHNOLOGY CO., LTD., and the following affiliated enterprises included in the Consolidated Financial Statements:

Entity Name	Location	Principal Business	Shareholding ratio	Included in This Report
A Plus Biotechnology Co., Ltd.	Zhonghe District, New Taipei City, Taiwan	Orthopedic medical device R&D, manufacturing management, and sales (parent company)	-	✓
A Plus (Shanghai) Trading Co., Ltd.	Shanghai, China	Orthopedic medical device sales and marketing	100%	✓
Alehan Biotechnology Co., Ltd.	Taiwan	Orthopedic medical device-related business (included in consolidation from August 1, 2025)	51%	✓ (from August 1, 2025)

Boundary description: Alehan Biotechnology Co., Ltd. has been included in the Consolidated Financial Statements since August 1, 2025, and the greenhouse gas inventory report has included activity data within the Shanghai boundary.

➤ Introduction to the Value Chain

Aplus mainly plays a midstream role in the value chain of the orthopedic implant medical device industry:



Report Information

› Basis of Preparation

This report has been prepared in accordance with the following frameworks and regulations:

GRI Standards 2021	Main reporting framework; prepared in accordance with GRI 1 “Foundation”, GRI 2 “General Disclosures”, GRI 3 “Material Topics”, and the topic standards corresponding to material topics (GRI 201, 202, 205, 416, 417)
SASB (HC-MS Medical Equipment & Supplies)	With reference to the SASB Medical Equipment & Supplies industry standard, industry-specific sustainability indicators are disclosed. For details, please refer to Appendix “7.2 SASB Industry Standard Index” of this report.
TCFD (Climate-related Financial Disclosures)	Climate-related information is disclosed in accordance with the TCFD four pillars (Governance, Strategy, Risk Management, and Metrics and Targets) framework; please refer to Section 6.1 for relevant management practices.
Taiwan Stock Exchange Regulations Governing the Preparation of Sustainability Reports by TWSE Listed Companies	Handled in accordance with the law; the Company completed listing in 2025 and prepared and filed this year’s sustainability report in accordance with regulations
GRI Content Index	Provides a complete cross-reference index of GRI disclosure items. For details, please refer to Appendix “7.1 GRI Content Index” of this report.

This report is prepared under the GRI Standards on a “with reference to” basis, and does not claim compliance with the “in accordance” option of the GRI Standards. If there is any omission or partial disclosure with respect to any GRI disclosure item, it has been indicated and explained in the GRI index.

› Reporting Period and Frequency

Reporting Period	January 1, 2025 to December 31, 2025
Reporting Frequency	Published annually (this year marks the inaugural official release)
Previous Report	This is the Company’s inaugural sustainability report; as such, there is no previous report for comparison. Comparative data for certain information has been provided for 2024.
Issuance Date	August 13, 2026
Next Report Scheduled Date	August 2027
Electronic Download URL	Aplus official website - Corporate Sustainability/Stakeholder Section
Report Publication Version	This report is divided into Chinese and English versions, both of which are published on the Company’s official website. In the event of any discrepancy or inconsistency between the Chinese and English versions, the Traditional Chinese version shall prevail.

Consistency of financial reporting period:

The reporting period for sustainability information in this report is consistent with the financial reporting period, both being from January 1, 2025 to December 31, 2025, and the financial data is based on the Consolidated Financial Statements audited by PwC Taiwan.

► Report Boundary and Scope

Organizational Boundary:

This report adopts the financial control approach to establish the organizational boundary, covering A PLUS BIOTECHNOLOGY CO., LTD. and its subsidiaries within the scope of financial consolidation

 Financial Data	Entities Covered A Plus Biotechnology Co., Ltd. A Plus (Shanghai) Trading Co., Ltd. Alehan Biotechnology Co., Ltd. Basis of Calculation Based on the Consolidated Financial Statements audited by PwC Taiwan, Unit: NT\$ thousand	 Employee Data	Entities Covered All employees in Taiwan and Shanghai Basis of Calculation Formal employees as defined under local labor laws in each location; December 31, 2025 is the statistical base date
 Greenhouse Gas (GHG) Inventory Data	Entities Covered Headquarters, New Taipei Factories, Taichung Office, Tainan Office, Kaohsiung Office, subsidiary A Plus Shanghai, and subsidiary Alehan Biotechnology Basis of Calculation According to the 2025 greenhouse gas inventory report of A PLUS BIOTECHNOLOGY CO., LTD., the emission factor method is adopted.	 Water Resource Data	Entities Covered Same as GHG scope Basis of Calculation Compilation of Water Utility Invoices from All Sites
 Energy Data	Entities Covered Same as GHG scope Basis of Calculation Compilation of electricity bills and fuel purchase invoices from each site	 Other Social Data	Entities Covered A Plus Biotechnology Co., Ltd. A Plus (Shanghai) Trading Co., Ltd. Basis of Calculation Each segment compiles its own statistics, which are then consolidated by the ESG task force.

Explanation of Disclosure Boundary:

The disclosure boundary of this report is primarily based on the scope of the organization's financial control. Although the occurrence scope of certain impacts (such as upstream supply chains and downstream customers) exceeds the direct control scope of the Company, this report still explains the nature of such impacts and management approaches in relevant chapters in accordance with the results of the material topic analysis, so as to ensure that the completeness of disclosure conforms to the spirit of impact disclosure under GRI 3 "Material Topics".

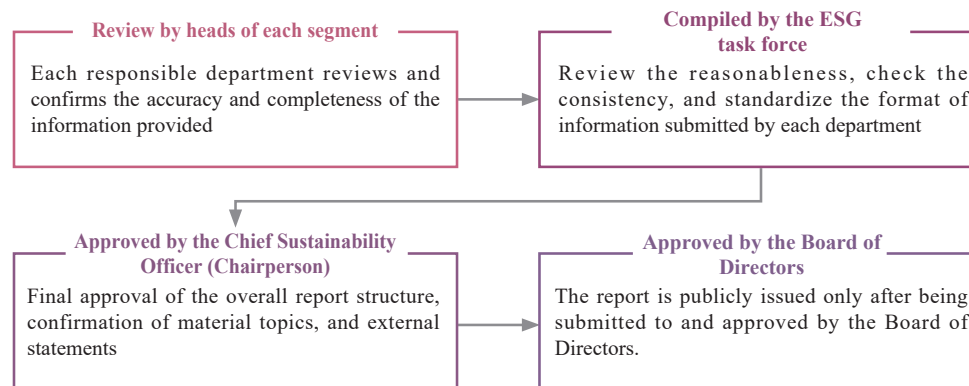
Information Restatement

This report is the first officially prepared annual sustainability report of A PLUS BIOTECHNOLOGY CO., LTD., and there is no information from previous reports available for restatement comparison. All comparative figures for 2024 are based on figures disclosed in the official financial statements or annual report, and the data sources are explained in each section.

💡 There is no information restatement in this report.

External Assurance

According to the “Regulations Governing the Preparation of Sustainability Reports by Listed Companies,” the Company shall establish procedures for the preparation and assurance of sustainability reports and incorporate them into its internal control system. This 2025 Sustainability Report is the Company’s inaugural report. The following internal review mechanisms have been established to ensure the quality of information:



External assurance status:

This year’s sustainability report has not yet been commissioned to an external independent institution for an assurance engagement. The Company assesses that after establishing stable data collection processes and internal review mechanisms, it will gradually plan to introduce external assurance in subsequent years to enhance the credibility and verifiability of sustainability information.

Sustainability Report Contact Information

Contact Unit	▶ ESG task force
Contact Person	▶ Stock Affairs Department
Address	▶ 3F, No. 21, Qiaohe Road, Zhonghe District, New Taipei City 235
Telephone	▶ +886-2-2249-9222 ext. 122
Fax	▶ +886-2-2243-7711
Email	▶ admin@aplusbio.com
Official Website Sustainability Section	▶ Aplus official website - Corporate Sustainability/Stakeholder Section

CHAPTER

2

Sustainable Development Governance Framework

Sustainable Development Strategy
Sustainability Promotion Mechanism
Board of Directors and Functional Committees

Sustainable Development Governance Framework



Sustainable Development Strategy

› Sustainability Vision and Core Mission

A PLUS BIOTECHNOLOGY CO., LTD. was founded with the purpose of “restoring patients’ healthy lives,” and has long been deeply engaged in the field of orthopedic trauma and corrective medical devices, establishing a sustainable business model that takes into account patient safety, stakeholder needs, and the long-term resilience of the organization through product innovation, quality management, ethical management, and talent cultivation. The Company believes that the most fundamental contribution of an enterprise to society lies in providing safe and effective medical devices, assisting orthopedic physicians in creating better surgical outcomes for patients, alleviating patients’ pain, and accelerating their recovery and return to normal life.

Based on this core mission, the Company defines Sustainable Development into three pillars: ensuring long-term value creation through sound Corporate governance; maintaining the trust of employees, customers, and communities through responsible social behavior; and responding to climate change trends through proactive environmental management to reduce the impact of operating activities on the environment.

› Sustainable Development Achievements and Targets

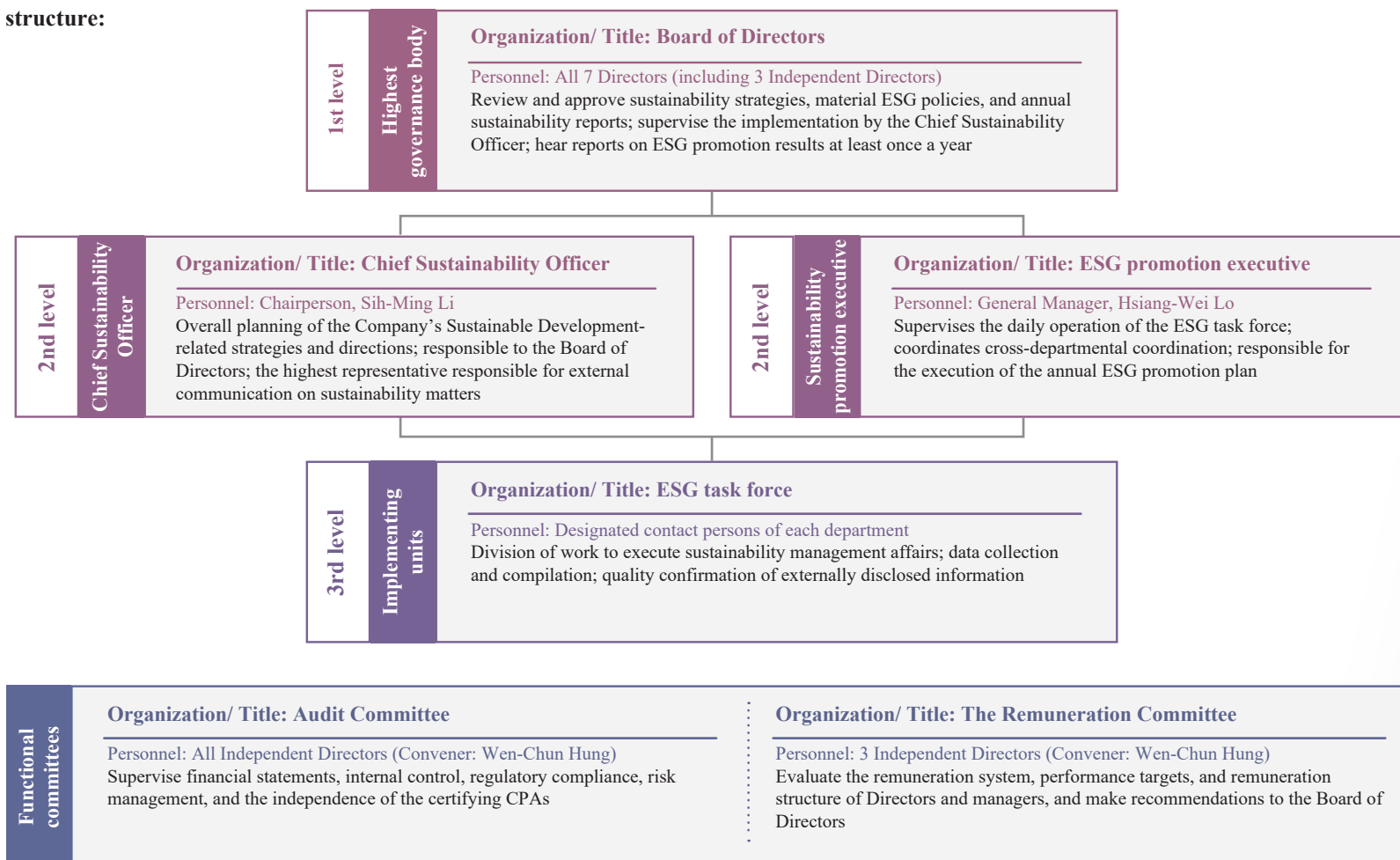
ESG Aspect	Sustainability Goals/ Commitments	Target Year	2025 Achievement Status	Achievement Status
Governance (G)	Complete listing and establish a sustainability governance framework	2025	Completed listing on June 10, 2025 (stock code: 6918); established the Chief Sustainability Officer position in July; revised the “Sustainable Development Best Practice Principles” in November	✓ Achieved
Governance (G)	Conduct anti-corruption education and promotion annually	Ongoing	Promotion at management meetings on February 5 and July 2; insider trading prevention training has been conducted; signing of the Code of Conduct by all new hires.	✓ Achieved
Governance (G)	Complete the preparation of the first sustainability report	2025	2025 is the first year of preparing the sustainability report, which was issued in 2026	✓ Achieved
Social (S)	Maintain zero major occupational accidents in the workplace	Ongoing	In 2025, Taiwan and Shanghai achieved zero recordable work injuries, zero occupational diseases, and zero work-related fatalities.	✓ Achieved
Social (S)	Continue to promote academic exchange and contribution to the medical community	Ongoing	Organized orthopedic seminars and clinical training courses; sponsored orthopedic academic activities	✓ Achieved
Environment (E)	Complete the first greenhouse gas inventory and establish the base year	2025	Scope 1 emissions: 39.2546 metric tons CO ₂ e; Scope 2 emissions: 241.5892 metric tons CO ₂ e; total: 280.8438 metric tons CO ₂ e	✓ Achieved
Environment (E)	Establish behavioral standards for energy-saving management	Ongoing	Measures such as centralized control of central air conditioning, paperless operations, and waste sorting continue to be implemented	✓ Achieved
Governance (G)	Set quantitative ESG KPI targets	2026	Focus on data collection and establishment in 2025, and implement quantitative performance indicators in 2026 to achieve ESG data-based management.	In planning

Sustainability Promotion Mechanism

► Sustainability Governance Organizational Structure

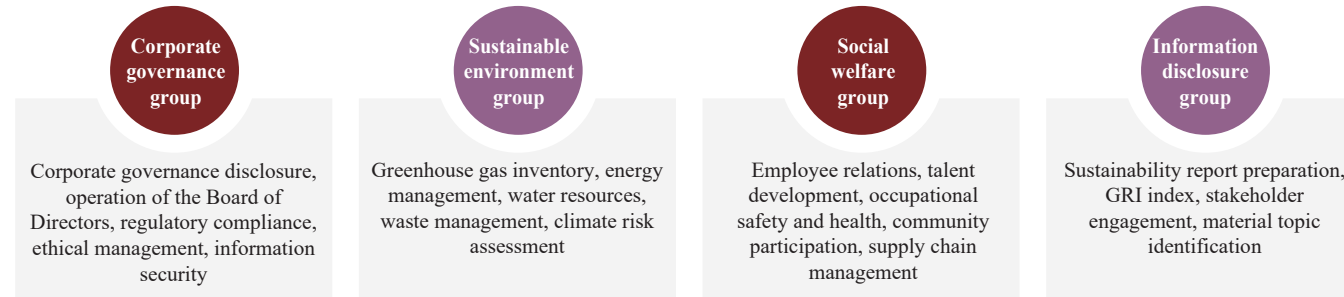
In accordance with Article 9 of the “Sustainable Development Best Practice Principles” (approved by the Board of Directors on November 10, 2025), the Company has established a three-tier sustainability governance structure with the Board of Directors as the highest supervision mechanism, ensuring that the promotion of sustainability strategies receives appropriate resource input, accountability, and progress oversight.

Three-tier governance structure:



Four major groups of the ESG task force:

The ESG task force is divided into four working groups according to the nature of business, coordinated by the General Manager, and the heads of each department serve as group members:

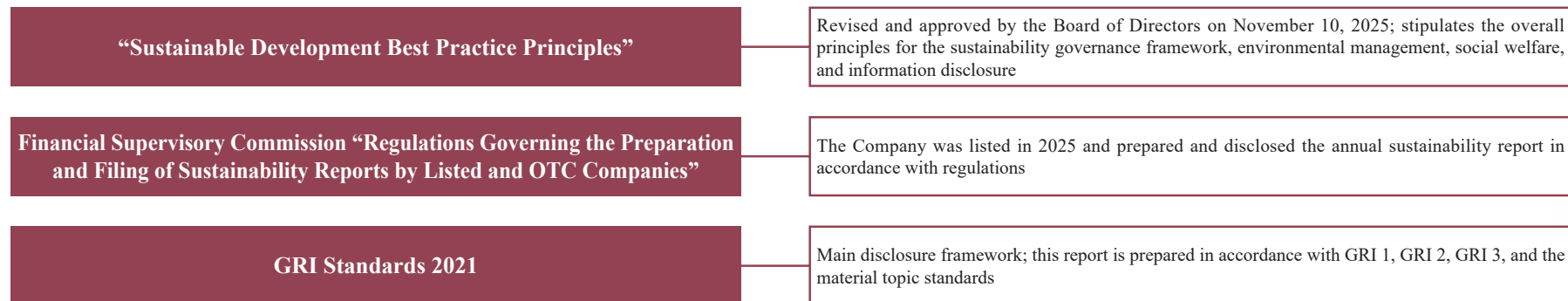


Sustainability information compilation and review process:

- I. Each responsible unit collects data and completes the preliminary organization based on disclosure topics.
- II. The heads of each unit confirm the accuracy and completeness of the data.
- III. The ESG task force coordinates the compilation and conducts review and content discussion.
- IV. Approved by the Chief Sustainability Officer (Chairperson).
- V. Submitted to the Board of Directors and Approved.
- VI. The report is publicly disclosed externally.

► Regulatory Basis for Sustainability Promotion

The establishment of the Company's sustainability governance framework follows the following major laws, regulations, and systems:



► Important Sustainability Governance Matters for the Year

2025

February 13

Meeting type: Board of Directors
Reported on the implementation of sustainability promotion for the 2024 fiscal year (pursuant to the Sustainable Development Best Practice Principles, reports shall be submitted to the Board of Directors at least once a year)

March 31

Meeting type: Board of Directors
Reviewed the 2024 Financial Statements, the Internal Control System statement, and related matters

June 10

The Company's shares were officially listed on the Taiwan Stock Exchange (stock code: 6918).

June 30

Meeting type: General Shareholders' Meeting
Ratified the 2024 earnings distribution (cash dividend of NT\$ 4 per share, totaling NT\$ 121,884 thousand); revised the Articles of Incorporation

November 10

Meeting type: Board of Directors
Reviewed and revised the "Sustainable Development Best Practice Principles" to strengthen environmental and climate-related disclosure requirements.

August 01

Completed the acquisition of a 51% equity stake in Alehan Biotechnology Co., Ltd. and included it in the Consolidated Financial Statements

July 28

Meeting type: Board of Directors
Reviewed the establishment of the Chief Sustainability Officer position; Chairperson Sih-Ming Li serves as the Chief Sustainability Officer, formally establishing the highest sustainability governance position

Board of Directors and Functional Committees

► Composition of the Board of Directors

Basic Framework:

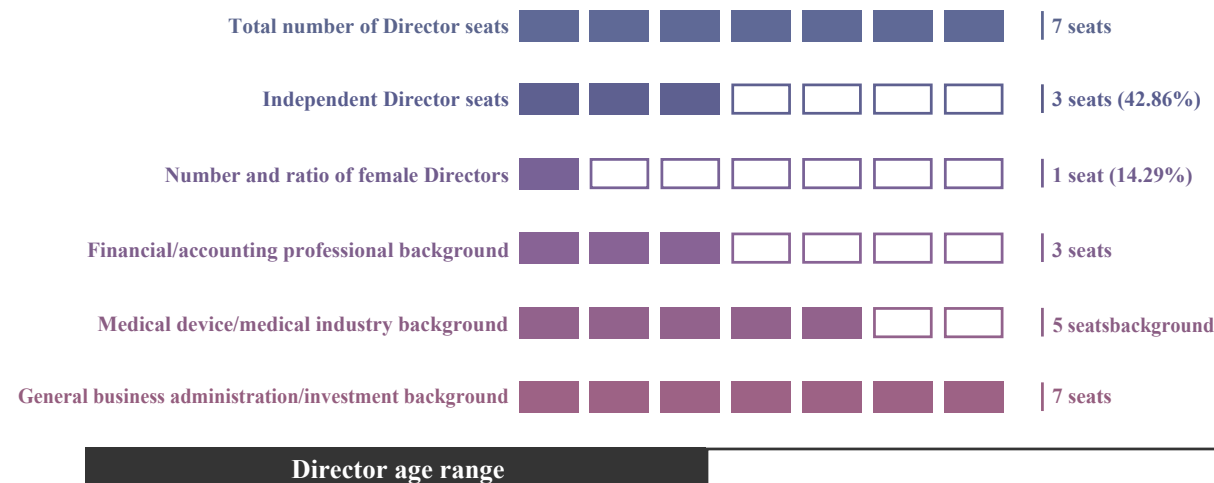
The Company's Board of Directors consists of 7 Directors, including 3 Independent Directors, and the seats of Independent Directors account for 42.86% of the total Director seats, in compliance with the Articles of Incorporation. The Board of Directors adopts a candidate nomination system for selection; the Chairperson and General Manager are held by different persons to ensure the independence of decision supervision.

Current Directors:

Job title	Nationality or Place of Registration	Name	Gender Age	Date of Election (Assumption of Office) Date	Term of office	2026/03/31 Number of Shares Held		Main Education and Professional Background
						Shares	Shareholding ratio	
Chairperson	R.O.C	Ho-Ming Investment Co., Ltd.	-	2025/06/30	3 years	721,000	2.09	Department of Medical Laboratory Science and Biotechnology, Central Taiwan University of Science and Technology Chairperson, Excelsior Medical Co., Ltd.
		Representative: Sih-Ming Li	Male 61~70 years old	2025/06/30		2,043,045	5.91	
Director	R.O.C	Weikai International Co., Ltd.	-	2025/06/30	3 years	1,643,809	4.75	Department of Food Science, Yuanpei University of Medical Technology Business Manager, Zimmer Biomet Taiwan Co. Ltd.
		Representative: Hsiang-Wei Lo	Male 51~60 years old	2025/06/30		819,166	2.37	
Director	R.O.C	Kai-Hsing Wu	Male 61~70 years old	2025/06/30	3 years	4,070,679	11.77	EMBA, National Taiwan University Master's of Biomedical Engineering, Chung Yuan Christian University General Manager of Greater China, Zimmer, Inc.
Director	R.O.C	Jing Hong Capital Co., Ltd.	-	2025/06/30	3 years	517,000	1.50	MBA, University of Notre Dame, USA L.C. Equity Research Corporation/ Manager
		Representative: Yu-Hung Chen	Male 41~50 years old	2025/06/30		953,000	2.76	
Independent Director	R.O.C	Wen-Chun Hung	Male 51~60 years old	2025/06/30	3 years	-	-	College of Law, National Chung Hsing University Passed the Judicial Yuan's lawyer-to-judge transition selection exam DALDEWOLF Law Firm
Independent Director	R.O.C	Hsiao-Wen Wang	Female 51~60 years old	2025/06/30	3 years	-	-	Ph.D., Department of Accounting, National Taiwan University Full-Time Associate Prof., Institute of Accounting, National Central University
Independent Director	R.O.C	Kuo-Chi Lin	Male 51~60 years old	2025/06/30	3 years	-	-	EMBA, National Chiao Tung University Special Assistant to the General Manager, Golden Arrow Printing Technology Co., Ltd. Deputy Assistant General Manager, Capital Markets Division, Cathay Securities Co., Ltd. Manager, Underwriting Department, Yuanta Securities Co., Ltd.

Diversity of the Board of Directors:

2025



Conflict of Interest Management:

The Company has established regulations governing the management of related party and affiliate transactions, regulations governing the prevention of insider trading, the Code of Ethical Conduct for Directors, and internal operating procedures for handling material information, requiring Directors to recuse themselves in accordance with the law from proposals involving their own interests.

Implementation of recusal in 2025:

The Company implements rigorous Corporate governance and a high degree of protection of stakeholder rights and interests. During the convening of the Board of Directors in 2025, for proposals involving the personal interests of individual Directors, the relevant Directors all implemented recusal in accordance with the law, and such matters were duly recorded in the minutes of each Board of Directors meeting.

The relevant recusal implementation is as follows:

Proposal on remuneration of the Chairperson and managers

With respect to remuneration allocation and compensation proposals involving the Chairperson, General Manager, and other concurrently serving managers, the relevant interested parties (Director Sih-Ming Li, Director Hsiang-Wei Lo, and Director Kai-Hsing Wu) each properly implemented recusal in accordance with the law based on their identities involved in the proposal.

Proposal on remuneration of general Directors

When discussing the proposal on remuneration of general Directors, Director Sih-Ming Li, Director Hsiang-Wei Lo, and Director Kai-Hsing Wu recused themselves in accordance with the law.

Proposal on a specific industry-academia cooperation contract

When discussing a proposal on an industry-academia cooperation contract involving the personal interests of an individual Director, Director Hsiao-Wen Wang recused herself in accordance with the law.

➤ Operation of the Board of Directors

Meetings of the Board of Directors in 2025:

2025	Number of regular Board of Directors meetings convened: 9 times	Average attendance rate of Directors 100%
	Number of extraordinary Board of Directors meetings convened: 1 time	
2024	Number of regular Board of Directors meetings convened: 8 times	Average attendance rate of Directors All seats reached 75% or above
	Number of extraordinary Board of Directors meetings convened: -	

Attendance of the Board of Directors in 2025:

Job title	Name	Number of attendance in person [B]	Number of attendance by proxy	Actual attendance rate (%) [B/A]	Remarks
Outgoing Chairperson	Sih-Ming Li	5	0	100	Term expired on 2025/06/29
Outgoing Director	Hsiang-Wei Lo	5	0	100	
Outgoing Director	Yu-Hung Chen	5	0	100	
Chairperson	Ho-Ming Investment Co., Ltd. Representative: Sih-Ming Li	5	0	100	Full re-election on 2025/06/30 Elected as a corporate director representative
Director	Weikai International Co., Ltd. Representative: Hsiang-Wei Lo	5	0	100	
	Jing Hong Capital Co., Ltd. Representative: Yu-Hung Chen	5	0	100	
	Kai-Hsing Wu	10	0	100	Term expired on 2025/06/29 Full re-election on 2025/06/30 Re-elected as director
Independent Director	Wen-Chun Hung	10	0	100	Term expired on 2025/06/29
Independent Director	Hsiao-Wen Wang	10	0	100	Full re-election on 2025/06/30
Independent Director	Kuo-Chi Lin	10	0	100	Re-elected as Independent Director

Summary of major discussion topics in 2025:

Topic Category	Important Proposal Content
Sustainability Governance	Established the Chief Sustainability Officer position, to be held by the Chairperson Revised the “Sustainable Development Best Practice Principles”
Finance	Review of 2024 Financial Statements Proposal for 2024 earnings distribution
Capital Market	Conduct cash capital increase Listing of the Company’s shares
Personnel Remuneration	Determination of remuneration for the Chairperson, General Manager, and managers (interested parties recuse themselves in accordance with the law) Revision of the Articles of Incorporation (stipulating that not less than 2% of annual profit shall be appropriated as employee compensation)
Investment	Acquisition of a 20% equity stake in Joinsmart Biomedical Co., Ltd. Acquisition of a 51% equity stake in Alehan Biotechnology Co., Ltd.
Internal Control	Reviewed and approved the annual Internal Control System statement Revised the payroll cycle and approval authority table

Director performance evaluation:

The Company conducts annual written questionnaire self-assessments for the Board of Directors, functional committees, and individual Director members. The evaluation results for 2025 are as follows:

Evaluation Subject	Evaluation method	2025 Evaluation Conclusion
Overall Board of Directors	Written questionnaire self-assessment	Score ratio 100% ; members’ professionalism and independence met qualifications, and operations complied with legal requirements
Functional committees	Written questionnaire self-assessment	Score ratio 99% ; the Audit Committee and the Remuneration Committee both operated in compliance with regulations
Individual directors	Individual written questionnaire self-assessment	Score ratio 97% ; good professional interaction, met qualifications, and maintained continuously

Directors' continuing education:

The Company arranges annual courses related to Corporate governance for Directors. Completion status of training for each Director in 2025:

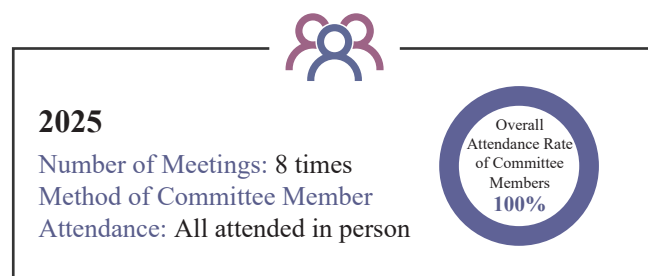
2025		Course organizer Securities and Futures Institute	Course organizer Taiwan Investor Relations Institute
		Course name Series courses for Directors, Supervisors, and Corporate governance officers - H2 operating strategies and outlook for Taiwan PMI manufacturers under the storm of Trump reciprocal tariffs	Course name Analysis of Sustainability Reports
		Training hours 3 hours	Training hours 3 hours
		Name and title Independent Director Kuo-Chi Lin	Name and title Chairperson Sih-Ming Li, Director Hsiang-Wei Lo Director Kai-Hsing Wu, Independent Director Hsiao-Wen Wang
	07/25	Course organizer Securities and Futures Institute	
		Course name 2025 Legal Compliance Seminar on Insider Equity Trading	
		Training hours 3 hours	
		Name and title Independent Director Wen-Chun Hung Independent Director Hsiao-Wen Wang	
	08/20		
	08/26-28	Course organizer Accounting Research and Development Foundation, R.O.C.	
		Course name 2025 ESG Summit	
		Training hours 6 hours	
		Name and title Director Yu-Hung Chen, Independent Director Hsiao-Wen Wang	
	10/20		
	11/10	Course organizer Taiwan Corporate Governance Association	
		Course name Global Economic Conditions and the Effects of Trump's New Policies	
		Training hours 3 hours	
		Name and title Chairperson Sih-Ming Li, Director Hsiang-Wei Lo, Director Kai-Hsing Wu, Independent Director Wen-Chun Hung, Independent Director Kuo-Chi Lin	

► Operational Overview of the Audit Committee

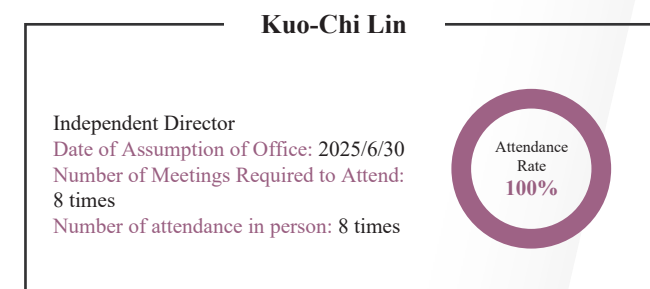
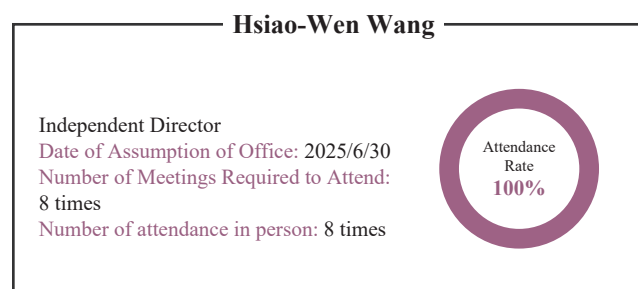
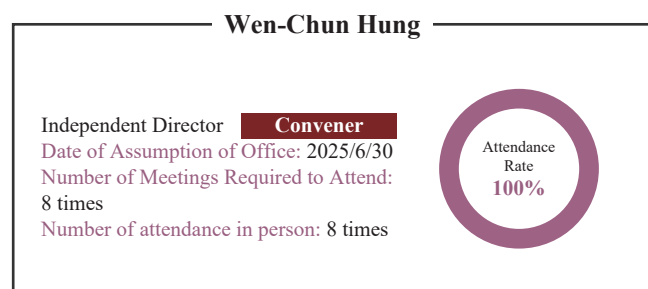
Composition and Responsibilities:

In accordance with the Articles of Incorporation and the Organizational Regulations of the Audit Committee, the Audit Committee is composed of all Independent Directors, and the convener is Independent Director Wen-Chun Hung. Main supervisory matters include: the fair presentation of the Company's financial statements, the appointment and independence of the certifying CPAs, the effective implementation of internal control, regulatory compliance, and the control of existing or potential risks. In accordance with the regulations, the Audit Committee shall convene at least once every quarter.

Meetings of the Audit Committee in 2025:



Attendance of each committee member:



Attendance records of each meeting in 2025:

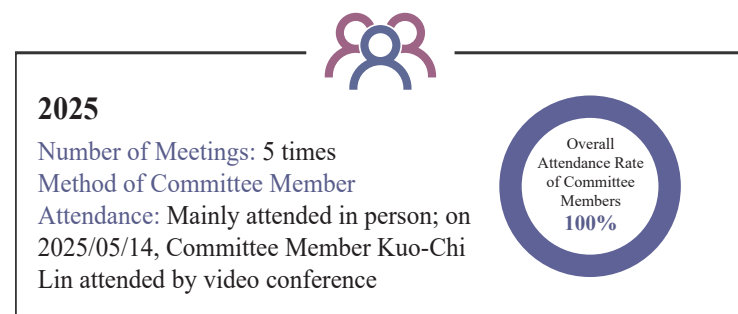
Term	Meeting No.	Date	Wen-Chun Hung	Hsiao-Wen Wang	Kuo-Chi Lin	Summary of Major Proposals
1st Term	16th meeting	January 08, 2025	In person	In person	In person	1. Proposal for real estate acquisition 2. Amendments to internal control system, procedures, and authority matrix 3. Pre-approval of CPAs and affiliated firms providing non-assurance services to the Company, parent, and subsidiaries
1st Term	17th meeting	February 13, 2025	In person	In person	In person	1. 2024 Internal Control System Statement 2. Restatement of 2023 parent company only and consolidated financial statements, and 2024 Q2 and Q3 consolidated financial statements 3. 2024 Business Report and Financial Statements. 4. Evaluation of the competence and independence of the CPA 5. 2025 budget plan
1st Term	18th meeting	March 31, 2025	In person	In person	In person	1. 2024 Earnings Distribution Proposal 2. Amendments to partial provisions of the Articles of Incorporation 3. Amendment to “Wage Cycle” section of internal control system 4. Cash capital increase for public offering prior to IPO 5. Release of non-competition restrictions for new directors and their representatives 6. 2025 CPA remuneration
1st Term	19th meeting	May 14, 2025	In person	In person	In person	1. Q1 2025 consolidated financial statements 2. Allocation of employee share subscriptions in connection with the pre-listing cash capital increase (non-managerial officers)
1st Term	20th meeting	June 27, 2025	In person	In person	In person	The Company plans to make a reinvestment in the equity of Joinsmart Biomedical Co., Ltd.
2nd Term	1st meeting	July 28, 2025	In person	In person	In person	Addition of internal control procedures and amendments to the table of authorization levels
2nd Term	2nd meeting	August 12, 2025	In person	In person	In person	The Company’s Q2 2025 Consolidated Financial Statements
2nd Term	3rd meeting	November 10, 2025	In person	In person	In person	1. The Company’s Q3 2025 Consolidated Financial Statements 2. Amendments to certain articles of the “Code of Practice for Sustainable Development” 3. Amendments to internal control, detailed rules for internal audit implementation, and the table of authorization levels 4. Audit Plan for 2026 5. Proposed first share buyback of the Company in 2025

► Operational Overview of the Remuneration Committee

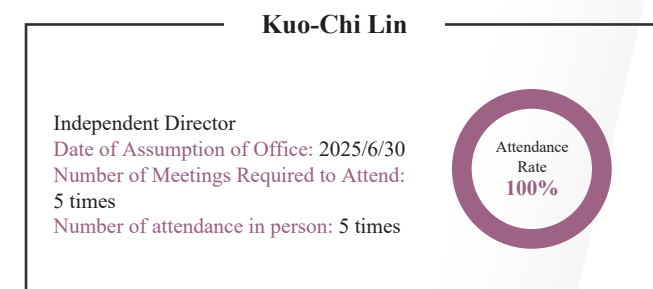
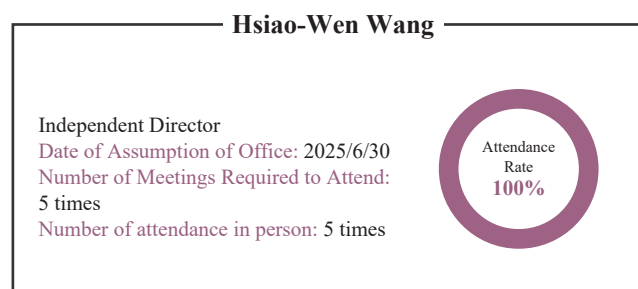
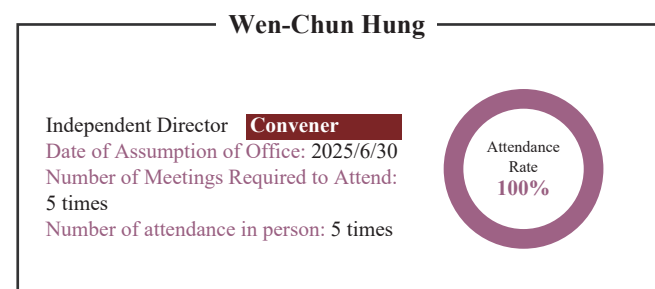
Composition and Responsibilities:

In accordance with the “Remuneration Committee Charter,” the Remuneration Committee consists of 3 members, of whom more than half shall be Independent Directors, and the convener is Independent Director Wen-Chun Hung. Main responsibilities include: regularly reviewing and recommending the remuneration policies, systems, standards, and structures for Directors and managers; regularly evaluating the achievement of performance targets, based on which the content and amount of individual remuneration are determined, and submitting them to the Board of Directors for discussion. In accordance with the regulations, the Remuneration Committee shall convene at least twice a year.

Meetings of the Remuneration Committee in 2025:



Attendance of each committee member:



Attendance records of each meeting in 2025:

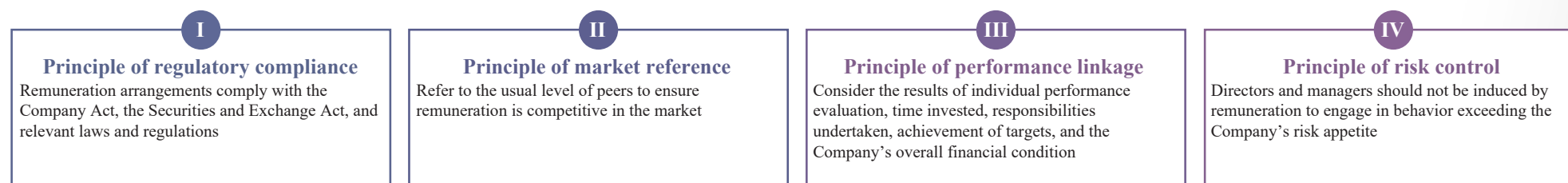
Term	Meeting No.	Date	Wen-Chun Hung	Hsiao-Wen Wang	Kuo-Chi Lin	Summary of Major Proposals
1st Term	12th meeting	January 08, 2025	In person	In person	In person	1. 2024 year-end bonus for managers 2. 2025 remuneration policy for Directors and managers
1st Term	13th meeting	February 13, 2025	In person	In person	In person	1. Revised the regulations governing the remuneration of Directors and managers 2. Distribution of 2024 employee compensation and Director compensation
1st Term	14th meeting	March 31, 2025	In person	In person	In person	Discussion on manager remuneration
1st Term	15th meeting	May 14, 2025	In person	In person	Video conference	1. Distribution of 2024 Director compensation 2. Distribution of employee compensation 3. Employee share subscription regulations for cash capital increase 4. Pre-listing cash capital increase share subscription (managers) 5. Chairperson remuneration
2nd Term	1st meeting	June 30, 2025	In person	In person	In person	Distribution of project bonus for listing

Explanation: The Remuneration Committee in 2025 spanned two terms — the 1st Term continued through the 15th meeting (May 14, 2025), and the 2nd Term was reset and re-elected from June 30, 2025. At the 15th meeting on May 14, 2025, Committee Member Kuo-Chi Lin attended by video conference, in compliance with legal requirements.

► Remuneration Policy

Principles for determining remuneration:

The Company's remuneration system is designed with the core objective of attracting and retaining outstanding talent, and follows the principles below:



Main remuneration components:

	All employees	Director	Senior management
Remuneration Components	Recurring compensation: monthly salary, perfect attendance bonus Non-recurring: performance bonus, bonuses for the three festivals, childcare allowance, project incentives, etc.	Fixed remuneration (Independent Directors); profit-linked remuneration (non-Independent Directors)	I. Compensation: Fixed salary: monthly salary Variable salary: performance bonus, year-end bonus II. Compensation: employee compensation from annual earnings distribution
Description	Employee compensation: after annual profit, not less than 2% shall be appropriated (including not less than 1% as compensation for grassroots employees), and 2025 is estimated at 3% (NT\$ 6,877 thousand)	Director compensation: after annual profit, not more than 5% shall be appropriated, and 2025 is estimated at 5% (NT\$ 11,462 thousand)	Determined by the Board of Directors after recommendation by the Remuneration Committee; with a conflict-of-interest recusal mechanism

Linkage between remuneration and ESG performance:

The Company revised the “Regulations Governing the Remuneration of Directors and Managers” in March 2026, incorporating financial performance indicators and Corporate governance indicators into performance bonus evaluation, under which the Company regards ESG as a management focus and links it with the performance management mechanism of senior management.

Annual total remuneration ratio: 16.83 (Taiwan)

1. The Chairperson is excluded from the calculation of the highest-paid individual
2. “Full-time employees not serving in supervisory positions” is adopted as the median statistical population

CHAPTER

3

Stakeholders and Material Topics

Stakeholder Engagement
Process for Determining Material Topics
List of Material Topics
Management Approach to Material Topics



Stakeholders and Material Topics



Stakeholder Engagement

► Stakeholder Engagement Policy

In accordance with the “Sustainable Development Best Practice Principles,” Aplus identifies and maintains various stakeholders with substantive interest relationships to the Company’s operating activities, and establishes diverse and smooth two-way communication channels to ensure continuous understanding of their concerns and appropriate response thereto.

Engagement purpose: Through meaningful two-way communication, understand stakeholders’ expectations and concerns regarding Corporate governance, environmental responsibility, and social impact, and integrate their opinions into material topic identification, management strategy planning, and sustainability report disclosure, as an important basis for continuously improving the Company’s sustainability management.

Stakeholder identification principles: In accordance with GRI requirements, the Company uses “interests affected or potentially affected by the Company’s operating activities” as the identification criterion to identify six major categories of stakeholders, and classifies them according to the density of interaction and degree of influence with the Company, so as to allocate appropriate engagement resources and response methods.

► Six Major Stakeholder Categories and Engagement Methods

Stakeholder Category	Identification Description	Main Engagement Channels	Engagement Frequency	Main Concern Topics
Shareholders and Investors	Institutions and individuals that hold shares in the Company, may invest in the Company, or evaluate the Company’s financial and ESG performance; their capital investment and financial returns are directly affected by the Company’s operating performance	AGM; institutional investor conferences; information disclosure on the Market Observation Post System, official website, and annual report; Spokesperson system; Corporate governance/investor section	At least once a year (AGM); regular disclosure upon financial report announcements; investor conferences held from time to time	Financial performance and dividend policy; Corporate governance and internal control; Sustainable Development strategy; transparency of information disclosure
Employees	All full-time employees in Taiwan (Headquarters, Factories, and various offices) and Shanghai (A Plus); their labor conditions, career development, and working environment are directly affected by the Company’s human resources policies	Labor-management meetings (Taiwan: once per quarter, 5 labor representatives); management meetings; employee complaint mailbox; individual communication by the human resources department; direct communication mechanism of Shanghai HR	Ongoing; labor-management meetings once per quarter; management meetings from time to time	Remuneration and benefits system; career development and training; workplace safety; harmonious labor-management relations
Customers (medical institutions, physicians, distributors)	Medical institutions, orthopedic physicians, and downstream distributors using the Company’s orthopedic medical device products; their clinical use experience and product safety are directly affected by the quality and service of the Company’s products	Customer satisfaction questionnaire survey (annually); regular visits by business personnel; complaint and customer complaint handling mechanism; academic seminars and clinical training courses; official website stakeholder section	Annual questionnaires; ongoing business visits; academic exchanges from time to time	Product quality and safety; correctness of product labeling; technical support and after-sales service; medical device regulatory compliance

Stakeholder Category	Identification Description	Main Engagement Channels	Engagement Frequency	Main Concern Topics
Suppliers	Partner manufacturers providing raw materials for orthopedic implants (medical metals such as titanium alloys) and processing services; their quality management capabilities directly affect the safety of the Company's products and supply stability	Supplier certification and annual evaluation; maintenance of qualified supplier lists; procurement contracts (including integrity conduct clauses); incoming quality assurance inspection and unscheduled audits	Supplier evaluations at least once a year; incoming batch inspections carried out continuously	Conformity of quality management systems; production technology capabilities; delivery stability; integrity and compliance requirements
Competent Authorities	Ministry of Health and Welfare, Financial Supervisory Commission, Taiwan Stock Exchange, Ministry of Environment, Ministry of Labor, relevant competent authorities in Shanghai, etc.; their regulatory policies directly govern the Company's product access, Corporate governance, and operational compliance obligations	Regulatory filings (TFDA registration application); regular financial report filings (Financial Supervisory Commission/Taiwan Stock Exchange); labor law filings (labor insurance, health insurance, pensions); environmental regulatory compliance filings; regular filings with various authorities in Shanghai	Conducted according to the frequency required by laws and regulations	Medical device regulatory compliance; Corporate governance regulations; environmental regulatory compliance; labor law compliance
Communities and public welfare organizations	Communities where the Company's operating locations are situated (mainly Zhonghe District, New Taipei City) and public welfare organizations supported by the Company (Children Are Us Foundation, Sunshine Social Welfare Foundation, etc.); their community environment and public welfare needs are affected by the Company's social engagement actions	Public welfare procurement (Children Are Us, Aunt Stella × Sunshine Social Welfare Foundation co-branded public welfare gift boxes); academic seminars and social contribution activities; official website Sustainable Development/stakeholder section	Annual public welfare procurement; social engagement from time to time	Community environmental friendliness; public welfare support and social contribution; corporate citizenship responsibility

➤ Safeguards for Engagement Effectiveness

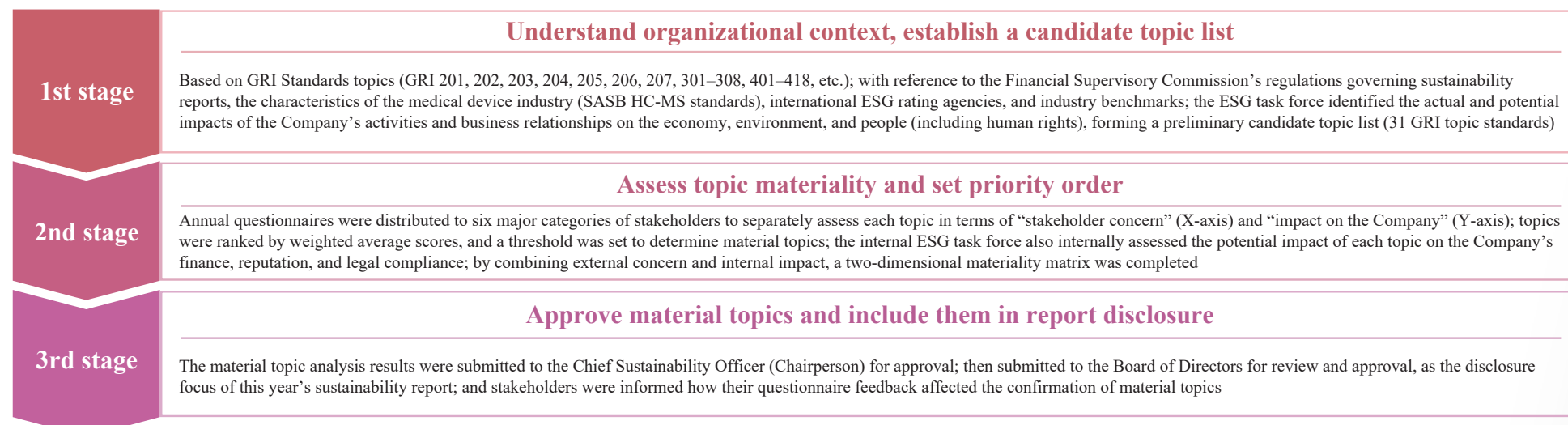
To ensure that engagement with stakeholders is substantively meaningful, the Company adopts the following practices:

I Two-way response mechanism Each engagement channel has a designated contact window or response procedure to ensure that stakeholders' opinions or concerns can receive appropriate responses, rather than one-way information disclosure	II Protection for anonymous complaints The whistleblower mailbox (report@aplusbio.com) accepts anonymous complaints and protects the complainant's identity from disclosure, ensuring that employees and stakeholders can raise issues without concern	III Diversified questionnaire design The annual stakeholder questionnaire is designed to cover governance, social, and environmental issues, so as to fully collect the views of different categories of stakeholders	IV Integrated into the decision-making process The results of stakeholder engagement (including questionnaire scores, customer complaints, shareholder suggestions, etc.) are all incorporated into the material topic identification analysis, and are compiled by the ESG task force and submitted to the Chief Sustainability Officer and the Board of Directors, ensuring that they have a substantive impact on the Company's decision-making
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Process for Determining Material Topics

► Process Framework

With reference to the impact materiality analysis method recommended by GRI 3 “Material Topics” 2021, and combined with the results of stakeholder questionnaires, the Company determined this year’s material topics through the following three-stage process:



► Questionnaire Implementation Status

Questionnaire Distribution Time	December 2025 (2025 stakeholder engagement questionnaire)
Categories of interviewed stakeholders	Shareholders and investors, employees, customers (medical institutions, physicians, distributors), suppliers, competent authorities, communities and public welfare organizations
Questionnaire Response Rate	92.31%
Topic Assessment Dimensions	Stakeholder concern (impact influence, Y-axis); impact on the Company’s finance or operations (X-axis)
Scoring Method	Scored one by one according to GRI topic standard numbers; ranked after weighted calculation
Internal Preliminary Selection Meeting	Conducted an on-site meeting for internal stakeholders on preliminary selection of topics, and compiled and confirmed the priority order of each topic
Final Approval Level	Approved by the Chief Sustainability Officer (Chairperson), reviewed by the Board of Directors

► Topic Materiality Scoring Matrix

The table below presents an overview of the external concern and impact influence scores of each GRI topic standard for the current year (sorted from low to high by concern), serving as the quantitative basis for confirming material topics:

GRI Standard Number	Topic	Concern Score	Impact Score	Materiality Determination
GRI 303	Water and Effluents	438.08	700	Non-material topic
GRI 305	Emissions	440.57	700	Non-material topic
GRI 306	Waste	444.49	700	Non-material topic
GRI 408	Child Labor	445.15	300	Non-material topic
GRI 302	Energy	452.69	400	Non-material topic
GRI 308	Supplier Environmental Assessment	455.48	300	Non-material topic
GRI 407	Freedom of Association and Collective Bargaining	459.41	400	Non-material topic
GRI 413	Local Communities	466.69	300	Non-material topic
GRI 410	Security Practices	467.78	200	Non-material topic
GRI 405	Employee Diversity and Equal Opportunity	468.39	400	Non-material topic
GRI 204	Procurement Practices	468.70	300	Non-material topic
GRI 415	Public Policy	469.67	400	Non-material topic
GRI 409	Forced or Compulsory Labor	470.40	100	Non-material topic
GRI 406	Non-discrimination	471.48	100	Non-material topic
GRI 411	Indigenous Rights	471.54	100	Non-material topic
GRI 301	Materials	473.59	100	Non-material topic
GRI 414	Supplier Social Assessment	476.43	100	Non-material topic
GRI 401	Labor/Management Relations	477.20	600	Non-material topic
GRI 403	Occupational Health and Safety	483.25	200	Non-material topic
GRI 402	Labor/Management Relations	484.54	500	Non-material topic
GRI 203	Indirect Economic Impacts	498.26	300	Non-material topic
GRI 404	Training and Education	500.17	300	Non-material topic
GRI 207	Taxation	503.07	400	Non-material topic
GRI 206	Anti-competitive Behavior	512.26	200	Non-material topic
GRI 202	Market Position	521.09	500	Material Topics
GRI 205	Anti-corruption	521.69	700	Material Topics

GRI Standard Number	Topic	Concern Score	Impact Score	Materiality Determination
GRI 201	Economic Performance	526.82	600	Material Topics
GRI 416	Customer Health and Safety	535.41	600	Material Topics
GRI 418	Customer Privacy	537.06	200	Non-material topic
GRI 417	Marketing and Labeling	542.27	500	Material Topics

Material topic confirmation threshold explanation: By synthesizing external concern scores and internal impact scores, and considering the characteristics of the medical device industry and key points of regulatory supervision, the Company confirmed five issues with relatively significant concern and impact as the material topics for this year, while the remaining 26 issues were assessed at this stage as having a relatively low degree of significant impact on the Company and were not classified as material topics, but the Company continues to monitor their development and include them in management as needed.

List of Material Topics

The Company identified a total of 5 material topics this year, covering 3 topics in the governance dimension and 1 topic in the social dimension (crossing the governance dimension):

ESG Aspect	GRI Standards	Material Topic Name	Within the organization (the Company)	Outside the organization, upstream (suppliers)	Outside the organization, downstream (customers)	Corresponding Report Section
Governance (G)	GRI 201	Economic Performance	✓ Direct Impact	—	✓ Indirect (Product Accessibility)	Chapter 4 4.1
	GRI 202	Market Position	✓ Direct Impact	✓ Indirect (Local suppliers)	✓ Direct (Entry-Level Wage Competitiveness)	Chapter 4 4.1
	GRI 205	Anti-corruption	✓ Direct Impact	✓ Contractual integrity requirements	✓ Fairness in Business Dealings	Chapter 4 4.3
Governance (G) / Social (S)	GRI 416	Customer Health and Safety	✓ Direct Impact (Manufacturing Management, Quality Management)	✓ Raw Material Quality	✓ Direct (Patient Safety)	Chapter 4 4.7
	GRI 417	Marketing and Labeling	✓ Direct Impact	—	✓ Direct (Decision-making by physicians and patients)	Chapter 4 4.7

Description: Orthopedic medical devices are Class II and III medical devices implanted in the human body. Because patient safety and product labeling accuracy represent the core social responsibility of this industry, GRI 416 and GRI 417 are disclosed primarily within the governance chapter based on the nature of the topics; however, their impact scope also extends to the social aspect.

Management Approach to Material Topics

➤ Economic Performance

Material Topic Rationale

A Plus Biotechnology completed its listing in 2025, and the interests of investors, employees, and suppliers are all highly related to the Company's ability to sustain profitability and growth. Robust economic performance provides the fundamental foundation for the Company's continued investment in R&D and innovation, attraction of talent, maintenance of supply chain stability, and commitment to delivering shareholder returns. As a medical device manufacturer, the Company must also possess sufficient financial resources to maintain ISO certification, regulatory filings, academic promotion, and other quality guarantee activities to ensure the continuous market supply of safe and effective orthopedic products.

Nature of Impact	Management Policies and Commitments	Key Management Actions
Actual positive impact: The Company's financial growth directly drives employee remuneration, shareholder returns, tax contributions, and community welfare investments.	- In accordance with the Company Act, the Securities and Exchange Act, and the regulations of the Financial Supervisory Commission, the Company conducts annual financial report audits (PwC Taiwan) and information disclosure; - With steady profitability and continuous growth as its core financial objectives; - The Company adopts a dual strategy of R&D and agency to continuously expand its product portfolio depth	- Multi-site strategy to deepen local markets; - New products continue to enter the market (multiple new products in 2025); - Adaptation to the centralized procurement policy in the Shanghai market (introduction of high-profit non-centralized procurement products); - Employee stock subscription plan to strengthen the alignment of talent and organizational interests
Potential negative impact: A decline in financial performance may hinder R&D investment, talent retention, and the ability to maintain product quality.		

Performance for the Year	Goal	Corresponding GRI Standards	Corresponding Chapter
- Consolidated revenue NT\$ 835,891 thousand (an increase of 8.6% compared to 2024) - Net profit after tax NT\$ 169,541 thousand - Basic EPS NT\$ 5.16 - Total assets NT\$ 1,549,999 thousand - Cash dividend NT\$ 4 per share (total NT\$ 121,884 thousand)	- Continued steady growth; - specific KPI targets will be set for subsequent years (including revenue growth rate, gross profit margin maintenance targets, etc.)	- GRI 201-1 Direct Economic Value Generated and Distributed - GRI 201-4 (Government financial assistance)	Chapter 4 4.1

► Market Position

Material Topic Rationale

The Company tailors its designs to the bone curvature of Asians, focusing on the orthopedic medical device markets in Taiwan and the Asia-Pacific region. Maintaining and strengthening its market position directly impacts the Company's long-term growth momentum and stakeholder confidence. The competitive landscape of the orthopedic medical device market is built upon clinical reputation, physician trust, and a capacity for continuous innovation. Strengthening the Company's market position reflects the Company's positive contributions to the medical community and local employment.

Nature of Impact	Management Policies and Commitments	Key Management Actions
Actual positive impact: strengthening market position to drive sales growth, enhancing employee salary competitiveness, and expanding local procurement; Potential positive impact: international market expansion increasing foreign exchange income and strengthening brand influence	- With the mission of "restoring patients' healthy lives," we continue to invest in differentiated R&D; - Deepen relationships with existing customers while developing new specialties and customers; - And maintain employee salaries and benefits that remain competitive within the market.	- Continued promotion of academic seminars and clinical cadaveric dissection courses; - Development of AI-assisted preoperative planning solutions; - Expansion of PSI precision surgical tools; - And application for new product certificates and planning of academic activities in Southeast Asia.

Performance for the Year	Goal	Corresponding GRI Standards	Corresponding Chapter
- Trauma and corrective products sales volume of 675,485 units - Agency products sales volume of 26,765 units - Customer satisfaction of 9.39 points (out of 10) - Continued expansion of the self-paid bone plate market in Taiwan (self-paid locking plates accounted for 81% of total bone plate usage in Taiwan)	- Maintain and further increase market share in Taiwan's orthopedic trauma market; - expand new products in the Southeast Asia market in 2025	- GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage - GRI 202-2 Proportion of Senior Management Hired from the Local Community	Chapter 4 4.1

► Anti-corruption

Material Topic Rationale

The sale of medical devices involves frequent commercial transactions with medical institutions, orthopedic surgeons, and regulators, posing a potential risk of undue benefits within the industry. As a listed company, integrity management is a core responsibility for maintaining shareholder trust, protecting the Company's reputation, and complying with legal obligations under the Food and Drug Administration, the Fair Trade Act, and the Anti-Corruption Act. Stakeholders (especially investors, customers, and regulators) have significantly raised their expectations regarding the Company's integrity and compliance.

Nature of Impact	Management Policies and Commitments	Key Management Actions
Potential negative impact: Corruption incidents may result in legal liabilities, reputational damage, loss of market access, and decreased investor confidence; actual positive impact: A well-established integrity system builds long-term mutual trust between the Company and the medical community.	• “Ethical Corporate Management Best-Practice Principles”; • “Integrity Management Operating Procedures and Code of Conduct”; • “Director Code of Ethical Conduct”; • “Employee Onboarding Code of Ethics” and “Employment Confidentiality Agreement”; • “Distribution Agreement Standard”.	• Report the status of integrity promotion and implementation to the Board of Directors on a regular basis every year; • Promote ethical corporate management during management meetings; • Insider trading prevention training; signing of integrity regulations by all employees upon joining the company; • Establishment and maintenance of a whistleblower mailbox (report@aplusbio.com); • And inclusion of integrity clauses in all contracts with suppliers and distributors

Performance for the Year	Goal	Evaluation Mechanism	Corresponding GRI Standards	Corresponding Chapter
• In 2025, there were 0 confirmed corruption incidents • 0 antitrust lawsuits • 0 significant fines • Since the establishment of the whistleblower mailbox on April 26, 2023, there have been no confirmed reports	• Maintain zero corruption incidents; • gradually enhance the quality of quantitative disclosure of anti-corruption training coverage rate; • establish an annual compliance checklist	• Annual risk assessments cover all locations in Taiwan (Taipei, Taichung, Tainan, and Kaohsiung) and Shanghai; • the Audit Office audits compliance with the integrity system according to the annual audit plan; • and reports are submitted to the Board of Directors at least once a year.	• GRI 205-1 Operations Assessed for Risks Related to Corruption • GRI 205-2 Communication and Training about Anti-corruption Policies and Procedures • GRI 205-3 Confirmed Incidents of Corruption	Chapter 4 4.3

► Customer Health and Safety

Material Topic Rationale

A Plus Biotechnology's orthopedic implants are placed directly into patients' bodies; any failure in product safety could lead to irreversible and severe harm, such as injury, infection, or the need for revision surgery. The severity and irremediable nature of this issue's impact are extremely high, representing the core social responsibility of medical device manufacturers. It is also the issue of highest concern to all stakeholders, particularly patients, doctors, investors, and regulators.

Nature of Impact	Management Policies and Commitments	Key Management Actions
Actual and potential positive impacts: High-quality, safe products help patients restore healthy lives and shorten recovery time;	- ISO 13485:2016 medical device quality management system certification (DNV, valid until September 4, 2027); - Medical device manufacturing license (QMS); - Medical device good distribution practice license (GDP); "Feedback and Handling Control Procedure"; "Product Recall Control Procedure"; "Post-market Surveillance Control Procedure"; - Product liability insurance (Chubb, 2025/2026)	- Annual risk management meetings are held to review product production and post-production information; - customer satisfaction surveys (including international customer CSI) are distributed annually.
Potential negative impacts: Product design defects, unstable manufacturing quality, or labeling errors may cause patient injury or surgical failure		

Performance for the Year	Goal	Evaluation Mechanism	Corresponding GRI Standards	Corresponding Chapter
- Customer satisfaction score of 9.39 (out of 10); 0 product recalls in 2025; 0 incidents of product safety regulatory violations; - Progressive threaded compression fixator has obtained the Ministry of Health and Welfare medical device manufacturing permit number 008438 (valid until March 21, 2030)	- Maintain zero product recalls; - maintain customer satisfaction scores of 9 or above; - update post-market surveillance reports annually.	- The annual management review meeting (MRM) comprehensively evaluates product quality, customer complaint trends, and post-market surveillance data; - The QA Manager implements the Feedback and Handling Control Procedure - The audit office incorporates these elements into the annual audit plan.	- GRI 416-1 Assessment of the Health and Safety Impacts of Product and Service Categories - GRI 416-2 Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	Chapter 4 4.7

► Marketing and Labeling

Material Topic Rationale

Orthopedic medical devices are highly regulated products; the accuracy of product information and labeling directly impacts physicians' surgical decisions and patient safety. In accordance with the Medical Device Act and the Regulations and Review Principles for Medical Device Advertisements, strict regulatory requirements apply to product labeling, advertising, and marketing materials. Inappropriate marketing (such as exaggerated efficacy and off-label indication promotion) not only carries legal liabilities but also poses risks to patient safety and may undermine physicians' trust in the brand.

Nature of Impact	Management Policies and Commitments	Key Management Actions
Potential negative impact: False labeling or off-label promotion may lead to inappropriate surgical use, resulting in patient injury and legal liability;	The "Integrity Management Operating Procedures and Code of Conduct" explicitly prohibits improper marketing.	Instructions for use, labels, and marketing materials are reviewed by regulatory personnel in advance to ensure that indications, methods of use, precautions, and manufacturer information are complete and in compliance with regulations.
Actual positive impact: Accurate and complete product information enables physicians to make optimal clinical decisions, thereby increasing surgical success rates.	- Product advertisement reviews are conducted in accordance with the "Medical Device Act" and the "Regulations and Review Principles for Medical Device Advertisements." - The Taiwan regulatory and marketing department is centrally responsible for the review and approval of product labeling and marketing materials.	- Sales personnel are prohibited from engaging in off-label indication promotion in accordance with training requirements. - Any efficacy claims made externally must be supported by clinical evidence.

Performance for the Year	Goal	Evaluation Mechanism	Corresponding GRI Standards	Corresponding Chapter
- In 2025, there were 0 product labeling regulatory violation incidents 0 marketing communication regulatory violation incidents - and 0 off-label promotion or improper advertising incidents.	- Maintain zero labeling and marketing violation incidents; - Regularly update the regulatory review checklist	- The regulatory affairs department regularly reviews in-use labeling and marketing materials; - The quality assurance department incorporates post-market surveillance reports into the evaluation.	- GRI 417-1 Requirements for Product and Service Information and Labeling - GRI 417-2 Non-compliance with Product and Service Information and Labeling Regulations and Voluntary Codes - GRI 417-3 Non-compliance with Marketing Communications Regulations	Chapter 4 4.7

CHAPTER

4

Governance

Economic Performance
Tax
Ethical Corporate Management
Communication Channels and Grievance Mechanism
Risk Management
Information Security
Product and Service Management
Supplier Management

Governance



Economic Performance

► Financial Performance Overview

A PLUS BIOTECHNOLOGY CO., LTD. has demonstrated steady financial performance over the past three years, with orthopedic medical device R&D and market expansion serving as its core growth drivers. The 2025 Consolidated Financial Statements have been audited and certified by PwC Taiwan; the key financial figures are as follows:

Unit: NT\$ thousand

Items	2025	2024	2023
Consolidated net operating revenue	835,891	769,591	675,047
Consolidated gross profit	573,458	534,778	460,674
Consolidated gross profit margin	68.6%	69.5%	68.2%
Consolidated operating profit	208,762	182,459	167,540
Consolidated operating profit margin	25.0%	23.7%	24.8%
Consolidated net profit before tax	216,142	187,556	3,038
Consolidated net profit (net loss) after tax	169,541	151,056	(11,305)
Basic earnings (loss) per share	NT\$ 5.16	NT\$ 4.99	NT\$ (0.37)
Consolidated total assets	1,549,999	1,177,314	1,071,323
Paid-in capital	345,710	304,710	304,710

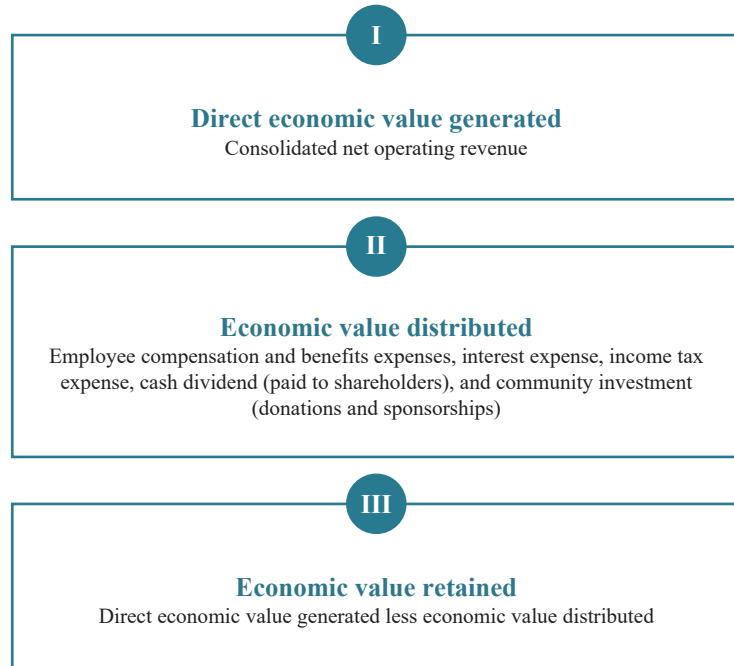
Key Financial Highlights:

Consolidated revenue for 2025 increased by **8.6%** compared to 2024 (from NT\$ 769,591 thousand to NT\$ 835,891 thousand), continuing the stable growth trend observed over the past three years. The main growth momentum was driven by the continued expansion of self-paid bone plate products in the Taiwan market, alongside the stable contribution of performance from the Shanghai market. The Company completed its listing on June 10, 2025, and completed a cash capital increase in the same year, with its capital stock increasing from NT\$ 304,710 thousand to **NT\$ 345,710** thousand, which further strengthened its financial structure.

Revenue by region reveals that in the 2025 fiscal year, revenue from external customers in Taiwan amounted to NT\$ 660,592 thousand, while revenue from external customers in China (Shanghai) amounted to NT\$ 175,299 thousand; no single customer accounted for more than **10%** of the Company's revenue.

➤ Direct Economic Value Generated and Distributed

In accordance with the requirements of GRI 201-1, the Company discloses the direct economic value generated and its distribution in 2025 as follows. This table has been re-aggregated from relevant items in the consolidated financial statements and is defined as follows:



Items	2025	2024
Direct economic value generated		
Consolidated net operating revenue	835,891	769,591
Economic Value Distributed		
Employee compensation and benefits expenses	238,995	223,394
Payments to providers of capital (interest expense)	2,167	2,190
Government taxes (income tax expense)	46,601	36,500
Payments to shareholders (cash dividend)	121,884	81,494
Community investment (charitable donations and sponsorships)	512	3,209
Total Distributed Economic Value	410,159	346,787
Economic Value Retained	425,732	422,804

Note: Employee benefits expense of NT\$ 238,995 thousand includes all employee-related expenses such as salaries, insurance premiums, and pensions, as disclosed under the employee benefits expense item in the consolidated financial statements; government taxes are disclosed as income tax expense in the consolidated financial statements; cash dividends were distributed in 2025 from 2024 earnings at NT\$ 4 per share, totaling NT\$ 121,884 thousand.

➤ Government Financial Assistance

💡 According to the 2025 consolidated financial statements, the Company had subsidy income of NT\$ 737 thousand (included in the other income account).

Tax

The Company complies with Taiwan's "Income Tax Act" and relevant tax laws of the People's Republic of China to faithfully fulfill its tax obligations. It does not engage in tax avoidance arrangements, nor does it establish any special purpose company solely for tax purposes.

Region of Operation	Applicable corporate income tax rate	Actual Tax Burden in 2025	Remarks
Taiwan (Parent company)	20%	NT\$ 41,509 thousand (NT\$)	Handled in accordance with the "Income Tax Act", plus a 10% surtax on undistributed earnings
Shanghai, China (Subsidiary)	25%	\$ 1,154 thousand (RMB)	Processed in accordance with the Enterprise Income Tax Law of the People's Republic of China
Total (consolidated)	—	NT\$ 46,601 thousand (NT\$)	Based on the income tax expense in the consolidated financial statements, the effective tax rate was approximately 21.56%.

The consolidated effective tax rate for 2025 was 21.56%. The Company adopts a conservative approach to tax filing. As of the date of publication of this report, there have been no material tax disputes or material tax litigation with regulators.

Note: Pursuant to the Articles of Incorporation, if the Company has profits for the year, it shall appropriate not less than 2% as employee remuneration (of which not less than 1% shall be distributed as remuneration to entry-level employees) and not more than 5% as Director remuneration. The estimated amount of employee remuneration for 2025 was NT\$ 6,877 thousand (3%), and the estimated amount of Director remuneration was NT\$ 11,462 thousand (5%), both of which were distributed in cash and included in the employee compensation and expenses in the above table.

Ethical Corporate Management

► Anti-corruption Policy and Commitment

A Plus Biotechnology recognizes that integrity management is the fundamental cornerstone for a medical device company to maintain a long-term presence in the market. The Company's interactions with medical institutions, orthopedic surgeons, regulators, and suppliers must be built upon a foundation of highly transparent, compliant, and responsible business conduct. To this end, the Company has established an integrity management system overseen by the Board of Directors, promoted by the General Management Division, and followed by all employees. Through ongoing education and training, risk assessments, and grievance mechanisms, the Company ensures that the principles of integrity are integrated into the daily operations at every level.

Key system documents:

System document	Date Approved	Main content
"Ethical Corporate Management Best-Practice Principles"	Approved by the Board of Directors on April 10, 2023; reported at the AGM on June 30, 2023	Disclosure of the Company's policy commitment to integrity management; prohibition of bribery, improper gratuities, and illegal political donations; regulation of conflicts of interest, confidentiality obligations, fair competition, and prevention of insider trading; and establishment of disciplinary measures, grievance procedures, and information disclosure requirements
"Integrity Management Operating Procedures and Code of Conduct"	Established on April 10, 2023; first revision on January 8, 2025	Specific standards of conduct for personnel performing business duties; definitions and preventive measures for dishonest conduct; descriptions of types of interests; prohibition of facilitation payments and improper gratuities; approval procedures for political donations and charitable contributions (single transactions of NT\$ 3 million (inclusive) or more, or an annual cumulative amount of NT\$ 6 million (inclusive) or more, shall be reported to the Board of Directors); avoidance of conflicts of interest; confidentiality mechanism; prohibition of unfair competition; integrity clause in contracts; whistleblowing system and investigation procedures
"Director Code of Ethical Conduct"	Approved by the Board of Directors on December 19, 2022; reported at the AGM on June 30, 2023	Stipulates the ethical conduct standards, confidentiality responsibilities, and conflict of interest avoidance obligations for directors; and requires directors to issue a compliance statement
"Employee Onboarding Code of Ethics" and "Employment Confidentiality Agreement"	Implementation is ongoing; all employees are required to sign upon joining the company	Integrity, fair trade, confidentiality responsibility, prohibition of bribery or improper gratuities, and avoidance of conflicts of interest; these are specific conditions of employment requiring employees to comply with the Company's integrity policy
"Distribution Agreement Standard"	November 1, 2025 version	Downstream integrity conduct clause: If either party engages in any dishonest conduct, the other party may at any time unconditionally terminate or rescind the contract; clear and reasonable payment terms are established to ensure transaction transparency

Core Commitments of the Integrity Management Policy:

The Company explicitly prohibits the following behaviors, applicable to all Directors, managers, employees, appointees, and ultimate controllers:

- I. Directly or indirectly offering, promising, requesting, or receiving any form of improper benefits to or from customers, agents, contractors, suppliers, public officials, or other stakeholders
- II. Offering illegal political donations or seeking commercial gains through political donations
- III. Offering unreasonable gifts or hospitality to influence business transaction decisions
- IV. Engaging in unfair competition practices such as price fixing, bid rigging, and output restriction
- V. Using Company resources for personal commercial activities

Organizational Responsibility for Integrity Management:

The Company has established a General Management Division and allocated sufficient resources and qualified personnel to serve as the dedicated promotion unit for integrity management. Its primary responsibilities include: promoting and coordinating integrity policies, regularly analyzing and evaluating the risks of dishonest conduct, planning internal organization and checks and balances mechanisms, promoting integrity education and awareness, and planning and ensuring the effective implementation of the whistleblowing system. The dedicated unit shall report to the Board of Directors at least once a year on the implementation of the integrity management policy and prevention plan.

► Integrity Education and Training

The Company incorporates integrity management requirements into employee performance appraisals and human resource policies, and conducts education and awareness programs through diverse channels to ensure that all personnel fully understand the Company's integrity policy, the consequences of dishonest conduct, and their respective responsibilities.

Implementation of education, awareness, and training in 2025:

Training target	Training method	Implementation status	Coverage rate
All new employees	Signing of the “Employee Onboarding Code of Ethics” and “Employment Confidentiality Agreement”	Ongoing implementation, processed upon employment	100% of new employees signed
All new employees	New employee training (including internal control procedures and integrity management)	Ongoing implementation and incorporated into new employee onboarding training courses	Number of participants: 64 4 hours per person
Management	Awareness of the principles of integrity management	Management meeting on February 5, 2025	Number of attendees: 19
Management	Prevention of Insider Trading	Management meeting on July 2, 2025	Number of attendees: 24
Governance body (Board of Directors members and managers)	Prevention of Insider Trading	Internal stakeholder equity transaction legal compliance awareness briefing on July 25, 2025	Number of participants: 2 3 hours per person
		Training at the Company by the CTBC Stock Affairs Agency Department on December 30, 2025	Number of participants: 12 2 hours per person
Governance body (Board of Directors members)	Corporate governance-related continuing education courses (including topics such as sustainability, compliance, and corporate governance)	Conducted annually	A total of 18 hours for 7 Directors
Business Partners (Downstream distributors)	The “Distribution Agreement Standard” expressly stipulates integrity conduct clauses	All distributors signed in accordance with the standard contract	All signed integrity clauses in the contracts

► Anti-Corruption Risk Assessment

In accordance with the requirements of the “Ethical Corporate Management Best-Practice Principles”, the Company has established a risk assessment mechanism for dishonest conduct, and regularly analyzes and evaluates business activities within the scope of operations that carry a higher risk of dishonest conduct as the basis for formulating prevention plans and optimizing internal control.

The corruption risk assessment conducted in 2025 covers the following aspects:

I

Business interaction risk

Whether commercial interactions with medical institutions and orthopedic surgeons involve improper gratuities or improper benefit arrangements

II

Procurement risk

Integrity assessment of dealings with suppliers and contractors

III

Conflict of interest risk

Whether Directors and managers have personal interests in a proposal and whether they have strictly recused themselves

IV

Counterparty integrity assessment

Assess the integrity record of agents, suppliers, and customers before establishing business relationships

► Statistics on Violations

Event category	2025	2024	Handling method
Confirmed corruption or bribery incidents	0 cases	0 cases	—
Litigation related to competition law violations	0 cases	0 cases	—
Number of employees dismissed due to corruption incidents	0 persons	0 persons	—
Business partner contracts terminated due to dishonest conduct	0 cases	0 cases	—
Material fines for non-compliance (including monetary losses)	0 cases; NT\$ 0	0 cases; NT\$ 0	—
Losses from legal proceedings related to bribery or corruption (SASB HC-MS-510a.1)	NT\$ 0	—	—

Since the Company established a whistleblower mailbox on April 26, 2023, no confirmed corruption complaint cases have occurred through the date of publication of this report.

Communication Channels and Grievance Mechanism

➤ Grievance Channel Framework

The Company has established a diverse and open grievance and concern-raising mechanism for employees, stakeholders, and external personnel to report concerns or file grievances regarding the Company's integrity, ethical standards, and business conduct.

Grievance Channels	Accepted parties	Responsible Department	Implementation Approach	Number of cases accepted in 2025
Whistleblower mailbox (report@aplusbio.com)	All employees and external stakeholders	Human Resources/Legal (an investigation team is formed based on the nature of the case)	Email, anonymous reporting accepted	0
Audit Committee Independent Director mailbox	All employees and external stakeholders	Audit Committee (Independent Director)	Email	0
Labor-management meeting (Taiwan)	All Taiwan employees	Human Resources department (labor and management representatives)	Meetings are held quarterly; in 2025, a total of 4 meetings were held, with 5 labor representatives and 5 management representatives	Engagement and communication (non-case grievances) 0

➤ Regulatory Compliance

The Company conducts all business operations in accordance with the law and has established an Internal Control System to ensure the effective implementation of regulatory compliance.

Taiwan

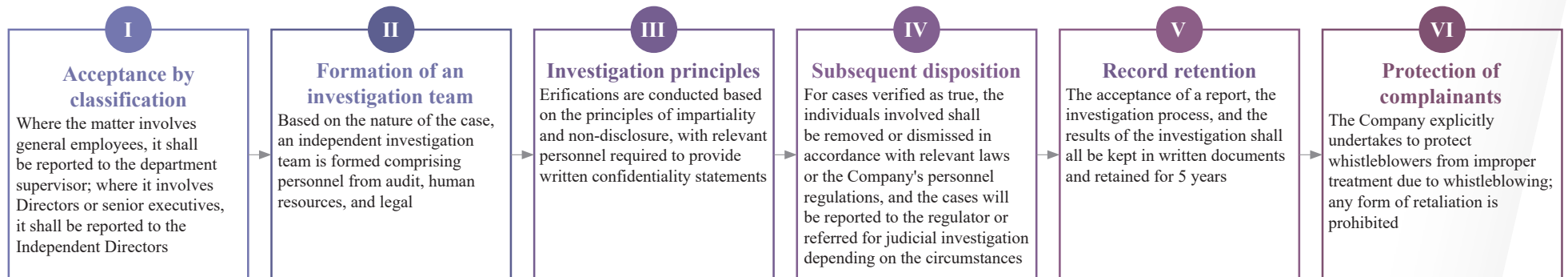
No material regulatory violation incidents in 2025

Shanghai, China

No material regulatory violation incidents in 2025

➤ Investigation Procedures and Protection Mechanism

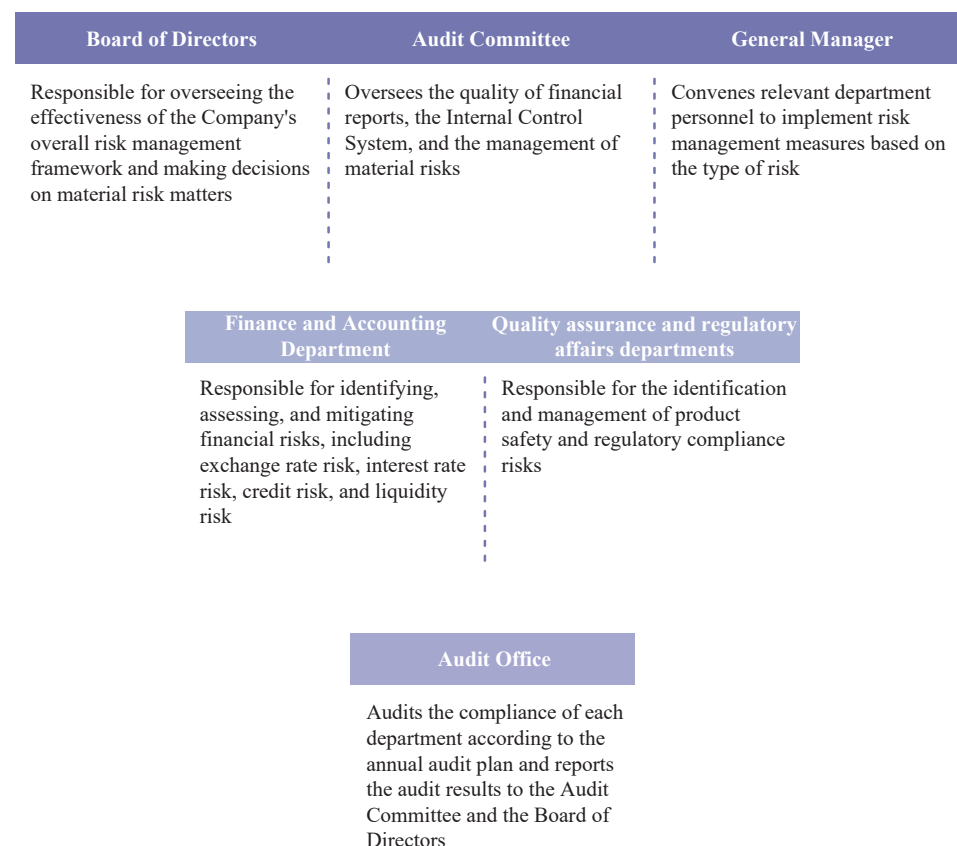
The Company's procedures for handling grievances regarding suspected violations of integrity standards or ethical conduct are as follows:



Risk Management

► Risk Management Framework

The Company's risk management framework designates the Board of Directors as the ultimate supervisory mechanism. Within this three-tiered risk governance system, business functional units serve as the 1st line of defense, financial and regulatory management functions act as the 2nd line of defense, and the Audit Office serves as the 3rd line of defense.



► Key Risk Categories and Mitigation Measures

Risk category	Risk description	Potential impact	Response measures
Regulatory compliance risk	Medical device regulations are continuously updated, and registration requirements vary by country	Product launch delays; increased permit maintenance costs	Dedicated regulatory personnel are assigned to continuously track regulatory developments in each market; maintain the validity of ISO 13485, QMS, GDP and other certifications
Product quality and safety risk	Quality control of outsourced manufacturing processes	Increased product defect rates; rising customer complaints; potential recall risks	Qualified supplier management system; incoming quality assurance inspection; post-market surveillance report
Exchange rate risk	The Company has a significant volume of revenue and expenditures denominated in foreign currencies (RMB, USD)	Fluctuations in foreign exchange gains and losses in financial statements	The Finance and Accounting Department tracks exchange rate fluctuations and monitors foreign currency exposure
Credit risk	Customer credit risk of accounts receivable	Bad debt losses	Continuously evaluate customer credit status; set credit limits; regularly track receivables collection
Competition risk	Technology upgrades by international orthopedic medical device manufacturers; the rise of local Chinese manufacturers	Decline in market share; compression of gross profit margin	Continued R&D and innovation (differentiation in Asian bone curvature technology); expansion of PSI precision surgical tools; strengthening of clinical academic cooperation
Climate-related risk	Taiwan's carbon fee system launched; supply chain decarbonization requirements	Rising operating costs; regulatory compliance pressure	Completed the 1st GHG inventory; continuing to monitor the development of the carbon fee system (see Chapter 6 for details)
Key talent risk	Intense competition for technical talent in the orthopedic medical device field	R&D and business capabilities constrained	Comprehensive remuneration and benefits system; investment in education and training

Information Security

According to the Company's annual report disclosure, the Company has established and implemented an information security management system, formulated information security policy documents, and regularly conducts information security risk assessments and internal information security cycle audits every year to ensure the effectiveness of the management system and compliance with laws and regulations.

The Company has established ICT security management policies governing internet and email usage, password settings, software downloads, storage media, and file backups. Additionally, the Company conducts periodic ICT security awareness sessions for employees to foster crisis awareness. As of the date of publication of this report, the Company has not suffered any losses due to material ICT security incidents.

Information Security Policy	An information security policy has been established to specify the Company's information security management requirements.
Responsible unit	Po-Chang Yen, Chief, Information Department
Relevant Certifications	While the Company has yet to obtain formal ISO 27001 certification, it has established a rigorous internal ICT security management mechanism in accordance with the “Guidelines for Information and Communication Security Control of Listed and OTC Companies”. Key management priorities are as follows: 1. System management: The “ICT Security Management Regulations” have been established to govern computer equipment usage, network access management, and data backup mechanisms, and have been integrated into the annual internal audit plan for cyclical audits. 2. Technical protection: Firewalls and antivirus software have been installed, and regular system vulnerability scanning and software updates are performed to ensure the security of external services. 3. Data security: Implement regular backup of critical data and offsite storage mechanisms to ensure rapid system restoration during emergencies and maintain business continuity. 4. Personnel regulations: All employees sign a non-disclosure agreement (NDA) upon joining the company; information security awareness campaigns are conducted annually to enhance employees' ability to identify phishing emails and social engineering attacks.
Annual risk assessment	Conduct information security risk assessments and internal cycle audits on a regular basis each year
Information Security Training	ICT security awareness campaigns are held irregularly each year; in 2025, regular information security awareness campaigns were conducted on 2025/4/16-2025/4/17, with all employees as the training recipients, and those outside headquarters participated by video conference
Material Information Security Incidents in 2025	There were no material ICT security incidents in 2025
Personal Data Protection	Personal data management is conducted in accordance with the Personal Data Protection Act; the personal data of customers and employees is properly protected according to the law

Product and Service Management

► Product Line and Market Positioning

Aplus's primary products cover three major categories, all of which are orthopedic medical devices directly applied in fracture, correction, and orthopedic surgical treatment:

Product category	Main Product	Main application sites
Trauma fixation products	Bone plates, bone screws, bone pins (Kirschner wires), intramedullary nails, cables, external fixators	Limbs, fingers/toes, wrists, ankles, shoulders, ribs, pelvis, and other skeletal structures throughout the body
Correction and precision surgery products	Knee osteoarthritis correction systems, hallux valgus correction systems, additive manufacturing surgical assistance tools (PSI guide tools)	Knee joints, foot joints
Agent Products	Artificial bone substitutes, cell therapy products, hemostatic products, breathable casts, disposable surgical tools, carbon fiber bone plates	Applicable to multiple sites

Market positioning differentiation: The Company designs all products based on the skeletal curvature of Asians, distinguishing itself from major international manufacturers that utilize the Caucasian body type as a design template. This effectively addresses the curvature mismatch issues encountered by Eastern people when using European or American implants. Furthermore, the Company provides customized solutions tailored to customer needs, shaping its core differentiated competitive advantage in the Taiwan and Asia-Pacific markets.

► Quality Management Systems and Regulatory Certifications

The Company has established a quality management system centered on ISO 13485 and maintains various certifications issued by regulators to serve as the institutional foundation for product safety, regulatory compliance, and market access:

Certification/Permit	Issuing authority	Certification scope	Validity period
ISO 13485:2016 medical device quality management system certification	DNV	Design, development, manufacturing management, and sales of orthopedic implant medical devices	Valid until September 4, 2027
Medical device manufacturing license (QMS)	Taiwan Food and Drug Administration	Medical device design, manufacturing, packaging, labeling, and final release operations	Valid until March 20, 2027
Medical Device Good Distribution Practice License Registration (GDP)	Taiwan Food and Drug Administration	Medical device import, storage, transportation, and sales operations	Valid until April 27, 2029
Medical device product license (More than 30 items in total)	Ministry of Health and Welfare	Includes orthopedic implant-related products such as intramedullary nails, bone screws, bone plates, and surgical guide plates	The validity periods of various permits vary; all are continuously renewed or updated in accordance with regulations
Product liability insurance	Insurance Company of North America, Taiwan Branch	Product liability risk coverage	Effective for 2025/2026

► Product Health and Safety Assessment Mechanism

The Company has established a safety and health assessment mechanism covering the entire product life cycle for all product categories in accordance with the requirements of the ISO 13485 quality management system, encompassing the following stages:

Design and development stage	Product design risk identification and assessment are conducted in accordance with the “Risk Management Control Procedure,” following the ISO 14971 medical device risk management standard	
	Each new product is required to complete design verification and design validation	
	Evaluate material safety (medical metals such as titanium alloys), biocompatibility, and mechanical strength	
↓		
Manufacturing and quality assurance stage	Outsourced processing manufacturers must possess a medical device manufacturing license, and material certification data must be provided for each batch of raw materials	
	Each batch of incoming materials must be inspected and passed by the quality assurance department in accordance with quality standards before warehouse entry; all non-conforming incoming materials are rejected and returned	
	In-house downstream processes such as cleaning, packaging, and labeling are executed in accordance with SOPs and records are retained	
↓		
Post-market surveillance stage	Active and passive information collection mechanisms are established in accordance with the “Feedback and Handling Control Procedure”	
	Active collection:	Before the annual management review meeting (MRM) is convened, the Business Administration Department distributes the “Customer Satisfaction Questionnaire”; foreign customers are separately surveyed using the “Customer Satisfaction Inventory”
	Passive collection:	Customer complaints are received through various channels; those identified as complaints are recorded in the “Complaint and Handling Record Form,” and the complaint investigation procedure is initiated
	Annual risk management meeting:	Risk management meetings are held annually to review product production and post-production information. Feedback from domestic and foreign customers and adverse event reporting are incorporated into the evaluation and compiled into the “Post-market Surveillance Report” as input for the MRM
	Adverse event reporting:	If the complaint constitutes a medical device adverse event, it will be determined whether reporting to the relevant regulators is required in accordance with the “Product Reporting Control Procedure” and “Post-market Vigilance Control Procedure for Other Countries” (regulatory requirements of various countries, including Taiwan, the United States, China, and Singapore, have been incorporated into the procedures)
	Product recall:	Carried out in accordance with the “Product Recall Control Procedure” to ensure rapid traceability and completion of recalls when necessary

► Customer Satisfaction

The overall average score of the 2025 customer satisfaction survey was **9.39 (out of 10)**, indicating that the Company maintained a high level of customer recognition in terms of product quality, technical support, and service response. Customer feedback with satisfaction ratings below 5 is managed through customer complaint handling and tracking according to established procedures.

► Product Labeling and Marketing Compliance

All product information, labeling, and marketing-related content of the Company are centrally reviewed and managed by the Taiwan regulatory unit to ensure compliance with the following regulatory requirements:

Category of Standards	Applicable laws/ standards	Management approach
Product labeling	Medical Device Act and relevant announcements from the Ministry of Health and Welfare	Instructions for use and labeling are reviewed by regulatory personnel in accordance with laws and regulations to ensure they cover essential items such as indications, methods of use, precautions, and manufacturer information
Marketing and promotion	Regulations and Review Principles for Medical Device Advertisements	All external marketing materials (including academic promotion materials and display materials) must be reviewed and approved by the regulatory unit prior to use to ensure that advertising claims are supported by clinical evidence and do not exaggerate efficacy
Prohibition of off-label indication promotion	Medical Device Act and “Integrity Management Operating Procedures”	In accordance with training regulations, marketing and promotion by sales personnel are limited to the scope of indications approved by the regulator, and the “Ethical Corporate Management Best-Practice Principles” expressly prohibit improper marketing conduct
Product traceability	ISO 13485 quality management system	Each product is assigned a batch number and traceability number, enabling full traceability to its raw material source, process records, and delivery records

► Statistics on Violations

Indicator	2025	2024	Corresponding Standards
Number of product recalls	0 times	0 times	HC-MS-250a.1
Total units of product recalled	0 cases	0 cases	HC-MS-250a.1
Product-related deaths	0 persons	0 persons	HC-MS-250a.3
Number of enforcement actions for violations of GMP or equivalent standards	0 cases	0 cases	HC-MS-250a.4
Number of violations of product health and safety regulations	0 cases	0 cases	GRI 416-2
Number of violations of product labeling regulations	0 cases	0 cases	GRI 417-2
Number of incidents of non-compliance with marketing communication regulations	0 cases	0 cases	GRI 417-3
Losses from legal proceedings related to false marketing claims	NT\$ 0	NT\$ 0	HC-MS-270a.1

Supplier Management

► Supplier Management Policy

The Company adopts an outsourced manufacturing model, primarily commissioning professional metal processing plants to handle raw material procurement, forming processing, and surface treatment. To ensure that upstream suppliers' quality standards comply with medical device regulatory requirements, the Company has established a strict supplier management mechanism:

Supplier admission	Ongoing management	Integrity requirements
- Suppliers must pass standard certification procedures (including qualification review and initial factory audit assessment) before they can become qualified suppliers - For raw materials implanted into the human body, batch-by-batch production inspection data is required for subsequent traceability - Each incoming shipment must be inspected and passed by the quality assurance department in accordance with quality standards before receipt into inventory; non-conforming items are all returned	- Suppliers undergo regular annual evaluations or on-site audits to assess technical capability, production quality, delivery schedule, and traceability management - Non-conforming suppliers (those who fail to meet standards or have major deficiencies) shall immediately cease cooperation - Maintain 2 or more cooperative suppliers to reduce supply disruption risk for key materials and enhance supply resilience	- In accordance with the “Integrity Management Operating Procedures and Code of Conduct”, a supplier's integrity record must be assessed before establishing a business relationship - Integrity conduct clauses are included in procurement contracts signed with suppliers; if a supplier is involved in dishonest conduct, the contract may be terminated or rescinded unconditionally at any time

► Supplier ESG Risk Management

Items	Current status	Remarks
Number of suppliers	There are 31 main suppliers, including approximately 4 key process contract manufacturers, with more being added over time	—
Inclusion of ESG requirements in contracts	Explicitly state integrity clauses in the contract	—
Percentage of supplier third-party audits	All 4 1st-tier suppliers have passed third-party quality audits (including ISO 13485 or regulator audits), representing a 100% completion rate	—
Definition of local procurement	Taiwan-based suppliers	—
Major raw materials	Titanium alloys and related medical metal materials	Critical material backup supplier management underway

CHAPTER

5

Social

Employee Relations
Employee Benefits
Friendly Workplace and Human Rights
Talent Cultivation and Development
Occupational Safety and Health
Community Engagement



Social



Employee Relations

Workforce Composition Overview

Aplus Group employees are distributed across two major operating regions: Taiwan (headquarters and factory at No. 21, Qiaohu Road, Zhonghe District, New Taipei City; Taichung office; Tainan office; Kaohsiung office; and Alehan Biotechnology Co., Ltd.) and A Plus (Shanghai) Trading Co., Ltd.). Employees in Taiwan are hired in accordance with the Labor Standards Act and relevant regulations, while those in Shanghai are employed under the labor laws and regulations of the People's Republic of China and local provisions. Across all regions, full-time permanent staff constitutes the primary form of employment.

In 2025, the total headcount of the Group reached 190, an increase of 6 from 184 in 2024, representing a growth of 3.26%. The number of employees in Taiwan increased by 7, while the number in Shanghai decreased slightly by 1, reflecting a stable growth trend in the overall workforce.

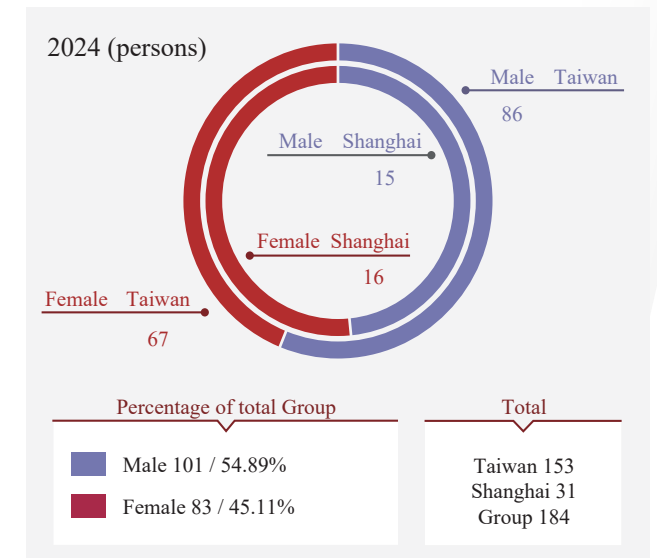
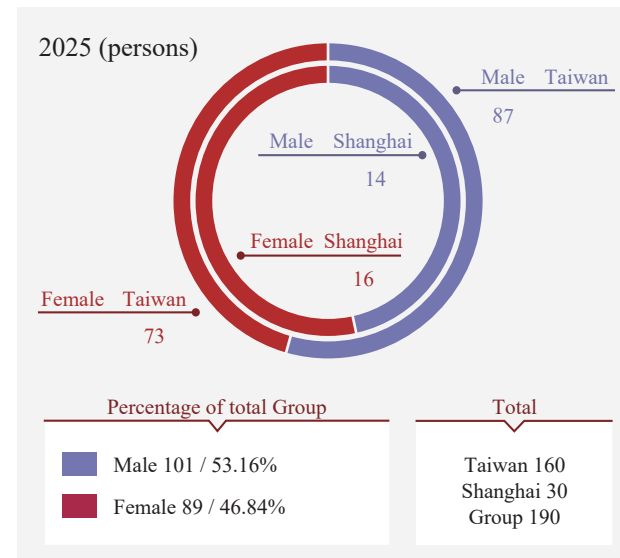
Description of statistical methods: The number of employees is calculated by headcount, with the end date of the reporting period (December 31, 2025) serving as the basis for this year's disclosure value; the value on December 31, 2024, serves as the comparison period. The group-wide total is calculated and presented based on the labor laws and regulations of Taiwan and Shanghai, respectively.

I. Classification by Employment Type and Region

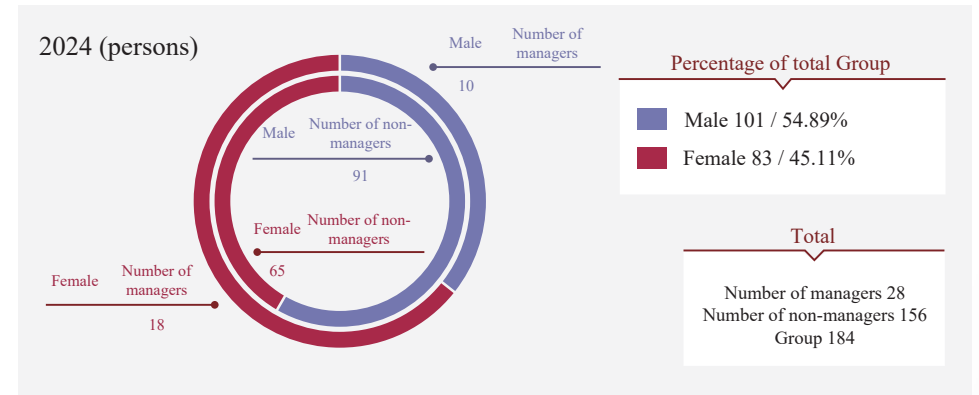
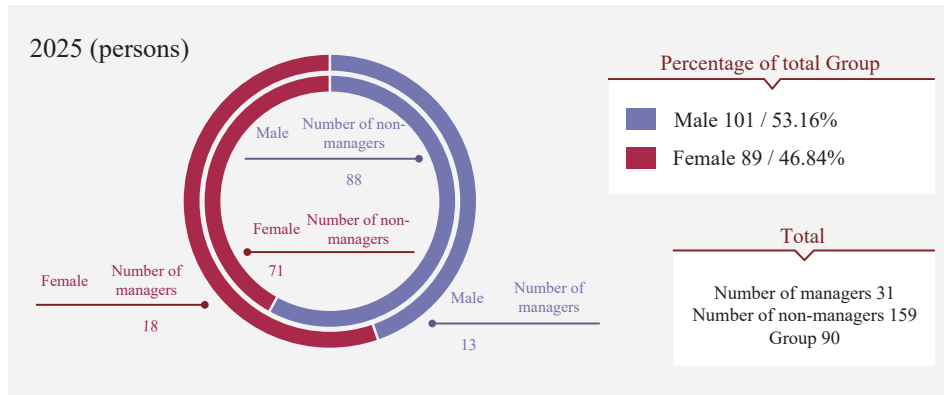
(1) Employee Headcount Overview

Employee category	2025 (persons)		2024 (persons)	
	Taiwan	Shanghai	Taiwan	Shanghai
Full-time employees	158	27	149	28
Total full-time employees	185		177	
Part-time employees	1	2	0	2
Total part-time employees	3		2	
Employees without guaranteed hours	1	1	4	1
Total employees without guaranteed hours	2		5	
Total employees	160	30	153	31
Total Group headcount	190		184	

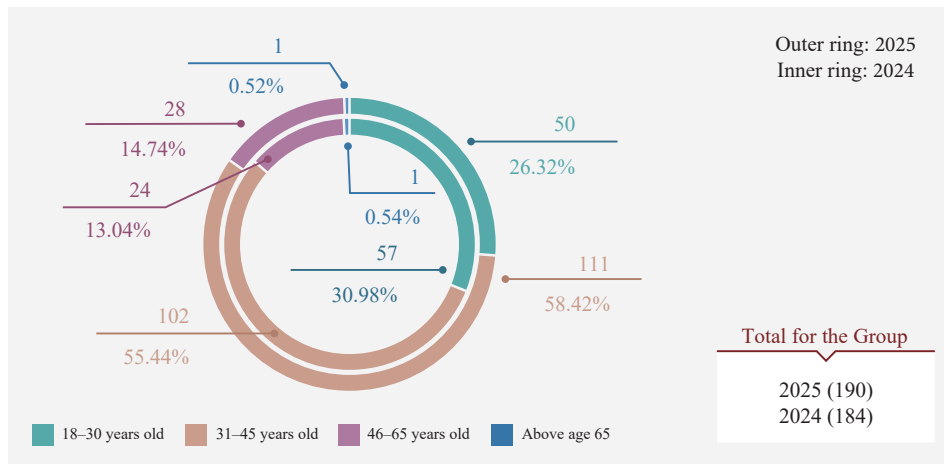
(2) Distribution by Gender and Region



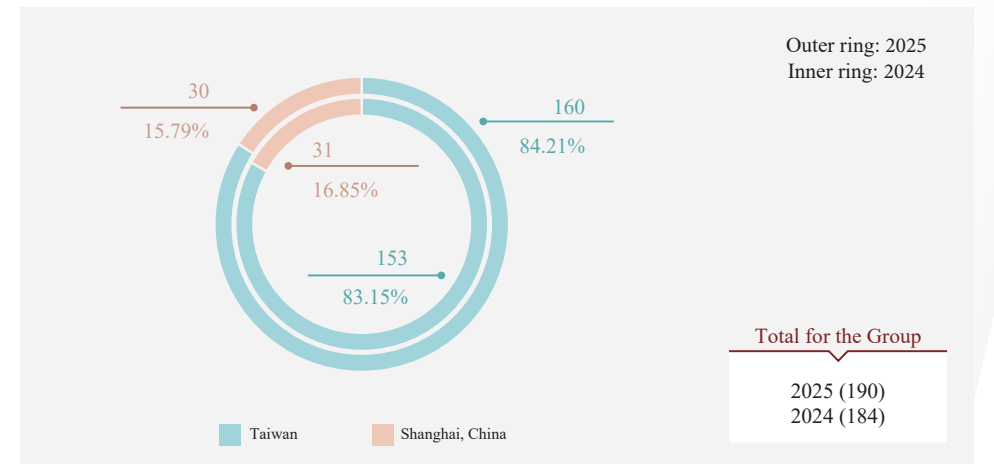
(3) Distribution by Gender and Job Grade



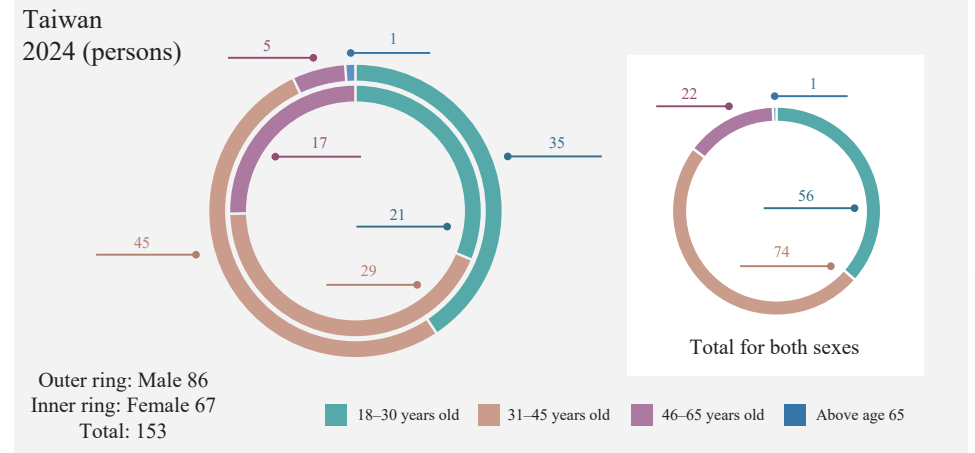
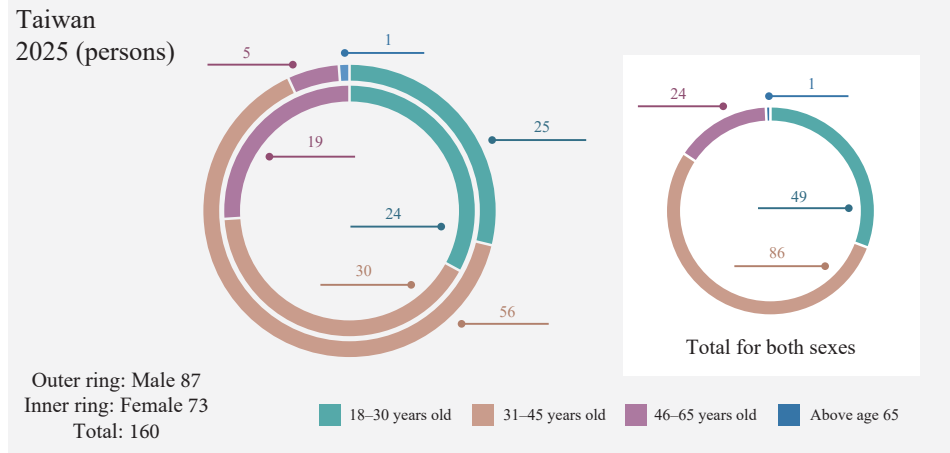
(4) Distribution by Age Group



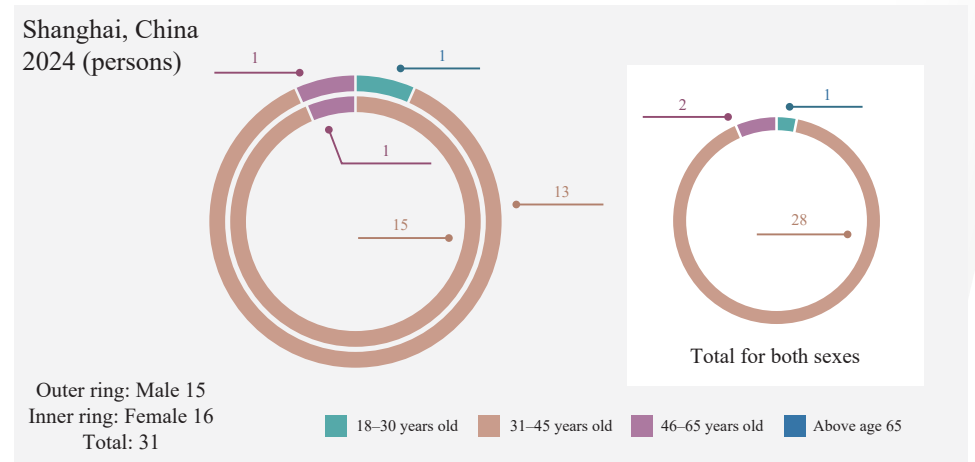
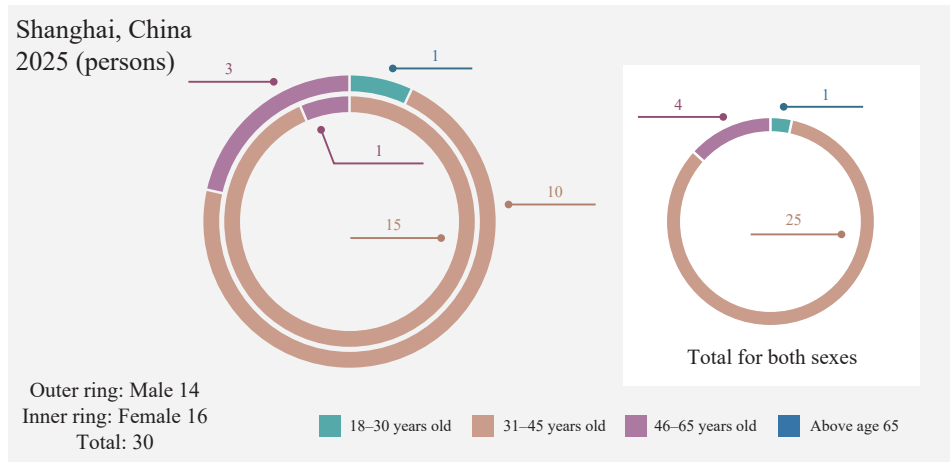
(5) Distribution by Region



(6) Age Distribution of Employees in Taiwan (by Gender)



(7) Breakdown of Shanghai Employees by Age Group (by Gender)



(8) Annual Changes in Workforce Size

In 2025, the total number of employees across the Group reached 190, an increase of 6 employees from 184 in 2024. Of this increase, the number of employees in Taiwan increased by 7, primarily driven by recruitment needs arising from business expansion in Taiwan. In Shanghai, the headcount decreased slightly by 1 due to adjustments to the business portfolio. During the reporting period, there were no material layoffs, restructuring, or significant fluctuations in the seasonal workforce.

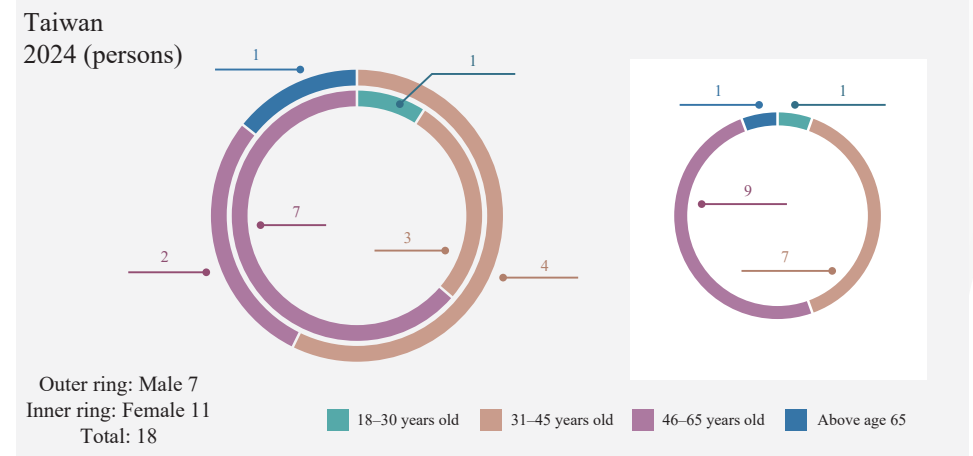
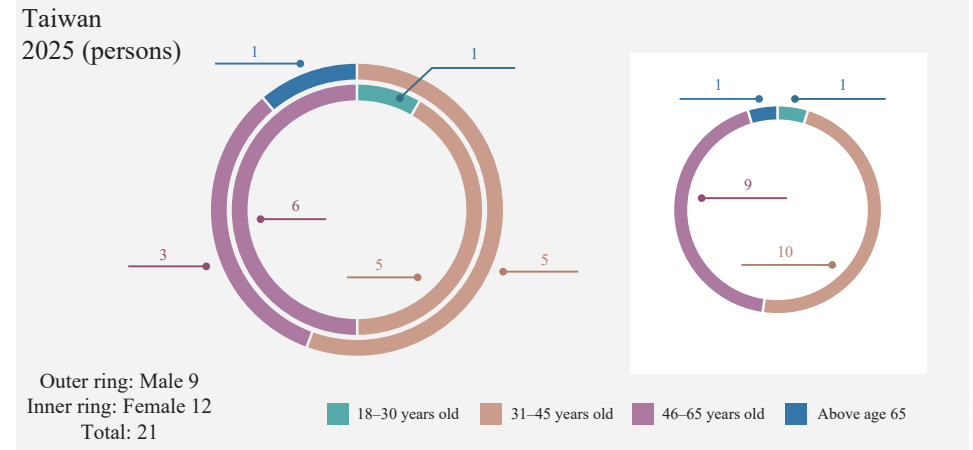
I. Non-employee Workers

Category	2025 (persons)		2024 (persons)	
	Taiwan	Shanghai	Taiwan	Shanghai
Dispatched workers	0	2	0	1
Other non-employee workers	0	1	0	1
Taiwan total	0	3	0	2

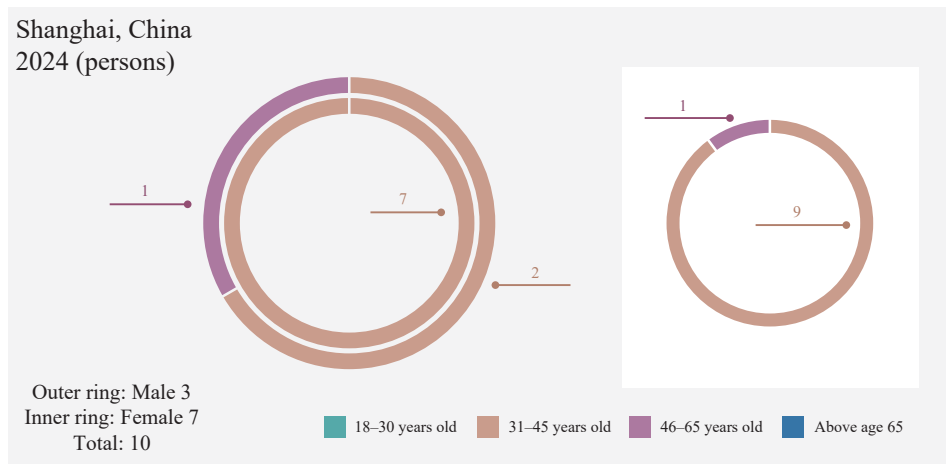
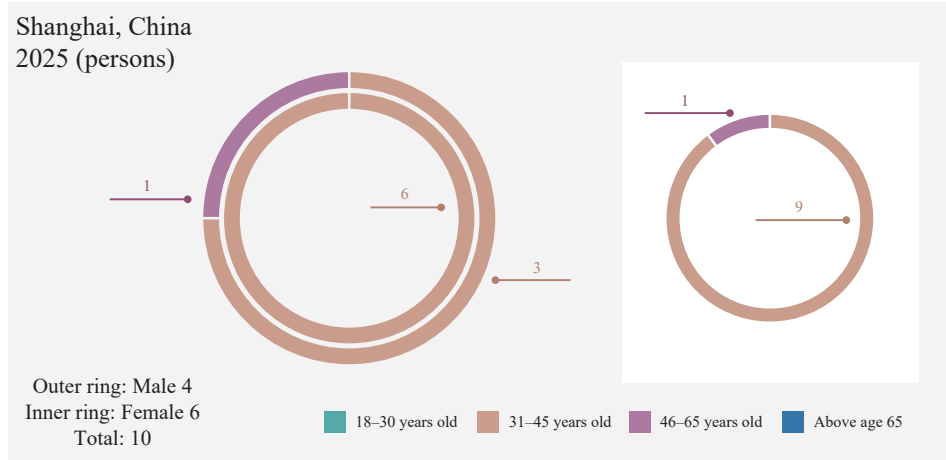
In the Taiwan region, there were no non-employee workers (including dispatched employees and other outsourced personnel) whose work was controlled by the Company in 2024 and 2025.

III. Number of Managers

Number of managers in Taiwan (by gender and age group):



Number of managers in Shanghai (by gender and age group):



Total Group managers:

	2025	2024
Number of managers in Taiwan	21 persons	18 persons
Number of managers in Shanghai	10 persons	10 persons
Total Group managers	31 persons	28 persons
Of which, male managers	13 persons (41.94%)	10 persons (35.71%)
Of which, female managers	18 persons (58.06%)	18 persons (64.29%)
Ratio of female managers in Taiwan	12 persons (57.14%)	11 persons (61.11%)
Ratio of female managers in Shanghai	6 persons (60.00%)	7 persons (70.00%)

► Hiring and Turnover

The Company continues to recruit talent to meet business growth needs while prioritizing organizational stability and employee retention to maintain a core workforce for long-term service.

Items	2025	2024	Description
Number of new hires (persons)	64	70	—
New hire rate (%)	40.51	46.98	—
Of which: male new hires (persons)	40	—	—
Of which: female new hires (persons)	24	—	—
Of which: new hires under 30 years old (persons)	36	—	—
Of which: new hires aged 30 to 50 (persons)	28	—	—
Of which: new hires aged above 50 (persons)	0	—	—
Number of employee departures (persons)	57	62	—
Turnover Rate (%)	37.13	43.21	—
Of which: voluntary turnover (persons)	56	—	—
Of which: involuntary turnover (persons)	1	—	—

► Remuneration Structure and Annual Total Compensation Ratio

Taiwan remuneration system:

Compensation for employees in Taiwan comprises three components: basic salary, performance bonus, and employee remuneration. Basic salary is set based on job grade and market level, and is adjusted through regular annual reviews of work performance; performance bonus amounts are determined based on individual performance; employee remuneration is based on the Company's Articles of Incorporation, with profit before tax for the current year after deducting relevant expenses as the basis, and no less than 2% shall be appropriated (of which no less than 1% shall be remuneration for entry-level employees). The estimated amount of employee remuneration for 2025 is NT\$ 6,877 thousand (approximately 3%), to be distributed in cash.

The Company has established a workplace diversity and gender equality promotion policy, and its remuneration system is based on professional competence, level of responsibility, and work contribution to ensure remuneration fairness for employees in the same position and with the same professional competence. In addition, the Company conducted a cash capital increase in June 2025, reserving 10% for employee subscription, providing employees with the opportunity to participate in the Company's growth through the capital market.

Shanghai remuneration system:

Employee compensation in Shanghai is determined by a job evaluation system to establish job grades, with salary ranges set with reference to market remuneration levels. Basic salary is paid monthly and is no lower than the national or local minimum wage standard; performance bonuses consist of a sales incentive plan for sales personnel and an annual performance incentive plan for non-sales personnel, and are determined based on the Company's actual operating conditions for the current year and employees' individual performance evaluations; in addition, a 13th-month salary is provided (applicable to regular employees who remain employed as of December 31 of the year) to attract and retain outstanding talent.

Ratio of entry-level employee salary to local minimum wage:

Region	2025 Statutory Minimum Monthly Wage	Starting salary of the Company's entry-level employees	Ratio
Taiwan	NT\$ 28,590	NT\$ 30,000	104.9%
Shanghai, China	RMB 2,740	RMB 2,740	100%

Annual total compensation ratio (Taiwan region):

Indicator	2025	Description
Annual total compensation of the highest-paid individual	NT\$ 10,446,100	Including salaries, bonuses, etc.
Median annual compensation of all employees (excluding the highest-paid individual)	NT\$ 620,493	—
Annual total compensation ratio	16.83%	Highest compensation ÷ median employee compensation
Increase ratio in annual compensation of the highest-paid individual (%)	18.8%	compared to the previous year
Increase ratio in median annual compensation of all employees (%)	7.8%	compared to the previous year

Employee Benefits

► Main Benefit Items for Full-time Employees

The Company provides comprehensive benefit measures for full-time employees in Taiwan and Shanghai, and the main items are as follows:

Benefit Category	Taiwan	Shanghai
Retirement Benefits	In accordance with the Labor Pension Act, 6% of monthly total salary is contributed to each employee's individual retirement account (NT\$ 5,659 thousand contributed in 2025)	Pension insurance, unemployment insurance, work-related injury insurance, and maternity insurance are contributed in accordance with Chinese regulations, and housing provident fund is also contributed; withholding and remittance are handled by a third-party institution
Health insurance	Labor Insurance and National Health Insurance are provided in accordance with the law; in addition, employee group insurance is additionally provided for all employees	Social insurance (including medical insurance) is provided in accordance with the law; in addition, commercial supplementary insurance is provided (including life insurance, disability insurance, and traffic accident insurance)
Health Promotion	Annual subsidies and official leave applications are provided for employee health examinations	One free annual health examination is provided for regular employees each year (handled by the Company or entrusted to a third-party institution)
Employee Care	Monthly birthday parties; department dinners; occasional employee activities	Monthly birthday parties; birthday vouchers; holiday gifts (Lunar New Year, Mid-Autumn Festival, Dragon Boat Festival, etc.); half-day leave for female employees on International Women's Day
Family Support	Employee childcare allowance subsidy regulations (approved and announced by the General Manager on August 28, 2025): Full-time employees with children below elementary school age and under 6 years old are subsidized NT\$ 2,000 per person per year, with applications in June each year and disbursement on the salary payment date in July	Legal marriage: RMB 1,000 gift money; legal childbirth: RMB 500 gift money
Flexible Work Arrangements	Flexible clock-out system	Flexible early leave system for office employees
Employee stock subscription	10% of the 2025 cash capital increase was reserved for employees' priority subscription	—
Employee Benefits	Employee Welfare Committee subsidies (including holiday activities, employee mutual aid, etc.)	—
Leave	Various types of leave, including annual leave, sick leave, marriage leave, and maternity leave, are handled in accordance with the Labor Standards Act	15 days of annual leave (including statutory annual leave and Company welfare annual leave); 10 days of paid sick leave/year; statutory holidays and special leave are handled in accordance with Chinese regulations

► Pension Contribution Overview

Region	System Type	2025 Contribution Amount	Contribution rate
Taiwan	Defined contribution plan (new labor pension system, individual account)	NT\$ 5,659 thousand (Consolidated Financial Statements)	6% of total salary
Shanghai	Defined contribution plan (China social insurance and housing provident fund)	NT\$ 3,992 thousand (Consolidated Financial Statements)	In accordance with local statutory rates
Total	—	NT\$ 9,651 thousand	—

The Company has not established a defined benefit (DB) retirement plan and does not bear the pension liability risk arising from changes in actuarial assumptions.

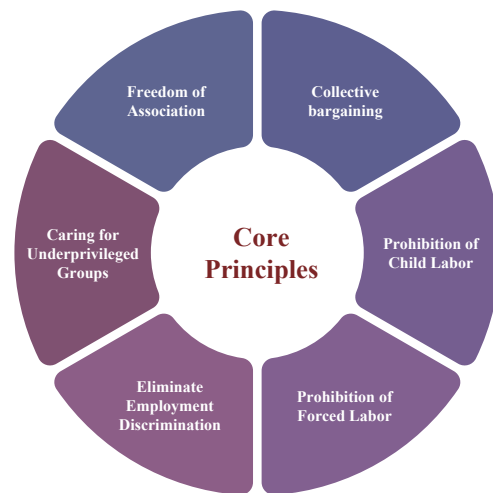
Friendly Workplace and Human Rights

► Human Rights Policy Framework

In accordance with the requirements of the Sustainable Development Best Practice Principles, the Company complies with relevant laws and regulations and international human rights conventions, and is committed to implementing human rights protection in the following aspects:

Commitment to legal compliance: The Company complies with the Labor Standards Act and relevant laws and regulations, and has established an employee handbook to protect the legitimate rights and interests of employees; the Shanghai subsidiary handles matters in accordance with the labor laws and regulations of the People's Republic of China, and has a comprehensive employee handbook covering complete regulations on remuneration and benefits, leave management, performance evaluation, rewards and punishments, grievance handling, and employee safety.

ILO Core Labor Principles (six core commitments):



	Freedom of Association	Collective bargaining	Prohibition of Child Labor
Commitment Description	Respect employees' right to exercise freedom of association in accordance with the law	Respect the authority of employee representatives to negotiate working conditions.	Strictly comply with labor laws and regulations in each location and do not employ persons below the statutory working age
Implementation Status	There are currently no labor unions in either Taiwan or Shanghai (employees are free to choose); Taiwan has established labor-management meetings as an alternative communication mechanism	Labor-management meetings in Taiwan are held quarterly as a platform for labor-management negotiation.	The statutory minimum employment age in Taiwan is 15 (Labor Standards Act); in Shanghai, persons under the age of 16 are not employed in accordance with Chinese regulations
	Prohibition of Forced Labor	Eliminate Employment Discrimination	Caring for Underprivileged Groups
Commitment Description	The Company does not engage in any form of forced labor, and all employment relationships are established on a voluntary basis	Employment policies do not differentiate based on gender, race, age, religion, disability, or marital status	Employment of persons with disabilities and indigenous employees is handled in accordance with the law
Implementation Status	All employees sign formal labor contracts, and working hours and remuneration are handled in accordance with the law	The Company has established a workplace diversity and gender equality promotion policy.	Fulfill statutory employment ratio obligations in accordance with the People with Disabilities Rights Protection Act

► Diversity, Equality, and Inclusion (DE&I)

The Company is committed to establishing a diverse, equal, and inclusive working environment, ensuring that all employees enjoy equal treatment in remuneration, benefits, training, evaluation, and promotion opportunities.

Items	2025	2024	Description
Gender pay ratio (Median basic salary ratio in Taiwan region)	Male: female = 1:0.9	—	
Ratio of female seats on the Board of Directors	1/7 (14.3%)	1/7 (14.3%)	Independent Director Hsiao-Wen Wang
Ratio of female managerial employees (the Group)	18/31 (58.06%)	—	—
Employment ratio of persons with disabilities (Taiwan)	1.27%	1.41%	—
Number of indigenous employees (Taiwan)	1 person	1 person	—
Number of workplace discrimination/harassment incidents (the Group)	0	0	—

► Labor-Management Communication and Unions

Labor unions and collective agreements:

There are currently no labor union organizations or collective agreements at the Taiwan and Shanghai locations. Employees' working conditions and terms of employment are handled in accordance with local labor laws and regulations and the Company's rules and systems.

Taiwan labor-management meetings:

The Company regularly holds labor-management meetings in accordance with the Regulations for Implementing Labor-Management Meetings, serving as a formal platform for both labor and management to communicate on working conditions, employee care, and management matters. Both labor and management are represented by 5 representatives, ensuring that employees' opinions can be expressed to management through institutionalized channels.

Items	2025	Description
Number of Meetings	4 times (once per quarter)	January, April, July, October
Number of labor representatives	5 persons	Elected by employees
Number of management representatives	5 persons	Appointed by the Company
Main discussion items	Matters related to work environment improvement, employee benefits, occupational safety and health, and working hours	—

Shanghai employee communication mechanism:

Employees in Shanghai may report work opinions, conflicts, and problems through their direct supervisors or the Human Resources department; the employee handbook clearly states that the Company encourages employees to candidly report thoughts and opinions to management, and management should make every effort to resolve conflicts and problems at work, and may consult the Human Resources department and even top management when necessary.

Grievance mechanism:

The Company has established multiple grievance channels for employees to report human rights-related issues:

Grievance Channels	Accepted parties	Confidentiality Measures	Number of cases accepted in 2025
Whistleblower mailbox report@aplusbio.com	Employees in Taiwan and Shanghai, external stakeholders	Written confidentiality declarations are signed by the personnel handling the cases; anonymous complaints are permitted.	0 persons
Labor-management meeting (Taiwan)	Taiwan employees	Formal meeting minutes	A total of 4 times in 2025 (regular meetings)
Direct supervisors/Human Resources department (Shanghai)	Shanghai employees	In accordance with the employee handbook	0 persons

Talent Cultivation and Development

► Education and Training Policy

The Company regards talent cultivation as a core strategy for organizational sustainable development, and in accordance with the requirements of the Sustainable Development Best Practice Principles, has established an effective career capability development training program. In addition to arranging internal education and training, the Company also provides a mechanism for employees to apply for external education and training, in order to improve work performance and support employees' career development.

Main training categories and descriptions:

Training Category	Training Objective	Main Targets	Implementation Format
New employee onboarding training	Become familiar with Company systems, product knowledge, internal control procedures, integrity management standards, and information security standards	All new employees	Internal courses + document signing
Quality Management System Training	Understanding and operation of ISO 13485 requirements and quality procedures	Employees in relevant departments	Internal/external training in parallel
Product Technology and Clinical Application	Clinical application of orthopedic medical devices, surgical techniques, and new product knowledge	Sales, marketing, and technical personnel	Academic seminars, clinical hands-on courses
Regulatory Compliance and Integrity Promotion	Ethical Corporate Management Best Practice Principles, prevention of insider trading, regulatory updates	Management and all employees	Communication at management meetings, education and training for all employees
ESG-related training	Sustainability report preparation, GHG inventory, stakeholder identification	ESG liaisons and relevant supervisors	External courses, consultant guidance
Occupational Safety and Health Training	Workplace safety knowledge, emergency response procedures	All employees (Taiwan)	Annual statutory training
Other professional skills training	Professional skills enhancement courses arranged according to department needs	Employees in each department	Arranged as needed



► Academic Exchange Activities

The Company continues to organize or sponsor orthopedic medical academic seminars, clinical training courses (including cadaver operation courses), and physician exchange platforms, helping the medical community improve surgical techniques and knowledge of orthopedic medical device application, while at the same time deepening the Company's professional relationships with the physician community and strengthening the brand's influence in the clinical market.

Items	2025	2023–2025 Description
Number of academic exchange activities	25 sessions	Including domestic and international medical seminars and clinical cadaver operation courses, covering professional fields such as orthopedics, foot and ankle, pediatric orthopedics, otolaryngology, traumatology, and thoracic surgery
Main regions	Taiwan, Southeast Asia (including new market expansion)	A series of academic seminars and cadaver operation courses have been planned for the Southeast Asian market

► Performance Evaluation and Career Development

The Company has established a regular performance evaluation mechanism based on business needs and employees' individual development. Performance evaluation results serve as an important basis for remuneration adjustment, promotion planning, and education and training direction, ensuring that employees receive support for continuous growth.

Items	Taiwan	Shanghai
Performance evaluation cycle	Conducted annually	Conducted annually
Evaluation aspects	Work performance, achievement of responsibilities, Capability development	Work performance and achievement of business targets; Sales personnel are additionally evaluated under the sales incentive plan.
Application of evaluation results	Remuneration adjustment, promotion planning, Training needs identification	Basis for the distribution of performance bonuses (annual bonuses); Important basis for annual remuneration adjustment
Ratio of employees receiving performance evaluation	100%, male: female = 87:73	100%, male: female = 14:16
Succession planning	Planned according to business development needs	Planned according to business development needs



Occupational Safety and Health

► Occupational Safety and Health Management Framework

Taiwan

The Company falls under Category 3 “low-risk” industry in the occupational safety business category, and has established a Class A occupational safety and health supervisor in accordance with the law to regularly review occupational safety and health policies and ensure compliance with occupational health and safety legal requirements and the Company's committed workplace environment standards. The main in-plant processes are post-stage cleaning, packaging, and quality inspection, and the risk of occupational safety hazards from heavy industry is relatively limited; however, sales personnel are regularly required to assist in hospital operating rooms and face infection control and safety requirements in medical environments.

Shanghai

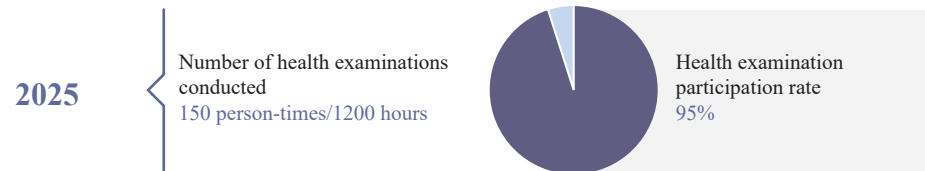
The Shanghai subsidiary handles occupational safety management in accordance with China's occupational health and safety-related regulations. The employee handbook clearly states that employees shall actively maintain the safety of work areas, any work injury must be immediately reported to supervisors, service hospital rules and regulations and safety procedures must be complied with (including speed limits, parking systems, restricted area entry rules, and use of safety passes), and appropriate protective clothing and hygiene standards must be observed.

Items	Taiwan	Shanghai
Occupational Safety and Health Classification	Category 3 low-risk industry	Handled in accordance with Chinese regulations
Statutory establishment	Class A occupational safety and health supervisor	Handled in accordance with relevant Chinese regulations
Occupational Safety and Health Committee	An occupational safety and health management framework is established in accordance with the Occupational Safety and Health Act to conduct daily self-inspections and promote worker health.	—
Hazard identification mechanism	Hazard identification and risk assessment are conducted based on process characteristics and workplace conditions	Handled in accordance with the safety regulations in the employee handbook
Contractors/plant visitors	Visiting contractors are handled in accordance with the Company's safety regulations	—

Workplace Health Promotion

Health promotion measures	Taiwan	Shanghai
Annual health examinations	Annual health examination subsidies and official leave applications are provided.	One free health examination is provided annually each year (by the Company or a third-party institution)
First-aid facilities	First-aid equipment is set up in offices and factories	Handled in accordance with the requirements of the employee handbook
Infectious disease management	—	The employee handbook clearly states that if an employee suffers from an infectious disease, such employee shall not continue working, in order to prevent infection of others
Hygiene in medical facilities	Sales personnel visiting hospitals are handled in accordance with hospital rules and regulations.	The employee handbook clearly states hygiene standards for hospital visits; employees with infectious diseases must leave medical facilities
Patient information protection	—	The employee handbook clearly states the protection of the privacy of patient information.

Participation in employee health examinations in Taiwan in 2025:



► Occupational Safety and Health Education and Training

The Company regularly conducts occupational safety and health education and training to ensure that employees fully understand workplace safety regulations and emergency response procedures. The Shanghai employee handbook clearly states that upon onboarding, employees are informed of the locations of emergency exits and the methods of using fire extinguishers, and sales employees are required to fully comply with the rules and regulations and safety procedures of the hospitals they serve.

Training items	2025 sessions	Training person-times	Training hours
Statutory occupational safety and health training (Taiwan)	2	2 persons	6 hours
Onboarding safety education (Shanghai)	2	2 persons	2 hours

► Occupational Accident Statistics

	2025 (Taiwan employees)	2025 (Shanghai employees)	2024 (Taiwan employees)	2024 (Shanghai employees)
Number of recordable occupational injury incidents	0 cases	0 cases	0 cases	0 cases
Lost time injury frequency rate (LTIFR)	0	0	0	0
Number of occupational disease cases	0 cases	0 cases	0 cases	0 cases
Number of work-related deaths	0 cases	0 cases	0 cases	0 cases
Number of recordable contractor occupational injury cases	0 cases	0 cases	—	—

Community Engagement

Community Engagement Policy

In accordance with Article 27 of the Sustainable Development Best Practice Principles, the Company assesses the impact of its operations on communities and actively participates in community development through equity investment, business activities, donations, corporate volunteer services, or other public welfare professional services.

Decisions regarding charitable donations or sponsorships are handled in accordance with Article 10 of the Ethical Corporate Management Operating Procedures and Code of Conduct: they shall be reported to the General Manager for approval and notified to the dedicated unit of the General Management Division; where a single amount reaches NT\$ 3 million (inclusive) or the annual cumulative amount reaches NT\$ 6 million (inclusive) or more, the matter must be submitted to the Board of Directors for approval before it may be carried out. All donations must ensure: compliance with laws and regulations, written records of decision-making, the donation recipient is a charitable institution and must not be a disguised bribe, and confirmation after the donation that the flow of funds is consistent with the purpose of the donation.

Social Welfare Contributions

Charitable procurement (support for persons with disabilities and social welfare institutions):

Activity	Partner	Description	2025 Procurement Amount
Procurement of charitable gift boxes from disability institutions	Children Are Us Foundation	Procurement of 2025 charitable gift boxes to support employment training for persons with disabilities and the operation of sheltered workshops through commercial procurement	\$59,700
Procurement of co-branded products from social welfare institutions	AUNT STELLA × Sunshine Social Welfare Foundation	Procurement of co-branded handmade cookies to support the program for disadvantaged families with facial disfigurement through commercial procurement	\$452,488

Academic exchange and contribution to the medical community:

The Company has long indirectly promoted the improvement of orthopedic medical technology, benefiting more patients, through sponsoring orthopedic medical academic seminars, clinical cadaver operation courses, and establishing physician exchange platforms between Taiwan and overseas. Such academic investment also has both commercial and social benefits, and is a concrete practice of the Company's core mission, "restoring patients' healthy lives".

Summary of social contribution statistics:

Items	2025	Description
Total charitable procurement and donations	NT\$512,188	Including procurement of charitable gift boxes from disability institutions, procurement of co-branded products from social welfare institutions, donations, and sponsorships
Number of academic exchange activities	25	Including domestic and international medical seminars and clinical cadaver operation courses, covering professional fields such as orthopedics, foot and ankle, pediatric orthopedics, otolaryngology, traumatology, and thoracic surgery

CHAPTER

6

Environment

Climate Change Response
Greenhouse Gas Emissions
Energy Management
Water Resource Management
Waste Management

Environment



Climate Change Response

» Governance

The physical risks and transition risks brought about by climate change have gradually become core considerations in supply chain management and long-term operating strategy for the medical device industry. A PLUS has established a climate governance framework with the Board of Directors as the highest supervisory mechanism and management as the execution core, ensuring that climate-related risks and opportunities are properly identified, assessed, and addressed.

Board of Directors supervision mechanism:

In accordance with the Sustainable Development Best Practice Principles, the Board of Directors supervises the Company in assessing the current and future potential risks and opportunities of climate change to the enterprise, and promotes the implementation of greenhouse gas inventory and reduction measures. The Board of Directors hears at least once a year the sustainability promotion results reported by the ESG task force, and adopts resolutions on major climate-related strategic directions. In 2025, the Board of Directors deliberated governance enhancement matters such as establishing a Chief Sustainability Officer and revising the Sustainable Development Best Practice Principles, laying the institutional foundation for climate governance.

Management roles:

Role	Personnel	Main Responsibilities
Chief Sustainability Officer	Chairperson, Sih-Ming Li	Overall planning of climate strategy direction Accountable to the Board of Directors
ESG promotion executive	General Manager, Hsiang-Wei Lo	Supervising the ESG task force Coordinate the execution of GHG inventory projects
ESG task force (Sustainable Environment team)	Department contact persons	Inventory data collection, compilation, and quality confirmation Coordination for promoting energy-saving measures
Inventory task force	Personnel from the General Management Division, Operations Division, and R&D Division	Execute greenhouse gas emission calculations and prepare the report

In 2025, the Company completed its first greenhouse gas inventory (Scope 1, 2), establishing the Group's emissions base year and providing a quantitative basis for subsequent climate-related decision-making.

► Strategy

In accordance with the Sustainable Development Best Practice Principles, the Company regularly assesses the potential risks and opportunities of climate change to its business, identifies short-, medium-, and long-term impacts, and formulates response strategies. As the orthopedic medical device industry is engaged in light manufacturing and trading, the degree of direct exposure to physical climate impacts is relatively limited; however, transition risks such as carbon fee policies and growth opportunities in demand for medical devices driven by an aging population have both been incorporated into strategic considerations.

Identification of climate-related risks and opportunities:

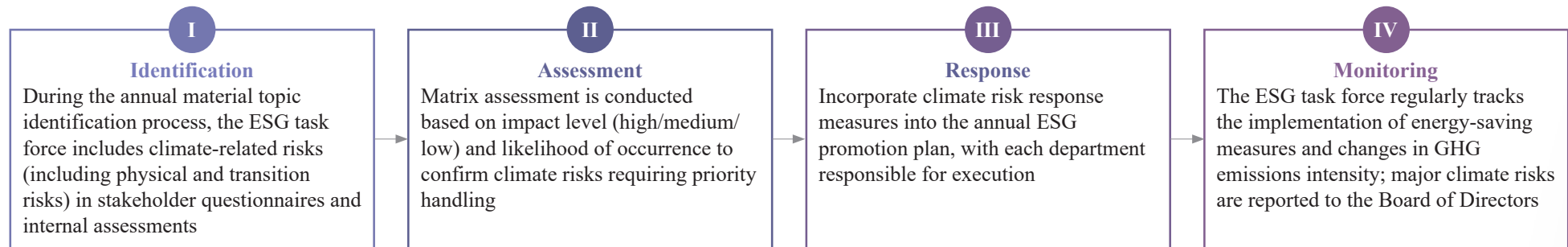
Time horizon	Category	Specific items	Potential impact on the Company	Response strategy
Short-term (1–3 years)	Physical risk	Extreme climate events (typhoons, floods) cause disruptions to operations at Taiwan offices and factories, or work stoppages by key suppliers	Interruption of raw material supply, shipment delays, decline in customer satisfaction	Outsourced processing model reduces direct in-plant exposure; establish backup suppliers (2 or more); strengthen emergency response plans
	Transition Risk	Taiwan's carbon fee system officially takes effect (the Ministry of Environment has announced the fee rate); supply chain decarbonization requirements increase	Direct operating carbon costs increase slightly; ESG requirements for agency brand suppliers increase.	The first GHG inventory has been completed and baseline year data established; carbon fee rate planning continues to be monitored; energy-saving measures have been routinely implemented.
Medium-term (3–5 years)	Transition Risk	The EU CBAM continues to expand its scope	Medical devices are not directly applicable items under CBAM at this stage; the medium-term impact is limited, but export customers may require product carbon footprint disclosure	Continue to track CBAM policy developments; evaluate product carbon footprint calculation solutions
	Transition Risk	Regulatory requirements mandate Scope 3 inventory and the setting of science-based targets (SBTi)	Supply chain carbon footprint inventory costs increase; failure to meet standards may affect international procurement qualifications	The Company completed Scope 1 and 2 carbon inventory work this year; it plans to evaluate the feasibility of Scope 3 carbon inventory work in subsequent years.
Medium- and long-term (over 5 years)	Opportunity	Global aging is accelerating, and the orthopedic surgery and implant market continues to expand	Demand in the market for the Company's core business increases; demand for osteoporosis-related fracture treatment is particularly significant	Continue to strengthen R&D, expand product lines, and deepen academic exchanges to consolidate a leading position in the Asia-Pacific market
	Opportunity	Localization trend in the medical device supply chain (post-COVID effect continues)	The competitive advantage of orthopedic medical devices manufactured in Taiwan increases; customers tend to procure from suppliers with stable local production capacity	Continue to maintain manufacturing capacity in Taiwan; strengthen the effectiveness of ISO 13485 certification as quality endorsement

Scenario analysis description: This year is the first systematic climate risk assessment, and qualitative description is the main approach at the current stage. In the future, the Company will refer to resources such as IPCC 1.5°C / 2°C warming scenarios, the WRI Aqueduct water stress tool, and the Taiwan Climate Change Projection Information Platform (TCCIP), and gradually establish quantitative scenario analysis capabilities.

➤ Risk Management

The identification, assessment, and management of the Company's climate-related risks have been integrated into the overall risk management framework (three lines of defense framework; for details, see Section 4.5 of Chapter 4), with each business unit (1st line of defense) identifying climate-related exposures, the Finance Department and General Management Division (2nd line of defense) assessing financial impacts, and the Internal Audit Office (3rd line of defense) auditing the implementation of risk management measures.

Main climate risk management process:



➤ Metrics and Targets

Indicator	Base year (2025)	Short-term direction (1–3 years)	Medium- and long-term planning (3 years or more)
Scope 1 emissions	39.2546 metric tons CO ₂ e	Maintain or decrease	Continue to assess reduction pathways
Scope 2 emissions	241.5892 metric tons CO ₂ e	Reduce through electricity-saving measures	Assess the feasibility of renewable energy procurement (RECs/green electricity)
Total Scope 1+2	280.8438 metric tons CO ₂ e	Establish an annual tracking mechanism	Assess and set short- and medium-term SBTi targets based on regulatory requirements
Emissions intensity	0.3360 metric tons CO ₂ e/million NT\$ revenue	Maintain or reduce	—
Energy intensity	2.5764 GJ/million NT\$ revenue	Maintain or reduce	—
Scope 3 inventory	Not conducted this year	Assess feasibility	Plan to initiate inventory of major categories

Description: 2025 is the first year in which the Company completed greenhouse gas inventory, and this year is used as the emissions base year. At the current stage, the main objectives are to lay the foundation for data management and establish an annual tracking mechanism; specific quantitative carbon reduction targets will be assessed and set in accordance with regulatory requirements and the Company's strategic direction after a stable emissions tracking system has been established.

Greenhouse Gas Emissions

› Inventory Framework Description

Inventory Standards	ISO 14064-1:2018 Greenhouse gas emissions quantification and reporting standard
Inventory period	January 1 to December 31, 2025
Report version	2025 Greenhouse Gas Inventory Report
Organizational boundary	Control approach (financial control)
Inventory boundary	Headquarters, New Taipei Factories, Taichung Office, Tainan Office, Kaohsiung Office, subsidiary A Plus Shanghai, and subsidiary Alehan Biotechnology
Reporting boundary	Scope 1 (Direct GHG emissions), Scope 2 (Indirect GHG emissions) Scope 3 (Other Indirect GHG emissions) was not inventoried this year
Base year	2025 is the first inventory year and serves as the emissions base year, with no comparative figures for the previous year
Calculation method	Emission factor method; refrigerants use the mass balance method
Emission factor source	Ministry of Environment Greenhouse Gas Emission Factors (6.0.4 process/fugitive, 202402 revised edition); Taiwan Power 2025 electricity emission factor (0.467 metric tons CO ₂ /thousand kWh); East China Grid electricity emission factor (0.484 metric tons CO ₂ /thousand kWh); IPCC Sixth Assessment Report (AR6) global warming potential (GWP) values
External verification	No external verification institution was engaged to perform assurance work this year.
Uncertainty	±4.6% (total inventory uncertainty, data error level 1, total average inventory level score of 4.08)

► Emission Source Identification

The Company's greenhouse gas emission sources cover two major categories, direct emissions (Scope 1) and energy indirect emissions (Scope 2), and the emission sources at each site are summarized as follows:

Site	Scope	Emission source category	Emission source item	Greenhouse gas types
Taipei (Headquarters and factories)	Scope 1	Mobile combustion	Motor gasoline for company vehicle (SUV) Motor gasoline for company vehicle (sedan)	CO ₂ , CH ₄ , N ₂ O
Taipei	Scope 1	Fugitive emissions	Chiller (R-410A) Air conditioner (R-32, R-410A) Refrigeration equipment (R-134a) Refrigeration equipment (R-600A) Commercial refrigeration (R-134a)	HFCs
			CO ₂ fire extinguisher	CO ₂
			Septic tank	CH ₄
	Scope 2	Purchased electricity	Taiwan Power grid (Taiwan)	CO ₂
Kaohsiung	Scope 1	Fugitive emissions	Refrigeration equipment (R-12) Septic tank	HFCs CH ₄
	Scope 2	Purchased electricity	Taiwan Power grid (Taiwan)	CO ₂
Taichung	Scope 1	Fugitive emissions	Refrigeration equipment (R-134a) Septic tank	HFCs CH ₄
	Scope 2	Purchased electricity	Taiwan Power grid (Taiwan)	CO ₂
Tainan	Scope 1	Fugitive emissions	Septic tank Air conditioner (R-32, R-410A) Refrigeration equipment (R-600A)	CH ₄ HFCs
	Scope 2	Purchased electricity	Taiwan Power grid (Taiwan)	CO ₂
Shanghai	Scope 1	Mobile combustion	Motor gasoline for company vehicle (1.75-ton truck)	CO ₂ , CH ₄ , N ₂ O
	Scope 1	Fugitive emissions	Refrigeration equipment (R-600A) Septic tank	HFCs CH ₄
	Scope 2	Purchased electricity	East China Grid	CO ₂

Description: The Company is not a high energy-consuming industry, has not installed fixed combustion equipment using natural gas or heavy fuel oil, and does not have cogeneration equipment or use biomass energy. Scope 1 emissions mainly come from fuel for company vehicles and refrigerant fugitive emissions; Scope 2 emissions are entirely from purchased electricity.

► Activity Data by Site

Scope 1: Mobile combustion (motor gasoline)

Site	Facility	Gasoline consumption (liters)	Data source
Taipei	Company vehicle (SUV)	6,119.8690	Invoice
Taipei	Company vehicle (sedan)	550.3100	Invoice
Shanghai	Company vehicle (1.75-ton truck)	2,544.3200	Inspection record form
Total	—	9,214.4990	—

Scope 1: Refrigerant charge amount (fugitive emissions)

Site	Refrigerant type	Charge amount (kg)	GWP (AR6)
Taipei	R-410A (chiller)	45.00	2,256
	R-32 (air conditioner)	2.45	771
	R-410A (air conditioner)	5.10	2,256
	R-134a (refrigeration)	0.292	1,530
	R-600A (refrigeration)	0.151	3
	R-134a (commercial refrigeration)	0.56	1,530
Kaohsiung	R-12 (refrigeration)	0.10	12,500
Taichung	R-134a (refrigeration)	0.138	1,530
Tainan	R-32 (air conditioner)	0.65	771
	R-410A (air conditioner)	1.85	2,256
	R-600A (refrigeration)	0.02	3
Shanghai	R-600A (refrigeration)	0.023	3

Scope 1: Septic tank activity data (employee working hours)

Site	Activity data (person-day hours)	Data source
Taipei	159,800.00	Employee attendance sheet (HR)
Kaohsiung	1,632.00	Employee attendance sheet (HR)
Taichung	11,016.00	Employee attendance sheet (HR)
Tainan	1,632.00	Employee attendance sheet (HR)
Shanghai	27,328.00	Employee attendance sheet (Shanghai HR)

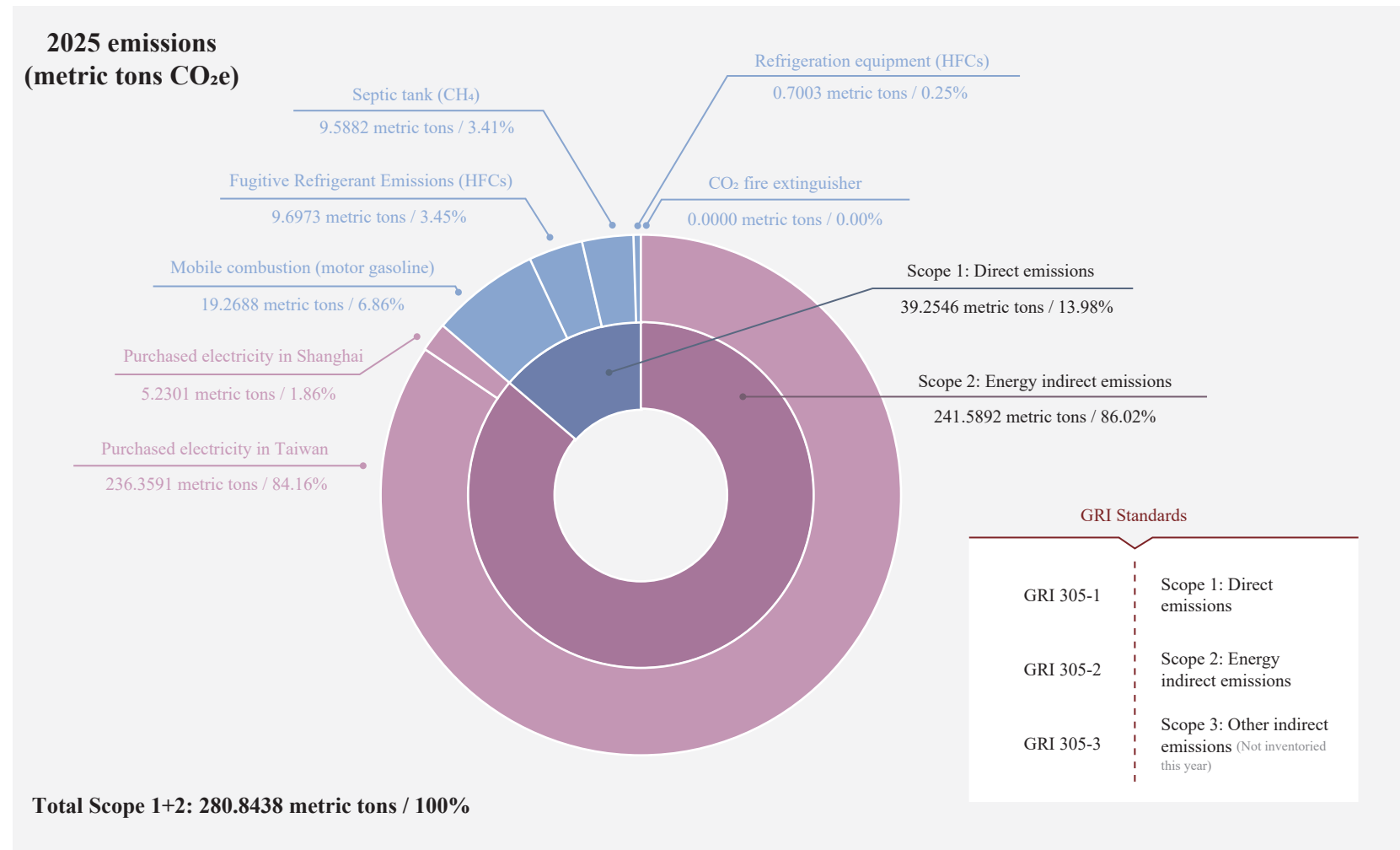
Scope 2: Purchased electricity consumption

Site	Electricity consumption (kWh)	Power grid	Emission factor (kgCO ₂ /kWh)	Data source
Taipei (Headquarters and factories)	336,845.3024	Taiwan Power Company	0.467	Electricity bill
Taichung Office	134,685.0000	Taiwan Power Company	0.467	Electricity bill
Tainan Office	7,964.4385	Taiwan Power Company	0.467	Electricity bill
Kaohsiung Office	26,627.4183	Taiwan Power Company	0.467	Electricity bill
Taiwan subtotal	506,122.1592	Taiwan Power Company	—	—
Shanghai	10,806.0000	East China Grid	0.484	Electricity bill
Total for the Group	516,928.1592	—	—	—

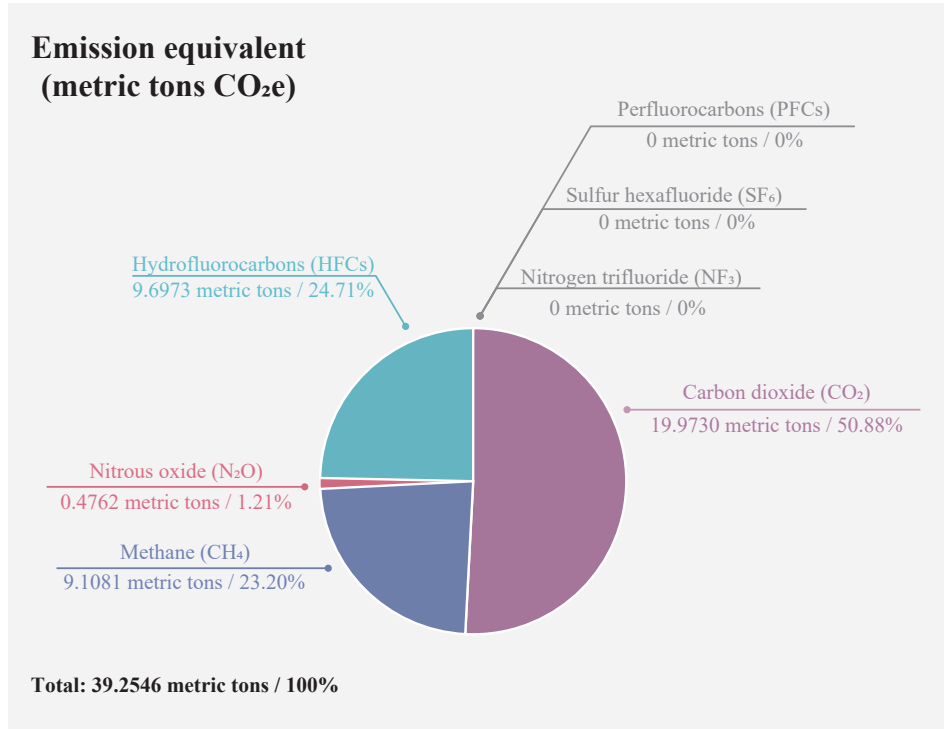
Factor description: The Taiwan Power emission factor adopts the 2025 electricity emission factor announced by Taiwan Power Company (0.467 metric tons CO₂/thousand kWh), using the location-based disclosure method; the East China Grid emission factor adopts 0.484 metric tons CO₂/thousand kWh.

► Summary of Greenhouse Gas Emissions

Classified by scope:



Emissions and proportions of the seven major greenhouse gases from direct emissions:



Classified by region:

Region	Scope 1 (metric tons CO ₂ e)	Scope 2 (metric tons CO ₂ e)	Total (metric tons CO ₂ e)
Taiwan (Taipei + Taichung + Tainan + Kaohsiung)	32.5969	236.3590	268.9559
Shanghai, China	6.6578	5.2301	11.8879
Group	39.2546	241.5892	280.8438

Description of the first inventory: 2025 was the first year in which the Company completed greenhouse gas inventory, and this year's data serves as the base year of the emissions inventory, with no comparative figures for the previous year available. The Company commits to continue conducting inventory in subsequent years and to establish a traceable time series of emissions.

► Emissions Intensity

Indicator	2025	Calculation method
Total Scope 1 and 2 emissions	280.8438 metric tons CO ₂ e	—
Consolidated operating revenue	NT\$ 835,891 thousand	In accordance with the Consolidated Financial Statements
Greenhouse gas emissions intensity	0.3360 metric tons CO ₂ e / million NT\$ revenue	—

Energy Management

► Energy Consumption Overview

The Company's main sources of energy consumption are purchased electricity (Scope 2) and motor gasoline (Scope 1 mobile combustion). No natural gas, heavy fuel oil, biofuel, or renewable energy was used this year.

Purchased electricity:

Site	2025 electricity consumption (kWh)	Electricity source
Taipei (Headquarters and factories)	336,845.3024	Taiwan Power Company
Taichung Office	134,685.0000	Taiwan Power Company
Kaohsiung Office	26,627.4183	Taiwan Power Company
Tainan Office	7,964.4385	Taiwan Power Company
Taiwan subtotal	506,122.1592	—
Shanghai	10,806.0000	East China Grid
Total for the Group	516,928.1592	—

Motor gasoline:

Site	2025 consumption (liters)	Data source
Taiwan	6,670.1790	Invoice
Shanghai	2,544.3200	Inspection record form
Total	9,214.4990	—

Summary of energy consumption:

Energy type	2025 consumption	Energy consumption (gigajoules)	Remarks
Purchased electricity	516,928.16 kWh	1,860.94	
Motor gasoline	9,214.50 liters	306.18	
Natural gas	0	0	Not used this year
Renewable energy	0	0	Not procured this year
Total energy consumption	—	2153.6037	—
Energy intensity	—	2.5764 GJ / million NT\$ revenue	

Description: 2025 is the base year, and there are no comparative figures for the previous year. The denominator for energy intensity adopts consolidated operating revenue in the Consolidated Financial Statements.

► Energy-saving Measures and Results

In 2025, the Company implemented the following energy-saving and carbon reduction measures:

Energy-saving measures	Description	Quantified energy-saving results
Centralized control of central air conditioning	Central air conditioning systems in offices and factories are centrally controlled and switched on only during working hours; lighting is turned off during lunch breaks on working days	Not yet quantified
Shut down equipment after work	Office equipment such as lighting and computers shall all be turned off after work except where necessary for business operations	Not yet quantified
Paperless operations	Promote electronic document management to reduce the use of paper and related consumables	Not yet quantified
Eco-friendly Utensils and Waste Classification	Encourage employees to use eco-friendly tableware, implement garbage sorting and recycling	Not yet quantified
Planting and Greenery	Indoor plants are installed to mitigate the heat island effect, indirectly reducing air conditioning demand	Not yet quantified

Energy conservation measures in the current year focused primarily on behavioral and management aspects; at this stage, a quantifiable energy saving benefit evaluation system for various measures has not yet been established. The Company will evaluate the establishment of an energy saving measurement mechanism to facilitate quantitative disclosures

Future Energy Saving and Improvement Directions:

Continuously evaluate the energy efficiency of all equipment, prioritizing energy efficiency improvements as the primary consideration for equipment replacement

Promote low-carbon education through internal advocacy to enhance employees' energy-saving awareness

Assess the feasibility of renewable energy procurement (RECs/green electricity) or solar power installation

Evaluate energy consumption hotspots at the Taipei headquarters and factories to plan key energy-saving improvement initiatives

Water Resource Management

► Water Resources Management Policy

In accordance with the Sustainable Development Best Practice Principles, the Company shall properly and sustainably utilize water resources and establish relevant management measures; meanwhile, it shall avoid the pollution of water, air, and land by adopting the best feasible pollution prevention and control measures.

The Company's water is sourced from tap water (Taiwan: Taiwan Water Corporation; Shanghai: self-procured drinking water), and the primary water use at each site includes daily office consumption (drinking, sanitation) and light washing processes in the later stages of production. The Company's primary sites are located in Zhonghe District, New Taipei City. According to the WRI Aqueduct global water stress assessment tool, the overall water stress in Taiwan is categorized as moderate to moderately high. However, as the Company operates within a light manufacturing industry with limited water consumption, direct water withdrawal has a low material impact on local water resources.

Water Source	Water Supply Provider	Site
Municipal water	Taiwan Water Corporation	Taipei (Headquarters and Factories), Taichung, Tainan, Kaohsiung
Drinking water	Self-procurement	Shanghai

► Wastewater Management

The Company operates in a light manufacturing industry. The main factory process consists of post-processing cleaning and packaging, which does not generate a large amount of industrial wastewater; therefore, the wastewater impact is not material. Domestic wastewater is discharged through septic tanks or municipal sewage systems in accordance with local environmental regulations. Water use for cleaning within the plant is limited, and the cleaning processes are designed to allow for repeated cleaning to reduce water consumption.

► Water Consumption Statistics

Region/Site	2025 Water Consumption (Metric Tons)
Taipei (Headquarters and factories)	1,712.0986
Taichung Office	175.0000
Tainan Office	34.6870
Kaohsiung Office	55.0000
Taiwan subtotal	1,976.7870
Shanghai	1,924.8000
Total for the Group	3,901.5856
Wastewater discharge volume	3,901.5856
Water Intensity	4.6676 (metric tons/NT\$ million revenue)

Waste Management

► Waste Management Policy

In accordance with the Sustainable Development Best Practice Principles, the Company is committed to reducing the emission of pollutants, toxic substances, and waste, and shall properly handle waste and enhance the recyclability and reuse of waste.

Waste Management Principles:

General waste: Implement waste sorting and disposal in accordance with local government environmental regulations

Recycling: Office paper, plastic, metal, and other recyclables are subject to classification and recycling

► Waste Reduction Measures

Reduction Measures	Description	Benefits
Waste Classification and Recycling	The Company promotes waste classification and implements the recycling of paper, plastic, metal, and other resources	Increase recycling rate
Paperless operations	Promote the use of electronic documents to reduce paper waste generation	Reduce paper waste
Eco-friendly utensils	Encourage employees to use reusable cups and utensils to reduce the use of single-use containers	Reduce plastic waste

CHAPTER

7

Appendices

GRI Content Index
SASB Industry Standard Index Table
Awards and Certificates



Appendices



GRI Content Index

Part I GRI 2: General Disclosures 2021

Organizational Profile

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Chapter	Status	Remarks/ Reasons for Omission
2-1 Organizational Details	Company Name: A Plus Biotechnology Co., Ltd.; English Name: A PLUS BIOTECHNOLOGY CO., LTD.; Headquarters: 3F, No. 21, Qiaohe Road, Zhonghe District, New Taipei City; Organizational form: Listed company (listed on June 10, 2025, stock code 6918); Business nature: orthopedic medical device R&D, manufacturing management, sales	1.2.1	Disclosed	—
2-2 Entities Included in the Sustainability Report	A Plus Biotechnology Co., Ltd., Alehan Biotechnology Co., Ltd., A Plus (Shanghai) Trading Co., Ltd.; Consistent with the organizational boundary of the Consolidated Financial Statements	1.3.3	Disclosed	—
2-3 Reporting Period, Frequency, and Contact Person	Reporting period: January 1 to December 31, 2025; Published annually; Contact unit: ESG task force	1.3.2 1.3.6	Partially disclosed	—
2-4 Information Restatement	First-time preparation, with no previous report and no information restatement	1.3.4	Disclosed	—
2-5 External Assurance	No external assurance engagement was commissioned for the current year; internal review procedures have been established	1.3.5	Disclosed	First-time preparation, no external assurance performed

Activities and Workers

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks/ Reasons for Omission
2-6 Activities, Value Chain, and Other Business Relationships	Main products: orthopedic trauma and corrective medical devices; value chain position: midstream manufacturer; two major sites in Taiwan and Shanghai; acquired 51% equity interest in Alehan Biotechnology in 2025	1.2.1 1.2.2	Partially disclosed	Number of customers: 85
2-7 Employees	Classified by gender, age group, and region (Taiwan/Shanghai); full-time/part-time classification; as of December 31, 2025	5.1.1	Disclosed	—
2-8 Non-employee Workers	Confirm whether there are dispatched, outsourced, or other non-employee workers; if not, explain this situation	5.1.1	Disclosed	—

Governance

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks/ Reasons for Omission
2-9 Governance Structure and Composition	the Board of Directors has 7 seats (including 3 Independent Directors); Independent Director ratio 42.86%; the Audit Committee, the Remuneration Committee; Chief Sustainability Officer (Chairperson), ESG implementation executive (General Manager)	2.3.1	Partially disclosed	
2-10 Nomination and Selection of the Highest Governing Body	Candidate nomination system; Independent Directors shall occupy no less than one-fifth of the seats of Directors	2.3.1	Disclosed	—
2-11 Chairperson of the highest governance body	Chairperson Sih-Ming Li; the positions of Chairperson and General Manager are held by different individuals	2.3.1	Disclosed	—
2-12 Role of the Highest Governing Body in Overseeing the Management of Impacts	the Board of Directors oversees ESG strategy; hears the sustainability promotion report at least once a year; material issues such as climate, anti-corruption, and product safety are all supervised at the level of the Board of Directors	2.2, 2.3	Disclosed	—
2-13 Delegation of Responsibility for Managing Impacts	Chief Sustainability Officer (Chairperson) → ESG implementation executive (General Manager) → ESG task force → heads of each department	2.2.1	Disclosed	—
2-14 Role of the Highest Governing Body in Sustainability Reporting	The sustainability report is publicly disclosed upon approval by resolution of the Board of Directors	2.2.1	Disclosed	—
2-15 Conflicts of Interest	The Ethical Corporate Management Best Practice Principles and the Director Code of Ethical Conduct govern recusal due to conflicts of interest; Directors recuse themselves from motions involving their own interests in accordance with the law	2.3.2 4.3.1	Disclosed	—
2-16 Communication of Critical Concerns	Grievance channels: whistleblower mailbox (report@aplusbio.com), Audit Committee Independent Director mailbox; labor-management meeting (Taiwan, once a quarter)	4.4 5.2.3	Partially disclosed	
2-17 Collective Knowledge of the Highest Governing Body	Members of the Board of Directors participate in annual corporate governance-related training courses, covering topics such as sustainability and legal compliance	2.3.2	Partially disclosed	—
2-18 Performance Evaluation of the Highest Governing Body	Written questionnaire evaluations of the Board of Directors, functional committees, and individual Directors are conducted annually	2.3.2	Partially disclosed	
2-19 Remuneration Policy	Remuneration composition in Taiwan and Shanghai; retirement fund contributions; Directors' remuneration is recommended by the Remuneration Committee and determined by the Board of Directors	2.3.4 5.1.3	Partially disclosed	—
2-20 Remuneration Determination Process	Evaluation and recommendations by the Remuneration Committee → discussion and resolution by the Board of Directors → report to the AGM; Directors with a conflict of interest shall recuse themselves in accordance with the law	2.3.4	Disclosed	—
2-21 Total Annual Compensation Ratio	Ratio of the highest-paid individual's remuneration to the median employee remuneration	2.3.4	Disclosed	—

Strategies, Policies, and Practices

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks/ Reasons for Omission
2-22 Sustainable Development Strategy Statement	Sustainable Development statement by the highest decision-maker	1.1	Disclosed	
2-23 Policy Commitments	Ethical Corporate Management Best Practice Principles; Sustainable Development Best Practice Principles; employee ethics code upon onboarding; product safety regulatory compliance	2.1, 4.3.1, 5.2.1	Disclosed	—
2-24 Embedding Policy Commitments	ESG task force promotes implementation by division of work; the head of each unit is the responsible person for execution; education and advocacy; integrity clauses are incorporated into downstream distributor contracts	2.2, 4.3.2, 4.8	Disclosed	—
2-25 Process for Remediating Negative Impacts	Whistleblower mailbox; investigation team; commitment to protect complainants; labor-management meeting	4.4, 5.2.3	Disclosed	—
2-26 Mechanism for Seeking Advice and Raising Concerns	Whistleblower mailbox (report@aplusbio.com); Audit Committee Independent Director mailbox; labor-management meeting (Taiwan)	4.4	Disclosed	—
2-27 Compliance with Laws and Regulations	Taiwan: no material regulatory violation incidents occurred in 2025; Shanghai: no such incidents occurred in 2025	4.3.3	Partially disclosed	
2-28 Membership Associations	Taiwan Medical Device Innovation and Development Association	4.3.1	Partially disclosed	
2-29 Stakeholder Engagement Approach	Identified six major stakeholder groups; engagement channels and frequency are clear; 2025 questionnaire response rate 92.31%	3.1	Partially disclosed	
2-30 Collective Bargaining Agreement	Taiwan: no labor union and no collective bargaining agreement, with a collective bargaining agreement coverage rate of 0%; Shanghai: no labor union and no collective bargaining agreement, with a coverage rate of 0%; working conditions are handled in accordance with local labor laws and company regulations	5.2.3	Disclosed	—

Part II GRI 3: Material Topics 2021

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
3-1 Process for Determining Material Topics	Three-stage process: understanding organizational context → double materiality assessment → review and approval by the Board of Directors; incorporating stakeholder questionnaires	3.2	Disclosed	—
3-2 List of Material Topics	Five material topics: economic performance, market position, anti-corruption, customer health and safety, marketing and labeling	3.3	Disclosed	—
3-3 Management Approach for Each Material Topic	Disclose the “material topic rationale, management policy/commitment, goals, performance in the current year, corresponding GRI standards” for each of the five major topics	3.4.1–3.4.5	Disclosed	—

Part III Material Topics Standard Disclosures

GRI 201: Economic Performance 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
201-1 Direct Economic Value Generated and Distributed	Consolidated revenue was NT\$ 835,891 thousand; profit after tax was NT\$ 169,541 thousand; employee benefits expense was NT\$ 238,995 thousand; income taxes were NT\$ 46,601 thousand; and cash dividends were NT\$ 121,884 thousand.	4.1	Partially disclosed	
201-2 Financial Implications of Climate Change	Climate-related financial risks and opportunities have been disclosed in accordance with the four pillars of TCFD; the quantitative financial impact has not yet been assessed	6.1.2	Partially disclosed	Quantitative assessment of the financial impacts of climate change is a direction for future improvement
201-3 Defined Benefit Plan Obligations and Other Retirement Plans	Taiwan adopts a defined contribution plan (6% labor pension contribution), with contributions totaling NT\$ 5,659 thousand in 2025; Shanghai adopts a defined contribution plan (endowment insurance), with contributions totaling NT\$ 3,992 thousand in 2025; there is no defined benefit plan	5.1.3	Disclosed	—
201-4 Financial Assistance Received from Government	“Subsidy income” under other income items in the 2025 Consolidated Financial Statements: NT\$ 737 thousand	4.1	Partially disclosed	

GRI 202: Market Presence 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
202-1 Ratio of Standard Wage for Entry-Level Employees to Local Minimum Wage	Remuneration in Taiwan and Shanghai is provided in accordance with the law and is no less than the statutory minimum wage	5.1.3	Disclosed	
202-2 Proportion of Senior Management Hired from the Local Community	— Omitted	—	Omitted	This standard is not included in the scope of material topic disclosures for the current period; the Company's principal managers are all locally hired, and there are no issues regarding cross-border assignment of senior executives

GRI 205: Anti-Corruption 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
205-1 Operations Assessed for Risks Related to Corruption	The Company has established the “Integrity Management Operating Procedures and Code of Conduct,” which explicitly defines behavioral guidelines for high-risk activities, including interactions with medical institutions, procurement, and sales	4.3.1	Partially disclosed	
205-2 Communication and Training about Anti-Corruption Policies and Procedures	100% signing of the ethics code upon onboarding; advocacy at management meetings in 2025 (2/5, 7/2); insider trading prevention training; integrity management clauses in downstream distributor contracts	4.3.2	Partially disclosed	
205-3 Confirmed Incidents of Corruption and Actions Taken	No confirmed corruption incidents occurred in 2025; 0 employee dismissals; 0 business partner contract terminations	4.3.3	Partially disclosed	

GRI 302: Energy 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
302-1 Energy Consumption within the Organization	Purchased electricity: 516,928.1592 kWh; vehicle gasoline: 9,214.4990 liters; natural gas: 0; renewable energy: 0	6.3.1	Disclosed	
302-2 Energy Consumption Outside the Organization	— Omitted	—	Omitted	Not inventoried this year
302-3 Energy Intensity	2.5764 GJ / million NT\$ revenue	6.3.1	Disclosed	
302-4 Reduction of Energy Consumption	Centralized office air conditioning management, paperless operations, equipment energy-saving measures	6.3.2	Disclosed	Currently qualitative disclosure; no data on quantified energy-saving benefits for the time being
302-5 Reduction in Energy Demand of Products and Services	— Omitted	—	Omitted	The energy requirements of medical device products are not applicable to the disclosure logic of this standard

GRI 303: Water and Effluents 2018

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
303-1 Interactions with Water as a Shared Resource	The Company's water source is tap water (Taiwan Water); the in-plant process consists of post-stage light washing operations; the primary site is located in Zhonghe District, New Taipei City, which is not a high water stress area	6.4	Partially disclosed	
303-2 Management of Water Discharge-Related Impacts	— Omitted	—	Omitted	The Company has no processes involving large-scale wastewater discharge; thus, the wastewater management impact is not material
303-3 Water Withdrawal	Water consumption (total for all sites in Taiwan and Shanghai)	6.4	Disclosed	

GRI 305: Emissions 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
305-1 Direct (Scope 1) Greenhouse Gas Emissions	Total emissions: 39.2546 metric tons CO ₂ e; emission sources: vehicle gasoline (mobile combustion), refrigerant leakage (HFCs), septic tanks (CH ₄); inventory basis: ISO 14064-1	6.2.1–6.2.3	Disclosed	Initial inventory in 2025, serving as the base year
305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions	Total emissions: 241.5892 metric tons CO ₂ e; emission source: purchased electricity	6.2.1–6.2.3	Disclosed	Initial inventory in 2025
305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions	— Omitted	6.2.1	Omitted	Not inventoried this year
305-4 Greenhouse Gas Emission Intensity	0.3360 metric tons CO ₂ e / million NT\$ revenue	6.2.4	Disclosed	2025 base year
305-5 Reduction of Greenhouse Gas Emissions	The first inventory was completed in 2025, establishing the base year, and reduction measures primarily focused on behavioral aspects	6.3.2	Partially disclosed	No quantified emissions reduction figures are available for the time being
305-6 Emissions of Ozone-Depleting Substances	— Omitted	—	Omitted	The Company has no processes that use ozone-depleting substances and is not applicable
305-7 Nitrogen Oxides, Sulfur Oxides, and Other Material Air Emissions	— Omitted	—	Omitted	The Company operates in a light manufacturing industry and has no processes involving large-scale nitrogen oxides/sulfur oxides emissions, and the impact is not material

GRI 306: Waste 2020

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
306-1 Waste Generation and Significant Waste-Related Impacts	The Company's process primarily consists of post-stage cleaning and packaging; the main waste is general office waste	6.5	Partially disclosed	Qualitative explanation disclosed
306-2 Management of Waste-Related Impacts	Implement waste sorting and resource recycling systems	6.5	Disclosed	—
306-3 Waste Generation	— Omitted	6.5	Not disclosed	Not statistically compiled in the current year
306-4 Waste Diverted from Disposal	— Omitted	—	Omitted	Not statistically compiled in the current year
306-5 Waste Directed to Disposal	— Omitted	—	Omitted	Not statistically compiled in the current year

GRI 401: Employment 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
401-1 New Employee Hires and Employee Turnover	Number and rate of new hires, number and rate of employee turnover (by gender, age group, region)	5.1.2	Disclosed	
401-2 Benefits Provided to Full-Time Employees	Taiwan: pension (6% labor pension contribution), labor insurance, health insurance, group insurance, health checkups, childcare allowances, birthday celebrations, employee welfare; Shanghai: endowment insurance, commercial supplementary insurance, health checkups, birthday celebrations, 13th month salary, etc.	5.1.3	Disclosed	
401-3 Parental Leave	— Omitted	—	Omitted	Not included as a material disclosure item in the current period; handled in accordance with the Labor Standards Act

GRI 403: Occupational Health and Safety 2018

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
403-1 Occupational Health and Safety Management System	A Class A occupational safety and health manager is appointed in accordance with the Occupational Safety and Health Act; classified as Category 3 low risk; occupational safety and health policies are reviewed regularly	5.4.1	Partially disclosed	
403-2 Hazard Identification, Risk Assessment, and Incident Investigation	Hazard identification and risk assessment are conducted according to process characteristics; incident investigations are handled in accordance with internal control procedures	5.4.1	Partially disclosed	
403-3 Occupational Health Services	Employee health examination subsidies (Taiwan) and health checkups (Shanghai) are provided annually	5.1.3, 5.4.1	Disclosed	—
403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	Taiwan: labor-management meetings are held once a quarter, covering occupational health and safety issues; grievance channels are open	5.2.3, 5.4.1	Disclosed	—
403-5 Worker Training on Occupational Health and Safety	Regularly conduct occupational health and safety education and training	5.3.1	Partially disclosed	
403-6 Promotion of Worker Health	Annual health checkups; office environment safety	5.4.1	Disclosed	—
403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	The outsourced processing and manufacturing model reduces in-plant occupational health and safety risks from heavy industry; incoming material quality assurance controls are implemented for suppliers	5.4.1	Partially disclosed	
403-8 Workers Covered by an Occupational Health and Safety Management System	Covers all employees (Taiwan and Shanghai)	5.4.1	Partially disclosed	
403-9 Work-Related Injuries	0 recordable work injuries; lost-time injury frequency rate 0; 0 occupational diseases; 0 work-related fatalities (Taiwan and Shanghai, 2025)	5.4.2	Partially disclosed	
403-10 Work-Related Ill Health	0 occupational diseases (Taiwan and Shanghai, 2025)	5.4.2	Partially disclosed	

GRI 404: Training and Education 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
404-1 Average Hours of Training per Employee per Year	Training categories: quality, technical, new employee, legal compliance, ESG, occupational safety, etc.	5.3.1	Partially disclosed	
404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	Internal and external training in parallel; employees may apply for external continuing education; succession plan (planned for Shanghai in 2027)	5.3.2	Partially disclosed	
404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	Performance evaluations are conducted annually	5.3.2	Partially disclosed	

GRI 405: Diversity and Equal Opportunity 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
405-1 Diversity of Governance Bodies and Employees	The Board of Directors has 7 seats (male 6/female 1); employee gender and age group distribution	2.3.1, 5.1.1	Disclosed	
405-2 Ratio of Basic Salary and Remuneration of Women to Men	Disclosure of salary ratio by gender	5.1.3	Partially disclosed	The Company determines compensation based on functional equity. As the male-female ratio and remuneration structure differ among job categories, salary management is based on professional value, and statistics are not compiled by gender.

GRI 406: Non-discrimination 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
406-1 Incidents of Discrimination and Corrective Actions Taken	No incidents of discrimination occurred in 2025	5.2.2	Partially disclosed	

GRI 413: Local Communities 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
413-1 Operations with Local Community Engagement, Impact Assessments, and Development Programs	Sponsorship for academic exchange; Children Are Us charity gift boxes; Aunt Stella handmade cookies social welfare co-branded procurement	5.5	Partially disclosed	
413-2 Operations with Significant Actual and Potential Negative Impacts on Local Communities	— Omitted	—	Omitted	The Company operates in light manufacturing and trading, and there have been no material negative impacts on local communities

GRI 416: Customer Health and Safety 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	All products are subject to design verification and pre-market approval and registration in accordance with the ISO 13485 quality management system and medical device regulations; the Product Risk Management Report is prepared annually; a post-market surveillance mechanism (vigilance response) is maintained; product liability insurance	4.7	Disclosed	—
416-2 Incidents of Non-compliance Concerning the Health and Safety Impacts of Products and Services	2025: 0 non-compliance incidents; 0 product recalls	4.7	Partially disclosed	

GRI 417: Marketing and Labeling 2016

GRI Disclosure Items	Summary of Disclosure Explanations	Corresponding Report Section	Status	Remarks
417-1 Requirements for Product and Service Information and Labeling	All product labeling is uniformly reviewed by the regulatory unit in accordance with the Medical Device Act and competent authority requirements; marketing materials for agency products are used after regulatory review; Taiwan is uniformly responsible for regulatory and marketing compliance	4.7	Disclosed	—
417-2 Incidents of Non-compliance Concerning Product and Service Information and Labeling	2025: 0 non-compliance incidents	4.7	Partially disclosed	
417-3 Incidents of Non-compliance Concerning Marketing Communications	2025: 0 non-compliance incidents	4.7	Partially disclosed	

SASB Industry Standard Index Table

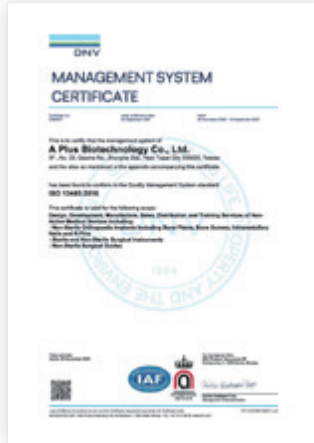
A Plus Biotechnology adopts the Sustainability Accounting Standards Board (SASB) HC-MS Medical Equipment and Supplies standard. The following are the SASB disclosure items corresponding to this report.

Topic	Indicator Code	Disclosure Indicators	Response/Corresponding Section
Affordability and Pricing	HC-MS-240a.2	Describe how pricing information for each product is disclosed to customers or their agents	The Company's product information is publicly available in the official website's "Product Section"; actual transaction prices are clearly specified in the Standard Distribution Agreement signed by both parties in accordance with sales management regulations to ensure information transparency.
	HC-MS-240a.3	Percentage change in (1) weighted average list price and (2) weighted average net price of the product portfolio relative to the previous reporting period	The Company has not compiled relevant statistics.
Product Safety	HC-MS-250a.1	(1) Number of recalls (2) Total number of units recalled	4.7 Product and Service Management
	HC-MS-250a.2	Products listed in any publicly available medical product safety or adverse event alert database	4.7 Product and Service Management
	HC-MS-250a.3	Product-related deaths	4.7 Product and Service Management
	HC-MS-250a.4	Number of enforcement actions taken for violations of Good Manufacturing Practice (GMP) or equivalent standards (by type)	4.7 Product and Service Management
Ethical Marketing	HC-MS-270a.1	Total monetary losses as a result of legal proceedings associated with false marketing claims	4.7 Product and Service Management
	HC-MS-270a.2	Description of the code of ethics governing the promotion of off-label indications	4.7 Product and Service Management
Product Design and Lifecycle Management	HC-MS-410a.1	Description of the process for assessing and managing environmental and human health considerations of chemicals in products and responding to demand for sustainable products	4.7 Product and Service Management
	HC-MS-410a.2	Total volume of products taken back and reused, recycled, or donated, broken down by (1) devices and equipment (2) consumables	The Company's products primarily consist of orthopedic implants, which are ultimately retained within patients' bodies or become medical institution waste. As the shipping boundary only extends to medical institutions and medical devices are non-reusable in nature, the Company does not currently compile or disclose take-back volume.

Topic	Indicator Code	Disclosure Indicators	Response/Corresponding Section
Supply Chain Management	HC-MS-430a.1	Percentage of (1) owned facilities and (2) Tier 1 supplier facilities participating in third-party audit programs (manufacturing and quality)	4.8 Supplier Management
	HC-MS-430a.2	Description of practices for maintaining distribution chain traceability	4.7 Product and Service Management
	HC-MS-430a.3	Description of key material usage risk management	4.8 Supplier Management
Business Ethics	HC-MS-510a.1	Total monetary losses as a result of legal proceedings associated with bribery or corruption	4.3 Ethical Corporate Management
	HC-MS-510a.2	Description of the code of ethics governing interactions with healthcare professionals	4.3 Ethical Corporate Management
Activity Metrics	HC-MS-000.A	Number of units sold, by product category	Trauma and correction products 675,485 PCS Agent Products 26,765 PCS

Awards and Certificates

APlus_ISO13485 Certificate



2012 Taipei Biotech Award (official website download)



2013 Taiwan Entrepreneur Award
(official website download)



2013 10th National Innovation Award (official website download)



2015 Taiwan Golden Root Award
(official website download)



2015 Taiwan Biomedical and New Agriculture Industry
Talent Competition Bronze Award, Biomedical Group (official website download)



2018 15th National Innovation Award
(official website download)



2019 Taipei Biotech Award
(official website download)



2023 Taiwan Excellence Award
(official website download)



2025 appreciation from jointly branded social welfare organization for Aunt Stella gift boxes (provided)



