



Stock Code : 1781

HEALTH & LIFE CO.,LTD
2024 Sustainability Report

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About the Report

Health & Life Technology Co., Ltd. (hereinafter referred to as Health & Life), stock code:1781, is pleased to present this report. It discloses the management and specific actions taken on key sustainability topics, aiming to comprehensively showcase the company's management strategies, concrete actions, and active responses to the expectations of stakeholders regarding corporate sustainability. This report demonstrates our firm commitment and achievements in implementing the philosophy of sustainable development across the three pillars of Environmental, Social, and Governance (ESG).

Reporting Period

From January 1, 2024 to December 31, 2024. For completeness, some data includes information from before 2024 or the latest information as of 2025.

Reporting Boundary

The reported information primarily comes from the parent company. All financial data is sourced from financial reports that have been audited and certified by an accountant and can be found in the "Financial Statements" section on our official website.

Report Compilation and Process

This report was compiled by the Sustainability Development Task Force. The Task Force collected and integrated data submitted by various departments to produce the report. It was then reviewed and confirmed by internal executives, and finally approved by the chairman for publication.

Writing Principles and Information Quality

The content and structure of this report are compiled in accordance with the Global Reporting Initiative (GRI) Standards 2021, with reference to the SASB Industry Standards and the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations.

Issuance Overview

This report is issued annually and is prepared in traditional chinese version. This is the first edition of the report. Publication date: August 2025.

Information Computing Foundation

All information and statistical data in this report are based on the results of our own statistics and surveys. All financial figures in the report are expressed in New Taiwan Dollars (NTD). The methods for data collection, measurement, and calculation are primarily based on compliance with legal and regulatory requirements. Where there are no specific legal or regulatory provisions, international standards are followed.

Information recompilation

Notes on the restated parts of the report are included in the relevant chapters or tables.

Ensuring the accuracy of public information.

The public disclosure of information in the Sustainability Report has a significant impact on stakeholders, and we therefore adhere to professional standards to ensure the accuracy of every piece of information.

Internal Confirmation :

Verified, approved, and submitted to the board of directors for further review after final approval by the general manager, to ensure the impartiality and credibility of the report.

External Verification:

Financial data: Based on the annual report, certified by CPA Singapore.

Sustainability Report: To enhance the quality and credibility of the report, the company commissioned CPA Singapore to provide assurance. This assurance was based on specific indicators and was conducted in accordance with TWSAE 3000.

Quality Management System: To enhance the quality and credibility of the company's production management, we commissioned a third-party verification agency to conduct regular external audits based on international standards. We have obtained ISO-13485 quality management system certification to ensure the ongoing effectiveness of our quality system. See Section 2.3, Product Certification, for details.

Feedback and Contact Information

Responsible Unit: Sustainable Development Promotion Group

Tel: 02-82271300

Address: 9F, No. 186, Jian 1st Road, Zhonghe District, New Taipei City (235)

Company Website: https://www.healthandlife.com.tw/index_tch.php

Chairman's Statement GRI 2-11



Health & Life Co., Ltd. is a global leader in health care products, including blood pressure monitors, Infrared forehead thermometers, Infrared Ear Thermometer, Vib-Mesh Nebulizer, and hearing Aid. For over 20 years, we have partnered with internationally renowned brands, designing and manufacturing a wide range of products marketed worldwide under our clients' brands.

Renowned for our flexibility, exceptional quality, and continuous R&D innovation, Health & Life began in Taiwan and has expanded globally, with manufacturing facilities in China and Vietnam. Our mission is to enhance the health and well-being of people worldwide by delivering innovative, science-based

products and services, earning the trust of doctors, patients, and clients alike.

Quality is the lifeline of our company and the cornerstone of our value system, reflected in every aspect of Health & Life Co., Ltd.—from product R&D and design, to manufacturing, the implementation of international quality standards, and the dedication and service spirit of our entire team. Every detail demonstrates our unwavering commitment to excellence.

We foster innovation at every level, spanning R&D, manufacturing processes, and knowledge management. The best way to predict the future is to create it. Through collaboration within our teams and harmonious partnerships, we consistently deliver optimal solutions. In every situation, customer experience is paramount, earning the trust and support of countless business partners and clients. We firmly believe that the future of our company is built on a relentless pursuit of quality and an unwavering commitment to excellence.

Health & Life is a corporate citizen, and sustainable management is a long-term mission. Pursuing growth and excellent product quality is the core of our corporate social responsibility philosophy. We will continue to improve the transparency of our information disclosure, strengthen communication with our stakeholders, and operate our business with integrity to create a friendly working environment for our employees. We will also implement corporate governance principles and fulfill our corporate social responsibilities by using science-based products and services to improve the health and well-being of people around the world. We will keep our R&D technology rooted in Taiwan to create more job opportunities. We will look to the world and actively implement corporate governance, develop a sustainable environment, protect social welfare, and promote economic development to enhance our international competitiveness.

Stakeholder identification and communication

In accordance with the AA1000 SES:2015 Stakeholder Engagement Standard, the Sustainability Development Task Force discussed and identified six key stakeholders during internal meetings, based on the frequency of interaction, mutual influence, and importance to each other. These stakeholders are: government agencies, shareholders and investors, employees, customers, suppliers, and the community.

Through various communication channels, we listen to their voices, gather their concerns about our company, accept and respond to their expectations.



Materiality Assessment and Identification

Drawing from the topics outlined in the GRI Standards, we have categorized them into three main areas and 13 topics. After discussions and deliberations at a company executive meeting, we identified the level of impact that these sustainability issues have on our stakeholders, as well as the actual, potential, positive, and negative impacts of our company's operations on ESG topics (E for Environmental, S for Social and Human Rights, and G for Economic and Corporate Governance).



List of Issues

Classification	issue
G Governance	Corporate Governance, Information Disclosure, Regulatory Compliance, Risk Management
E Environment	Climate change, greenhouse gas emissions
S Social	Products and services, employee rights, supply chain management, quality management, product safety, customer satisfaction, medical device/subject safety

Analysis of significant topics

The Sustainability Development Task Force conducted a materiality analysis of the issues with impacts on stakeholders based on the results of the executive meeting review regarding the organization's operational strategy and activities. This

analysis considered the "degree of stakeholder concern and impact" and the "impact on the economy, environment, people, and their human rights."

Based on the materiality of these issues, and after internal meetings and external expert opinions, we reviewed and evaluated the relevance of the material topics to our current situation. The general manager then finalized the material topics based on the evaluation results, prioritizing the importance of each issue. We defined the boundaries of the material topics, their corresponding GRI standards, and set short-, medium-, and long-term improvement goals, while also reviewing whether these goals align with our principles. For 2024, our company identified five material topics:

Major Themes	2024 Sorting	Remark
Corporate Governance	1	
Greenhouse gas emissions	2	
Products and Services	3	
Employee Rights	4	
Supply chain management	5	



Impact Boundaries of Material Topics

重大主題	重大層級	正負向描述	對應GRI準則特定主題	上游	營運過程		下游	其他利害相關者			回應章節
				供應商	員工	股東	客戶	政府機關	非營利組織	社區	
1. 公司治理	關鍵	<p>正面 健全的治理機制能夠有效識別、評估和管理企業面臨的各種風險，減少潛在損失。</p> <p>負面 投資者依賴企業的財務報告和聲譽來做出投資決策。公司治理不佳和誠信經營缺失，會導致財務報告失真，損害投資者的利益。</p>	GRI 205：反貪腐 GRI 206：反競爭行為	●	●	●	●				1. 公司治理
2. 溫室氣體排放	關鍵	<p>正面 氣候變遷導致極端氣候頻發，加劇了呼吸系統疾病、傳染病等健康風險。因此，低碳、環保的醫療器材、藥品，以及遠距醫療、居家照護等服務，具有巨大的發展潛力。</p> <p>負面 提高能源效率導致能源成本不斷攀升。</p>	GRI 305-1、2：溫室氣體排放（範疇一、二）		●			●			3. 永續環境
3. 產品服務	關鍵	<p>正面 優質的產品服務能夠解決消費者的實際問題，滿足其需求，從而提升生活品質。</p> <p>負面 科技的進步，產品服務也多與網路做結合，相對的資訊安全風險也隨之增加。</p>	GRI 417：行銷與標示 GRI 418：客戶隱私				●				2. 產品服務
4. 員工權益	關鍵	<p>正面 完善的員工權益保障，能夠提升員工的滿意度和歸屬感，從而增強其對企業的忠誠度。</p> <p>負面 未提供相關政策和制度來確保尊重員工權益，會導致人權受到侵害，進而造成人才招募困難和公司形象受損。</p>	GRI 401：勞雇關係 GRI 404：訓練與教育 GRI 405：員工多元化與平等機會		●						4. 員工照顧
5. 供應鏈管理	關鍵	<p>正面 快速響應市場變化，及時提供優質產品和服務，能夠增強企業的市場競爭力。</p> <p>負面 供應商的生產流程、品質管理等環節，可能存在風險，影響產品品質。</p>	GRI 404：供應商社會評估	●			●				2. 產品服務

Procedure for Remediating Negative Impacts

Through regular assessments, communication with stakeholders, and grievance mechanisms, our company identifies and evaluates the existence of actual or potential negative impacts on the economy, the environment, and people (including their human rights). If our company identifies an actual or potential negative impact, we will provide mitigation or remediation measures for the actual negative impact and implement corresponding measures to prevent potential negative impacts from occurring.

Corporate Sustainability Blueprint

Vision and Strategy for Sustainable Development GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-22, GRI 2-23, GRI 2-24

With "HEALTH & LIFE" as our core, we have created a sustainability strategy blueprint that focuses on four key areas: Sustainable Environment, Products and Services, Social Prosperity, and Corporate Governance.

- **Sustainable Environment:** We actively promote the development of green products and are committed to reducing our environmental footprint and fulfilling our environmental protection pledges.
- **Products and Services:** We are dedicated to innovative R&D, guided by customer needs, to provide high-quality, high-value-added products and services.
- **Social Prosperity:** We build a friendly workplace, value employee rights, and actively participate in social welfare, fostering shared development with the community.
- **Corporate Governance:** We adhere to the principles of integrity and management, establishing a robust governance system to ensure the company's sustainable development.

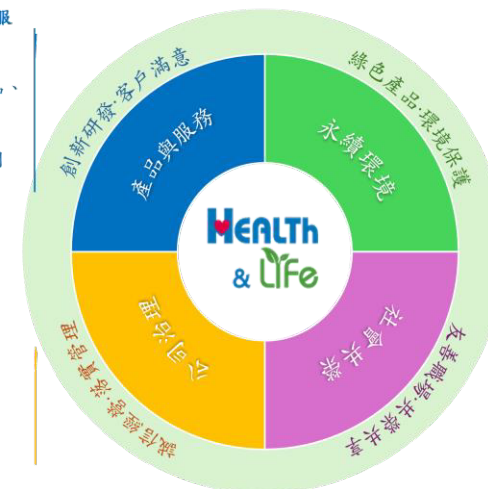
We will continue to refine our sustainability strategy, responding to stakeholder expectations with tangible actions and creating greater value for society.

力求產品品質安全與服務

- 持續投入研發，開發符合市場需求的新產品、新服務。
- 建立完善的品質管理體系，確保產品符合國際標準與法規要求。

穩健經營落實管理

- 強化內部控制、資訊揭露品質。



推動綠色政策

- 推動ESG指標納入供應商評鑑項目。
- 節約能源，減少浪費。

重視員工創造共榮

- 重視員工發展與健全福利制度。
- 善盡社會責任，多元鏈結共享知識與資源。

Sustainable Development Goals GRI 2-22、GRI 2-23、GRI 2-24

With "HEALTH & LIFE" as our core, we integrate sustainable development goals into every aspect of our corporate operations.

重大主題	重大層級	永續目標	對應SDGs
1. 公司治理	關鍵	<ul style="list-style-type: none"> ◆建立完善的風險管理與內部控制機制。 ◆強化資訊揭露，提升透明度與問責性。 ◆落實誠信經營，杜絕貪腐與舞弊。。 	
2. 溫室氣體排放	關鍵	<ul style="list-style-type: none"> ◆持續推動節能減碳措施，降低碳排放量及氣候風險。 ◆推動供應鏈減碳，與供應商共同應對氣候變遷。 	
3. 產品服務	關鍵	<ul style="list-style-type: none"> ◆推動產品生命週期管理，延長產品使用壽命。 ◆提供永續的產品服務，滿足消費者對永續性的需求。 ◆確保產品服務的安全性。 	 
4. 員工權益	關鍵	<ul style="list-style-type: none"> ◆保障員工基本權益，提供公平合理的薪酬福利。 ◆建立安全健康的工作環境，預防職業災害。 ◆提供多元包容的工作機會，促進職場平等。 ◆加強員工培訓與發展，提升員工能力。 	   
5. 供應鏈管理	關鍵	<ul style="list-style-type: none"> ◆永續供應鏈管理政策，將ESG納入供應商評估。 ◆與供應商合作，提升供應鏈的環境與社會績效。 ◆推動供應鏈透明化，追溯產品來源。 ◆確保供應鏈中，勞工的人權。 	 

1 Corporate Governance

Management Approach

- 1.1 Corporate Governance
- 1.2 Economic Performance
- 1.3 Governance Body
- 1.4 Ethical Management
- 1.5 Regulatory Compliance
- 1.6 Risk Management
- 1.7 Information Security Management
- 1.8 Associations and Memberships

1 Corporate Governance

Management Policy

<i>GRI Standards</i>	205 Anti-corruption, 206 Anti-competitive behavior, 2-27 Regulatory Compliance
<i>Policy</i>	<ul style="list-style-type: none"> • Adhere to integrity and ethics. • Information transparency. • Respect and protection. • Adhere to compliance management and standards. • Ensure confidentiality and privacy.
<i>Promise</i>	<ul style="list-style-type: none"> • Strictly prohibit any form of bribery, corruption, extortion, and embezzlement. • Respect and protect the intellectual property rights of the company and stakeholders, preventing illegal activities. • Uphold the principles of fair trade and comply with regulations related to advertising and industry competition to ensure that all business practices are ethical and legal.
<i>Goals and targets</i>	<ul style="list-style-type: none"> • Establish a comprehensive risk management and internal control mechanism. • Strengthen information disclosure to enhance transparency and accountability. • Implement ethical management to prevent corruption and malpractice.
<i>Responsibility</i>	<ul style="list-style-type: none"> • External Responsibilities: Company Act, Securities and Exchange Act, Commercial Accounting Act. • Internal Systems: Corporate Governance Best Practice Principles, Articles of Incorporation, Code of Ethical Management, Sustainable Development Best Practice Principles, Insider Trading Prevention and Management Measures, Procedures for Acquiring or Disposing of Assets, Procedures for Lending Funds and Endorsements/Guarantees, Code of Conduct.

Resource

- Comply with the "Best-Practice Principles for Corporate Governance of TWSE/TPEX Listed Companies", relevant laws and regulations.
- Arrange for directors and supervisors to attend corporate governance-related courses.
- Purchase corporate information security risk management insurance.

2024 GOALS	Explanation Of 2024 Goal Achievement
<ul style="list-style-type: none"> ✧ The 11th Corporate Governance Evaluation Goal: Timely Completion of the evaluation. ✧ Established the "code of ethical management," "procedures for ethical management and guidelines for conduct," and "procedures for handling whistleblowing." ✧ No lawsuits related to anti-competitive behavior, antitrust, or monopoly laws. ✧ Strictly comply with regulations to ensure that the products and services provided do not violate laws and regulations concerning environmental protection, health and safety, marketing communications, invasion of customer privacy, or the environmental, social, and economic fields. ✧ Major information security incidents: 0. strengthened computer endpoint protection and improved antivirus software installation and update rate to 100%. 	<ul style="list-style-type: none"> ✧ The 11th Corporate Governance Evaluation Goal: Timely completion of the evaluation. ✧ Planned to be completed by the end of 2025. ✧ No reports related to ethical management were received in 2024. ✧ No lawsuits related to anti-competitive behavior, antitrust, or monopoly laws. ✧ Number of regulatory violations: 0. Regulatory identification: 1 time/quarter. ✧ Major information security incidents: 0. Regularly update antivirus software to ensure its validity. Installation and update rate: 100%.

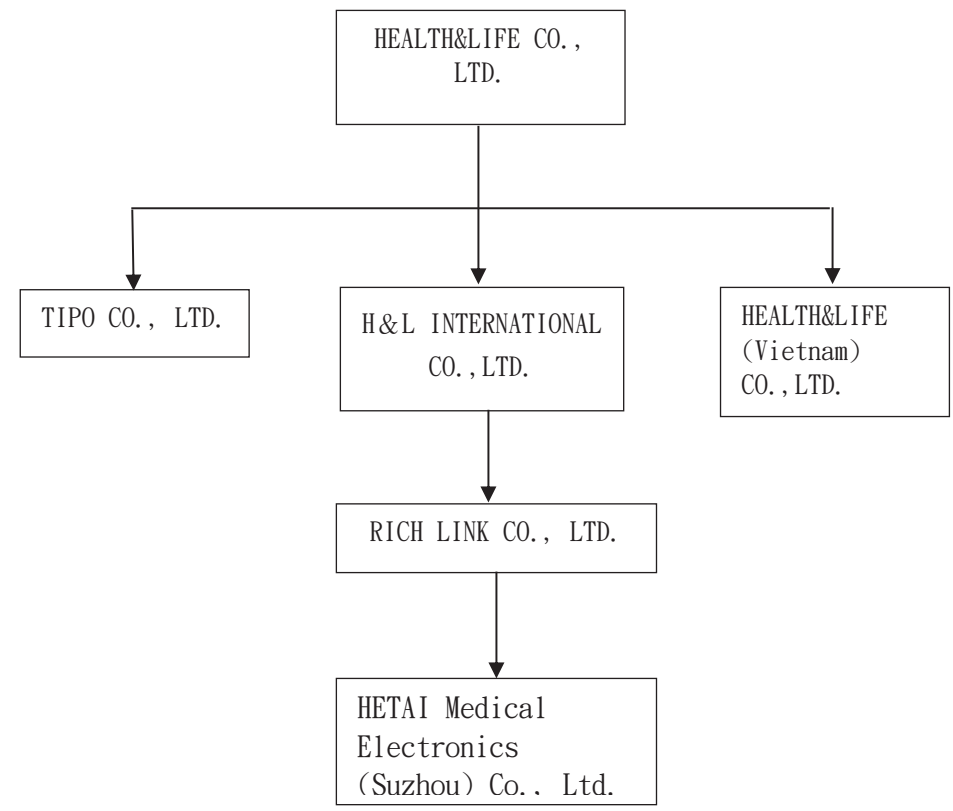




Our company was founded in 1996. Under the leadership of our chairman and a senior R&D team, we have independently developed consumer electronic medical products.

We currently produce a variety of electronic medical devices. Their small size makes them convenient for users to use at home or while traveling. As consumers' awareness of healthcare grows, the industry's growth potential is significant. In the future, we will continue to launch newly developed products to increase the diversity of our product line and maintain our competitive advantage in the industry.

1.1.1 Overview and Organization



1.1.2 Company History

1996: The company, HEALTH&LIFE, is established.

2000: A cash capital increase of NT\$19 million, raising the total paid-in capital to NT\$30 million.

2003: Purchases the 9th floor of 186 Jian-Yi Road, Zhonghe District, New Taipei City, served as its operational headquarters.

2004: A significant year for the company.

- Wins the "Excellent Award" in the Biotechnology and Pharmaceutical category at the 12th Ministry of Economic Affairs Industrial Technology Development Awards.
- Shares (stock code: 1781) are listed for trading on the Taipei Exchange (OTC).
- Ranked 852nd among Taiwan's top 1,000 manufacturing companies by *Common Wealth Magazine*.

2006: Its wholly-owned subsidiary in Suzhou (HETAI Medical Electronics) completes construction and begins mass production.

2008: The paid-in capital reaches NT\$350 million.

2010: Issues its first domestic secured convertible bond for NT\$100 million.

2011: Issues its second domestic secured convertible bond for NT\$150 million.

2012: The paid-in capital reaches NT\$420 million.

2014: The paid-in capital reaches NT\$470 million.

2019: Invests in a subsidiary in Vietnam.

2020: Disposes of its subsidiary, HETAI Medical Electronics (Suzhou) Co., Ltd.

2021: The Vietnamese subsidiary officially begins mass production and shipping.

2024: Another important year, marking key achievements in Vietnam.

- The Vietnam factory obtains ISO 13485 certification, allowing it to produce nebulizers.
- The company issues its third domestic secured convertible bond for NT\$200 million.
- It obtains the product registration and domestic sales permit for nebulizers in Vietnam.



Mission

With an innovative mindset and rigorous scientific methods, we strive to enhance the accuracy, convenience, and versatile precision of medical devices. We are dedicated to providing the global medical community and a broad consumer base with more reliable health care products. HEALTH&LIFE is committed to tirelessly working to protect human health!



Vision

Quality is the core value of a company's life and the lifeline for its continuity.

From product R&D and design, manufacturing, and the successive introduction of international quality systems, to the work attitude and service spirit of the entire HEALTH&LIFE team—every step conveys our dedication to quality.

This dedication is seen in every OEM/ODM product that reaches consumers worldwide. We firmly believe that the future of a company is built on an unwavering commitment to and pursuit of quality.

After more than a decade in the medical device industry, HEALTH&LIFE not only holds numerous product patents but has also established a unique and comprehensive R&D system in the healthcare field. This, combined with our strict quality requirements and passionate service philosophy, makes us a truly trustworthy business partner.

1.1 Economic Performance

In 2024, the consolidated net operating revenue was NT\$706 million, an increase of NT\$105 million compared to 2023.

Here's a breakdown of the revenue:

- Electronic blood pressure monitors: NT\$503 million, accounting for 71% of total revenue.
- Other products (respiratory therapy devices, forehead/ear thermometers, hearing aids, etc.): NT\$203 million, accounting for 29% of total revenue.

With the increasing prevalence of telemedicine and AI smart healthcare, the company will continue to boost R&D efforts in these areas. There are plans to actively develop products for different customer segments, increasing sales of blood pressure monitors with atrial fibrillation detection and remote medical equipment.

Due to global inflationary pressures and high raw material prices, the medical device manufacturing industry is expected to face a slowdown in growth. To remain competitive, the company must continuously focus on increasing the value of its products through new product development, product improvements, and effective control of production costs.

1.2.1 Financial Performance

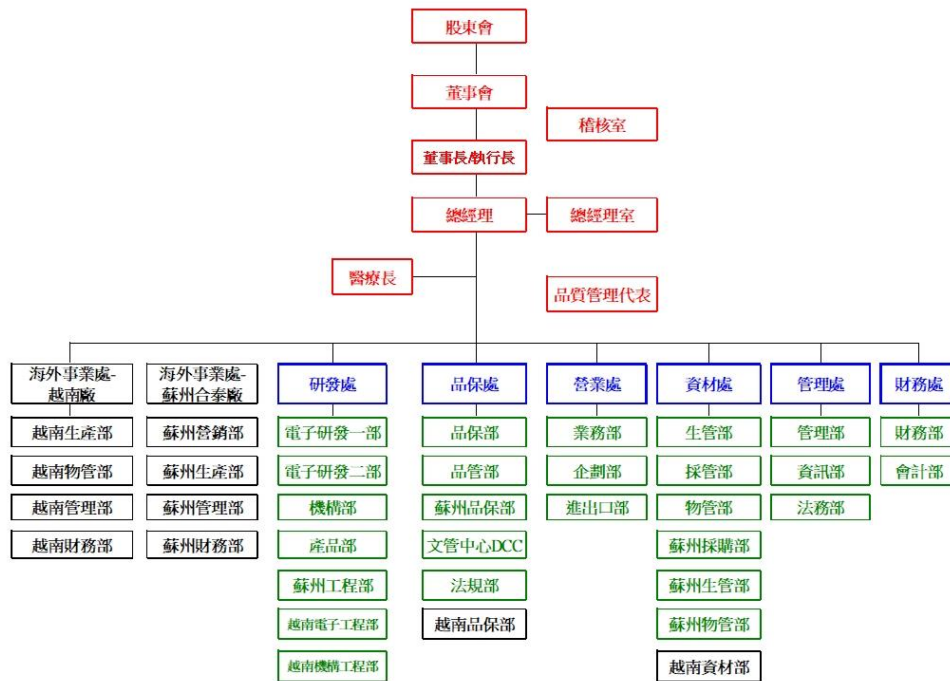
Economic value distribution (unit: NT\$1,000)		2023	2024
Direct economic value generated (A)	operating income	601,171	706,388
	Non-operating income (interest/dividends/rent)	8,776	29,657
Economic value of distribution (B)	Operating costs (costs related to operating activities)	508,066	558,649
	Employee salaries and benefits (salary, bonuses, employee benefits(pensions, insurance), etc.	78,765	78,738
	Payments to investors (interest expenses, dividend payments)	5,274	3,376
	Payments to the government (rent and taxes, excluding deferred taxes)	279	391
	Community investment (donations, sponsorships)	0	0
Retained economic value (A-B)		17,563	94,891

1.2 Governance Structure

1.3.1 Organizational Structure

Implement corporate governance, establish a transparent corporate governance structure, and proactively disclose information such as financial performance and board operations to stakeholders to safeguard their rights and interests.

合世生醫科技股份有限公司組織圖



1.3.2 Board of Directors

Based on the provided text, here is an English summary of the company's board of directors and its governance practices: The "Meeting Procedures for the Board of Directors" stipulates that board meetings are to be convened once per quarter. The company's "Corporate Governance Best Practice Principles" outlines a policy for a diverse board composition. The "Measures for the Election of Directors" specifies that the election of directors will be conducted through a nomination system for candidates and a single cumulative voting system. The policy emphasizes that the board members should collectively possess the necessary knowledge, experience, skills, and character to perform their duties.

The current board of directors consists of seven members with professional backgrounds in electronics, business administration, medicine, and accounting. They have a range of capabilities including operational judgment, accounting and financial analysis, business management, crisis handling, industry knowledge, an international market perspective, and leadership and decision-making abilities, all of which are beneficial to the company's development and operations.

All major proposals are submitted to the board for discussion. The directors, with their professional knowledge and extensive industry experience, can effectively perform their supervisory functions. The company has also appointed three or more independent directors in accordance with the law, who recuse themselves from discussions and voting when conflicts of interest arise.

The board has three independent directors, accounting for one-third of all board seats. There is one female director, who makes up 14% of the board. The gender and age distribution are as follows:

Gender	51-60 years old	61~70 years old
male	3	3
female	1	–
Note: For the main background (education) of the directors, concurrent positions held and the list of major shareholders, please refer to P6-P7 of the Disclosure on Board Diversity and Independence in the 2014 Annual Report.		

The Board of Directors holds a meeting at least once per quarter to review the company's operational performance and discuss key ESG (Environmental, Social, and Governance) strategic issues and significant events. These topics include economic, environmental, and social impacts, as well as associated risks and opportunities.

Following each meeting, the responsible units for all follow-up actions are confirmed. The progress of these actions is then tracked and reported at the next board meeting.

The company has also established an "Internal Procedures for the Handling of Material Information" to govern the release of important information. All relevant news is confirmed and approved for release by the company spokesperson. In 2024, a total of 22 pieces of material information were reported to the board. The board held six meetings during the year. For more details on the board's operations, please refer to page 12 of the 2024 Annual Report.

Operation of the Board of Directors

Title	Name	Required Number of Attendances	Actual Number of Attendances	Actual Attendance Rate
Chairman	楊國和	4	4	100%
Director	李紹弘	4	4	100%
Director	洪郁峰	4	4	100%
Director	連淑真	4	4	100%
Independent Director	黃恒獎	4	4	100%
Independent Director	呂芳榕	4	4	100%
Independent Director	吳彬安	4	3	75%

All directors are required to complete professional training in accordance with the "Guidelines for the Promotion of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies" and to regularly disclose their training hours.

In 2024, the company had seven directors. Each director was required to complete a minimum of 6 hours of training, while new directors needed to complete 12 hours. The total training completed in 2024 was 6 hours.

Moving forward, the company will continue to promote and remind directors to regularly participate in training to enhance their professional knowledge and skills, thereby improving the overall effectiveness of the board.

To strengthen the support provided to directors for performing their duties, the company's Board of Directors passed a

resolution on March 21, 2023, to appoint Ms. Lee Shu-Fen, the Vice President of the Finance Department, as the Corporate Governance Officer.

Her main responsibilities include:

- Handling matters related to board meetings and shareholders' meetings in accordance with the law.
- Preparing minutes for board and shareholders' meetings.
- Assisting directors with their appointment and continuing education.
- Providing directors with the necessary information to perform their duties.
- Assisting directors in complying with regulations.

The Board of Directors conducts a self-evaluation once a year.

1.3.3 Functional Committee

To strengthen its oversight and enhance management performance, the Board of Directors has established a Remuneration Committee and an Audit Committee. Both committees are composed of three independent directors and are established or expanded based on the company's operational needs and legal requirements. The diverse backgrounds and professional expertise of the board members allow them to provide expert advice from various perspectives, which helps to ensure the achievement of various tasks and goals. This contributes significantly to corporate governance, promoting the company's steady growth and helping it achieve its goal of sustainable operation.

Remuneration Committee

According to the "Regulations Governing the Establishment and Exercise of Powers of the Remuneration Committee of a Company Listed on the Stock Exchange or Traded on the Over-the-Counter Market", the company established a Remuneration Committee in 2019 by creating the "Organizational Rules of the Remuneration Committee."

The main responsibilities of the committee are:

- To set and regularly review the policies, systems, standards, and structure for the performance evaluations and compensation of directors and managers.
- To regularly evaluate and determine the compensation for directors and managers.

You can refer to page 12 of the 2024 annual report for details on the company's remuneration policy. This section explains the policy, standards, and combination of compensation, as well as how the compensation plan is linked to business performance and

future risks. It also discloses the compensation distribution for directors, the general manager, and vice general managers. Managers' compensation includes salary, bonuses, and employee compensation. This is determined based on their position, responsibilities, contribution to the company, and is benchmarked against industry standards. Their performance is evaluated based on the completion rate of their work goals and a rating of their management and professional abilities. This is also linked to sustainability report indicators to reflect their overall performance. The process for setting compensation follows the company's Articles of Incorporation and approval authority regulations. The board will gradually incorporate sustainability performance into its supplementary considerations. However, as of 2024, performance metrics related to environmental and social impacts have not yet been established.

Title	Name	Required Number of Attendances	Actual Number of Attendances	Actual Attendance Rate
Independent Director	黃恒獎	2	2	100%
Independent Director	呂芳榕	2	2	100%
Independent Director	吳彬安	2	1	50%

Audit Committee

The Audit Committee holds regular meetings with the internal audit department and the certified public accountant before each quarterly board meeting. The committee’s reviews cover operational results, financial statements, internal controls, and the internal audit plan and its results, among other matters.

The head of the internal audit department and the CPA can also directly contact the independent directors as needed. The CPA provides a report on the review or audit of the financial statements to the independent directors during each quarterly Audit Committee meeting.

In addition to receiving monthly audit reports, the independent directors held one separate meeting in 2024 with the CPA and the head of internal audit, without the presence of general directors or management. During this meeting, they discussed the execution of audit operations and the external audit opinions of the CPA.

In 2024, the Audit Committee held four meetings, with an average attendance rate of 91.67%.

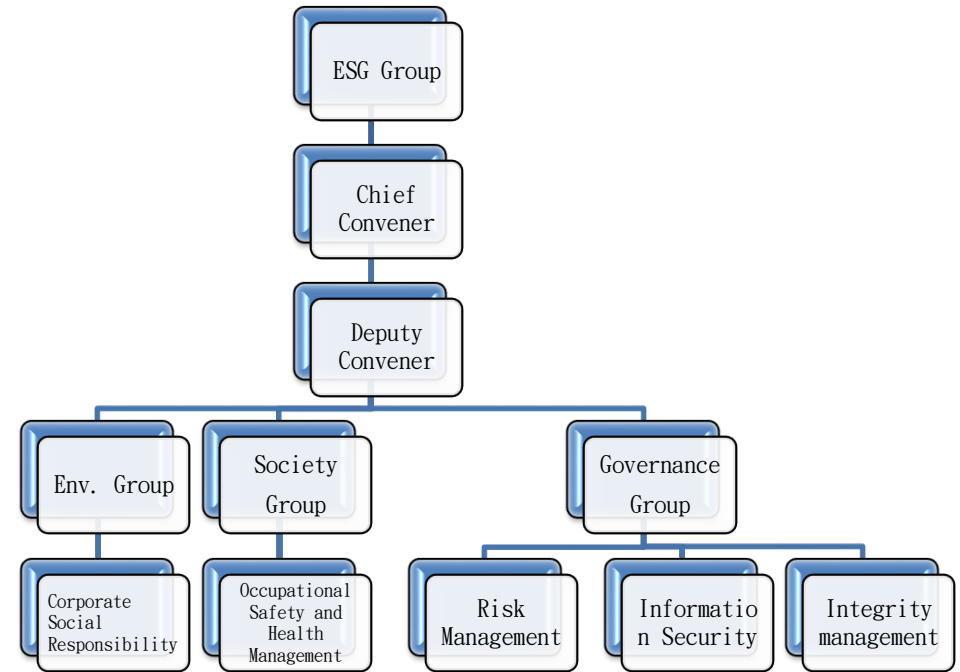
Title	Name	Required Number of Attendances	Actual Number of Attendances	Actual Attendance Rate
Independent Director	黃恒獎	4	4	100%
Independent Director	呂芳榕	4	4	100%
Independent Director	吳彬安	4	3	75%



1.3.4 Sustainable Development Promotion Group GRI2-3、GRI2-12、GRI 2-13、GRI 2-14

To achieve our long-term sustainable operation goals and actively fulfill our corporate social responsibility, we officially established a Sustainable Development Promotion Team in 2024 to deeply embed sustainability into the core of our business operations. We are dedicated to implementing corporate governance, environmental sustainability, social equity, and ethics, while enhancing the disclosure of our corporate social responsibility information. This ensures our communication with stakeholders is more transparent and constructive. Our sustainability practices focus on product certification, optimizing the work environment, improving employee benefits, and reducing energy and carbon emissions. In our internal management, we are committed to creating a healthy, safe, and friendly workplace. Through a comprehensive benefits policy, we promote our employees' physical health and professional development, which further strengthens corporate cohesion and competitiveness. We will continue to refine our sustainability strategy, aiming to become the preferred brand for both customers and suppliers, and making a greater contribution to sustainable development through concrete actions toward a better future.

Sustainable Development Promotion Group and Functional Operations



In response to the government's implementation of the Corporate Governance 3.0 Sustainable Development Blueprint, the "Sustainability Promotion Group" was officially established in 2024. It is committed to complying with international quality certifications and adhering to the medical device regulations of various countries; providing a safe, healthy, diverse and equal workplace environment; continuously cultivating employees and improving the welfare system over time; implementing energy conservation and carbon reduction, promoting energy conservation and carbon reduction, low-energy consumption processes, and reducing environmental impact. Sustainability-related activities and decision-making are the responsibility of the Sustainability

Promotion Group. The committee is chaired by the General Manager and represented by the Director of the Management Office. Under the committee, each department implements corporate sustainability decisions within the scope of their duties. Members include the General Manager's Office, Audit Office, Management Office, Finance Office, Quality Assurance Office, R&D Office, Sales Office, and Materials Office. They jointly discuss and implement annual sustainability issues and matters. In addition to regularly monitoring the performance of corporate sustainability-related activities, they also incorporate sustainability into corporate operations and important strategic decision-making considerations, such as setting short-, medium-, and long-term goals for major issues, tracking and evaluating their progress and effectiveness through group meetings, and reporting to the General Manager regularly each year, which is then summarized in the ESG report. The sustainability report is issued after approval by the board of directors. The sustainability promotion group has not yet been upgraded to a committee under the board of directors.

1.3 Ethical Management

1.4.1 Ethics Policy

At Health & Life, we value integrity in our operations. We are committed to:

Upholding ethical standards and eliminating misconduct:

We uphold the highest standards of integrity in our Code of Ethical Conduct, explicitly prohibiting any form of bribery, corruption, extortion, embezzlement, and other misconduct to ensure orderly and fair business operations. We uphold fair competition and have established strict regulations for commercial procurement practices, requiring that all business activities be made with a clear and thorough understanding.

Protecting Rights and Respecting Intellectual Property:

To safeguard the rights of our company and our stakeholders, we value and protect intellectual property rights and strictly adhere to fair trade, advertising, and industry non-competition laws to ensure that our business practices are legally and ethically compliant.

Complaint Channels and Freedom of Expression :

We value feedback from our employees and business partners, offering multiple channels for complaints. We ensure the absolute confidentiality of the complainant's identity, allowing them to express their opinions freely in an environment free from retaliation or harassment. This facilitates the timely resolution of issues.

Enhanced Internal Management and Ethical Operations :

We are committed to building a responsible and fair business environment, using integrity as our foundation and applying comprehensive ethical standards and transparent mechanisms. We will regularly conduct anti-corruption promotions and provide ethical management training.

Zero-Tolerance Policy and Reputation Protection :

In 2024, our company had no incidents of bribery or corruption. We will continue to uphold a zero-tolerance attitude and firmly adhere to our principles of ethical management to protect our corporate reputation.

1.4.2 Internal Audit

To strengthen corporate governance and risk management, an Audit Office has been established directly under the Board of Directors to handle internal audit-related work. The audit results provide concrete recommendations for improvement, aiming to ensure the security of company operations while reducing risks and malpractices, and ensuring that internal controls are effectively implemented.

Internal audit personnel regularly conduct audits in accordance with the company's internal control system, complete audit reports based on the annual audit plan each month, and report to the Board of Directors and the Audit Committee.

The Audit Office is responsible for evaluating various management systems and planning internal audits, continuously reviewing and optimizing internal controls to reduce operational management risks. At the same time, the Audit Office actively assists the company's various departments in strengthening their internal control awareness, ensuring that various management measures are effectively implemented to support the company's sustainable operation goals. In 2024, no major violations occurred.

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0 case

1.4.3 Reporting/complaint mechanism

Integrity is a core value for Health & Life, and we are committed to building an honest and reliable corporate image. We strictly prohibit any form of corruption, malpractice, or dishonest behavior. By fully complying with our code of ethics, we ensure our business operations meet the highest moral standards.

We pledge to adhere to principles of integrity in all business activities and require all employees and partners to follow our code of conduct. We encourage the prompt reporting of any questionable behavior or potential violations of relevant regulations.

We are dedicated to creating a transparent and fair operating environment and actively responding to the expectations of our stakeholders to ensure the company's long-term integrity. To strengthen corporate governance, we will establish a formal whistleblowing and complaint mechanism in 2025 to further enhance internal oversight and risk management.

We encourage employees and business partners to report any behavior that violates our code of ethical management. We are committed to taking strict measures to protect the personal information of whistleblowers in accordance with the law, ensuring their privacy is not violated. Whistleblowers must act with integrity and not maliciously fabricate false information or make improper reports.

Although our current ethical management systems still have room for improvement, Health & Life maintains a proactive approach. We strictly adhere to the laws and regulations of every location where we operate and continuously strengthen our internal management to ensure all business activities are legal and compliant. We are confident that by establishing a comprehensive ethical management system, we will not only

provide clear guidelines for our employees but also demonstrate our firm commitment to integrity. In 2024, we received no reports related to ethical management. We will continue to strengthen our promotion and education on ethical practices and optimize our internal communication channels to uphold our corporate values of integrity.

1.4.4 Information Disclosure

We have an official website (<https://www.healthandlife.com.tw>) where we publicly disclose basic company information and product details. We also use the Market Observation Post System (MOPS) to disclose financial information for the reference of our stakeholders. Additionally, in accordance with applicable laws and key industry practices, we regularly publish information on our business activities, organizational structure, financial status, and operational performance. The company also has designated contact information for its spokesperson and acting spokesperson to ensure the spokesperson system is properly implemented.

1.4 Regulatory Compliance

We always ensure our daily operations strictly adhere to relevant laws and regulations. We maintain a high level of vigilance regarding legal compliance, and the company regularly compiles and reviews all laws and regulations related to our business.

When new or revised regulations are introduced, the responsible units immediately assess whether our business models and

practices align with the legal requirements. They promptly provide this information to management to assist in adjusting operations, ensuring that the company's activities remain effective and efficient.

To further strengthen legal compliance, the company has established a legal department and has a cooperation agreement with a professional law firm. This ensures all business activities meet legal requirements, reduces legal risks, and strengthens internal governance. We uphold the principle of transparency by fully disclosing financial reports and other material company information.

In 2024, there were no incidents of violating health and safety laws or voluntary standards related to products and services. Additionally, no fines or penalties were incurred for cases involving environmental protection or factory labor rights. These achievements fully demonstrate the company's strong commitment to and continuous efforts in regulatory compliance, showcasing a responsible business approach toward its stakeholders.

1.5 Risk Management

At the core of our corporate vision is a commitment to building a comprehensive enterprise risk management system. We understand that effective risk management is crucial for achieving our strategic goals. To that end, we will formally establish a "Risk Management Policy and Procedures" to systematically evaluate and control potential risks, thereby minimizing their impact on the company's strategy and operational objectives and ensuring we can reasonably expect to achieve our goals.

The Board of Directors, as the highest decision-making body for risk management, is responsible for approving the overall risk management policy and all major corporate decisions. Following established procedures, we will create a Risk Management Committee composed of managers from various departments. This committee will be responsible for monitoring, reporting, recommending, and establishing risk response mechanisms. The general manager will oversee the implementation and coordination of the entire risk management system to ensure that our strategies are carried out effectively.

1.6 Information Security Management

To ensure business continuity, our company has established an information security policy. This policy clearly demonstrates management's commitment to information security and provides clear guidelines for all personnel to follow.

Our information security policy focuses on three core principles: **confidentiality**, **integrity**, and **availability**. We believe that everyone is responsible for information security and require all employees to strictly adhere to security regulations and continuously maintain information security.

The **Information Technology (IT) Department** is the unit responsible for information and communication security. The IT manager and specialized IT staff are tasked with setting internal information security policies, planning and implementing security measures, and promoting and enforcing these policies. They also regularly publish the company's cybersecurity governance status.

Information and communications security policy and management	
Purpose	<ol style="list-style-type: none"> 1. Ensure the security of system hosts, computer equipment, network equipment, and network communications to effectively reduce the risks of information assets being stolen, misused, having their confidentiality leaked, being improperly altered, or being damaged due to human error, malicious intent, or natural disasters. Establish information and communication security management regulations. 2. Ensure the confidentiality, integrity, and availability of the company's business information. <ul style="list-style-type: none"> • Confidentiality: Ensure that only authorized personnel can access information. • Integrity: Ensure that the information used is accurate, correct, and has not been tampered with. • Availability: Ensure that authorized personnel can obtain the information they need.
Mechanism	<ol style="list-style-type: none"> 1. Institutional Regulations: We have established a company information security management system to regulate employee work behavior. 2. System Protection: We have built an information security management system to implement security protection and management measures. 3. Personnel Training: We conduct information security education and training to enhance the security awareness of all our colleagues.
Measures	<ol style="list-style-type: none"> 1. Institutional Regulations: Our company has established multiple internal information security regulations and systems to govern the information security behavior of our staff. These systems are reviewed annually to ensure they align with changes in the operational environment and are adjusted as needed. 2. System Protection: To defend against various internal and external security threats, our company has adopted a multi-layered network architecture and installed various security protection systems to enhance the overall security of our information environment. 3. Personnel Training: We regularly conduct hands-on information security training for new employees and hold unscheduled security awareness campaigns. This is intended to improve the information security knowledge and professional skills of all our colleagues. 4. Data Management: Important information systems are equipped with backups and redundancies, and we conduct regular recovery tests to ensure their availability.

In compliance with regulations, the department's personnel are qualified and receive regular training in relevant courses. We conduct information security awareness sessions for all employees during monthly meetings and provide specific security training for all new hires.

In 2024, there were no false alarms or security incidents.

1.7 Participating Associations

We actively participate in activities of relevant associations to engage with professional organizations. Through these exchanges, we share standards and the latest industry topics with our peers, fostering professional growth in various technical fields and contributing to the overall advancement of the industry.

In 2024, our primary external organization was the **Taiwan Medical and Biotech Industry Association**. Within this association, we aim to leverage complementary strengths to provide collective solutions, replacing the individual product approach. This will help us strengthen our product promotion efforts.



2 Products and Services

- 2.1 Innovation and R&D
- 2.2 Market Serving
- 2.3 Product Certification
- 2.4 Supply Chain Management
- 2.5 Marketing and Labeling
- 2.6 Customer Relationships

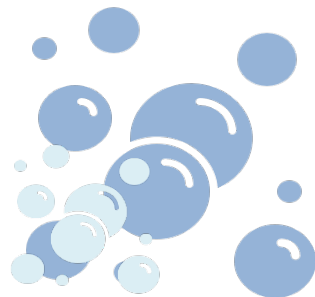
2 Products and Services

Management Policy

GRI Guidelines	417 Marketing and Labeling, 418 Customer Privacy
Policy Commitment Objectives and Targets	<ul style="list-style-type: none"> • Strictly control product quality and service based on final customer acceptance feedback.
	<ul style="list-style-type: none"> • Provide professional design, development, and customization services tailored to customer needs.
	<ul style="list-style-type: none"> • Regularly visit customers to provide professional consultation and answers, helping them resolve issues.
	<ul style="list-style-type: none"> • Strictly comply with relevant laws and regulations to ensure that products and services meet legal requirements.
	<ul style="list-style-type: none"> • Comply with laws related to customer privacy to ensure the security of customer information.
Responsibilities Resources	<ul style="list-style-type: none"> • Provide prompt responses and assistance to customer inquiries or needs.
	<ul style="list-style-type: none"> • Maintain open and transparent communication with customers to ensure a smooth flow of information.
	<ul style="list-style-type: none"> • Strive to enhance customer satisfaction and continuously improve products and services.
GRI Guidelines	<ul style="list-style-type: none"> • Conduct regular customer satisfaction surveys annually and implement improvements based on the scoring, with a goal of ≥ 80 points.
	<ul style="list-style-type: none"> • Establish a comprehensive customer complaint handling mechanism to ensure timely and effective resolution of customer issues, meeting quality goals.
	<ul style="list-style-type: none"> • Ensure that customer information is strictly protected at all stages of collection, storage, use, transmission, and destruction. Product recalls resulting from serious adverse events: 0%.
	<ul style="list-style-type: none"> • Purchase product liability insurance.

Policy	<ul style="list-style-type: none"> • Regularly visit customers, comply with quality management standards and relevant regulations, and ensure customer privacy is protected.
Commitment	<ul style="list-style-type: none"> • Comply with the ISO 13485 Medical Device Quality Management System and relevant laws and regulations.
	<ul style="list-style-type: none"> • Maintains ISO 13485 Medical Device Quality Management System certification and effective operation.
Objectives and Targets	Customer Complaint Email: sd@hlmt.com.tw

2024 goals	2024 Target Achievement Statement
✧Continuous maintenance and quality management.	✧Hold quality management meetings every week to review relevant matters.
✧Annual customer satisfaction reaches ≥ 80 points.	✧Annual customer satisfaction survey: 92 points.
✧The annual quality target is achieved with ≥ 80 points.	✧Annual quality target achieved: 94 points.
✧There were no complaints that endangered user safety: 0.	✧There were no complaints of endangering user safety: 8 cases.
✧There were no cases of violation of labeling: 0.	✧There were no cases of violation of labeling: 0.



2.1 Innovation and Research

Our company is dedicated to expanding our customer base by actively developing the markets for atrial fibrillation blood pressure monitors and telemedicine equipment. We continuously invest in R&D to create high-quality, high-value-added products that meet the growing needs of consumers.

For example, we've developed True Open hearing aid that not only allows users to quickly adapt but also includes Bluetooth functionality for easy calls and connecting to audio-visual devices. We are currently in active discussions with distribution channels for sales.

In our blood pressure monitors, we have added a new atrial fibrillation detection feature to help prevent strokes and myocardial infarctions, and this feature has already received certifications in multiple countries.

Furthermore, we are collaborating with a pharmaceutical company to design a high-performance nebulizer for use with their atomizing drugs.

Blood pressure monitor with
atrial fibrillation detection



Hearing Aids



2.1.1 R&D expenses

In 2024, the company invested NT\$18,354,000 in R&D expenses, representing 2.60% of its consolidated net revenue for the year. The company continues to invest in R&D to enhance production technology and product development.

Project/Year	2022	2023	2024
R&D Expenses (A)	17,341	16,164	18,354
Net Revenue (B)	797,542	601,171	706,388
(A)/(B)(%)	2.17%	2.68%	2.60%

Unit: NT\$1,000; %

2.1.2 Intellectual Property Management

The company's Legal Department manages intellectual property rights and is dedicated to protecting the company's core innovations. During the process of acquiring intellectual

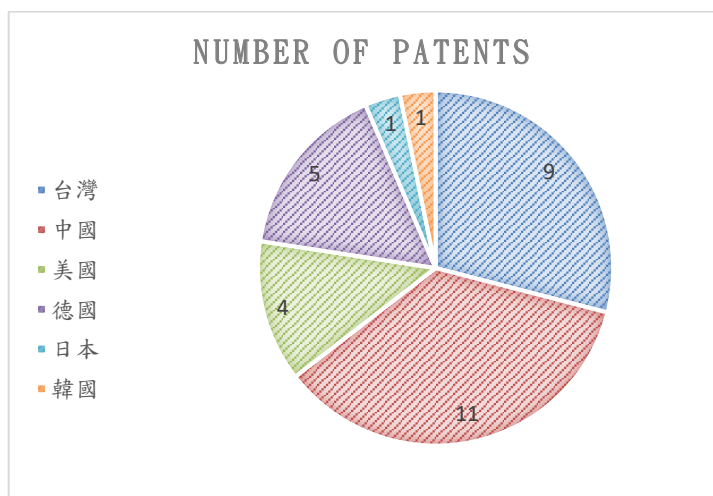
property, we prioritize the legality of the source and maintain detailed records for future review.

The Legal Department is responsible for the daily management of intellectual property, ensuring that all procedures comply with legal regulations. For patents, trade secrets, and important technical documents, we implement fundamental confidentiality management. Electronic documents are stored in a document management system and checked periodically.

We maintain communication with external patent law firms to track the progress of patent applications and ensure we stay informed about the status of our cases.

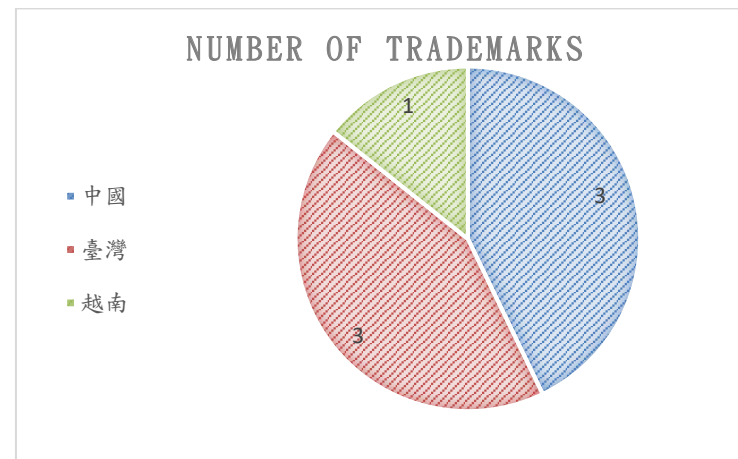
1. Patents:

As of January 2015, we have 24 patents currently in force both domestically and internationally, and another 7 patents pending examination, for a total of 31. By country of application: 9 in Taiwan, 11 in China, 4 in the United States, 5 in Germany, 1 in Japan, and 1 in South Korea.



2. Trademarks:

As of May 1, 2015, we have six approved and valid trademarks both domestically and internationally, and one trademark application pending examination, for a total of seven. By country of application: three in China, three in Taiwan, and one in Vietnam.



2.2 Service Market

The global population is aging at an unprecedented rate, a challenge that extends beyond any single country. As average life expectancy increases, the decline of physical function has become a major factor affecting quality of life. Atrial fibrillation (AFib), one of the most common clinical arrhythmias, sees a significant rise in risk with age and is closely linked to chronic conditions like high blood pressure, heart failure, and diabetes.

Notably, AFib not only increases the risk of stroke but is also associated with a decline in cognitive function and the worsening of heart failure. Therefore, early detection of AFib is not just a key to preventing strokes but also a vital strategy for maintaining overall health.

In response to this trend, developing accurate and convenient AFib detection technology has become a critical focus in medical technology. Integrating technologies such as artificial intelligence, wearable devices, and telemedicine holds the promise of enabling earlier and more widespread monitoring and management of AFib. Additionally, using big data analysis to better understand AFib risk factors and prognosis will help create more effective prevention and treatment strategies.

Looking ahead, we must proactively address the challenges of an aging society. Through a multi-pronged approach that includes technological innovation, healthcare integration, and health promotion, we can improve the quality of life for the elderly and achieve the goal of healthy aging.

2.2.1 Sales regions and proportions of major products

Revenue in 2024 is projected to be NT\$706 million. By region, domestic sales account for approximately 5.09% of the company's consolidated revenue in 2024, while exports account for 94.91%. Leveraging superior product quality and stable production capacity, we actively pursue compliance with Taiwanese and international standards, successfully obtaining product certifications in Taiwan, China, the United States, Japan, South Korea, and other countries, laying a solid foundation for expanding into international markets.

Sales Region \ year	2022		2023		2024	
	Amount	ratio%	Amount	ratio%	Amount	ratio%
Domestic Sales	1,183	0.15%	30,364	5.05%	35,943	5.09%
Export Sales	796,359	99.85%	570,807	94.95%	670,445	94.91%
Total	797,542	100%	601,171	100%	706,388	100%

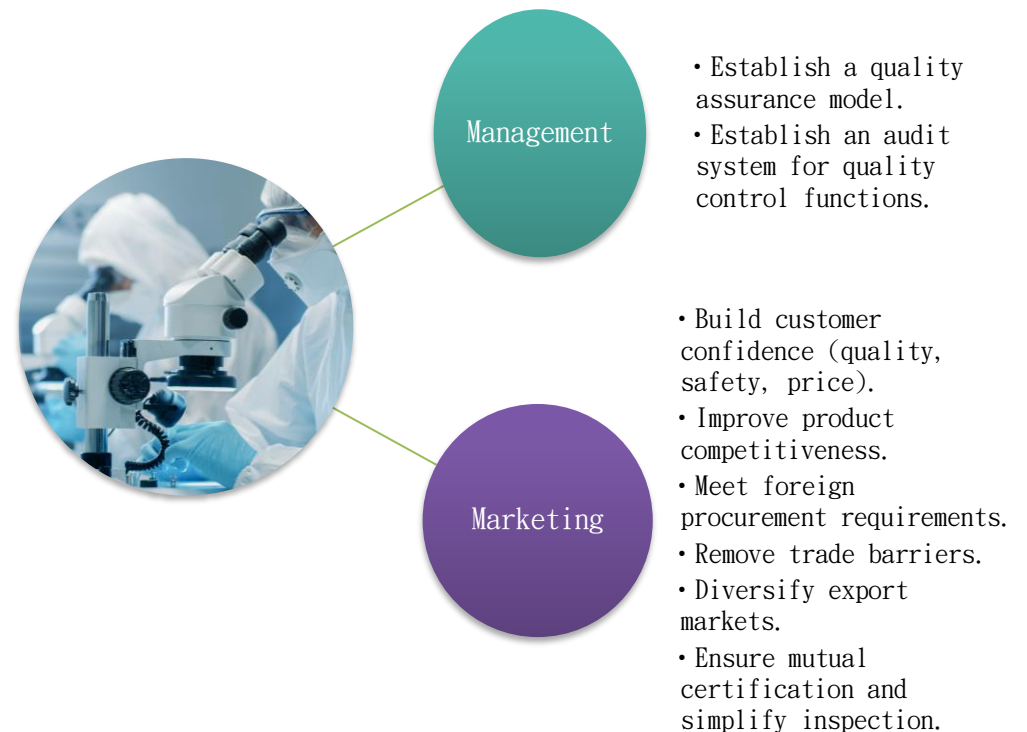
Unit: NT\$1,000; %

2.3 Product Certifications

Our company adheres to the principles of innovative R&D, professional quality, and proactive service as we enter the international market. We have implemented ISO13485 and MDSAP international quality assurance systems in our operations and management, and have obtained EU CE (MDD) certification and U.S. Food and Drug Administration (FDA) approval, helping us achieve greater efficiency in management and higher quality products.

2.3.1 Certification

Certification purpose: To establish, implement, maintain, and continually improve a documented quality management system to meet requirements.



Certificate

Quality Management System
EN ISO 13485:2016
EN ISO 13485:2016/AC:2018
EN ISO 13485:2016/A11:2021

Registration No.: SX 2014156-1

Certificate Holder: Health & Life Co., Ltd.
9F, No. 186, Jian Yi Road,
Zhonghe District
New Taipei City 23553
Taiwan

Scope: Design and Development, Manufacture and Distribution of
Electronic Non-invasive Sphygmomanometers,
Cuffs for Sphygmomanometer and infrared Thermometers for
the area of Vital Physiological Parameters Monitoring;
Nebulizers and Nebulizer Masks for the area of Respiratory
Therapy, Hearing Aid

The Certification Body of TÜV Rheinland LGA Products GmbH certifies that the organization has established and applies
a quality management system for medical devices.
Proof has been furnished that the requirements specified in the abovementioned standard are fulfilled. The quality
management system is subject to yearly surveillance.

Report No.: 48245029-060

Effective date: 2024-10-11

Expiry date: 2027-08-30

Issue date: 2024-10-11

Replaces certificate SX 2014156-1 issued 2024-08-30

This certificate can be validated on <https://www.certipedia.com>


Jing W. J. Cheng
TÜV Rheinland LGA Products GmbH
Tillystraße 2 · 90431 Nürnberg · Germany

© TÜV, TÜV and TÜV are registered trademarks. TÜV and application require prior approval.



Certificate

Certificate No.: MD 2014156-1-1

Manufacturer: **Health & Life Co., Ltd.**

9F, No. 186, Jian Yi Road,
Zhonghe District
New Taipei City 23553
Taiwan

REPs Facility ID: F004701

Certification criteria: ISO 13485:2016

Australia Therapeutic Goods (Medical Devices) Regulations, 2002,
Schedule 3 Part 1 (excluding Part 1.6) – Full Quality Assurance
Procedure

Canada Medical Devices Regulations – Part 1 – SOR 98/282

Japan MHLW Ministerial Ordinance 169, Article 4 to Article 68,
PMD Act

United States 21 CFR 820, 21 CFR 803, 21 CFR 806, 21 CFR 807 –
Subparts A to D

Scope: Design and Development, Manufacture and Distribution of Electronic
Blood Pressure Monitors, Infrared Thermometers for the area of Vital
Physiological Parameters Monitoring, and Nebulizers for the area of
Respiratory Therapy

TUV Rheinland of North America, Inc., an MDSAP recognized Auditing Organization, certifies that the
quality management system of the Manufacturer has been audited against and found to conform the
Certification criteria for the Scope contained in this certificate. The quality management system is
subject to annual surveillance audit(s).

Project No.: 48250149-050

Issue Date: 2025-03-11

Effective Date: 2025-03-11

Expiry Date: 2028-03-06



Jason Pan

Certification officer: Jason Pan
TUV Rheinland of North America, Inc.

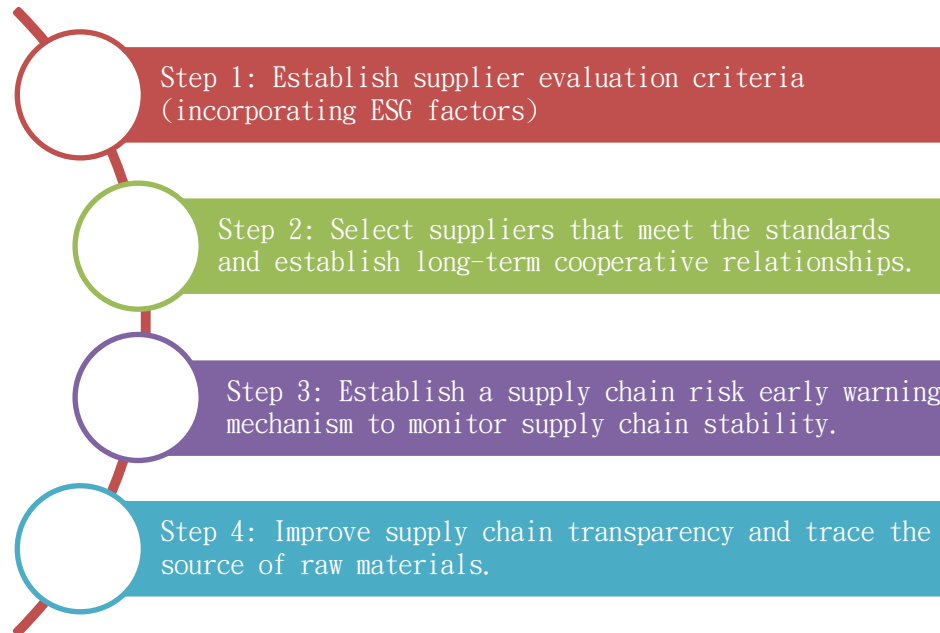
The validity of the certificate can be verified on <https://www.certipedia.com>
or calling 1-888-743-4652.

Page 1 of 2

TUV Rheinland of North America, Inc., 400 Beaver Brook Road, Boxborough, MA 01719, USA
Tel: (925) 249-9123, Fax: (925) 249-9124

2.4 Supply Chain Management

At Health & Life, we strictly adhere to the ISO 13485 medical device quality management system standard and consider supplier management a crucial component in ensuring product quality and safety. We are committed to establishing a stable, reliable, and regulatory-compliant supply chain and fostering long-term partnerships with our suppliers to jointly improve product quality and service levels.



Supplier Management Workflow

Supplier Evaluation and Selection:

Health & Life has established strict supplier evaluation criteria, including suppliers' quality management systems, production capabilities, technical expertise, financial status, delivery capabilities, and compliance with regulatory requirements (e.g., labor rights, occupational safety, forced labor, and other social standards).

We conduct a comprehensive evaluation of potential suppliers through questionnaires, on-site audits, and supplier assessments to ensure they meet our quality requirements. We prioritize suppliers certified to ISO 13485 or other relevant medical device quality management systems.

Supplier Agreements and Contracts:

We sign clear supply agreements or contracts with suppliers, detailing product specifications, quality requirements, delivery schedules, payment terms, and the supplier's responsibilities and obligations.

The contracts clearly stipulate that suppliers must comply with relevant regulatory requirements and provide products and services that meet standards.

Supplier Performance Monitoring:

Regularly monitor supplier performance, including product quality, delivery on-time performance, and customer service. Through data analysis, regular meetings, and on-site audits, we understand supplier operations and promptly identify and address potential issues.

We establish a supplier performance evaluation system, regularly assess suppliers, and adjust partnerships based on the results.

Supplier Communication and Collaboration:

Establish good communication channels with suppliers, regularly exchange information, and share best practices.

Encourage suppliers to participate in our quality improvement programs to jointly enhance product quality and service levels.

Build long-term partnerships to jointly address market changes and challenges.

Supplier Audits and Evaluations:

Conduct regular supplier audits annually to ensure compliance with ISO 13485 and relevant regulatory requirements.

Analyze and evaluate audit results, and require suppliers to take necessary corrective and preventive measures.

Conduct regular supplier evaluations and adjust the supplier list based on the evaluation results.

Supplier Change Management:

Establish a supplier change management process to evaluate and approve any supplier changes (such as those related to production processes, raw materials, and equipment).

Ensure that supplier changes do not negatively impact product quality and safety.

Annual evaluation results

Annual	Number of audits	Number of passes	Pass rate
2023	14	14	100%
2024	17	17	100%

2.5 Marketing and Labeling

We strictly adhere to Article 33 of the Medical Device Management Act, ensuring that product packaging, labeling, and instruction manuals are 100% compliant with international standards such as ISO 13485. We regularly review regulations annually to stay abreast of the latest developments, striving to ensure accurate and clear product labeling, providing consumers with reliable information and complying with government regulations. Product labeling is based on approvals from the competent authorities. Information such as the product name, lifespan, specifications, batch number, and expiration date are displayed on the outer packaging. Product specifications, certification numbers, warnings, and manufacturer information are included on the instructions, ensuring consumers have a clear understanding of the product before purchase and use. Labeling for overseas markets adheres to national regulations, while marketing is the responsibility of our partners to ensure compliance with local regulations.

In 2024, the company experienced no violations related to product safety, marketing labeling, or advertising. We remain committed to providing safe and compliant products and protecting consumer rights.

Wrist blood pressure monitor



Arm blood pressure monitor



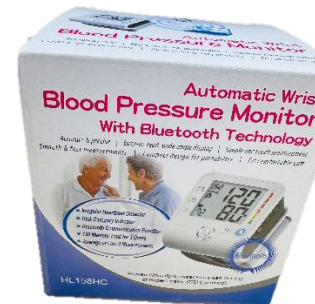
Vib-Mesh Nebulizer



Thermometer



Product box label



2.5.1 Product traceability and anti-counterfeiting security management mechanism

Immediate Reporting System

Once a product-related adverse event occurs, we immediately activate our investigation and reporting mechanism, following the company's internal procedure QP1906, and take corresponding countermeasures.

Product Non-Conformance or Anomaly Management Mechanism

1. The need for a product correction or removal may arise from (but is not limited to) the following:

- A. Service requests (refer to return procedure QP1303)
- B. Customer complaints (refer to complaint handling procedure QP1901)
- C. Non-conformance reports (refer to QP1301)
- D. Problem investigations (refer to QP1404)
- E. Corrective action reports (refer to QP1405)
- F. Correspondence from a competent authority

2. To determine if further action is needed, confirm the following questions:

- A. Has the problematic product left the company's control? Is it necessary to recall other products from the same batch to meet specifications or regulations? If yes, proceed to the next question. If no, no correction or removal is necessary.
- B. Does the problem affect the safety or effectiveness of the product? If yes, a correction or removal is required. If no, no correction or removal is necessary.
- C. If the product is still under the company's control but requires correction, it must be recorded according to the non-conformance report process, using the appropriate forms (e.g., NCR form, QR1307,

scrap sheet, inspection records, etc.). These records must be attached to the NCR form, and a risk analysis must be conducted.

3. If the problem originates from an external source (e.g., a customer complaint), assess the severity based on the FMEA scale:

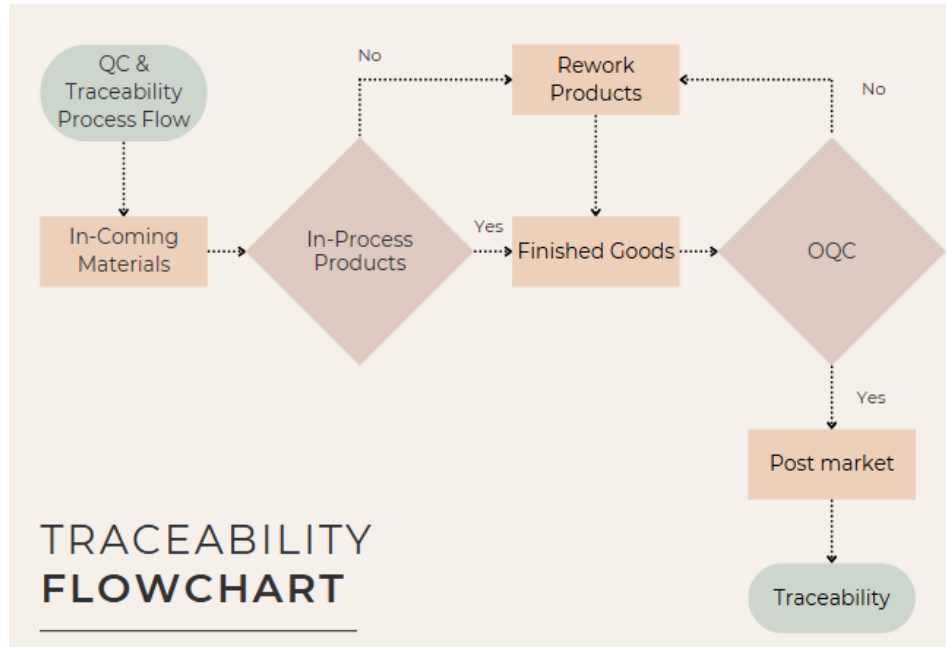
Level I (Severity 4): May lead to serious health injury or death.

Level II (Severity 3): May lead to temporary or reversible health problems.

Level III (Severity 1 or 2): Is unlikely to lead to health problems.

If the severity or severity/detectability of the problem does not equate to Level I or II, meaning it does not pose a potential hazard to the patient or user, then a correction or removal does not need to be reported to the competent authority.

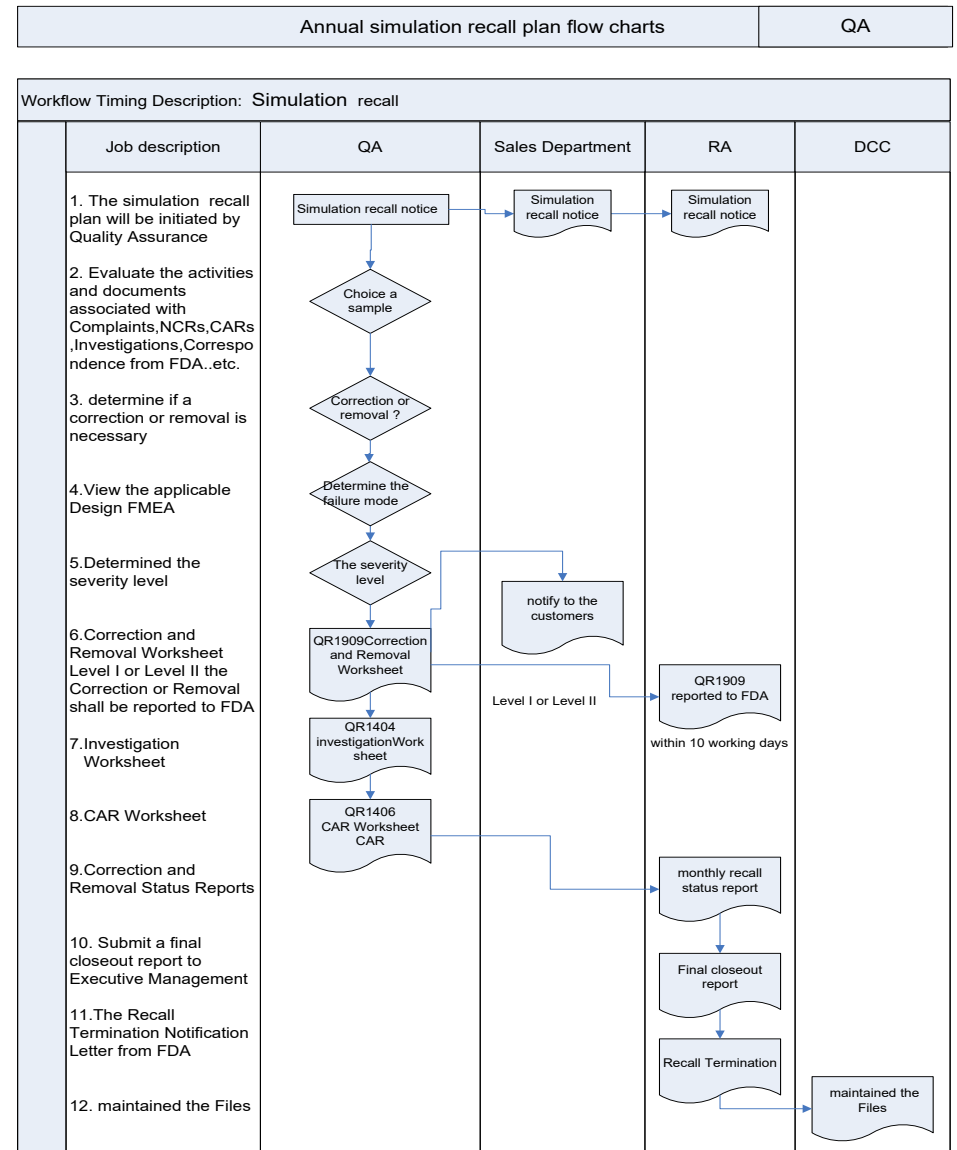
Product traceability: According to the company's internal procedure QP1504 instruction sheet is developed and executed.



Product Recall Management Mechanism: (SASB-HC-BP-250a.3 SASB-HC-BP-250a.4)

Any technical or medical reason for a recall (i.e., market safety corrective action) must be notified to the national competent authorities. These reasons include any malfunction or deterioration in device characteristics and/or performance, as well as any inadequacy in the instructions for use, which could cause or may have caused the death of a patient or user, or a serious deterioration in their health.

The company will conduct centralized recall and destruction to avoid potential risks to the environment and public safety. Through these measures, Health & Life provides a safe environment for its products and ensures their safety and effectiveness.



2.6 Customer Relationships

At Health & Life, we prioritize building long-term, stable relationships with our customers and earn their trust through professional and efficient service. Based on final customer acceptance feedback, we rigorously control product quality and service, and strengthen customer relationship management through the following methods:

1. Establish diversified cooperation models :

- We sign written agreements with customers or accept purchase orders from them to clarify the rights and obligations of both parties and ensure smooth cooperation.
- We offer a diverse range of products and services to meet the diverse needs of our customers.

2. Regular customer visits and communication :

- We regularly visit clients to understand project progress and provide professional advice and answers.
- We actively collect customer feedback and use it as a basis for product and service improvements.
- We provide customized design and development services based on new project or product requirements proposed by clients.

3. Customer satisfaction survey and customer complaint handling :

- We conduct a regular annual customer satisfaction survey, using a questionnaire to assess customer satisfaction across 11 key areas, including quality and service, to understand customer needs and their satisfaction with our products and services.
- We value customer feedback and address areas of dissatisfaction.
- We have established a comprehensive customer complaint handling mechanism, which encompasses receiving complaints, identifying complaint types, filing cases, investigating the facts, and evaluating the process. We then adopt different approaches based on the results. Dedicated personnel handle each

stage according to established procedures, ensuring timely and effective resolution of customer complaints.

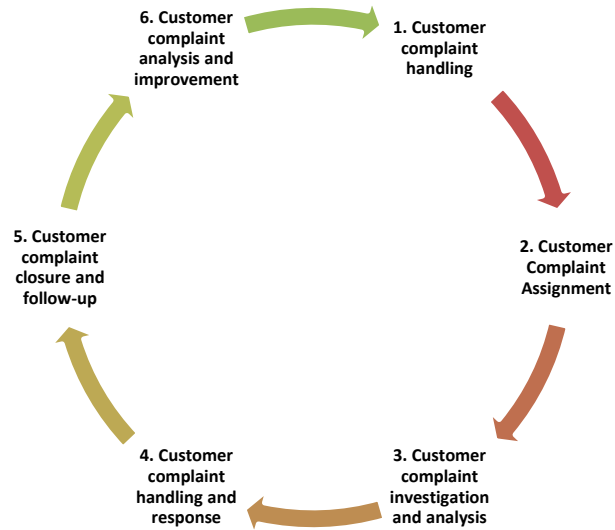
- Customer complaints will be handled by dedicated personnel, who will promptly respond to and address customer concerns.

4. Continuous improvement and improvement :

- We continuously optimize our products and services to enhance customer satisfaction.
- We actively participate in industry discussions, stay abreast of market trends, and provide innovative products and services that better meet customer needs.
- We value long-term relationships with our customers and build partnerships based on mutual trust and mutual benefit.

5. Customer privacy protection and data security :

- We strictly comply with relevant privacy protection laws and regulations to ensure the security and confidentiality of customer information.
- We collect customer information only within the legal, proper, and necessary scope and clearly inform customers of relevant information.
- We implement strict technical and organizational measures to prevent unauthorized access, use, disclosure, alteration, or destruction of customer information.
- We respect customers' right to choose and provide channels for them to access, correct, and delete their personal information.
- We have established a complaint channel to address customer concerns or disputes regarding their personal information.



Customer Complaint Mailbox : sd@hlmt.com.tw

2023 evaluation results

Overall average	Weighted
Quality - Product Design	90
Quality - Product Features	85
Quality - Product Packaging	89
Quality - Instructions	85
Quality - Quality Assurance Services	83
Business Relationships	90
Delivery	92
Product Competitiveness	83
After-Sales Service	91
Peer Comparison	88
Overall Satisfaction	85
2023 Average	87

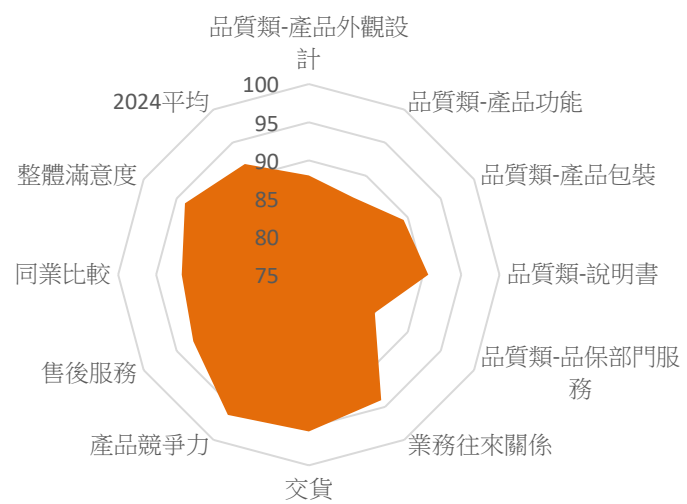
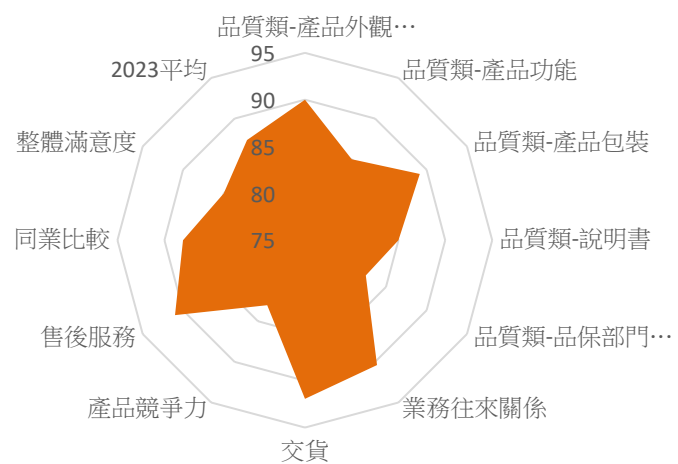
2024 evaluation results

Overall average	Weighted
Quality - Product Design	88
Quality - Product Features	87
Quality - Product Packaging	89
Quality - Instructions	91
Quality - Quality Assurance Services	85
Business Relationships	94
Delivery	96
Product Competitiveness	96
After-Sales Service	93
Peer Comparison	92
Overall Satisfaction	94

2024 average 92

Indicators	2023	2024
Customer satisfaction target ≥ 80	87 points	92 points
Number of customer complaints	14	8
Zero customer privacy breaches	0 items	0 items
Product labeling violations	0 items	0 items

Customer satisfaction





3 Sustainable Environment

- 3.1 Climate Change
- 3.2 Greenhouse Gas Emissions
- 3.3 Environmental Policy
- 3.4 Energy Management
- 3.5 Water Management
- 3.6 Waste Management

3 Sustainable Environment

Management Policy

GRI Guidelines	401 Greenhouse Gas Emissions
Policy	<ul style="list-style-type: none"> Comply with Taiwan's greenhouse gas emissions control policies and monitor developments in the international carbon market.
Commitment	<ul style="list-style-type: none"> Establish a Sustainable Development Promotion Group to review climate change-related issues and strive to reduce the environmental impact of operations. Disclose climate-related governance, strategies, risk management, indicators and targets in accordance with the TCFD framework.
Objectives and Targets	<ul style="list-style-type: none"> Completed a greenhouse gas inventory project and regularly tracked emissions. Promote energy conservation actions and optimize energy consumption of air-conditioning equipment in offices and computer rooms. Strengthen the green supply chain, ensure suppliers meet environmental standards, and reduce the risk of greenwashing.
GRI Guidelines	<p>Board of Directors: Approve sustainability strategies and oversee climate change risk management.</p> <p>Sustainability Promotion Group: Review sustainability and climate change issues and develop response plans.</p> <p>Departments: Assess climate-related risks and propose improvement recommendations.</p> <p>All employees: Participate in energy-saving and carbon-reduction initiatives and implement green office practices.</p>

resource	<ul style="list-style-type: none"> Risk assessment and monitoring: National Disaster Prevention and Relief Science and Technology Center, Central Weather Bureau, Central Geological Survey of the Ministry of Economic Affairs, Fire Department Disaster Prevention Promotion Zone, Water Resources Agency Water Information Network, etc.
	<ul style="list-style-type: none"> Regularly publish information on greenhouse gas emissions, energy conservation and carbon reduction achievements, etc.
	<ul style="list-style-type: none"> Establish multiple communication channels to share climate change management information with stakeholders.

2024 goals	2024 Target Achievement Statement
<p>✧A promotion group was established to launch a greenhouse gas inventory project.</p>	<p>✧The coaching contract was signed in November 2024 and the project was carried out according to the plan.</p> <p>✧On December 18, 2024, a three-hour educational training was completed for fourteen team members.</p> <p>✧On March 6, 2025, a four-hour education and training session was completed for three internal auditors.</p> <p>✧Through consulting guidance, we identified the emission facilities and sources for Scope 1 and Scope 2, and began data collection and compilation.</p>
<p>✧Arrange education and training for team members.</p>	
<p>✧Inventory of Category 1; Category 2 data.</p>	

3.1 Climate change

Health & Life actively responds to international trends in climate change governance. Adhering to the Financial Stability Board's (FSB) Recommendation on Climate-Related Financial Disclosures (TCFD) framework, we are committed to disclosing information on our climate-related governance, strategy, risk management, metrics, and targets to strengthen the assessment and management of the impact of climate change on our operations.

1. Governance

We are deeply aware of the potential impact of climate change on our operations and consider it a key governance issue. In 2024, we established a "Sustainability Promotion Group," approved by the Board of Management, to review sustainability and climate change-related issues, ensuring that the company manages climate change risks and opportunities while fulfilling its responsibilities to society, the environment, and our stakeholders. We will also complete our greenhouse gas inventory project in 2024 and regularly report to the Sustainability Promotion Group to monitor our carbon emissions. Regarding climate-related risk assessments, each department currently assesses potential risks, discusses them in management meetings, and tracks them until the impact is mitigated.

2. Strategy

The Sustainability Promotion Group's primary task is to gather preliminary information on internal climate risks and opportunities, covering transitional risks (policy and legal, market, technological, and reputational) and physical risks (long-term and immediate). For potential risk events, we will assess their financial impact, duration (short-term, medium-term, and long-term), scope of impact across the value chain, and likelihood of occurrence. We will then develop appropriate response plans to strengthen Health & Life's resilience to climate risk.

Using the TCFD framework, we systematically analyze climate-related international trends and industry issues, identify physical and transitional climate-related risks and opportunities, and implement the TCFD process in four key steps:

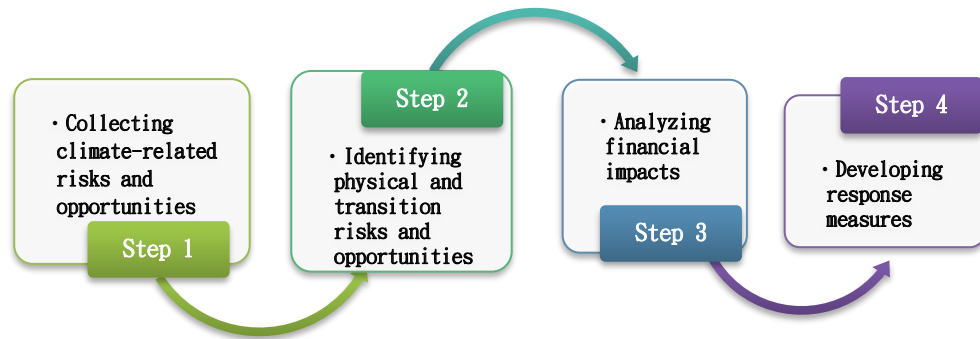
- (1) Collecting Climate Risk and Opportunity Issues: A comprehensive inventory of potential climate-related risks and opportunities in the company's operations.
- (2) Identifying Significant Climate Risks: Assessing the potential impact of each risk and opportunity, identifying projects with significant impacts on the company's operations.
- (3) Analyzing Financial Impacts: Quantifying the potential financial impact of significant climate risks.
- (4) Developing Response Measures: Developing effective response strategies for potential impacts.

3. Risk Management:

Based on the results of our climate risk assessment, Cosmos will develop short-, medium-, and long-term response measures to mitigate the negative impact of climate change on the company's operations. We will continue to implement risk management and response strategies for potential risks arising from climate change.

4. Indicators and Targets:

In 2024, we will conduct our first ISO14064-1 greenhouse gas inventory and introduce third-party verification in accordance with regulatory deadlines.



Short, mid-term and long-term explanation					
Short	1-5 years	Medium	6-10 years	Long-term	11-20 years

Impact degree description		
Low risk	Moderate risk	High risk
Low cost and less financial impact	Increased risks may affect revenue growth	Risks are increasing, with extreme weather events impacting site operations and leading to a risk of declining operating revenue.

In response to policy and regulatory risks such as energy transition, greenhouse gas emission control, and international carbon market pricing mechanisms, Health & Life will adopt the following strategies :

Transformation Risk	Policies and Regulations								
	Taiwan's greenhouse gas emission control policy			Taiwan's Energy Transition Policy			International CO2 market pricing mechanism		
Risk Description	In January 2023, Taiwan officially amended the law to become the Climate Change Response Act, and formulated relevant mandatory regulations for the 2050 net zero target.			Taiwan's energy policy is gradually shifting towards renewable energy, which may lead to fluctuations in electricity costs and affect corporate operating costs.			The international carbon market pricing mechanism may lead to an increase in raw material costs and affect product gross profit.		
Chance of Occurrence	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term
	Low	Low	Low	Low	Low	middle	Low	Moderate	high
Scope of impact on enterprises	The company's own operating scope			The company's own operating scope			Upstream and downstream supply chains, and the company's own operations		
Potential financial impact	Complying with regulatory requirements may increase operating costs.			Rising energy costs increase operating expenses.			Rising raw material costs may affect product gross profit.		
Management Strategy	1. Establish a sustainable development promotion team to formulate sustainable development strategies and implementation guidelines.								

	<ul style="list-style-type: none"> 2. Continuously monitor international regulatory trends and implement energy-saving and carbon-reduction measures. 3. Implement ISO14064-1 certification to ensure carbon emission management complies with international standards.
Derivative Opportunities	<ul style="list-style-type: none"> 1. Comply with regulations and enhance corporate image and competitiveness. 2. Establish a green supply chain to enhance product competitiveness and corporate image.

	technology			Goodwill			market		
Transformation Risk	Low-carbon products are the market trend			Consumers' environmental awareness is rising			Product carbon management requirements are becoming stricter		
Risk Description	With growing global concern about climate change, low-carbon products have become a mainstream market trend. With over 90% of our services coming from overseas, our company is committed to developing low-carbon product projects for long-term development.			As consumers become more environmentally conscious, their demands for corporate sustainability are becoming increasingly stringent. A company's information transparency and sustainable operating performance will directly influence consumer purchasing decisions.			As climate change intensifies, governments and businesses around the world are establishing stricter carbon management standards for products. Products that fail to meet these standards may face market access barriers.		
Chance of Occurrence	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term
	Low	Moderate	high	Low	Moderate	high	Low	Moderate	high
Scope of Impact on the Business	Upstream supply chain and enterprise operations			Enterprise's own operations			Upstream supply chain and enterprise operations		
Potential Financial Impact	1. Initial investment in low-carbon product R&D may increase production costs. 2. Failure to launch low-carbon products that meet market demand in a timely manner may result in loss of orders.			Failure to meet consumers' expectations for environmentally friendly products may affect brand reputation and sales performance.			1. Complying with carbon management standards may require additional costs for product upgrades or process improvements. 2. Failure to adjust in a timely manner could lead to a loss of international market competitiveness.		
Management Strategy	1. Continuously monitor market trends and adjust product strategies to ensure product competitiveness. 2. Strengthen supply chain management to ensure suppliers comply with environmental standards and mitigate the risk of greenwashing. 3. Enhance information transparency, proactively respond to stakeholder expectations, and ensure the company's long-term integrity.								

Derivative Opportunities

1. Through proactive sustainability communication, we can build a positive brand image and enhance consumer loyalty.
2. Mastering carbon management technology can help develop new products and services, creating differentiated advantages.

Physical Risk	Immediacy			Long-term								
	Extreme climate events are frequent and severe			Changing rainfall patterns increase flooding risk			Soil liquefaction potential regional risk			Intensified climate warming		
Risk Description	Global warming is increasing the frequency and intensity of extreme weather events (such as severe typhoons and heavy rainstorms), posing a potential threat to business operations. H&S Biomedical's primary operations are located in northern Taiwan, making it vulnerable to the impacts of such events, such as employee commuting and logistics.			The National Disaster Prevention and Mitigation Center's 3D disaster map indicates that Pinghe Village is a flood warning area. Our company is located in Zhonghe District (Pinghe Village section) in New Taipei City. The frequency and duration of extremely heavy rains are increasing, potentially impacting the company's basic operations, such as employees' commuting and related assets in the basement, which may be flooded.			The National Disaster Prevention and Mitigation Center's 3D shallow disaster map shows that Xingzhen Village is a potential area for soil liquefaction. Since our company is located in Zhonghe District (Pinghe Village section) in New Taipei City, the safety of our employees and fixed assets related to the company's buildings may be affected.			Global warming leads to rising temperatures, which may affect the performance of office and computer room equipment.		
Opportunity	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term	Short-term	mid-term	Long-term
	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low	Low
Scope of impact on the business	Upstream and downstream suppliers, and the company's own operations			Enterprise's own operations			Enterprise's own operations			Upstream and downstream suppliers, and the company's own operations		
Potential financial impact	1. It may cause operational disruptions, resulting in additional manpower and maintenance costs. 2. Power outages can disrupt production and logistics, increasing operating costs. 3. Increased electricity consumption can lead to higher energy costs.											
Management Strategy	1. Strengthen employee and asset safety education and training to enhance response capabilities. 2. Implement energy conservation initiatives at all operating locations.											

Derivative Opportunities	<ol style="list-style-type: none"> 1. Diversify the supply chain to increase price comparability, reduce the risk of supply chain disruptions, and enhance the stability of our product supply and supply chain resilience. 2. Optimize the air conditioning systems in offices and computer rooms to improve energy efficiency.

3.2 Greenhouse Gas Inventory

The company will first introduce ISO 14064-1:2018 in 2024, conduct an inventory of Scope 1 and Scope 2, and plans to conduct its first third-party verification in 2026 to establish a complete greenhouse gas assessment index.

The 2024 greenhouse gas inventory indicator data has been disclosed as follows.

Greenhouse gas emissions Metric tons (t) CO2e	2024		
	Category 1	Category 2	total
9F, No. 186, Jian 1st Road, Zhonghe District, New Taipei City (235)	5.9499	111.7477	117.698

Project	Unit	2024
Total greenhouse gas emissions	Metric tons of CO2e	117.698
Number of employees	Number of people	57
Greenhouse gas emission intensity	Metric tons of CO2e	2.06
Revenue	NT dollars	706.39
Greenhouse gas emission intensity	Millions of dollars	0.17



3.3 Environmental Policy

Environmental sustainability is a key focus for Cosmos Biomedical. We not only comply with regulations and international standards, but also strive to maintain high standards for wastewater, waste, and greenhouse gases from our factories and operations, contributing to environmental protection. We also disclose the risks we face in our current operations based on the Task Force on Climate-related Financial Disclosures (TCFD) framework, addressing the impact of global warming and climate change indirectly caused by increased greenhouse gas emissions.

Cosmos Biomedical employees adhere to the "Corporate Social Responsibility Code of Practice" and the "Work Environment Management Operating Procedures," prioritizing the ecological impact of our operations and promoting and advocating for sustainable consumption. We strive to minimize the impact of our operations on the natural environment throughout our R&D, procurement, production, operations, and service activities.

3.4 Energy Management

The energy consumption of the headquarters of Health & Life mainly comes from purchased electricity, and no heavy oil is used as an energy source. The power system is mainly used to supply the factory's chiller, air-conditioning system and production equipment

Unit usage (GJ)

Energy Type	2024year
Electricity	814.356

Note : 1kWh = 0.0036GJ

Energy Type	unit	2024 year
Total energy consumption	GJ	814.356
Revenue	NT\$ million	706.39
Energy density	GJ/NT\$ million	1.152

Note: Revenue is rounded to the second decimal place

3.5 Water Resources Management

As our headquarters is primarily located in an office building, water usage primarily comes from the building's tap water system. We manage water use in accordance with the building management committee's regulations and adhere to the building's water conservation measures.

Energy Type	2023	2024
Tap water withdrawal (million m3)	0.1534	0.1492
Groundwater withdrawal (million m3)	–	–
Surface water withdrawal (million m3)	–	–
Seawater withdrawal (million m3)	–	–
Total water withdrawal (million m3)		
Total recycled water (million m3)	–	–
Discharge (million m3)	0.1534	0.1492
Water consumption (million m3)	–	–

Note: Discharge = water consumption

3.6 Waste Management

Since the company's main operating location is in an office building and it does not have any production or manufacturing

units, the waste generated by Health & Life in terms of waste management is mainly general office waste.

Waste Management Strategy

Source reduction :



☐ We encourage our employees to reduce the use of disposable items such as paper and plastic in their daily work, and promote electronic operations to reduce waste generation.

☐ We choose to purchase products with environmental labels to reduce the environmental impact of product life cycles.

Sorted recycling :



☐ In accordance with the building management committee's regulations, we have set up clear recycling facilities in the office area, including paper, plastic, glass, metal and other recyclables.

☐ We regularly promote knowledge about waste sorting to increase employees' awareness and participation in recycling.

4 Employee care

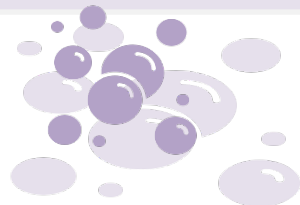
- 4.1 Human Resources Structure
- 4.2 Talent Recruitment and Retention
- 4.3 Human Rights Commitment
- 4.4 Labor-Management Relations
- 4.5 Occupational Safety and Health

4 Employee Care Management Policy

GRI Guidelines	GRI Standards 401: Employment Relations, 404: Training and Education
Policies	<ul style="list-style-type: none"> • Provide equal employment opportunities. • Offer diverse learning and development opportunities.
	<ul style="list-style-type: none"> • Strengthen awareness of respect and inclusion.
	<ul style="list-style-type: none"> • Organize employee activities to enhance team cohesion and foster a harmonious workplace.
	<ul style="list-style-type: none"> • Provide a diversified benefits program.
Commitments	<ul style="list-style-type: none"> • Comply with relevant labor laws and protect employees' legal rights.
	<ul style="list-style-type: none"> • Create a diverse, equitable, and friendly workplace.
	<ul style="list-style-type: none"> • Provide career development and training.
Goals and Targets	<ul style="list-style-type: none"> • Strictly comply with regulations to safeguard rights and interests.
	<ul style="list-style-type: none"> • Convene labor-management meetings on a regular basis to broadly gather employee feedback.

	<ul style="list-style-type: none"> • Provide comprehensive training to continuously enhance professional competencies.
Responsibilities	External: Labor Standards Act; Labor Inspection Act; Occupational Safety and Health Act.
	Internal systems: Performance appraisal measures, Measures for the Prevention of Sexual Harassment, Complaint and Disciplinary Procedures, Promotion Management Measures, Rewards and Punishments Measures, Welfare Committee Charter, etc.
Resources	Employee welfare expenditures: NT\$5.718 million.
	2024 training expenditures: NT\$36,000.
	Diversified benefits offerings.

2024 goals	2024 Target Achievement Statement
✧ Increase the proportion of female supervisors and create a diverse team. Maintain the proportion of female supervisors at 20%.	✧ Ratio of female executives: 22%.
✧ Employee incentive bonus system.	✧ 2024 Patent Bonus: 55,000 yuan
✧ Provide regular health checkups through the health checkup system.	✧ Health check-up participation rate: 94%. ✧ Case care: 0
✧ Convene labor-management meetings in accordance with the law to promote labor-management harmony.	✧ Number of labor-management meetings held: 4 times. ✧ Attendance rate: more than half of the labor and management sides.
✧ Provide appropriate complaint channels and handling mechanisms.	✧ Appeal cases in 2024: 0.
✧ Organize employee education and training courses.	✧ Total hours of education and training in 2024: 1,776 hours



4.1 Human Resources

We believe talent is the key to sustainable corporate development. We are committed to building a healthy, friendly, and vibrant workplace. Through well-designed HR processes, every employee can grow within a fair and transparent system. Beyond providing benefits in compliance with the law, we emphasize professional growth via diverse training to unleash potential and strengthen team competitiveness. We believe that only when employees feel respected and cared for can we unite as a team to deliver high-quality products and services and earn customer trust and support.

4.1.1 Employee Composition

As of December 31, 2024, we had 57 employees. Women comprised 56.14% of the workforce. All employees are regular hires; there are no foreign nationals or indigenous employees. By position, frontline staff account for the largest share, followed by professionals and supervisors.

Personnel/Year	2023				2024			
Gender	male	female	other	total	male	female	other	total
Regular Staff (A)	31	34	0	65	25	32	0	57
Informal Staff (B)	0	0	0	0	0	0	0	0
Total (C = A + B)	31	34	0	65	25	32	0	57
Regular employee ratio (A/C)	100%				100%			

Category	male		female		total	
Job Classification	Number of people	Proportion	Number of people	Proportion	Number of people	Proportion
Senior Executives	2	8.00%	1	3.12%	3	5.26%
Supervisory Staff	11	44.00%	4	12.50%	15	26.32%
Professional Staff	8	32.00%	11	34.38%	19	33.33%
Entry-Level Staff	4	16.00%	16	50.00%	20	35.09%
Total	25	100.00%	32	100.00%	57	100.00%

category		2023	2024
Staff Structure	Male	31	25
	Male with disabilities	0	0
	Neutral gender	0	0
	Neutral gender with disabilities	0	0
	Female	34	32
	Female with disabilities	0	0
	Over 60	1	0
	50-59	19	19
	40-49	31	25
	30-39	10	9
	Under 29	4	4
Education structure	PhD	0	0
	Master's degree	9	11
	College/university degree	54	46
	High school/vocational school degree	2	0
Internal promotion	Male promotion rate	6.45%	0.00%
	Female promotion rate	2.94%	3.13%
	Neutral gender promotion rate	–	–

Unit: person

4.2 Talent Recruitment and Retention

Talent Policy

In our talent management policies, we uphold the principles of fairness, justice, and openness, providing equal employment opportunities and actively promoting diverse recruitment to attract outstanding talent from all fields. Regarding development, we offer a wide range of education and training, as well as career development plans, to help employees enhance their professional skills and realize their personal value. Regarding retention, we offer competitive compensation and benefits, a comprehensive employee care system, and open communication channels, ensuring that employees feel respected and a sense of belonging. We value the contributions of every employee and are committed to creating an environment where they can work with peace of mind and thrive. Together, we aim to provide customers with high-quality products and services and work towards a sustainable future.

Salary Policy

We are committed to creating a vibrant and caring workplace to attract and retain outstanding talent. Our compensation and benefits policy is not only competitive in the market, but also demonstrates our commitment to our employees.

We offer competitive salaries and patent proposal bonuses for R&D personnel to encourage innovation and breakthroughs. We understand the importance of work-life balance for our employees, so indirect employees enjoy flexible work hours, as well as benefits such as no pay deduction for sick leave and birthday leave after two years of service, allowing them to balance work and family life.

In terms of benefits, we offer a diverse range of programs, including birthday gifts, birthday gift cards, childbirth allowances, wedding gifts, competition subsidies, parking allowances, club activity subsidies, gifts/cash for festivals, festivals, and festivals, free health checkups, labor insurance, group insurance, pension contributions, and hospitalization condolence payments, comprehensively catering to employee needs.

In terms of education and training, we prioritize employee growth and development, providing comprehensive training and education. We also host year-end dinners and raffles to foster communication and interaction among employees. We also value employee contributions and provide year-end bonuses, allowing employees to share in the joy of the company's growth.

4.2.1 Education and Training

Our corporate culture fosters a learning organization, offering a diverse range of educational training, including new employee training, on-the-job training, labor safety and health education and training, specialized courses, and various job-related external training programs. This comprehensively enhances our employees' professional capabilities and personal qualities. We believe that through continuous learning and development, our employees can continuously enhance their self-worth, provide customers with higher-quality products and services, and create a win-win situation for both the company and individuals.

Learning organization training planning

<ul style="list-style-type: none"> • Providing training for new employees, on-the-job training, occupational safety and health education, professional courses, and overseas training programs to meet the diverse learning needs of different positions, thereby enhancing employees' professional skills and core competitiveness.  <p>Professional skills enhancement :</p>	<ul style="list-style-type: none"> • We value employees' physical and mental development as well as their potential, offering a series of soft-skill courses such as communication skills and leadership training. These programs enhance employees' soft skills, foster personal growth, and strengthen teamwork.  <p>Soft skills development</p>	<ul style="list-style-type: none"> • We provide professional training, along with programs for personal development and potential exploration, to support employees in their career growth. This helps them achieve personal goals while growing together with the company.  <p>Career development support</p>
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We attach great importance to talent cultivation and are committed to building a learning organization. Through a systematic training system, we enhance the professional capabilities and core competitiveness of our employees.

Newcomer Training

To help new colleagues quickly integrate into the team, we tailor pre-employment training courses based on job categories. These courses cover company culture, product knowledge, operational procedures, and more, helping new colleagues get started quickly and improve work efficiency.

Use the PDDRO (Plan, Design, Develop, Execute, Evaluate, Feedback) management cycle to plan annual education and training plans.

Plan	Formulate annual training objectives and directions based on the company's development strategy and employees' competency needs.
Design	<p>We design diverse training programs tailored to different roles and levels, covering areas such as professional skills, management capabilities, and teamwork.</p> <p>We develop diversified training materials and tools, including online courses, in-person workshops, and case studies, to enhance the engagement and interactivity of training.</p>
Do	We arrange courses taught by professional instructors and ensure employees apply their knowledge to real work through hands-on practice and case analysis.
Review	We evaluate the effectiveness of training through post-course assessments and performance evaluations, using the results as a basis for optimizing future programs.
Outcome	<p>Link training effectiveness to the company's operational benefits and incorporate employee feedback into future course improvements.</p> <p>Through a systematic training framework, we not only strengthen employees' professional skills but also enhance their work efficiency and innovation capabilities, providing customers with higher-quality products and services while achieving mutual growth for both the company and its employees.</p>

Annual education and training plan



Statistics of employee training hours by internal/external training type

Type		2023	2024
Employee training	Internal training hours	1071 hours	1662.5 hours
	External training hours	265 hours	113.5 hours
	Total training hours	1336 hours	1776 hours
	Invest in training funds	NT 82,100	NT 30,000
Performance evaluation	Percentage of employees receiving regular performance and career development reviews	100%	100%

Statistics by gender/training hours

Employee training		
Indicator	Male	Female
Internal training hours	741	921.5
External training hours	27	86.5
Total training hours	768	1008
Invest in training funds	10500	19500

Performance Appraisal

Qualified regular employees will be evaluated semi-annually. Those who meet the performance point requirements and meet departmental organizational and development needs will be recommended by their supervisor for a probationary assessment and, upon approval, will achieve their probationary performance targets. Promotion will be based on the publicly announced "Promotion Management Regulations."

We prioritize employee development and, to help employees improve their performance, have established the following coaching process for those whose performance appraisal results require improvement:

1. Performance Appraisal Results Communication:

Supervisors communicate performance appraisal results with employees, clearly identifying areas for improvement. They jointly discuss performance improvement goals and specific action plans.

2. Performance Improvement Agreement Signing:

Both parties jointly draft a "Performance Improvement Agreement" detailing improvement goals, action plans, evaluation criteria, and tracking schedule. Duplicate copies of the agreement are signed by the employee and supervisor, with one copy retained by the HR department.

3. Functional Implementation Plan and Coaching:

Based on the areas where employees need improvement, relevant functional implementation plans are provided, such as:

Education and Training: Professional skills, knowledge, or soft skills training courses are provided.

Work Coaching: Supervisors provide work guidance, experience sharing, or case studies.

Project Participation: Employees are assigned to participate in projects to learn and grow through practical experience.

Counseling and Coaching: Employees are provided with counseling and coaching to help resolve work difficulties.

Supervisors regularly meet with employees to track improvement progress and provide necessary assistance.

4. Review of Improvement:

Three months after the agreed deadline, the supervisor will review the employee's progress based on the evaluation criteria in the agreement.

If the employee achieves the improvement goals, the coaching process concludes.

If the employee fails to achieve the improvement goals, further action will be taken, such as:

Extending the coaching period, adjusting the improvement goals or action plan,

Adjusting job descriptions or work arrangements.

If the situation is serious, follow company regulations.

5. Recording and Tracking:

The HR department is responsible for recording and tracking the employee coaching process and regularly reviewing coaching results.

The coaching results will be included in the employee's performance appraisal records for future career development.



4.2.2 Gender equality among employees

We hope that every employee, regardless of their background, can maximize their potential in a fair and just environment. Our company promotes gender equality in the workplace, particularly by increasing female employee participation. We provide lactation rooms to ensure that female employees with children can continue to contribute to the company after childbirth. The proportion of women in senior management positions at our company has remained at approximately 20% for the past two years, maintaining a gender-equal environment in the workplace.

4.2.3 Employment status of employees with disabilities

We are committed to fostering a diverse and inclusive workplace and actively support the government's policy to promote employment for people with disabilities. In accordance with Article 38, Paragraph 2 of the "Law on the Protection of the Rights and Interests of Persons with Disabilities," we will continue to meet organizational staffing needs and provide job opportunities for vulnerable groups with disabilities. While we will not have any employees with disabilities by the end of 2024, we pledge to actively review and implement relevant policies as part of our corporate social responsibility efforts.



4.3 Human Rights Commitment

Health & Life upholds its commitment to human rights, is committed to creating a respectful, equal, and diverse workplace, and integrates human rights protection into every aspect of its operations.

promise :

Human rights protection and alignment with international standards

- We strictly comply with the laws and regulations of our operational locations and support and adhere to international human rights conventions, including those of the United Nations and the International Labour Organization. We treat both our employees and contract workers with respect and dignity, and strictly prohibit any actions that infringe upon or violate human rights.

Employee rights and benefits

- We strictly uphold and protect employees' labor rights, including equal pay for equal work, protection from sexual harassment, and rights during pregnancy. We offer compensation and benefits that exceed legal requirements, ensure appropriate working and rest hours, and allocate employee welfare funds based on revenue to support their well-being. Additionally, we provide a pension system in accordance with labor regulations to secure employees' retirement benefits.

Diversity and equal respect

- We do not discriminate based on race, class, gender, or physical and mental abilities, and treat all employees equally and with respect in a humane manner. We respect employees' freedom of assembly and association, ensuring they can openly communicate about working conditions without fear of retaliation.

Work environment and communication

- We do not employ any workers under threat, coercion, or against their will, nor do we engage child labor in any work activities. We provide multiple channels for reporting and filing complaints, and we keep the personal information of whistleblowers and complainants confidential to ensure the protection of employee rights.

4.3.1 Employee Benefits

Our company offers a variety of employee benefits, including bonuses for birthdays, national holidays, and Labor Day, wedding and funeral subsidies, and year-end party prize draws. Our benefits are funded by a monthly contribution of 0.1% of gross sales, 0.5% withheld from employee salaries, and 20-40% from scraps.

Projects	content
Various subsidies	Hospitalization condolence money for employees or their dependents/wedding bonus of RMB 12,000/second childbirth subsidy of RMB 4,000/registration fee subsidy for various competitions (RMB 1,000/year)
Training and activities	Education and training/year-end banquet/year-end lucky draw
Bonuses	Year-end bonus (based on performance and annual profit), patent proposal bonus for R&D personnel
Employee birthdays	Birthday gift money/birthday gift card for the month
Community subsidies	Club activity subsidies
National Day/Labor Day	Labor Day, Mother's Day, and Dragon Boat Festival gifts/cash gifts
Health checks	Free annual health checkup
Employee insurance	Labor insurance/health insurance/group employee insurance/overseas business trip insurance/occupational accident insurance
Retirement fund contributions	6% of full salary contributed to employee personal retirement accounts
Parking subsidies	Parking allowance for managers and above

Other benefits	Flexible work hours, no pay deduction for sick leave after two years of service, and one birthday day.
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4.3.2 pension system

We prioritize employee retirement benefits. In accordance with the Labor Pension Act (New Labor Pension System), we contribute 6% of our employees' salaries monthly to a dedicated personal account established by the Labor Insurance Bureau. Employees may also voluntarily contribute within the 6% range of their monthly salary and enjoy tax benefits.

4.3.3 Infant care stay

We prioritize work-family balance for our employees, actively promote unpaid parental leave, and provide paternity leave for male employees. This allows employees to balance family care while remaining focused on their work, fostering gender equality in the workplace. We handle all related matters in accordance with applicable laws and regulations. We did not receive any applications for this program in 2024.

Indicators	2021 YEAR	2022 YEAR	2023 YEAR	2024 YEAR
Return-to-work rate for infant care	0	100%	0	0
Number of nursing room users	0	0	0	0
Total number of days of parental leave	180	0	0	0

4.3.4 Salary and compensation

We value our employees' contributions and are committed to providing fair and equitable compensation. We establish competitive compensation packages based on their education, professional skills, years of experience, and performance, ensuring compliance with all applicable labor laws and regulations, including base salary, overtime hours, and statutory benefits. We uphold the principle of equal pay for equal work, regardless of gender, race, or religion.

In addition to base salary, we also offer flexible performance bonuses based on company operating conditions to motivate employee morale and retain outstanding talent. Annual salary increases are adjusted based on employee level and performance appraisals. In 2024, due to overall operating performance not meeting expectations, the average and median salary for non-supervisory employees remained at the same level as the previous year.

We understand our employees' compensation expectations and are committed to continuously improving our operational performance and providing them with more generous compensation and benefits. We will also fully protect employee rights through a diverse benefits program, comprehensive education and training, and open communication channels, fostering a secure and satisfying work environment.

非擔任主管職之薪資平均數及中位數

Type/Year	2022	2023	2024	Difference between 2023 and 2022	Difference between 2024 and 2023
people	57	54	43	-3	-11
Average salary	723,732	710,765	768,992	-12,967	58,227
Median salary	695,414	659,984	709,885	-35,430	49,901

Note:

Reference the "Full-Time Employee Salary Reporting Guidelines for Non-Managerial Positions" and the "Related FAQ" published by the Taiwan Stock Exchange.

Average Salary of New Hires in 2024 vs. Local Minimum Wage

gender	Times
Male	3.04
female	1.80

4.4 Labor Relations

4.4.1 Shortest Notice Period for Operational Changes

When the company undergoes significant operational changes that affect employees' employment rights and various labor conditions, the company will comply with the minimum notice period for termination of employment contracts as stipulated in the Labor Standards Act.

4.4.2 Communication methods

We value harmonious labor-management relations and have established a Labor-Management Committee in accordance with regulations, holding regular (quarterly) meetings to gather employee opinions. At the same time, we provide multiple

communication channels to ensure that employees can give feedback, suggestions, or file complaints whenever they encounter unfair treatment or have concerns about management, thereby safeguarding their rights. We are committed to actively tracking the progress of these matters, aiming to reduce employee dissatisfaction and build a trustful and respectful labor-management relationship.

In 2024, a total of 4 labor-management meetings were held, with 4 representatives each from labor and management.

4.5 Occupational Safety and Health

To maintain workplace safety and hygiene, and to ensure the safety of life, property, and health of our employees, we have established an Occupational Health and Safety Code of Conduct in accordance with Article 34, Paragraph 1 of the Occupational Safety and Health Act. We have also appointed an Occupational Safety and Health Officer to oversee the implementation of the Occupational Safety and Health Management Plan:

1. Develop occupational hazard prevention plans and emergency response plans, and provide guidance to relevant departments on their implementation.
2. Plan and supervise relevant personnel in conducting inspections, regular inspections, key inspections, and hazard awareness programs.
3. Plan and implement worker safety and health education and training.
4. Plan worker health examinations and implement health management.
5. Supervise the investigation and handling of occupational hazards such as illness, injury, disability, and death, and

conduct statistical analysis.

6. Conduct safety and health performance management evaluations and provide labor safety and health consulting services.

7. Other matters related to labor safety and health management.

In 2024, the total number of training sessions was 6 hours, with 1 external training session.

Occupational injuries in 2024: 0 incidents

Fire disasters in 2024: 0 incidents

4.5.1 Health Check

In accordance with labor health protection regulations, the company regularly conducts health checkups.

In 2024, a total of 47 employees were required to undergo health checkups, and 44 were actually examined, resulting in a 94% coverage rate.

The company regularly arranges health consultations and provides guidance and education on health promotion. Any issues requiring improvement are regularly tracked and recorded.

Number of individual care cases in 2024: 0.

Appendix 1 GRI Content Index

Statement of Use	Health & Life published its 2024 Sustainability Report based on GRI standards. The data and information range is from January 1 to December 31, 2024.			
GRI Version 1	GRI 1 : Foundation 2021			
Application of GRI Industry Standards	NA			
GRI 2 : General Disclosure 2021				
Index	Disclosure Request	Report chapters or notes	Omit	page

			description	number
Organization and reporting practices				
2-1	Organizational details	Company Profile		P. 13
2-2	Entities included in the organizational sustainability report	About the Report		P. 2
2-3	Reporting period, frequency, and contact persons	About the Report		P. 2
2-4	Recasting information	About the Report		P. 2
2-5	External assurance/assurance	About the Report		P. 2
Activities and Employee workers				
2-6	Activities, value chains, and other business relationships	Company Profile		P. 13
2-7	Employees	Human Resources		P. 60
2-8	Non-employee workers	Human Resources		P. 60
Governance				
2-9	Governance structure and composition	Governance		P. 17-23
2-10	Nomination and selection of the highest governance unit	Governance		P. 17-3
2-11	Chairman of the highest governance body	Chairman's Statement		P. 4
2-12	The highest governance body's role in overseeing impact management	Governance		P. 17-23
2-13	Responsible for impact management	Governance Structure		P. 17-23
2-14	Role of the highest governance body in sustainability reporting	Chairman's Statement		P. 4
2-15	Conflicts of interest	Ethical Management		P. 23-25
2-16	Communicate key events	Stakeholder Identification and Communication		P. 5

2-17	Collective intelligence of the highest governance unit	Governance		P.17-23
2-18	Performance evaluation of the highest governance unit	Governance		P.17-23
2-19	Compensation Policy	Governance		P.17-23
2-20	Compensation Decision Process	Governance Salary and compensation		P.17-23 P.69
2-21	Annual Total Compensation Ratio	Omit disclosure	Confidentiality	-
Strategy, Policy and Practice				
2-22	Sustainable Development Strategy Statement	Chairman's Statement Vision and Strategy for Sustainable Development		P.4 P.8
2-23	Policy commitments	Chairman's Statement Vision and Strategy for Sustainable Development		P.4 P.8
2-24	Incorporating policy commitments	Vision and Strategy for Sustainable Development		P.8
2-25	Procedures for remediating adverse shocks	Analysis of significant topics Reporting/complaint mechanism		P.6 P.24
2-26	Mechanisms for seeking advice and raising concerns	Stakeholder identification and communication		P.5
2-27	Regulatory compliance	Regulatory Compliance		P.25
2-28	Membership of public associations	Participating associations		P.27
Stakeholder Engagement				
2-29	Stakeholder Consultation Guidelines	Stakeholder identification and communication		P.5
2-30	Collective Agreement	Labor Relations	No labor union established Regular labor-management meetings	P.69
GRI 3 : Major Themes 2021				
3-1	Process for determining major	Analysis of significant topics		P.6

	topics			
3-2	List of major topics	Analysis of significant topics Impact boundaries of material topics		P. 6 P. 7
Major Themes				
Corporate Governance				
3-3	Major topic management	Analysis of significant topics Impact boundaries of material topics Corporate governance		P. 6 P. 7 P. 11
GRI 205 : Anti-Corruption 2016				
205-1	Operational locations that have undergone corruption risk assessments	Anti-corruption risk assessment targets all operating locations		P. 23-25
205-2	Communication and training on anti-corruption policies and procedures	Integrity management		P. 23-25
205-3	Confirmed incidents of corruption and actions taken	Integrity management		P. 23-25
GRI 206 : Anti-competitive Practices 2016				
206-1	Anti-competitive behavior, antitrust, and monopoly actions	Regulatory Compliance	No related events occurred	P. 25
greenhouse gas emissions				
3-3	Major topic management	Analysis of significant topics Impact boundaries of material topics Sustainable environment		P. 6 P. 7 P. 46
GRI 305 : Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas Inventory		P. 54
305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas Inventory		P. 54
305-4	GHG emission intensity	Greenhouse Gas Inventory		P. 54
305-5	GHG emission reductions	Climate change Environmental policy Energy management		P. 47-50 P. 55 P. 55

GRI 302 : energy 2016				
302-1	Energy consumption within the organization	Energy Management		P. 55
302-2	Energy intensity	Energy Management		P. 55
Products and Services				
3-3	Major topic management	Analysis of significant topics Impact boundaries of material topics Products and services		P. 6 P. 7 P. 29
GRI 417 : Marketing and Labeling 2016				
417-1	Product and service information and labeling requirements	Marketing and Labeling		P. 39=42
417-2	Incidents of non-compliance with regulations regarding product and service information and labeling	Marketing and Labeling	No major violations	-
417-3	Incidents of non-compliance with marketing communications regulations	Marketing and Labeling	No major violations	-
GRI 418 : Customer Privacy 2016				
418-1	Complaints of proven violation of customer privacy or loss of customer data	No complaints of infringement of customer privacy or loss of customer information	No major violations	P. 42
Employee Rights				
3-3	Major topic management	Analysis of significant topics Impact boundaries of material topics Employee care		P. 6 P. 7 P. 58
GRI 401 : Labor-employment relations 2016				
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	Talent recruitment and retention Employee care		P. 62-67 P. 58
401-3	Parental leave	Talent recruitment and retention Childcare stay		P. 62-67 P. 67

GRI 402 : Industrial Relations 2016				
402-1	Minimum notice period for operational changes	Labor Relations		P. 69
GRI 404 : Training and Education 2016				
404-1	Average training hours per employee per year	Education and Training		P. 62-66
404-2	Staff enhancement and transition assistance programs	Education and Training		P. 62-66
404-3	Percentage of employees receiving regular performance and career development reviews	Education and Training		P. 62-66
405-1	Diversity of governance units and employees	Employee Composition		P. 60
supply chain management				
3-3	Major topic management	Analysis of significant topics Impact boundaries of material topics Supply chain management		P. 6 P. 7 P. 37
GRI 414 : Supplier Social Assessment 2016				
414-1	Using social criteria to screen new suppliers	Supply chain management		P. 37
414-2	Negative social impacts in the supply chain and actions taken	Supply chain management		P. 37
General Topics				
GRI 201 : Economic performance 2016				
201-1	Direct economic value generated and distributed by the organization	Economic performance	2024 Annual Report: Consolidated Financial Statements	P. 16
201-2	Financial impacts and other risks and opportunities arising from climate change	Climate change		P. 47-53
201-3	Defined benefit obligations and other retirement plans	Salary and compensation		P. 69

GRI 202 : Market position 2016				
202-1	Ratio of standard salary of grassroots staff of different genders to local minimum wage	Salary and compensation		P. 69
202-2	Proportion of local residents employed as senior management	Human Resources		P. 60
GRI 303 : Water and released water 2018				
303-1	Mutual impacts of shared water resources	Water Resource Management		P. 55
303-3	Water withdrawal	Water Resource Management		P. 55
303-4	Water discharge	Water Resource Management		P. 55
303-5	Water consumption	Water Resource Management		P. 55
GRI 306 : waste 2020				
306-1	Waste generation and waste-related significant impacts	Waste Management		P. 55
306-2	Managing significant waste-related impacts	Waste Management		P. 55
306-3	Waste generation	Waste Management		P. 55
306-5	Direct disposal of waste	Waste Management		P. 55
GRI 403 : Occupational Safety and Health 2018				
403-1	Occupational Safety and Health Management System	Occupational Safety and Health		P. 70
403-2	Hazard identification, risk assessment and accident investigation	Occupational Safety and Health		P. 70
403-3	Occupational health services	Occupational Safety and Health		P. 70
403-4	Participation, consultation and communication with workers regarding occupational safety and health	Occupational Safety and Health		P. 70
403-5	Training for workers on	Occupational Safety and Health		P. 70

	occupational safety and health			
403-6	Worker health promotion	Occupational Safety and Health		P. 70
403-7	Prevent and mitigate occupational health and safety impacts directly related to business relationships	Occupational Safety and Health		P. 70
403-8	Workers covered by the occupational safety and health management system	All staff		P. 70
403-9	occupational injuries	Occupational Safety and Health		P. 70

Appendix 2 SASB Perpetual accounting standards

CODE	Disclosure Indicators	Reference Chapter/Instructions	page
HC-BP-210a. 1	Discuss the management processes for ensuring clinical trial quality and patient safety by region	not applicable.	–
HC-BP-210a. 2	Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) voluntary remediation by the entity (2) regulatory or administrative action against the entity	Not applicable, our company does not need clinical trials.	–
HC-BP-210a. 3	Total monetary losses from clinical trial-related legal action in developing countries	No affair occurred in 2024.	–
HC-BP-240a. 1	Describe actions and measures taken to improve access to healthcare products for priority diseases and priority countries (as defined by the Access to Medicines Index)	No affair occurred in 2024.	–

HC-BP-240a. 2	List of products on the World Health Organization's list of prequalified medicines as part of its Prequalified Medicines Program (PQP)	Not applicable.	-
HC-BP-240b. 2	Percent change from the previous reporting period: (1) Weighted average list price (2) Weighted average net price by product portfolio	Not applicable. Health & Life does not sell directly to customers.	-
HC-BP-240b. 3	Percentage change: (1) List price (2) Net price of products with the largest increase compared to the previous reporting period	Not applicable. Health & Life does not sell directly to customers.	-
HC-BP-250a. 1	Products listed in the public medical product safety or adverse event alert database	Our company complies with ISO13485 and has been inspected many times and no violations of the regulations have been found.	P. 31
HC-BP-250a. 2	Product-related deaths	No affair occurred in 2024.	P. 31
HC-BP-250a. 3	(1) Number of recalls (2) Total number of recalls	No affair occurred in 2024.	P. 31
HC-BP-250a. 4	Total amount of product accepted for recycling, reuse or disposal	No affair occurred in 2024.	P. 31
HC-BP-250a. 5	Number of enforcement actions taken for violations of Good Manufacturing Practice (GMP) or equivalent standards, by type	Not applicable.	-
HC-BP-260a. 1	Describe the methods and techniques used to maintain product traceability throughout the supply chain and prevent counterfeiting	If any product-related adverse event occurs, an investigation and reporting mechanism must be immediately initiated, in accordance with the company's internal procedure QP1906, and appropriate response measures must be implemented. Any technical or medical reasons leading to a manufacturer's recall (i.e., market safety corrective measures) must be reported to the national competent	-

		<p>authorities. These reasons include any malfunction or deterioration in device characteristics and/or performance, as well as any inadequacy in the instructions for use, which could cause or may have caused the death of the patient or user, or a serious deterioration in their health.</p> <p>The company will conduct centralized recall and destruction to avoid potential risks to the environment and public safety. Through these measures, Health & Life provides a safe environment for its products and ensures their safety and effectiveness.</p>	
HC-BP-260a. 2	Discuss the process for alerting customers and business partners to potential or known risks associated with counterfeit products	The company has established standard operating procedures so that when a major violation occurs, the company can immediately activate the reporting mechanism and take appropriate countermeasures.	-
HC-BP-260a. 3	Number of actions resulting in raids, seizures, arrests, or criminal charges related to counterfeit products	No affair occurred in 2024.	P. 31
HC-BP-270a. 1	Total monetary losses resulting from legal actions related to false marketing claims	No affair occurred in 2024.	P. 31
HC-BP-270a. 2	Description of ethical guidelines governing the promotion of off-label uses of products	Marketing and Labeling	
HC-BP-330a. 1	Discuss the recruitment and retention of scientists and R&D personnel	R&D Innovation	-
HC-BP-430a. 1	(1) Physical facilities (2) Percentage of first-tier supplier facilities participating in the Rx-360	Health & Life has not joined the RX-360 International Pharmaceutical Supply Chain	-

	International Pharmaceutical Supply Chain Alliance audit program or an equivalent third-party supply chain and ingredient integrity audit program	Alliance.	
HC-BP-510a.1	Total monetary losses resulting from legal proceedings related to corruption and bribery	No affair occurred in 2024.	-
HC-BP-510a.2	Description of the ethical guidelines governing interactions with healthcare professionals	Not applicable. Health & Life does not sell directly to customers.	-

CODE	Disclosure Indicators	Reference Chapter/Instructions	page
HC-BP-000.A	Number of patients receiving treatment	Not applicable.	-
HC-BP-000.B	Number of drugs in the portfolio (1) and number of drugs in development (2) (Phase 1-3)		