BRIM 全福生物科技
biotechnology

2025

Sustainability Report



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About this Report

Principles of Preparation

This Sustainability Report is issued by BRIM Biotechnology, Inc. (hereinafter referred to as "the Company", "BRIM Biotech", "BRIM", or "we"). The Report is primarily prepared in accordance with the Global Reporting Initiative (GRI) Universal Standards (2021 version) and the Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures issued by the Financial Stability Board (FSB), and follows the general or industry-specific sustainability indicators under the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" to disclose sustainability-related actions.

Reporting Period

The data and content disclosed in this Report are primarily based on information for 2025 (from January 1, 2025 to December 31, 2025). To ensure completeness and comparability of information, certain information is traced back to 2024 or extended to 2026 to present relevant trends and changes.

Report Scope and Data Range

The scope of this Report covers the Taiwan operating locations of BRIM Biotech and its subsidiary, Compass Bioinformatics Inc. (hereinafter referred to as "Compass" or "the subsidiary"), and is consistent with the scope of the financial statements. The data and information disclosed in this Report are compiled and provided by the respective responsible departments and organized in accordance with GRI Standards requirements to present the Company's and its subsidiary's performance in economic, environmental and social topics. The collection, measurement, and calculation methods for all disclosed data are based primarily on compliance with local and international regulations.

Issue Date

This Report is the 2nd corporate sustainability report issued by BRIM Biotech, is published annually, and is available for browsing and downloading on the BRIM Biotech website.

Date of publication

August 2026

Scheduled release date of the next Report

August 2027

Report Information Certification

To ensure the accuracy and transparency of the information disclosed by BRIM Biotech and its subsidiary, the data and information in this Report are internally managed by the respective responsible departments with reference to regulatory standards, provided to the Sustainable Development Promotion Task Force for confirmation, reviewed by the heads of each department, and submitted to the Board of Directors for approval.

Contact Us

For any questions about the Report or suggestions for BRIM Biotech, please contact us via the following.

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Company Website

Message from Management GRI 2-22



BRIM BIOTECHNOLOGY, INC.

Chairman

Andrew Lin

Embracing a New Era of Climate and Technology, Safeguarding Health and the Future Through Sustainable Innovation

In 2025, the world witnessed many shocking and highly destructive natural disasters, from the wildfire of the century in Los Angeles, Western United States, to extreme torrential rain in many locations. Climate change is no longer merely a warning from scientists or a long-term prediction, but a substantive risk directly affecting the global economy and industrial operations. Meanwhile, as the world marvels at the powerful potential and breakthroughs of artificial intelligence (AI) applications, the staggering power consumption and environmental costs behind them have also come to the fore. Facing the urgent threat of extreme climate and the energy and ethical challenges brought by the explosive growth of AI computing power, promoting ESG has long ceased to be a corporate image choice, but has become a critical survival strategy concerning operational resilience and long-term value.

The biopharmaceutical industry is at a unique intersection in this new era. While we rely on AI technology to accelerate new drug research and development and reduce clinical failure rates, we must also confront the direct threat of extreme climate to pharmaceutical supply chains. Therefore, implementing specific ESG initiatives and commitments in daily operations has become an indispensable core business priority for the global biomedical industry.

Committing to Five-Year Goals, Deepening Material Sustainability Issues

Building on its sustainability development foundation in 2024, BRIM Biotech has formally established sustainability development goals for the next five years. We declare to all stakeholders: while BRIM Biotech fully pursues innovative new drug research and development, it is also firmly promoting sustainable development and is committed to creating value for stakeholders, undertaking corporate social responsibility, and building a truly enduring, stable and outstanding enterprise.

In the 2025 Sustainability Report, we continued the 14 issues of concern selected for key stakeholders in 2024 and further expanded our focus on 7 material issues as the disclosure highlights of this Report. We have clearly established management approaches and performance indicators to ensure information transparency and enable stakeholders to gain an in-depth understanding of our governance approach and concrete results concerning sustainability issues.

Innovative New Drugs and Compassionate Use: Implementing "People-Oriented" Social Value (S)

As an enterprise focused on innovative new drug research and development, we understand that the ultimate objective of innovative medicines is to improve quality of human life and health. In 2025, in addition to fully advancing the clinical development of three new ophthalmic drugs — BRM421, BRM424 and BRM411 — BRIM Biotech also actively participated in a compassionate use program in the United States.

In this case, a patient who was legally blind due to severe limbal stem cell deficiency and had no traditional treatment options available experienced significant improvement in vision after continuously receiving compassionate treatment with the new drug BRM421 and successfully underwent further surgical treatment. This breakthrough efficacy not only significantly improved the patient's quality of life and rekindled hope for life, but also prompted responses from numerous internationally authoritative ophthalmologists, who submitted applications to BRIM Biotech for collaboration on Expanded Access clinical trials in the hope of jointly safeguarding more eye disease patients with no available medication. This is the most core manifestation of BRIM Biotech's implementation of social responsibility and medical equality.

At the internal organizational and social levels, we completed an employee satisfaction survey in 2025, achieving an overall satisfaction rate of 82.09%; meanwhile, we continued to promote initiatives for employee health and invest in social welfare initiatives, continuously strengthening organizational capacity and employee identification with the Company.

Low-Carbon Transformation and Excellent Governance: Demonstrating High-Quality Operational Performance (E & G)

In the environmental protection (E) dimension, we promote specific carbon reduction and green procurement initiatives, demonstrating our determination to build a "low-cost, high-efficiency" sustainable corporate culture. In 2025, BRIM Biotech demonstrated significant quantitative results in resource utilization and carbon reduction.

In the corporate governance (G) dimension, we continue to strengthen corporate governance mechanisms and risk controls and uphold the code of ethical business conduct. In 2025, in response to the digital wave and cybersecurity threats, we comprehensively enhanced cybersecurity protection levels and accelerated digital transformation to ensure that the Company moves forward steadily on a solid foundation of sustainability, security and regulatory compliance.

Looking Ahead: Driving Innovation Through Technology, Safeguarding the Next Generation Through Sustainability

The mission of a biopharmaceutical company is not only to develop new drugs capable of curing serious diseases, but also to safeguard a sustainable future for the next generation. Looking ahead, BRIM Biotech will continue to deeply integrate ESG into its business strategy, deepen and expand its research and development fields and pipeline, and commit to developing more "affordable, high-quality new drugs" to serve patients worldwide and unmet medical needs. We will continue to drive innovation through technology and anchor our direction in sustainability, working together with all employees and stakeholders to realize BRIM Biotech's corporate vision and mission!



2025 Sustainability Performance Highlights

Corporate Governance

- There were no violations of ethical management or related legal requirements in 2025.
- In September 2025, the Company invested in Compass Bioinformatics Inc. to expand its research and development network in genomics research and the smart healthcare industry, accumulate core capabilities for subsequent investment in precision treatment new drug development, and advance the objective of sustainable corporate operations.
- Major information security incidents and major personal data breach incidents remained at 0 in 2025.

2025 Information Security and Digital Sustainability Performance:

- Fully implemented EDR and MDR endpoint defense systems, achieving 100% endpoint coverage and strengthening threat detection and real-time response capabilities.
- Completed two rounds of social engineering drills, with an email open rate of 0.83%, link click rate of 1.52%, attachment open rate of 0.28%, and data transmission rate of 0%; drill results met and exceeded the standards of the National Information and Communication Security Taskforce.
- Officially joined the Taiwan CERT/CSIRT Alliance and implemented cybersecurity intelligence sharing and threat early-warning mechanisms to enhance cybersecurity governance and operational resilience.
- Continued to promote improvements in core system vulnerabilities, achieving 100% elimination of high-risk vulnerabilities and a 97% closure rate for critical risk vulnerabilities.
- Promoted digital transformation and carbon reduction, optimized electronic approval processes for operations, achieved a form optimization coverage rate of 44.74%, improved administrative efficiency and reduced paper use.
- Infrastructure was comprehensively updated, including upgrades to next-generation firewalls and wireless AP equipment, and replaced equipment was repurposed as a sandbox for cybersecurity drills, balancing operational resilience and resource circulation.

Environment

In 2025, in response to expanded operational scale, increased revenue, strengthened controls and continued digital transformation, all indicators decreased significantly compared with 2024:

- GHG emissions intensity decreased by 96%
- Water use intensity decreased by 94%
- Energy consumption intensity decreased by 95%
- Waste intensity decreased by 93%
- Paper use intensity decreased by 94%
- In 2025, the Company replaced lighting fixtures with energy-saving fixtures, and green procurement increased by 248.7% compared with 2024.

Products

- In 2025, clinical trials for two new ophthalmic drug products (BRM411 and BRM421) were approved in Taiwan, and enrollment was advanced in collaboration with several domestic hospitals.
- In 2025, the BRM424 Phase 2 clinical trial was approved to officially commence in Brazil, while clinical trial centers in the United States were expanded to increase subject enrollment speed.
- Participated in the compassionate use program for BRM421 initiated in the United States in 2025.
- Research and development expenses invested in 2025 amounted to NTD 330,543 thousand, accounting for 73% of operating expenses.
- In 2025, InheriNext, an AI-enabled genetic diagnostic software of Compass, successively obtained performance validation from user organizations, and participated in a total of 8 domestic and international seminars and exchange activities, including 3 in the United States, 4 in Japan and 1 in Taiwan.

Employees / Society

- The employee satisfaction survey response rate reached 97%, and overall satisfaction was 82.09%.
- Responded to "Doctors Without Borders" and implemented matching donations, with total donations of NTD 206,600 from the Company and employees.
- Various welfare measures include employee stock options, year-end bonuses, festival and birthday cash gifts, unpaid leave and various subsidies, and substantial results have been achieved in investment in a happy workplace.
- The full series of physical and mental health activities in 2025 received widespread praise, demonstrating employees' high recognition of the Company's creation of a work environment with "psychological safety".



About BRIM Biotech

Company Profile

Company Name	BRIM Biotechnology, Inc.
Date of establishment	July 2013
Industry	Biotechnology and pharmaceutical industry
Chairperson	Andrew Lin
President	Wen-Chyi Shyu
Address	8F, No. 1, Lane 30, Alley 358, Ruiguang Road, Neihu District, Taipei City
Number of employees	34 persons (*as of December 31, 2025)
Key markets	Global
Capital	NTD 1,332,140 thousand (*December 31, 2025)
Stock ticker	6885
Operating revenue	NTD 5,490 thousand (*2025 consolidated)
Main business	1. New Drug Product Development 2. New Drug Development Consulting Services
Subsidiary	Compass Bioinformatics Inc.
• Main business	Development and Application of Genetic Testing and Bioinformatics Analysis Platforms
• Main operating locations	17F-10, No. 118, Ciyun Road, East District, Hsinchu City

BRIM Biotech's Key Milestones

Key Products and Services

BRIM Biotech focuses on the R&D of innovative medicine for medially unmet patients. The Company's mission is to improve patients' quality of life through continuous innovation and rigorous R&D management in the development of every product, meanwhile, keeping minimizing environmental impact in our approaches. New drug products under development cover multiple health fields and provide patients with effective and safe treatment options for common diseases such as dry eye disease, neurotrophic keratitis, glaucoma and wet age-related macular degeneration.

BRM421- Dry Eye Syndrome Drug

Main Function	Promote corneal repair, restore corneal nerve sensitivity and improve tear quality.
Advantages	High safety and multiple mechanisms compared with existing therapies, with potential to comprehensively treat dry eye disease and repair the ocular surface.



BRM424-Neurotrophic Keratitis Drug

Main Function	Promote corneal repair, restore corneal nerve sensitivity, and improve tear quality.
Advantages	High safety; compared with existing therapies, it can further repair corneal nerves, increase corneal sensitivity and rapidly repair the cornea. Has received U.S. Orphan Drug Designation (ODD), which helps accelerate development.



BRM411-Glaucoma Drug

Main Function

Lower intraocular pressure and protect optic nerve damage.

Advantages

One daily eye drop can effectively control intraocular pressure, including nocturnal intraocular pressure, has synergistic pressure-lowering effects with glaucoma eye drops with other MOAs, and does not have the severe red-eye side effects caused by existing ROCK inhibitors. With low side effects, it significantly increases physicians' willingness to prescribe and patients' adherence, enabling glaucoma patients to effectively benefit from the novel mechanism of action of ROCK inhibitors.

BRM412-Wet Age-related Macular Degeneration Drug

Main Function

Inhibition of neovascularization.

Advantages

Uses proprietary formulation technology to formulate active ingredients into eye drops and successfully deliver the active ingredients to posterior eye tissues; compared with traditional invasive intraocular injection therapies, it can significantly increase patient adherence.



Main Products and Services of the Subsidiary

Compass focuses on the development and application of genetic testing and bioinformatics analysis platforms and provides integrated services covering next-generation sequencing (NGS) data analysis, genetic variant interpretation, clinical data integration and report generation, assisting medical and research institutions in improving testing efficiency and data application value for rare and genetic diseases. The Company also continues to invest in analytical workflow optimization, technology development and quality management to support clinical testing, research collaborations and precision medicine-related applications.

InheriNext (Medical Device Version) / InheriNext EDGE (RUO Version)

Main Function

Provides a genetic testing analysis platform for genetic diseases and rare diseases, integrating secondary and tertiary analysis of DNA sequencing data, genetic variant ranking, annotation, interpretation and report generation.

Advantages

Integrates bioinformatics analysis workflows, variant database citations, population frequencies, predictive model comparisons and clinical interpretation mechanisms; supports standardized and systematic management of genetic disease testing and helps improve analysis efficiency and consistency.

Medical Device Certifications

ISO 13485 Quality Management System, U.S. FDA Class 1 SaMD registration.

SomaNext (In Development)

Main Function

Provides a somatic variant analysis platform for cancer and related disease testing, supporting analysis, interpretation and report generation for SNV/Indel, TMB, MSI and other variants.

Advantages

Integrates somatic variant analysis and data interpretation, supports tumor genomic analysis and precision medicine-related applications, and has plans to expand functions such as diagnosis and prognosis.

New Drug Development Value Chain

BRIM Biotech's drug development process begins with the identification of potential drug candidates, then proceeds through preclinical and clinical trials, culminating in market launch upon drug approval. The Company's value chain encompasses all stages of new drug development, focusing on the application of translational science combined with clinical pharmacology, toxicology, formulation and process development, and the establishment of related regulations and patents. The R&D team collaborates with academic institutions, Contract Research Organizations (CROs) and Contract Manufacture Organizations (CMOs) to conduct preclinical and clinical trials, seeking to reduce R&D costs and risks and improve success rates. As products mature, the Company will explore licensing and collaboration opportunities with pharmaceutical companies both domestically and internationally, continuously expanding its business reach to enhance corporate value.

Scope of Activities	Value Chain Entities	Value Chain Primary Activities
Upstream	• Academic research institutions • Patent licensing entities • Raw material suppliers • Equipment and instrument suppliers • Contract research organization • Professional technology and consulting services providers • Animal model suppliers • Bioinformatics and software providers • Universities	Upstream suppliers provide critical resources and technologies in the early stages of new drug R&D, directly impacting the progress, quality, and cost of R&D. Through collaboration with suppliers, both parties can achieve win-win results, with suppliers gaining business opportunities and advancing technological development. Due to the potential impact of R&D failures on both parties, it is necessary to jointly assume the associated risks. Furthermore, pursuing long-term stable partnerships will establish a trust relationship, ensure the smooth and effective operation of R&D and reduce costs. In screening for drug development targets, BRIM utilizes multifaceted analysis to select promising drug candidates and considers in-licensing opportunities for further development. Assessment items include: **Preclinical studies**: Explore the mechanism and safety indicators of drug candidates in animal experiments to assess their therapeutic potential and safety. **Toxicology testing**: The toxicity of drug candidates is fully assessed to ensure the drugs have a safety foundation before entering human clinical trials. **Clinical trials**: A well thought-out early development plan in obtaining prove of concept and safety in the anticipated patient. **Commercialization**: To assess the patient's medical needs,, the current treatment landscape, and market size, to determine their future commercial value and out-licensing potential.

Scope of Activities	Value Chain Entities	Value Chain Primary Activities
Midstream	• Biotech companies • Pharmaceutical R&D teams • Clinical trial institutions	Following the selection of drug candidates, BRIM drives the drug development process forward through key value chain activities, and eventually out-licenses these drug candidates to biotech companies or pharmaceutical companies for further development and commercialization. **Preclinical studies**: Focus on conducting development related animal safety studies (GLP) and detailed mechanism of action pharmacology studies to access their safety and potential efficacy before human use, establishing a scientific basis for subsequent development. **Clinical trials**: Clinical proof of concept in humans is the key objective in the early development stage. It is essential to achieve this milestone with a careful planning and flawless execution. Our strategy is clear and operation is flexible and efficient. **Active Pharmaceutical Ingredient (API)synthesis and manufacturing**: Ensuring the production of chemical ingredients and active pharmaceutical ingredients complies with regulatory requirements. **Pharmaceutical dosage form development**: Designing the most appropriate formulation type to ensure drug efficacy and stability.
Downstream	• GMP-certified contract manufacturers • Channel partners • International pharmaceutical manufacturers • Pharmaceutical distributors • Government regulatory agencies • Biopharmaceutical industry associations • Pharmaceutical manufacturers • Authorized pharmaceutical distributors • Healthcare facilities and institutions • Marketing and public relations companies	The scope of development stage activities is broader and complicated that involves with more various disciplines/partners. BRIM must proactively build and maintain strong collaborative relationships with strategic partners to gain a comprehensive understanding of market needs and challenges, and to help partners advance drug development and secure drug approvals. This collaborative model not only ensures the successful, but also directly impacts patient well-being. Strong collaborative relationships are key to realizing value and a critical determinant of market success, and continuously provide momentum for improvement, enabling the Company to remain competitive in a rapidly changing market. **Manufacturing**: Pharmaceutical production is carried out in compliance with Good Manufacturing Practice (GMP) standards. **Marketing**: Helping strategic partners launch new drugs and successfully and expanding utility of mechanism of action for all possible additional indications to fully realize its useage for patiens and its commercial potential. **Authorization**: Partner or license under various business models to expand market reach.

Upstream supply chain

Patent licensing entities	Raw material and equipment and instrument suppliers Bioinformatics and software	Specialized Technology and Consulting Services Animal model suppliers	Academic research institutions and universities
For example: Licensing Mackay of PDSP Hospital	For example: Suppliers of raw materials and testing instruments, such as Merck and Sigma Data Analysis Software Providers	For example: Domestic and international suppliers of CRO, CMC, CMO and cold-chain transportation, among others	For example: Academia Sinica, domestic and international universities, etc.

Downstream supply chain

Government regulatory agencies Biopharmaceutical industry associations	Pharmaceutical Manufacturers and Authorized Pharmaceutical Distributors	Healthcare facilities and institutions. Marketing and public relations companies
For example: FDA, TFDA, DCB, etc.	For example: Grand Pharma	For example: major domestic and international hospitals and clinics, etc.

Sustainable Development Planning

Sustainable Governance

The Company has established a "Sustainable Development Promotion Task Force", with Wen-Chyi Shyu, Chief Executive Officer, as the Head, serving as the highest authority responsible for the Company's sustainability initiatives. Four functional groups have been formed to implement various plans, with the following functions for each group:

Company Governance Task Force

This task force is dedicated to promoting corporate governance and enhancing economic performance, and is coordinated by the Vice President of the Finance and Accounting Department The working scope of the Task Force covers all aspects of the Company's operations, with a focus on ethical management and compliance with laws and regulations. The Task Force actively ensures information security and Customer privacy, while also concentrating on risk management and intellectual property management.

Therefore, the members of the Task Force are colleagues from various key departments within the Company – including Finance, Audit, Legal, IT, and Intellectual Property Management departments – to ensure a comprehensive approach leveraging diverse expertise and promoting the Company's sustainable development.

Employee/Social Task Force

The primary purpose of the Task Force is to promote and improve labor relations and social inclusion, with the manager of the HR responsible for coordination. The Task Force's work covers all aspects related to employees, focusing on employee recruitment and retention strategies, while emphasizing talent cultivation and development, ensuring fair compensation and benefits, and comprehensive employee care. Furthermore, corporate social engagement and diversity & inclusion are also key priorities, aiming to create an inclusive and equitable working environment. The Task Force members come from core departments – including Human Resources, Public Relations, and Administration departments – to ensure effective issue management.

EHS Task Force

Focus on the implementation and maintenance of occupational health and safety, coordinated by the manager of the Office of Safety and Health (OSH), covering several key issues. They include GHG and energy management, climate change response, waste management and resource circularity, water resource management, and biodiversity protection. The Task Force members are professionals across OSH, administration, general affairs, R&D, and technology departments. Through cross-departmental collaboration, they ensure a comprehensive understanding and effective response to various environmental issues, further promoting corporate environmental protection and sustainable development.

Customer/Product Task Force

Focus on effective management and innovation R&D, dedicated to improving supply chain efficiency and product marketing strategies, while optimizing customer relationship management, and led by the Vice President of Business Development. The Task Force also covers clinical trial management, as well as matters related to product quality and pharmaceuticals, ensuring the safety and efficacy of the products provided. The Task Force comprises members from R&D, Technology Division, Business, R&D Management, Intellectual Property Management, and Procurement & Legal departments, allowing the team to gain a deep understanding of market needs and product quality, and enhance the Company's competitiveness.

The Sustainable Development Promotion Task Force is primarily responsible for formulating sustainable development plans and strategies to guide the Company towards a sustainable future. The Task Force regularly reviews, tracks, and revises sustainability implementation and results to ensure objectives are met, and is also responsible for overseeing the disclosure of sustainability information. Starting in 2025, the Task Force regularly reports the implementation results of sustainable development to the Board of Directors and provides relevant recommendations and direction. In addition, the Promotion Task Force is also responsible for handling other matters directed by resolutions of the Board of Directors, contributing to the Company's steady progress in sustainability.

The Board of Directors will review and approve the preparation process of the Sustainability Report to ensure that the Report fully reflects the Company's efforts and achievements in sustainable development during the year. Furthermore, the Report will maintain a high degree of transparency, effectively communicating relevant company information to stakeholders, demonstrating our commitment to corporate social responsibility.

Sustainability Task Force Organizational Chart and Management Structure

Sustainable Development Promotion Task Force
Convener: President
Vice Convener: Chief Operating Officer

Executive Secretary
Corporate Governance Officer

Corporate Governance Task Force
Coordinated by: Vice President of Finance and Accounting

Issues:

Corporate Governance, Economic Performance
Ethical Management and Compliance With Laws and Regulations
Information Security, Customer Privacy
Risk Management, Intellectual Property Management.

Participants:

Finance, audit, and legal departments
Information and intellectual property management departments

Employee/Social Task Force
Coordinated by: HR Manager

Issues:

Labor-management Relations,
Employee Recruitment and Retention,
Talent Cultivation and Development,
Compensation, Benefits, and Employee Wellbeing
Social Engagement and Diversity & Inclusion

Participants:

HR, public relations, and administrative departments

EHS Task Force
Coordinated by: OSH Manager

Issues:

Occupational Health and Safety,
GHGs and Energy Management,
Climate Change Response,
Waste Management and Resource Circulation, Water Resource Management, Biodiversity

Participants:

OSH, administrative, and general affairs departments
R&D Division, Technology Division

Customer/Product Task Force
Coordinated by: VP of Business Development Department

Issues:

Effective Management and Innovation
R&D, Supply Chain Management,
Marketing and Labeling,
Customer Relationship Management,
Clinical Trial Management,
Product Quality and Drug

Participants:

R&D Division, Technology Division, Business Development Department, R&D Management, Intellectual Property Management, Procurement, legal departments

Stakeholder Engagement and Materiality Analysis

BRIM Biotech conducts stakeholder identification and disclosure of specific topics based on the AA1000 SES Stakeholder Engagement Standard, considering external entities with frequent and significant relevance to the Company's daily operations. Key stakeholders are determined to include employees, shareholders/investors, customers, suppliers/partners, government authorities, and communities/non-profit organizations, totaling 6 major communication groups.

The Company discloses corporate information in a public, transparent, and diversified manner, fostering effective communication with stakeholders and gathering crucial information and timely feedback to achieve efficient and positive engagement. To ensure communication effectiveness and continuous improvement, the Company has designed a comprehensive evaluation mechanism to rigorously assess and record feedback from various stakeholders, promoting in-depth and broad communication.

Material Topic Identification and Analysis

In 2025, BRIM Biotech continued its 2024 material topic analysis, followed the materiality assessment process under the GRI 2021 Standards, and assessed global sustainability trends and cases of major domestic and international benchmark enterprises. After the identification, analysis and confirmation process, 14 sustainability issues of stakeholder concern were selected, with the top 5 ultimately determined as the material topics for 2024 and the top 7 as the material topics for 2025. The Company will regularly review material topics and assess the impact of related issues, using the assessments as a basis for continuously improving its sustainable development strategy. Additionally, the Company will clearly disclose the positive and negative impacts of various sustainability issues, allowing stakeholders to understand the issues that are most relevant to them.

Material Topic Identification Process

Step 1: Stakeholders identification and relevant issue collection

List of stakeholders: Employees, shareholders/investors, customers, suppliers/partners, government authorities, and communities/non-profit organizations.

14 key sustainability issues identified

- Identifying the level of engagement with stakeholders and the Company allowed us to determine key stakeholders, which include seven categories: Employees, shareholders/investors, customers, suppliers/partners, government authorities, and communities/non-profit organizations .
- Based on industry characteristics, current social conditions, sustainable development trends, domestic and international peers, and benchmark enterprises, we identified 14 material sustainability issues relevant to BRIM Biotech.

Step 2: Analysis and Determination of Material Topics

Distributed a key stakeholder engagement survey: **21** responses collected

Distributed a "Sustainability Issue Assessment Questionnaire": The questionnaire was distributed to senior management and members of the ESG Task Force at BRIM Biotech, and **9** responses were received.

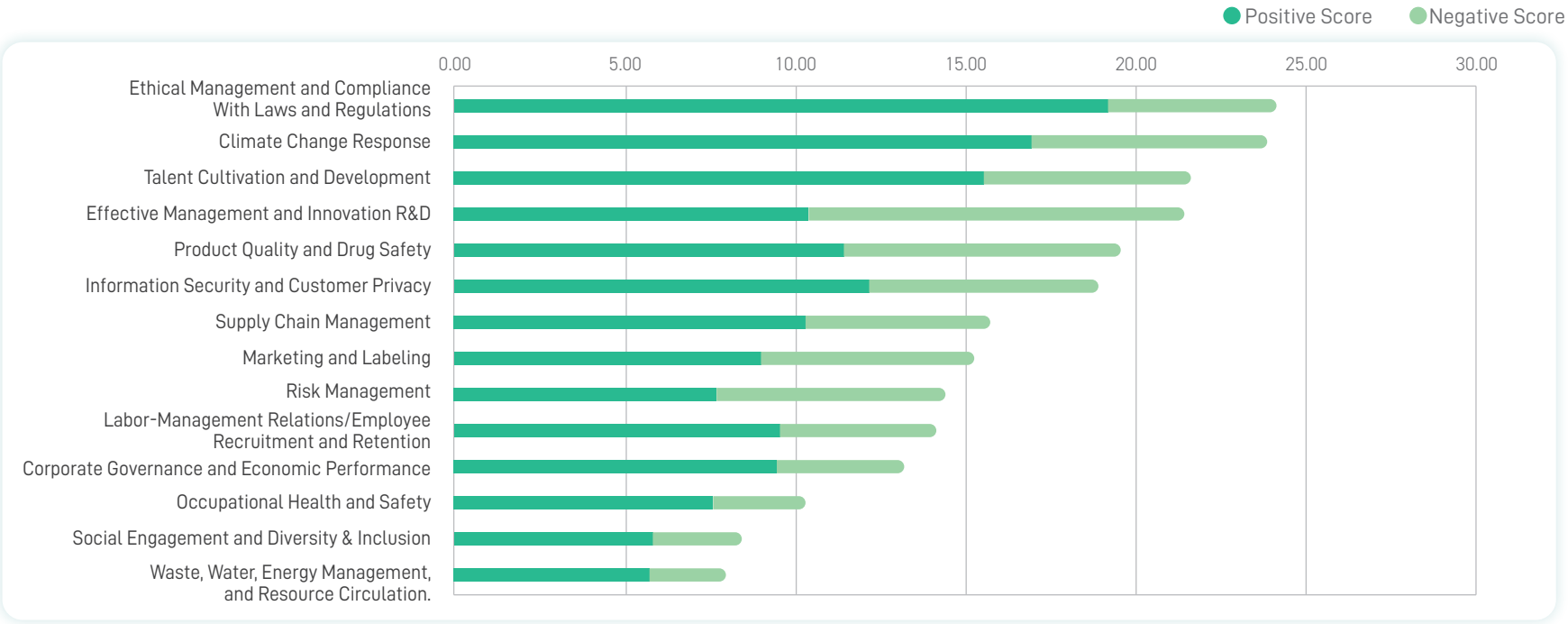
- Based on the questionnaire results, we analyzed and prioritized the overall impact of each sustainability topic on "external economy, environment, and people (including human rights)", and created a bar chart of material topics for BRIM Biotech in 2024. After discussion and confirmation, the material topics for 2024 were "Ethical Management and Compliance with Laws and Regulations, Climate Change Response, Talent Cultivation and Development, Effective Management and Innovation R&D, and Product Quality and Drug Safety".
- Five material topics identified in 2024 were prioritized and addressed in this Report to meet stakeholder expectations.
- In addition to continuing to focus on these 5 material topics in 2025, we expanded our focus to "Information Security and Customer Privacy" and "Supply Chain Management", clearly established management approaches and performance indicators, ensured information transparency, and enabled stakeholders to gain an in-depth understanding of our governance approach and concrete results concerning sustainability issues.

Step 3: Verification and Disclosure

For the identified material topics, material topic ranking results were prepared, sustainability information was collected, and management approaches and related reporting were disclosed in accordance with GRI

- For the identified material topics, material topic ranking results were prepared, sustainability information was collected, and management approaches and related reporting were disclosed in accordance with GRI. Other non-material topics identified as important by the Corporate Sustainability Committee are also disclosed in the Report, along with BRIM Biotech's related actions. Furthermore, the Company reports its progress in sustainable development to the Board of Directors via its sustainability report, identifies areas for improvement, and incorporates these into its future management objectives, then develops relevant management strategies.

BRIM Biotech 2025 Material Topic Results



Note: Evaluation scores are the result of multiplying the probability of occurrence by the degree of positive and negative impact. The top 5 items are the material topics for 2024, and the top 7 items are the material topics for 2025.

Corporate Governance

- Ethical Management and Compliance With Laws and Regulations
- Information Security and Customer Privacy

Products

- Effective Management and Innovation R&D
- Product Quality and Drug Safety
- Supply Chain Management

Environment

- Climate Change Response

Employees

- Talent Cultivation and Development

Stakeholder Communication

Stakeholders	Significance to BRIM Biotech	Issues of Concern	Communication Approaches and Frequency	2025 Stakeholder Engagement Implementation and Communication Outcomes
Employees	BRIM Biotech values talent development and considers its employees to be the most important asset, embracing corporate integrity, respect for professionalism, and employee well-being as the core values. At BRIM, we provide a vibrant workplace environment where all employees are inspire to develop their careers with upbeat spirit, thereby maximizing their potential.	• Labor-Management Relations/ Employee Recruitment and Retention • Human rights concern	• Labor-management meetings (quarterly) • Internal Announcements and Knowledge Management (as needed) • Education and Training (as needed) • Subordinate Suggestions and Feedback (real-time) • Suggestion Mailbox (real-time) • Complaint Hotline (real-time) • Ethical Management Whistleblowing Mechanism (real-time)	• A total of 4 labor-management meetings were held to discuss 14 issues, including the minimum unit for annual leave, exercise classes, evacuation equipment and air testing. • Promoted "Safety and Compliance Training Courses" as a key annual training program, aiming to implement the Company's rigorous requirements for internal controls and a friendly environment through systematic communication. Total education and training hours reached 977 hours, with a total of 548 participants • A total of 7 employee suggestion letters were received, all of which were handled and closed. • The number of employee complaint mailbox submissions and subordinate suggestions and feedback was 0
Shareholders/ Investors	Currently, BRIM Biotech has not yet generated significant licensing revenue, and its operating funds are all provided by shareholders. Therefore, BRIM must regularly report the Company's recent developments and R&D progress to shareholders and potential investors.	• Effective Management and Innovation R&D • Operations and Financial Performance • Risk Management	• Held investor conferences • Market Observation Post System (MOPS) • Shareholders' Meeting • Website information disclosure • Email and phone	• Held an investor conference on 2025/8/26 and 2025/9/2 • Material information disclosure on MOPS – 30 announcements
Customers (strategic partners)	BRIM provides high-quality, promising drug candidates and maintains good communication with its strategic partners, valuing their input to create mutually beneficial products.	• Effective Management and Innovation R&D • Product Quality and Drug Safety • Information Security and Customer Privacy	• Phone, email/as needed • Client visits or due diligence/as needed	• Over 1,000 phone calls and emails • Over 100 client visits or conference calls • 0 client complaints
Suppliers/ partners	Suppliers and business partners are key links in BRIM Biotech's value chain, providing relevant research materials and rigorously executing candidate drug manufacturing and preclinical/clinical trials to ensure product innovation and R&D quality.	• Ethical Management and Compliance With Laws and Regulations • Supply Chain Management • Drug safety	• Supplier basic information assessment • Signing of the ethical business commitment declaration • Meetings/several times per month • Email/several times per month	• In 2025, 33 companies newly signed ethical management declarations. • In 2025, supplier assessments were conducted for 70 new suppliers and 20 annual assessments • Selected and audited 5 GxP CROs and CMOs

Stakeholders	Significance to BRIM Biotech	Issues of Concern	Communication Approaches and Frequency	2025 Stakeholder Engagement Implementation and Communication Outcomes
Government authorities	BRIM Biotech complies with all relevant laws and regulations set forth by government authorities and operates in strict accordance with them to ensure ethical business practices.	• Ethical Management and Compliance With Laws and Regulations • Climate Change Response • Occupational Health and Safety	• Assisted in relevant standard development/ as needed • Compliance with regulations/as needed • Official document/as needed	• Assisted in relevant standard development/as needed • Compliance with regulations/as needed • A total of 307 documents were received from and issued to government agencies
Communities/ Non-profit organizations	BRIM Biotech operates on the principle of "taking from society, giving back to society", actively communicating and interacting with the community to enhance residents' quality of life and strengthen its positive social influence.	• Social Engagement and Diversity & Inclusion	• Company website (as needed) • Complaint hotline (as needed)	• **Humanitarian care without borders:** Employees are encouraged to donate to "Doctors Without Borders", and the Company matches all donations to amplify compassion, with the hope of helping more people in need. In 2025, total donations by the Company and employees amounted to NTD 206,600. • **Donate one bag of blood, irreplaceable:** The Company participated in the mobile blood donation event on August 1, 2025, donating blood to demonstrate its commitment to environmental sustainability. • **Visually impaired massage services at the Company:** The Company specially invited visually impaired massage therapists to provide massage services at the Company. This not only enabled 15 actively participating employees to relieve fatigue and stress, but also supported employment opportunities for visually impaired persons, demonstrating our support for social welfare through concrete actions. • **Idle materials collection activity:** Encourage employees to declutter idle materials at home! In addition to improving quality of life, these materials may also become a force for helping others! Share a little, convey unlimited warmth. • **Procurement of gift boxes from charitable organizations:** During festivals, "Bear Rice House" charitable gift boxes were purchased and presented to partners. Through actual procurement, employment for persons with physical and mental disabilities was supported, transforming corporate influence into momentum for social welfare.

7

Ethical Management and Compliance With Laws and Regulations



Management Approach

1.1 Corporate Governance Report

1.2 Risk Management

1.3 Information Security Management

1.4 Financial Performance

Management Approach

Material Topics Ethical Management and Compliance With Laws and Regulations

GRI Standards GRI2-9, 2-10, 2-11, 2-15, 2-17, 2-18, 2-19, 2-20, 2-21, 2-26, 2-27, 201-1, 201-3, 205-2~3, 206-1

Description of Positive and Negative Impacts

Positive Impact

In accordance with the Ethical Corporate Management Best Practice Principles, the Company continues to promote ethics and legal compliance education and training, strengthens the communication and implementation of anti-corruption policies and related procedures, and enhances employees' awareness and implementation capabilities concerning ethical management and corporate governance; through system optimization and strengthened internal mechanisms, the Company effectively reduces legal risks, avoids potential litigation and losses, and further enhances corporate governance transparency and stakeholder trust.

Negative Impacts

If the Company does not continue to strengthen ethical management and compliance with laws and regulations systems, employee corruption and misconduct may occur, negatively affecting the Company's reputation and reducing external trust in corporate governance transparency; failure to comply with relevant regulatory requirements may result in legal proceedings and fines, affect customer and investor confidence, and adversely affect the Company's financial and operational stability.

Policies and Commitments

Policies

All employees of BRIM Biotech must comply with ethical management, are prohibited from offering, promising, requesting or accepting improper benefits, and may not engage in any dishonest conduct to obtain benefits; employees must also comply with relevant laws and regulations, including the Company Act, Securities and Exchange Act and Business Accounting Act, to ensure the basic requirements of ethical management. The Company continues to promote regular education and training relating to ethical management and legal compliance and optimizes internal management mechanisms and communication methods to enhance employees' overall compliance awareness and implementation results relating to ethical management and legal compliance.

Commitment

BRIM Biotech commits to operating based on integrity, transparency and responsibility, continuously deepening the formulation of integrity-based policies, implementing such policies through Board of Directors oversight and management implementation, and establishing sound corporate governance and risk control mechanisms to create a healthy and sustainable operating environment. The Company will continue to review and improve relevant systems to ensure that ethical management, legal compliance and corporate sustainable development proceed in parallel, enhance overall governance quality and long-term operational resilience, and advance sustainability, safety and regulatory compliance together.

Management Approach

Material Topics Ethical Management and Compliance With Laws and Regulations

Objectives Using 2024 as the base year, and adjusting it on a rolling basis as per company progress.

Short-term Goals (2026)

- Continuously assess the risk of dishonest conduct within the scope of operations and further prevent dishonest conduct according to risk classification and assessment methods. Gradually improve standard operating procedures (SOPs) and codes of conduct relating to various business activities.
- Strengthen system communication and internal implementation mechanisms to enhance employees' awareness of and compliance with ethical management requirements.

Mid-term Goals (2027-2028)

- Plan and optimize the internal organization, staffing and duties, and establish more specific oversight and checks-and-balances mechanisms for high-risk business activities.
- Continue to promote ethical policy communication and education and training, and strengthen cross-departmental coordination and implementation results.
- Follow the whistleblowing system to enhance the effectiveness and trustworthiness of the whistleblowing mechanism.

Long-term Goals (from 2029)

- Regularly have the Board of Directors and management review and assess the operational effectiveness of preventive measures established to implement ethical management.
- Conduct compliance assessments for various business processes and continuously improve relevant systems and management mechanisms.

Action Plans

Positive Impact Management:

- Establish publicly available Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct to enhance transparency and trust.
- Conduct annual education and training for directors and managers to enhance governance capabilities.
- Establish transparent communication channels to promote communication between employees and management.

Negative Impact Management:

- Regularly review and update governance policies.
- Expand the scope of training to enhance governance stability.
- Conduct insider trading prevention courses and update legal knowledge.
- Conduct regular labor-management meetings to promptly resolve issues.
- Establish anonymous suggestion and whistleblowing mailboxes to prevent governance risks.

Grievance Mechanism

Email: integrity@brimbiotech.com

Management Approach

Material Topics Ethical Management and Compliance With Laws and Regulations

Effectiveness Assessment

Regular Management Meetings

We hold annual interdepartmental management meetings to review progress toward the previous year's goals and develop improvement plans. We continuously evaluate the effectiveness of our integrity policy and disclose related policies and information regarding ethical management on the MOPS, company website, annual report, and prospectus. We also report to the Board of Directors at least once a year.

Ethical Management Policy

The Board of Directors has approved the following ethical management policies:

- Procedures for Ethical Management and Guidelines for Conduct
- Ethical Corporate Management Best Practice Principles
- Code of Ethical Conduct
- Whistleblowing System Implementation Management Procedures

2025 Implementation Status

1. Management of implementation of "Ethical Management Clauses" in supplier contracts

- Continuously require suppliers to sign the "Supplier Ethical Management Declaration/Integrity Statement for Supplier or Business Partner" compliance document.
- As of 2025, the Company had a total of 301 suppliers. Excluding government agencies, research institutions, online platforms, one-time transaction suppliers and regularly paid suppliers, 146 suppliers had completed signing.

2. Strengthen communication of management systems

- New employee training emphasizes reading SOPs relating to ethical management and the whistleblowing system to strengthen employees' ethical awareness and ensure effective implementation.
- Ad hoc meeting communication: At management meetings, departmental meetings and other meetings, continue to communicate and promote the Company's relevant ethical management policies and further emphasize the importance of ethical management.
- In accordance with Article 10 of the Company's "Corporate Governance Best Practice Principles", the Company sent email reminders to directors and managers, in coordination with relevant procedures, that they may not trade their shares during the blackout period of 30 days before the announcement of annual financial reports and 15 days before the announcement of quarterly financial reports, to avoid inadvertently violating the requirements.

3. Establish a specific whistleblowing system

- An independent whistleblowing mailbox has been established in the investor section of the Company's official website to facilitate reporting of dishonest conduct or misconduct by internal and external personnel.
- The Company did not receive any internal or external whistleblowing incidents in 2025.

4. Litigation or Non-litigation Matters

The Company did not have any litigation or non-litigation matters in 2025.

5. Internal Education, Training and Communication (All Employees)

- Information Security Awareness Enhancement (2025.01.08)
- GRI Standards for Sustainable Development and Governance-related Practices (2025.05.07)
- Fraud Awareness Communication (2025.07.09)
- Prevention of Insider Trading (2025.09.10)
- How Enterprises Can Strengthen Competitiveness and Reduce Risks Through Ethical Management (2025.10.08)
- Trade Secrets - Secrets That Cannot Be Told (2025.12.08)
- Information Security Awareness Enhancement and Social Engineering Defense Drills (2025.11.24-2025.12.16)

6. Exercise of Disgorgement Rights

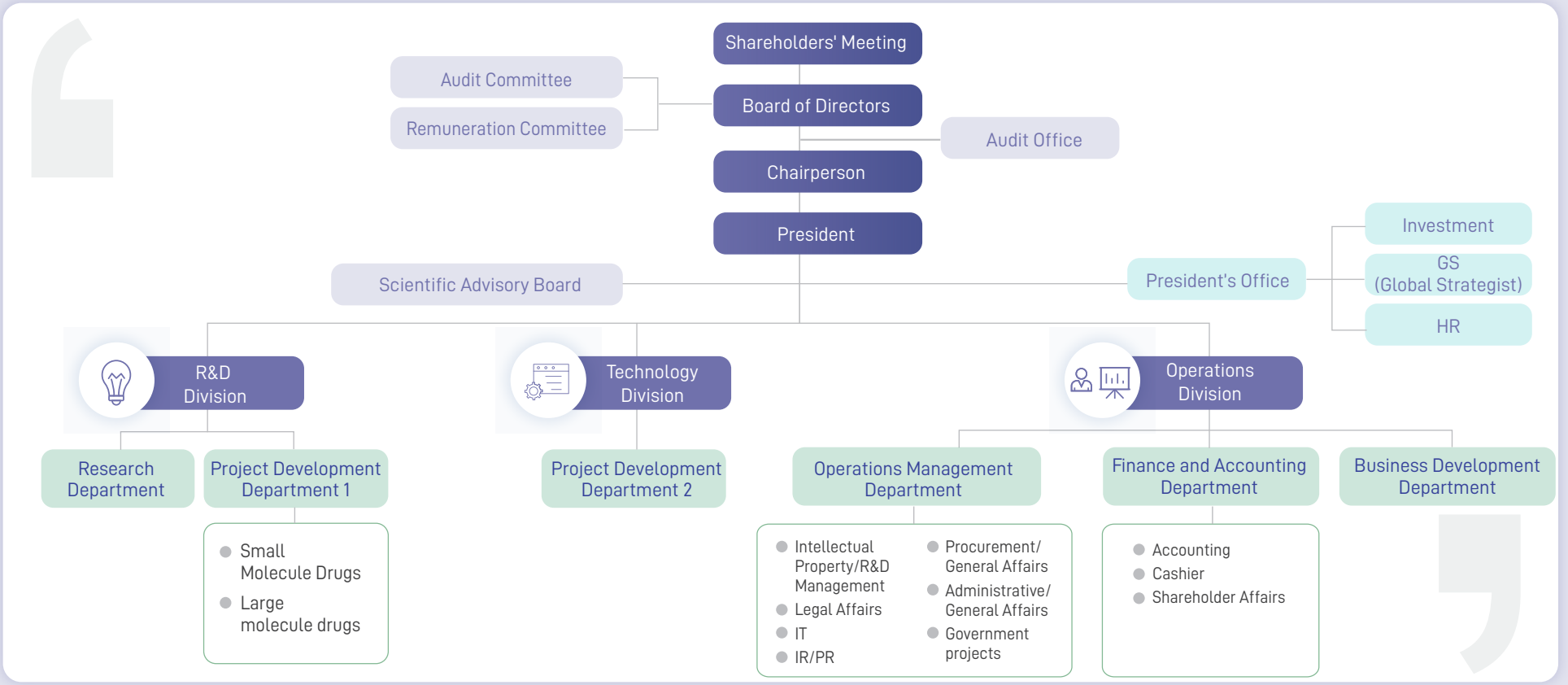
In accordance with the requirements of the letters Zheng-Bao-Fa-Zi No. 1140002130 dated June 12, 2025 and Zheng-Bao-Fa-Zi No. 1140004488 dated December 10, 2025 issued by the Securities and Futures Investors Protection Center, the Company respectively completed the exercise of disgorgement rights against insiders on June 17, 2025 and December 16, 2025 in accordance with the law.

1.1 Corporate Governance Report

1.1.1 Corporate Governance Structure

BRIM Biotech is dedicated to enhancing governance transparency and strengthening the Board of Directors' capabilities, while protecting the rights and interests of stakeholders, in compliance with the Company Act, the Securities and Exchange Act, and other applicable regulations, to build a sound governance framework. The Company enhances corporate value while also considering shareholder rights, fully fulfilling its supervisory role to implement the spirit of corporate governance. To ensure operational transparency and compliance with the Ethical Corporate Management Best Practice Principles applicable to publicly listed companies in Taiwan, we have established the "Ethical Corporate Management Best Practice Principles", the "Code of Ethical Conduct", and the "Procedures for Ethical Management and Guidelines for Conduct". We ensure their implementation in both internal management and external commercial activities, thereby clarifying the operation of our governance structure.

BRIM Biotech Organization Chart



1.1.2 Board of Directors Operations

BRIM Biotech consistently upholds the principles of integrity, transparency, and professionalism. Guided by integrity, we ensure all operations and decisions adhere to ethical standards, strengthening trust and collaboration. We simultaneously promote transparent governance, enabling stakeholders to clearly understand the Company's operations and the rationale behind its decisions, thereby fostering effective communication and interaction. Furthermore, we fully leverage the team's professional skills, dedicating ourselves to maximizing company benefits in all aspects to ensure stable growth and sustainable development. To this end, the Board of Directors serves as the highest governance unit, responsible for overseeing corporate development, operations, and strategy formulation. The Audit Committee and the Remuneration Committee are established under the Board of Directors. Through professional division of labor and clear delineation of responsibilities, these committees support the Board of Directors' operations, establishing robust governance mechanisms and enhancing management functions.

Board Diversity

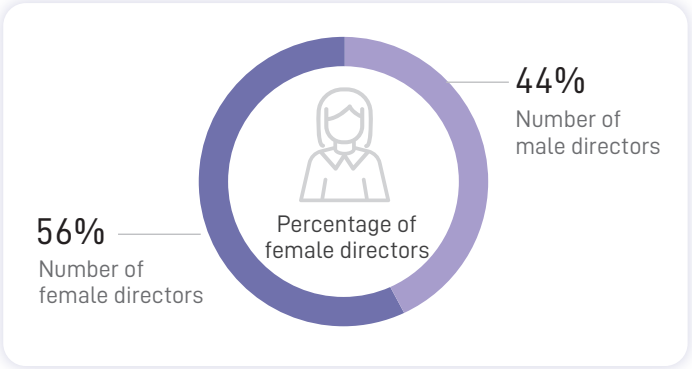
In accordance with the Articles of Incorporation, BRIM Biotech has 5 to 9 directors serving terms of 3 years and adopts a candidate nomination system. The "Corporate Governance and Sustainable Development and Nominating Committee" evaluates each candidate's experience, professional and diverse background, integrity and relevant professional qualifications. After the evaluation results are submitted to the Board of Directors and approved, directors are elected by the Annual General Meeting from the list of director candidates and may be re-elected. In accordance with the principles set out in the Corporate Governance Best Practice Principles, the selection and composition of members primarily consider professional knowledge and diversity, without restriction based on gender, nationality, age or race. The Company conducted a re-election in 2023 on February 8, with a total of 9 directors (including 3 independent directors and 4 female directors). Independent directors accounted for more than one-third of the seats, and female directors accounted for 44.4%, thereby implementing Taiwan's gender equality policy guidelines, enhancing women's participation in decision-making and strengthening the Board of Directors structure.

The members of the Board of Directors are comprised of professionals with outstanding experience in various industries and management fields, covering expertise in finance, corporate governance, and new drug R&D. They fulfill their duties in accordance with laws, the Articles of Incorporation, and resolutions of the shareholders' meeting, formulating the Company's operational strategies, supervising the management team's performance, and safeguarding the rights and interests of stakeholders while maximizing shareholder value. In 2025, the Company held 7 Board of Directors meetings, with an attendance rate of 100%, complying with the requirement under the Rules of Procedure for Board of Directors Meetings to convene at least once per quarter. Important motions are disclosed in the AGM annual report or on the Company website, ensuring transparent and accurate information disclosure.

Board Diversity

Diversity / Name of director	Nationality	Basic Conditions and Values								Industry experience					Professional Capabilities		
		Gender	Employee status	Age: 41 to 50 years old	Age: 51 to 60 years old	Age: 61 to 70 years old	Age: 71 to 80 years old	Independent Director Tenure: Under 3 years	Independent Director Tenure: Over 3 years	Electronics Technology	Biotechnology and Pharmaceutical	Venture capital	Finance	Management consulting	Finance and Accounting	Business Administration	R&D of new drugs
Andrew Lin	Republic of China	Male	●			●			●	●	●	●	●	●	●	●	
Chien Hai-Shan [Note 1]	Republic of China	Female	●			●					●						●
Affinity Limited Partnership Fund One Representative: Sophia Cheng	Republic of China	Female			●			●			●	●	●	●	●	●	
Isaiah Capital International Co., Ltd. Representative: Benard Lee	Republic of China	Male				●					●	●				●	
CIDC Consultants Inc. Representative: Yihsin Lee	Republic of China	Female		●							●	●	●	●		●	
Audrey Tseng	Republic of China	Female				●			●		●		●		●	●	
Johnsee Lee (Independent Director)	Republic of China	Male					●		●	●	●					●	
Howard Kuo (Independent Director)	Republic of China	Male				●			●				●		●	●	
James Cheng (Independent Director)	Republic of China	Male			●				●	●			●	●		●	

Note 1: Resigned on January 12, 2026.



Avoidance of conflict of interest

The Board of Directors of BRIM Biotech operates with a high degree of self-discipline and strictly adheres to the Company's "Rules of Procedure for Board Meetings". Board members shall proactively recuse themselves from proposals involving their own interests and potentially harming the Company's interests, and shall not vote on behalf of others. Independent directors of the Company should maintain an objective and impartial position, offer advice based on their professional expertise, and give due consideration to their views when discussing any agenda items, all while observing principles of conflict avoidance. Details regarding director recusals from motions involving conflicts of interest are available in the Company's annual shareholders' report.

The chairman and the president of the Company are different individuals. The Chairman is responsible for overseeing the Board of Directors and major decision-making, while the president focuses on daily operations and strategy execution.

Collective Knowledge of the Highest Governance Body

To strengthen corporate governance practices, BRIM Biotech actively encourages its directors to participate in continuing education and discloses their training hours in the corporate governance section of the MOPS. In 2025, 100% of BRIM Biotech's Board members met the continuing education requirements for directors of publicly listed companies.

Title	Name	Training Courses	Total Hours
Chairperson	Andrew Lin	• How Directors Fulfill the Duty of Care • Strategic Multi-Dimensional Optimization for Insurance Companies Post-IFRS 17 & ICS: Product, Investment, and System Perspectives	6 hours
Directors	Audrey Tseng	• Company Strategy Development Directions • Current Global Economic Situation and Corporate Risk Response • 2025 Summit on Strengthening Taiwan's Capital Market	9 hours
Directors	Haishan Jang	• 2025 Taishin-Shin Kong Net Zero Summit • 114 Insider Trading Prevention Seminar	6 hours
Representative of Corporate Director	Yihsin Lee	• 2025 Cathay Sustainability Finance and Climate Change Summit	6 hours
Representative of Corporate Director	Benard Lee	• 2025 Cathay Sustainability Finance and Climate Change Summit	6 hours
Representative of Corporate Director	Sophia Cheng	• 2025 Cathay Sustainability Finance and Climate Change Summit	6 hours
Independent Director	Johnsee Lee	• 2025 Taishin-Shin Kong Net Zero Summit • Leading Strategies for Enterprise AI Transformation	6 hours
Independent Director	James Cheng	• Strategic Analysis of Sustainable Enterprises: A Case Study of Renewable Energy • Corporate Governance and Securities Regulations	6 hours
Independent Director	Howard Kuo	• Ethical Corporate Management Best-Practice Principles and Director Integrity: A Perspective on Anti-Money Laundering and Counter-Terrorism Financing • Avoiding Virtual Currency Risks 101: A Strategic Guide for Directors and Supervisors	6 hours

Board Performance Evaluation

BRIM Biotech has established "Board Performance Evaluation Procedures" to implement a Board performance evaluation system and conducts internal performance evaluations regularly. The evaluation includes annual self-assessments via questionnaires covering the Board member's involvement in company operations, improvements to Board decision-making quality, Board composition and structure, director selection and ongoing education, and internal controls. Every three years, an external performance evaluation is also conducted to provide objective feedback and further refine the governance mechanisms, ultimately achieving sustainable governance goals. The Company completed its internal performance evaluation of the Board of Directors and each functional committee for 2025 in Q1 2026. The average self-assessment score for Board of Directors members was 4.87 points (out of 5 points), and the average score for functional committee performance evaluations was 5 points (out of 5 points). Overall evaluation results were excellent, demonstrating a high degree of professionalism in the overall operational efficiency of the Board of Directors and reflecting an efficient decision-making process and sound governance structure.

The Company formed the "Sustainable Development Promotion Task Force" in 2025, dedicated to advancing corporate sustainability and publishing a sustainability report, which is submitted to the Board of Directors for approval, ensure its transparency and completeness.

We plan to actively develop succession plans for Board members and key management to ensure the continuity and stability of our governance. Furthermore, risk management will be overseen by the Audit Committee or other functional committees at the Board level, and the implementation of risk management is planned to be reported to the Board of Directors at least once annually.

Board and Senior Management Remuneration Policy

BRIM Biotech establishes remuneration policies for members of the Board of Directors and managers in accordance with its Management Procedures for Remuneration to Directors and Managers. Remuneration adjustments are evaluated by the Remuneration Committee, and may be made based on industry salary levels and company performance, subject to approval by the Board of Directors. The remuneration of newly appointed managers is determined through mutual agreement, with reference to industry standards, and is subject to approval by the Board of Directors following a recommendation from the Remuneration Committee. Annual salary adjustments are based on performance appraisal results. Bonuses are categorized into year-end bonuses, special incentive bonuses, and other bonuses. Year-end bonuses are determined at the time of hiring. Special incentive bonuses are evaluated based on managers' performance and contributions. The Company also sets aside employee retirement funds in accordance with relevant regulations, and employees who meet the retirement criteria are eligible to apply for retirement benefits. Currently, the Company is in the initial stages of considering linking ESG performance to senior management remuneration. We will continue to monitor this issue and benchmark against industry leaders to develop a more refined reward system.



1.1.3 Functional Committees

The Company's Board of Directors serves as the highest governance body, responsible for overseeing corporate development, operations, and strategy formulation. The Board is supported by the Audit Committee and the Remuneration Committee to assist the Board's operations through specialized functions and clearly defined responsibilities, thereby establishing a robust governance mechanism and strengthening management functions.

Board of Directors

- The Board of Directors currently consists of **9** directors, including **3** independent directors, all of whom have expertise in areas critical to the Company's business, such as corporate management, financial accounting, and new drug development, accounting for **33.3**% of the total number of directors.

- In accordance with laws and regulations, the Company's Articles of Incorporation, and resolutions of the shareholders' meeting, we exercise our powers with integrity to maximize shareholder interests, oversee the Company's legal compliance, and disclose material information in a timely manner.

- To implement corporate governance and enhance the functions of the Board of Directors and its committees, BRIM Biotech's "Board Performance Evaluation Procedures" require that the Board of Directors and its committees undergo internal performance evaluations at least once annually. The 2025 performance self-evaluation results for the Board of Directors, individual directors, and each functional committee were all rated as excellent or above, and the results have been reported to the Board. Furthermore, it is stipulated that an evaluation must be conducted at least every three years by an external professional institution or a team of external experts. The most recent external performance evaluation was conducted in 2025 (evaluating 2024), and the Board of Directors generally performed well. BRIM Biotech will continuously strengthen its corporate governance effectiveness based on the results of this internal and external assessment.

- The Board of Directors of BRIM Biotech is led by the Chairman and convenes at least once per quarter.

  In 2025, 7 Board of Directors meetings were held, with a director attendance rate of **100%**.

Audit Committee

- The Audit Committee currently consists of **3** independent directors, and its main responsibilities include exercising due diligence, evaluating business performance, and approving important decisions. The Audit Committee also conducts annual internal performance evaluations of the Committee.

- The chief internal auditor attends Audit Committee and Board meetings to report on audit findings and the progress of remediation for identified irregularities during the reporting period. They also periodically review internal rules and revise relevant procedures to continuously optimize workflows.

- Auditors, upon completion of the annual audit or quarterly financial statement review, issue written audit findings or report to the Audit Committee on significant audit findings, internal control deficiencies, and other significant communication matters, to facilitate the Audit Committee's understanding of the Company's operating results.

- The Audit Committee convenes at least once per quarter, holding a total of **9** Audit Committee meetings in 2025 with **100%** attendance. Communication and interaction with the Audit Committee, the chief internal auditor, and the accountants are good.

Remuneration Committee

- The Remuneration Committee currently comprises **3** independent directors who assess the Company's director and manager remuneration policies and systems from a professional and objective standpoint, and submit recommendations to the Board of Directors for their consideration. The Committee also conducts a regular internal performance evaluation annually.

- The primary responsibilities include regularly reviewing the policies, systems, standards, and structure for director and manager performance evaluations and remuneration; routinely evaluating and determining director and manager compensation; and periodically assessing the achievement of performance goals for BRIM Biotech's directors and managers, and determining the content and amount of their individual compensation.

- The Remuneration Committee of BRIM Biotech convenes at least twice a year, holding 4 Remuneration Committee meetings in 2025 with 100% attendance

1.1.4 Ethical Management

Ethical Management Policies and Commitments

BRIM Biotech operates on the principles of fairness, honesty, trustworthiness, and transparency, and has established the "Procedures for Ethical Management and Guidelines for Conduct", the "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct", which the Board of Directors, senior management, and employees are required to follow. These documents clearly prohibit all dishonest and unethical conduct, and suppliers are required to sign the "Supplier Ethical Management Declaration".

The Company has established an "Ethical Management Committee" dedicated to integrating ethical management and values into daily operations and implementing corresponding anti-corruption measures to ensure the practice of ethical management. By actively promoting integrity policies through awareness campaigns and training, we aim to enhance the ethical awareness of all employees and establish a reporting system to encourage timely reporting of any misconduct.

The Company has conducted a risk assessment for corruption at its existing operational sites, and no corruption incidents occurred in 2025. Furthermore, there were no instances of anti-competitive practices, antitrust violations, or monopolization.

Implementation of Ethical Corporate Management

- Prohibition of misconduct
- Prohibition of bribery and acceptance of bribes
- Prohibition of illegal political contributions
- Prohibition of improper charitable donations or sponsorships
- Prohibition of offering or accepting unreasonable gifts, hospitality, or other improper benefits
- Prohibition of infringement on trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights
- Prohibition of unfair competition practices
- Preventing products or services from harming stakeholders and consumers



Policy Communication and Training

BRIM Biotech promotes ethical management through the establishment of ethical management guidelines, meeting communications, and digital education communications, and regularly conducts relevant education and training. In 2025, there were a total of 113 participant attendances in ethical management education and training courses, totaling 116.5 training hours. A total of 91.18% of all employees, or 31 persons, received ethical management training. Moving forward, the Company will continue to promote training on ethical management and incorporate an assessment mechanism to ensure its effectiveness. We strive to ensure that all employees deeply understand and practice the value of integrity, establishing a trustworthy and ethical corporate culture.

Course Topic	Course Name	2025		
		No. of Participants	Number of People Trained	Training Hours
Insider Trading	114 Insider Trading Prevention Seminar	1	1	3
	Insider Trading Awareness	28	28	0.5
Ethical Management	Strengthening Corporate Competitiveness and Mitigating Risk Through Ethical Management	22	22	1
	Ethical Management Awareness	31	31	2
Trade Secrets	Trade Secret Awareness Training: The Secrets That Cannot Be Told	31	31	0.5

Personnel Category	Number of Personnel Who Have Participated in Ethical Management Training Courses (Unit: Number of Personnel)	Total No. of People (Unit: Number of Personnel)	Percentage
Senior Management	5	8	62.5%
Employees	26	26	100%
New hires	3	3	100%
Total	31	34	91.18%

Whistleblowing System and Channels

To establish a culture of integrity and transparency, the Company has implemented a whistleblowing system and disciplinary management procedures. For violations of integrity, internal malpractice, and grievances, employees may report to the Integrity Management Committee or independent directors through any form. The dedicated unit will be responsible for handling reports and conducting investigations, and taking necessary follow-up measures once the investigation is complete. The Company strictly protects the identity of the whistleblowers as well as the content of their report to ensure they do not suffer any improper treatment as a result of reporting. No whistleblowing reports were received in 2025.

Company Website – Stakeholder Reporting Channel:

➡ Whistleblowing Channel

Email: integrity@brimbiotech.com

Phone: 886-2659-8586

1.1.5 Compliance and Internal Audits

Compliance With Laws and Regulations

In the rapidly evolving biotechnology industry, the importance of compliance with laws and regulations is increasingly recognized. BRIM Biotech recognizes that compliance is the cornerstone of corporate sustainability. The Company oversees daily operations through a dedicated legal unit, rigorously adhering to relevant biotech management laws and safety standards to ensure that products and services not only meet market needs but also safeguard the safety and health of partners and customers.

No material[Note] violations of laws and regulations in 2025.

Note: Referencing the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" of the Taiwan Stock Exchange, the materiality threshold is NT$1 million.

Internal Audit

Internal audit plays a crucial role within BRIM Biotech for ensuring compliance and improving operational efficiency and effectiveness. An internal audit is conducted for the systematic evaluation and inspection of operational processes, internal controls, and risk management. Regular audits enable management to identify potential issues promptly and ensure compliance with relevant policies and procedures.

The Company's internal audit is conducted in accordance with the "Internal Audit Implementation Rules" approved by the Board of Directors and the audit plan. The aim of an internal audit is to assist the Board of Directors and management in examining and reviewing the effectiveness of the internal control system, and to assess the effectiveness and efficiency of operations. An internal audit helps provide timely improvement recommendations and enhance management transparency and accountability.

The Internal Audit Department operates as an independent unit reporting directly to the Board of Directors. The Department is staffed by auditors with professional qualifications, and the appointment or dismissal of the audit supervisor requires the approval of the Audit Committee and confirmation by the Board of Directors' resolution. Auditors must meet statutory competence requirements and continuously pursue further education through relevant training courses to enhance their auditing skills. In terms of audit operations, auditors perform their duties independently and impartially, regularly reporting progress to each independent director and examining the internal control systems and operational performance of each department. The appointment, appraisal, and remuneration of auditors are handled according to the requirements set forth in the "Internal Audit Implementation Rules", the "Recruitment and Employment Procedures", the "Performance Evaluation Management Procedures", and the "Salary Management Procedures". In doing this, we ensure the professionalism and independence of internal audit. Through these measures, the Company aims to strengthen compliance and internal controls, promote continuous improvement, and achieve stable growth.

1.2 Risk Management

1.2.1 Risk Management Policy

Operating in the rapidly evolving biotechnology industry, BRIM Biotech faces a variety of potential risks that could significantly impact the organization's financial performance, operations, and even sustainable development. To effectively avoid and address these risks, the Company employs appropriate risk management procedures to identify, assess, control, and report on risks, minimizing impact and maintaining resilience and stability in the face of various risk impacts.

Risk Management Steps

step 1



Risk Identification

We identify internal and external risks that may affect organizational goals, including environmental, social, and economic factors. To comprehensively understand potential risks, the Company plans to identify them through methods such as internal audits, stakeholder communication, or expert consultation.

step 2



Risk Assessment

We assess the probability of occurrence and potential impact of identified risks to prioritize them.

step 3



Risk Monitoring

Through continuous monitoring of existing and newly identified risks and ensuring the effectiveness and timeliness of risk control measures, the Company will regularly assess risk indicators and build a risk early warning system to promptly capture risk changes.

step 4



Risk Report

We report risks to the Board of Directors annually, covering risk identification, assessment, and control measures to help governance bodies and management develop further response strategies.

step 5



Risk Response

Corresponding response measures are established for identified risks to reduce the likelihood and impact of their occurrence. The Company establishes preventative measures, risk transfer strategies, or chooses to assume specific risks to proactively address potential challenges.

1.3 Information Security Management

1.3.1 Information Security Policy

In an era of rapid digitalization, information security plays a pivotal role in safeguarding the Company's core assets and ensuring operational stability. To strengthen information security management and prevent unauthorized access, tampering, disclosure, destruction, or operational disruptions, the Company continues to promote its information security management system, security protection mechanisms, and employee awareness programs in accordance with corporate governance and information security requirements for listed companies, to ensure the confidentiality, integrity, and availability of information systems, operational data, R&D data, and stakeholder information.

The Company has established the "Information Security Management Procedures" and relevant operating regulations to serve as the basis for information security management, information and communication system usage, access control, data protection, and information security incident reporting and response. The Company's IT department is responsible for planning information security policies, maintaining information systems, patching vulnerabilities, handling information security incidents, and promoting information security awareness among employees; it also reports on the implementation of information security management and improvement progress to internal management units.

Strengthening Information Security Governance and Confidential Data Protection

The Company's "Information Security Management Procedures" are designed to ensure the security of the Company's information assets and information systems. The scope of management encompasses information systems, network equipment, user accounts, data access, backup and recovery, and information security incident handling, and reduces information security risks through regular inventories, maintenance, audits, and improvements.

This year, the Company continued to strengthen its information security governance measures by completing the update of its VDR system to the latest enhanced version to improve confidential document exchange, project collaboration, access control, and data protection capabilities; it also actively promoted the digital transformation of operational processes, achieving the digitalization and restructuring of 44.74% of its core operational approval processes, with governance benefits of paper carbon reduction and rigorous access tracking. Furthermore, the Company successfully implemented EDR+MDR services, establishing a mechanism for endpoint detection, threat blocking, abnormal behavior monitoring, and 24/7 collaborative defense with external experts. With an endpoint coverage rate of 100%, the Company significantly enhanced its real-time defense and threat intelligence collaborative defense capabilities against malware, ransomware, and advanced cyberattacks.

Cross-Sector Intelligence Threat Defense and National-Level Cybersecurity Cooperation

In response to borderless and rapidly changing cyber threats, the Company officially joined the "Taiwan CERT/CSIRT Alliance" in 2025, marking a new milestone in the Company's information security governance toward "cross-sector intelligence joint defense". By participating in the national cybersecurity joint defense system, the Company is able to obtain timely intelligence on domestic and foreign cyber threats, vulnerability alerts, and analyses of hacker attack techniques, enabling the proactive deployment of defense strategies. At the same time, the Company has pledged to report incidents and engage in technical exchanges via the alliance platform when facing major information security threats, working alongside industry peers and the government to build a robust line of defense. This collaboration not only significantly bolsters the enterprise's own cybersecurity early warning and response resilience (G), but also serves as a concrete realization of social responsibility (S) emphasizing multi-party collaboration and the co-creation of a secure ecosystem within the ESG framework.

Backup Recovery Drills and Vulnerability Risk Mitigation

To enhance the Company's information security incident response and business continuity capabilities, the Company conducts regular information security drills and backup recovery tests to ensure that response procedures can be initiated immediately in the event of an information security incident or system abnormality, thereby minimizing the impact on operations. Annual key system backup drills were completed to verify that critical systems and data possess full recovery capabilities.

Regarding vulnerability management, in 2025, the Company commissioned a third-party professional cybersecurity team to use the international-standard Nessus scanning system to conduct comprehensive inspections and collaborative patching for all core hosts. The retesting results showed that 100% of high-risk vulnerabilities in core systems were patched and cleared, while the closure rate for critical risk vulnerabilities reached 97%. With an overall improvement reduction of over 90%, these efforts significantly narrowed the corporate attack surface and effectively reduced the risk of unauthorized system intrusions.

Strengthening Network and Endpoint Protection Resilience

The Company has deployed the necessary resources, procedures, and technical controls to establish an information security management framework tailored to the Company's operational requirements, while continuously enhancing its capabilities in network security, endpoint protection, system maintenance, and cybersecurity monitoring.

This year, the Company completed upgrades to its firewalls and enterprise-grade wireless APs, introducing the WPA3 security protocol and network segmentation isolation. These initiatives strengthened network perimeter protection, wireless connection security, and internal network stability, achieving "integrated control and defense". Beyond ensuring stable connection quality, these measures extend information security policies to wireless endpoints, achieving true defense-in-depth. At the same time, 100% monitoring coverage of endpoint devices has been achieved through EDR system services. In addition, the Company has implemented circular economy and resource reuse principles by repurposing decommissioned network equipment into dedicated "physical drill and test sandboxes". This allows for threat simulation testing without impacting the production environment. These efforts have not only extended hardware lifecycles and reduced electronic waste but have also effectively strengthened the practical response capabilities of internal cybersecurity talent, achieving the dual benefits of corporate governance (G) and environmental sustainability (E).

1.3.2 Information Security Incident Reporting Procedures

The Company has established an information security incident reporting and handling process. When any information system user across units identifies a security anomaly, the personnel responsible for IT system maintenance must report the incident to the information supervisor within 30 minutes, immediately initiating preliminary confirmation, an assessment of the scope of impact, and an investigation. The IT unit will determine the cause of the incident, the systems affected, and potential risks involved based on the nature of the event. When necessary, the EDR+MDR monitoring and investigation mechanism is employed to analyze abnormal endpoint behavior, suspicious processes, and threat activity traces. Based on investigation findings, the IT unit will implement response measures such as isolating devices, terminating abnormal connections, patching vulnerabilities, resetting account permissions, restoring backup data, updating protection rules, and strengthening monitoring alerts. Once the incident is resolved, the personnel responsible for information system maintenance shall confirm that the system has returned to normal operation, preserve complete records of the incident, its handling process, and improvement measures, and utilize these as a basis for subsequent audits and management system optimization.

In 2025, the Company experienced no significant information security incidents or personal data breaches.

1.3.3 Information Security Enhancement Training Program

The Company prioritizes the establishment of information security awareness among its employees, regarding information security education and training as a vital measure for implementing information security management and mitigating operational risks. To strengthen all employees' ability to identify information security risks and enhance their response awareness, the Company conducts annual information security training. Through course communication, instructional materials, and case studies, these sessions help employees understand potential information security threats in their daily work while establishing proper practices for information system use and data protection.

Information security education and training covers topics such as password management, account privilege usage principles, phishing email identification, social engineering prevention, handling of malicious links and suspicious attachments, confidential data protection, remote connection security, personal data protection, mobile devices and cloud services usage matters of attention, and information security incident reporting procedures.

Effectiveness of Social Engineering Drills:

In 2025, the Company conducted two rounds of simulated social engineering email drills to comprehensively test employee alertness. In comparison with the National Information and Communications Security Taskforce standards (open rate <10% and click-through rate <5%), the Company demonstrated outstanding information security awareness and protection effectiveness:

- Email open rate: 0.83% (significantly better than the national standard)
- Click-through rate: 1.52% (significantly better than the national standard)
- Attachment open rate: 0.28%
- Data transmission rate: 0.00%

Through a dual-track approach of education and training and practical drills, the Company has continued to internalize its information security culture. This enables employees to implement information security requirements in their daily operations, proactively identify suspicious behavior, and report abnormal incidents according to established procedures. These efforts reduce information security risks stemming from human error and establish a robust, highly resilient human defense line for the enterprise.

1.4 Financial Performance

1.4.1 2025 Financial Information

For 2025, BRIM Biotech's consolidated operating revenue was NTD 5,490 thousand, with a gross profit of NTD 4,240 thousand. Operating expenses totaled NTD 454,224 thousand, resulting in an operating net loss of NTD 452,974 thousand. Non-operating net income was NTD 2,064 thousand, resulting in a net loss before tax of NTD 450,910 thousand.

Unit: NTD Thousands

Item	Key Elements	2025
Direct Economic Value Generated	Revenue	5,490
Economic Value Distributed	Operating costs	4,240
	Employee compensation and benefits Note 1	144,418
	Payments to investors Note 2	0
	Payments to government Note 3	0
	Community Investment Note 4	0
Retained economic value (generated - distributed) Note 5		(450,910)

Note 1: Bonuses, pension contributions, and other personnel expenses.
Note 2: Actual amount of dividends paid to shareholders. No dividends were distributed this year.
Note 3: No income tax was paid as a result of the net loss before tax for the year.
Note 4: There were no donations to government agencies, other organizations, or community welfare expenditures this year.
Note 5: Represents the net loss for the year after tax.

The Company focuses on new drug development, currently advancing four pipeline candidates targeting dry eye syndrome, neurotrophic keratitis, glaucoma, and wet age-related macular degeneration (wet AMD). Additionally, we will continue to evaluate new pipeline opportunities to identify new drug development prospects aligned with the Company's strategy. In addition to enhancing product portfolio diversification through strategic mergers and acquisitions, technology licensing, or co-development to increase market competitiveness, we are actively seeking licensing and collaboration opportunities with leading international pharmaceutical manufacturers to drive revenue growth.

1.4.2 Implementation of the Pension Plan

BRIM Biotech, in accordance with the provisions of the Labor Pension Act, makes monthly contributions of 6% of employee wage to their individual pension accounts at the Bureau of Labor Insurance, as stipulated in the Company's Work Rules. Employee pension payments are disbursed either as monthly pension payments or a lump-sum payment, based on the amount in the employee's pension account and accumulated earnings.



2

Pharmaceutical R&D Management



Management Approach

2.1 Effective Management and Innovation R&D

2.2 Pharmaceutical Quality and Drug Safety

2.3 Supply Chain Management

2.4 Marketing and Labeling

Management Approach

Material Topics Effective Management and Innovation R&D

Description of Positive and Negative Impacts

Positive Impact

By integrating translational medicine expertise and external R&D resources, BRIM Biotech is able to accelerate the advancement of promising innovative drugs from academic research to clinical validation, driving the development of new therapies for diseases with unmet medical needs. Through preclinical trials and mechanism validation, we enhance the technological maturity and licensing potential of candidate drugs, thereby strengthening our competitive advantage and negotiation position in the new drug licensing market. This R&D strategy not only fosters innovation in medical technology but also offers more groundbreaking treatment options for patients globally, creating lasting positive social impact.

Negative Impacts

New drug development carries high risk and has long lead times. Inadequate R&D strategy planning, unfavorable clinical trial results, or technical execution issues with collaborating institutions could lead to project failure, termination, or delays, resulting in the loss of company investment in personnel and R&D costs and impacting future licensing or collaboration opportunities. Furthermore, a lack of effective project management and R&D progress control mechanisms may also reduce overall R&D efficiency and investor confidence, thereby impacting the Company's reputation and capital market valuation.

Policies and Commitments

BRIM Biotech is dedicated to developing innovative, first-in-class technologies and medications based on translational science, with a focus on addressing unmet medical needs. Through dedicated R&D project teams, the Company possesses high flexibility and the ability to integrate resources across the upstream and downstream biotech and medical industries. Topic selection is conducted based on multiple factors including product targets, scientific foundations, safety, scalability of manufacturing processes, market competitiveness, clinical feasibility, and patent protection. Furthermore, an R&D project management approach is adopted for patent deployment, integrating CROs, CMOs, and key opinion leaders with expertise in the field to advance innovative drugs to the "proof of concept" (POC) stage, followed by licensing and strategic partnerships to bring products to market. This business model aims to create maximum value with limited resources and seeks to improve the quality of life for patients, fulfilling the Company's social responsibility.

Objectives

Short-term Goals (2026)

- Actively seek international licensing or co-development opportunities
- Advancing patient enrollment for the BRM411 Phase 1/2b clinical trial (Taiwan).
- Advance patient enrollment for the BRM421 Phase 2 dose-finding clinical trial (Taiwan).
- Complete patient enrollment for the BRM424 Phase 2 clinical trial (United States/Brazil).
- Continuously accumulate technology development data to support licensing and collaboration negotiations

Mid-term Goals (2027-2029)

- Conduct preclinical research and indication assessment for new drug development projects
- Continue to advance the initiation of pivotal clinical trials for BRM411 and BRM424.
- Continue to strengthen our patent strategy and apply for key international patents to solidify technological protection

Long-term Goals (from 2030)

- Continue to screen and introduce candidate drugs with innovative mechanisms
- Establish stable revenue streams from innovation licensing to continuously invest in next-generation translational science applications

Management Approach

Material Topics Effective Management and Innovation R&D

Action Plans

Positive impact management:

BRIM Biotech focuses on disease areas with unmet medical needs, integrating translational medicine expertise and a flexible R&D approach to enhance the efficiency and success rate of early drug development. The Company has established a cross-departmental project management mechanism to evaluate development opportunities for candidate drugs based on scientific merit, clinical potential, manufacturing feasibility, and licensing value. We collaborate with domestic and international research institutions, CROs, and CMOs to accelerate the transition of drugs from the experimental stage to clinical validation. Tracking progress through phased milestones and feedback from clinical trials enables the management of R&D progress and quality, increasing the potential for successful translation of innovative projects and their subsequent licensing value.

Negative impact management:

Recognizing the uncertainty and high-risk nature of innovative drug development, the Company has established project screening and risk management procedures. Comprehensive feasibility assessments are conducted early in the introduction of new projects to avoid investing resources in those with low probabilities of success. Potential risks related to delays in clinical trial progress, data discrepancies, or execution gaps with external partners are tracked and adjusted through regular project review meetings and anomaly management mechanisms. The Company also emphasizes risk management in R&D contract and licensing negotiations, and mitigates financial losses and operational impact from failure through phased milestones and stage payment terms.

Grievance Mechanism

Grievance Website:
ir@brimbiotech.com

Given that the subject matter relates to R&D strategy and operational advancement, and does not directly involve individual rights or significant ethical risks, a dedicated complaint or reporting mechanism is not currently in place. Regarding data quality issues, disputes during execution, or communication disagreements among collaborators in the R&D process, the R&D team head, the legal department, and relevant contacts will jointly coordinate to resolve them, ensuring compliance and efficient project progress.

Effectiveness Assessment

The evaluation mechanism focuses on R&D progress, technological value, market alignment, and the effectiveness of external resource integration, with a core focus on advancing the clinical validation and licensing potential of innovative drugs. Through the following evaluation mechanisms, we regularly review whether R&D investment achieves phased results and creates potential value.

Clinical Trial Progress	Number of Patent Applications and Approvals	Progress of Technology Licensing or Collaboration Negotiations	External Resource Integration and Talent Capacity Expansion
• Examples include whether BRM411 proceeds with enrollment for the Phase 1/2b clinical trial as planned, or whether the Phase 2 dose-finding clinical trial for BRM421 enrolls subjects on schedule.	• Assess whether new drug candidate patent applications/ approvals are completed internationally or in Taiwan during the year to strengthen technology protection.	• Whether confidentiality agreements have been signed with potential partners, technical evaluations completed, or licensing negotiations have begun to reflect the market potential of the R&D projects.	• Recruit scientific advisors with experience in translational research and clinical development, and establish effective collaborations with CROs and CMOs to enhance R&D efficiency.

Management Approach

Material Topics Product Quality and Drug Safety

GRI Standards GRI 416-1, GRI 416-2

Description of Positive and Negative Impacts

Positive Impact

BRIM Biotech highly values pharmaceutical quality and safety. Rigorous quality and safety management mechanisms are implemented from the early stages of R&D. All product development and clinical trials are conducted in accordance with standards stipulated by the U.S. Food and Drug Administration (FDA), the Taiwan Food and Drug Administration (TFDA), and the clinical trial regulations of various countries. The Company has submitted Investigational New Drug (IND) applications to the U.S. FDA for its new drugs, including BRM421 and BRM424, and has received approval to conduct Phase 3 and Phase 2 clinical trials, ensuring data reliability and scientific rigor, minimizing subject risk, and enhancing the international recognition of its R&D efforts. BRIM also collaborates with qualified CROs and CMOs to implement GCP (Good Clinical Practice) and GLP (Good Laboratory Practice), ensuring products have sufficient safety and efficacy data.

Furthermore, BRIM also focuses on ensuring the continued quality and traceability of safety for future licensed products in the later R&D stages. We will work with licensing partners to establish a product risk management plan, ensuring end-user safety and meeting the expectations of regulatory authorities for post-market surveillance.

Negative Impact

Product quality and safety not properly managed during the R&D or clinical trial stages may result in clinical trial data not being accepted by regulatory authorities, or the trial being terminated due to adverse reactions in subjects, leading to delays in development timelines and wasted resources. Furthermore, should authorized partners experience quality defects or safety incidents after product launch, BRIM may bear reputational damage and legal responsibility as the developer, even though it is not a direct producer. Such incidents may lead to increasingly stringent regulatory scrutiny, termination of authorized collaborations, and a decline in investor confidence, negatively affecting the Company's revenue expectations and market capitalization. Given the high reliance of the Company's business model on the execution quality of external CROs and CMOs, inadequate supply chain control may result in product quality failing to meet market or regulatory standards, further increasing operational and compliance risks.

Policies and Commitments

BRIM Biotech is committed to upholding the highest standards of quality and pharmaceutical safety across the entire new drug development process, and places importance on building a strong internal quality culture. The Company is progressively establishing clear operating procedures, internal audits, and quality control mechanisms, and implementing anomaly reporting and risk management procedures to ensure compliance and quality requirements are met from the development stage onward. For key R&D projects, the Company has strengthened data accuracy and completeness to support future international licensing collaborations or pharmaceutical registration applications. Furthermore, BRIM has established a cross-departmental collaboration mechanism to enhance quality decision-making transparency and improve response efficiency, and regularly reviews its quality policies and operational performance. The Company will continuously monitor regulatory changes and international trends, dynamically revise its management mechanisms, and respond to regulatory developments and stakeholder expectations, demonstrating a long-term commitment to pharmaceutical safety and social responsibility.

Objectives

Short-term Goals (2026)

- Continue to strengthen the quality management system during the clinical trial phase, including adverse event reporting procedures and internal quality audits.
- Ensure all trial operations during new drug development comply with GCP (Good Clinical Practice) and the regulations of supervisory authorities in Taiwan, the United States, and other regions.

Mid-term Goals (2027-2029)

- Continue to advance licensing collaborations or entry into late-stage clinical trials for key new drugs, and strengthen data integrity and regulatory compliance.
- Implement and utilize digital systems to track R&D data quality and compliance, enhancing document management and reporting efficiency.

Long-term Goals (from 2030)

- During pharmaceutical authorization or the listing stage, CROs are commissioned to establish product safety monitoring mechanisms (such as pharmacovigilance systems) aligned with international post-market surveillance standards.
- Establish a comprehensive product quality policy to enhance market trust and international collaboration potential.

Management Approach

Material Topics Product Quality and Drug Safety

Action Plans

Positive Impact Management

- Establish procedures for handling abnormal events and mitigating risks to ensure quality deviations are addressed and corrected promptly.
- Sign quality agreements with external partner organizations, clearly defining GxP responsibilities and audit mechanisms.
- Conduct regular internal and third-party quality audits to prevent test data from becoming invalid due to quality issues with partners.
- Inconsistent clinical data could affect the pharmaceutical registration timeline, potentially increasing R&D costs and delaying licensing.
- Strengthen data backup and data management systems to prevent data loss or mishandling that could result in legal and regulatory risks.

Negative Impact Management

- Work with qualified CROs and CMOs to execute clinical trials in compliance with GCP and GLP standards, ensuring data reliability and scientific validity.
- Establish a cross-departmental quality review process, regularly assess R&D progress and testing quality, and improve the efficiency of quality decision-making.
- Establish an incident reporting mechanism to ensure issues during the R&D process are reported and addressed promptly.
- Conduct rolling monitoring and review of each testing phase to improve success rates and regulatory compliance.
- Maintain strong collaboration and a quality reputation, build confidence in future drug registration applications and international licensing.

Effectiveness Assessment

- Based on GCP (Good Clinical Practice) and GLP (Good Laboratory Practice) standards, regular internal audits are conducted to ensure the accuracy and completeness of data throughout the trial process.
- Regularly compile and review incident reports and their resolution records to monitor potential quality risks in clinical trials.
- Review quality audit reports for CROs, CMOs, and other partners, and track the quality performance of the external supply chain.
- Assess the progress and timeliness of corrective actions for testing-related audit findings, and improve the real-time responsiveness of quality control.
- Manage the accuracy and traceability of testing data and documentation in the R&D process, ensuring the compliance of foundational data for drug registration applications.

Grievance Mechanism

Grievance Website:
ir@brimbiotech.com

- Subjects' feedback and complaint channels: For ongoing clinical trials, BRIM Biotech has established dedicated contact windows through collaborating medical institutions, allowing subjects to submit reports of adverse reactions or safety-related complaints during the trial period, and will initiate reporting and ethical review procedures as required.
- Internal reporting mechanism for quality anomalies: The mechanism is overseen by a senior QA consultant to manage cross-departmental reports of product testing or operational issues, with complaints and improvement records regularly reviewed to inform quality system optimization.
- Partner grievance mechanism: Establish communication and response channels for CROs, CMOs, or research collaborators to enable timely reporting of quality defects or procedural violations.

2.1 Effective Management and Innovation R&D

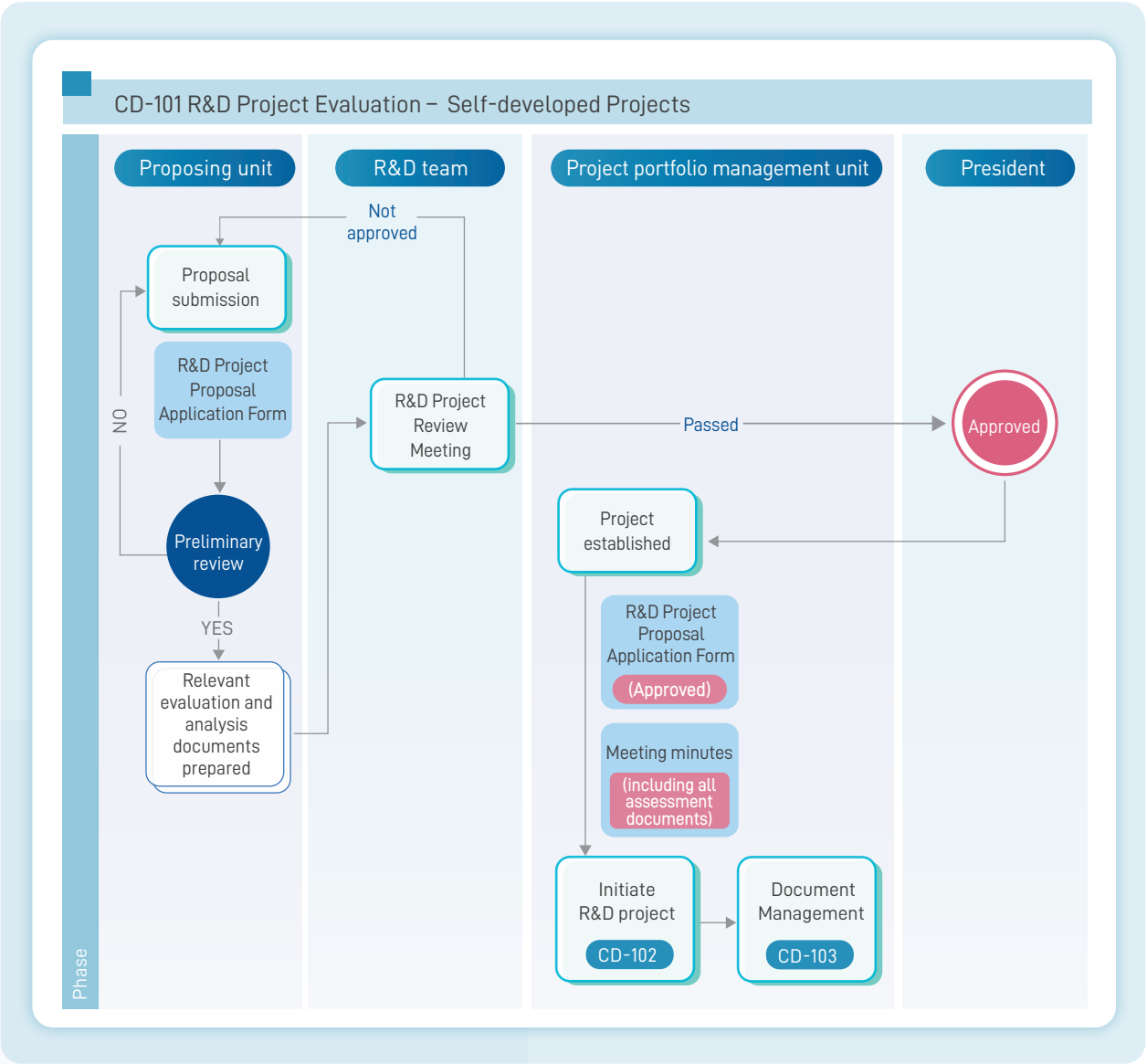
2.1.1 R&D Strategy and Management System

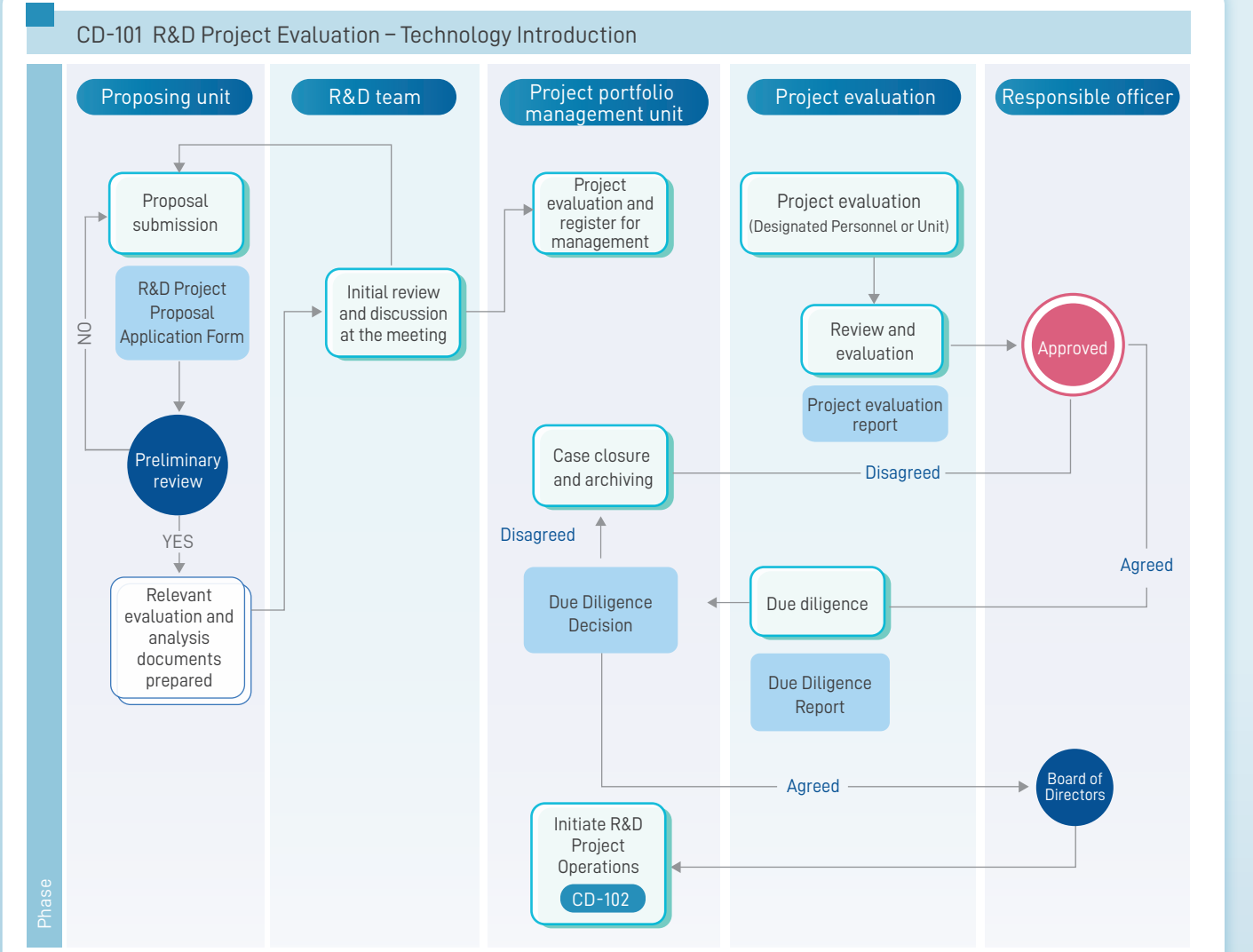
BRIM Biotech maintains rigorous pharmaceutical R&D management practices, establishing a systematic project evaluation and risk control mechanism to improve the success rate of new drug development, while also ensuring commercial viability and regulatory compliance. The Company ensures that every R&D investment possesses technical capabilities, market potential, and clinical value through a clearly defined development sourcing process and phased reviews.

Source of R&D Projects and Review Process

The sources of BRIM Biotech's R&D projects fall into two main categories: internally developed proposals and license-ins. Project initiation, review, and management are carried out according to standard operating procedures.

- Self-developed proposals: Proponents submit a "R&D Project Proposal Application Form", approved by their direct supervisor, for review at the internal R&D meeting. Meeting evaluation focuses on technical feasibility, market potential, and clinical needs. Proposals that are approved will be registered for management, while those not approved can be revised and resubmitted.
- External technology introduction: Employees may proactively refer potential collaboration opportunities, which are initially screened by the project portfolio unit and then assigned to a project manager for follow-up. The subsequent process covers signing non-disclosure agreements, collecting and analyzing technical and market data, and collaboratively drafting an "R&D Project Evaluation Report" with input from the R&D team and external experts to inform management's decision-making.





Risk Management and Due Diligence System

To reduce the uncertainty associated with authorized collaborations and new product development, BRIM Biotech has implemented a rigorous risk assessment and due diligence process.

- Due diligence mechanism: The president and project leader jointly plan the investigation team and timeline, and conduct data verification on-site or remotely. The investigation cover aspects such as R&D technology, financial standing, and regulatory compliance, and is compiled into a "Due Diligence Report" to serve as the basis for deciding whether to proceed with projects.
- Authorization procedures are officially initiated: After supervisor approval, the project leader submits an "R&D Project Proposal Application Form", and the project portfolio unit assigns a case source code and establishes project initiation. The team subsequently assesses the collaboration model, implements project management, and track progress according to internal procedures.

Through the aforementioned processes, the Company's R&D projects – from proposal and evaluation to execution – adhere to risk management and governance principles, and enhance the transparency and predictability of R&D investment.

2.1.2 R&D Products and Resource Investment

The company's main operational focus is new drug development. Since 2015, the company has licensed the Pigment Epithelium-Derived Factor (PEDF)-Derived Short Peptides technology platform (hereinafter referred to as the PDSP platform) from Mackay Memorial Hospital. This core PDSP platform technology possesses neurotrophic and cell differentiation-promoting properties and has demonstrated repair and therapeutic effects in various disease animal pharmacological models, including corneal damage, osteoarthritis, skin wounds, muscle tendon injuries, and male pattern baldness. Through the R&D team's expertise and integration capabilities in translational science, the Company has developed new drugs for indications such as dry eye syndrome (BRM421) and neurotrophic keratitis (BRM424) using the PDSP platform.

Meanwhile, to expand the Company's new drug pipeline and enhance its ophthalmic disease product offerings, the Company continues to actively screen and evaluate new sources, leveraging the team's extensive domestic and international experience and network. To complete the portfolio of products for ophthalmic disease needs, in July 2024, the company obtained exclusive licensing for two new drug products originally developed by the Industrial Technology Research Institute from Metagone Biotech/TheratOcular Biotek for the treatment of glaucoma (BRM411) and wet age-related macular degeneration (BRM412). The acquisition of these two ophthalmic new drug products not only strengthens the existing product line but also accelerates product commercialization by leveraging the company's established experience in ophthalmic new drug development.

In addition to the main R&D projects mentioned above, the Company continues to expand early-stage research projects utilizing the core PDSP platform technology. These include studies on new indications such as Meibomian gland degeneration, limbal stem cell deficiency (LSCD), graft-versus-host disease (GvHD), and tendonitis.

Through exclusive licensing and in-house development, BRIM has successfully expanded a number of candidate product pipelines, covering the complete R&D pathway from early discovery to late-stage clinical trials, demonstrating the Company's depth and flexibility in differentiated drug development. We have currently established 4 key R&D product lines and are continuously advancing them according to different development stages, demonstrating the Company's R&D depth and strategic focus in new drug development.

Development Progress and Achievements of New Drug Product Lines

BRM421 Dry Eye Syndrome (Dry Eye Disease)



Development progress

Phase 2 Dose-Finding Clinical Trial Ongoing

BRM424 Rare Disease Neurotrophic Keratitis



Development progress

Phase 2 Clinical Trial in Progress

BRM411 Glaucoma



Development progress

Phase 1/2b Clinical Trial Ongoing

BRM412 Wet Age-Related Macular Degeneration (nAMD)



Development progress

Formulation optimization and clinical trial planning underway

1. BRM421
Dry Eye Syndrome Drug

To support subsequent clinical development of BRM421 and future new drug registration, the Company completed the BRM421 preclinical animal long-term toxicology study, as well as the high-concentration formulation clinical trial CMC-related data, and submitted the U.S. FDA IND amendment.

- BRM421's Phase 2 dose-finding, safety, and efficacy clinical trial was submitted to the TFDA for a domestic Phase 2 clinical trial application using the same project number as the U.S. FDA and has been approved. This clinical trial is being conducted in Taiwan and is expected to enroll 99 subjects. Two clinical trial centers have been activated and are actively recruiting participants.
- The application for the second Phase 3 clinical trial of BRM421 was submitted to the U.S. FDA in September 2025, and the FDA has not provided any comments. The Company will initiate the trial after making adjustments as necessary following receipt of preliminary results from the Phase 2 dose-response clinical trial, to balance investment benefits and risk control.
- BRM421 participated in a compassionate use program initiated by a renowned medical center in the United States, providing the drug free of charge to patients with no available treatment. In one case, a patient suffered from severe limbal stem cell deficiency due to a genetic disease, to the point where no corneal specialist was willing to perform the necessary surgical treatment. After continuous compassionate use treatment with the new drug BRM421, the patient's vision improved significantly. By the end of December 2025, the patient's vision had been restored from the criteria for being legally blind to near-normal vision; consequently, it is expected that necessary surgeries can be performed in 2026. Several internationally renowned ophthalmologists have applied to BRIM Biotech for compassionate use, aiming to provide effective treatment to patients in need before BRM421 is officially launched.

2. BRM 424
Neurotrophic Keratitis Drug

The BRM424 multi-country, multi-center, open-label, dose-ranging Phase 2 clinical trial has been approved for implementation in the United States and Brazil, with a target enrollment of 14 subjects. As of the end of December 2025, more than half of the subjects had been enrolled; the clinical trial is expected to be completed in Q3 2026.

- Based on currently evaluable patient data, the corneal repair effect is favorable, and the repair of corneal nerves is significant; no drug-related adverse reactions have occurred, demonstrating a high safety profile.
- Based on existing data and discussions with professional corneal physicians, BRIM will plan the design of the next pivotal clinical trial.

3. BRM411
Glaucoma Drug

- BRM411 Phase 1/2b clinical trial (IND) has been approved by the TFDA. The Phase 1 trial was successfully completed and has passed review by the Data Safety Monitoring Board (DSMB), formally initiating the Phase 2b trial. By the end of December 2025, two clinical trial hospitals had begun enrolling patients.
- The Company has engaged a CMO to carry out development and improvement. To date, the production of 0.5 kg of GMP-grade active pharmaceutical ingredient has been completed, and the subsequent scale-up production process has been confirmed.
- In preparation for subsequent clinical trials and registration requirements, long-term (6- and 9-month) animal toxicology studies are being conducted. Six months of administration have been completed, with no adverse side effects reported.

4. BRM412
Wet Age-related Macular Degeneration Drug

- BRM412 is currently undergoing feasibility testing for the development of new formulations. The preliminary formulation has achieved the required physicochemical properties. Small-scale production will be followed by long-term stability testing, while efficacy will be verified simultaneously through animal trials.
- In line with the development of new product dosage forms, the Company has collaborated with relevant CROs to design Phase 2 proof-of-concept (POC) clinical trials.

> By the end of 2025, BRIM's 4 new ophthalmic drugs under development had undergone clinical trials in 6 countries, with the cumulative number of participants in the Company's product clinical trials exceeding 1,000.



Strengths and Potential of Existing Products

BRM421 Dry Eye Syndrome

Product Advantages

1. **Innovative Mechanism:** Features multiple therapeutic mechanisms, including corneal repair, restoration of corneal nerve sensitivity, and improvement of tear quality. BRM421 is expected to address the root cause of dry eye syndrome, rather than merely alleviating symptoms.
2. **Effectiveness:** Clinical trials show that BRM421 demonstrates a trend toward corneal repair within 2 weeks, which is faster than the 12 or 24 weeks typically required for current standard treatments to show results.
3. **High Safety:** Compared to the common side effects and usage restrictions of current anti-inflammatory drugs such as corticosteroids, BRM421 demonstrates favorable safety.

Market Potential

According to several market research firms' analysis reports, the market for dry eye syndrome reached approximately USD 6.3 billion to USD 7.5 billion in 2024. It is expected that by 2032-2035, the market size will grow to USD 8 billion to more than USD 13 billion. The CAGR is expected to remain between 4.0% and 7.5% during the forecast period. North America represents the largest market, while the Asia-Pacific region is the fastest-growing area.

According to statistics, over 1.2 million people in Taiwan have been diagnosed with dry eye syndrome, and the number of children under 10 years old with the condition has increased more than 1.5-fold compared to a decade ago, showing a trend toward younger patients. Furthermore, the high reliance on 3C products is considered a major contributor to the prevalence of dry eye syndrome. Patients who undergo refractive surgery or cataract surgery are also at high risk of developing dry eye syndrome, highlighting strong treatment needs.

BRM424 Rare Disease Neurotrophic Keratitis

Product Advantages

1. **Innovative Mechanism:** It features multiple therapeutic mechanisms, including corneal repair, restoration of corneal nerve sensitivity, and improvement of tear quality. Compared to current drugs, BRM424 has a unique corneal nerve repair mechanism that promotes corneal wound healing and restoration of corneal sensitivity.
2. **High Safety:** Compared to nerve growth factor agents or small molecule drugs, BRM424 exhibits a higher safety profile.
3. **Obtaining Orphan Drug Designation (ODD)** in the United States provides access to accelerated development and regulatory pathways, as well as market exclusivity, which helps shorten time to market, reduce development risk, and enhance market competitiveness.
4. **Addressing Unmet Medical Needs:** Current treatment options for neurotrophic keratitis are limited, with only one eye drop, Oxervate, available, and invasive surgery may be required in severe cases. BRM424 is expected to provide patients with an effective, safe, and affordable new non-invasive option.

Market Potential

According to a research report published by The Business Research Company, the global neurotrophic keratitis market was approximately USD 1.47 billion in 2025 and is projected to grow to approximately USD 6.78 billion by 2030. The market is expected to experience a compound annual growth rate (CAGR) of 35.8% from 2026 to 2030, indicating explosive growth in both treatment needs and market size in this area.

The Company aims to control the progression of neurotrophic keratitis through BRM424, accelerate corneal repair, restore corneal nerve sensitivity, and prevent the condition from worsening to the point where invasive surgery becomes necessary, thereby offering patients a wider range of treatment options.

BRM411 Glaucoma

Product Advantages

1. **Effective Intraocular Pressure Reduction:** As the first self-developed ROCK inhibitor in Taiwan, it exhibits synergistic intraocular pressure-lowering effects with glaucoma eye drops with other mechanisms of action (MOAs), effectively relaxing the trabecular meshwork and promoting aqueous humor drainage.
2. **Fewer Side Effects:** Compared to existing ROCK inhibitors, it significantly reduces side effects including red eye, corneal whorl-like deposits, and conjunctival hemorrhage, substantially increasing doctors' willingness to prescribe and patient compliance.
3. **Control of Nocturnal Intraocular Pressure:** Compared with glaucoma eye drops with other MOAs, ROCK inhibitors effectively control nocturnal intraocular pressure, particularly in patients with normal-tension glaucoma, and are expected to manage disease progression more effectively.
4. **Differentiated Positioning and Potential Market Expansion:** Compared to existing PGA-based therapies or ROCK inhibitors with high side effects, BRM411's high safety profile could establish a differentiated competitive advantage and broaden market acceptance.

Market Potential

Glaucoma is becoming increasingly prevalent with the global aging population. According to a research report published by Precedence Research, the global glaucoma treatment market reached USD 6.51 billion in 2024 and is projected to grow to approximately USD 8.66 billion by 2034, with a compound annual growth rate (CAGR) of 2.86% from 2025 to 2034.

According to World Health Organization (WHO) data, the global glaucoma patient population has already exceeded 80 million and is projected to surpass 100 million by 2040. Among these, North America remains the largest market, while the Asia-Pacific region is the fastest-growing area. In Taiwan, the number of patients is also increasing year by year, currently exceeding 700,000, and growing at a rate of approximately 8% annually, reflecting the continued expansion of demand for glaucoma medication and the overall market size.

Furthermore, ROCK inhibitor drugs with fewer side effects possess differentiated advantages and the opportunity to expand market share.

BRM412 Wet Age-Related Macular Degeneration

Product Advantages

1. **Innovative Drug Delivery Technology:** Unlike existing drugs for macular degeneration that require intravitreal injections administered by a specialist physician, BRM412 utilizes a special formulation and is administered as an eye drop. This effectively delivers the anti-angiogenic tyrosine kinase inhibitor (TKI) axitinib to the fundus tissue, providing patients with a non-invasive treatment option and avoiding the pain, risk of infection, and retinal detachment associated with intravitreal injections, thereby improving patient medication adherence.
2. **Effectively Inhibits Angiogenesis:** In a Phase 2 clinical trial, BRM412 demonstrated efficacy in suppressing neovascularization in more than 70% of patients with nAMD, allowing patients to avoid intravitreal anti-VEGF injections for 9 months.
3. **International Recognition:** BRM412's core technology was honored with a silver award at the 2023 Edison Awards, ranking second only to Moderna and highlighting its international acclaim for innovation and technical prowess.

Market Potential

The broader retinal disease treatment market for neovascular retinal diseases and other retinal diseases will exceed USD 23.8 billion in 2025. By 2032, the overall scale of the retinal diseases treatment market is expected to exceed US$ 62 billion, driven by conditions such as nAMD and DME.

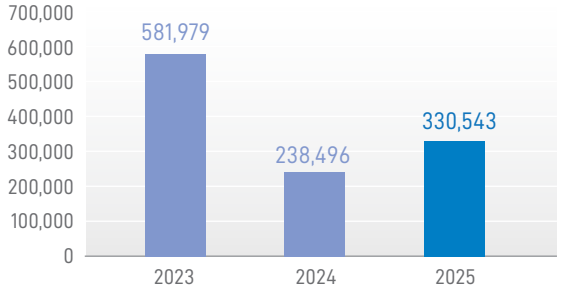
BRM412 is a non-invasive eye drop formulation designed to replace current intravitreal injection drugs, providing patients with a new treatment option that may improve treatment compliance and broaden the eligible patient population.

R&D Investment Resources

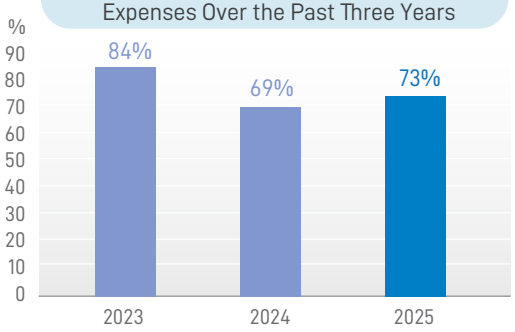
As a drug development company, BRIM Biotech focuses the majority of the Company's resources on R&D, with R&D expenses accounting for approximately 70% of all operating expenses over the years. As products enter late-stage clinical trials in the future, significant capital support will be required, and R&D expenses as a percentage of total costs are expected to increase substantially.

Year	R&D expenses (Unit: NTD Thousands)	Operating Expenses (Unit: NTD Thousands)	R&D Expenditure as a Percentage of Operating Expenses (%)	R&D Personnel
2023	581,979	694,215	84%	7
2024	238,496	344,807	69%	14
2025	330,543	454,224	73%	15

R&D Expenses Over the Past Three Years
(NTD thousand)



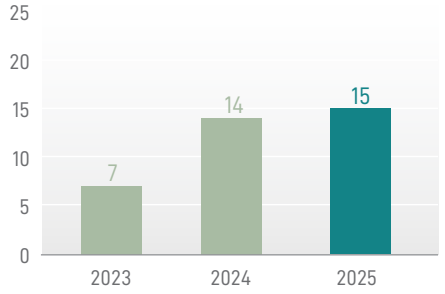
R&D Expenses as a Percentage of Operating Expenses Over the Past Three Years



R&D Talent Training

R&D innovation is the core driving force of the biotechnology industry, and high-caliber R&D professionals are a key source of corporate competitive advantage. BRIM Biotech adheres to the principles of "people-oriented, continuous improvement" and is committed to building an R&D team with cross-disciplinary knowledge, experimental skills, and understanding of international regulations. The Company has established a systematic training mechanism, integrating internal resources with external expert courses, to strengthen the professional capabilities of R&D personnel in areas such as drug development and intellectual property management, further enhancing R&D efficiency and the success rate of clinical trials.

R&D Personnel Over the Past Three Years



Training Courses Completed Over the Past Three Years

	Course Name	Course Content	Training Hours	Number of trainees	Total training hours (Training hours * Number of trainees)
2023	New Drug Development-CMC Perspective #1	Ensuring pharmaceutical manufacturing and quality control comply with relevant regulations and standards to guarantee the safety, quality, and efficacy of our products.	1	14	14
	New Drug Development-CMC Perspective #2		2	15	30
	New Drug Development-CMC Perspective #3		2	8	16
2024	Liquid Chromatography-Mass Spectrometry (LC-MS) Training and Examination	HPLC Practical Operation Training	3	1	3
	New Drug Application (NDA) Common Technical Document (CTD) Writing Techniques: Case Studies and Practical Guidance.	Enhancing understanding of the CTD framework concept. Through the instructor's sharing of practical case studies, participants learned practical writing techniques for each module and how to apply these skills in their work.	6.5	1	6.5
	"Do we truly understand the application procedures for pharmaceutical clinical trials?" Pop-up course	Understanding Taiwan's clinical trial application procedures, administrative review focus, and common deficiencies.	1.5	1	1.5
	Multiple Endpoints in Clinical Trials and One Clinical Study Showing Substantial Evidence of Efficacy, Along With Statistical Methods and Approaches for Handling Missing Data, and Estimates and Sensitivity Analyses	Understanding clinical trial research statistical analysis	6	1	6
2025	Patent Search and Strategic Project Selection Workshop	Master patent search techniques to gain market insights and leverage patent data for the precise selection of research topics.	15	1	15
	Clinical Trial I Series	The course covered high-performance and accelerated clinical trial strategies, the current landscape and advantages and disadvantages of conducting clinical trials in Taiwan, and common audit findings and case studies. The curriculum was designed to assist in the planning and advancement of ongoing clinical trials.	10	1	10
	Introduction to OECD GLP Standards Training (Basic Course)	Understand the OECD GLP standards and management concepts	6	1	6

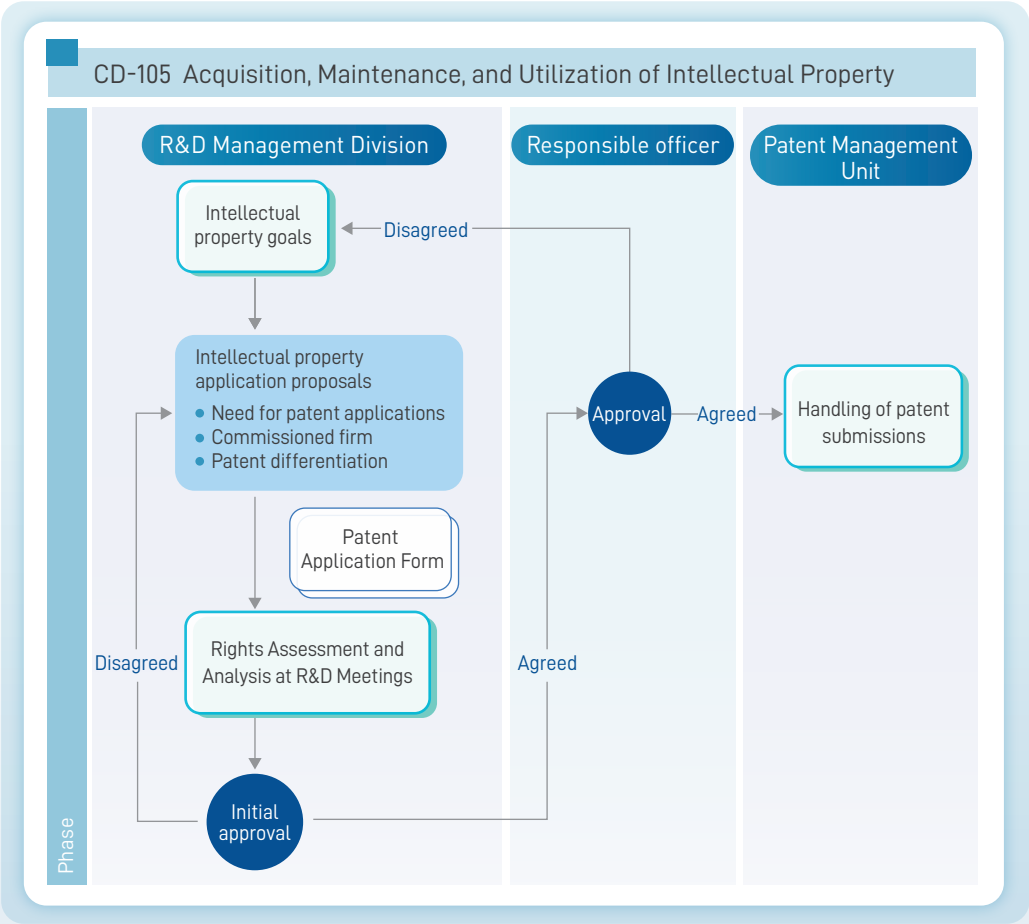
2025

Course Name	Course Content	Training Hours	Number of trainees	Total training hours (Training hours * Number of trainees)
Liquid Chromatography-Mass Spectrometry Education and Training + Liquid Chromatography-Mass Spectrometry Practical Examination	HPLC Practical Operation Training	8	1	8
Building an Intellectual Property Management Moat	Briefly explain the benefits of various intellectual property rights, helping enterprises build robust competitive barriers through legal instruments such as patents, trademarks, copyrights, and trade secrets, and even counter competitors through legal means to shift from a defensive to an offensive position. We will also analyze case studies on leveraging intellectual property strategies to prevent infringement losses, enabling participants to understand how to protect corporate assets and create commercial value through effective IP management to strengthen market competitiveness.	3	1	3
Patent Portfolio Course	Master the legal framework and application techniques for pharmaceutical patent term extensions and apply this knowledge to extend the market life of pharmaceutical products.	6	1	6
International Pharmaceutical Patent Licensing, Portfolio Strategy, and Due Diligence Practices	Drawing from the development experience of foreign peers, biotechnology and pharmaceutical companies frequently utilize technical tools such as the acquisition, maintenance, and application of patents, alongside the protection of trade secrets, as strategic means for corporate protection and growth.	3	1	3
High-Value Drug R&D Trends and Market Status	Compared with traditional new drugs, investment in the R&D of "improved new drugs" under 505(b)(2) new drugs effectively shortens clinical trial timelines, reduces R&D costs, and accelerates time to market. This course provides practical and forward-looking knowledge and strategic references,	3	1	3
Latest Analysis of U.S. Judicial Practice	This article compiles recent important judgments of the U.S. Court of Appeals for the Federal Circuit to identify the latest judgment trends and practical response strategies.	2	1	2
Laboratory New Employee OSH Training	Safety and Compliance Training	15	3	45
In-service Biosafety Training for Laboratory Personnel	Safety and Compliance Training	4	6	24

2.1.3 R&D Asset Maintenance and Strategy

In the high-intensity, rapidly evolving biotechnology industry, effective intellectual property and trade secret management is not only crucial for protecting core assets, but also a key strategy for successful new drug development and commercialization. BRIM Biotech understands the challenges in achieving innovative breakthroughs. By implementing a systematic intellectual property management system, a stringent patent strategy, and comprehensive trade secret safeguards, the Company secures its technological edge and raises the barriers to entry in the international market.

To systematically manage and protect the Company's research and development achievements, BRIM Biotech has established a management strategy encompassing patents, trademarks, and trade secrets. Clear roles and responsibilities have been defined and standard operating procedures implemented, integrating relevant management strategies from the initial stages of technology development through to patent application, licensing collaborations, and dispute resolution, forming a comprehensive protection network to ensure the Company's sustainable innovation and development.



Intellectual Property Management

To strengthen the protection of R&D results and enhance company competitiveness, BRIM Biotech has established a clear intellectual property management system. Through internal and external collaboration, we ensure the comprehensive and timely application, maintenance, and utilization of intellectual property rights. The Company, in addition to conducting internal system audits and updating its intellectual property status quarterly in accordance with the "Intellectual Property Management Regulations", actively collaborates with external consultants to enhance patent strategy and its ability to respond to international litigation.

Externally, the Company engages patent firms to assist with the drafting, responses and subsequent maintenance of patent applications, and periodically engages professional consulting and technology asset management consulting companies to conduct patent analyses and technology platform deployment planning, transforming intellectual property into commercial competitive advantages.

Patent Management System

The Company established a systematic intellectual property rights management system in June 2023 through clear internal processes and cross-departmental collaboration, covering the entire process from proposal, evaluation, application and protection to subsequent maintenance, to ensure the legal protection of R&D results and maximize their commercial value.

- Cross-departmental review and documentation processes: Strengthening project consistency and compliance.
- Integration of internal and external resources: Including R&D unit, intellectual property unit, the legal department, and external patent firms.
- Risk management and contractual protection mechanisms: Strengthening confidentiality and establishing patent rights.
- Commercialization-oriented management: Leveraging patent strategy and expansion to support licensing, partnerships, and market competitiveness.

Since 2015, after technology transfer of patents from Mackay Memorial Hospital, our R&D team has been actively developing products, and has filed 10 new invention patent applications to date. In 2024, we jointly applied for one formulation patent with our licensee, Grand Pharma, and also obtained exclusive licenses for two products originally developed by the Industrial Technology Research Institute through technology transfer from Sinphar/Shuter, resulting in 2 additional invention patent applications. Patent rights are territorial. Considering product markets, manufacturing locations, and overseas competition, patent applications have been filed in Australia, the United States, the European Union, Ireland, Japan, South Korea, China, and Taiwan. As of January 2026, the number of related patents is as follows:

No. of Patent Families	Number of Countries Where Patents Have Been Granted	Number of Patent Countries Where Patents Are Undergoing Review/Defense
26	110	87

Trade Secret Management

BRIM Biotech has long been committed to developing innovative drugs and recognizes that patent protection alone is not enough to safeguard all its R&D achievement and core data. Therefore, BRIM Biotech simultaneously enhances the management and confidentiality of its trade secrets to minimize the risk of technology leakage and ensure the integrity and security of its key R&D assets.

Specific implementation measures are as follows:

1. When outsourcing the development of new drugs, the ownership of intellectual property rights, the scope of authorization, and confidentiality clauses will be clearly stipulated in the contract. If engaging a patent agency or other third parties to assist with intellectual property application procedures, their professional competence will also be assessed in advance, and outsourcing or confidentiality contracts will be signed in accordance with the "Contract Review and Management Procedures" and the "Seal Management Procedures" to protect the Company's rights and information security.
2. Employees are required to sign a confidentiality agreement upon hiring. Related R&D technical documents must be regularly submitted and uploaded to the Company's cloud management system for safekeeping, and access is restricted to authorized personnel only. Upon an employee's departure, they are reminded not to disclose the Company's trade secrets or infringe on the Company's intellectual property rights, which could lead to legal issues.
3. To prevent unauthorized access and theft of the Company's confidential business documents, the Company has established the "Information Security Management Procedures" and has entrusted dedicated information security personnel with building and maintaining an information security management system. In doing this, we ensure the security of the Company's data, systems, equipment, and network communications, blocking external intrusion and damage.

Response Strategies for Business Patent Litigation Risks

The Company collaborates with patent consultants from the early stages of product development to strengthen patents and adopt a multiple patent deployment strategy. In addition, for product development, the Company continues to monitor and conduct in-depth analyses of "highly relevant patents" and the "current status of competitive product patents" to understand the patent deployment directions and strategic changes of potential competitors, and make necessary adjustments and response strategies. The aforementioned implementation measures are used to reduce the risk of future patent litigation. In the event of international patent infringement disputes, the Company has established a referral mechanism, allowing it to obtain recommendations for patent attorneys from overseas offices to represent it in legal proceedings.

Intellectual Property Management Implementation Results

1. The Company's intellectual property management unit reports to the Board of Directors annually on a regular basis. The most recent report on the status of the Company's intellectual property rights was presented at the 20th meeting of the 6th Term Board of Directors on December 26, 2025.
2. To date, the Company has not been involved in any intellectual property rights litigation relating to patents, trade secrets or other matters.

2.2 Pharmaceutical Quality and Drug Safety

User Health and Safety

BRIM Biotech is dedicated to making pharmaceutical safety a core priority in research and clinical application, guided by a patient-centric R&D approach and comprehensively implementing proactive health and safety risk management. Throughout product R&D, clinical trials, and outsourced production and transportation, the Company complies with relevant regulations from regulatory authorities, ensuring pharmaceuticals meet quality and safety standards throughout the research and subsequent clinical application process.

In terms of regulatory compliance, pharmaceuticals developed by the Company comply with PIC/S GMP (Good Manufacturing Practice) requirements during the production stage to ensure that manufacturing processes comply with international standards; product transportation follows GDP (Good Distribution Practice) procedures to safeguard pharmaceutical quality and efficacy from storage and transportation to final delivery. Furthermore, to prevent potential compliance risks, BRIM implements rigorous document review and on-site inspections of its partner vendors to ensure their regulatory compliance and sound quality management systems are in place.

At the early R&D stage, the Company has incorporated users' health benefits into the core of product evaluation. R&D products such as BRM421, BRM424, BRM411 and BRM412 have been validated through animal studies and early human clinical data, demonstrating their safety and positive therapeutic effects and laying a preliminary foundation for subsequent product launches. In 2025, the Company had no incidents involving violations of health and safety-related regulations and was not subject to penalties by competent authorities, demonstrating BRIM's comprehensive processes and effective implementation of pharmaceutical safety risk management.

Drug Safety and Clinical Trial Management Mechanism

BRIM Biotech is progressively building a complete pharmaceutical quality and safety management system, with guidance and oversight from senior QA consultants. They conduct document review and on-site audits of contract manufacturers to ensure compliance with applicable regulations. Clinical trial stages follow PIC/S GMP (Good Manufacturing Practice), GLP (Good Laboratory Practice), GCP (Good Clinical Practice), and ICH-GCP (International Council for Harmonisation Good Clinical Practice), and establish tracking and supervision mechanisms in accordance with relevant TFDA and U.S. FDA guidelines.

During the clinical trial stage, approval from an Institutional Review Board (IRB) and competent authorities (FDA, TFDA, etc.) is required, and trials are conducted by clinical personnel and institutions qualified under GCP. The Company also regularly arranges professional training courses for R&D and trial personnel to strengthen clinical trial quality.

Regarding drug safety, BRIM follows competent authorities' pharmacovigilance guidelines for clinical trials and engages CROs to collect, assess and report relevant adverse reaction information, ensuring timely responses to SUSARs and other abnormal circumstances; a Development Safety Update Report (DSUR) is submitted annually, compiling safety data for all dosage forms and indications at different trial stages, including SAEs, SUSARs, non-clinical study findings and related literature.

Furthermore, the Company explicitly requires all commissioned CROs to comply with the regulations of relevant authorities for operations and incident handling. Each unit reports to QA to initiate event analysis and corrective and preventive actions (CAPA), and medical institutions and competent authorities are notified as appropriate to prevent recurrence of similar events. As of the end of 2025, BRIM's clinical trial activities were conducted in the United States, with no drug safety concern incidents occurring, continuously demonstrating the Company's strong commitment to subject safety and regulatory compliance.

Subject Safety Protection

BRIM Biotech places great importance on the safety of clinical trial participants, and has established robust monitoring and response mechanisms during the trial process. A reasonable follow-up visit schedule is arranged during the trial execution, and a qualified specialist physician (PI/CoPI) is responsible for trial execution and safety assessment, ensuring each trial stage adheres to clinical ethics and safety regulations. An independent Data and Safety Monitoring Board (DSMB) was also established to conduct independent reviews and provide objective risk assessment recommendations. All participants are fully insured to address potential risks.

The Company handles adverse reactions that may occur during clinical trials based on their severity.

Expected or mild unexpected adverse reactions

Appropriate treatment is provided following physician assessment and recorded in the case report form (CRF)

Serious unexpected adverse reactions (non-fatal or non-life-threatening)

Must be reported to the competent authorities (IRB/FDA/TFDA) within fifteen days of becoming aware, with detailed written documentation provided.

Serious unexpected adverse reactions (fatal or life-threatening)

Must be reported to the competent authorities (IRB/FDA/TFDA) within seven days of becoming aware, with detailed written documentation provided within fifteen days of becoming aware.

BRIM Biotech ensures its product development at all stages complies with international norms and ethical standards to safeguard medication safety, thanks to rigorous pharmaceutical quality and safety management systems, robust clinical trial monitoring, and comprehensive subject protection measures.

2.3 Supply Chain Management

BRIM Biotech positions itself within the biotechnology and pharmaceutical industry as an innovative new drug developer, focusing on drug platform technologies, research and development optimization of drug candidates, and clinical validation. In the midstream of the industry value chain, the Company primarily drives product commercialization through licensing collaborations, integrating external resources such as contract manufacturing organizations (CMOs), clinical research organizations (CROs), and intellectual property management to establish a complete research and validation system.

Our upstream supply chain encompasses patent licensors, raw material suppliers, academic research institutions, and specialized technical service providers, delivering critical resources and technical support for new drug R&D. The downstream segment comprises pharmaceutical manufacturers, licensing partners, medical institutions, and regulatory authorities, facilitating clinical application and market advancement. BRIM leverages platform technologies and innovative therapy development to strengthen value chain connections with upstream and downstream partners, accelerate the translation and commercialization of R&D achievement, and deliver innovative solutions for unmet clinical needs.

Upstream

- Patent licensors, raw material suppliers, academic research institutions, and professional technical service providers

Midstream

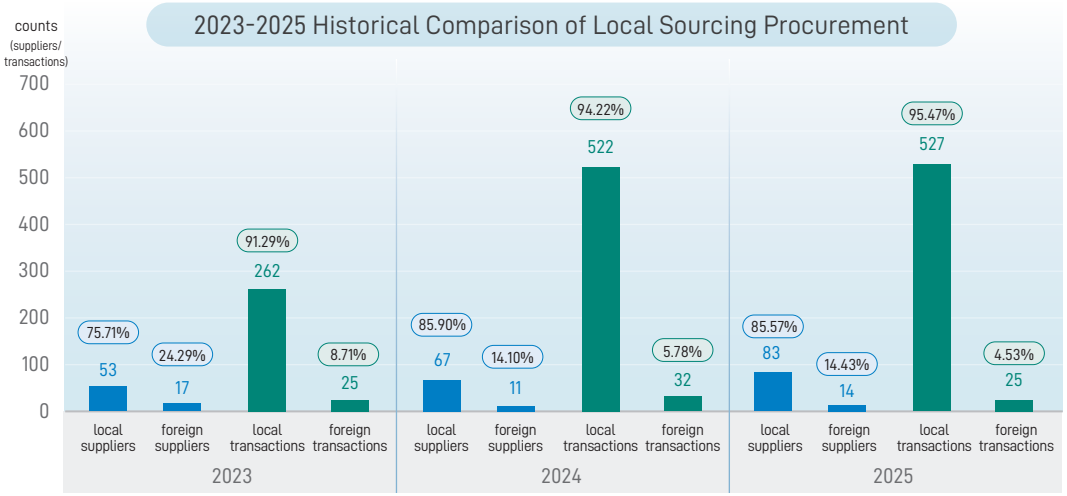
- New drug development companies

Downstream

- Pharmaceutical manufacturers, authorized partners, healthcare facilities, and regulatory authorities.

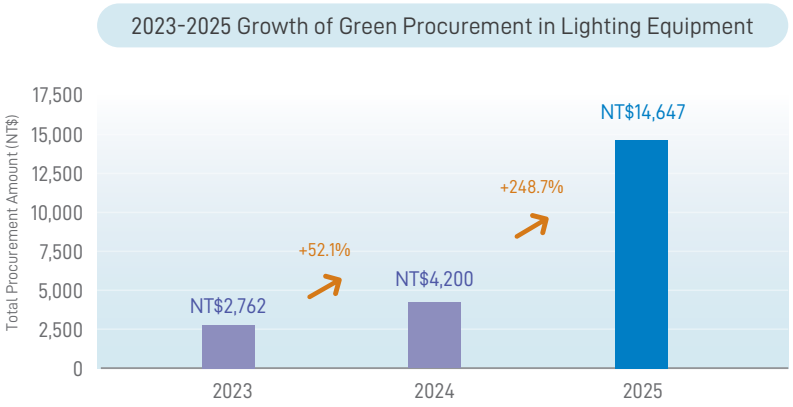
Local Sourcing

BRIM Biotechnology is dedicated to advancing the internationalization of Taiwan's new drugs. Due to the specialized nature of its professional services, it relies on international supplier resources. For domestic R&D experiments, in addition to purchasing designated brand products as recommended in the literature, domestically manufactured products are prioritized where there are no specific restrictions. For items that must rely on foreign supply resources due to constraints, local procurement and local delivery are the primary objectives. This reduces carbon emissions arising from transportation and warehousing and shortens delivery timelines to improve logistics efficiency. In the future, the Company will continue to actively expand local cooperation and strengthen localized procurement strategies for professional technical services, warehousing and cold-chain transportation, achieving operational objectives that balance R&D quality and sustainable development. The proportion of local procurement suppliers in 2025 remained unchanged from 2024, primarily because procurement information from subsidiaries was consolidated in 2025. The Company will continue to strengthen local procurement mechanisms and deepen cooperation with local suppliers.



Green Procurement

BRIM Biotechnology actively implements sustainable supply chain management and prioritizes the procurement of green products with environmental labels. Regarding office consumables, the Company continues to select environmentally friendly paper towels produced locally in Taiwan from 100% recycled pulp, reducing pressure on natural resources through their water-soluble properties and the avoidance of virgin forest harvesting; office stationery also prioritizes products that combine environmentally friendly materials and durability.



To optimize energy efficiency, the Company has systematically replaced office locations with high-efficiency LED lighting systems since 2023, reducing energy loads at the source. In 2025, the Company's total green procurement amount increased significantly by 248.7% compared with 2024, demonstrating its determination to support green industries. Meanwhile, the Company has deepened its "paperless office" strategy by introducing an electronic approval system to replace traditional paper-based operations, implementing waste reduction management at the source and optimizing resource-use efficiency.

New Supplier Management

Since March 2022, BRIM Biotechnology has established the Ethical Corporate Management Procedures and Code of Conduct and the Ethical Corporate Management Best Practice Principles. At the end of 2023, the "Supplier Ethical Corporate Management Declaration" was incorporated into the Procurement Management Procedures. From January 2024, new and existing domestic and overseas suppliers have formally been required to sign the declaration documents to strengthen ethical corporate management and supply chain responsibility management, and this continued in 2025.

For new suppliers, BRIM conducts a preliminary sustainability risk assessment when setting up their basic data, including reviewing their sustainability policies as disclosed on their official websites, publicly available information, and potential environmental and social impacts. Subsequent plans will gradually incorporate ESG issues into formal assessment items and add indicators such as "carbon inventory" and "labor/human rights" for screening and grading from a sustainability perspective:

Grade A	Grade B	Grade C	Grade D
Excellent	Qualified	Under Observation	Unqualified
Long-term cooperation or priority procurement	General procurement	Requires continued monitoring or reassessment	No transactions permitted

Supplier Code of Conduct Signing Status

ESG: 2024-2025Compliance Statistical Analysis — Compliance: Excellent

Total Number Required to Sign	Actual Number of Completed Signatures	Overall Compliance Rate
150 suppliers	148 suppliers	98.7%
Cumulative Cross-year Target	Steady Growth in Achievement Rate	1.7% increase compared with the previous year

2024 Detailed Analysis — Annual Update of Existing Suppliers

Target Number Required to Sign	118 suppliers
Actual Number of Completed Signatures	116 suppliers
Outstanding Gap	2 suppliers
Annual Achievement Rate	98.3%

2025 Detailed Analysis — New and Key Suppliers

Target Number Required to Sign	32 suppliers
Actual Number of Completed Signatures	32 suppliers
Outstanding Gap	0 suppliers
Annual Achievement Rate	100%

Existing Supplier Management

For existing suppliers, BRIM Biotechnology began formal ESG assessment planning in Q4 2025. In the future, it will gradually assess incorporating ESG items such as "carbon management" and "human rights responsibility" into the existing framework of the annual supplier evaluation process, together with traditional evaluation indicators such as quality, delivery time, price and cooperation, to establish consistent and sustainability-oriented cooperation standards and progressively strengthen the overall supply chain's sustainable competitiveness.

2.4 Marketing and Labeling

BRIM Biotech is committed to commercializing and internationalizing its R&D achievement. Its product marketing strategy is built on professionalism, a clinical focus, and a global outlook, leveraging diverse methods to increase brand awareness, deepen its clinical foundation, and expand international partnerships.

The Company actively participates in numerous international conferences and professional exhibitions (such as ARVO, AAO, OARSI, BIO Asia-Taiwan and BiotechGate), and establishes exhibition booths, delivers presentations and gives thematic speeches at certain exhibitions to comprehensively showcase the Company's R&D achievements and technology platforms in regenerative medicine and ophthalmology. By participating in relevant exhibitions and events, we enhanced brand exposure and, through interactions with domestic and international physicians, researchers, and potential partners, gathered market insights. This information is a key foundation for optimizing product positioning, guiding development efforts, and refining licensing strategies, ultimately supporting international expansion and R&D strategy adjustments.

Exhibition Name / Exhibition Content	Activities and Achievements	Benefits and Contributions
2023 2025 **BIO International Convention** Shared the latest research and industry trends in the biotechnology sector, and offered one-on-one business matchmaking meetings to facilitate international collaboration and technology exchange.	• Held one-on-one matchmaking meetings with potential partners from around the world to discuss business opportunities and explored collaboration and licensing possibilities. • Set up an exhibition booth to showcase BRIM's R&D achievements and product portfolio. Enhanced brand visibility and attracted the attention of international investors and industry professionals.	• Through participation in exhibitions, BRIM successfully introduced its product lines to potential domestic and international partners, enhancing brand awareness. • Through interaction with potential partners, we received questions and suggestions about the products, which further supplemented our testing data and allowed us to refine our product development based on their feedback. • Actively sought licensing or collaboration opportunities with development potential, expanding international partnerships, and promoting business growth.
2023 2024 2025 **American Academy of Ophthalmology (AAO)** Covers courses, training, product displays, roundtable discussions and thematic seminars in the field of ophthalmology, focusing on innovative ophthalmic products and trends and providing a platform for in-depth exchanges of ophthalmic professional knowledge and practice.	• Held consultant advisory meetings and engaged in face-to-face discussions with US ophthalmology experts to explore the clinical application potential and development strategies for BRIM's ophthalmic products. • Met with representatives of international pharmaceutical companies to discuss the latest progress and results of products and the possibility of cooperation.	• Collected clinical physician feedback on product usability and efficacy as a key basis for product development optimization. • Understand the needs of international pharmaceutical companies seeking licensing projects and continue to advance the possibility of product licensing. • Grasped development trends and innovative technologies in the ophthalmology field, and continuously explore potential R&D projects and technology sources for collaboration.
2024 2025 **The Association for Research in Vision and Ophthalmology (ARVO)** Showcased the latest research findings in areas such as retinal diseases, glaucoma, and ocular tumors, while also fostering interdisciplinary collaboration and technical exchange.	• Held an advisory committee meeting to discuss BRIM's ophthalmic product line face-to-face with ophthalmology experts and gain an in-depth understanding of clinical needs and the feasibility of future product development. • Met with representatives of international pharmaceutical companies to discuss the latest progress and results of products and the possibility of cooperation.	• Obtained first-hand professional feedback on BRIM ophthalmic products from American ophthalmologists, gaining deep insights into practical clinical experience and unmet needs to inform product development adjustments. • Understand the needs of international pharmaceutical companies seeking licensing projects and continue to advance the possibility of product licensing. • By participating in conferences and exhibitions, we stayed abreast of the latest research trends in the ophthalmology field and assess potential projects for further licensing and introduction.
2023 2024 2025 **BIO Asia-Taiwan** Focusing on innovation and international collaboration in the Asian biotechnology industry, including innovation forums, investment summits, regional cooperation forums, and BIO Partnering™ one-on-one matchmaking meetings, we offered participants a comprehensive platform for networking and collaboration.	• Conducted one-on-one matchmaking meetings to introduce BRIM's R&D achievements and product deployment.	• Strengthened company visibility and introduce BRIM's product lines to potential partners both domestically and internationally, and explored licensing or collaborative projects with development potential.

We integrate feedback from major exhibitions into our product development and marketing strategies to refine our technology positioning and improve the precision of our market applications. Through in-depth communication with clinical advisors, we continuously optimize product design and indication strategies, while expanding licensing and collaboration opportunities, evaluating potential platform extensions, and refining our market entry approaches based on feedback from exhibitors and industry professionals at trade shows, to enhance product competitiveness and the effectiveness of our international expansion.

Clinical Trials and Subject Recruitment Promotion

BRIM fully complies with ICH-GCP guidelines and the requirements of each trial institution's Institutional Review Board (IRB) when recruiting clinical trial subjects. All recruitment information (such as posters and advertisements) must be reviewed and approved by the IRB. The content must clearly state the trial purpose, participation eligibility, subject rights and contact information, and clearly indicate that unauthorized changes are prohibited. Clinical recruitment methods include posting approved publicity materials, as well as introductions by attending physicians during outpatient clinics or referrals from subjects. The Company has established standard operating procedures to ensure the recruitment process complies with regulations and respects the subjects' willingness and safety, with a commitment to transparent information disclosure and research ethics.

3

Climate Change and Green Operations



Management Approach

3.1 Climate Change Response

3.2 Water Resources and Waste Management

Management Approach

Material Topics Climate Change Response

GRI Standards GRI 3-3, GRI 201-2, GRI 302-1, GRI 302-3, GRI 305-1, GRI 305-2, GRI 305-4

Description of Positive and Negative Impacts

Positive Impact

While primarily affecting high-emission industries, climate change still presents several positive management opportunities for BRIM Biotech. Although the Company does not own its own facilities, appropriately assessing the climate resilience of its partners — such as the disaster resistance of production sites for investigational products and measures to address climate anomalies — will help proactively identify supply disruption risks and enhance the overall climate resilience of the supply chain, reducing the potential for operational delays and the transfer of carbon emission costs. Furthermore, BRIM can also implement energy-saving measures within its office operations, improve energy efficiency, and utilize carbon inventory results to continuously optimize its carbon management, thereby reducing indirect carbon emissions and showcasing its commitment to and tangible progress on climate issues. As global capital markets increasingly emphasize ESG information disclosure, establishing a climate risk management framework and goals early on will help strengthen corporate image and build trust, offering long-term advantages for future pharmaceutical licensing negotiations, international cooperation, and potential capital ventures.

Negative Impacts

BRIM Biotech's business model relies on commissioning new drug R&D and the manufacturing of investigational product to external CROs and CMOs. Failure to promptly understand the physical and transitional risks that climate change poses to the supply chain could lead to uncertainties – such as disruptions in partner operations, delivery delays, or increased costs (e.g., price adjustments due to the implementation of a carbon tax system), which may impact clinical trial progress or licensing negotiations. Furthermore, insufficient response to climate issues may also lead to doubts from external investors, potential licensing partners, or international regulatory bodies regarding the Company's sustainability governance capabilities, thereby impacting corporate reputation and collaboration opportunities. On the other hand, companies lacking a systematic carbon inventory or energy-saving and carbon reduction mechanisms will find it difficult to grasp GHG emissions at the office level. This may lead to additional compliance pressure and management costs when facing Taiwan's carbon fee levy and information disclosure regulations in the future.

Policies and Commitments

BRIM Biotech recognizes the potential impact of climate change on corporate sustainability and global public health. Although the Company does not manufacture products itself, it actively implements energy conservation and carbon reduction measures at the operational level, including improving energy efficiency in offices, reducing resource consumption, and encouraging low-carbon behaviors. The Company also continuously monitors the potential impact of climate change on its R&D processes and the operational stability of its partners, and assesses the link between climate risks and the risk of business interruption.

Furthermore, BRIM is progressively referencing the Task Force on Climate-related Financial Disclosures (TCFD) framework to establish internal climate governance structures and response strategies, strengthening response mechanisms for risk identification, opportunity identification and data disclosure. In the future, BRIM will also establish specific indicators based on actual development progress to fulfill climate responsibilities and stakeholder expectations.

Objectives Using 2024 as the base year, and adjusting it on a rolling basis as per company progress.

Short-term Goals(2025~2027)

- Plan employee low-carbon business travel subsidies and other measures to implement Scope 3 emissions reduction management.
- Establish and inventory energy use and carbon emission hotspots in company offices, and complete the first GHG inventory.
- Plan to determine whether key CRO and CMO partners have climate risk response policies or management systems.

Mid-term Goals (2027~2029)

- Progressively integrate climate change risks into screening criteria as one of the standards for supply chain and partner risk assessment.
- Complete office-level energy conservation and carbon emission reduction management improvement recommendations, and implement specific carbon reduction actions (such as adopting green energy or energy-saving lighting).

Long-term Goals (from 2029)

- Disclose our climate actions and GHG inventory results to meet investor demands and comply with regulatory requirements.

Management Approach

Material Topics Climate Change Response

Action Plans

Negative Impact Management

Understanding Partners' Climate Resilience

- Initially assess whether key partners — such as CROs and CMOs — have the basic ability to respond to extreme weather events, in order to mitigate the risk of disruption to clinical operations.

Monitoring Carbon Pricing Policy Development

- Although current emissions are low, we continue to monitor carbon fees and disclosure policies and prepare for future business expansion or partnership requirements.

Establishing a Whistleblowing Mechanism

- Establish reporting procedures and record any personnel or operational issues resulting from extreme weather, building a knowledge base for future emergency responses.

Enhancing Internal Climate risk AwarenessDevelopment

- Promote education and training to help R&D and compliance staff understand climate change trends and potential future impacts.

Positive Impact Management

- Establish and regularly update a carbon emissions and energy usage inventory for our offices, to serve as the basis for future energy conservation and carbon reduction goals and initiatives.
- Select partners with climate risk resilience (such as backup production lines, disaster-resistant equipment, and low-carbon processes) — including CROs and CMOs — and incorporating them into supply chain management and collaborative evaluation criteria.
- Collect and assess potential extreme climate risks facing major operational locations and consider adjusting operational response plans, such as remote work, digital process backups, and other measures.
- In line with domestic and international sustainable development trends and the latest regulations from competent authorities, we adjust our internal energy conservation and carbon management strategies as needed to address potential disclosure requirements or obligations, including potential fees.

Effectiveness Assessment

- Regularly compile energy use and carbon emissions data generated by office operations, and progressively introduce third-party inventory organizations for verification to understand trends in the climate impacts of self-operated activities.
- Annual operational risk discussions are held with key partners (such as CROs and CMOs), focusing on their preparedness with contingency plans for climate anomalies.
- Evaluate the energy efficiency of air conditioning and lighting optimization measures in the office (e.g., annual electricity bill reductions, trends in carbon emission reductions) as a basis for internal energy management.
- If actual disruptions, delays in testing, or operational anomalies occur due to climate factors, they will be included in the annual operational review, and the internal ESG Task Force or relevant departments will conduct a root cause analysis and propose improvement recommendations.
- Assess employee participation rates in climate change training and survey results to understand improvements in internal awareness of climate issues and willingness to take action, serving as a basis for future adjustments to education strategies.

Grievance Mechanism

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3.1 Climate Change Response

3.1.1 Climate-related Financial Disclosures

Climate change has become a significant global issue, with increasingly profound impacts on the natural environment and social structures, posing far-reaching and persistent challenges. According to the World Economic Forum's Global Risks Report 2025, "extreme weather events" remain ranked as the foremost severe global risk for the next decade, indicating that enterprises must continue to adopt proactive response strategies. Facing this challenge, BRIM Biotechnology, adhering to the belief in the mutual prosperity of enterprises and the ecological environment, continues to incorporate climate change as one of its material sustainable business issues and closely monitors global climate change trends. The Company formulates and implements a sustainable environmental management policy, focusing on reducing the negative impacts of operations on the environment and enhancing resilience to climate change risks. We also reference the latest global research data and integrate the Task Force on Climate-related Financial Disclosures (TCFD) framework to incorporate climate change into the Company's governance structure.

Climate Governance

To effectively address the risks and opportunities presented by climate change, BRIM Biotech has established a Sustainable Development Promotion Task Force to manage climate change and sustainability issues. Chaired by the president, the Task Force is responsible for organizing an Environmental Safety Task Force, whose decisions are overseen and approved by the Board of Directors. This ensures the Company's strategies and actions in responding to significant climate change challenges are rigorously monitored and effectively implemented, and aligned with its operational development strategies.

The Environmental Safety Task Force is dedicated to identifying and managing risks and opportunities related to climate change, and reports to the Board of Directors annually to ensure comprehensive oversight of climate-related matters. Through a robust organizational structure and implementation processes, BRIM Biotech ensures sustainable growth and actively fulfills its responsibilities to society and the environment in the face of global climate change.

Climate Change Risk and Opportunity Management

BRIM Biotech bases its approach on the Company's risk management system and integrates key climate risks and opportunities identified in accordance with the TCFD framework into its existing risk management framework. This considers the potential impacts of climate change on various aspects of business strategy, operations, finances, and legal compliance. The aim is to normalize the management of climate risk issues, ensuring effective monitoring and response to potential climate crises.

STEP 1	STEP 2	STEP 3	STEP 4
Screening: Categories of Climate-Related Risks and Opportunities Affecting BRIM Biotech	Analysis: Inventory of Potential Operational Risks With Department Heads Across All Locations	Identification: Analysis and Screening of Significant Risks and Opportunities Using a Matrix Diagram	Management Tracking: Confirmation of Results by Senior Management and Goal and Metric Setup for Management
Based on industry characteristics, we collected publicly disclosed information from leading domestic and international companies and screened for climate-related risks and opportunities closely related to our operations. These included 7 risks and 2 opportunities.	We convened relevant units to discuss climate issues in depth, analyzing the definitions of risks and opportunities, along with relevant regulations and market trends. We then comprehensively analyzed the potential impact, extent of influence, and possible timing to assess the effects on BRIM.	Based on the analysis, risk values were assessed according to likelihood (L) and magnitude (M), identifying the Company's material climate risks and opportunities and screening out 2 material risks and 1 opportunity.	Senior management reviewed the identified results and confirmed relevant climate risks and opportunities. They were then integrated into the Company's overall risk management framework, with plans to report the findings to the Board of Directors.

Climate Change Strategy

BRIM Biotech actively responds to climate change challenges, based on the Task Force on Climate-related Financial Disclosures (TCFD) framework, incorporating climate issues into its sustainable management and operational decision-making. The Environmental Safety Task Force is responsible for assessing the operational impacts and transition challenges potentially brought about by climate change, with impact assessments divided into three levels: short-term impacts within three years, medium-term impacts within three to five years, and long-term impacts exceeding five years. Adaptation and mitigation strategies are developed based on these assessments. In 2024, BRIM Biotechnology systematically conducted climate risk and opportunity identification by issuing a "Climate Risk and Opportunity Questionnaire," integrating input from departments including Business Development, Finance and Accounting, Human Resources, Legal, Procurement and Internal Audit, and comprehensively identifying the potential impacts of climate change on the Company's operational processes and R&D activities. In 2025, continuing the results of the 2024 survey, 9 climate issues highly relevant to BRIM Biotechnology's operations were identified, including 4 transition risks, 3 physical risks and 2 climate opportunities.

	Climate Risk/Opportunity Type	Climate Risk and Opportunity Description	Impact Timeline	Value Chain Impact
Transition Risk	Policies/Regulations Increasing the price of GHG emissions	As global and Taiwanese government regulations on GHG emissions intensify, carbon pricing mechanisms — such as carbon taxes or carbon trading — may be implemented or increased, directly impacting BRIM Biotech's cost structure across its value chain. Although BRIM Biotech does not have its own manufacturing facilities, its partners (such as CROs and CMOs) may incur higher emission costs during new drug R&D and investigational product production, indirectly increasing the costs associated with product licensing and commissioned manufacturing for BRIM Biotech, ultimately impacting product development costs and profit margins. Furthermore, investors may pay greater attention to a company's carbon emission management performance, impacting financing and investor relations. Therefore, it is necessary for companies to understand the carbon emission management performance of upstream and downstream collaborative supplier management partners.	Long-term	Upstream supply chain and our operations
	Policies/Regulations Requirements and regulations for existing products and services	The pharmaceutical industry is subject to stringent product safety and environmental regulations in various countries. Future regulations may further require reducing the environmental impact and carbon footprint of pharmaceutical production and research & development. BRIM Biotech must ensure its commissioned CRO and CMO partners meet new regulatory requirements to maintain compliance in new drug product R&D and licensing, avoiding product launch delays due to non-compliance, and potential regulatory penalties and reputational risks.	Medium-term	Upstream suppliers, our operations, and downstream customers
	Reputation Increasing stakeholder concerns and negative feedback	Climate change has become a key focus of international society and investors. Poor performance by BRIM Biotech in climate strategy and information disclosure could trigger negative evaluations from investors, regulatory authorities, the media, and NGOs, impacting the Company's reputation, financing capacity, and Market presence. Given BRIM's virtual operations model, proactive management of ESG performance among its supply chain partners is even more critical to avoid climate-related risks that could indirectly impact the Company's brand and reputation.	Medium-term	Upstream suppliers, our operations, and downstream customers
	Technology Cost of low-carbon technology transition	Production partners commissioned by BRIM Biotech will incur equipment upgrade and technology improvement costs if they need to undergo a low-carbon transition to meet market or regulatory requirements. These costs will ultimately be passed on to BRIM Biotech, potentially increasing the cost of product licensing and manufacturing. Therefore, BRIM Biotech must assess and monitor the low-carbon transition costs and progress of its supply chain partners to avoid significant future product cost increases that could impact profitability and market competitiveness.	Long-term	Upstream supply chain and our operations

Climate Risk/Opportunity Type		Climate Risk and Opportunity Description	Impact Timeline	Value Chain Impact
Physical risks	Immediate Increasing severity of extreme weather events such as typhoons and floods	Although BRIM Biotech does not own factories itself, the operating bases of its commissioned manufacturing partners for investigational product production may be affected by extreme weather events, such as factory shutdowns or logistics disruptions, potentially leading to delays in product production or supply interruptions. BRIM Biotech must identify and assess the climate risks at the locations of its major partners' factories, strengthen supply chain resilience, and ensure these risks do not significantly affect pharmaceutical development and licensing.	Short-term	Upstream suppliers, our operations, and downstream customers
	Long-term Changes in rainfall patterns and extreme shifts in climate models	Changes in climate patterns may indirectly affect the production costs of BRIM Biotech's commissioned supply chain partners, such as increased costs for water resource acquisition and increased energy consumption, impacting product manufacturing costs and profits. Furthermore, changes in climate patterns may impact the conduct of clinical trials, such as affecting the health of subjects or trial sites, increasing the risks and uncertainties in BRIM's new drug R&D and clinical validation.	Long-term	Upstream supply chain and our operations
	Long-term Rising average temperatures	Rising global average temperatures may lead to shifts in disease patterns, increasing demand for specific pharmaceuticals and presenting potential market opportunities for BRIM Biotech. BRIM Biotech can increase its market share and revenue by developing or licensing pharmaceuticals or therapies for treating diseases caused by rising temperatures. However, rising average temperatures could also increase energy costs at production bases. Therefore, BRIM needs to simultaneously manage the energy efficiency of its partners' production facilities to ensure overall value chain efficiency.	Long-term	Upstream supply chain and our operations
Climate opportunities	Resource efficiency Employing more efficient production and distribution processes	BRIM Biotech does not own manufacturing facilities. Production, packaging, and distribution of investigational products are all conducted through outsourcing partnerships. Therefore, opportunities to reduce overall production costs and environmental impact can still be achieved by encouraging resource efficiency improvements among supply chain partners through Collaborative supplier management. Specifically, BRIM continues to strengthen its supplier management mechanisms and maintain ongoing communication with suppliers to understand their current management of resource efficiency (water, electricity and waste), and regards their willingness and performance in carbon reduction as reference bases for long-term cooperation, thereby strengthening the overall supply chain's risk resilience. Closely observe and track whether partner vendors improve resource-use efficiency, such as by introducing resource circulation, waste reduction, or energy- and water-conservation equipment and processes at the production end, to reduce manufacturing costs and environmental burdens per unit of product. At the same time, continuously monitor and optimize logistics systems, such as through more efficient logistics route planning and low-carbon transportation tools, to reduce energy consumption and carbon emissions during transportation. By enhancing overall supply chain resource efficiency, BRIM Biotech strengthens its corporate brand's sustainability and meets investor and market expectations for sustainable operations, all while reducing costs. Furthermore, enhancing resource efficiency within the supply chain can also mitigate the risk of increased costs resulting from future carbon taxes or evolving environmental regulations.	Medium-term	Upstream supply chain and our operations
	Energy sources Using low-carbon energy	Although BRIM Biotech does not own factories, it can indirectly track the energy sources used in its product production and transportation through energy management collaboration with its value chain partners. We prioritize partnering with suppliers that use renewable energy sources (such as solar and wind power) or have green electricity certificates, and we are progressively increasing our use of low-carbon energy to reduce product carbon emissions. Closely monitor whether contract manufacturing partners increase their use of renewable energy each year to achieve value chain carbon reduction targets. Furthermore, the Company can also promote green electricity procurement within its offices and through its outsourced R&D units, bolstering its climate commitments and low-carbon performance.	Medium-term	Upstream supply chain and our operations

During further risk assessment, we prioritized risks based on their potential impact and likelihood, creating a climate risk and opportunity matrix. This identified three material climate issues with the most significant impact on the Company's operations: increasing stakeholder concerns and negative feedback, requirements and regulations for existing products and services, and the use of low-carbon energy. BRIM integrates feedback from department heads, market dynamics, and domestic and international policy trends to analyze the potential impacts of these climate factors. It simultaneously evaluates relevant adaptation capabilities and available resources, using these assessments as a key reference point for future operational planning, investments in energy-saving facilities, and partner selection.

Climate Risks (Transition)

- Increasing the price of GHG emissions.
- Increasing stakeholder concerns and negative feedback
- Requirements and regulations for existing products and services.
- Cost of low-carbon technology transition

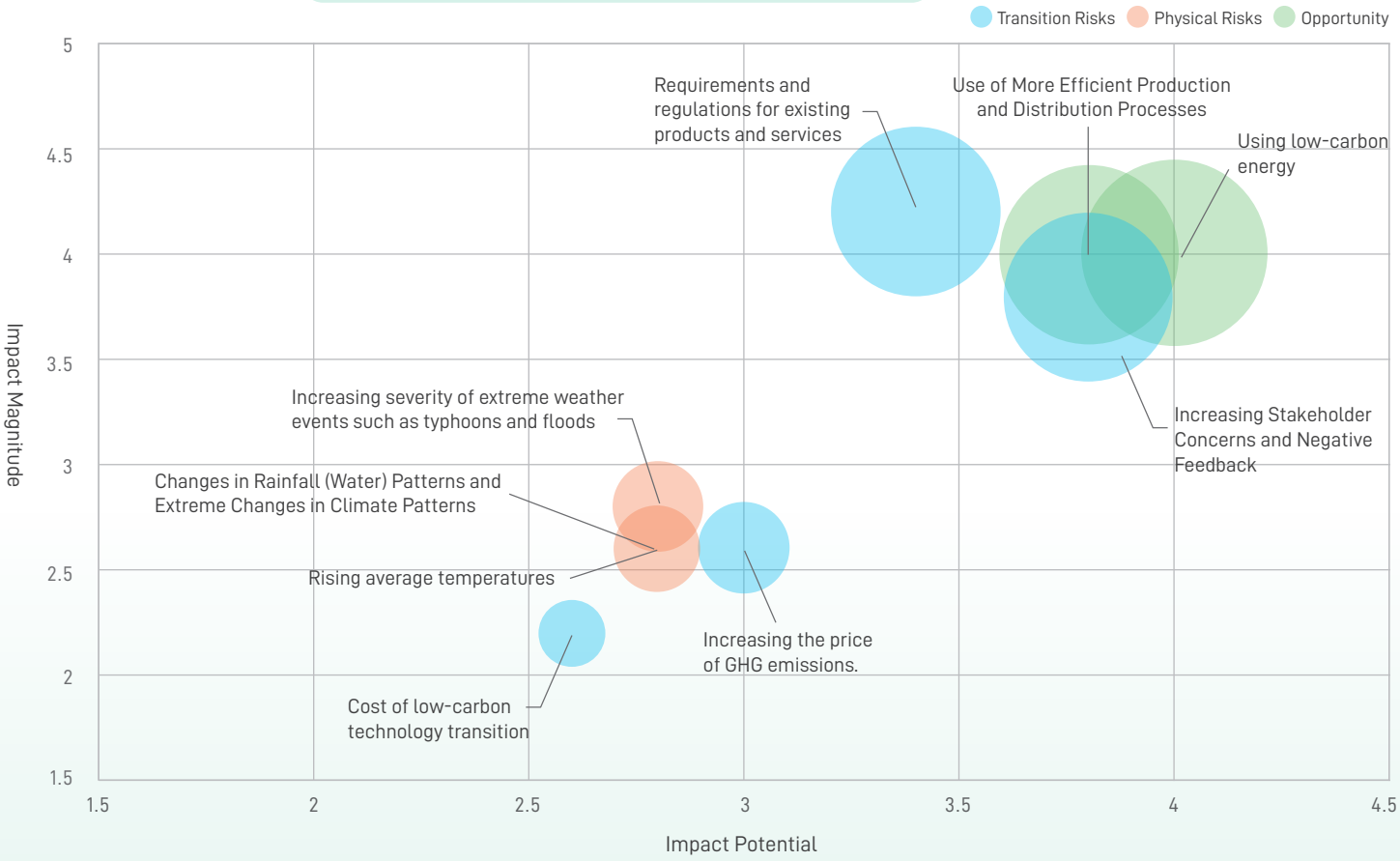
Climate Risks (Physical)

- Increasing severity of extreme weather events such as typhoons and floods
- Changes in rainfall patterns and extreme shifts in climate models.
- Rising average temperatures

Climate opportunities

- Employing more efficient production and distribution processes.
- Using low-carbon energy.

BRIM Biotech TCFD Materiality Assessment Matrix



Note: The impact and probability scores are the same for both "rising average temperatures" and "changes in rainfall patterns and extreme shifts in climate patterns".

Potential impacts on BRIM Biotech

Transition Risk

Increasing stakeholder concerns and negative feedback

- BRIM Biotech adopts a virtual operations model, relying on close collaboration with its upstream and downstream supply chain partners to complete new drug R&D. As we do not directly operate manufacturing facilities, the ESG performance and business integrity of our partners directly impact BRIM's overall reputation and investor sentiment. Therefore, we must carefully manage information disclosure and compliance among our collaborating vendors to avoid damage to the Company's image due to supply chain incidents.
- As international investors and regulatory authorities increasingly focus on corporate sustainability performance, insufficient disclosure of climate governance information could raise market concerns about a company's sustainability commitments, potentially affecting its ESG ratings, access to funding, licensing opportunities, and other avenues for development. Furthermore, climate disclosure regulations in Taiwan and internationally are becoming increasingly stringent. Failure to respond to these regulatory requirements in a timely manner may result in risks such as audits by competent authorities, fines, or reputational damage.
- Facing the growing demand for ESG standards from international pharmaceutical manufacturers, institutional investors, and medical institutions, BRIM must actively establish a climate-related risk management mechanism, enhance information disclosure transparency, and proactively respond to societal and market expectations regarding corporate environmental, health, and safety responsibility to maintain market trust and long-term competitiveness.



Response Strategies

- Establish internal review and control mechanisms to ensure that disclosed climate-related information (such as TCFD, IFRS S2) complies with regulations and stakeholder expectations.
- We plan to establish an internal process for real-time reporting and response to reputational risk events, with coordination across departments by the legal and public relations units. This will facilitate the rapid development of response measures and external communication strategies to minimize the impact of events on the Company's image and stakeholder trust.

Requirements and regulation for investigational products and services for new drugs

- To address increasingly stringent global regulations on pharmaceutical quality and environmental impacts, investigational products for BRIM Biotechnology's new drugs must continue to ensure that the R&D process and partners (such as CROs and CMOs) comply with the latest regulatory requirements to maintain the compliance and timeliness of product licensing, market launch and international cooperation.
- The relationship of international regulations such as EU REACH and the U.S. FDA with ESG is primarily reflected in environmental footprints, supply chain resilience and transparency governance throughout the "drug life cycle". Although the Company does not directly conduct production or manufacturing, it may still extend its responsibilities through supply chain oversight and face corresponding increased risks.
- Sustainability-related regulatory trends are evolving rapidly. Requirements including carbon neutrality, supplier ESG assessments and environmental information disclosure may become thresholds for future product registration and market entry, requiring advance planning and inclusion in the Company's R&D and operational strategy assessments.



Response Strategies

- Establishing supply chain responsibility: We will incorporate "information from suppliers' self-disclosed ESG sustainability reports" into our supplier assessment criteria, and implement regular audits and improvement tracking processes based on risk level.
- Closely track changes in domestic and overseas pharmaceutical- and environment-related regulations. When entering into cooperation agreements with partners (such as CROs and CMOs), focus on partners' sustainability and compliance clauses to ensure that partners meet the latest regulatory standards and reduce potential regulatory risks in product licensing, clinical execution and future market launches.

Opportunity

Using low-carbon energy

- Although BRIM Biotech does not have its own production facilities, manufacturing is conducted through commissioned international CROs and CMOs. Through energy management and green energy investment, BRIM Biotech is able to indirectly enhance the low-carbon performance of BRIM Biotech's value chain.
- As ESG increasingly becomes a key evaluation criterion for multinational pharmaceutical manufacturers and investors, BRIM's commitment to low-carbon energy will help build market trust and strengthen its negotiating position.
- Responding to the Company's business model, we do not directly install renewable energy facilities. However, we can achieve our low-carbon production goals by collaborating with international CROs and CMOs that have green energy management capabilities, utilizing their established energy conservation and carbon reduction systems.



Response Strategies

- We have fully implemented energy-saving lighting in our offices, optimized air conditioning, and implemented equipment standby power management. We also encourage employees to use reusable tableware, reduce bottled water consumption, and commute via public transportation, actively promoting a low-carbon culture.
- We conduct a preliminary survey of the energy sources of our primary outsourced manufacturing and logistics vendors to understand their green electricity usage and carbon neutrality goals. In the future, the Company will continue to incorporate low-carbon energy use into supplier selection criteria and promote partners' transition toward renewable energy use.
- The ESG Promotion Task Force has integrated legal compliance and operational units to jointly assess the feasibility of introducing low-carbon energy, and has established cross-functional communication and monitoring processes to promote the continuous optimization and strategic updates of energy conservation and carbon reduction measures.

Indicators and Goals

To strengthen the management of climate change risks and opportunities, BRIM Biotech has set corresponding management indicators and goals for its identified material issues, and integrated them into its sustainability execution framework as a key basis for driving action plans and tracking performance. We will continuously review and adjust our strategies based on our operational status and external trends, ensuring alignment between strategy and practice while maintaining a forward-looking perspective.

Material Climate Issues	Indicators and Goals
Overall Goals	GHG Emissions ● In accordance with regulatory requirements for inventory transparency and accuracy, the Company is actively optimizing greenhouse gas data collection procedures. At this stage, the focus is on improving internal inventory mechanisms and data quality, and the Company plans to introduce third-party verification in phases before regulatory deadlines to ensure data accuracy and disclosure compliance. ● Emission factors are reviewed annually and updated as appropriate, and voluntary inventories continue to be conducted in accordance with ISO 14064-1 standards. ● Actively promote energy conservation and carbon reduction measures during operations, prioritizing the purchase of low-carbon office supplies and equipment.
Climate risks Increasing stakeholder concerns and negative feedback	**Strengthen disclosure of sustainable information transparency** Continuously disclose climate risk management strategies and GHG management results in the annual report, and enhance communication with stakeholders. **Establish a real-time response mechanism to address reputational risks** Regularly assess external concerns and set up a stakeholder feedback channel to address potential climate-related controversies. **Integrate internal training and communication mechanisms** Enhance internal education and training on climate and sustainability issues to ensure that R&D and testing personnel understand their sustainability responsibilities and mitigate reputational risk.
Climate risks Requirements and regulations for existing products and services	**Regularly review legal compliance** Based on changes in climate policies (such as the GHG reduction regulations and the direction of carbon fee collection), regularly assess whether products and operations involve additional compliance obligations and adjust operational strategies as needed. **Implement regulatory monitoring and internal review procedures** Establish an internal system for real-time tracking and response to regulations, ensure that investigational products and clinical services meet international market expectations for low carbon emissions and compliance. **Respond to customer sustainability requirements as a basis for cooperation assessment** As downstream customers increasingly emphasize environmental compliance and carbon management, BRIM will consider potential partners' energy use and carbon emissions during product licensing or collaborative development as a foundation for cooperation assessment. This helps the Company strengthen product compliance and meet customer ESG standards.
Climate opportunities Using low-carbon energy	**Continuously improve energy-use efficiency at operating sites** Continue energy-efficiency monitoring and energy-saving improvements for high-energy-consuming facilities such as office lighting and air conditioning; optimize equipment start-up and shutdown management on a rolling basis under existing leasing restrictions. Continue to monitor the energy consumption performance of lighting and air-conditioning systems in leased national shared laboratories and implement daily energy-intensity management. **Gradually enhance supply chain climate resilience and carbon reduction awareness** Continuously optimize supplier management mechanisms, and begin gradually incorporating climate risk factors into preliminary assessment indicators for outsourced manufacturing or warehousing suppliers as one of the supplier selection criteria. Strengthen the overall supply chain's risk resilience through periodic understanding of suppliers' climate awareness. **Implement low-carbon operations and employee engagement** Continue to promote paperless processes and digital communication tools; plan employee low-carbon business travel subsidies and other measures to implement Scope 3 emissions reduction management and transform operational behavior into substantive carbon reduction contributions.

3.1.2 Energy and Greenhouse Gas Management

Energy Use

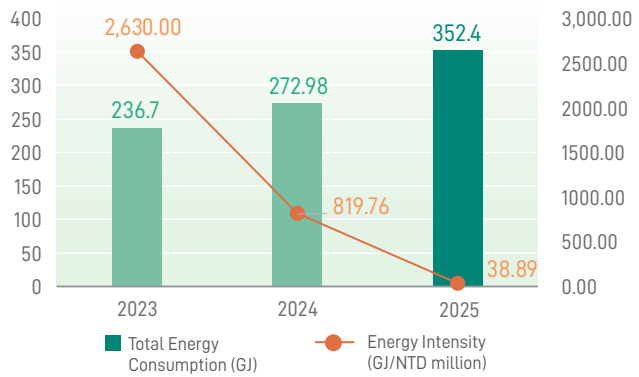
BRIM Biotech focuses on new drug development and clinical trials. Its primary operations are based in offices and its own laboratories, with electricity being its main energy source. No fuels or other energy sources are directly used. The Company's energy consumption primarily comes from office air-conditioning equipment and lighting. Energy consumption in 2025 was 352.40 GJ, an increase of 29% from 272.98 GJ in 2024. The main reasons for the increase were business expansion driving growth in workforce size and office space, as well as inclusion within the scope of the subsidiaries' Consolidated Financial Statements. Despite the increase in total energy consumption due to expansion in scale, the Company reduced energy intensity significantly from 819.76 GJ per NTD million revenue in 2024 to 38.89 GJ per NTD million revenue in 2025, a reduction of 95%, through optimizing its operating portfolio and promoting lean energy management. These figures demonstrate that the Company significantly reduced unit energy demand while creating revenue value, successfully implementing a low-carbon growth model with "climate resilience".

Energy Consumption		2023	2024	2025
Non-renewable Energy	Gasoline (L)	-	-	-
	Diesel (L)	-	-	-
	Electricity (kWh)	65,750	75,828	97,888
Total Energy Consumption(GJ)		236.7	272.98	352.40
Energy Intensity (GJ/NTD million)		2,630	819.76	38.89

Note 1: As electricity expenses for the Nangang Laboratory are included in park fees, specific electricity consumption data cannot be obtained. The scope of energy consumption statistics includes only the Taipei office and subsidiaries.

Note 2: Energy consumption is calculated as energy usage × energy calorific value × 4.187 (joules/kilocalorie). Purchased electricity is converted at a rate of 1 kWh = 0.0036 GJ.

BRIM Biotechnology's Total Energy Consumption and Energy Intensity Over the Past Three Years



GHG Emissions

The primary source of GHG emissions at BRIM Biotech is electricity consumption in offices and laboratories. The Company has proactively conducted a preliminary calculation based on energy consumption to grasp its operational carbon emissions profile, serving as a reference for future inventory implementation and reduction management mechanisms. In 2025, Scope 1 emissions were 0.1388 tonnes of carbon dioxide equivalent (Carbon Dioxide Equivalent, CO_2e), and Scope 2 emissions were 39.5254 tonnes of CO_2e; total emissions were 36.9158 tonnes of CO_2e. Greenhouse gas emissions increased by 15% compared with 2024, while greenhouse gas emissions intensity decreased by 96% compared with 2024, primarily because BRIM's operating scale continued to expand and revenue increased significantly.

The Company continues to promote energy-saving measures, including the use of energy-efficient lighting in office areas, regular maintenance of air-conditioning systems, switching off unused power supplies, replacement of old equipment, and encouragement of employees to implement electricity-saving practices. Through meticulous planning and concrete actions, we demonstrate our commitment to environmental protection and strengthen operational resilience.

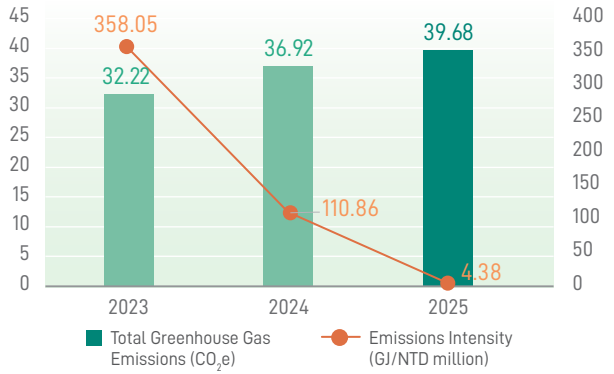
GHG Emissions	2023	2024	2025
Scope 1 (tonnes CO_2e)	1.0587	0.9733	0.1388
Scope 2 (tonnes CO_2e)	31.1655	35.9424	39.5254
Total GHG Emissions (tonnes CO_2e)	32.2242	36.9158	39.6812
Total Emission Intensity (tonnes CO_2e per NTD million revenue)	358.0463	110.8582	4.380

Note 1: The scope of greenhouse gas emission statistics for 2024 included the Taipei office and the Nangang Laboratory added at the end of May 2024. In 2025, the Taipei office was expanded and subsidiaries were included.

Note 2: The emission factor for purchased electricity is based on the coefficient published by the Energy Bureau of the Ministry of Economic Affairs.

Note 3: Types of GHG emissions include carbon dioxide, methane, and nitrous oxide.

BRIM Biotechnology's Total Greenhouse Gas Emissions and Emissions Intensity Over the Past Three Years



2025 BRIM Biotech Energy Conservation and Carbon Reduction Action Plan

Energy Conservation and Emission Reduction Plan
GHG Emissions Management

- Plan to introduce the ISO 14064-1:2018 Greenhouse Gas Management System at offices and operating sites, and plan to gradually introduce third-party verification during 2026-2029.

Energy Conservation and Emission Reduction Plan
Energy Structure Management

- Introduce energy-saving equipment, such as energy-saving lighting and centralized air-conditioning management, and optimize energy use through data monitoring.

Energy Conservation and Emission Reduction Plan
Improvement of Energy Use Efficiency

- Continue to inventory and improve power-consuming equipment.
- Priority is given to energy-efficient equipment when making new purchases.

3.2 Water Resources and Waste Management

Water Management

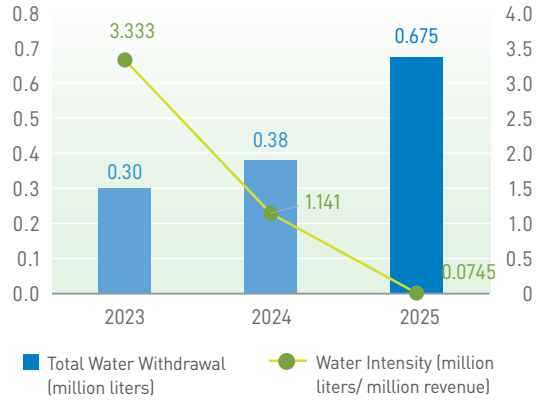
As extreme climate conditions intensify, the global distribution of rainfall grows increasingly uneven, with the frequency and severity of torrential rains, floods, and droughts surpassing previous levels. In recent years, water scarcity has become increasingly severe, particularly during peak water shortage periods when the government often implements measures such as reduced water pressure and time-restricted water supply by zone. Therefore, water resource risk management has become a critical issue that cannot be ignored in corporate operations. To assess water risks across all BRIM Biotech locations, we utilized the World Wide Fund for Nature's Water Risk Filter Suite online tool. The assessment results indicated that all BRIM Biotech locations are situated in areas with medium to low water stress.

All water used at BRIM's operational sites is sourced from a third-party water company, primarily for use by office and laboratory personnel. Total water withdrawal in 2025 was 0.338 million liters, with water intensity of 0.0005; total water withdrawal decreased by 11.05% compared with 2024 due to the expansion of operations in 2025. The Company will continue to monitor and manage water use, implement basic water conservation management measures, and continuously promote water-saving behavior among employees to reduce unnecessary waste.

Unit: million liters (megaliters)

Water Intake/Discharge Destination Classification		2023	2024	2025
Water Withdrawal	Sourced from rainwater harvesting, rivers, and lakes	—	—	—
	Sourced from groundwater	—	—	—
	Sourced from water companies, municipal water supply systems, and wastewater treatment plants	0.30	0.38	0.675
	Total Water Withdrawal	0.30	0.38	0.675
Water Discharge	Discharge into rivers, glaciers, lakes, and wetlands	—	—	—
	Discharge into groundwater	—	—	—
	Discharge into wastewater treatment plants	0.30	0.38	0.675
	Total Water Discharge	0.30	0.38	0.675
Water Consumption	Total Water Consumption	0.00	0.00	0.00
Water Intensity (million liters/square meter)		0.0004	0.0006	0.0006
Water Intensity (million liters/million revenue)		3.333	1.141	0.0745

BRIM's water usage in the recent 3 years



Note 1: Scope of water resource data statistics: Taipei and subsidiary offices, Nangang Laboratory (commenced operations in May 2024).

Note 2: Water withdrawal at all sites is regarded as total discharge.

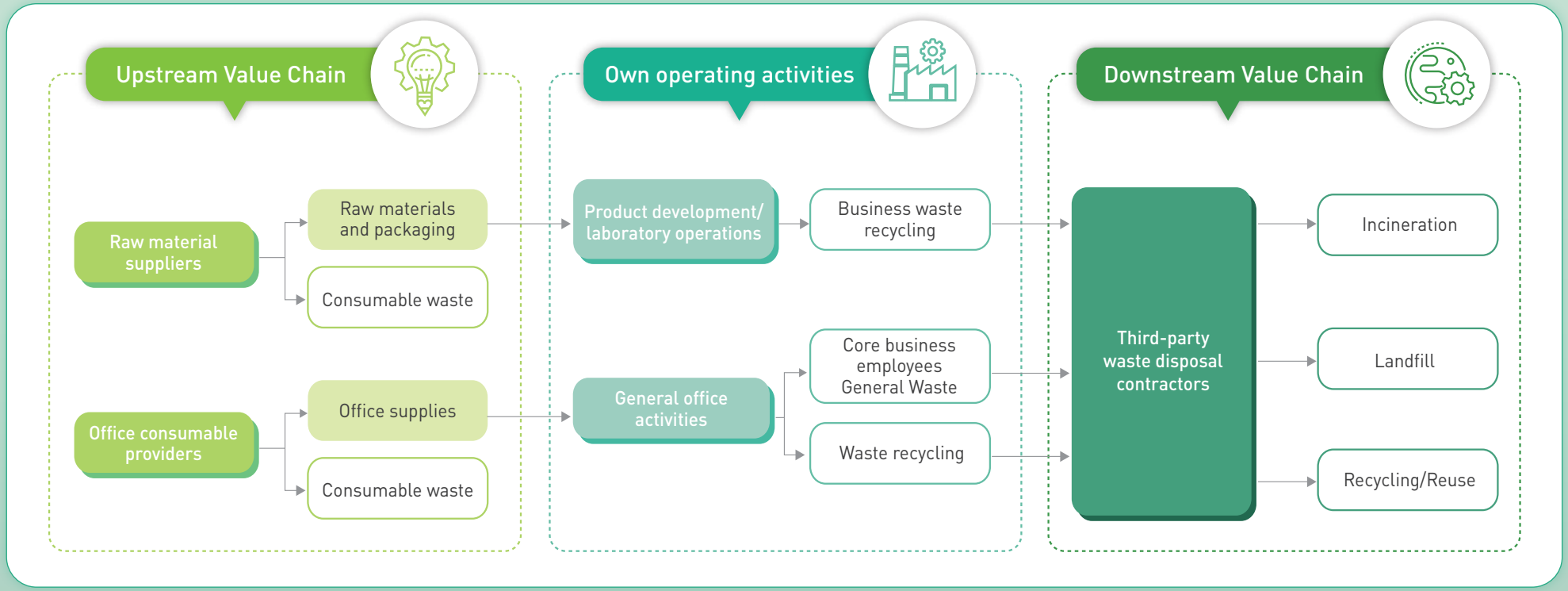
Wastewater Management

BRIM Biotech's operations do not involve manufacturing processes or industrial water use. The wastewater generated at its facilities primarily comes from daily office use (such as washing and cleaning) and general domestic and experimental wastewater from laboratory operations. Office and laboratory wastewater is all channeled to the wastewater treatment systems of the site's Science Park or the public sewage system for treatment; separate wastewater treatment facilities are not established on site, and no hazardous chemicals or special pollutants are directly discharged into waterways.

Waste Management

The waste generated by the Company primarily arises from daily office operations and research and development activities for new drug development. Non-hazardous waste generated from office and operational activities (e.g., general waste from core business employees, waste iron and aluminum cans, waste plastics, waste paper, empty business containers and packaging waste materials) is properly disposed of by qualified third-party treatment vendors and has no significant impact on the surrounding environment and society.

In 2025, as the Company's scale expanded (through increased employee headcount and the inclusion of subsidiaries), waste volume increased accordingly, with the total increasing from 10.40 to 20.67 tons, representing growth of 98%; however, intensity decreased by as much as 93%. Following the implementation of the electronic approval system, office paper consumption increased from 4.2 tons in 2024 to 7.035 tons in 2025, while intensity decreased from 12.61 to 0.78, representing a reduction of as much as 94%. The Company will continue to strengthen waste management mechanisms, implement digital transformation measures, actively carry out source reduction and promote environmental sustainability.



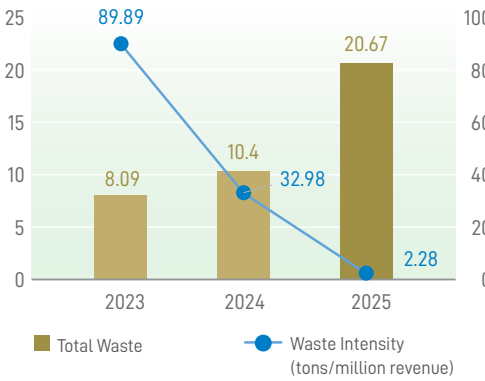
Waste Generation Volume

Item	2023		2024		2025	
	Generation (tons)	Percentage	Generation (tons)	Percentage	Generation (tons)	Percentage
Non-hazardous Waste	8.09	100%	10.40	100%	20.67	100%
Hazardous Industrial Waste	-	-	-	-	-	-
Total Waste	8.09	100%	10.40	100%	20.67	100%
Waste Intensity (tons/million revenue)	89.89		32.98		2.28	

Note 1: Scope of waste data statistics: Taipei and subsidiary offices, Nangang Laboratory (commenced operations in May 2024).

Note 2: Treatment methods include thermal treatment, including incineration – the controlled burning of waste at high temperatures – and recycling: the reprocessing of products or components that have become waste to create new materials.

BRIM's waste production in the recent 3 years



Waste Ultimately Disposed of by Category

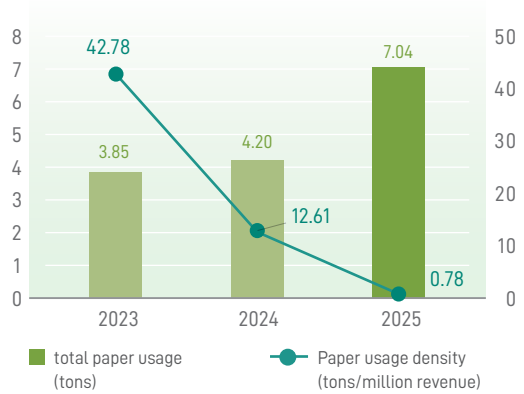
Waste Type	Waste Generated (Tons)						Disposal Method	
	2023		2024		2025		Outsourcing/ On-site Handling	Disposal Method
	Generation (tons)	Percentage (%)	Generation (tons)	Percentage (%)	Generation (tons)	Percentage (%)		
Non-hazardous Waste (Non-recyclable)	3.37	41.66%	4.20	59.60%	8.16	39.48%	Outsourced to Third-party for Treatment	Heat Treatment-Incineration (Excluding Energy Recovery)
Non-hazardous Waste (Recyclable)	4.72	58.34%	6.20	40.40%	12.51	60.52%		Recycling
Hazardous Industrial Waste	-	-	-	-	-	-	-	-
Total Amount	8.09	100%	10.40	100%	20.67	100%	-	-

Note 1: Non-hazardous waste from Taipei and subsidiary offices and Nangang Laboratory is uniformly collected and transported by the building management committee and the park. No statistical information is available; estimates are based on the annual average daily general waste generation per person published by the Ministry of Environment.

Total by Final Treatment Method (No Hazardous Waste)

Waste Category	Non-hazardous Waste					
	2023		2024		2025	
	Volume Treated (Tons)	%	Volume Treated (Tons)	%	Volume Treated (Tons)	%
Disposal and Transfer (Reuse, Recycling)	4.72	58.34%	6.20	59.60%	8.16	39.48%
Direct Disposal (Incineration, Landfill, and Chemical Treatment)	3.37	41.66%	4.20	40.40%	12.51	60.52%
Total Amount	8.09	100%	10.40	100%	20.67	100%

BRIM's paper usage in the recent 3 years



Waste Reduction Initiatives

The waste generated from the Company's operations primarily comes from daily office and laboratory work. To strengthen source reduction and resource recycling, the Company promotes various waste reduction initiatives, including encouraging employees to bring to company their own reusable tableware and containers, reducing the use of single-use packaging and consumables, and implementing a paper reduction policy. These efforts are supplemented by regular promotional activities and internal briefings to enhance awareness of waste sorting and improve employee environmental participation.

Waste Reduction Initiatives

1
- Prioritize environmentally certified products when purchasing office supplies

2
- Encourage employees to bring to company their own reusable items and avoid single-use products

3
- Recycle recyclable materials

4
- Promote paper reduction policies, reuse waste paper, or print on both sides

5
- Regularly promote waste reduction practices and enhance employee awareness of waste management

6
- Encourage employees to participate in environmental activities

4

Friendly and Happy Company

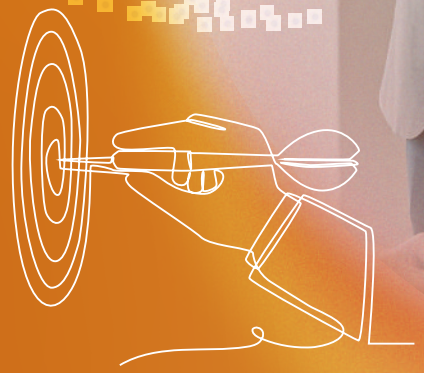
Management Approach

4.1 Human Capital Policies

4.2 Talent Development

4.3 Compensation System and Diverse Benefits

4.4 Creating a Healthy and Safe Workplace



Management Approach

Material Topics Talent Cultivation and Development

GRI Standards 3-3, 2-7~8, 2-19, 201-3, 401-1~3, 404-1~3, 405-1~2

Description of Positive and Negative Impacts

Positive Impact

- **Stimulating Innovation Momentum:** Brim Biotechnology consists of employees with gender and age diversity. Female employees account for more than half (58.8%), and female managers account for an even higher proportion of 62.5%, while ages are evenly distributed between 30 and 70. This gender- and age-diverse decision-making team can bring more nuanced and diverse perspectives and thinking to the biotechnology research and development industry, break through the limitations of single-perspective decision-making and thereby accelerate innovation in new drug development.
- **Strengthening Talent Retention and Competitiveness:** Through the implementation of "equal pay for equal work" and a market-competitive remuneration and welfare system, we can attract and retain outstanding talent with drug development expertise. This not only maintains an extremely low talent attrition rate but also establishes solid technical assets and market position.
- **Enhancing Employee Competence and Potential:** By encouraging employees to participate in various externally organized professional training programs, the Company inspires employee potential, assists colleagues in maintaining leading professional skills in the rapidly changing biotechnology market and thereby enhances the Company's overall operational performance and competitiveness.
- **Creating a Supportive Workplace Culture:** By proactively promoting employee health management (such as various exercise courses) and leave types that exceed regulatory requirements (such as unpaid-deduction personal leave and sick leave), the Company effectively reduces employees' physical and mental stress, enhances team cohesion and creates a vibrant work environment.

Negative Impacts

- **Risk of Talent and Innovation Loss:** If the Company lacks a comprehensive talent development system or inclusive communication mechanisms, employees' professional capabilities may fail to keep pace with market trends, limiting innovative technology research and development and thereby affecting the Company's long-term profitability and industry competitiveness.
- **Threats to Operational Stability:** In small biotechnology companies with lean staffing needs, the departure of key personnel may cause technical discontinuity and even have a significant negative impact on the progress of research and development projects.
- **Communication Barriers and Declining Cohesion:** A lack of effective communication may cause delays in information transmission, leading employees to question Company decisions, reducing cohesion, and increasing potential labor-management conflict risks, which is detrimental to sustainable corporate governance.

Policies and Commitments

BRIM Biotechnology is committed to creating a diverse, equitable and inclusive happy workplace, implementing "equal pay for equal work" and demonstrating outstanding female leadership. We are committed to providing diverse benefits and a safe environment exceeding the Labor Standards Act, ensuring that colleagues can realize their potential in an atmosphere of respect and health and jointly create sustainable value.

Management Approach

Material Topics Talent Cultivation and Development

Objectives

Short-term Goals (2026)

- **Talent Development:** Average training hours for all employees to reach more than 30 hours.
- **Gender Equality:** Maintain the proportion of female managers at more than 50%.
- **Employee Satisfaction:** Maintain employee satisfaction steadily at more than 78~80%, and launch a questionnaire discriminative power optimization plan.

Mid-term Goals (2027-2028)

- **Deepening Professional Talent Capacity:** Maintain average training hours for all employees at more than 30 hours, with at least 6 employees participating cumulatively in external training courses, and achieve a 10% knowledge transfer ratio from external training to internal training.
- **Implementing Gender Equality Governance:** Continuously maintain the proportion of female managers at more than 50%, and conduct regular remuneration reviews to strengthen the fairness of the 1:1 gender pay ratio.
- **Enhancing the Sense of a Happy Workplace:** Increase the employee satisfaction target, after discriminative power optimization, to 80~82%, and hold at least 2 health promotion activities each year to care for colleagues' physical and mental well-being.

Long-term Goals (from 2029)

- **Building an Efficient Learning Organization:** Maintain average training hours for all employees at more than 30 hours, with at least 8 employees participating cumulatively in external training courses, and achieve a 15% knowledge transfer ratio from external training to internal training.
- **Leading Equality and Deepening an Inclusive Culture:** Continuously maintain a balanced gender ratio at management levels (female managers at more than 50%) and establish a comprehensive female successor development plan for key positions; incorporate DE&I (Diversity, Equity and Inclusion) management indicators into the long-term governance framework and implement absolute fairness in comprehensive remuneration and promotion opportunities.
- **Comprehensive Well-being Protection:** Maintain long-term employee satisfaction steadily at more than 82%, and hold at least 4 health promotion activities each year.

Action Plans

1 Talent Development and Learning Action Plan

The plan aims to ensure that colleagues' competencies keep pace with market needs through systematic training and resource investment and to implement knowledge transfer.

- **Strategic Design and Budgeting:** Each department prepares training budgets annually according to work requirements and employee career development and systematically implements annual education and training covering professional skills, leadership, ESG and safety compliance training.
- **Strengthening Internal Knowledge Transfer:** Encourage trained colleagues to share their learning after training and promote an "external training to internal training" mechanism to transform externally acquired technical or management experience into the Company's collective internal knowledge.
- **New Employee Navigation and Adaptation:** The human resources unit and each department jointly provide guidance to new employees to ensure that new colleagues understand the organizational vision, information security and occupational safety and health requirements within one week of employment, shorten the adjustment period and improve retention rates.

Grievance Mechanism

Complaint Telephone: 886-2-2659-8586#103
Complaint Fax: 886-2-2659-8779
Complaint Email: hr@brimbiotech.com

Management Approach

Material Topics Talent Cultivation and Development

Action Plans

2 Diversity, Equity and Inclusion Actions

Implement gender equality, equal pay for equal work and fair promotion opportunities to create a non-discriminatory workplace environment.

- **Fair Recruitment and Merit-Based Employment:** Follow fair, impartial and transparent recruitment policies, firmly avoid discrimination based on gender, ethnicity or age and focus on attracting outstanding talent with expertise in drug development and biomedicine.
- **Gender Pay Review:** Regularly review the salary structure, adhere to the principle of "equal pay for equal work" and ensure that employees of different genders receive equal remuneration and reward conditions under the same job duties and performance conditions.
- **Ensuring Female Leadership Participation:** Continue to encourage female colleagues to participate in management decision-making and career development through fair promotion systems.
- **Human Rights Risk Management:** Evaluate the introduction of "human rights due diligence," identify and prevent potential workplace bullying or sexual harassment risks and ensure that 100% of human rights complaint channels remain open.



3 Happy Workplace and Health Promotion Actions

Establish a high-satisfaction happy workplace through diverse communication channels, benefits exceeding regulatory requirements and health promotion activities.

- **Multi-dimensional Communication Mechanism:** Hold labor-management meetings quarterly and provide a General Manager discussion room, subordinate suggestions and feedback, an employee suggestion box, complaint mailbox and whistleblower mailbox to ensure that labor and management can conduct in-depth discussions on working conditions and friendly workplace policies.
- **Diverse Flexible Benefits:**

Flexible Working Hours: Continue to implement flexible commuting policies to assist employees in balancing family and personal life.

Additional Leave: Provide special leave days exceeding the Labor Standards Act requirements (10 days of special leave upon commencement of employment) and personal leave, menstrual leave and sick leave without salary deductions.

Sharing Operating Results: Combine performance evaluations with the achievement of the Company's overall targets to distribute irregular project bonuses and year-end bonuses and provide employee stock options to strengthen cohesion.

- **Comprehensive Employee Health Management:** Regularly provide all employees with subsidies for high-end precision health examinations, and organize boxing aerobics, weight training and badminton groups, as well as yoga workshops, to promote colleagues' health awareness and cross-departmental interaction.
- **Workplace Safety Maintenance:** Class B occupational safety and health supervisors regularly conduct self-inspections of offices and laboratories (such as electrical, fire and physical hazard identification), and the Company provides employees with group insurance and business travel accident insurance, offering comprehensive medical and occupational accident protection.

Management Approach

Material Topics Talent Cultivation and Development

Effectiveness Assessment

BRIM Biotechnology evaluates the management effectiveness of the material topic of "diversity, equality and a happy workplace" through systematic monitoring and feedback mechanisms. We establish specific indicators for the following three major dimensions and conduct annual tracking and evaluation:

1 Talent Development and Learning Actions

- **Growth in Average Training Hours:** Regularly review the annual average total training hours of all employees, with the target of achieving the 2025 short-term goal (more than 6 hours), to ensure steady growth in the team's professional capabilities.
- **Specific Effectiveness of External-to-Internal Training:** Evaluate the quality of internal sharing by employees after training and calculate the coverage of knowledge transfer and employee feedback to facilitate the dissemination of experience.
- **New Employee Orientation Training Feedback:** Collect new employees' satisfaction and suggestions regarding onboarding training content (covering organizational overview, occupational safety and health and information security) to continuously optimize the new employee onboarding process and accelerate cultural integration.

2 Diversity, Equity and Inclusion Actions

- **Annual Gender Pay Review:** Regularly review the gender pay ratio annually and monitor whether unreasonable pay gaps exist between different genders in the same positions to ensure implementation of the "equal pay for equal work" policy.
- **Maintaining the Proportion of Female Employees:** Continuously monitor the number and proportion of female employees (actual performance reached 58.8% in 2025), ensuring gender diversity among employees and management and maintaining the organizational advantage of inclusive decision-making.
- **Zero Human Rights Complaints Performance:** Strictly monitor reports concerning discrimination, workplace bullying or sexual harassment, with "zero annual complaints" as a core key indicator, to safeguard a harmonious and equitable workplace atmosphere.

3 Happy Workplace and Health Promotion Actions

- **Employee Satisfaction Survey:** The annual survey response rate reached 97%, and overall satisfaction was 82.09%, indicating that employees hold positive views of the Company's overall working environment, management systems and organizational culture. The overall results fell within the satisfied to highly satisfied range, reflecting the Company's considerable stability in organizational operations and management foundations.
- **Accessibility of Communication Channels:** Evaluate the operating frequency and case processing timeliness of the complaint mailbox, whistleblower mailbox, labor-management meetings, President discussion room, subordinate suggestions and feedback and suggestion mailbox to ensure that employee voices are heard promptly and receive effective responses.
- **Flexible Benefits Use Analysis:** Various welfare measures benefited as many as 519 person-times, including employee stock options, year-end bonuses, festival/birthday cash gifts, leave without salary deductions and various subsidies, with the annual total amount of diverse benefits distributed reaching NTD 55.21 million, quantifying the results of investment in a happy workplace.
- **Continuity of Health Promotion Actions:** Continue to organize various physical fitness courses and evaluate the effect of sports culture on enhancing colleagues' cohesion through participation rates and health performance assessments.

4.1 Human Capital Policies

4.1.1 Employee Structure

BRIM Biotechnology recognizes that every employee is the Company's most important asset. Upholding a people-oriented philosophy, the Company is committed to establishing sound labor-management relations, striving to create a vibrant innovative environment and harmonious workplace atmosphere, promoting teamwork and jointly achieving sustainable workplace development. As of the end of 2025, BRIM Biotech employed a total of 34 people, including 14 males and 20 females, with one foreign employee. Additionally, there were no non-workers.

BRIM Biotechnology has demonstrated steady growth and high gender diversity in both scale and composition. The following is an in-depth analysis of the employee structure:

Organizational Scale Expansion and Stability:

Employee numbers have grown steadily, and all 34 colleagues are full-time employees, with only 1 male colleague working part-time. As many as 97.1% of colleagues are full-time employees, demonstrating the Company's commitment to providing long-term and stable employment security.

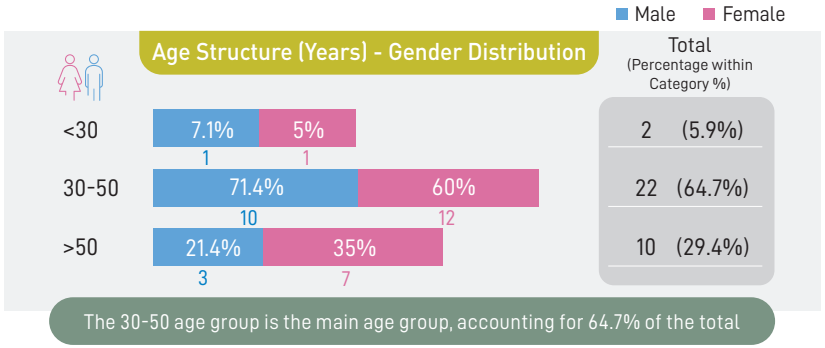
Outstanding Female Participation and Leadership：

There are 20 female colleagues, accounting for 58.8%. Of the 8 managerial positions, 5 are held by female managers, maintaining the high female manager ratio of 62.5% (5/8), significantly higher than the 37.5% of male managers. This demonstrates BRIM Biotechnology's substantive effectiveness under the "diversity and equality" topic, with women exerting key influence at management and decision-making levels.

Mature Professional Talent Pipeline：

Colleagues aged 30-50 account for the highest proportion, at 64.7% (22 people), indicating that the Company has a core workforce with professional experience and stability. Senior talent aged over 50 accounts for 29.4% (10 people) and can provide deep industry knowledge and experience guidance. The new generation aged under 30 accounts for 5.9% (2 people), injecting innovative vitality into the organization.





Note: Percentage within category (%) represents the gender proportion within that category; total percentage within category (%) represents the proportion of that category of all employees.

2025 Employee Structure

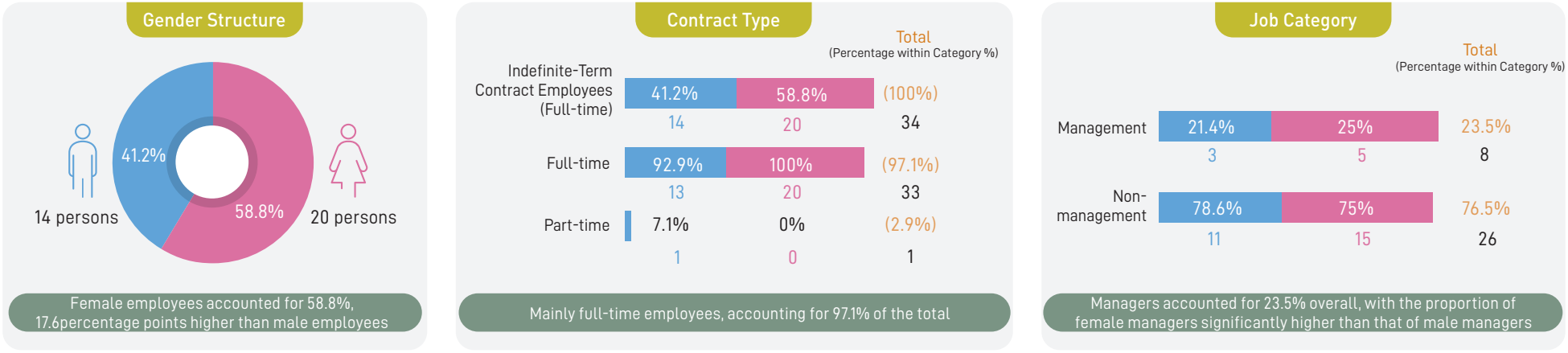
Item	Classification	Male		Female		Total	
		Number of persons	Percentage within Category (%)	Number of persons	Percentage within Category (%)	Number of persons	Percentage within Category (%)
Contract Type	Indefinite-Term Contract Employees (Full-time)	14	41.2%	20	58.8%	34	100%
	Full-time	13	92.9%	20	100%	33	97.1%
	Part-time	1	7.1%	0	0%	1	2.9%
Job Category	Management	3	21.4%	5	25%	8	23.5%
	Non-management	11	78.6%	15	75%	26	76.5%
Age (age)	<30	1	7.1%	1	5%	2	5.9%
	30-50	10	71.4%	12	60%	22	64.7%
	>50	3	21.4%	7	35%	10	29.4%
Total		34 persons					

Note 1: Employee headcount statistics are based on the end date of the reporting period (December 31, 2025).

Note 2: Employees with indefinite-term contracts are full-time employees with ongoing employment agreements. Employees with fixed-term contracts (contract/temporary) have employment agreements for a specific period and their contracts end when the period or project is completed; there were no fixed-term contract employees this year. Part-time employees work fewer hours than full-time employees.

Note 3: Managers are defined as positions with management responsibilities and signature authority, or those with oversight and decision-making authority.

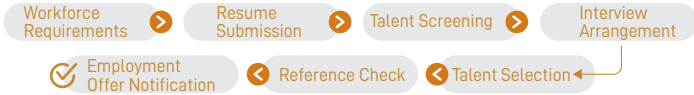
Employee Structure Overview (Total of 34 Employees)



Note: Percentage within category (%) represents the gender proportion within that category; total percentage within category (%) represents the proportion of that category of all employees.

4.1.2 Talent Recruitment

Facing the evolving biotechnology industry and intense market competition, BRIM Biotech actively strengthens its talent recruitment strategy, focusing on attracting individuals with expertise in drug development, biomedicine, innovative thinking, and strong adaptability to consolidate the Company's technological advantages and market presence. The Company has established diversified recruitment channels based on business needs, including professional human capital websites, a talent referral reward program, and recommendations from recruitment agencies.



BRIM Biotech adheres to fair, just, and transparent recruitment policies, and resolutely avoids any discrimination based on applicants' nationality, religion, race, or gender. Guided by a meritocratic approach, we actively recruit talented individuals to strengthen product R&D and technical capabilities. The Company has established a robust recruitment process covering job requirement confirmation, resume screening, interview evaluation, and hiring decisions, ensuring fairness and transparency throughout the recruitment process and laying a solid foundation for the Company's continued growth and human resources.

New Hires and Departures

In 2025, the Company was stable in workforce expansion and talent recruitment, recruiting a total of 3 new employees, including 1 male and 2 females, with male and female proportions of approximately 7% and 10%, respectively. In terms of age demographics, 100% of new hires in 2025 are between the ages of 31 and 50, indicating our continued success in attracting experienced and skilled professionals. This not only brings valuable knowledge and expertise to the team but also encourages collaboration across generations and drives innovation, ultimately strengthening the Company's overall competitiveness.

In 2025, only 1 female employee left the Company, and the turnover rate remained relatively low, reflecting our favorable working environment and team atmosphere. According to the survey, the main reason for departure was personal career development. We attach great importance to employees who choose to change jobs, have conducted in-depth analysis of departure reasons, held farewell parties and continue to pay attention to employees' career development needs, encouraging them to seek growth opportunities within the Company. Through regular career development conversations, we strive to understand employee expectations and needs to improve satisfaction and loyalty.



2025 Statistics of New Employees and Proportions (by Gender and Age)

Gender (Total Number)	Age	Number of persons	New Hire Rate	
Male (14 people)	<30 years old	0	Male	7%
	31 to 50 years old	1		
	>50 years old	0		
Female (20 people)	<30 years old	0	Female	10%
	31 to 50 years old	2		
	>50 years old	0		
Total		3		

Note: New hire ratio = (number of new hires in the category at year-end / total number of people in the category) * 100%.

2025 Statistics of Departing Employees and Proportions (by Gender and Age)

Gender (Total Number)	Age	Number of persons	Employee Turnover Tate	
Male (14 people)	<30 years old	0	Male	0%
	31 to 50 years old	0		
	>50 years old	0		
Female (20 people)	<30 years old	0	Female	5%
	31 to 50 years old	1		
	>50 years old	0		
Total		1		

Note: Turnover rate = (Number of employees leaving at year-end / Total number of employees in that category) * 100%

In the future, BRIM Biotech will continue to optimize its human capital strategy, promote effective communication and interaction, and provide various training and development programs to help employees achieve their personal goals, thereby fostering a positive employee retention environment and strengthening company cohesion.

4.1.3 Promoting Labor-Management Harmony

The Company attaches great importance to employee opinions and rights. To promote sound communication and coordination between labor and management, the Company regularly holds labor-management meetings and provides various communication channels, such as complaint channels and employee suggestion boxes, to gain an in-depth understanding of employees' views and suggestions on management and welfare systems. Furthermore, any newly added or revised labor-management measures must be fully consulted by both parties to ensure a transparent process and prevent disputes.

As of 2025, no labor disputes had occurred within the Company.

To further enhance internal communication mechanisms, multiple channels for voicing concerns have been established, including an always-open president's discussion room for employees, regular meetings with supervisors, an internal suggestion box, and an HR contact point. Employees are encouraged to offer suggestions and provide feedback to ensure that every employee's view is valued. In addition, for any complaints involving gender equality, workplace bullying or sexual harassment, the Company follows a "zero tolerance" policy and is committed to creating a safe, respectful and inclusive working environment.

Dedicated Communication Channel

Feedback and Complaint Mailbox

We have established a dedicated mailbox for employees to submit suggestions, feedback, or workplace concerns. The HR Department is responsible for consolidating the feedback received and providing responses, and assisting with cross-departmental communication and resolution when necessary.

Channels for Reporting Sexual Harassment and Workplace Misconduct

We have established a grievance mechanism to address sexual harassment and workplace misconduct, ensuring the physical and mental well-being and dignity of our employees. The dedicated unit is responsible for receiving, investigating, and keeping confidential all complaints, and ensuring that complainants are not subject to any retaliation.

Whistleblowing Mechanism for Ethical Management

We have established a reporting platform allowing employees to report instances of unethical or violations of company policy. All relevant cases will be handled by a dedicated unit, while protecting the identity of whistleblowers and preventing retaliatory actions, ensuring the Company's culture of integrity.

Internal Communication and Knowledge Management

To promote the dissemination of company policies and business information, we continuously optimize internal communication channels to help employees stay informed of the latest announcements, system updates, and event information. We also utilize email and communication software to deliver real-time updates, enhancing information transfer efficiency and strengthening employee understanding and engagement with company news.

Labor-management Meetings

To foster communication and collaboration between labor and management, the Company holds quarterly labor-management meetings, serving as an important platform for labor and management representatives to discuss working conditions, the workplace environment, and employee benefits. During the meeting, both parties can share their opinions and suggestions, and have in-depth discussions on topics such as work allocation and responsibilities, flexible working hours, employee-friendly workplace policies, and additional vacation time based on seniority. This allows both parties to reach a consensus and record the discussion results for future tracking and improvement. Furthermore, this mechanism enables the Company to continuously collect and respond to employee feedback as a basis for adjusting Human Capital policies and management systems, thereby enhancing employee satisfaction and strengthening labor-management relations.

Subordinate Suggestions and Feedback

BRIM Biotechnology recognizes that transparent and smooth communication is central to creating "psychological safety." We regard employees as partners in sustainable development and are committed to ensuring that every colleague's voice is valued. To this end, the Company has established a multi-dimensional suggestion and feedback mechanism, ensuring that information transmission is not merely one-way announcements but a warm two-way dialogue.

4.2 Talent Development

4.2.1 Learning and Development

The Company has established education and training procedures, and each department creates a corresponding budget annually to systematically implement training programs throughout the year, in order to strengthen employee competence and improve work efficiency and quality. Training includes pre-employment training and internal and external on-the-job training. In addition, trainees are encouraged to return to the Company after training to provide feedback and share their learning and experiences with colleagues in relevant positions, to promote the transfer and application of knowledge. In 2025, total employee training hours were 977, an increase of 8.6% compared to the previous year, and average training hours for all employees were 28.74 hours. Broken down by gender, female employees averaged 30.28 hours of training, while male employees averaged 26.54 hours.

2025 Training Person-Times and Hours (by Employee Age, Gender and Category)

2025	Age						
Employee Category	<30 years old		30 to 50 years old		>50 years old		Total
	Male	Female	Male	Female	Male	Female	
Total hours of training received	27	42	278	269.5	66.5	294	977
Management [Note 1]	0	0	1	1	2	4	8
Non-management [Note 2]	1	1	9	11	1	3	26
Sales Personnel [Note 3]	0	0	0	2	0	0	2
Management Personnel [Note 4]	1	0	4	3	2	7	17
R&D Personnel [Note 5]	0	1	6	7	1	0	15
Total Number of Employees.	1	1	10	12	3	7	34
Average Training Hours per Employee	27.00	42.00	27.80	22.46	22.17	42.00	28.74

Note 1: Managers; Note 2: General employees. ; Note 3: Business Development Department; Note 4: Chairman's Office, President's Office, Operations Department, and Finance and Accounting Department
Note 5: Project Development Department 1, Project Development Department 2

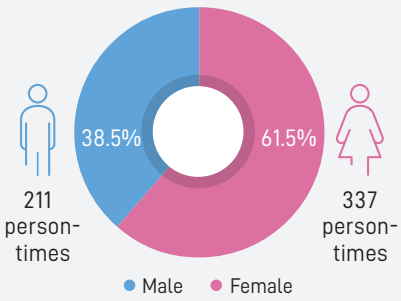
Training Content

This year's education and training courses covered multiple key areas to meet employee development needs and promote the Company's long-term growth. Professional skills training focuses on the technical requirements of specific positions. Leadership and management training aims to enhance managers' team collaboration and decision-making capabilities. Training to strengthen communication and interpersonal skills also provides employees with communication techniques. Furthermore, we ensure adherence to all relevant policies and regulations through safety and compliance training courses during operations.

Regarding internal training, the Company's training courses this year focused on safety and compliance training, with total course hours reaching 518.5 hours. Environmental sustainability ESG training also totaled 129.5 hours, enhancing employees' understanding of sustainable development issues and encouraging them to implement sustainability concepts in their daily work.

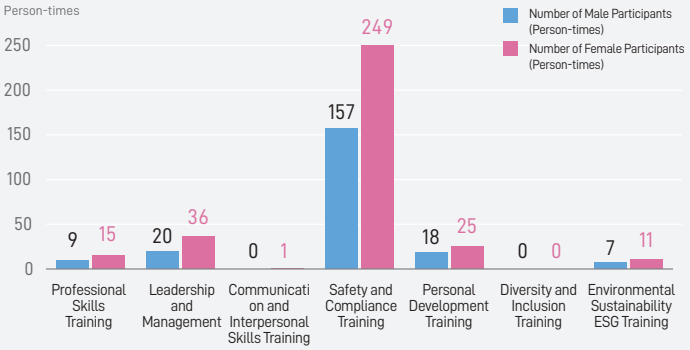
2025 Employee Education and Training Overview

Total Number of Training Participants - Gender Distribution



Number of Training Participants **548** person-times

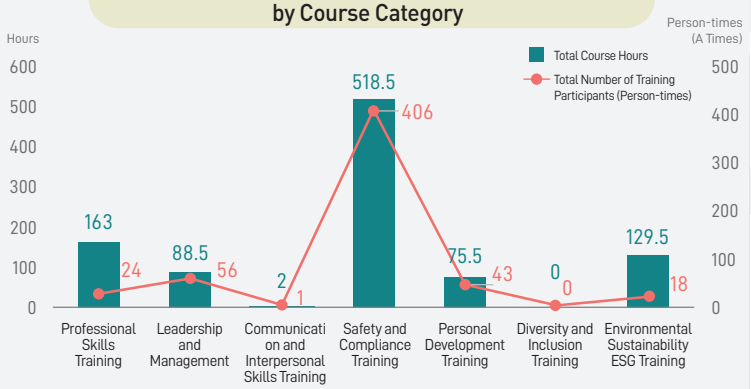
Comparison of Participants by Course Category and Gender



Number of Male Participants **211** person-times

Number of Female participants **337** person-times

Total Course Hours and Total Training Person-Times by Course Category



Sum of course hours **977** hours

2025 Representative Program - Safety and Compliance Training Courses

BRIM Biotechnology regards integrity governance and workplace safety as the bottom line of corporate operations, firmly believing that establishing employees' correct compliance concepts and protective awareness is key to reducing corporate operating risks. In 2025, we promoted "Safety and Compliance Training Courses" as a key annual development program, aiming to implement the Company's rigorous requirements for internal control and a friendly environment through systematic advocacy.

The curriculum design of this program is precisely aligned with the critical challenges currently facing the biotechnology industry, covering three primary dimensions:

Digital and Asset Protection: Strengthen cybersecurity awareness and fraud identification to prevent increasingly sophisticated cybersecurity threats and safeguard the Company's R&D achievements and information assets.



Group photo with police officers promoting fraud prevention

Workplace and Personal Safety: Continuously reinforce occupational safety and health work rules and fire safety advocacy to ensure that both laboratory and office environments maintain a record of zero occupational accidents.



Group photo with personnel promoting fire safety

Ethics and Regulatory Compliance: We provide systematic education on ethical management, insider trading, and trade secret protection, while continuously promoting sexual harassment prevention to ensure that employees work in an environment that meets the highest ethical standards, thereby strengthening corporate governance resilience.

Through this annual plan, BRIM Biotechnology has not only complied with the requirements of various external regulations and initiatives, but has also deeply ingrained the core values of "safety" and "integrity" into its corporate culture, fulfilling its sustainable commitment to employees and stakeholders.

4.2.2 New Hire Orientation

To ensure new employees smoothly integrate into the team, the HR Department is responsible for arranging various onboarding programs, including company organization, business overview, and safety and health procedures. New employees participate in onboarding training within one week of joining theCompany, covering work systems and procedures. This initiative aims to facilitate rapid integration into the BRIM group, reduce employee turnover, and enhance overall employee satisfaction, establishing a solid foundation for the Company's human capital development.



New Employee Onboarding Training

New Employee Onboarding

The HR Department is responsible for arranging and guiding new and transferred employees to understand the Company's organization, business overview, safety and health matters, and other essential information. Orientation will be held within one week of a new employee's start date or a transferred employee's transfer date, and may be postponed within three months in special circumstances.

Executive Personnel

- **HR Department:** Responsible for training on the Company's organizational system, personnel regulations, welfare system, personnel system, and UOF system operations.
- **President/Chief Operating Officer:** Responsible for explaining the Company's history, vision, management philosophy, and R&D projects.
- **IT Unit:** Responsible for computer operations, information security management, data backup, and related workflows and administrative procedures.
- **Class-2 OSH Managers:** Responsible for company OSH training.
- **New hires:** Reading of general SOPs.
- **All departments:** Reading of professional domain SOPs.

Implementation Method

New hires and transferred employees complete the "New Employee Training Record" based on their pre-job training. After being signed by the relevant instructors and trainees, the Record is filed by the HR Department.

Number of sessions held	Participation rate or implementation rate
3 times	100%

Project/Initiative Benefits

Conducting onboarding training for new hires yields benefits including improved work efficiency, increased employee confidence, reduced turnover, enhanced teamwork, and compliance with company procedures. This is critical for boosting employee satisfaction and company efficiency, and is a vital foundation for enterprise development.

4.3 Compensation System and Diverse Benefits

4.3.1 Remuneration System

BRIM Biotech operates on the principles of fairness, impartiality, and transparency when establishing a competitive compensation system designed to attract top talent and foster long-term employee engagement. We design our salary structure based on employee job function, work performance, and professional capabilities, referencing industry compensation levels and market trends. We regularly review and adjust it to ensure its reasonableness and fairness.

The remuneration structure includes base salary, job allowances and various rewards. The scope of rewards includes year-end bonuses and performance bonuses, which are comprehensively assessed based on individual and departmental performance. Remuneration to senior executives is evaluated by the Board of Directors based on overall operational goals and financial and non-financial indicators, and then reviewed by the Remuneration Committee to ensure reasonableness and fairness. The remuneration system emphasizes fairness and incentives. Employees are eligible for year-end bonuses and project bonuses based on their length of service, individual performance, and contributions, integrated with performance appraisals and goal management to improve work efficiency. Remuneration to senior executives is closely linked to the Company's operating performance and is subject to review by the Board of Directors or the Remuneration Committee.

The Company is committed to establishing a fair and competitive remuneration system, implementing equal pay for equal work, providing reasonable remuneration based on job content and performance, and regularly reviewing salary structures to ensure equal pay for employees in the same role regardless of gender. In promoting gender equality, BRIM Biotech actively encourages female employees' participation in career development and leadership positions. According to 2025 statistics, females accounted for 62.5% of management positions, while men occupy 37.5%. The Company promotes gender equality and an inclusive culture through fair promotion systems and reward mechanisms. To address employee career development and life needs, the Company regularly reviews its remuneration structure. Through employee satisfaction surveys and internal feedback mechanisms, we continuously promote gender equality and optimize salary and reward policies to enhance employee engagement and corporate competitiveness.

2025 Employee Ratio of Basic Salary and Remuneration

	Employee Category	Male-to-Female Ratio	Salary Ratio Note 3
Base Salary Note 1	Management	3 : 5	74.92%
	Non-management	11 : 15	98.63%
Remuneration Note 2	Management	3 : 5	75.97%
	Non-management	11 : 15	103.16%

Note 1: Basic salary is the minimum fixed amount paid to employees for performing their job duties, excluding any additional remuneration such as overtime pay or bonuses.

Note 2: Remuneration consists of base salary plus additional payments to workers. Additional amounts paid to workers include bonuses (encompassing birthday bonuses, three major festival bonuses, project bonuses, and equity such as shares), overtime pay, and other allowances (such as childbirth subsidies, funeral allowances, etc.).

Note 3: Average female basic salary ÷ average male basic salary

BRIM Biotechnology is committed to eliminating the gender pay gap in the workplace. Through the annual review, in 2025, we achieved near-complete equality of 98.63~103.16% at the non-managerial level, while the salary ratio gap at the managerial level also narrowed compared to the previous year. In the Management Personnel category, the average salary ratio of women was significantly higher than that of men in both years. This reflects that female colleagues in the Company's management departments possess high-level professional qualifications and undertake key decision-making responsibilities, concretely demonstrating the Company's commitment to breaking the career ceiling and supporting women's development.

Salary Information for Full-Time Employees Not in Managerial Positions (NTD thousand)

Item	2024	2025
Number of Full-Time Employees Not in Managerial Positions	20	24
Total Salaries of Full-Time Employees Not in Managerial Positions	24,587	29,361
"Average Salary" of Full-Time Employees Not in Managerial Positions	1,229	1,223
Median Salary of Full-Time Employees Not in Managerial Positions	1,214	1,224



4.3.2 Performance Management

BRIM Biotech recognizes the importance of performance management in talent development and organizational operations. By establishing a transparent, fair, and constructive evaluation system, we help employees regularly review their goals and improve their performance. Each year, the Company conducts regular performance appraisals for all full-time employees, covering annual goals and achievements and overall competency. New hires also undergo a performance appraisal after their probationary period (typically three months) to ensure their skills are a good fit for the role. The above performance appraisal results will serve as an important reference for salary adjustments, bonuses, promotions, and the allocation of training resources.

The performance appraisal process for regular employees includes self-assessment, supervisor interviews and ratings, performance appraisal meetings, and integration of results, while the appraisal of new employees consists of self-assessment and supervisor evaluation to determine continued employment or rewards such as salary adjustments and promotions. The Company also regularly reviews the appropriateness and fairness of its performance management system, conducting internal feedback collection to optimize processes, enhance efficiency and information transparency, and strengthen employee engagement and organizational cohesion.

BRIM Biotechnology has continued to optimize its performance management system, achieving a significant increase in assessment coverage in 2025. Through institutional adjustments, we successfully incorporated senior executives and most new employees into our annual performance evaluation framework. The overall evaluation coverage significantly increased from 65.6% (21/32 people) in the previous year to 96.9% (31/32 people), with male employees achieving 100% coverage. This progress reflects the Company's steadfast commitment to transparency in talent development and fairness in management.

2025 Appraisal Status

Employee Category	Male			Female		
	Number of Employees Subject to Performance Appraisal	Total No. of People	Performance Appraisal weighting	Number of Employees Subject to Performance Appraisal	Total No. of People	Performance Appraisal weighting
Employees	13	13	100.00%	17	18	94.44%
New hires	1	1	100.00%	2	2	100.00%
Management	3	3	100.00%	4	5	80.00%
Non-management	11	11	100.00%	15	15	100.00%
Sales	0	0	-	2	2	100.00%
Management	7	7	100.00%	9	10	90.00%
R&D	7	7	100.00%	8	8	100.00%
Total	14	14	100.00%	19	20	95.00%

Note 1: One female employee, who also serves as the Deputy Chairman, was not included in the standard performance evaluation; instead, she was directly evaluated by the Remuneration Committee.

4.3.3 Diverse Benefits

BRIM Biotechnology provides employee benefits that exceed regulatory requirements. In addition to statutory labor and health insurance, we offer additional group insurance to enhance employee medical protection, including life, accident, medical, and cancer coverage. We also provide overseas business travel accident insurance for employees traveling on business.

In addition to actively implementing people-oriented management and various welfare measures, we also uphold the principle of profit sharing with employees to attract and motivate top talent, with employee remuneration determined by company performance. Key employee benefits include: high-end precision employee health checkups, ad hoc project achievement incentive bonuses, annual leave and personal and sick leave exceeding the Labor Standards Act, group insurance, birthday gifts, bonuses for the three major festivals, a fixed two-month year-end bonus, and employee subsidies for weddings, funerals, celebrations, and other events.

Employee Benefits

Bonuses and allowances

Category/Name	Explanation	Number of Eligible Employees	2025 Number of Applicants/ Recipients	2025 Total Subsidy Amount
Marriage, funeral, childbirth, hospitalization, etc.	In accordance with the "Regulations for Congratulatory and Condolence Payments for Weddings, Funerals, Celebrations, Injuries and Illnesses," the Company expresses its care for employees by providing congratulations or condolences for different events such as weddings, funerals, childbirth, and hospitalization, thereby enhancing employees' sense of belonging and cohesion.	35	1	3,100
Discretionary Project Bonus	In accordance with the "Salary Management Regulations" and "Management Procedures for Remuneration to Directors and Managers," such payments are disbursed based on significant team accomplishments occurring on an ad hoc basis and the actual contribution of those accomplishments to the Company.	32	32	3,000,000
Year-end Party/Spring Banquet Bonuses	BRIM Biotechnology regularly holds year-end events. In addition to arranging generous lucky draws, performance bonuses are established to encourage employees to demonstrate their talents. Through profit sharing and celebratory interaction, cohesion is strengthened, concretely fulfilling its commitment to a happy workplace.	31	29	125,800
Birthday money	In accordance with the "Salary Management Regulations" and the "Management Procedures for Remuneration to Directors and Managers," birthday bonuses are set aside based on the Company's annual business performance. The payment amounts are determined by the resolutions of labor-management consultation meetings and distributed concurrently with payroll.	30	30	90,000
Festival bonuses	In accordance with the "Salary Management Regulations" and the "Management Procedures for Remuneration to Directors and Managers," bonuses for the three major festivals are set aside based on the Company's annual business performance. The payment amounts are determined by the resolutions of labor-management consultation meetings and distributed concurrently with payroll.	32	32	276,000
Year-end bonus	In accordance with the "Salary Management Regulations" and the "Employment Contract," employees remaining in service on December 31 of the year are issued a year-end bonus equivalent to two months' monthly salary. For those who have been employed for less than one year during the year, the bonus will be distributed on a pro rata basis, calculated from the date of employment through December 31. Year-end bonuses are distributed in January of the following year.	34	34	11,131,309

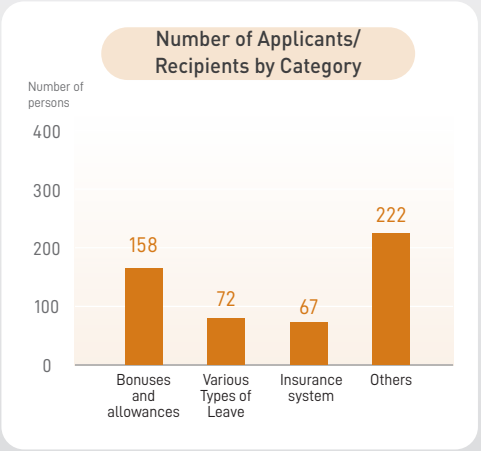


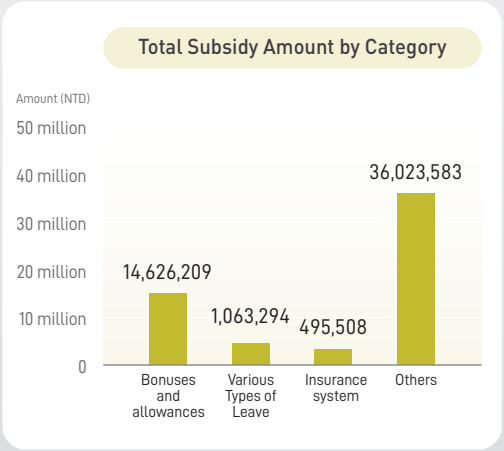
Category/Name	Explanation	Number of Eligible Employees	2025 Number of Applicants/ Recipients	2025 Total Subsidy Amount
Leave exceeding statutory requirements.	In accordance with the "Work Rules," the Company shall grant special leave to employees who have continued to work for the Company for a certain period as follows: ● Ten days per year for those employed for less than three years. ● For those with at least three years but less than five years of service, 14 days per year. ● For those who have served for five years or more but less than ten years, 15 days per year. ● For those with more than ten years of service, one additional day shall be granted for each year, up to a maximum of 30 days.	12	12	256,166
Paid personal leave	In accordance with the "Work Rules" and "Attendance Management Regulations," employees who must personally attend to private matters may apply for personal leave; such leave shall not exceed a total of 14 days within one year. Full pay is provided for up to three days of personal leave per year; employees may not request pay for any unused leave. No wages will be paid for absences exceeding three days.	35	23	179,919
Paid sick leave	In accordance with the "Work Rules" and "Attendance Management Regulations," employees who require treatment or rest due to ordinary injuries, illnesses, or physiological reasons may take ordinary sick leave according to the following provisions. Those taking leave for three or more consecutive days (inclusive) must submit medical certification. (Full pay is provided for ordinary sick leave totaling no more than seven days within one year, and no pay may be requested for any unused portion; half pay is provided for the portion exceeding seven days but not more than 30 days, and if the ordinary sickness benefit received under Labor Insurance is less than half of the salary, the Company shall make up the difference).	35	25	252,678
Paid Menstrual Leave (Female Employees Only)	In accordance with the "Work Rules" and "Attendance Management Regulations," female employees who experience difficulty working due to menstruation may request one day of menstrual leave per month. If the total number of days taken does not exceed three days per year, such leave shall not be counted as sick leave; any remaining days shall be incorporated into the calculation of sick leave. (Supporting documentation is not required for menstrual leave. Furthermore, the aforementioned menstrual leave that is not included in sick leave shall be paid; however, wages may not be requested for any unused leave.)	17	9	75,237
Prenatal Rest Leave (Female Employees Only)	Pursuant to the "Work Rules" and "Attendance Management Regulations," if an employee requires prenatal rest during pregnancy, the period of treatment or rest is incorporated into the calculation of hospitalized injury and sick leave. The calculation of salary for prenatal rest leave shall be handled in accordance with sick leave regulations.	0	0	0
Maternity Leave (Female Employees Only)	In accordance with the "Work Rules" and "Attendance Management Regulations," female employees shall stop working before and after childbirth and be granted eight weeks of maternity leave (miscarriage leave is calculated separately). Employees with more than six months of service receive full pay during their leave of absence, while those with less than six months of service are paid at half the rate.	0	0	0

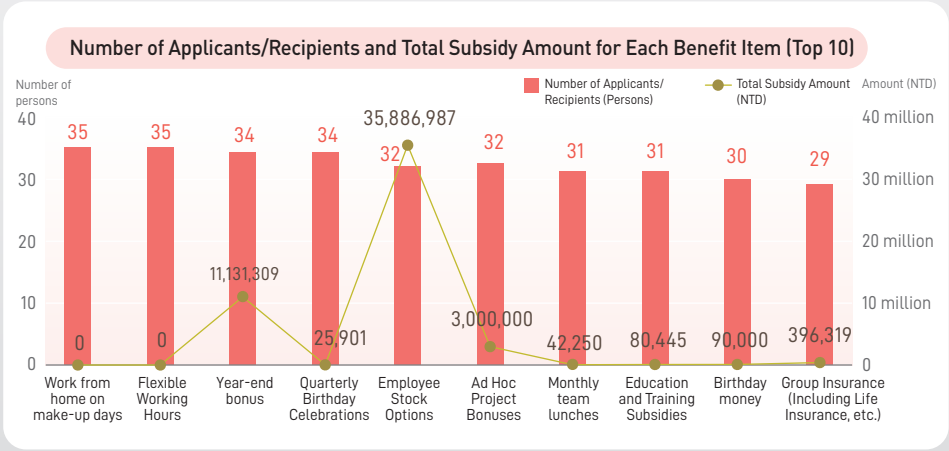
	Category/Name	Explanation	Number of Eligible Employees	2025 Number of Applicants/ Recipients	2025 Total Subsidy Amount
Various Types of Leave	Prenatal Checkup Leave (Female Employees Only)	In accordance with the "Work Rules" and "Attendance Management Regulations," pregnant employees are granted seven days of prenatal checkup leave. Full pay is provided during prenatal checkup leave.	0	0	0
	Paternity Leave (Spouses Only)	In accordance with the "Work Rules" and "Attendance Management Regulations," employees are granted seven days of prenatal checkup accompaniment leave and paternity leave for accompanying their spouse during prenatal checkups or childbirth. Except for leave to accompany a spouse for prenatal checkups during pregnancy, an employee's paternity leave shall be taken within a total of 15 days including the date of the spouse's delivery and the days before and after it. Full pay is provided during prenatal checkup accompaniment leave and paternity leave.	2	2	44,007
	Leave of absence for job hunting	Under the Labor Standards Act, employees are entitled to take leave to seek new employment during the notice period prior to dismissal.	0	0	0
	Family care leave	In accordance with the "Work Rules" and "Attendance Management Regulations," employees may apply for family care leave when they must personally care for family members due to vaccinations, severe illness, or other major incidents. The number of family care leave days is included in the calculation of personal leave, and is limited to seven days per year. The calculation of salary for family care leave shall be handled in accordance with the provisions for personal leave.	35	1	3,287
Insurance system	Overseas business trip insurance	In accordance with the "Domestic and Overseas Business Travel Management Regulations," during business trips, the HR Department will arrange travel accident insurance and injury and illness medical insurance based on business trip payment standards, with costs paid by the Company	10	9	32,151
	Group Insurance (Including Life, Accident, Medical, and Cancer Insurance)	The Company provides additional insurance to protect the health and well-being of employees and enhance employee welfare. Its primary purpose is to supplement statutory labor and health insurance, providing employees with more comprehensive protection.	29	29	396,319
	Employer's Liability Insurance	Ensure that employees receive comprehensive compensation in the event of occupational accidents. This move not only effectively diversifies risks but also strengthens the security of employees' families, concretely fulfilling the sustainable commitment to a happy workplace and health and safety.	29	29	67,038
Others	Monthly team lunches	The Company holds one Lunch Meeting and one Happy Hour each month, gathering all Company employees to learn and enjoy together, and providing lunch and afternoon tea.	35	31	42,250
	Health checkups	To promote employees' independent health management and maintain employees' physical and mental health, high-end precision employee health checkups are arranged annually without age restrictions. Employees are also allowed to choose a qualified medical institution for their health examination during this period and apply for subsidies from the Company by providing receipts.	32	24	240,000

Others

Category/Name	Explanation	Number of Eligible Employees	2025 Number of Applicants/ Recipients	2025 Total Subsidy Amount
Employee stock options	To attract and retain, on a long-term basis, talent needed for the Company's development, motivate employees to serve the Company, and enhance employees' cohesion and sense of belonging to the Company, thereby achieving the Company's goal of sustainable growth. Accordingly, employee stock options were issued in accordance with the Regulations Governing the Offering and Issuance of Securities by Securities Issuers and other relevant regulations.	31	31	35,886,987
Education and training subsidies	The Company conducts employee education and training and establishes relevant management regulations to improve employee quality, enhance employees' job knowledge, and cultivate technical and management talent, in line with the Company's business development and to seek effective utilization of human resources.	35	31	80,445
Quarterly birthday celebrations	Quarterly birthday celebrations are held to build bridges of friendship among colleagues and foster a harmonious corporate atmosphere.	34	34	25,901
Flexible working hours	The Company adopts flexible working hours; in principle, work hours are from 9:00 am to 6:00 pm daily, totaling eight hours. The lunch break is from 12:00 to 1:00 pm, totaling one hour. The Company's core working hours are from 10:00 am to 4:00 pm daily. Working hours may be adjusted flexibly based on actual circumstances, provided that the total number of working hours remains unchanged.	35	35	0
Work from home on make-up days	The Company adjusts working days in accordance with government agencies' adjustments to working days in response to consecutive holidays. When an adjusted holiday is Monday, makeup work shall be performed on Saturday of the same week; when it is Friday, makeup work shall be performed on Saturday of the following week. On makeup workdays, the Company uniformly implements work from home. No additional application is required, but employees must still clock in and out.	35	35	0
Total		636	519	52,208,594







BRIM Biotechnology's employee benefits in 2025 can be analyzed in depth through remuneration incentives, leave exceeding regulatory requirements, employee care and culture, and talent retention strategies:

I. Core Financial Allocation: Emphasizing "Long-Term Incentives" and "Performance Sharing"

Total expenditure for 2025 amounts to NTD 52.2 million, with resource allocation focused on:

1. **Long-term talent retention indicator (employee stock subscription):** Expenditure of approximately NTD 35.88 million, accounting for 68.7% of total welfare expenses; the Company uses equity instruments to align employee interests with the Company's long-term value, which is key to retaining senior R&D talent in the biotechnology R&D industry.

2. **Short-term cash incentives (year-end bonus and bonuses):**

Year-end bonus: Expenditure of NTD 11.13 million (accounting for 21.3%), guaranteeing two months of monthly salary and demonstrating remuneration stability.

Project bonus: NTD 3 million was distributed to provide timely rewards for significant achievements, demonstrating the organization's performance-oriented flexibility.

II. Leave system analysis: Creating "high flexibility" and "psychological safety"

BRIM Biotechnology's leave policies significantly exceed the Labor Standards Act, providing a major competitive advantage in talent recruitment:

✦ Enhanced annual leave

10 days are granted upon employment (compared with only 3 days required by law), which is highly attractive to modern talent who value work-life balance (WLB).

✦ Paid leave culture

This arrangement can reduce employees' financial pressure arising from unforeseen circumstances and establish a workplace atmosphere of "tolerance" and "consideration".

- Provides 3 days of paid personal leave and 7 days of paid sick leave
- Menstrual leave at 100% salary (compared with the legal requirement of half pay)

✦ Working from home

On make-up workdays demonstrates the Company's open management style and trust in employees' productivity while working remotely.

III. Key indicator summary

Average welfare expenditure per employee

Approximately NTD **1.53** million

(calculated as total amount / 34 employees, including stock subscription)

Cash welfare ratio (excluding stock subscription)

Approximately **31.3%**

(mainly year-end bonus and bonuses)

Most attractive benefits

10 days of annual leave upon employment and fully paid sick and personal leave

Corporate culture labels

Happy workplace, results-oriented, high equity incentives

Family-friendly Workplace Initiatives

To support employees in achieving work-life balance, BRIM Biotech offers parental leave, enabling colleagues to focus on family responsibilities without worrying about their work. Eligible employees may apply for parental leave as stipulated by regulations and return to work when the leave period ends. In 2025, a total of three employees were eligible to apply for parental leave; however, none used parental leave due to personal career planning.

However, considering that the three aforementioned employees had recently become young parents, the Company agreed in 2025 that two of them could leave early without taking leave in order to avoid peak traffic hours, maintain family harmony and share the joy of parenting with their families.

BRIM Biotechnology understands that the parenting stage is an important turning point in employees' lives and is therefore committed to creating a flexible environment filled with warmth. Although eligible employees did not apply for unpaid parental leave in 2025 due to personal career planning, the Company substantively eased young parents' commuting pressure and childcare burden through micro-flexibility measures exceeding legal requirements, such as allowing early departure without taking leave. This inclusive and empathetic management mindset has successfully elevated a "friendly workplace" from regulatory compliance to an actual experience of well-being, establishing a robust and competitive humanistic moat for the Company in talent retention and sustainable operations.

2025 Parental Leave Statistics

Item	Male	Female
A Total number of employees eligible for parental leave in 2025	2	1
B Total number of employees who actually used parental leave in 2025	0	0
C Total number of employees who applied for reinstatement in 2025	0	0
D Total number of employees who were due to be reinstated in 2025 and applied for an extension	0	0
E Total number of employees actually reinstated in 2025	0	0
F Total number of employees reinstated from unpaid parental leave in 2024	0	0
G Total number of employees who continued working for one year after being reinstated from unpaid parental leave in 2024	0	0
Maternity leave take-up rate (B/A)	0	0
Return rate (D/C)	-	-
Retention Rate (F/E)	-	-



4.4 Creating a Healthy and Safe Workplace

4.4.1 Human Rights Management Policy

BRIM Biotech is dedicated to fostering a workplace that respects human rights and values diversity, and upholds internationally recognized human rights standards. We commit to following the Universal Declaration of Human Rights, the UN Global Compact, and the United Nations Guiding Principles on Business and Human Rights (UNGPs), and to embedding the core value of human rights protection into our governance structure. We also fully integrate the spirit of relevant laws and regulations – including the Labor Standards Act, the Employment Promotion Act, and the Gender Equality in Employment Act – into our daily operations.

Human Rights Policy

Workplace Equality and Prohibition of Discrimination: We ensure all employees are free from discrimination or differential treatment based on race, class, language, ideology, religion, political affiliation, nationality, place of birth, gender, sexual orientation, age, marital status, appearance, physical or mental disability, zodiac sign, blood type, or trade union membership. We comprehensively safeguard our employees' workplace human rights and provide a respectful and equal working environment.

Prohibition of forced labor and child labor

Any form of forced labor, human trafficking and employment of child labor below the legal age are prohibited.

Prevention of sexual harassment and workplace bullying

Establishing prevention measures and complaint channels, and providing necessary investigation and protection mechanisms to safeguard complainants' rights and interests.

Equal Pay for Equal Work and Pay Equity

We are committed to fostering a fair and inclusive work environment, upholding the principle of gender equality in all human capital processes including recruitment, remuneration, promotion, training, and performance appraisal, to ensure individuals are not treated unfairly based on gender or sexual orientation. All remuneration and employment opportunities are based on fair and equal standards, ensuring that employees in similar roles receive the same compensation and benefits. Differences based on seniority, performance, disciplinary actions, or other legitimate factors do not constitute discriminatory treatment. Through systematic management and continuous review, the Company ensures the fair implementation of all HR policies and fosters a positive relationship between labor and management.

Reasonable working hours and protection of labor rights

We pay attention to and appropriately manage employee workload, comply with regulations regarding wage payment and working hours, and establish channels for grievances and reporting to address potential human rights risks.

Safe and healthy workplace

Providing a safe work environment and necessary health facilities, eliminating potential hazards, arranging boxing aerobics and strength training courses, badminton club activities, weight training courses and yoga workshops for employee participation, and regularly conducting occupational safety training and employee health checkups to care for employees' physical and mental health and work-life balance.

Freedom of association and two-way communication

Encouraging employees' right to join or form various clubs or organizations, such as participating in boxing aerobics courses, badminton clubs, weight training courses and yoga workshops, and establishing diverse communication channels, such as labor-management meetings, anonymous feedback and formal complaint channels, to promote labor-management harmony and collective bargaining.

Furthermore, BRIM Biotech will integrate human rights considerations into its internal risk management and assessment processes and plans to continuously implement human rights due diligence to gradually strengthen the identification and mitigation of human rights risks within its workforce and supply chain. As of the end of 2025, no reports or complaints concerning human rights violations, such as discrimination, improper treatment, forced labor or child labor, had been received. The Company will continue to rigorously implement human rights protections through robust systems and employee communication channels, ensuring all employees work in an environment of respect and equality.

To strengthen human rights issue management, BRIM Biotech is evaluating the implementation of human rights due diligence and internal audit mechanisms to systematically identify, prevent, and respond to potential human rights risks. Relevant plans will cover impact assessments on employees, operational sites, and partners, and will integrate existing risk management and supply chain audit mechanisms to progressively establish a human rights governance framework aligned with international standards. The Company will also continue to reference international standards and concrete industry practices to optimize internal operating procedures and enhance overall human rights protection.

4.4.2 Occupational Safety and Health Management

Compliance With OSH Laws and Regulations

BRIM Biotechnology considers it its responsibility to create a safe, healthy and happy working environment. The office complies with the Occupational Safety and Health Act and Safety and Health Work Rules, and the occupational safety and health supervisor monitors the latest regulatory changes, notifies the person responsible for the Safety and Health Work Rules to make revisions where necessary, and makes adjustments in accordance with the Company's approval process to ensure that all processes comply with Company policies and regulatory requirements. The Company's laboratory at Academia Sinica adheres to the "Emergency Response and Pollution Prevention Plan" and, following the disaster incident response and reporting procedures of the Biomedical Translation Research Center, ensure a swift activation of response measures in the event of various disasters. These procedures encompass reporting, response, and subsequent evaluation, with continuous review and improvement to enhance overall safety management. The aforementioned OSH Act, Safety and Health Work Rules, and Emergency Response and Pollution Prevention Plan fully cover all employees of BRIM Biotech, ensuring they receive the OSH protections to which they are entitled. Furthermore, this demonstrates the Company's commitment to communicating internal safety awareness and culture to all employees, fostering a common understanding and adherence to safety measures, which helps minimize the risk of accidents.

Class-2 OSH Managers



In accordance with the "Occupational Safety and Health Act", BRIM Biotech is classified as a Category III Enterprise (low-risk) and, with a workforce of between 30 and 99 employees, is required to designate one Class-2 Manager of OSH Affairs. However, an OSH Committee it not yet required to be established. During the current year, various occupational safety and health education and awareness training programs on fire safety and disaster response were conducted, and office carbon dioxide concentrations and air quality were monitored daily to ensure that employees understand the importance of a safe working environment. The Company discusses occupational safety and health issues through quarterly labor-management meetings. The meetings comprise two labor representatives and two management representatives and aim to promote communication between labor and management to resolve labor and occupational safety and health issues.

The main topics discussed at meetings during the current year included the minimum unit for annual leave, the introduction of exercise courses, evacuation equipment and air testing. No employee complaints concerning occupational safety and health or labor-management matters were received in 2025. In the future, the Company will continue to monitor and assess at meetings any improvement measures beneficial to Company operations and labor rights, in order to promote a safer working environment and ensure that all employees' rights and health are fully protected.

Hazard identification, risk assessment, and incident investigation

Laboratory

To prevent potential major safety and security incidents and unforeseen accidents, we have established an emergency response system at our laboratory in accordance with "Academia Sinica Biomedical Translation Research Center's Emergency Response and Pollution Prevention Plan" to respond swiftly and appropriately to all types of disasters, and to minimize losses and avoid further harm to life, property, and the environment. This system ensures the safety of the workplace and its surroundings, and accelerates post-incident recovery efforts. At the same time, to prevent environmental pollution and protect human health, the Company has also reinforced safety protocols in all workplaces and biological laboratories to prevent potential risks and contamination.

Emergency Response and Pollution Prevention Plan



Fire Response

A comprehensive fire safety system has been established, including regular inspections of fire extinguishers and fire-fighting equipment to ensure they are in working order. All employees are required to undergo fire safety training to understand evacuation routes and shelter locations. In the event of a fire, first assess the fire's severity. If it is manageable, use a fire extinguisher to put out the initial flames. Otherwise, evacuate immediately and notify the fire department.

Flood response

To address potential flood risks, a plan has been formulated for the regular inspection of water pipes and drainage systems to ensure they are clear and unobstructed. In the event of a leak, immediately activate the emergency response protocol, promptly drain the water, with damaged equipment inspected to ensure workplace safety and functionality.

Chemical incident response

Measures are in place for the use and storage of all chemicals, while relevant training is provided to all employees. In the event of an unknown gas leak, immediately activate the emergency plan, locate the source of the leak and contain it, and report it to professional personnel for handling.

Earthquake preparedness

Before an earthquake strikes, the Company should regularly inspect the seismic resilience of its buildings and facilities to ensure structural safety compliance. Employees must be familiar with evacuation procedures during earthquakes, quickly locate a safe place to shelter when an earthquake strikes, and avoid using elevators until it is confirmed safe to return to the work area.

Biosafety incidents

Establish safety operating procedures for biological materials and ensure all employees are familiar with the corresponding protective measures. In the event of a biological hazard incident, immediately activate isolation procedures and report to management, then conduct relevant investigations and take appropriate action as required.

Electrical safety

The team regularly inspects all electrical equipment and circuits to ensure they are free from overload or malfunction risks. Furthermore, clear regulations are established to immediately disconnect power and notify relevant personnel in the event of an electrical failure, to prevent potential electric shock or fire hazards.

Basic safety equipment

When conducting experiments, the operator must wear a lab coat and safety goggles, and use gloves and a mask when necessary. The operator must wash or disinfect your hands before and after working.

Safety management

Sandals or slippers are not allowed in the laboratory. Maintaining a clean and quiet environment is required, and eating, drinking, smoking, and cooking are strictly prohibited.

Equipment use

Microwave ovens and air-conditioned rooms are subject to relevant regulations. Those entering the cleanroom must wear sterile gowns, caps, masks, and shoe covers to maintain sterility.

Hazardous materials management

Bacteria, viruses, and other strains must be used and stored by designated personnel according to regulations. Flammable and hazardous chemicals must be stored securely. Incineration or high-pressure sterilization should be used to dispose of post-vaccination specimens and used equipment and waste to prevent contamination and infection.

Equipment maintenance and use

Laboratory instruments require regular maintenance, and unauthorized personnel are prohibited from operating them, especially hazardous equipment such as autoclaves.

Emergency measures

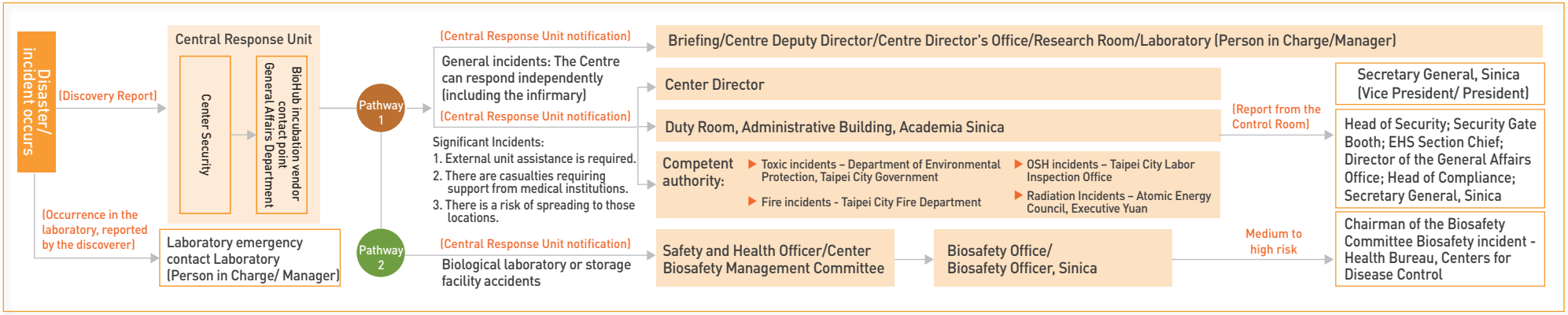
Flammable gases and electricity must be turned off when not in use. It is important for personnel to be vigilant and they must familiarize themselves with experimental procedures, develop a crisis response plan, and avoid quick movements in the lab to prevent accidents.

Safe use of human serum

When using human serum, keep the work area clean and use standard gloves, changing them frequently as needed to prevent cross-contamination. All items processed with human serum must be disposed of in sterilization bags. Laboratories using infectious serum must report to environmental health and safety personnel.

Notification Flowchart

When an emergency incident occurs, procedures must be followed according to the disaster and accident response notification flowchart of the Academia Sinica Institute of Biomedical Sciences. The responsible unit shall complete the "Academia Sinica Disaster and Accident Cause Analysis and Prevention Measures Report" within 1 week.



Office

The Company has identified two major hazards in the office work environment: Electrical and fire risks, and physical disasters. To effectively manage and reduce risks, we implement the following measures to minimize potential hazards.

Hazard Category: Electrical hazards, fire.

Harmful content	Electrical and fire hazards can lead to electric shock, equipment damage, and fires, potentially endangering personnel safety and causing property loss.	Physical hazards	Placing items in high places and damage to desks and chairs could result in personal injury or property loss.
Control measures	**1. Regular Inspection of Electrical Equipment** Assess the service life of all electrical appliances and power-consuming equipment to ensure they are in safe working order, and inspect for external damage such as damaged insulation or faulty wiring, which could lead to electric shock or sparking and potentially cause a fire. **2. Inspect Disaster Prevention Equipment** Ensure the effectiveness of all fire safety equipment, including regular checks of fire extinguisher service life and pressure gauges, and confirm that emergency exit lights are functioning correctly to ensure they are readily available in emergency situations. **3. Electrical Load Management** Manage the load on each circuit to prevent electrical faults or short circuits caused by overload, and regularly assess and update distribution boards to adapt to equipment needs. **4. Maintain Cleanliness and Ventilation** Regularly clear combustible materials around power outlets and equipment to ensure adequate ventilation and prevent fires caused by overheating or dust accumulation.		**1. Management of Items Stored at Height** To minimize the risk of items falling due to earthquakes or accidental bumping, all items stored at height must be placed in cabinets with doors. Open shelving is not allowed. **2. Regular Inspection of Desks and Chairs** Regularly inspect desks and chairs in each department to ensure they are not overloaded, to prevent desktops from tilting. Inspect chair legs, wheels, and other structural components for any visible damage or malfunction to prevent crush or fall injuries caused by faulty equipment. **3. Real-time Repair Reporting Mechanism** Establish a timely repair reporting process, encouraging employees to immediately report any damage to desks and chairs so it can be quickly addressed and fixed, preventing potential safety hazards.

OSH affair managers are responsible for developing automatic checklists for regular safety inspections to minimize the probability of hazards. Supervisors conduct regular audits according to the checklist to ensure compliance with all safety standards. If non-conformities are identified during inspection, the supervisor will designate relevant departments for further action and implement necessary corrective measures according to the approval process outlined in the authorization matrix.

In addition, the Company will implement the following rules to strengthen safety management and ensure employee safety during emergencies: employees may use their own judgment to determine if an emergency evacuation is necessary. Once evacuated to a safe location, they should immediately notify their supervisor and HR.

OSH Training

BRIM Biotech highly values employee OSH. New hires receive necessary training on OSH to help them understand basic workplace safety concepts and emergency procedures. In addition, the office features whiteboards displaying disaster prevention and evacuation routes. Instructions for using evacuation equipment are posted at the exits, and warnings about keeping safety passages clear are also in place, to ensure employees are fully aware of the evacuation procedures. The Company also regularly provides all employees with occupational safety and health and disaster prevention courses, covering first aid knowledge and Safety and Health Work Rules. As of 2025, the Company had not had any occupational accidents or fire incidents, demonstrating the significant effectiveness of our risk control and prevention measures.



Laboratory New Employee OSH Training

Name: Chi-Kai Chen Hours: 6 hours

Training date: April 21, 2025
Courses: General occupational safety and health, hazard communication
Location: Online course Organizer: Academia Sinica Biomedical Translational Research Center

Attention: Official seal of the organizer
1. Important document, please keep it properly.
2. Documents with altered content or without the organizer's seal are invalid.

Official seal of the organizer
Dedicated Environmental Safety and Health Seal
Academia Sinica
Biomedical Translational Research Center

April 28, 2025



Training Course Name	Training Course Content Description	Participating units	Number of times held	Number of participants	Total training hours
Laboratory New Employee OSH Training	6-hour occupational safety and health training+ 2-hour biosafety education and training	R&D Division, Technology Division	From time to time	4	62
Occupational safety and health education and training for laboratory personnel	4-hour biosafety education and training	R&D Division	From time to time	6	31
Safety and Health Work Rules - Education and Training (2025)	OSH-related regulations	All employees	One session	30	30
Refresher Training for Class 2 OSH Affairs Directors	Class-2 OSH Manager – Health and Safety Education and Training	OSH Affair Managers	One session	1	3
Total				41	126

Employee Health Promotion

To enhance awareness of physical and mental health and physical fitness, the Company encourages everyone to focus on their own health, support one another and move together toward a healthier lifestyle. In 2025, the Human Resources Department actively prepared the following activities for employee participation, and the President led by example, promoting cohesion among employees; this group of employees has also become the Company's most cohesive core members.

Muscle-building and fat-loss formula course

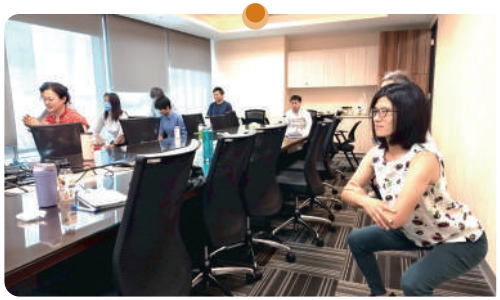
Following the enthusiastic response to the 2024 muscle-building and fat-loss competition, professional coaches were introduced in 2025 to provide guidance on scientific nutrition ratios and exercise prescriptions, helping all employees accurately understand body composition data and achieve physique optimization goals through healthy diets and weight-training plans.





Blood sugar stabilization and heart protection practical course

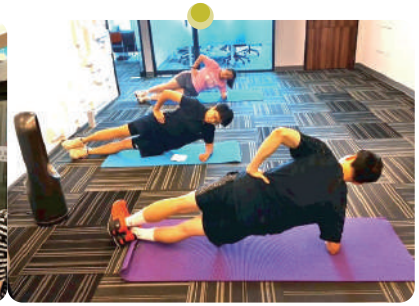
In response to metabolic stress common in modern workplaces, the course focuses on blood glucose homeostasis management and cardiovascular protection. Through precise dietary plans provided by nutritionists, all employees are guided on how to prevent chronic disease risks in daily life and protect long-term health and workplace endurance.



Boxing aerobics and strength training

Combining high-intensity aerobic exercise with full-body strength training, these activities not only effectively relieve workplace stress but also enhance employees' reaction speed and explosive power. Release stress and build resilient mental and physical qualities through energetic striking rhythms. In 2025, six employees attended regular classes, with total training hours reaching 156 hours.





Badminton club

Through occasional badminton exchanges, employees train hand-eye coordination through racket sports and cultivate team rapport through doubles play. Club activities break down ordinary departmental barriers and foster cross-unit friendships and interaction through light exercise. Held occasionally in 2025, with a total of nine participants and 45 total activity hours.

Yoga Workshop

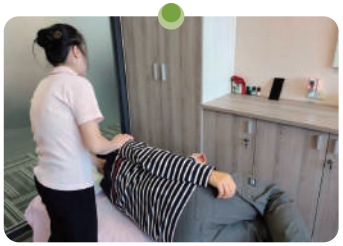
Focusing on breathing regulation, deep stretching and core stability, effectively improving muscle stiffness caused by prolonged office sitting. This workshop helps employees regain physical, mental and spiritual balance amid a busy work rhythm, thereby enhancing concentration and inner stability. In 2025, six employees participated regularly, with total activity hours reaching 126 hours.



BRIM Biotechnology firmly believes that employees' physical and mental balance is the cornerstone for driving sustainable R&D. In addition to promoting physical health, we equally value the development of mental resilience and emotional connections. Through diverse sensory experiences, creative handicrafts and pet therapy activities, we are committed to creating a joyful work environment with "psychological safety", allowing employees to obtain deep stress relief through emotional interaction while focusing on their profession and enhancing workplace well-being. The full series of mental health activities in 2025 was widely praised, demonstrating employees' strong recognition of the Company's establishment of a stress-relieving workplace.

Massage services for the visually impaired

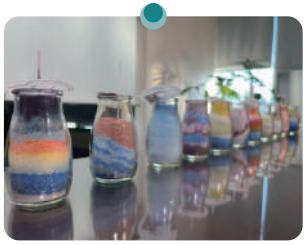
The Company specially invited visually impaired massage therapists to provide on-site massage services. This not only enabled 15 actively participating employees to relieve fatigue and stress, but also supported employment opportunities for visually impaired persons, demonstrating our support for social welfare through practical actions.



Sand painting scented candle DIY

This is a multisensory healing experience for vision and smell. Through the focused process of handcrafting sand paintings, a "mindfulness" effect is achieved; combined with the scent guidance of scented candles, it helps all employees slow their work pace and release accumulated internal stress. Inspire inner energy through creativity and achieve complete physical and mental relaxation.





Christmas Tree DIY Party

Taking advantage of the year-end festive atmosphere, we held a Christmas tree handicraft party. Employees jointly participated in decorating the office environment, sharing their expectations for the future through collaboration from decorative design to lighting the lights. This party not only warmed the work space but also brought the year to a perfect conclusion amid laughter.





Pet Day event

BRIM Biotechnology is committed to creating a pet-friendly workplace environment. We held our first Pet Day on April 11, 2025, encouraging employees to bring various pets to work. Through the pure healing sensation brought by pets, office tension and cortisol (stress hormone) levels are effectively reduced, increasing topics of interaction among employees and creating a warm, home-like working atmosphere.



Quarterly birthday celebration activities

We value every employee's special moment. Through quarterly joint birthday celebrations, all Company employees gather together to share food and joy. Through informal cross-departmental exchanges, strengthen employees' sense of belonging and organizational cohesion.





BRIM Biotech continues to promote a health management mechanism focused on prevention, with the goal of creating a safe and healthy workplace environment. We regularly provide all employees with high-end, comprehensive employee health checkups valued at NTD 10,000 to ensure employees' physical and mental health. During the current year, a total of 24 employees underwent health checkups, representing 71% of total employees; 22 employees were arranged to undergo examinations at Neihu 101 Health Management Clinic, which provided four half-day programs, including cardiovascular, advanced imaging and painless gastroenteroscopy programs, for employees to choose from.

Supply Chain OSH Management

Although BRIM Biotech's current business model does not directly involve manufacturing or related supply chains, we still conduct risk assessments and OSH management for our partners to understand their existing measures and potential risks. Moving forward, the Company will incorporate OSH considerations into its partner selection process and include OSH requirements in contracts. We will also conduct on-site audits as needed to ensure compliance.

Furthermore, the Company plans to establish an information-sharing platform to regularly share OSH practices and information within the biotechnology industry, thereby promoting exchange and enhancing the OSH standards between the Company and its partners.

Statistics on Occupational Injuries and Occupational Diseases

According to statistics, BRIM Biotech had no incidents of occupational injuries or occupational diseases in 2025.

Employee OSH Statistics	2025
Total hours worked (hours)[Note 1]	62,062.5
Number of occupational injuries [Note 2]	0
Serious occupational injuries[Note 3]	0
Number of near misses (incidents)	0
Number of fatalities	0
Total number of recordable occupational injuries (person-times)	0
Lost workdays	0
Fatality rate from occupational injuries (%)[Note 4]	0
Serious occupational injury rate (%)[Note 5]	0
Recordable occupational injury rate (disabling injury frequency rate) [Note 6]	0
Near-miss rate (%)	0
Lost Workdays Rate (SR) (%)	0
Total Injury Index (FSI) (%)	0

Note 1: Total hours worked by all employees, as defined by the Ministry of Labor: https://statdb.mol.gov.tw/html/com/st0302.html
Note 2: Lost workdays within 180 days.
Note 3: Lost workdays more than 180 days.
Note 4: Occupational injury fatality rate = Number of fatalities * 200,000 / Total hours worked.
Note 5: Serious injury rate = (Number of serious occupational injuries * 200,000) / Total hours worked
Note 6: The total number of recordable occupational injuries multiplied by 200,000, divided by total hours worked, is the "Disabling frequency rate (FR)" as defined by the Ministry of Labor.

The Company identifies occupational hazards through regular risk assessments and reviews conducted in accordance with internal procedures, proposing improvement recommendations to address potential workplace risks and progressively implementing effective preventative measures. Statistics on occupational injuries and occupational diseases are reported and declared in accordance with the Occupational Safety and Health Act and the requirements of the Ministry of Labor, primarily covering in-service personnel as legally required.

Currently, the Company does not yet conduct statistics according to the ILO's " Statistical Framework for Occupational Safety and Health", resulting in a limited data scope that does not fully cover near misses or certain potential health risks. Moving forward, the Company will progressively review the applicability of relevant systems and the scope of data disclosure based on actual circumstances, and work to enhance the maturity of our occupational safety management and information transparency.

5

Corporate Social Engagement and Philanthropy

5.1 Corporate Social Engagement and Public Welfare

5.2 Cultivating Biotechnology and Medical Talent and Fostering Academic/Startup Collaboration

5.3 Stakeholder Engagement



5.1 Corporate Social Engagement and Public Welfare

BRIM Biotech believes that companies are not only creators of economic value, but also have a responsibility to promote social inclusion and give back to society. The Company focuses on health promotion, disease prevention, and community healthcare, aiming to demonstrate its commitment to public interest through diverse forms of corporate social engagement and to progressively develop sustainable philanthropic initiatives and local contributions.

5.1.1 Social welfare

As a biotechnology company, BRIM Biotech has consistently focused on social needs and public issues since its founding, including hosting seminars on the dengue fever epidemic and conferences related to ophthalmology, with the hope of leveraging its influence to give back to society. The Company focuses on the well-being of vulnerable groups, support for medical services and education in remote areas, and continuously explores ways to engage in substantive public welfare initiatives. This includes encouraging employee participation in social care activities, and evaluating corporate-level mechanisms and directions for public welfare engagement.

BRIM Biotechnology broadly invites employees to participate, demonstrating the Company's and employees' care for and practice of social welfare. Relevant specific actions included:

Humanitarian care regardless of borders

Employees are encouraged to donate to Doctors Without Borders after the spring banquet prize draw, and the Company matches all donations, not only amplifying goodwill but also contributing support to people in need. In 2025, the total donations from the Company and employees amounted to NTD **206,600**.



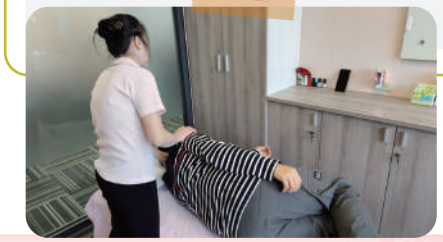
Donate one bag of blood, irreplaceable

A total of 4 employees participated in the mobile blood donation event on 2025/8/1, donated blood and demonstrated the Company's concern for environmental sustainability.



Visually impaired massage services at the Company

Visually impaired massage services at the Company: The Company specially invited visually impaired massage therapists to provide massage services at the Company. This not only enabled **15** actively participating employees to relieve fatigue and stress, but also supported employment opportunities for visually impaired persons, demonstrating our support for social welfare through concrete actions.



Idle materials collection activity

Encourage employees to declutter idle materials at home! In addition to improving quality of life, these materials may also become a force for helping others! Share a little, convey unlimited warmth.



Procurement of gift boxes from charitable organizations

During festivals, "Bear Rice House" charitable gift boxes were purchased and presented to partners. Through actual procurement, employment for persons with physical and mental disabilities was supported, transforming corporate influence into momentum for social welfare.



Participate in compassionate use

Before a drug is launched, it can be provided free of charge to patients who currently have no available treatment options, effectively relieving their symptoms and improving their quality of life.



Looking ahead, the Company will continue to expand the scope and impact of its charitable contributions, guided by resource allocation and societal needs, and strengthen its commitment to corporate social responsibility to promote a virtuous cycle between the Company and the community.



5.2 Cultivating Biotechnology and Medical Talent and Fostering Academic/Startup Collaboration

The rapid development of the biotechnology and healthcare sector makes talent development and innovation capacity key to industry sustainability. At BRIM Biotech, we value talent cultivation and innovation support. We hope to help young people build practical skills through partnerships and exchanges with schools, injecting new energy into the industry and fostering a positive cycle within the industrial environment.

5.2.1 Cultivating biotechnology and medical talent and industry-academia educational cooperation

BRIM Biotech values the long-term cultivation and collaborative exchange of talent in the biotechnology and healthcare field. We hope to enhance future talent's understanding of the industry and their practical skills by investing in educational resources. To shorten the gap between industry and academia and enhance students' practical experience, BRIM Biotechnology has initially planned to establish cooperation mechanisms with colleges and universities. In 2025, at the invitation of the National Defense Medical College, the Company's researcher, Ming-Wei Jian, served as an adjunct assistant professor to teach students knowledge related to microbiology and immunology. In the future, the Company will continue to expand its collaboration with and participation in industry organizations, aligning with its business focus and resource allocation.



5.2.2 Startup collaboration



As an innovation-driven biotechnology company, BRIM Biotech focuses on the development of emerging technologies and industry ecosystem connections. Embracing a spirit of open collaboration, we value the growth of the startup ecosystem and seek to establish connections with promising startup teams through technical cooperation, product integration, or market validation.

In 2025, BRIM Biotechnology plans to enter the precision medicine field by acquiring a stake in Compass Bioinformatics for NTD 150 million.

In 2025, the Company shifted from single-drug R&D to a dual-engine strategy of "joint R&D + investment and acquisition". Compass Bioinformatics' advantages in genetic testing and AI can strengthen the Company's precision medicine deployment. Its INheriNext genetic diagnostic software has obtained US FDA SaMD Class 1 registration and accumulated more than 15,000 cases of Asian clinical data, and is actively expanding into the Japanese and US markets. Compass Bioinformatics' clinical data platform combines AI drug development models to assist BRIM Biotechnology in optimizing new drug project selection, improving clinical patient recruitment efficiency and accelerating trial design.

Clinical application results for InheriNext, an AI genetic diagnosis platform for rare diseases, were officially presented at the 70th Annual Meeting of the Japan Society of Human Genetics on December 19, 2025, making it one of the few startup teams able to present at Japan's national annual medical event, demonstrating that its technology has received significant attention from Japan's healthcare system and laying a commercialization foundation for BRIM Biotechnology's expansion into AI and precision medicine.

InheriNext

The Company aims to promote the implementation of digital innovation in the biotechnology and healthcare sectors through collaboration with startups, and jointly create business and social value.

5.3 Stakeholder Engagement

As a member of the biotechnology and healthcare industry, BRIM Biotech understands the importance of industry self-regulation, public engagement, and external collaboration for sustainable business practices. The Company focuses on connections with organizations such as the Taiwan Research-based Pharmaceutical Manufacturers Association (TRPMA), the Institute for Biotechnology and Medicine Industry (IBMI), the Development Center for Biotechnology (DCB), and the Taiwan Bio Industry Organization (Industry Alliance), expecting to strengthen industry connections, grasp trend information and promote good governance through external participation.

5.3.1 Biotechnology and Medical Industry Organizations

BRIM Biotech is a member of the Taiwan Bio Industry Organization and initially participates in the aforementioned biotechnology and medical industry activities. By networking with industry peers, the Company aims to stay abreast of policy developments and contribute to industry recommendations. The Company also takes part in regular meetings and project working groups.



The Company's Independent Director, John-See Lee, President, Wen-Chi Hsu, and Chief Operating Officer, Mei-Hui Kuo, participated in the "Biotechnology Industry Development Strategy Forum on August 18, 2025". The photograph shows Independent Director John-See Lee sharing views at the invitation of Vice Chairman Hung-Jen Chang.

In the future, the Company will continue to expand its collaboration with and participation in industry organizations, aligning with its business focus and resource allocation.

5.3.2 External Initiatives and Collective Bargaining Agreements

In addition to industry associations, the Company also monitors various advocacy groups, responsibility standards, and self-regulatory agreements both domestically and internationally, with a particular focus on issues such as sustainable development, medical ethics, and patient safety. BRIM Biotech aims to align with representative external initiatives in the future and will evaluate participation in or response to internationally influential organizations, industry commitments, or responsibility standards to enhance corporate governance and social transparency. Potential projects for evaluation or response include:

- ESG-related initiatives (such as responsible governance and sustainable supply chain practices)
- Principles of medical ethics, digital health application regulations, and patient data protection
- Establish collaborative connections with international initiatives such as the Medical Technology Association or the Sustainable Health Coalition
- Support patient rights and advocate for related issues, while enhancing transparency and fairness in social health information

Through active participation and commitment, BRIM Biotech aims to contribute to creating a trustworthy and responsible biotechnology and healthcare service environment.

Appendix

Appendix 1: GRI Guidelines Indicator Cross-Reference Table

Appendix 2: SASB Comparison Table

Appendix 3: Task Force on Climate-related Financial Disclosures and Listed Company Climate-related Information Index Table



Appendix 1: GRI Guidelines Indicator Cross-Reference Table

Statement of Use	BRIM Biotechnology, Inc. has reported the content for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 Use	GRI 1: Foundation 2021
Applicable GRI Sector Standards	As a publicly listed biotechnology and medical company, there are no applicable GRI industry guidelines for this year.

GRI 2: General Disclosures 2021

GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
2-1	Organizational details	About the Report	02
2-2	Entities included in the organization's sustainability reporting	About the Report	02
2-3	Reporting period, frequency and contact point	About the Report	02
2-4	Restatements of information	Not applicable	-
2-5	External assurance	This report has not undergone external assurance	-
2-6	Activities, value chain and other business relationships	About BRIM Biotech	07
2-7	Employees	4.1.1 Employee Structure	73
2-8	Workers who are not employees	4.1.1 Employee Structure	73
2-9	Governance structure and composition	1.1.2 Board Operations	23
2-10	Nomination and selection of the highest governance body	1.1.2 Board Operations	23
2-11	Chair of the highest governance body	1.1.2 Board Operations	24

GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
2-12	Role of the highest governance body in overseeing the management of impacts	1.1.2 Board Operations	24
2-13	Delegation of responsibility for managing impacts	Sustainable Development Planning	12
2-14	Role of the highest governance body in sustainability reporting	Sustainable Development Planning	13
2-15	Conflicts of interest	1.1.2 Board Operations	24
2-16	Communication of critical concerns	Stakeholder Communication	16
2-17	Collective Knowledge of the Highest Governance Body	1.1.2 Board Operations	24
2-18	Evaluating the highest governance body's performance	1.1.2 Board Operations	25
2-19	Remuneration policies	1.1.2 Board Operations	25
2-20	Process to determine remuneration	1.1.2 Board Operations	25
2-21	Annual Total Remuneration Ratio	1.1.2 Board Operations	25
2-22	Statement on sustainable development strategy	Message from Management	03
2-23	Policy commitments	1.1.4 Ethical Management 1.2.1 Risk Management Policy 4.4.1 Human Rights Management Policy	27 29 89
2-24	Embedding policy commitments	1.1.4 Ethical Management 1.2.1 Risk Management Policy 4.4.1 Human Rights Management Policy	27 29 89
2-25	Processes to remediate negative impacts	Management of Material Topics by Chapter 1.1.4 Ethical Management 4.1.3 Promoting Labor-Management Harmony	 27 76
2-26	Mechanisms for seeking advice and raising concerns	Management of Material Topics by Chapter 1.1.4 Ethical Management 4.1.3 Promoting Labor-Management Harmony	 27 76

GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
2-27	Compliance with laws and regulations	1.1.5 Compliance and Internal Audits	28
2-28	Membership associations	5.3.1 Biotechnology and Medical Industry Organizations 5.3.2 External Initiatives and Collective Bargaining Agreements	102 102
2-29	Approach to stakeholder engagement	Stakeholder Engagement and Materiality Analysis	14
2-30	Collective bargaining agreements	The Company does not have collective bargaining agreements; instead labor-management meetings are held.	-

GRI 3: Material Topics 2021

Topic	GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
GRI 3 Material Topics	3-1	Process to determine material topics	Stakeholder Engagement and Materiality Analysis	14
	3-2	List of material topics	Stakeholder Engagement and Materiality Analysis	15
Material Topics: Ethical Management and Compliance With Laws and Regulations				
GRI 3 Material Topics	3-3	Material Topic Management	Ethical Management and Compliance With Laws and Regulations – Approach to Managing Material Topics	19-21
GRI 205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	1.1.4 Ethical Management	27
	205-3	Confirmed incidents of corruption and actions taken	1.1.4 Ethical Management	27
Material Topics: Effective Management and Innovation R&D				
GRI 3 Material Topics	3-3	Material Topic Management	Effective Management and Innovation R&D – Approach to Management of Material Topics	34-35
Material Topics: Product Quality and Drug Safety				
GRI 3 Material Topics	3-3	Material Topic Management	Product Quality and Drug Safety – Approach to Management of Material Topics	36-37
GRI 416 Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	2.2 Pharmaceutical Quality and Drug Safety	48
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Pharmaceutical Quality and Drug Safety	48

Topic	GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
Material Topics: Climate Change Response				
GRI 3 Material Topics	3-3	Material Topic Management	Climate Change Response – Approach to Management of Material Topics	54-55
GRI 201 Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	56
GRI 302 Energy	302-1	Energy consumption within the organization	3.1.2 Energy and GHG Management	62
	302-3	Energy intensity	3.1.2 Energy and GHG Management	62
GRI 305 Emissions	305-1	Direct (Scope 1) GHG emissions	3.1.2 Energy and GHG Management	62
	305-2	Indirect energy (Scope 2) GHG emissions	3.1.2 Energy and GHG Management	62
	305-4	GHG emissions intensity	3.1.2 Energy and GHG Management	62
Material Topics: Talent Cultivation and Development				
GRI 3 Material Topics	3-3	Material Topic Management	Talent Cultivation and Development – Approach to Management of Material Topics	69-72
GRI 404 Training and Education	404-1	Average hours of training per year per employee	4.2.1 Learning and Development	77
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2.1 Learning and Development	77
	404-3	Percentage of employees receiving regular performance and career development reviews	4.3.2 Performance Management	82

General Disclosures

Topic	GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
GRI 200: Economy				
GRI 201 Economic Performance	201-1	Direct economic value generated and distributed	1.4.1 2025 Financial Information	32
	201-3	Defined benefit plan obligations and other retirement plans	1.4.2 Implementation of the Pension Plan	32
	201-4	Financial assistance received from government	No such incidents this year	-

Topic	GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
GRI 204 Procurement practices	204-1	Proportion of spending on local suppliers	2.3 Supply Chain Management	49
GRI 300: Environment				
GRI 303 Water and Effluents	303-1	Interactions with water as a shared resource	3.2 Water Resources and Waste Management	64
	303-3	Water Withdrawal	3.2 Water Resources and Waste Management	64
	303-4	Water Discharge	3.2 Water Resources and Waste Management	64
	303-5	Water Consumption	3.2 Water Resources and Waste Management	64
GRI 306 Waste	306-1	Waste generation and significant waste-related impacts	3.2 Water Resources and Waste Management	65
	306-3	Waste generated	3.2 Water Resources and Waste Management	66
	306-4	Waste diverted from disposal	3.2 Water Resources and Waste Management	66
	306-5	Waste directed to disposal	3.2 Water Resources and Waste Management	66
GRI 400: Society				
GRI 401 Labor-management Relations	401-1	New employee hires and employee turnover	4.1.2 Talent Recruitment	75
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.3.3 Diverse Benefits	82
	401-3	Parental leave	4.3.3 Diverse Benefits	88
GRI 403 OSH	403-1	Occupational health and safety management system	4.4.2 Occupational Safety and Health Management	90
	403-2	Hazard identification, risk assessment, and incident investigation	4.4.2 Occupational Safety and Health Management	91
	403-3	Occupational health services	4.4.2 Occupational Safety and Health Management	95
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.4.2 Occupational Safety and Health Management	90

Topic	GRI	Disclosure Items	Corresponding Sections and Special Notes	Page No.
GRI 403 OSH	403-5	Worker training on occupational health and safety	4.4.2 Occupational Safety and Health Management	94
	403-6	Promotion of worker health	4.4.2 Occupational Safety and Health Management	95
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.2 Occupational Safety and Health Management	97
	403-8	Workers covered by an occupational health and safety management system	4.4.2 Occupational Safety and Health Management	90
	403-9	Work-related injuries	4.4.2 Occupational Safety and Health Management	97
	403-10	Work-related illnesses	4.4.2 Occupational Safety and Health Management	97
GRI 405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	1.1.2 Board Operations 4.1.1 Employee Structure	23 73
	405-2	Percentage of basic salary and remuneration of females to males	4.3.1 Remuneration System	80
GRI 406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	4.4.1 Human Rights Management Policy	89
GRI 408 Child labor	408-1	Operations and suppliers at significant risk for incidents of child labor	4.4.1 Human Rights Management Policy	89
GRI 409 Forced or compulsory labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.4.1 Human Rights Management Policy	89
GRI 418 Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.3.2 Information Security Incident Reporting Procedures	30

Appendix 2: SASB Comparison Table

Topic	Code	Indicator	Explanation	Corresponding Chapter	Page No.
Safety of Clinical Trial Participants	HC-BP-210a.1	Describe the management processes for ensuring medical quality and patient safety across different regions of the world	Clinical trials are conducted in compliance with local regulatory requirements and approved trial protocols. In 2025, no clinical trials were terminated due to violations of Good Clinical Practice (GCP)	2.2 Pharmaceutical Quality and Drug Safety	48-49
	HC-BP-210a.2	For FDA audit items and quantities related to clinical trial management and active drug surveillance, the results may be classified as follows: (1) Voluntary Action Indicated (VAI) or (2) Official Action Indicated (OAI)	No such incident occurred in 2025.		-
	HC-BP-210a.3	Total monetary losses as a result of legal proceedings associated with clinical trials in developing countries	No such incident occurred in 2025.		-
Access to Medicines	HC-BP-240a.1	Description of measures and initiatives to promote the accessibility of healthcare products for priority diseases and in countries with inadequate healthcare systems (as defined by the Access to Medicine Index)	No actions have been taken and no projects have been established regarding access to healthcare products for priority diseases and key regions.		-
	HC-BP-240a.2	As a product on the World Health Organization (WHO) Prequalification of Medicines Programme (PQP) list of prequalified medicinal products	No such incident occurred in 2025.		-
Affordability and Pricing	HC-BP-240b.2	Percentage change in (1) average pricing and (2) average net price of the product portfolio compared to the previous year	No such incident occurred in 2025.		-
	HC-BP-240b.3	Percentage change in (1) list price and (2) net price for the product with the largest increase compared to the previous year	No such incident occurred in 2025.		-

Topic	Code	Indicator	Explanation	Corresponding Chapter	Page No.
Drug safety	HC-BP-250a.1	Products listed in public medical product safety or adverse event alert databases	No such incident occurred in 2025.		-
	HC-BP-250a.2	Number of product-related fatalities	No such incident occurred in 2025.		-
	HC-BP-250a.3	(1) Number of recalls issued, (2) Total number of units recalled	No such incident occurred in 2025.		-
	HC-BP-250a.4	Total weight of products reclaimed for recovery, reuse, or disposal	No such incident occurred in 2025.		-
	HC-BP-250a.5	Number of enforcement actions taken in response to violations of Good Manufacturing Practice (GMP) or equivalent standards, by type	No such incident occurred in 2025.		-
Counterfeit Medicines	HC-BP-260a.1	Description of methods and technologies used to maintain product traceability and prevent counterfeiting throughout the supply chain	Currently, the drugs are used solely for clinical trials; medication safety has been fully understood, and continued monitoring of clinical patient status is underway.	2.2 Pharmaceutical Quality and Drug Safety	48
	HC-BP-260a.2	Procedures for Notifying Customers and Business Partners of Potential or Known Risks Associated With Counterfeit Products	Currently, the drugs are used solely for clinical trials; medication safety has been fully understood, and continued monitoring of clinical patient status is underway.	2.2 Pharmaceutical Quality and Drug Safety	48
	HC-BP-260a.3	Number of enforcement actions, seizures, detentions, or criminal charges related to counterfeit products	No such incident occurred in 2025.		-
Ethical Marketing	HC-BP-270a.1	Total monetary losses as a result of legal proceedings associated with false marketing claims	No such incident occurred in 2025.		-
	HC-BP-270a.2	Description of Ethical Standards for Regulating Off-label Use of Medicinal Products	No such incident occurred in 2025.		-
Employee Recruitment, Development and Retention	HC-BP-330a.1	Discussion of Efforts to Recruit and Retain Scientists and R&D Personnel	A stable work environment for talent retention is created through a supportive workplace, remuneration and benefits, diverse talent training, smooth promotion channels and development, while professionals in biomedicine and R&D are recruited and team capabilities are strengthened through the establishment of an expert advisory group	4.1.2 Talent Recruitment 4.3.3 Diverse Benefits	75 82-87

Topic	Code	Indicator	Explanation	Corresponding Chapter	Page No.
Employee Recruitment, Development and Retention	HC-BP-330a.2	(1) voluntary and (2) involuntary employee turnover for (a) senior management, (b) middle managers, (c) professional personnel, and (d) all other employees	Please refer to the text of this chapter	4.1.2 Talent Recruitment 4.3.3 Diverse Benefits	75 82-87
Supply Chain Management	HC-BP-430a.1	Percentage of (1) physical facilities and (2) Tier 1 supplier facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party supply chain and ingredient integrity audit programs	(1) 0% (the Company has not established any factories) (2) 100% (all have passed GMP standards and audits)	2.3 Supply Chain Management	49
Business Ethics	HC-BP-510a.1	Total monetary losses as a result of legal proceedings associated with corruption and bribery	No such incident occurred in 2025.		-
	HC-BP-510a.2	Ethical Standards for Interactions with Healthcare Professionals	Upon confirming trial personnel, the Company requires healthcare professionals to provide ethics and GCP training hours, and during the trial monitors whether such personnel comply with ethical guidelines in conducting the trial, protect subject safety and privacy, and ensure that all personnel comply with legal requirements, such oversight helps maintain professionalism and trust and ensure the integrity of clinical trials	2.2 Pharmaceutical Quality and Drug Safety	48
Activity Indicators	HC-BP-000.A	Number of Patients Treated	Cumulative Number of Patients Using Full Hope Pharmaceutical's Drugs Under Development by the End of 2025: ● BRM411: Approximately 12 people ● BRM421: >500 people ● BRM424: Approximately 6 people ● BRM412: Approximately 22 people	2.1.2 R&D Products and Resource Investment	40-41
	HC-BP-000.B	Number of drugs in (1) the portfolio and (2) research and development (Phase 1–3 clinical trials)	In 2025, BRIM has one preclinical drug candidate under active development and four drug candidates in clinical trials.	2.1.2 R&D Products and Resource Investment	40

Appendix 3: Task Force on Climate-related Financial Disclosures and Listed Company Climate-related Information Index Table

TCFD Recommendations		Corporate Climate-Related Information Disclosure	Corresponding Chapter	Supplementary Information.
Governance				
TCFD 1 (a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe the board's and management's oversight of climate-related risks and opportunities.	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	-
TCFD 1 (b)	Describe the role of management in assessing and managing climate-related risks and opportunities.			
Strategy				
TCFD 2 (a)	Describe the short-, medium-, and long-term climate-related risks and opportunities identified by the organization.	2. Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and finances (short, medium, and long term).	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	-
TCFD 2 (b)	Describe the impact of climate-related risks and opportunities in the organization's business, strategic, and financial planning.	3. Describe the financial impact of extreme climate events and transformation actions.		-
TCFD 2 (c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	5. If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.	-	No scenario analysis was used to assess emerging material climate-related issues this year.
Risk Management				
TCFD 3 (a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	-
TCFD 3 (b)	Describe the organization's management of climate-related risks.			-
TCFD 3 (c)	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.			-

TCFD Recommendations		Corporate Climate-Related Information Disclosure	Corresponding Chapter	Supplementary Information.
Indicators and Goals				
TCFD 4 (a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	-
TCFD 4 (b)	Disclose Scope 1, Scope 2 and Scope 3 (if appropriate) GHG emissions and associated risks.	9. GHG inventory and assurance status, as well as reduction targets, strategies, and concrete action plans	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD) 3.1.2 Energy and GHG Management	Greenhouse gas assurance has not yet been conducted this year.
TCFD 4 (c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.	3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)	No carbon offsets were used and no renewable energy certificates were purchased this year.
-	-	7. If internal carbon pricing is used as a planning tool, the basis for setting the pricing shall be stated.	-	BRIM had not used internal carbon pricing as a planning tool.

Note 1: This table is primarily based on the requirements of "Appendix 2: Task Force on Climate-related Financial Disclosures and Listed Company Climate-related Information Index Table" of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", and further details on relevant management practices are provided in Chapter 3.1.1 Task Force on Climate-Related Financial Disclosures (TCFD)

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