

Mycenax Biotech Inc.

Measures for protecting work environment and employee personal safety and the implementation status.

1. To ensure that the Company complies with environmental protection and fire-related regulations, the "Environmental Safety Declaration Management Measures" have been established, with the following main contents:
 - 1.1 Toxic chemical substance management:
 - 1.1.1 Approval documents: Approval documents must be obtained from the Environmental Protection Bureau before purchasing toxic substances.
 - 1.1.2 Requirements: Before purchasing, the EHS department must check and verify the accuracy of the request for purchase of the toxic substance.
 - 1.1.3 Records of usage and purchase: After filling out the "Toxic Chemical Substance Operation Record Form," the record sheet must be submitted for review every month.
 - 1.2 Waste declaration management :

The Company's waste is divided into general industrial waste and hazardous industrial waste according to the Environmental Protection Administration's announcement and is cleared periodically in accordance with the Waste Disposal Act.

 - 1.2.1 Records: The waste is properly disposed of by the waste transportation companies according to the "Industrial Waste Transportation Plan" every month.
 - 1.2.2 Declaration: The waste must be declared before transportation and confirmed after transportation. Temporary storage and production capacity declaration must be submitted before the 5th and at the end of each month.
 - 1.3 Water pollution control management:
 - 1.3.1 Records: The usage and discharge volume for each week is calculated by copying the water meter readings from the tap water and discharge water meters.
 - 1.3.2 Declaration:
 - (1) A record sheet of water usage and wastewater volume is provided to the Zhunan Sewage Treatment Plant of the Hsinchu Science Park Administration every month to tally the usage and discharge situation.
 - (2) Declare the use of wastewater facilities and equipment, wastewater discharge, and wastewater testing results every six months in accordance with the Water Pollution Control Measures and Test Reporting Management Regulations.
 - 1.4 Fire safety management:
 - 1.4.1 Regular inspection: Fire equipment is inspected every year (September to October), and public safety inspections are carried out every two years (August to September).
 - 1.4.2 Record and declaration: Inspection reports are issued by inspection companies. A full

plant fire education and training must be carried out every six months (June and December) and declared.

1.4.3 Hazardous substance declaration: The Company conducts a survey of hazardous substances and declares it according to regulations every January and July and it is better than the regulations to purchase public liability insurance in all regions and institutions.

2 The company has established an Occupational Safety and Health (OSH) Management Unit in accordance with the Occupational Safety and Health Act. The unit consists of an OSH Director, Safety and Health Administrators, Occupational Health Nurses, and Environmental Protection Specialists. The unit members hold various qualifications, including Class A Occupational Safety Management Engineer, Class A Occupational Health Management Engineer, Class B Occupational Safety and Health Management Administrator, ISO 45001 Lead Auditor, ISO 14064 Internal Auditor, Registered Nurse with Certification in Occupational Health Nursing, Emergency Medical Technician Class 1, Class A Professional Technical Personnel in Waste Management, Class A Professional Technical Management Personnel in Air Pollution Control, Class A Professional Technical Management Personnel in Wastewater Treatment, Health Risk Assessment Specialist, Indoor Air Quality Maintenance Management Specialist, and Fire Protection Manager.

The unit is responsible for executing various Occupational Safety and Health (OSH) and environmental protection tasks, including:

2.1 Education and training: In order to ensure the safety and health of employees in the Company, newly hired employees receive general safety education and training before starting their job, and employees receive at least three hours of safety and health education and training every three years.

In 2023, 22 newly hired employees received general safety education and training, and 28 external training participants received occupational safety-related training, including 1 boiler operation (Class B), 9 first pressure vessel operators, 4 first-aid personnel, 4 supervisors for organic solvent operations, 2 forklift operator , 1 occupational safety and health manager, 5 supervisors for specific chemical substance operations, and 2 fire prevention managers.

2.2 Certification management: Relevant unit personnel are required to participate in external training for dangerous mechanical equipment operators (first pressure vessels or boilers), supervisors for organic operations, supervisors for specific chemical substance operations, fire prevention managers, and first-aid personnel to ensure that operators have professional knowledge to prevent work-related accidents. Currently, there are 1 people with a professional license in boiler operation (Class B), 25 in first pressure vessel operation, 8 supervisors for organic operations, 10 supervisors for specific chemical substance operations, 5 fire prevention managers, 11 first-aid personnel, 2 in high pressure gas specific equipment operator, and 1 in aerial work platform operator.

2.3 Establishment of four major health protection management regulations: In order to maintain

the health of employees in the workplace, the Company established Measures for Protecting and Managing Maternal Health, Measures for Preventing and Managing Abnormal Workload-triggered Disorders, Directions for Prevention and Management of Unlawful Infringement in the workplace, and Measures for Preventing and Managing Ergonomic hazards.

- 2.3.1 In 2023, 15 people received maternal health protection, and 5 took maternity leave. Work assessment and physician health guidance were provided, and assistance was given for necessary work adjustments.
 - 2.3.2 For the prevention of disease caused by abnormal workloads, there were 10 people at moderate risk and no one at high risk. Health consultations and interview assessments were provided, and work-hour management assistance was given when necessary.
 - 2.3.3 For prevention of Ergonomic hazards, the physical and muscle injury survey was regularly conducted to assess the condition of employees and perform graded management. There were 8 suspected hazards, and health consultations and correct posture education were provided.
 - 2.3.4 There were no cases of Unlawful Infringement in the workplace in 2023.
- 2.4 Annual health checkup: In order to manage employee' health, all employees receive annual health checkup and health grading management to ensure their physical and mental health while working.

Health Checkup Grading

| Health Grading Management | Grade 1 | Grade 2 | Grade 3 | Grade 4 |
|---|---------|---------|---------|---------|
| Total (%) | 10.89 % | 48.85 % | 29.04 % | 11.22 % |
| Special Health Checkup Grading Management | Grade 1 | Grade 2 | Grade 3 | Grade 4 |
| Total (%) | 60% | 40% | 0% | 0% |
| *Number of General Health Checkup Participants: 303 people, Number of Special Occupational Health Checkup Participants: 30 people. | | | | |
| Health Grading Management: Grade 1: Normal health checkup results. Grade 2: Abnormal health checkup results, requiring lifestyle changes. Grade 3: Abnormal health checkup results, arranging a consultation with a designated physician and providing recommendations. Grade 4: Abnormal health checkup results, recommending follow-up visits at an outpatient clinic. | | | | |
| Special Health Checkup Grading Management: Grade 1: All normal or partially abnormal results, judged by the physician to have no abnormalities. Grade 2: Partial or all abnormal results, judged by the physician to be abnormal, but not work-related. Grade 3: Partial or all abnormal results, judged by the physician to be abnormal, and unable to determine the relationship with work, requiring further evaluation by a specialist in occupational medicine. Grade 4: Partial or all abnormal results, judged by the physician to be abnormal and work-related. | | | | |

- 2.5 The company has obtained Health Workplace Certification from the Department of Health, Ministry of Health and Welfare. In the fiscal year 112, health management activities and promotions were conducted, and Automated External Defibrillators (AEDs) were installed in various areas to enhance employee life safety. Additionally, a walking competition was organized with a total of 148 participants. Over the three-month event period, participants

collectively took 102,008,607 steps, achieving a total reduction of 3.06 million calories, and a decrease of 14,485 kilograms in carbon emissions.

- 2.6 The disaster-free work hour statistics for various company plants are as follows: The headquarters has accumulated 300,008 hours since May 2022; GMP Facility 1 has accumulated 1,729,656 hours since August 2020; GMP Facility 2 has accumulated 109,320 hours since August 2022.
- 2.7 Contractor management implementation: In order to prevent accidents caused by contractors working on site, we organized hazard notification and agreement meetings with contractors and reduced the risk of work-related accidents by contractors.
- 2.8 There was a total of 206 cases of contractor management in 2023, including 83 cases of high-risk operation control (36 cases of elevated operation control, 32 cases of hot work control, 15 cases of hoisting operation, 0 cases of confined space operation, and 0 cases of live operation)
- 2.9 On-site inspections were conducted quarterly to improve the risk of on-site operations. In 2023, the Company conducted internal audits on environmental protection, safety and health in February, May (temporarily suspended due to the pandemic), August, and November, and provided improvement suggestions and ongoing follow-up.

| Audit item\time | 2023 Q1 GMP Facility 1 | 2023 Q2 GMP Facility 2(Suspension due to staff redeployment) | 2023 Q3 Nangang | 2023 Q4 headquarters |
|-----------------|---------------------------|---|--------------------|-------------------------|
| Missing items | 11 | - | 4 | 5 |
| Improved items | 11 | - | 4 | 5 |

- 2.10 Operation environmental monitor: The operation place of specific chemical substances and organic solvent, concentrations are monitored semi-annually (May and November) in accordance with the law, and the results of the environmental monitoring of chemical factors in 2023 are all under primary management, with indoor carbon dioxide concentration monitoring results below 1,000 ppm (within the legal 5,000 ppm standard).
- 2.11 The classification and management of chemicals are as follows :
 - 2.11.1 For chemicals that pose health hazards according to GHS 15030, CCB classification management is adopted, and the overall ventilation, engineering controls, isolation, and special requirements are managed with reference to the exposure control sheet management mode.
 - 2.11.2 Risk classification and management of chemicals with permissible exposure limits (PELs) using saturated vapor pressure models and estimation models for unventilated workplaces. Both environmental monitoring and assessment are managed at level one.
 - 2.11.3 The risk classification and management of chemicals that require environmental

monitoring in accordance with regulations are all managed at level one. Risk Classification and Management Instructions for Environmental Monitoring Chemicals and PEL Chemicals in the Workplace :

Level 1 Management: Continuously maintain the existing control or management measures.

Level 2 Management: Take necessary improvement measures for process equipment, operating procedures, or work methods.

Level 3 Management: Take effective control measures and re-evaluate upon completion of the improvements.

- 2.11.4 Prioritized chemicals are recognized and reported once a year.
- 2.11.5 Confirmation and reporting for Industrial Raw Materials of Precursor Chemicals by quarterly.
- 2.11.6 In order to strengthen the emergency response and disaster prevention and rescue work, cooperate with the Science and Technology Park to actively participate in the self-declaration of chemicals every six months.
- 2.12 In order to prevent occupational accidents and ensure the safety and health of employees, the "Safety and Health Work Regulations" and "Occupational Safety and Health Management Regulations" have been formulated for employees to abide by; the "Safety and Health Work Rules" has been finalized and submitted to the Ministry of Labor for approval.
- 2.13 In 2023, the Occupational Safety and Health Management Plan project 98.44% completed.
 - 2.13.1 Identification, Assessment, and Control of Workplace or Operational Hazards - Identification and Risk Management of Operational Hazards (September), and Voluntary Reporting of Chemicals and Hazardous Materials (January, July).
 - 2.13.2 Machinery, equipment or apparatus management, self-inspection and regular inspection completion rate of 100%.
 - 2.13.3 The labeling and general knowledge of dangerous and hazardous substances: SDS update, chemical cloud system operation and training.
 - 2.13.4 The sampling strategy planning and testing of hazardous operation environment in May and November.
 - 2.13.5 Safety and health education and training: 22 newly employees, 311 employees, and 28 external training.
 - 2.13.6 Safety assessment of hazardous workplace processes or construction: Planning, evaluation and installation of local exhaust for chemical workplaces in production lines, adoption of CRW for chemical compatibility reference.
 - 2.13.7 Procurement management, Contract management and Change management: safety

and health regulations of procurement contracts, contract management, and change management of environmental protection and new chemicals.

- 2.13.8 Regular inspection, key inspection, operation checkpoint and on-site inspection: 100% completion rate of automatic inspection of each equipment, plant inspection and internal audit of environmental safety and health.
 - 2.13.9 Protective equipment management: evaluate the applicable protective equipment for workers and replenish the protective equipment for emergency cabinets annually.
 - 2.13.10 Health checkup, health management and health promotion: annual health checkup, analysis and health promotion planning.
 - 2.13.11 Safety and health information collection, sharing and application: Sharing of fire cases and review of internal operations.
 - 2.13.12 Emergency response measures: change of antiseptic (chemical chelator), first aid kit check, new AED installation and maintenance.
 - 2.13.13 Emergency disaster prevention training: health and safety emergency response (May), self-defense firefighting team education training and drills.
 - 2.13.14 Investigation and statistical analysis of occupational disasters, false alarms, and incidents affecting physical and mental health: monthly occupational disaster reporting, certificate of disaster-free working hours, and investigation and processing of environmental safety and health incidents.
 - 2.13.15 Safety and Health Management Records and Performance Evaluation Measures - Occupational Safety and Health Committee (quarterly), Meetings Records and Performance Reports of the Biosafety Committee (annually), and Internal Audits of Environmental Safety and Health (quarterly).
 - 2.13.16 Other safety and health management measures: announcement of the 2024 Occupational Safety and Health Management Plan and Biosafety Management Plan.
- 2.14 In order to prevent sexual harassment in the workplace and to protect gender equality and human dignity, the Company has established the "Sexual Harassment Prevention and Punishment Act" in accordance with the "Guidelines for the Complaint and Punishment of Sexual Harassment in the Workplace".