大江生醫股份有限公司
人權政策
TCI Co., Ltd. — Human Rights Policy

生效日期 Effective Date: 2026.06.08

一、政策承諾

1. Policy Commitments

大江生醫股份有限公司（以下簡稱「本公司」）承諾尊重並維護國際公認之人權標準，包括《世界人權宣言》、《聯合國工商企業與人權指導原則》（UNGPs）、國際勞工組織（ILO）核心公約，以及《OECD 多國企業指導綱領》。

TCI Co., Ltd. (the "Company") is committed to respecting and upholding internationally recognized human rights standards, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the core conventions of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises.

本公司承諾：

The Company commits to the following:

- 禁止一切形式之強迫勞動、人口販運、債務束縛及現代奴隸。
- Prohibit all forms of forced labor, human trafficking, debt bondage, and modern slavery.
- 禁止僱用童工（未滿 15 歲或低於當地法定最低就業年齡者）。
- Prohibit the employment of child labor (persons under 15 years of age or below the local legal minimum working age).
- 保障員工結社自由與集體協商權利，不干涉、不報復員工行使此等權利。
- Safeguard employees' rights to freedom of association and collective bargaining, without interference or retaliation for exercising such rights.
- 確保工作場所零歧視，不因種族、性別、年齡、國籍、宗教、身心障礙、性別認同或婚姻狀態而有差別待遇。
- Ensure a discrimination-free workplace and prohibit differential treatment based on race, sex, age, nationality, religion, disability, gender identity, or marital status.
- 遵守各營運據點之勞動法規；當國際標準高於當地法規時，以較高標準為依歸。本公司以法定最低工資為薪資基準底線，長期目標為達到在地生活工資（Living Wage）水準，並定期透過薪資基準調查評估差距，納入年度薪酬審查。
- Comply with labor laws at all operating sites; where international standards exceed local legal requirements, apply the higher standard. The Company adopts the statutory minimum wage as the baseline wage floor and sets a long-term goal of achieving local living wage levels, with gaps periodically assessed through wage benchmarking surveys and incorporated into annual compensation reviews.
- 禁止一切形式之職場暴力、騷擾與霸凌。
- Prohibit all forms of workplace violence, harassment, and bullying.

二、適用範圍

2. Scope of Applicability

本政策適用於本公司之所有營運據點，以及本公司供應鏈中的所有商業夥伴，並逐步延伸至非一階供應商。

This policy applies to all operational sites of TCI Co., Ltd., as well as all business partners within the Company's supply chain, and will be progressively extended to non-Tier 1 suppliers.

三、治理與權責

3. Governance and Accountability

董事會批准並承諾本人權政策，將人權議題納入公司治理與決策層級，並確立高階主管對尊重人權之承諾，將人權盡職調查程序制度化。永續發展辦公室負責評估人權風險、彙整供應商永續自評結果並進行分級，定期向高階管理層報告人權風險狀況。採購單位負責於供應商評鑑時收集相關文件；品保單位負責高風險供應商之實地稽核。

The Board of Directors approves and commits to this Human Rights Policy, incorporates human rights issues into corporate governance and decision-making, establishes senior management's commitment to respecting human rights, and institutionalizes the human rights due diligence process. The Sustainable Development Office assesses human rights risks, consolidates and classifies supplier sustainability self-assessment results, and regularly reports human rights risk status to senior management. The Procurement Unit collects the relevant documentation during supplier evaluation, and the Quality Assurance Unit conducts on-site audits of high-risk suppliers.

四、外籍移工權益保障

4. Protection of Foreign Migrant Workers' Rights

本公司僱有外籍移工，並認知外籍移工因跨國就業而面臨較高之人權風險。本公司承諾以下保障措施：

The Company employs foreign migrant workers and recognizes that migrant workers may face higher human rights risks due to cross-border employment. The Company is committed to the following protection measures:

4.1 證件自持政策

4.1 Personal Document Retention Policy

本公司嚴禁以任何理由扣留、代為保管或限制員工取用其護照、居留證、工作許可證或其他身分證件。此禁令適用於本公司所有營運據點之全體員工，包括本國籍員工及外籍移工，且不因「安全保管」或其他任何名義而有例外。本公司提供安全保管設施（如個人置物櫃）供員工自行選擇使用，但不得強制要求。員工得隨時、無條件取回其證件，無須事先申請或經主管核准。違反本條款之管理人員，將依公司規章予以懲處。

The Company strictly prohibits the withholding, safekeeping on behalf of employees, or restriction of employee access to passports, residence permits, work permits, or any other identity documents for any reason. This prohibition applies to all employees at all operational sites, including local employees and foreign migrant workers, without exception, including under the pretext of "secure storage" or any other justification. The Company provides secure storage facilities (such as personal lockers) for employees' optional use; employees shall not be compelled to use them. Employees may retrieve their personal documents at any time and without conditions, prior application, or managerial approval. Any manager found violating this policy shall be subject to disciplinary action in accordance with Company regulations.

4.2 招聘流程與費用機制

4.2 Recruitment Process and Fee Mechanism

本公司遵循「雇主付費原則」（Employer Pays Principle）：外籍移工之跨國招聘相關費用（含仲介費、簽證費、體檢費、交通費等）由本公司或合作仲介機構承擔，不得以任何名義轉嫁於勞工。本公司定期檢視外籍移工之招聘流程與費用負擔機制，確保全程符合零費用招聘原則，並對委託之人力仲介機構定期進行盡職調查，確保其營運符合法規要求及本公司人權政策之精神。

The Company follows the Employer Pays Principle (EPP): all cross-border recruitment-related costs for foreign migrant workers — including recruitment agency fees, visa fees, medical examination fees, and

transportation costs — shall be borne by the Company or its authorized recruitment agencies and shall not be transferred to workers under any circumstances or in any form. The Company regularly reviews the recruitment process and fee allocation mechanisms applicable to foreign migrant workers to ensure full compliance with the zero-fee recruitment principle, and conducts periodic due diligence on contracted labor recruitment agencies to ensure their operations comply with applicable legal requirements and align with the principles of this policy.

4.3 平等待遇
4.3 Equal Treatment

外籍移工享有與本國籍員工同等之勞動條件保障，包括但不限於：
Foreign migrant workers are entitled to the same labor rights and protections as local employees, including but not limited to:

- 薪資不低於法定基本工資。
- Wages not lower than the statutory minimum wage.
- 加班費依法定倍率支付。
- Overtime pay provided at legally required rates.
- 提供符合母語或英語之安全衛生教育訓練。
- Occupational safety and health training provided in workers' native languages or in English.
- 享有職業災害保險及健康檢查。
- Access to occupational accident insurance and health examinations.
- 住宿環境符合基本居住標準，費用透明合理。
- Accommodation meeting basic living standards, with transparent and reasonable fees.

4.4 自由離職權利
4.4 Freedom to Resign

外籍移工有權依法終止勞動契約。本公司不得以任何形式限制移工之人身自由或離職權利，包括但不限於扣留證件、強制違約金或限制通訊。
Foreign migrant workers have the right to terminate their employment contracts in accordance with applicable laws. The Company shall not restrict migrant workers' personal freedom or right to resign in any form, including but not limited to the withholding of personal documents, forced penalty payments, or restrictions on communication.

五、人權盡職調查
5. Human Rights Due Diligence

本公司依據 UNGPs 及歐盟《企業永續盡職調查指令》（CSDDD）之框架，建立持續性之人權盡職調查程序，涵蓋風險辨識與評估、減緩行動、成效追蹤、申訴處理及對外揭露。
In accordance with the frameworks of the UNGPs and the EU Corporate Sustainability Due Diligence Directive (CSDDD), the Company has established an ongoing human rights due diligence process covering risk identification and assessment, mitigation actions, monitoring of effectiveness, grievance handling, and external disclosure.

5.1 風險辨識與評估
5.1 Risk Identification and Assessment

本公司採三維度風險評估模型辨識供應商人權風險，評估維度包括：（一）國家風險，參考 Global Slavery Index、ITUC Global Rights Index 及美國勞工部強迫勞動與童工商品清單；（二）產業風險，考量勞力密集度、外籍移工比例、化學品接觸程度及季節性勞動波動，並參考 ILO 產業風險報告及 SMETA 稽核結果；（三）採購權重，考量該供應商佔本公司採購之比例及替代性難易度。評估結

果將供應商分為高風險（Red）、中風險（Amber）及低風險（Green）三級，並據以決定後續管理措施。

The Company applies a three-dimensional risk assessment model to identify supplier human rights risks. The assessment dimensions are: (i) country risk, with reference to the Global Slavery Index, the ITUC Global Rights Index, and the US Department of Labor list of goods produced by forced or child labor; (ii) industry risk, taking into account labor intensity, the proportion of foreign migrant workers, the degree of chemical exposure, and seasonal labor fluctuations, with reference to ILO industry risk reports and SMETA audit results; and (iii) procurement significance, considering the supplier's share of the Company's procurement and the level of supplier substitutability. Based on the assessment, suppliers are classified as High Risk (Red), Medium Risk (Amber), or Low Risk (Green), which determines the subsequent management measures applied.

5.2 風險分級與管理措施

5.2 Risk Classification and Management Measures

- 高風險（Red）：須完成現場稽核或第三方驗證。
- High Risk (Red): On-site audit or third-party verification shall be completed.
- 中風險（Amber）：須完成文件審查與遠端評估。
- Medium Risk (Amber): Document review and remote assessment shall be completed.
- 低風險（Green）：以定期問卷追蹤，並依既定週期重新評估。
- Low Risk (Green): Periodic questionnaire follow-up shall be conducted, with reassessment at defined intervals.

5.3 減緩行動

5.3 Mitigation Actions

- 將人權條款納入供應商合約及《供應商行為準則》。
- Incorporate human rights clauses into supplier agreements and the Supplier Code of Conduct.
- 對高風險供應商提供培訓與輔導，目標為提升合規能力而非單純淘汰。
- Provide training and guidance to high-risk suppliers, with the objective of improving compliance capabilities rather than solely eliminating suppliers.
- 對持續不合規之供應商，啟動降級或終止合作程序。
- Initiate supplier downgrade or business termination procedures for suppliers with persistent non-compliance.
- 內部營運方面，定期檢視工時紀錄、薪資發放及移工管理制度。
- Internally, regularly review working hour records, wage payments, and migrant worker management systems.

5.4 供應商管理閉環

5.4 Closed-Loop Supplier Management

本公司對供應商之人權管理遵循「評估ー稽核ー改善ー追蹤」之閉環模式：新供應商須完成《供應商行為準則》簽署及供應商永續自評表，方可列入合格供應商名錄；既有供應商依風險分級進行年度文件審查、遠端或現場稽核；發現不合規事項時，供應商須於本公司規定期限內提出矯正行動計畫（CAP）並完成改善；持續或嚴重不合規者，將降級或移除出合格供應商名錄並終止合作。

The Company applies a closed-loop model of assessment – audit – improvement – follow-up to supplier human rights management. New suppliers must sign the Supplier Code of Conduct and complete the Supplier Sustainability Self-Assessment Questionnaire before being included in the qualified supplier list. Existing suppliers are subject to annual document review and remote or on-site audits according to their risk classification. Where non-compliance is identified, the supplier must submit a corrective action plan (CAP) and complete remediation within the timeframe specified by the Company. Suppliers with persistent or serious non-compliance are downgraded or removed from the qualified supplier list and

business cooperation is terminated.

本公司優先針對關鍵一階供應商實施人權盡職調查，並依風險評估結果及國際法規發展趨勢，逐步將範圍延伸至非一階供應商；延伸時程與範圍由永續長依年度風險評估結果決定。
The Company prioritizes human rights due diligence for critical Tier 1 suppliers and, based on risk assessment results and developments in international regulation, progressively extends the scope to non-Tier 1 suppliers. The timeline and scope of such expansion are determined annually by the Chief Sustainability Officer based on the annual risk assessment results.

六、申訴機制

6. Grievance Mechanism

本公司設立多元化之申訴與舉報管道，供員工、外籍移工、供應商員工及外部利害關係人使用。申訴舉報範疇涵蓋勞工人權、健康安全、環境保護、商業道德及行政類建議。
The Company has established diversified grievance and whistleblowing channels for employees, foreign migrant workers, supplier employees, and external stakeholders. The scope covers labor and human rights, health and safety, environmental protection, business ethics, and administrative suggestions.

- 線上申訴信箱：Governance@tci-bio.com
- Online grievance mailbox: Governance@tci-bio.com
- 申訴專線：+886-2-8797-7811 分機 8810
- Grievance hotline: +886-2-8797-7811 ext. 8810
- 多語言支援：申訴管道提供中文、英文介面。
- Multilingual support: grievance channels are available in Chinese and English.
- 實體投訴箱：設於各廠區員工可自由出入之公共區域。
- Physical complaint boxes: located in public areas of each site that employees can freely access.
- 直接陳報：員工得向直屬主管或人力資源部主管口頭或書面提出申訴。
- Direct reporting: employees may submit grievances orally or in writing to their immediate supervisors or the head of Human Resources.

處理原則
Handling Principles

- 保密性：所有申訴資訊嚴格保密，不得不當揭露申訴人姓名，僅限調查相關人員知悉。
- Confidentiality: all grievance information is kept strictly confidential; the complainant's identity shall not be improperly disclosed and access is limited to personnel involved in the investigation.
- 不報復原則：嚴禁任何人對申訴或舉報者採取任何形式之報復行為。員工違者依規定懲處；外部人員若有報復行為，將終止商業關係；涉及威脅、恐嚇或其他不法行為者，得報請司法機關依法處理。
- Non-retaliation: any form of retaliation against complainants or whistleblowers is strictly prohibited. Employees in violation are subject to disciplinary action; external parties engaging in retaliation will have their business relationship terminated; cases involving threats, intimidation, or other unlawful acts may be referred to judicial authorities.
- 時效性：本公司於受理後依內部規定之時限指派承辦人、完成調查並回覆結果。申訴人如不接受回覆結果，得於規定期限內提出異議，案件將重新指派承辦人調查處理。
- Timeliness: upon receipt, the Company assigns a case handler, completes the investigation, and responds within the timeframes set out in its internal procedures. A complainant who does not accept the outcome may file an objection within the prescribed period, and the case will be reassigned to a new handler.

- 公正性：調查由獨立於被申訴部門之人員主導；被舉報人為高階管理人員時，案件將提報更高層級裁定調查單位。
- Impartiality: investigations are led by personnel independent of the department complained against; where the reported person is a senior manager, the case is escalated to a higher level to determine the investigating unit.

七、對外溝通與揭露

7. External Communication and Disclosure

本公司每年於永續報告書中揭露以下資訊：
The Company discloses the following information annually in its sustainability report:

- 人權風險評估結果摘要。
- Summary of human rights risk assessment results.
- 申訴案件統計（件數、類型分布、平均處理天數、結案率）。
- Grievance case statistics (number of cases, case type distribution, average handling days, and closure rate).
- 移工權益保障措施之執行情形。
- Implementation status of migrant worker rights protection measures.
- 員工人權教育訓練覆蓋率（目標：全體員工 100%，並辦理管理職進階培訓）。
- Coverage rate of employee human rights training (target: 100% of all employees, with enhanced training for management personnel).
- 薪資水準與當地生活工資基準之差距分析。
- Gap analysis between wage levels and local living wage benchmarks.
- 「供應商永續自評表」發放與回收率（高風險供應商目標回收率 100%）。
- Distribution and response rate of the Supplier Sustainability Self-Assessment Questionnaire (target response rate for high-risk suppliers: 100%).
- 供應商稽核覆蓋率（高風險供應商 100% 完成現場稽核或 SMETA 驗證；中風險供應商 50% 以上完成文件審查或遠端評估；低風險供應商每兩年至少完成一次問卷評估）。
- Supplier audit coverage rate (high-risk suppliers: 100% completion of on-site audits or SMETA verification; medium-risk suppliers: over 50% completion of document review or remote assessment; low-risk suppliers: at least one questionnaire assessment every two years).
- 稽核缺失類型分布與改善情形。
- Distribution of audit non-conformities and corresponding corrective actions.

追蹤結果由永續發展辦公室彙整後，每季向永續發展委員會報告，每年向董事會報告。
Tracking results are consolidated by the Sustainable Development Office and reported quarterly to the Sustainability Development Committee and annually to the Board of Directors.

八、政策檢視

8. Policy Review

本政策經董事會核准後施行，並將依法規環境、營運模式及風險狀況之變化定期檢討與更新。本政策之詳細作業程序另訂於內部「人權盡職調查程序」。
This policy takes effect upon approval by the Board of Directors and is periodically reviewed and updated in light of changes in the regulatory environment, the Company's operating model, and its risk profile. Detailed operating procedures are set out separately in the Company's internal Human Rights Due Diligence Procedure.