

**北極星藥業集團股份有限公司**  
**永續發展實務守則**  
**Sustainable Development Best Practice Principles**

**第一章 總則**

**第一條**

為協助本公司實踐企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，依據「上市上櫃公司永續發展實務守則」制定本公司之永續發展守則，以管理其對經濟、環境及社會風險與影響。

The Company in order to fulfill corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the Company promulgated sustainable development principles in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies to manage the risks and impact of economic, environmental and social.

**第二條**

本守則所適用範圍包括公司及其集團企業之整體營運活動。

本公司於從事企業經營之同時，積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

The principles apply to the Company, including the entire operations of each such company and its business group.

The principles encourage The Company to actively fulfill sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

**第三條**

本公司推動永續發展，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。

本公司應依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略。

In promoting sustainable development initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

#### **第四條**

本公司對於永續發展之實踐，宜依下列原則為之：

- 一、落實公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強企業永續發展資訊揭露。

To implement sustainable development initiatives, the Company is advised to follow the principles below:

- 1. Exercise corporate governance.
- 2. Foster a sustainable environment.
- 3. Preserve public welfare.
- 4. Enhance disclosure of sustainable development information.

#### **第五條**

本公司應考量國內外永續議題之發展趨勢與企業核心業務之關聯性、公司本身及其集團企業整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。

股東提出涉及永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

The Company shall take into consideration the correlation between the development of domestic and international sustainable development principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

### **第二章 落實公司治理**

#### **第六條**

本公司遵循上市上櫃公司治理實務守則、上市上櫃公司誠信經營守則及上市上櫃公司訂定道德行為準則參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

The Company follows the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the Code of Ethical Conduct for TWSE/GTSM Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

### **第七條**

本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。

本公司之董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：

- 一、提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。
- 二、將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。
- 三、確保永續發展相關資訊揭露之即時性與正確性。

本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。

The directors of the Company shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's promotion of its sustainable development initiatives:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of a TWSE/GTSM listed company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

### **第八條**

本公司視需要定期舉辦推動永續發展之教育訓練，包括宣導前條第二項等事項。

The Company is advised to, on a regular basis, organize education and training on the promotion of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

### **第九條**

本公司為健全永續發展之管理，指定財務暨行政管理部推動永續發展之專（兼）職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。

本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。

員工績效考核制度宜與永續發展責任政策結合，並設立明確有效之獎勵及懲戒制度。

For the purpose of managing sustainable development initiatives, the Company designate the Finance and Administrative Department as an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

#### **第十條**

本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

### **第三章 發展永續環境**

#### **第十一條**

本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

#### **第十二條**

本公司宜致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料，使地球資源能永續利用。

The Company is advised to endeavor to consume energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

### 第十三條

本公司宜依其產業特性建立合適之環境管理制度，該制度應包括下列項目：

- 一、收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
- 二、建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。
- 三、訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

The Company is advised to establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

### 第十四條

本公司財務暨行政管理部為環境管理專責單位，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

The Company designate the Finance and Administrative Department as a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

### 第十五條

本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

- 一、減少產品與服務之資源及能源消耗。
- 二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、增進原料或產品之可回收性與再利用。
- 四、使可再生資源達到最大限度之永續使用。
- 五、延長產品之耐久性。
- 六、增加產品與服務之效能。

The Company is advice to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

- 1.Reduce resource and energy consumption of their products and services.
- 2.Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
- 3.Improve recyclability and reusability of raw materials or products.
- 4.Maximize the sustainability of renewable resources.
- 5.Enhance the durability of products.
- 6.Improve efficiency of products and services.

#### **第十六條**

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。

本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

To improve water use efficiency, The Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

#### **第十七條**

本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

- 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
- 二、間接溫室氣體排放：輸入電力、熱或蒸汽等能源利用所產生者。
- 三、其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜統計溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt relevant measures.

The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally imported electricity, heating, or steam.

3. Other indirect emissions: Emissions generated by corporate activities that are not indirect emissions from energy use, but come from emission sources owned or controlled by other companies.

The Company is advised to compile statistic on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

#### **第四章 維護社會公益**

##### **第十八條**

本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

##### **第十九條**

本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

##### **第二十條**

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

The Company is advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company is advised to organize training on safety and health for their employees on a regular basis.

##### **第二十一條**

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。本公司應訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等），並將經營績效或成果適當反映於員工薪酬，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

The Company is advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

## **第二十二條**

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。

本公司應以合理方式通知對員工可能造成重大影響之營運變動。

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

## **第二十二條之一**

本公司對其產品或服務所面對之客戶或消費者，宜以公平合理之方式對待，其方式包括訂約公平誠信、注意與忠實義務、廣告招攬真實、商品或服務適合度、告知與揭露、酬金與業績衡平、申訴保障、業務人員專業性等原則，並訂定相關執行策略及具體措施。

The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.

## **第二十三條**



本公司應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers. .

#### **第二十四條**

本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

#### **第二十五條**

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。

本公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

#### **第二十六條**

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。

本公司宜訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策抵觸者進行交易。

本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

The Company is advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, The Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

When The Company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

## **第二十七條**

本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

本公司宜經由股權投資、商業活動、捐贈、企業志工服務或其他公益專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及政府機構之相關活動，以促進社區發展。

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company is advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

## **第二十七條之一**

本公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。

The company is advised to use donation, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technology services or other support models

to continuously inject resources into cultural and artistic activities or cultural and creative industries to promote cultural development.

## **第五章 加強永續發展資訊揭露**

### **第二十八條**

本公司應依相關法規及本公司治理實務守則辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

本公司揭露企業社會責任之相關資訊如下：

- 一、經董事會決議通過之永續發展政策或相關管理方案及推動計畫。
- 二、落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。
- 三、公司為永續發展所擬定之推動目標、措施及實施績效。
- 四、主要利害關係人及其關注之議題。
- 五、主要供應商對環境與社會重大議題之管理與績效資訊之揭露。
- 六、其他永續發展相關資訊。

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for the Company and shall fully disclose relevant and reliable information relating to its sustainable development initiatives to improve information transparency.

Relevant information relating to sustainable development which the Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the sustainable development initiatives established by the Company, and promotional in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives

### **第二十九條**

本公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

- 一、實施永續發展政策、制度或相關管理方針及具體推動計畫。
- 二、主要利害關係人及其關注之議題。
- 三、公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。

四、未來之改進方向與目標。

The Company shall adopt internationally widely recognized standards or guidelines when producing sustainable development reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

## 第六章 附則

### 第三十條

本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之永續發展制度，以提升履行永續發展成效。

The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.

### 第三十一條

本規範經董事會討論通過後施行，修正時亦同。

These Rules, and any amendments hereto, shall come into force after deliberation and adoption by the board of directors.

版本(version)	制定/修訂 日期 (Enacted/Revised Date)
1	2021/11/10
2	2022/8/16