

Nantou Service Area

Providing Complimentary
Charity Bazaar Venues

Provides complimentary venues for social welfare organizations to host Lunar New Year charity bazaars, helping transform public goodwill into meaningful support and tangible resources for communities in need.



Indigenous Peoples
Cultural Month

For more than ten consecutive years, Indigenous Peoples Month has been held, offering a rich experience of tribal culture through traditional song and dance performances, as well as exhibitions of craftsmanship.



Green Plum Festival

Each April, Hsin Tung Yang partners with the Xinyi Township Farmers' Association to host a seasonal Plum DIY Workshop, inviting travelers to experience the sweet-and-tangy flavors of spring while learning about local plum culture.



Xiluo Service Area

Supporting Sheltered Employment
Through Every Purchase

A dedicated Hearty Farm Charity Counter has been established at the service area, providing individuals in sheltered employment with a platform to showcase and sell agricultural products and build confidence in the workplace.



Black Soybean Festival

For three consecutive years, we have partnered with the Agriculture and Food Agency, Ministry of Agriculture, together with local agricultural organizations, to transform the Xiluo Freeway Service Area into a hub for promoting soybean culture.



Promoting Yunlin Agricultural
Products | Bananas & Cabbages

In partnership with the Yunlin County Government, Hsin Tung Yang promotes locally grown fresh produce through product showcases and creative culinary demonstrations. Consumers can also purchase featured products via the official "Jiu Ai Yunlin" online platform, supporting farm-to-consumer distribution, reducing food miles, and strengthening local agriculture.



6.5.3 Retail Counters

Stores

Hsing-Fu Children's Home
Donation Box Invoice

Donation boxes are installed at all retail stores and counters, with all proceeds donated to Hsing Fu Children's Home.



"Freeway Travel & Shopping Guide" | Seasonal Publication

Through its quarterly publication, Freeway Travel & Shopping Guide, Hsin Tung Yang showcases seasonal agricultural specialties and featured products while promoting seasonal events held at freeway service areas. The publication raises public awareness of Taiwan's local agricultural products and transforms freeway service areas into sustainable platforms for promoting local industries.



Appendix I : ESG Information

Table 1-1: Historical Operating and Financial Performance

Unit: NT\$ thousands

Historical Operating and Financial Performance			
Item	2023	2024	2025
Operating Revenue (A)	3,550,539	3,492,585	3,452,753
Operating Cost (B)	1,853,567	1,790,607	1,818,137
Net Income After Tax	73,389	129,877	13,571
Net Profit Margin (%)	2.07	3.72	0.03
Retained Earnings	602,823	658,469	709,120
Earnings per Share (NT\$)	0.83	1.48	0.15
Return on Equity (%)	2.35	3.90	0.30
Return on Assets (%)	1.43	2.38	0.01
Total Government Financial Assistance Received	35	25	13
Employee Wages and Benefits (C)	451,148	517,041	537,152
Payments to Providers of Capital (D)	88,000	44,000	44,000
Donation (E)	7,197	4,583	4,096
Payments to Government (F)	4,228	152	2,386
Economic Value Retained (G)=(A-B-C-D-E-F)	1,146,399	1,136,202	1,046,982

[Note 1] Payments to Providers of Capital: Total Amount of Dividends Distributed

[Note 2] Government financial assistance includes only childcare subsidies, maternity check-up leave subsidies, and paternity leave subsidies, and therefore represents no shareholding in the Company's ownership structure.

Table 2-1: Statistics on the Production Volume of Dayuan Plant Obtaining Independent Third-Party Assurance Related to Food Safety

International Food Safety Management System Assurance Items	Assurance Validity Period	2023		2024		2025	
		Total Production Volume (Metric Tons)	Total Production Volume Percentage (%)	Total Production Volume (Metric Tons)	Total Production Volume Percentage (%)	Total Production Volume (Metric Tons)	Total Production Volume Percentage (%)
▪ ISO 9001 ▪ ISO 22000 ▪ HACCP ▪ FSSC 22000	2026/11/16	2,861	95%	3,020	95%	3,140	85%
Product Type		Product Item					
Livestock and Poultry Meat Processing Products		Ham, Chinese-style sausage, Western-style sausage, bacon, chicken floss, pork floss, Chinese cured pork, and canned pork products					
Aquatic Products		Fish floss					
Pastry Products		Pineapple cake production line, handmade fruit pastry production line, mung bean cake, frozen mung bean cake, mooncakes, new year rice cakes					
Snack Food Products		Bamboo shoots with beans, roasted jerky, stir-fried jerky, and shredded pork					

Table 2-2: TNFD Sensitive Area Location Analysis for Hsin Tung Yang's Operating Sites

Category	Adjacent Areas	Operating Site	Distance (km)
Locally Significant Wetland	The Nangang 202 Arsenal and its surrounding significant wetlands	Hoja Popcorn Chicken (Department Store Food Counter)	1.7

Category	Adjacent Areas	Operating Site	Distance (km)
Nationally Significant Wetlands	Significant wetlands within the Tamsui river basin	Tamsui Branch (Retail Store)	0.2
		Dihua 100 (Retail Store)	0.3
		Sanchong Branch (Retail Store)	0.3
		Sanchong Office (Business Location)	0.4
		Yonghe Branch (Retail Store)	0.5
		Xining Branch (Retail Store)	0.5
		Wuchang Branch (Retail Store)	1
		Shin Kong Mitsukoshi Taipei Main Station Front Store (Department Store Counter)	1.1
		Shin Kong Mitsukoshi Nanjing Store (Department Store Counter)	1.5
		Xinyi Branch (Retail Store)	1.6
		Banqiao Branch No. 2 (Retail Store)	1.6
		Banqiao Branch No. 1 (Retail Store)	1.6
		Linsen Branch No. 1 (Retail Store)	1.8
Nationally Significant Wetlands	Taoyuan's Reservoir and Canal Important Wetland	SOGO Zhongli Department Store Counter (Department Store Counter)	0.7
		Zhongli Branch No. 1 (Retail Store)	1.4
		Phase 1 Food Court Taiwan Specialty Products Collection (Airport Shopping Mall Store)	1.5
		Phase 1 Chen Hao Shih Inn Hakka Restaurant (Airport Shopping Mall Store)	1.5
		Phase I Indigenous Fine Arts and Crafts Exhibition and Sales Area (Airport Shopping Mall)	1.5
		Phase I Travel and Cultural Creative Lifestyle Center (Airport Shopping Mall)	1.5
		Phase I Exhibition and Sales Area for Popular Local Specialty Products (Airport Shopping Mall)	1.5
		Phase I Formosa Delicacies Specialty Street (Airport Shopping Mall)	1.5
		Phase I Taiwan Specialty and Handicraft Exhibition and Sales Pavilion (Airport Shopping Mall)	1.5
		Phase I Traveler's Boutique (Airport Shopping Mall)	1.5
		Phase I Zhen-Ching Feng-Wei Store (Airport Shopping Mall)	1.5
		Phase I Food Court (Airport Shopping Mall)	1.5
		Phase I Taiwan Specialty Products Pavilion (Airport Shopping Mall)	1.5
		TaiMall Taoyuan Concession (Department Store Counter)	1.5
National Park	Shoushan National Nature Park	Siwei Branch (Retail Store)	1

Table 2-3: Overview of Hsin Tung Yang Dayuan Plant's Greenhouse Gas Emissions Over the Past Three Years

Year	2023	2024	2025
Scope 1 (metric tons of CO ₂ e)	285.550	270.081	744.545
Scope 2 (metric tons of CO ₂ e)	5,886.146	5,791.505	4,763.125
Total Emissions (metric tons of CO ₂ e)	6,171.696	6,061.586	5,507.670
Total Production Value (NT\$ thousand)	893,079.401	903,267.582	974,793.691
Emissions Intensity (metric tons of CO ₂ e /NT\$ million)	6.91	6.71	5.65

Note:

- Emission intensity calculation: Annual total greenhouse gas emissions ÷ the Dayuan Plant's annual total production value.
- In accordance with the Ministry of Environment's reporting requirements, *the Total Emissions (Total Reported Emissions) represent the sum of the emissions from all individual emission sources, with the final value rounded to three decimal places.

Table 2-4: Overview of Internal and External Energy Consumption at the Dayuan Plant over the Past Three Years

Energy/Year		2023		2024		2025	
		Energy Consumption (GJ)	Percentage (%)	Energy Consumption (GJ)	Percentage (%)	Energy Consumption (GJ)	Percentage (%)
Non-Renewable Energy Consumption (A)	Gasoline	-	-	-	-	89	0.16%
	Diesel	-	-	-	-	286	0.50%
	Liquefied petroleum gas (LPG)	4,788	8.46%	4,969	8.17%	4,444	7.85%
	Total (A)	4,788	8.46%	4,969	8.17%	4,818	8.51%
Renewable Fuel Consumption (B)		0	0%	0	0%	0	0%
Purchased Energy Consumption (C)	Purchased Electricity	24,267	42.87%	24,253	42.20%	22,614	39.97%
	Purchased Steam	27,550	48.67%	28,245	49.15%	29,150	51.52%
	Total (C)	51,817	91.54%	52,498	91.35%	51,764	91.49%
Sold Energy (D)	Solar Power Generation	1,762	100%	1,699	100%	1,744	100%
Total Energy Consumption (E= A+B+C-D)		56,605	100%	57,467	100%	56,582	100%
Annual Total Production Value (NT\$ million)		893	-	903	-	975	-

Note:1.The Dayuan Plant did not use renewable energy, purchased heating or purchased cooling during the reporting period from 2023 to 2025.

2. All electricity generated from the Dayuan Plant's on-site solar photovoltaic system was sold to Taiwan Power Company. Accordingly, there was no self-generated but unconsumed electricity, heating, cooling, or steam.

Table 2-5: Statistics on Energy Saving Performance by Type of Operating Site

Energy Saving Performance of the Dayuan Plant (2023–2025)				
Item	Number of Case	Annual Energy Savings	Unit	Converted to Joules (J)
Replacement of Conventional Lighting Systems with LED Lighting	3	17,035	kWh	Approximately 61.34 GJ
Improvements to Air Conditioning and Process Equipment	5	1,213,885	kWh	Approximately 4,370.77 GJ
Boiler Fuel Switched from Fuel Oil to Cleaner Fuel (Natural Gas)	1	208	kL (kiloliters)	Approximately 7,514.6 GJ
Improvement of the Utilization Efficiency of Purchased Cogeneration Steam	3	78,432.46	Kilogram	Approximately 219.74 GJ

Note: 1 kWh = 3.6 × 10⁶ joules (J); 1 kiloliter of oil equivalent (kLOE) = 0.9 metric tons of oil equivalent = 37.8 GJ.

Energy Saving Performance of National Freeway Service Areas (2023–2025)				
Item	Number of Case	Annual Energy Savings	Unit	Converted to Joules (J)
2023 Energy-Saving Measures	4	412,806	kWh	1.49 × 10 ¹²
2024 Energy-Saving Measures	4	577,929	kWh	2.08 × 10 ¹²
2025 Energy-Saving Measures	4	743,051	kWh	2.67 × 10 ¹²

Energy Saving Performance of Airport Shopping Mall (2023–2025)				
Item	Number of Case	Annual Energy Savings	Unit	Converted to Joules (J)
2023 Energy-Saving Measures	3	43,793	kWh	1.58 × 10 ¹¹
2024 Energy-Saving Measures	3	58,391	kWh	2.10 × 10 ¹¹
2025 Energy-Saving Measures	3	72,989	kWh	2.63 × 10 ¹¹

Note:1.The total annual electricity consumption of the three airport commercial facilities was approximately 729,889 kWh. The energy-saving rates were reasonably estimated based on the characteristics of commercial facilities, increasing progressively from 6% to 10%.

2.Conversion formula: 1 kWh = 3.6 × 10⁶ J

3.The data presented are standardized estimates of energy-saving performance. An Energy Management System (EMS) will be implemented in the future to further improve data accuracy.

Table 2-6: Statistics of Water Consumption for the Dayuan Plant

Item	Water Source	2023	2024	2025
Water Withdrawal (million liters)	Water from third parties	74.05	72.22	73.82
Water Discharge (million liters)	Water from third parties	66.26	47.47	53.20
Water Consumption (million liters)	Water from third parties	7.79	24.75	20.62

Note:1.Third-party water sources primarily consisted of municipal tap water.

2.From 2023 to 2025, the Dayuan Plant did not conduct any water withdrawal from or water discharge to surface water, groundwater, or seawater. Therefore, no related statistical data are available.

Table 3-1: 2025 Food Safety Education and Training (Internal and External)

Category	Course Category	Training Hours	Participants (Person-times)
Internal Training	On-Site Machinery and Production Equipment Operation Training	266	146
	Food Safety and Hygiene Regulations and Standards Training	384	384
	In-Plant Sanitation and Hygiene Management Training	74	149
	Food Allergen Management and Food Defense Training	369	369
Subtotal		1,093	1,048
External Training	Food Safety and Hygiene Regulations, Requirements, and Audit Essentials	28	5
	Food Processing Technology and Equipment Operation	19	3
	Food Manufacturing and Quality Management	64	7
	Prevention and Management of Allergen, Microbial, and Pest Contamination	4	1
	Correction of Food Safety Anomalies, Resolution of Customer Complaints, and Crisis Management	6	1
	International Certification Programs (HACCP and CAS Certification)	88	15
	Other Specialized Skills and Knowledge Management Training	33	2
Subtotal		242	34
Total		1,335	1,082

Table 3-2: Inspection Results of Hsin Tung Yang's In-house Laboratory and Third-Party Testing Laboratories

2025 Hsin Tung Yang Laboratory Self-Inspection Results				2025 Third-Party Inspection Results			
Category	Inspection Items	Sample Size	Pass Rate	Category	Inspection Items	Sample Size	Pass Rate
Product	Microbiological Analysis	2,035	99.85%	Product	Microbiological Analysis / Heavy Metals / Drug Residues	178	98.88%
Raw Materials	Drug Residues / Microbiological Analysis	907	97.68%	Raw Materials	Drug Residues / Migration Testing	81	100%
				Materials	Dissolution Testing	15	100%

Statistics of 2025 Hsin Tung Yang Laboratory Expenditure (Unit: NT\$ thousand)		
Category	Expenditure Item	Expenditure Amount
Product Testing	Outsourced Testing Expenses	1,386.30
Equipment Maintenance	Equipment Depreciation	69.88
Others	Other Expenditures (including personnel expenses and miscellaneous expenses)	5,352.90
Total Amount		6,809.08
Share of Hsin Tung Yang's Operating Revenue (%)		0.2%

Note: Calculated based on operating revenue of NT\$3,452,950 thousand as reported in Hsin Tung Yang's 2025 separate financial statements.

Table 3-3: Statistics of the Proportion of Hsin Tung Yang's Green Product Sales and Total Product Revenue

Green Certification Labels	Issuing Organization	2023		2024		2025	
		Sales	Percentage	Sales	Percentage	Sales	Percentage
Senior-Friendly Eatender	Ministry of Agriculture	26,458	3.40%	24,725	3.10%	29,719	3.80%
Carbon Footprint Label ^{Note 2)}	Ministry of the Environment	78,643	10.20%	87,692	11.00%	71,670	9.10%
Clean Label	China Grain Products Research and Development Institute	757	0.10%	5,580	0.70%	5,952	0.80%
Total Revenue and Proportion of Green Products		105,858	13.80%	117,996	14.80%	107,341	13.60% ^{Note 1}

Note : 1.Due to the temporary suspension of product shipments during the integration of external retail channels (PX Mart and RT-Mart), as well as adjustments to the Company's product portfolio, the revenue share of green products declined to below 14% in 2025.

2.Carbon footprint label statistics do not include sales of products that obtained carbon footprint labels in 2026. (In 2024, one product each in the jerky, sausage, and pineapple cake categories was submitted for review and obtained carbon footprint labels in April 2026.)

Table 4-1: 2023–2025 National Freeway Service Area Counter Evaluation Results

Service/ Area	Guanxi		Xihu		Nantou (including Dongcaotun)		Xiluo		Qingshui		
	Number of Counters	Percentage	Number of Counters	Percentage	Number of Counters	Percentage	Number of Counters	Percentage	Number of Counters	Percentage	
2023	Outstanding	2	9.1%	20	95.2%	—	—	35	100%	22	64.7%
	Good	12	54.5%	1	4.8%	—	—	0	0%	11	32.4%
	Qualified	8	36.4%	0	0%	—	—	0	0%	1	2.9%
	Total	22	100%	21	100%	-	-	35	100%	34	100%
2024	Outstanding	7	29.2%	—	—	12	66.7%	21	58.3%	—	—
	Good	14	58.3%	—	—	5	27.8%	13	36.1%	—	—
	Qualified	3	12.5%	—	—	1	5.6%	2	5.6%	—	—
	Total	24	100%	-	-	18	100%	36	100%	-	-
2025	Outstanding	7	29.2%	24	92.4%	10	47.6%	26	72.2%	—	—
	Good	17	70.8%	1	3.8%	11	52.4%	10	27.8%	—	—
	Qualified	0	0%	1	3.8%	0	0%	0	0%	—	—
	Total	24	100%	26	100%	21	100%	36	100%	-	-

Note:1.The evaluation result represents the average of the monthly evaluation scores recorded from January 2023 through December 2025.

2.Evaluation Criteria and Ratings: Exceptional—audit score of 90 or above; Outstanding—audit score of 85 or above; Qualified—audit score of 80 or above.

3.Evaluation Items and Weighting: Daily Operations (20%), Third-party Verification Food Safety Evaluation (30%), and Counter Performance Growth Percentage (50%).

4.Due to renovations conducted at the Nantou Service Area in 2023 and the Xihu Service Area in 2024, data for those periods are unavailable. Regarding the Qingshui Service Area, the operating rights were transferred in 2024; consequently, only data for 2023 are provided.

Table 4-2: National Highway Service Area Annual Counter Meeting

Year	Total Number of Counters	Number of Attendees	Attendance Rate (%) ^{Note 1}
2023	121 ^{Note 2}	50	41%
2024	98	56	57%
2025	97	46	47%

Note:1.Attendance status explanation: Some partners operate concession counters across multiple channels (such as different service areas). To optimize communication efficiency, brand representatives are generally assigned to attend and participate on behalf of the brand. Due to this attendance arrangement, the attendance rate was approximately 50%.

2.The number of concession counters in 2023 includes the Qing Shui Service Area; therefore, the number of concession counters was higher compared with 2024 and 2025.

Table 4-3: Statistics on Raw Material Suppliers Meeting Verification Standards (2023–2025)

Category	Verification Criteria Met	2023		2024		2025	
		Number of Suppliers	Procurement Percentage (%)	Number of Suppliers	Procurement Percentage (%)	Number of Suppliers	Procurement Percentage (%)
Food Safety	ISO 22000	130	50%	138	51%	135	51.53%
	HACCP	120	46%	128	47%	129	49.24%
	FSSC 22000	30	11%	32	12%	33	12.6%
	GMP	2	1.1%	3	1.13%	3	1.15%
Product Verification	TAP Production and Sales Traceability Record	11	4%	12	4%	13	4.96%
	CAS	17	7.1%	18	7.2%	19	7.25%
	Organic Certification	11	4.3%	11	4.1%	11	4.2%
	HALAL	55	21.1%	55	20.5%	54	20.61%
Quality Management	ISO 9001	31	12%	36	13%	33	12.6%
	TQF	8	3%	11	4%	10	3.82%
Environmental Management	FSC (Forest Stewardship Council) Certification	4	2%	4	1%	4	1.53%
	Environmental Label	1	0.36%	1	0.39%	1	0.38%
	Compliant with Green Supply Chain Requirements	253	97%	261	96.7%	254	96.95%

Table 4-4: Local Young Farmer Market Event

Year	2023		2024		2025	
	Number of Events	Sales Amount (NT\$ thousand)	Number of Events	Sales Amount (NT\$ thousand)	Number of Events	Sales Amount (NT\$ thousand)
Market Events	9	3,185	9	3,076	25	5,540
Temporary Farmers' Booths	17	59,852	27	54,987	33	68,678
Total	36	63,037	33	58,063	58	74,218

Table 5-1. Distribution of Employees by Work Location

Year	2023				2024				2025			
Work Location	Northern Region	Central Region	Southern Region	Eastern Region	Northern Region	Central Region	Southern Region	Eastern Region	Northern Region	Central Region	Southern Region	Eastern Region
Total Number of Employees	811	221	46	0	834	191	45	0	828	202	43	0
Number of Permanent Employees	811	221	46	0	834	191	45	0	828	202	43	0
Number of Temporary Employees	0	0	0	0	0	0	0	0	0	0	0	0
Number of Employees Without Guaranteed Hours	0	0	0	0	0	0	0	0	0	0	0	0
Number of Full-Time Employees	684	175	30	0	687	144	28	0	683	143	28	0
Number of Part-Time Employees	127	46	16	0	147	47	17	0	145	59	15	0

Note:1.The Northern Region comprises Taipei City, New Taipei City, Keelung City, Taoyuan City, Hsinchu County, Hsinchu City, and Yilan County. The Central Region comprises Miaoli County, Taichung City, Changhua County, Nantou County, and Yunlin County. The Southern Region comprises Chiayi County, Chiayi City, Tainan City, Kaohsiung City, and Pingtung County. The Eastern Region comprises Hualien County and Taitung County.
2.Employee numbers are calculated as of the end of the reporting period (December 31 of each year).
3.Employee statistics cover the 76 operating locations within the reporting boundary of this report.

Table 5-2: Distribution of Management Level

Employee Diversity (Percentage %)		2023			2024			2025		
		Management	Non-management	All Employees	Management	Non-management	All Employees	Management	Non-management	All Employees
Gender	male	50	254	304	66	231	297	61	228	289
	female	156	429	585	155	407	562	149	416	565
Age	Under 30 years old	24	226	250	15	214	229	10	198	208
	30–50 years old	127	294	421	141	270	411	136	293	429
	Over 50 years old	55	163	218	65	154	219	64	153	217
Others	Employees with Disabilities	3	10	13	3	8	11	3	10	13

Note: Employees with disabilities are disclosed as a separate category. Their headcount is already included in the gender and age statistics.

Table 5-3: New Hire Statistics

New Hire Statistics		2023		2024		2025	
		Number of Employees	Percentage of New Hire to Total Number of Employees	Number of Employees	Percentage of New Hire to Total Number of Employees	Number of Employees	Percentage of New Hire to Total Number of Employees
Gender	Male	56	6.30%	63	7.33%	74	8.67%
	Female	128	14.40%	118	13.74%	144	16.86%
Age	Under 30 years old	86	9.67%	84	9.78%	95	11.12%
	30–50 years old	81	9.11%	76	8.85%	93	10.89%
	Over 50 years old	17	1.91%	21	2.44%	30	3.51%
Others	Employees with Disabilities	2	0.22%	2	0.23%	6	0.70%
Total		184	20.70%	181	21.07%	218	25.53%

Note:1.Gender: The new hire rate by gender = Number of newly hired male (female) employees / Total number of full-time employees employed as of the end of December of the reporting year
2.Age: The new hire rate by age group = Number of newly hired employees in each age group / Total number of full-time employees employed as of the end of December of the reporting year
3.Employees with Disabilities: The new hire rate for employees with disabilities = Number of newly hired employees with disabilities during the reporting year / Total number of full-time employees employed as of the end of December of the reporting year

Table 5-4: Employee Turnover Statistics

Employee Turnover Statistics		2023		2024		2025	
		Number of Employees	Percentage of Employee Turnover to Total Number of Employees	Number of Employees	Percentage of Employee Turnover to Total Number of Employees	Number of Employees	Percentage of Employee Turnover to Total Number of Employees
Gender	Male	60	6.75%	68	7.92%	72	8.43%
	Female	122	13.72%	144	16.76%	115	13.47%
Age	Under 30 years old	90	10.12%	86	10.01%	68	7.96%
	30–50 years old	76	8.55%	97	11.29%	83	9.72%
	Over 50 years old	16	1.80%	29	3.38%	36	4.22%
Others	Employees with Disabilities	3	0.34%	4	0.47%	4	0.47%
Total		182	20.47%	212	24.68%	218	21.90%

Note:1.The turnover rate by gender = Number of employee departures / Total number of full-time employees employed as of the end of December of the reporting year.
2.The turnover rate by age = Number of employee departures / Total number of full-time employees employed as of the end of December of the reporting year.
3.The turnover rate by employees with disabilities = Number of employees with disabilities who left the Company during the reporting year / Total number of full-time employees employed as of the end of December of the reporting year.

Table 5-5: Non-Employees

Year/Gender	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total Number of Non-Employees	3	1	4	23	34	57	20	38	58

Note:1.Non-employees include dispatched personnel, kitchen assistants, security guards, and other personnel. Their actual job responsibilities may be adjusted flexibly according to business needs.
2.The number of non-employees is reported as of the end of the reporting period (December 31, 2025).
3.The number of non-employees in 2023 was significantly lower than in 2024 and 2025 because the production scale in 2023 met expectations. Following the flexible allocation of internal human resources, production capacity requirements were adequately fulfilled, resulting in no demand for dispatched personnel or other non-employee workers.

Table 5-6: Employee Training Hours Statistics

Year			2023	2024	2025
By Employee Level	Management	Training Hours (Hour)	4,577	5,335	3,250
		Year-end Headcount (Person)	230	251	335
		Average Training Hours (Hours)	20	21	22
	Non-management	Training Hours (Hour)	1,923	1,201	3,564
		Year-end Headcount (Person)	923	887	2,026
		Average Training Hours (Hours)	3	2	3
By Job Category	Operations Management	Training Hours (Hour)	2,782	3,319	1,836
		Year-end Headcount (Person)	147	168	159
		Average Training Hours (Hours)	19	20	6
	Administrative Management	Training Hours (Hour)	3,718	3,217	4,978
		Year-end Headcount (Person)	840	804	2,242
		Average Training Hours (Hours)	33	29	31
Total Hours of Education and Training			6,500	6,536	6,814
Total Year-end Headcount			1,078	1,070	1,073
Average Training Hours			6.03	6.12	6.35

Note:1.Management refers to managers at the Store Manager, Deputy Store Manager, Section Manager, and above levels.
2.Operations Management refers to training provided to management personnel, including Store Managers and Deputy Store Managers, focusing on daily operations management, employee performance management, etc.
3.Administrative Management refers to project-based training provided to entry-level, mid-level, and management trainee personnel responsible for executing projects, as well as education and training related to administrative support functions.
4.Average training hours are calculated as follows: Total training hours recorded as of the end of each reporting year (December 31) / Total number of training participants, including both current employees and employees who left the Company during the reporting year, as of December 31 of the respective year.

Table 5-7: Employee Diversity Group Statistics

Employee Diversity Group Statistics by Region (2023–2025)									
Year	2023			2024			2025		
Employee Group	Male	Female	Total	Male	Female	Total	Male	Female	Total
Domestic Employees	220	526	746	214	504	718	199	500	699
Domestic Employees with Disabilities	5	8	13	4	7	11	5	8	13
Domestic Indigenous Employees	2	7	9	1	7	8	1	10	11
Foreign Employees	77	44	121	78	44	122	84	47	131

Table 5-8: Overview of Occupational Safety and Health Education and Training

Operating Sites	Item	2023		2024		2025	
		Session	Number of trainees	Session	Number of trainees	Session	Number of trainees
Headquarters	Workplace Unlawful Infringement	5	350	10	356	14	496
	Subtotal	5	350	10	356	14	496
Dayuan Plant	Workplace Unlawful Infringement	3	124	1	26	0	0
	Health Promotion (including Ergonomics and Physical & Mental Health Promotion)	1	31	2	65	1	45
	Internal CPR + AED First Aid Training	1	27	1	2	2	5
	General Occupational Safety and Health Education and Training	3	105	1	32	2	137
	Tobacco Hazard Prevention	0	0	1	22	1	16
	Hazard Communication Training for Chemicals	2	18	1	32	2	75
	n-service Training for Forklift Operators	0	0	1	31	0	0
	In-service Training for Hazardous Operations Supervisors (including Organic Solvents, Oxygen Deficiency, Dust Hazards, and Specified Chemical Substances)	0	0	1	4	0	0
	Subtotal	10	305	9	214	8	278
Total		15	655	19	570	18	774

Note:1.The statistics on the number of training sessions and participants at the headquarters cover all operating sites of Hsin Tung Yang.
2.Type A Occupational Safety and Health Supervisors are assigned to the airport stores, highway service areas, and headquarters, while Type C Occupational Safety and Health Supervisors are assigned to all retail stores. These arrangements exceed regulatory requirements, and regular inspections and refresher training are conducted.
3.Employees at the Taoyuan International Airport Central Terminal Commercial Area obtained 27 professional certifications related to food and beverage services and 15 certifications related to safety and protection. The Company also actively encourages food and beverage supervisors to attend the HACCP-60A training program to strengthen their food safety knowledge.

Table 5-9: Overview of Emergency Disaster Response Education and Training

Operating Site	2023		2024		2025	
	Session	Number of trainees	Session	Number of trainees	Session	Number of trainees
Headquarters	1	250	1	250	1	250
Dayuan Plant	2	114	2	292	2	115
Airport	0	0	3	245	4	253
National Freeway Service Area	11	236	12	244	12	221
Total	14	600	18	1,031	19	839

Note:1.The statistics on the number of training sessions and participants at the headquarters cover employees on the 8th and 11th floors.
2.The statistics on the number of training sessions and participants at the Dayuan Plant cover all plant employees.
3.The statistics on the number of training sessions and participants at the airport cover employees at Hsin Tung Yang's airport retail stores and offices. No training was conducted at the airport in 2023 due to the COVID-19 pandemic.
4.In addition to emergency response training, airport training also included in-service occupational safety and health training for first aid personnel, the International Airport Disaster Prevention Specialist Training Program, and workshops on critical infrastructure security protection drills.
5.The statistics on the number of training sessions and participants at the highway service areas cover employees at Hsin Tung Yang's retail stores and offices.

Table 5-10: Occupational Injury Statistics (Headquarters)

Category	Item		2023	2024	2025
Employee	Total Hours Worked (Hours)	Female	1,201,472	457,032	443,656
		Male	472,056	1,200,824	1,241,184
		Total	1,673,528	1,657,856	1,684,840
	Number of Recordable Occupational Injuries (including Fatalities and Serious Occupational Injuries)	Female	2	0	1
		Male	1	1	1
		Total	3	1	2
	Occupational Injury Fatality Rate		0	0	0
	Serious Occupational Injury Rate		0	0	0
	Recordable Occupational Injury Rate		1.79	0.60	1.19
Non-Employees	Total Hours Worked (Hours)	Female	0	0	0
		Male	0	0	0
		Total	0	0	0
	Number of Recordable Occupational Injuries (including Fatalities and Serious Occupational Injuries)	Female	0	0	0
		Male	0	0	0
		Total	0	0	0
	Occupational Injury Fatality Rate		0	0	0
	Serious Occupational Injury Rate		0	0	0
	Recordable Occupational Injury Rate		0	0	0

Note:1.Occupational Injury Fatality Rate = (Number of Fatalities Resulting from Occupational Injuries / Total Hours Worked) × 1,000,000
2.Serious Occupational Injury Rate = (Number of Serious Occupational Injuries (excluding fatalities) / Total Hours Worked) × 1,000,000
3.Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries (including fatalities and serious occupational injuries) / Total Hours Worked) × 1,000,000
4.Definition of Serious Occupational Injuries: Serious occupational injuries are defined in accordance with the Occupational Safety and Health Act and the Occupational Accident Reporting Regulations, including incidents involving a fatality, three or more injured persons, or one or more persons requiring hospitalization.
5.Recordable Occupational Injuries: Recordable occupational injuries are defined in accordance with the Occupational Safety and Health Act and the Occupational Accident Reporting Regulations. They include, but are not limited to, injuries requiring medical treatment (other than first aid only), injuries resulting in lost workdays (lost-time injuries), work restrictions or job transfers, hospitalization, and occupational diseases.
6.Non-employees include cleaning personnel, delivery personnel, contractors, subcontractors, etc.
7.The occupational injury and working hours statistics for employees and non-employees at the headquarters cover all operating locations, including personnel at the highway service areas, airport retail stores, sales outlets, and street-side restaurants.

Table 5-11: Occupational Injury Statistics (Dayuan Plant)

Category	Item		2023	2024	2025
Employee	Total Hours Worked (Hours)	Female	327,466.0	323,989.5	320,836.5
		Male	342,507.5	334,038.5	342,789.0
		Total	669,973.5	658,028.0	663,625.5
	Number of Recordable Occupational Injuries (including Fatalities and Serious Occupational Injuries)	Female	0	0	0
		Male	0	0	0
		Total	0	0	0
	Occupational Injury Fatality Rate		0	0	0
	Serious Occupational Injury Rate		0	0	0
	Recordable Occupational Injury Rate		0	0	0

Category	Item		2023	2024	2025
Non-Employees	Total Hours Worked (Hours)	Female	455	5,146	3,385.5
		Male	599	7,430.5	7,428
		Total	1,054	12,576.5	10,813.5
	Number of Recordable Occupational Injuries (including Fatalities and Serious Occupational Injuries)	Female	0	0	0
		Male	0	0	0
		Total	0	0	0
	Occupational Injury Fatality Rate		0	0	0
	Serious Occupational Injury Rate		0	0	0
	Recordable Occupational Injury Rate		0	0	0

Note:1.Occupational Injury Fatality Rate = (Number of Fatalities Resulting from Occupational Injuries / Total Hours Worked) × 1,000,000
2.Serious Occupational Injury Rate = (Number of Serious Occupational Injuries (excluding fatalities) / Total Hours Worked) × 1,000,000
3.Recordable Occupational Injury Rate = (Number of Recordable Occupational Injuries (including fatalities and serious occupational injuries) / Total Hours Worked) × 1,000,000
4.Definition of Serious Occupational Injuries: Serious occupational injuries refer to incidents involving a fatality, three or more injured persons, or one or more persons requiring hospitalization.
5.Recordable Occupational Injuries: Recordable occupational injuries refer to work-related injuries that do not meet the criteria for a serious occupational injury but result in more than one lost workday.
6.Non-employees include outsourced personnel, such as dispatched workers.

Appendix II: International Disclosure Frameworks

i.GRI Content Index

Statement of Use	This report has been prepared in accordance with the GRI Standards. The reporting period covers the 2025 fiscal year (January 1, 2025, to December 31, 2025).
GRI Universal Standards	GRI 1: Foundation (2021)
GRI Sector Standards	N/A

GRI 2: General Disclosures 2021

Disclosure Items	Disclosure Indicators		Reference Chapters	Page Number	Omission / Remarks
Organization and Reporting Practices	2-1	Organizational details	0.1 About This Report 1.2.1 Organizational Structure	P.2 P.22	-
	2-2	Entities included in the organization's sustainability reporting	0.1 About This Report	P.2	-
	2-3	Reporting period, frequency and contact point	0.1 About This Report	P.2	-
	2-4	Restatements of information	0.1 About This Report	P.2	-
	2-5	External assurance	0.1 About This Report	P.2	-
Activities and Workers	2-6	Activities, value chain and other business relationships	0.4 Management of Sustainable Development 1.1.2 Value Creation 4.1 Supply Chain Management	P.11 P.20 P.98	-
	2-7	Employee	1.1.1 Talent Recruitment and Workforce Composition Appendix I: ESG Information	P.119 P.158	Table 5-1. Distribution of Employees by Work Location
	2-8	Workers who are not employees	5.1.1 Talent Recruitment and Workforce Composition Appendix I: ESG Information	P.119 P.160	Table 5-5: Non-Employees
Governance	2-9	Governance structure and composition	1.2.2 Board of Directors	P.24	-
	2-10	Nomination and selection of the highest governance body	1.2.2 Board of Directors	P.24	-

Disclosure Items	Disclosure Indicators		Reference Chapters	Page Number	Omission / Remarks
Governance	2-11	Chair of the highest governance body	1.2.1 Organizational Structure 1.2.2 Board of Directors	P.22 P.24	-
	2-12	Role of the highest governance body in over-seeing the management of impacts	0.4 Management of Sustainable Development	P.11	-
	2-13	Delegation of responsibility for managing impacts	0.4 Management of Sustainable Development	P.11	-
	2-14	Role of the highest governance body in sustainability reporting	0.4 Management of Sustainable Development	P.2 P.11	-
	2-15	Conflicts of interest	1.2.2 Board of Directors	P.24	-
	2-16	Communication of critical concerns	1.2.2 Board of Directors	P.24	-
	2-17	Collective knowledge of the highest gov-ernance body	1.2.2 Board of Directors	P.24	-
	2-18	Evaluation of the performance of the highest governance body	1.2.2 Board of Directors	P.24	-
	2-19	Remuneration Policies	1.2.2 Board of Directors 5.2.2 Remuneration and Benefits	P.24 P.127	-
	2-20	Process to determine remuneration	1.2.2 Board of Directors 5.2.2 Remuneration and Benefits	P.24 P.127	-
	2-21	Annual total compensation ratio	1.2.2 Board of Directors 5.2.2 Remuneration and Benefits	P.24 P.127	-
Strategy, policies, and practices	2-22	Statement on sustainable development strategy	0.2 Message from the Management	P.4~P.5	-
	2-23	Policy Commitment	0.2 Message from the Management 1.2.3 Upholding Integrity	P.4~P.5 P.27	-
	2-24	Embedding policy commitments	0.4 Management of Sustainable Development 1.2.3 Upholding Integrity	P.11 P.27	-
	2-25	Processes to remediate negative impacts	1.2.3 Upholding Integrity	P.27	-
	2-26	Mechanisms for seeking advice and rais-ing concerns	1.2.3 Upholding Integrity	P.27	-
	2-27	Compliance with Laws and Regulations	1.2.3 Upholding Integrity	P.27	-
	2-28	Membership associations	1.2.2 Board of Directors	P.24	-
Stakeholder Engagement	2-29	Approach to stakeholder engagement	0.4 Management of Sustainable Development	P.11	-
	2-30	Collective bargaining agreements	5.2.2 Remuneration and Benefits	P.127	-

GRI Topic Standards Disclosures

Disclosure Indicators		Reference Chapters	Page Number	Omission / Remarks
GRI 3-1	Process to determine material topics	0.4 Management of Sustainable Devel-opment	P.11	-
GRI 3-2	List of material topics	0.4 Management of Sustainable Devel-opment	P.11	-
Material Topic				
Corporate Governance				
GRI 3-3	Management of material topics	1 The Foundation of Commitment	P.18	-
GRI 205 : Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	1.2.3 Upholding Integrity	P.27	-
	205-2 Communication and training about anti-corruption policies and procedures	1.2.3 Upholding Integrity	P.27	-
	205-3 Confirmed incidents of corruption and actions taken	1.2.3 Upholding Integrity	P.27	-
GRI 206 : Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, an-ti-trust, and monopoly practices	1.2.3 Upholding Integrity	P.27	-
Energy Management				
GRI 3-3	Management of material topics	2 The Virtue of Circularity	P.34	-

Disclosure Indicators		Reference Chapters	Page Number	Omission / Remarks
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	2.3.2Overview of Energy Consumption Appendix I: ESG Information (Table 2-4)	P.51 P.155	Table 2-4: Overview of Internal and External Energy Consumption at the Dayuan Plant over the Past Three Years
	302-2 Energy consumption outside of the organization	1.3.2Overview of Energy Consumption Appendix I: ESG Information (Table 2-4)		
	302-3 Energy intensity	2.3.2 Overview of Energy Consumption Appendix I: ESG Information (Table 2-4)		
	302-4 Reduction of energy consumption	1.3.2Energy Conservation Initiatives and Outcomes Appendix I: ESG Information (Table 2-5)	P.53	Table 2-5: Statistics on Energy Saving Performance by Type of Operating Site
	302-5 Reductions in energy requirements of products and services	2.3.3 Energy Conservation Initiatives and Outcomes	P.53	-
Resource Circulation and Management				
GRI 3-3	Management of material topics	2 The Virtue of Circularity	P.34	-
GRI 306 : Waste 2020	306-1 Waste generation and significant waste-related impacts	2.5.1 Waste Management Strategy	P.58	-
	306-2 Management of significant waste-related impacts	2.5.1 Waste Management Strategy	P.58	-
	306-3 Waste generated	2.5.2 Overview of Waste	P.60	-
	306-4 Waste diverted from disposal	2.5.2 Overview of Waste	P.60	-
	306-5 Waste directed to disposal	2.5.2 Overview of Waste	P.60	-
Product Traceability and Management				
GRI 3-3	Management of material topics	3 The Source of Assurance	P.64	-
GRI 416 : Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.1 Product Traceability	P.66	-
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.1 Product Traceability	P.66	-
Product Services and Innovation				
GRI 3-3	Management of material topics	3 The Source of Assurance 3.3 Innovation in Products and Services	P.64 P.78	-
Product Labeling and Marketing				
GRI 3-3	Management of material topics	3 The Source of Assurance	P.64	-
GRI 417 : Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.3.3 Private-Label Product Labeling	P.82	-
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.3.3 Private-Label Product Labeling	P.83	-
	417-3 Incidents of non-compliance concerning marketing communications	3.3.3 Private-Label Product Labeling	P.83	-
Occupational Health and Safety				
GRI 3-3	Management of material topics	5 The Spirit of Companionship	P.118	-
GRI 403 : Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.3.1 Occupational Health and Safety	P.130	-
	403-2 Hazard identification, risk assessment, and inci-dent investigation	5.3.1 Occupational Health and Safety	P.130	-
	403-3 Occupational health services	5.3.2 Employee Care and Communication	P.134	-
	403-4 Worker participation, consultation, and communi-cation on occupational health and safety	5.3.1 Occupational Health and Safety	P.130	-
	403-5 Worker training on occupational health and safety	5.3 Occupational Health and Safety Appendix I: ESG Information (Table:5-8)	P.130 P.161	Table:5-8 、 Overview of Occupational Safety and Health Education and Training
	403-6 Promotion of worker health	5.3.2 Employee Care and Communication	P.134	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.1 Occupational Health and Safety	P.130	-
	403-8 Workers covered by an occupational health and safety management system	5.3.1 Occupational Health and Safety	P.130	-
	403-9 Work-related injuries	5.3.1 Occupational Health and Safety Appendix I: ESG Information (Table:5-10 & 5-11)	P.130 P.162	Table:5-10 Overview of Occupational Safety and Health Education and Training Table:5-11 Occupational Injury Statistics (Dayuan Plant)
	403-10 Work-related ill health	5.3.1 Occupational Health and Safety	P.130	-

ii. SASB Standards Index

Processed Foods

Indicator Code	Disclosure Indicators	Relevant disclosure 2025	Reference Chapters
Disclosure Topic: Energy Management			
FB-PF-130a.1	(1)Total Energy Consumed (Unit: Gigajoules, GJ)	Operational Energy Consumption: 106,380 GJ	2.3.2 Overview of Energy Consumption
	(2)Percentage of Grid Electricity (Unit: %)	52% (54,963.65 GJ)	
	(3)Percentage of Renewable Energy (Unit: %)	0%. In 2025, the Dayuan Plant generated a total of 1,743 GJ of renewable electricity, all of which was sold to Taiwan Power Company.	
Disclosure Topic: Water Management			
FB-PF-140a.1	(1)Total Water Withdrawal (Unit: 1000m³/ %)	271.3	2.4.2 Overview of Water Resource Usage
	Percentage of Water Withdrawn in Areas with High or Extremely High Baseline Water Stress (Unit: %)	0	
	(2)Total Water Consumed (Unit: 1,000㊚m³)	19.92	
	Percentage of Water Consumed in Areas with High or Extremely High Baseline Water Stress (Unit: %)	0	
Note: Neither the Dayuan Plant nor any operating sites withdraw or discharge water in areas experiencing water stress.			
FB-PF-140a.2	Number of Incidents of Non-compliance Associated with Water Quality and Water Consumption Permits, Standards, and Regulations (Unit: cases)	- Water pollution: 0 cases. - Soil and groundwater contamination: 0 cases.	2.4.3 Wastewater Management
FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Water resource efficiency was identified as a high-impact climate-related opportunity in Hsin Tung Yang's TCFD opportunity assessment. Accordingly, in 2025, Hsin Tung Yang established a diversified water resource recycling program and management system to optimize the collection, management, and reuse of rainwater, raft foundation water, wastewater, and treated effluent.	2.2.1 Nature and Climate Risk Assessment 2.4 Water Resource Management
Disclosure Topic: Food Safety			
FB-PF-250a.1	Global Food Safety Initiative (GFSI) Audit: (1) Non-conformity Rate and (2) Corrective Action Rate for (a) Major Non-conformities and (b) Minor Non-conformities	In 2025, the Dayuan Plant underwent an audit under the Global Food Safety Initiative (GFSI) scheme. No major or minor non-conformities were identified.	-
FB-PF-250a.2	Percentage of Raw Materials Sourced from First Tier Supplier Facilities Certified under a GFSI-Recognized Food Safety Certification Program (Unit: %)	A total of 33 first tier suppliers of the Dayuan Plant were certified under a GFSI certification (FSSC 22000). The procurement value of food raw materials sourced from these certified suppliers accounted for 12.6%.	4.2.2 Commitment to Sustainability and Assessment 4.3.1 Sustainable Procurement Plan
FB-PF-250a.3	(1)Total Quantity of Products Subject to Food Safety Violation Notices (Unit: metric tons)	In 2025, the Company received one notification of non-compliance with the Act Governing Food Safety and Sanitation. The case involved misleading advertising for Xynergy on Facebook. The total weight of the products involved was 0 metric tons. Upon receiving the notification, the Company immediately implemented corrective actions by revising and strengthening the advertising content. The corrective action completion rate reached 100%.	3.2.1 Food Safety Management 3.2.1 Food Safety Management
	(2)Corrective Action Rate (Unit: %)		
FB-PF-250a.4	(1)Number of Publicly Announced Product Recalls (Unit: Number of Cases) (2)Total Weight of Recalled Food Products (Unit: metric tons)	In 2025, no incidents involving product withdrawals or recalls occurred.	
Disclosure Topic: Health and Nutrition			
FB-PF-260a.1	Revenue from Products Promoted with Health and Nutrition Claims (Unit: NT\$ thousand)	In 2025, the total revenue generated from sales of self-manufactured products bearing health and nutrition claims amounted to NT\$48,931.46 thousand.	3.3.1 Product Innovation Management
FB-PF-260a.2	Discussion of the Process for Identifying and Managing Products and Raw Materials Related to Consumer Nutrition and Health Concerns	Through its proprietary brand "Horizon", the Company promotes Clean Label products free from added ingredients, responding to increasing consumer demand for ingredient transparency and heightened health awareness.	3.3.2 Product Labeling and Marketing

Foreword	The Foundation of Commitment	The Virtue of Circularity	The Source of Assurance	Collaborative Engagement	The Spirit of Companionship	Affinity for Mutual Prosperity	Appendices
Indicator Code	Disclosure Indicators		Relevant disclosure 2025			Reference Chapters	
Disclosure Topic: Product Labeling and Marketing							
FB-PF-270a.1	(1)Percentage of Advertisements Targeted at Children (Unit:%)		In 2025, the Company did not conduct any advertising targeting children for its products or promotional materials. Accordingly, the percentage was 0%.			-	
	(2)Percentage of Advertisements Targeted at Children for Products that Comply with International, National, Regional, or Industry Guidelines on Children's Diets (Unit:%)						
FB-PF-270a.2	(1) Revenue from Products Containing Genetically Modified Organisms (GMOs) (Unit: NT\$ thousand)		Hsin Tung Yang did not sell any products containing genetically modified organisms (GMOs), including both self-manufactured and externally sourced products.			-	
	(2) Revenue from Non-Genetically Modified Products (Unit: NT\$ thousand)						
FB-PF-270a.3	Number of Incidents of Non-compliance with Industry or Competent Authorities for Product Labeling and Marketing		In 2025, there was one incident of non-compliance related to product marketing and advertising information. The incident involved false advertising on Facebook for the Xynergy product, which constituted a violation of Article 28, Paragraph 1 of the Act Governing Food Safety and Sanitation. Hsin Tung Yang completed the required corrective actions within the prescribed timeframe and paid a fine of NT\$70 thousand.			3.3.2 Product Labeling and Marketing	
FB-PF-270a.4	Total Monetary Losses Resulting from Legal Proceedings Related to Labeling or Marketing Practices (Unit: NT\$ thousand)						
Disclosure Topic: Packaging Life Cycle Management							
FB-PF-410a.1	(1)Total Weight of Packaging Materials (Unit: metric tons)		In 2025, the total weight of packaging materials procured by Hsin Tung Yang, including cartons, inner liners, and inner bags, amounted to 31,462.33 metric tons.			2.5 Resource Circulation and Management	
	(2)Percentage of Packaging Materials Made from Recycled or Renewable Materials (Unit: %)						
	(3)Percentage of Packaging Materials that are Recyclable, Reusable, or Compostable (Unit: %)		No relevant measures have been implemented to date. The Company continues to evaluate the feasibility of adopting such materials in the future.				
FB-PF-410a.2	Discussion of Strategies to Reduce the Environmental Impacts of Packaging Throughout Its Life Cycle		The Company has implemented packaging reduction initiatives and procured 100% environmentally certified recycled paper cartons. The Dayuan Plant has implemented environmentally friendly packaging design by optimizing its production process to reduce the use of PET inner liners, resulting in a total reduction of 4.72 metric tons of PET consumption.			2.5.1 Waste Management Strategy	
						2.5.3 Resource Circulation and Outcomes	
Disclosure Topic: Environmental and Social Impacts of the Raw Material Supply Chain							
FB-PF-430a.1	Percentage of Food Raw Materials Certified to Third-Party Environmental or Social Standards, by Standard (Unit: %)		In 2025, we procured palm oil certified by the Roundtable on Sustainable Palm Oil (RSPO), with total procurement expenditures of approximately NT\$1,787 thousand, accounting for 0.23% of the Dayuan Plant's total raw material procurement.			4.3.1 Sustainable Procurement Plan	
FB-PF-430a.2	Supplier Social and Environmental Responsibility Assessments: (1) Rate of Non-conformities and (2) Rate of Corrective Actions for (a) Major Non-conformities and (b) Minor Non-conformities		- Existing and new suppliers of raw materials and OEM manufacturers are audited and evaluated once every two months. In 2025, the evaluation pass rate for raw material suppliers and OEM manufacturers reached 100%, with all suppliers achieving evaluation scores of 60 or above. - In 2025, on-site audits were conducted at 29 raw material suppliers, achieving a 100% pass rate.			4.1.2 Product Supplier Management	
						4.2.2 Commitment to Sustainability and Assessment	
Disclosure Topic: Raw Material Sourcing							
FB-PF-440a.1	Percentage of Food Raw Materials Sourced from Areas with High or Extremely High Baseline Water Stress (Unit: %)		In 2025, 245 of Hsin Tung Yang's raw material suppliers (99.9%) were sourced domestically in Taiwan, while one supplier provided imported spices from Germany. According to the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI), neither Taiwan nor Germany falls within areas classified as having high or extremely high baseline water stress. Accordingly, 0% of Hsin Tung Yang's raw materials in 2025 were sourced from regions with high or extremely high baseline water stress.			4.1.1 Types of Partners	
FB-PF-440a.2	List of Priority Food Ingredients and Discussion of Sourcing Risks Related to Environmental and Social Considerations		The risks associated with the sourcing of food ingredients have been identified and addressed in Section 2.2.3 Risk Identification and Management Measures. The Company has established action plans and defined short-, medium-, and long-term targets in the following key areas: Circular management of raw materials and packaging, Responding to the growing demand for low-carbon and sustainable diets, Enhancing supply chain diversification and local sourcing.			4.1.1 Types of Partners	
						2.2.1 Nature and Climate Risk Assessment	
Performance Indicators							
FB-PF-000.A	Weight of Products Sold (Unit: metric tons)		In 2025, Hsin Tung Yang utilized its ERP system to ensure product traceability across 631 product items. Of these, 90.6% of all self-manufactured products produced at the Dayuan Plant were covered by downstream food traceability, representing a total shipment volume of 3,139.8 metric tons.			3.1.1 Product Traceability Management	
FB-PF-000.B	Number of Production Facilities (Unit: Location)		1 location, Hsin Tung Yang Dayuan Plant (No. 11, Dagong Rd., Dayuan Dist., Taoyuan City)			1.2.1 Organizational Structure	

Food Retailers and Distributors

Indicator Code	Disclosure Indicators	Relevant disclosure 2025	Reference Chapters
Disclosure Topic: Fleet Fuel Management			
FB-FR-110a.1	Fleet Fuel Consumption (Unit: GJ)	Hsin Tung Yang does not own or operate a vehicle fleet.	2.2.2 Greenhouse Gas (GHG) Management Strategy
	Recycled Percentage(Unit: %)	0%	
Disclosure Topic: Air Pollutant Emissions from Refrigeration			
FB-FR-110b.1	Total Global Scope 1 Emissions from Refrigerants (Unit: tCO ₂ e)	Total emissions from refrigerants amounted to 70.1 tCO ₂ e.	2.2.2 Greenhouse Gas (GHG) Management Strategy
FB-FR-110b.2	Percentage of Refrigerant Leakage from Refrigerants with Zero Ozone Depletion Potential (ODP) (Unit: %)	100%	
FB-FR-110b.3	Average Refrigerant Leakage Rate(Unit: %)	5%	
Disclosure Topic: Energy Management			
FB-FR-130a.1	(1)Operational Energy Consumption (Unit: GJ)	Operational Energy Consumption: 105,703.47 GJ	2.3.2 Overview of Energy Consumption
	(2)Percentage of Grid Electricity (Unit: %)	52% (54,963.65 GJ)	
	(3)Recycled Percentage (Unit: %)	0%. In 2025, the Dayuan Plant generated a total of 1,743 GJ of renewable electricity, all of which was sold to Taiwan Power Company.	
Disclosure Topic: Food Waste Management			
FB-FR-150a.1	(1)Weight of Food Waste Generated (Unit: metric tons)	In 2025, the total weight of food waste generated was 735.89 metric tons.	2.5.2 Overview of Waste
	(2)Percentage of Food Waste Diverted from the Waste Stream (Unit: %)	In 2025, a total of 552.18 metric tons of food waste was diverted through waste management processes, representing a diversion rate of 75.04%.	
Disclosure Topic: Data Security			
FB-FR-230a.1	(1)Number of Data Breaches (Unit: cases)	0 case	1.4.2 Information Security
	(2)Percentage of Data Breaches Involving Personal Data (Unit: %)	0%	
FB-FR-230a.2	(1)Number of Customers Affected (Unit: person)	0 person	
	Description of Practices for Identifying and Responding to Data Security Risks	In accordance with the ISO/IEC 27001 Information Security Management System (ISMS), Hsin Tung Yang has established management procedures and implemented action plans to strengthen information security governance. The Company's annual information security initiatives include website vulnerability scanning, server vulnerability scanning, social engineering simulation exercises, and information security verification.	
Disclosure Topic: Food Safety			
FB-FR-250a.1	High-Risk Food Safety Violation Rate (Unit: %)		3.2.1 Food Safety Management
FB-FR-250a.2	(1)Number of recalls(Unit: Number of Cases)	In 2025, one violation of the Act Governing Food Safety and Sanitation was recorded. During the reporting period, there were no incidents involving product withdrawals or recalls.	
	(2)Number of Units Recalled (Unit: Number of Cases)		
	(3)Percentage of Recalled Units that were Own-Brand Products (Unit: %)		
Disclosure Topic: Product Health and Nutrition			
FB-FR-260a.1	Revenue from Products Promoted with Health and Nutrition Claims (Unit: NT\$ thousand)	In 2025, the total revenue generated from products labeled with health and nutritional claims amounted to NT\$48,931.46 thousand.	3.3.1 Product Innovation Management
FB-FR-260a.2	Discussion of the Process for Identifying and Managing Products and Raw Materials Related to Consumer Nutrition and Health Concerns	Through its proprietary brand "Horizon", the Company promotes Clean Label products free from added ingredients, responding to increasing consumer demand for ingredient transparency and heightened health awareness.	3.3.2 Product Labeling and Marketing

Indicator Code	Disclosure Indicators	Relevant disclosure 2025		Reference Chapters
Disclosure Topic: Product Labeling and Marketing				
FB-FR-270a.1	Number of Incidents of Non-compliance with Industry or Competent Authorities for Product Labeling and Marketing (Unit: Number of Cases)	In 2025, there was one incident of non-compliance related to product marketing and advertising information. The incident involved false advertising on Facebook for the Xynergy product, which constituted a violation of Article 28, Paragraph 1 of the Act Governing Food Safety and Sanitation. Hsin Tung Yang completed the required corrective actions within the prescribed timeframe and paid a fine of NT\$70 thousand.		3.3.2 Product Labeling and Marketing
FB-FR-270a.2	Total Monetary Losses Resulting from Legal Proceedings Related to Labeling or Marketing Practices (Unit: NT\$ thousand)			
FB-FR-270a.3	(1) Revenue from Products Containing Genetically Modified Organisms (GMOs) (Unit: NT\$ thousand)	Hsin Tung Yang did not sell any products containing genetically modified organisms (GMOs), including both self-manufactured and externally sourced products.		-
	(2) Revenue from Non-Genetically Modified Products (Unit: NT\$ thousand)	Hsin Tung Yang generated revenue of NT\$974,794 thousand from the sale of non-genetically modified food products, including both self-manufactured and externally sourced products.		
Disclosure Topic: Labor Practices				
FB-FR-310a.1	(1) Average Hourly Wage and (2) Percentage of In-Store and Distribution Center Employees Earning the Minimum Wage, by Region	Implemented in accordance with applicable legal requirements.		5.2.2 Remuneration and Benefits
FB-FR-310a.2	Percentage of Current Employees Covered by Collective Bargaining Agreements	The Company has not entered into any collective bargaining agreements.		5.1.1 Talent Recruitment and Workforce Composition
FB-FR-310a.3	(1) Number of Work Stoppages and (2) Total Idle Days	N/A		
FB-FR-310a.4	Total Monetary Losses Resulting from Legal Proceedings Related to Violations of Labor Laws and Regulations	N/A		
Disclosure Topic: Management of Environmental and Social Impacts in the Supply Chain				
FB-FR-430a.1	Revenue from Products Certified to Third-Party Environmental or Social Sustainability Standards (Unit: NT\$ thousand)	In 2025, the Company generated NT\$107,341 thousand in green revenue.		-
FB-FR-430a.2	(1) Percentage of Revenue from Cage-Free Eggs (Unit: %)	Hsin Tung Yang does not directly or indirectly sell egg products. Therefore, the percentage of revenue derived from cage-free eggs was 0%.		-
	(2) Percentage of Revenue from Pork Produced Without Gestation Crates (Unit: %)	Hsin Tung Yang does not directly engage in livestock farming or the sale of live animals. Based on procurement records and supplier surveys, 100% of the pork used in Hsin Tung Yang's self-manufactured pork products in 2025 was sourced from pigs raised without the use of gestation crates.		
FB-FR-430a.3	Discussion of the Strategy for Managing Environmental and Social Risks (Including Animal Welfare) in the Supply Chain	Environmental and social risks within the supply chain are addressed in Section 2.2.1, Risk Identification and Management Measures. The Company has established action plans and defined short-, medium-, and long-term objectives to strengthen supply chain diversification and local sourcing.		2.2.1 Nature and Climate Risk Assessment 4.2.2 Commitment to Sustainability and Assessment
FB-FR-430a.4	Discussion of the Strategy for Reducing the Environmental Impacts of Packaging	The Company has implemented packaging reduction initiatives and procured 100% environmentally certified recycled paper cartons. The Dayuan Plant has implemented environmentally friendly packaging design by optimizing its production process to reduce the use of PET inner liners, resulting in a total reduction of 4.72 metric tons of PET consumption.		2.5.1 Waste Management Strategy 2.5.3 Resource Circulation and Outcomes
Performance Indicators				
FB-FR-000.A	(1)Number of Retail Locations (Unit: Locations)	25 Retail Stores 11 Department Store Counters 1 Bus Terminal Outlet	17 Airport Retail Stores 5 National Freeway Service Areas 2 Street-Side Dining Stores 12 Food & Beverage Counters	1.2.1 Organizational Structure
	(2)Number of Distribution Centers (Unit: Location)			
FB-FR-000.B	(1)Total Retail Floor Area (Unit:m²)	8,622.21 m²		-
	(2)Total Distribution Center Floor Area (Unit:㏎m²)	N/A		
FB-FR-000.C	Number of Commercial Fleet Vehicles (Unit: Vehicles)	The Dayuan Plant does not own or operate a commercial vehicle fleet. All distribution and transportation services are provided by qualified third-party logistics providers.		-
FB-FR-000.D	Revenue Ton-Kilometers Traveled (Unit: tkm)	In 2025, distribution and transportation vehicles traveled a total of 415,643.5 ton-kilometers.		

iii.Task Force on Climate-related Financial Disclosures (TCFD) Index

Core Disclosure	Disclosure Items	Reference Chapters
Governance	(A)Describe the Board's oversight of climate-related risks and opportunities.	2.2.1 Nature and Climate Risk Assessment
	(B)Describe management's role in assessing and managing climate-related risks and opportunities.	
Strategy	(A)Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	
	(B)Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	
	(C)Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	
Risk Management	(A)Describe the organization's processes for identifying and assessing climate-related risks.	
	(B)Describe the organization's processes for managing climate-related risks.	
	(C)Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management framework.	
Indicators and Targets	(A)Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	2.2.1 Nature and Climate Risk Assessment
	(B)Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	2.2.2 Greenhouse Gas (GHG) Management Strategy
	(C)Describe the targets used by the organization to manage climate-related risks and opportunities and performance against those targets.	2.2.1 Nature and Climate Risk Assessment

Appendix III:Taiwan Stock Exchange "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"

Sustainability Disclosure Indicators (Applicable to entities whose revenue from the food industry and catering services accounts for 50% or more of their total operating revenue)

No.	Indicator	Unit	2025 Relevant Content	Relevant Chapters	Page number
1	Assessment and improvement initiatives undertaken to enhance food hygiene, safety, and quality, covering employees, operational sites, sanitation management of facilities, and quality assurance systems, as well as the principal product and service categories affected and the corresponding percentage.	Percentage (%)	Hsin Tung Yang has established the Food Safety Decision-Making Team and Food Safety Team for its production and distribution operations. Through annual review meetings and monthly meetings, these teams continually review food safety management mechanisms, management system objectives, and applicable regulatory requirements. The Company has also established management procedures, including the Procurement Management Operating Procedures, and requires suppliers to provide product test reports to strengthen quality and safety management for raw materials, packaging materials, and finished products. In 2025, internal and external food safety training totaled 1,335 participation hours across 1,082 attendances, enhancing employees' food safety awareness and professional competencies. Health and safety impact assessments covered 100% of major product and service categories in 2025.	3.2.1 Food Safety Management 3.2.2 Quality Assurance and Inspection 3.2.3 Food Sales Channel Management	P.73-P.77

No.	Indicator	Unit	2025 Relevant Content	Relevant Chapters	Page number
2	Categories and number of incidents involving non-compliance with regulations concerning the health and safety of products and services, as well as regulations governing product and service information and labeling, together with the number of product withdrawals/recalls and the total weight of products withdrawn/recalled.	Number of incident, metric tons (t)	In 2025, Hsin Tung Yang recorded one incident of non-compliance with the Act Governing Food Safety and Sanitation and regulations governing product and service information and labeling; There were no incidents of product withdrawals or recalls.	3.3.3 Private-Label Product Labeling and Review Process	P.83
3	Percentage of total procurement sourced from products certified to internationally recognized product responsibility standards, categorized by certification standard.	Percentage (%)	At Hsin Tung Yang Dayuan Plant, purchases of RSPO-certified sustainable palm oil accounted for 0.25% of the total raw material procurement value. For green packaging, and printing, Hsin Tung Yang prioritized the procurement of FSC-certified paper and packaging products. Among externally purchased goods, products using FSC-certified packaging accounted for 0.14% of the total procurement value. All catalogs were printed on FSC-certified paper, achieving a 100% adoption rate.	4.3.1 Sustainable Procurement Plan	P.111
4	Percentage of products manufactured at facilities that have obtained independent third-party assurance and certification to internationally recognized food safety management system standards.	Percentage (%)	In 2025, products covered by food safety certifications (HACCP, ISO 22000, and FSSC 22000) at Hsin Tung Yang Dayuan Plant totaled 3,140 metric tons by weight, representing 84.9% of total production volume.	2.1.2 Green Factory 3.1.2 Production and Sales Traceability Record	P.38 P.70
5	Number and percentage of suppliers audited, audit criteria, and audit results.	Number of suppliers, Percentage (%)	In accordance with its supplier management system, Hsin Tung Yang regularly conducts document-based evaluations and on-site audits of raw material and OEM suppliers. In 2025, document-based evaluations were completed for 246 raw material suppliers and 16 OEM suppliers, achieving 100% coverage for both categories; Among them, 97.97% of raw material suppliers and 100% of OEM suppliers received ratings of Grade A or above. On-site audits were also completed for 29 raw material and OEM suppliers, yielding a 100% pass rate. Purchases from these audited suppliers accounted for 19.10% of total raw material procurement value.	4.1.2 Product Supplier Management	P.102
6	Status of product traceability and tracking management implemented in accordance with regulatory requirements or on a voluntary basis, and the percentage of such products relative to all products.	Percentage (%)	Hsin Tung Yang manages product traceability through its ERP food traceability system. In 2025, a total of 671 in-house products were covered by the system, accounting for 95.45% of all in-house product items at the Dayuan Plant; The total shipment weight of products covered by the traceability system was 3,521 metric tons, accounting for 95.2% of total production by weight.	3.1.1 Product Traceability Management	P.67
7	Status of the Food Safety Laboratory established in accordance with regulatory requirements or on a voluntary basis, including testing items, testing results, related expenditures, and the percentage of such expenditures relative to net operating revenue.	Reporting currency, Ratio (%)	Since 1988, Hsin Tung Yang has operated a food testing laboratory in accordance with applicable regulations and managed product quality and food safety through testing performed by its in-house laboratory and commissioned third-party professional institutions. In 2025, expenditures on laboratory operations and outsourced testing accounted for 0.2% of operating revenue. For testing items and results, please refer to "CH3 The Source of Assurance - 3.2.2 Quality Assurance and Inspection."	3.2.2 Quality Assurance and Inspection	P.76
8	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate.	Gigajoules (GJ), percentage (%)	In 2025, the total energy consumption of Hsin Tung Yang was 106,380 GJ; Purchased electricity consumption totaled 62,310 GJ, accounting for 58.57% of total energy consumption. In 2025, Hsin Tung Yang did not consume any renewable energy from either internal or external sources. Accordingly, the renewable energy utilization rate was 0%.	2.3.2 Overview of Energy Consumption	P.51-52
9	Total water withdrawal and total water consumption	Thousand cubic meters (1,000 m³)	Total water withdrawal amounted to 271.30 m³ Total water consumption amounted to 218.10 m³	2.4.2 Overview of Water Resource Usage	P.55
10	Weight of products sold and number of production facilities	Metric tons (t), Number of production facilities	Hsin Tung Yang operates only one production facility in Taiwan—the Dayuan Plant (No. 11, Dagong Rd., Dayuan Dist., Taoyuan City) In 2025, the total sales volume of packaged goods sold by Hsin Tung Yang's various retail channels and stores to end consumers reached 7,228 metric tons. Food and Beverage Service Business Locations: 16 sites	1.2.1 Organizational Structure	P.22

Appendix IV:Glossary and Abbreviations

英文	中文
ACA (Airport Carbon Accreditation)	機場碳認證
ACI (Airports Council International)	國際機場協會
AMOT (Association of Agro-Mastery of Taiwan)	台灣農業跨領域發展協會
AREA (Asia Responsible Enterprise Awards)	亞洲企業社會責任獎
CAS (Taiwan Premium Agricultural Products)	台灣優良農產品驗證
Clean Label	潔淨標章
Eatender	銀髮友善食品
ERP (Enterprise Resource Planning)	企業資源規劃系統
FSC (Forest Stewardship Council)	森林管理委員會
FSSC (Food Safety System Certification)	食品安全系統驗證
GFSI (Global Food Safety Initiative)	全球食品安全倡議
GHP (Good Hygiene Practices)	食品良好衛生規範
GMP (Good Manufacturing Practice)	優良製造規範
HACCP (Hazard Analysis and Critical Control Point)	危害分析重要管制點
IEAT (Importers and Exporters Association of Taipei)	台北市進出口商業同業公會
LAMUNGAN	布農族語-「埡口」(山脈交錯的最低點)，發音近似「拉姆槓」，位於國道三號北上約231.7公里處的南投服務區山壁地標
LiMA	南島語系與原住民-「手」或數字「五」，象徵原住民族用雙手(五根手指)創造的精緻工藝與文化
LINE OA (Official Account)	品牌企業LINE官方帳號
MIT (Made in Taiwan)	台灣製造
MTP (Management Training Program)	管理才能培訓課程
OTOP (One Town One Product)	一鄉鎮一特色
POS (Point of Sales)	銷售時點情報系統
RSPO (Roundtable on Sustainable Palm Oil)	棕櫚油永續發展圓桌組織
SRF (Solid Recovered Fuel)	固體再生燃料
TAISE (Taiwan Institute for Sustainable Energy)	台灣永續能源研究基金會
TAP (Traceable Agricultural Products)	農產品履歷
TCCS (Taiwan Center for Corporate Sustainability)	台灣企業永續研訓中心
TCSA (Taiwan Corporate Sustainability Awards)	台灣企業永續獎
TCFA (Taiwan Chain Stores and Franchise Association)	台灣連鎖暨加盟協會
WMS (Warehouse Management System)	倉儲管理系統

Appendix V:Independent Assurance Opinion Statement



會計師有限確信報告

新東陽股份有限公司 公鑒：

新東陽股份有限公司民國 114 年度永續報告書，業經本會計師針對新東陽股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

新東陽股份有限公司所選定之績效指標(以下簡稱確信標的資訊)與適用基準，請詳附件一「確信標的資訊彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」及全球永續性報告協會(Global Reporting Initiatives, GRI)發布之通用準則、行業準則及主題準則編製確信標的資訊，且維持與確信標的資訊編製有關之必要內部控制，以確保確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對確信標的資訊是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

國富浩華聯合會計師事務所
Crowe (TW) CPAs
105405台北市松山區敦化北路
122號7樓
7F., No. 122, Dunhua N. Rd.,
Songshan Dist., Taipei City
105405, Taiwan
Tel +886 2 87705181
Fax +886 2 87705191
www.crowe.tw



本會計師係基於專業判斷規劃及執行確信程序，以獲取相關確信標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

- 對參與編製確信標的資訊之管理階層及相關人員進行查詢，以瞭解編製確信標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對確信標的資訊選取樣本進行檢查、驗算、重新執行及分析性程序等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現確信標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。



其他事項

本確信報告出具後，新東陽股份有限公司對任何確信標的資訊或適用基準之變更，本會計師不負就該等資訊重新執行確信工作之責任。

國富浩華聯合會計師事務所

會計師：

林志盛



民國 115 年 8 月 10 日



附件一

「確信標的資訊彙總表」

編號	確信項目	指標敘述	對應章節	適用基準
一	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號一	為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比	3.2.1 食品安全管理 3.2.2 品質與檢驗 3.2.3 通路食品販售管理	114 年針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比
二	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號二	違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量	3.3.3 品牌自製標示與審核流程	114 年違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量
三	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號三	採購符合國際認可之產品責任標準者占整體採購之百分比，並依標準區分	4.3.1 永續採購計畫	114 年採購符合國際認可之產品責任標準者占整體採購之百分比，並依標準區分
四	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號四	經獨立第三方驗證符合國際認證之食品安全管理系統標準之廠房所生產產品之百分比。	2.1.2 綠色工廠 3.1.2 產銷履歷	114 年獨立第三方驗證符合國際認證之食品安全管理系統標準之廠房所生產產品之百分比



編號	確信項目	指標敘述	對應章節	適用基準
五	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號五	對供應商進行稽核之家數及百分比、稽核項目及結果	4.1.2 產品供應商管理	114 年供應商進行稽核之家數及百分比、稽核項目及結果
六	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號六	依法規要求或自願進行產品追溯與追蹤管理之情形及相關產品占所有產品之百分比	3.1.1 產品溯源管理	114 年產品追溯與追蹤管理之情形及相關產品占所有產品之百分比
七	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號七	依法規要求或自願設置食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比	3.2.2 品質與檢驗	114 年度食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比
八	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號八	消耗能源總量、外購電力百分比、再生能源使用率	2.3.2 能源使用概況	114 年消耗能源總量、外購電力佔消耗能源百分比、再生能源佔消耗能源百分比
九	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號九	總取水量及總耗水量	2.4.2 水資源使用概況	114 年總取水量及總耗水量



編號	確信項目	指標敘述	對應章節	適用基準
十	臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第四條附表一之一編號十	售出產品重量、生產設施場所數量	1.2.1 組織架構	114 年售出產品重量、生產設施場所數量



新東陽
HSIN TUNG YANG

