

About This Report

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Hsin Tung Yang Co., Ltd. (hereinafter referred to as "Hsin Tung Yang") upholds its business philosophy of Integrity, Innovation, Agility, and Sustainability, and continues to advance sustainable development across the areas of food safety, environment, society, and governance. This Sustainability Report has been prepared with reference to the GRI Universal Standards 2021 issued by the Global Reporting Initiative (GRI). Although Hsin Tung Yang is not a TWSE/TPEX-listed company, as a publicly issued company, it voluntarily publishes this Sustainability Report in line with its commitment to integrity management practices and sustainable development. Through this report, the Company aims to disclose its phased achievements in sustainable development to stakeholders and demonstrate its firm commitment to sustainable operations.

Reporting Scope

Reporting Scope	
Scope of Disclosure	The reporting boundary of this Sustainability Report primarily covers Hsin Tung Yang's operating entities in Taiwan, including its Taipei Headquarters, Sanchong Office, Dayuan Plant, National Freeway Service Areas, Airport Retail Stores, Retail Stores (including department store counters), Food Service Counters, and Street-side Restaurants, totaling 76 operating locations ¹ . Information relating to corporate social responsibility initiatives and performance also covers the Mai's Hsin Tung Yang Foundation and the Company's subsidiaries in Mainland China.
Reporting Period	January 1, 2025 to December 31, 2025. To ensure the completeness of project and activity performance disclosures, certain information may include events occurring prior to or after the reporting period.
Publication Overview	This edition of the Sustainability Report is published in August 2026, while the previous edition was published in July 2020. The preparation and publication of this report are planned in accordance with the Company's operational development, readiness for sustainability information disclosure, and stakeholders' information needs. Going forward, the Company will continue to enhance its sustainability management mechanisms, regularly review the publication schedule of the report, and strive for more comprehensive sustainability information disclosure.
Financial Reporting Information	The reporting boundary, reporting period, and reporting cycle of this Sustainability Report are consistent / inconsistent with those of the Company's financial statements. The Company's financial statements are available at: 
Restate-ments of information	No information presented in this Sustainability Report has been restated.

Note 1:For the names and addresses of all operating locations, please refer to the Company's official website.

Basis of Preparation

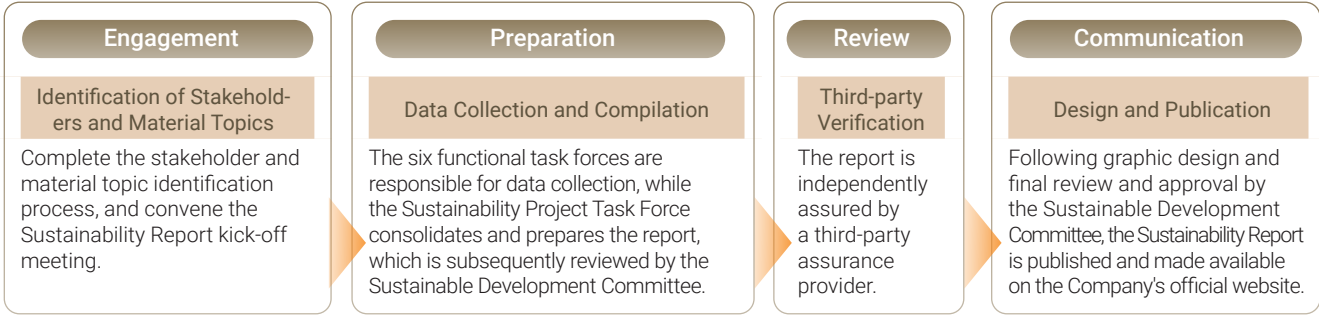
Issuing Organization	Reporting Standards / Regulatory Requirements
The United Nations (UN)	UN Sustainable Development Goals (SDGs)
Global Sustainability Standards Board (GSSB)	GRI Universal Standards 2021, issued by the GRI 2021
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD) framework
	Task Force on Nature-related Financial Disclosures (TNFD) framework
International Sustainability Standards Board (ISSB)	Sustainability Accounting Standards Board (SASB)

Implementation Plan for the IFRS Sustainability Disclosure Standards (IFRS S1/S2)

Hsin Tung Yang is committed to enhancing the transparency of sustainability information and has voluntarily aligned its sustainability disclosures with the disclosure standards applicable to TWSE/TPEX-listed companies. Since 2023, the Company has proactively disclosed in its Annual Report the implementation status of sustainable development and any deviations from the Sustainable Development Best Practice Principles. To further strengthen its sustainability governance, the Company plans to adopt the IFRS Sustainability Disclosure Standards (IFRS S1/S2) in phases. At present, the Task Force on Climate-related Financial Disclosures (TCFD) framework has been introduced to assess climate change-related risks and their potential financial impacts, thereby establishing a solid foundation for the future preparation of the Sustainability Information section in the Annual Report.

Phase 1		Phase 2		Phase 3	Phase 4
Analysis and Planning		Design and Implementation		Adoption	Review and Enhancement
2027 Q2		2028 Q2		2028 Q3	2029 Q1
1.1 Establish a cross-functional IFRS Sustainability Disclosure Standards Project Task Force.		2.1 Identify sustainability-related risks and opportunities and their financial impacts, and assess sustainability-related material financial information.		3.1 Conduct a trial preparation of the Sustainability Information section in the Annual Report.	4.1 Officially publish the Sustainability Information section in the Annual Report.
1.2 Conduct a preliminary assessment to identify the key gaps and impacts between the Company's current sustainability disclosures and the IFRS Sustainability Disclosure Standards.		2.2 Develop solutions to address the impacts of adopting the IFRS Sustainability Disclosure Standards on the Company's operations.			
1.3 Develop an implementation plan.		2.3 Revise and optimize the Company's operational processes, including financial and non-financial reporting processes, information systems, supply chain management processes, internal controls, and the day-to-day operations of each department.			

Sustainability Report Management Process



Report Verification and Assurance

Financial Information	The financial statements were audited by Crowe (Taiwan) CPAs in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Generally Accepted Auditing Standards (GAAS), and an unqualified opinion was issued.
Sustainability Information	Crowe (Taiwan) CPAs conducted an independent assurance engagement in accordance with ISAE 3000, Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and issued an Independent Assurance Opinion Statement. The assurance conclusion was provided in accordance with the requirements for a limited assurance engagement.
Other Information	In 2025, the Company successfully obtained certification for ISO 14001, ISO 50001, and ISO 45001. The third-party certification body was Bureau Veritas.The Company's GHG Protocol greenhouse gas inventory was independently verified by UCS.

Feedback on This Report

Thank you for reading this Sustainability Report. If you have any questions, comments, or suggestions regarding this report, please feel free to contact us.

Contact Unit | Sustainability Project Task Force
Contact Information | Tel : (02)2772-6222



Sustainability Report Download



Related Party Questionnaire



Message from the Management

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GRI 2-23

Message from the Chairman

Wherever there are Chinese Communities, There is Hsin Tung Yang

Hsin Tung Yang was founded in 1967 when our founder, Mr. Mai Hsin-fu, together with his brothers, opened the Company's first retail store on Wuchang Street in Taipei. Over nearly six decades of development, Hsin Tung Yang has grown alongside Taiwan. When Taoyuan International Airport (formerly Chiang Kai-shek International Airport) commenced operations in 1979, Hsin Tung Yang became one of its service providers, accompanying travelers on their journeys ever since. In 1992, we further expanded into the operation of national freeway service areas. Through diversified business development, we have gradually established a comprehensive value chain spanning retail, wholesale, manufacturing, trading, and e-commerce. Looking ahead, we remain committed to bringing products that embody the spirit of Taiwan to global markets and realizing our corporate vision: "Wherever there are Chinese communities, there is Hsin Tung Yang."

Leading the Way in Green Manufacturing and Delivering on Our Sustainability Commitment

Every step of Hsin Tung Yang's sustainability journey has been driven by forward-looking decisions and the courage to lead. To ensure the quality of our raw materials and reduce potential food safety risks, we render our own lard in-house. In 2007, Hsin Tung Yang became the first food company in Taiwan to obtain certification for both product traceability and distribution traceability. In 2018, we became the first food manufacturer in Taiwan to receive the Green Factory Label. In 2020, we were honored with the Green Leadership Award at the Asia Responsible Entrepreneurship Awards (AREA). In 2021, we further received both the Silver Award of the National Enterprise Environmental Protection Award and the Silver Award of the Ministry of Economic Affairs Energy Conservation Benchmark Award. As the global landscape continues to evolve—with growing momentum toward net zero, increasing expectations for resilient supply chains, and heightened demands for social resilience—we firmly believe that only by integrating food safety, green manufacturing, and sustainability governance into a unified strategy can we meet consumers' high expectations for food that is safe, healthy, and delicious, while advancing Hsin Tung Yang toward the vision of becoming a sustainable century-old enterprise.

Carrying Forward the Spirit of "Giving Back to Society"

Since the establishment of the Mai's Hsin Tung Yang Foundation in 1984, Hsin Tung Yang has upheld its commitment to giving back to society for more than four decades, extending the positive impact of our efforts to people, communities, and the environment. Guided by four core pillars—cultural heritage, educational engagement, local connections, and sustainability in action—we preserve Chinese culinary traditions through festive cultural initiatives, promote the value of reducing food waste through food and agricultural education, support and promote Taiwan's local agricultural products, and organize sustainable local journeys. Through the perspective of children from the Hsing Fu Children's Home, we invite our employees and community partners to explore Taiwan—from its oceans to its forests—while promoting environmental stewardship, preserving cultural heritage, and encouraging local engagement. Through these initiatives, we strive to create shared value for society.

Looking ahead, Hsin Tung Yang will continue to uphold its brand values of "Deliciousness, Quality, and Human Warmth." We remain committed to providing safe products, attentive services, and heartfelt contributions to society, while embedding sustainability into everything we do and making it an integral part of our everyday operations and corporate culture.



Message from the President

Driving Centenary Business Sustainability through Agility and Sustainability

Hsin Tung Yang's original corporate philosophy comprised Integrity, Pragmatism, Proactiveness, and Innovation. In response to the uncertainties brought about by the COVID-19 pandemic and the growing global emphasis on sustainable development, the Company revised its corporate philosophy in 2020 by replacing Pragmatism and Proactiveness with Agility and Sustainability, encouraging employees to cultivate adaptability in a changing environment while integrating sustainability into their daily work. Building on its core food business, Hsin Tung Yang adopts a sustainability-driven innovation approach to develop clean-label and health-oriented products. These include the LOHAS "horizon" Clean Label Series and innovative senior-friendly products, providing consumers with simple and healthier choices. As of 2025, Hsin Tung Yang's products have received 12 Clean Label certifications, 11 Senior-Friendly Product certifications, 7 New Food Trend Awards, and 1 Clean Label High-Value Special Awards, demonstrating the Company's remarkable achievements in product innovation.

Enhancing Sustainability Governance to Advance the Sustainability Roadmap

Although Hsin Tung Yang is not a publicly listed company, it has voluntarily published Sustainability Reports to communicate its corporate philosophy and proactively establish a comprehensive sustainability management framework. To further strengthen sustainable development and stakeholder engagement, the Company officially established the Sustainable Development Committee in 2025. Centered on its brand values of Deliciousness, Quality, and Human Warmth, the Committee formulated three sustainability strategies: Safe and Healthy Products, Green Commitment, and Shared Prosperity through Companionship. Six functional task forces were also established, covering Corporate Governance, Environmental Sustainability, Product Quality and Food Safety, Supply Chain Management, Employee Care, and Social Well-being, to integrate corporate resources and management mechanisms and steadily advance the Company's sustainable development.

Pioneering the Net-Zero Transition to Shape a Green and Sustainable Food Era

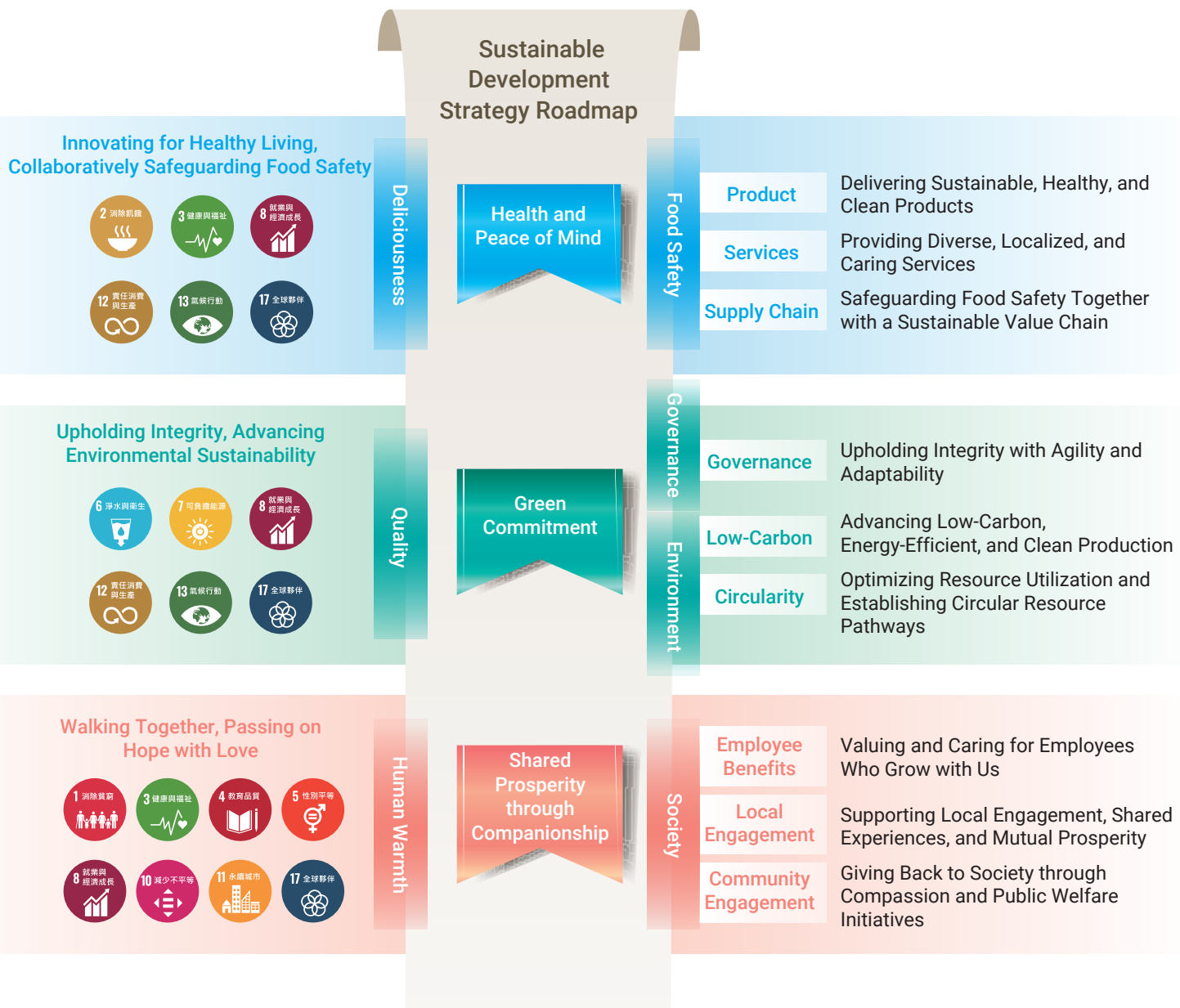
In support of the global 2050 Net Zero Emissions target, Hsin Tung Yang initiated greenhouse gas inventories across its diverse operating sites throughout Taiwan in 2025. During the same year, the Company also completed its first nature- and climate-related risk assessment and began progressively conducting carbon footprint and water footprint assessments for its key products. To date, six products have obtained the Carbon Footprint Labeling and Carbon & Water Footprint Verification. Through proactive planning and early action, Hsin Tung Yang is transforming climate-related risks and opportunities into green competitive advantages. Sustainability is a marathon that requires collaboration with value chain partners, society, and stakeholders. Hsin Tung Yang aspires not only to serve as a guardian of food safety but also to become a pioneer leading Taiwan toward a green and sustainable food era, creating a sustainable future for generations to come.



Sustainable Development Strategy GRI 2-24

With its brand values of **Deliciousness, Quality, and Human Warmth** at the core of its sustainability development, Hsin Tung Yang has established three sustainability strategies: **Safe and Healthy Products, Green Commitment, and Shared Prosperity through Companionship**. These strategies encompass four key sustainability dimensions—Food Safety, Corporate Governance, Environmental Stewardship, and Social Well-being—integrating corporate resources and management mechanisms to steadily advance the Company's 2050 Net Zero Emissions goal.

- Safe and Healthy** : Hsin Tung Yang continues to develop sustainable and health-oriented clean-label products. Through its diverse operating sites and sales channels, the Company provides diversified localized services while collaborating with its sustainable value chain partners to uphold food safety.
- Green Commitment** : Guided by its unwavering commitment to integrity, Hsin Tung Yang has remained agile in responding to a rapidly changing environment. Through green production practices and the establishment of resource and energy circularity mechanisms, the company continues to strengthen its corporate governance and enhance the resilience of its environmental management.
- Shared Prosperity through Companionship** : Hsin Tung Yang is committed to employee well-being, local community engagement, and social responsibility. Through supporting young local farmers, promoting food and agricultural education, and preserving Chinese culinary heritage, the company continues to create positive social impact through charitable initiatives and meaningful community contributions.



Sustainability Performance Honors and Awards

Corporate Governance



Recipient of the 1111 Job Bank "Happy Enterprise Gold Award" for **Four Consecutive Years**



Xiluo Service Area was awarded **First Place** in the Station Environment Maintenance Category at the **Gold Road Award** presented by the Ministry of Transportation and Communications (MOTC).



Both the Central Area Commercial Complex and the Integrated Commercial Complex at Taoyuan International Airport received the **"Excellent"** rating in the official performance evaluation.

Food Safety



Recipient of the **Silver Award** at the 1st LiMA Sustainability Awards.



12 products, including the Horizon Original Pork Jerky, obtained the **Clean Label Certification** issued by the China Grain Products Research and Development Institute. Among them, **six** products received the **100% Additive-Free Label**, while six products were awarded the **Double Clean Label Certification**.



Seven products, including the Horizon Double Clean Label Pure Pork Floss, received the **New Food Trend Award** presented by the Food Industry Research and Development Institute. Among them, **two** products, including the Horizon Double Clean Label Green Sichuan Pepper Beef Jerky, were honored with the **Special Award – Clean Label High Value**.



11 products, including Taiwan Black Pork Braised Pork, received the **Senior-Friendly Food Award** presented by the Council of Agriculture, Executive Yuan.



Hsin Tung Yang retail stores received the **Service Excellence Gold Award** from the Taiwan Chain Franchise Association for **two** consecutive award cycles.



The Guanxi and Nantou Service Areas were recognized as **Triple Champions** in the "National Freeway Convenience – Eat, Drink, and Play" Online Voting Campaign organized by the Highway Bureau.

Environmentally
Friendly



Hsin Tung Yang Dayuan Plant has maintained its **Green Factory** and **Green Building** certifications and has successfully passed the **Clean Production Assessment System**.

Six Hsin Tung Yang self-owned brand products have completed **carbon footprint** and **water footprint** verification and obtained **Carbon Footprint Labels**.

Social Impact



Recipient of the Taipei City **Age-Friendly Enterprise Certification** for **Middle-aged and Senior Workers** for three



Recipient of the inaugural Taoyuan City **Age-Friendly Enterprise Certification** for **Middle-aged and Senior Workers**.



Participated in the **Talent Quality-management System (TTQS)** Assessment administered by the Workforce Development Agency,

Key Performance Indicators



Corporate
Governance

Established the **Sustainable Development Committee** and formulated three sustainability strategies: **Safe and Healthy Products, Green Commitment, and Shared Prosperity through Companionship**.

Developed the implementation roadmap for adopting the **IFRS** Sustainability Disclosure Standards (S1/S2).

Chen Hao Shih Inn Hakka Restaurant – Airport Branch was awarded the **Three-Star** Traceable Restaurant certification, while the Guanxi Branch received the **Two-Star** Traceable Restaurant certification.



Achieved **100%** ERP traceability system implementation for all Hsin Tung Yang self-manufactured products, enabling integrated **one-click traceability**.

Received the **Outstanding Award** (Distribution Channel Category) of the **Healthy Eating Practice Awards** presented by the Health Promotion Administration, Ministry of Health and Welfare.

Achieved an average customer satisfaction rate of **88.97%** at freeway service areas and **82.8%** at airport commercial facilities.

Achieved a **99%** local procurement rate for raw materials at the Dayuan Plant.

Achieved an average **83%** signing rate of the **Environmental Sustainability Declaration** among raw material suppliers and OEM manufacturing suppliers.

Expanded **sustainable procurement** to **six** categories, including RSPO-certified sustainable palm oil and traceable pork.

Food
Safety



Environmentally
Friendly

Completed the Company's first **TCFD/TNFD** aligned climate- and nature-related risk assessment.

Completed greenhouse gas (GHG) inventories for **all operating sites** in Taiwan.

Reduced greenhouse gas emissions at the Dayuan Plant by approximately **2,838.611** metric tons of CO₂e compared to 2016, representing a **34%** reduction.

Implemented energy efficiency improvement initiatives, achieving annual electricity savings of **786,000** kWh, with an electricity-saving rate of **41.6%**.

Implemented water recycling and reuse initiatives, saving **29,967** metric tons of water annually, representing a **40%** water-saving rate.

Reused a total of **1,479.71** metric tons of waste, achieving a **75.14%** waste reutilization rate.



Led by the **President**, employees participated in the Certified Sustainability (Associate) Program offered by the Taiwan Academy of Corporate Sustainability (TACS) under the Taiwan Institute for Sustainable Energy (TAISE). To date, **23** employees have obtained the **Certified Corporate Sustainability Manager** credential.

Over the past three consecutive years, a total of **fourteen** employees received the **Service Angel** Award presented by the Taiwan Chain Franchise Association.

The Dayuan Plant, together with **18** partner companies, established the Hsin Tung Yang **Green Occupational Safety and Health Alliance**.

Through the "Passing on Love" Charity Gift Box Program, a cumulative total of **93,000** gift boxes/cans has been donated, with a total value of NT\$**24 million**.

Educational support initiatives for disadvantaged groups have reached more than **100,000** participants cumulatively.

Organized a cumulative total of **five** local sustainability tours, engaging more than **500** participants and removing over **500** kilograms of marine debris.

Social
Impact

Highlights Column

Establishing a Product Traceability System to Fulfill Our Unwavering Commitment to Consumers

Since its establishment, Hsin Tung Yang has upheld the spirit of integrity by delivering on its commitment to consumers through every stage of food production. Since 2007, the Company has been among the first in the industry to obtain Traceable Agricultural Product (TAP) certification, establishing a comprehensive end-to-end product traceability system. Covering every stage—from raw material sourcing, production, and processing to distribution and sales—Hsin Tung Yang has implemented a dual verification mechanism comprising Product Traceability and Distribution and Sales Traceability. This system further strengthens food safety management, ensuring that consumers can enjoy every bite with confidence.

Responding to an Age-Inclusive Society with Senior-Friendly, Clean-Label, and Healthy Food Products

Hsin Tung Yang actively incorporates sustainability into both product development and the consumer experience. To address the protein intake and chewing needs of older adults, the Company has developed products featuring refined textures and functional nutrition. At the same time, it has introduced the "horizon" product series to meet the diverse nutritional needs of consumers across different age groups. Hsin Tung Yang also promotes Clean Label certification, positioning its products around the principles of minimal additives, simple ingredients, and transparent information, thereby responding to the growing consumer demand for healthier food choices.

Conducting Nature- and Climate-related Risk Assessments to Build Green Competitive Advantage

In response to the impacts of global environmental changes and climate change, Hsin Tung Yang has, for the first time, conducted a nature- and climate-related risk assessment (TCFD/TNFD) to systematically identify and disclose material risks and opportunities. Based on the assessment results, the Company has formulated corresponding response strategies and action plans, while establishing a mechanism to review progress against its objectives on an annual basis. These efforts are intended to strengthen Hsin Tung Yang's operational resilience in managing climate- and nature-related risks and opportunities. Through proactive planning and early action, the Company seeks to transform climate-related risks and opportunities into a source of green competitive advantage.

Driving Sustainability Talent Development Through Top-Down Leadership

Hsin Tung Yang launched its inaugural Certified Corporate Sustainability Manager talent development program to strengthen organizational sustainability capabilities. Led personally by the President, the program brought together cross-functional middle and senior managers, along with key employees, to participate in professional sustainability training. To foster a culture of continuous sustainability learning, the Company also established a professional certification allowance for employees who obtain sustainability credentials, demonstrating senior management's strong commitment to driving green transformation from the top down. To date, 23 employees have obtained the Certified Corporate Sustainability Manager credential. For Hsin Tung Yang, this certification represents more than a professional qualification—it reflects the Company's commitment, responsibility, and determination to accelerate its sustainability transformation.

Management of Sustainable Development

Sustainable Development Committee GRI 2-13 GRI 2-14

Hsin Tung Yang has long been committed to advancing and embedding sustainability into its business operations. In 2019, the Company established a Corporate Social Responsibility (CSR) Promotion Task Force and, in 2020, voluntarily published its first CSR Report. To further strengthen corporate sustainability governance and enhance the quality of sustainability disclosures, Hsin Tung Yang officially established the Sustainable Development Committee in December 2025 and adopted the Sustainable Development Committee Organizational Charter. The Committee is chaired by President Mai Sheng Yang and comprises six functional groups covering Corporate Governance, Supply Chain Management, Product Quality and Food Safety, Environmental Sustainability, Employee Care, and Social Well-being. Each functional group is convened by the respective business unit head, who is responsible for integrating cross-functional resources and fostering interdepartmental collaboration. A dedicated Sustainability Project Team is responsible for implementing sustainability initiatives and coordinating sustainability disclosures, while an Advisory Consultant, consisting of senior managerial officers, provides professional guidance, technical expertise, and strategic consultation.

Sustainable Development Committee Organizational Structure

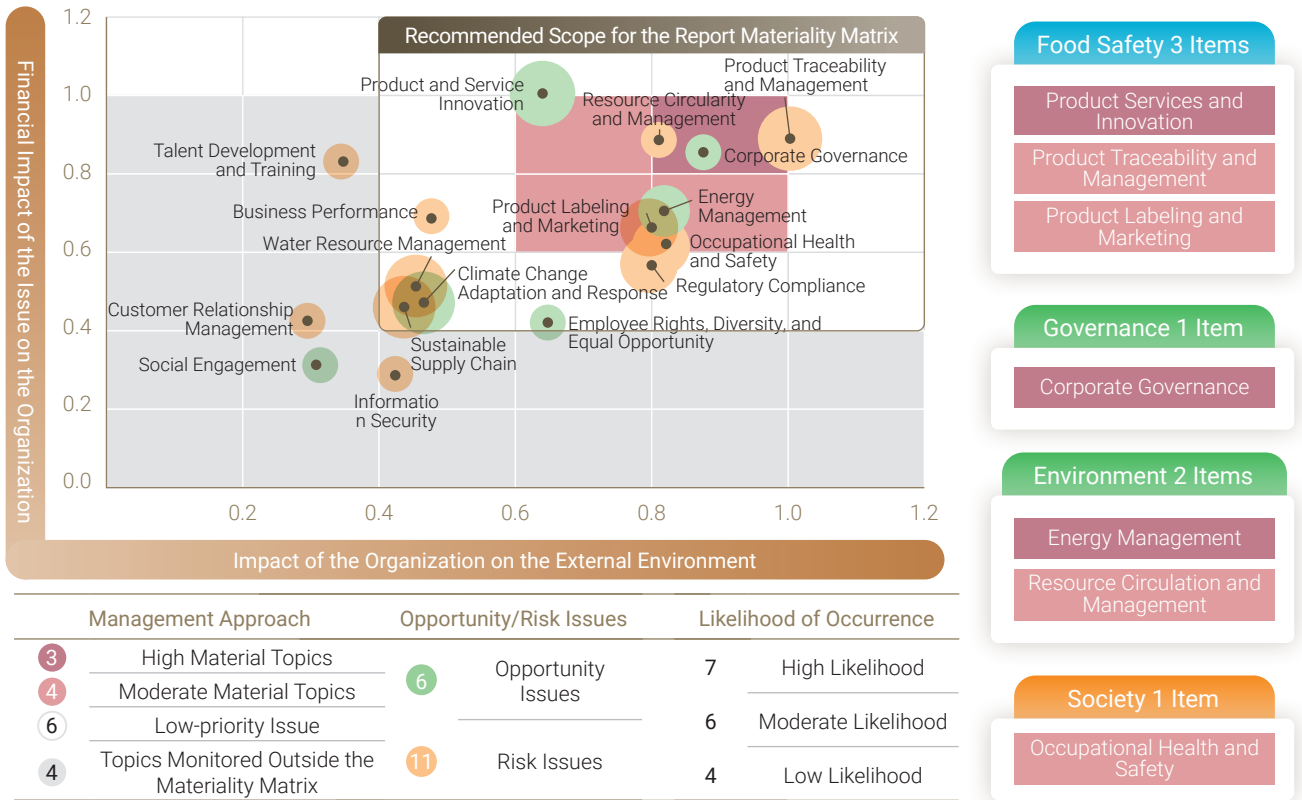


Identification of Material Topics GRI 2-6 GRI 3-1 GRI 3-2

references internationally recognized sustainability reporting standards and frameworks, and follows the AA1000 AccountAbility Principles (AA1000AP, 2018)—Inclusivity, Materiality, Responsiveness, and Impact—while incorporating stakeholder inclusivity throughout the identification, analysis, and response process.

Understanding the Organizational Context of Sustainability	Step 1 Stakeholder Identification	With reference to the AA1000 Stakeholder Engagement Standard (AA1000SES) and its five stakeholder engagement principles, Hsin Tung Yang reviewed its business activities and sustainability context. Through discussions among the six functional groups and department heads, followed by validation by senior management, the Company identified its key stakeholder groups.	8 stakeholder groups
	Step 2 Collection of Organizational Impact Factors	Drawing on the GRI Standards, SASB, TCFD, industry topics identified through international sustainability assessments, the UN Sustainable Development Goals (SDGs), domestic and international industry issues, global sustainability trends, and media reports, the Company compiled 146 impact factors. These were assessed to identify the actual and potential, positive and negative impacts of its business operations on ESG, as well as the significance of those impacts.	146 impact factors
Identifying Both Actual and Potential Impacts	Step 3 Consolidating Organizational Impact Factors into Sustainability Topics	The identified impact factors were consolidated into sustainability topics. Following discussions between the Sustainability Project Team and external consultants, the Company's sustainability topics were finalized.	17 sustainability issues
	Step 4 Material Topic Analysis and Prioritization	The six functional groups assisted in distributing online questionnaires to understand stakeholders' level of concern regarding each sustainability topic. Each topic was then evaluated based on its associated opportunities and risks, the financial impact on the organization, and the organization's impacts on ESG, followed by high-, medium-, and low-level significance assessments to determine materiality.	380 questionnaires collected 12 from senior management 368 from stakeholders
Assessment of Impact Significance	Step 5 Impact Assessment of Topics	In alignment with GRI 3 and the principles of double materiality, the Company evaluated the financial impact and likelihood of occurrence for high- and medium-priority topics. With reference to recommendations from external consultants and academic experts, the identified material topics were further mapped against the GRI Topic Standards, resulting in the identification of seven material topics.	Seven material topics
Disclosure of Significant Impact Topics	Step 6 Issue Response and Disclosure	Based on the assessment results, the seven material topics have been designated as the key focus areas of this report, and corresponding management approaches have been formulated. Moving forward, the Company will continue to review the materiality of various sustainability topics, respond to stakeholder expectations, and ensure that the disclosures in this report remain transparent, balanced, and reasonable.	

Material Topics Matrix



Explanation of Changes to Material Topics

Material Topic	Significance		Changes	Description of Revisions
	2019	2025		
Resource Circulation and Management	-	High	Addition	This indicates that Hsin Tung Yang is expected to demonstrate effective resource circularity management strategies to ensure the proper management of raw materials and waste, while addressing the high level of attention and expectations from both stakeholders and senior management.
Operational Performance	Important	Low	Decline	As Hsin Tung Yang has consistently upheld the principles of integrity management conduct while maintaining stable operational management through the development of diversified sales channels, the significance of this topic has decreased slightly.

Material Topics and the Value Chain

Sustainability Aspects	Material Topic	GRI Topic Standards	Impact Dimension	Opportunity Risk	Scope of Value Chain Impact					Response Section
					Upstream	Operations			Downstream	
					Procurement of Raw Materials	Research and Development	Manufacturing and Production	Channel Management	Warehousing	
Governance	Corporate Governance	205 Anti-corruption 206 Anti-competitive Behavior	Potential Positive	Opportunity	▲	●	●	●	▲	Chapter 1
	Energy Management	302 Energy	Potential Positive	Opportunity	▲	▲	●	●	▲	Chapter 2
Environment	Resource Circulation and Management	306 Waste	Potential Negative	Risk	▲	▲	●	●	▲	
	Product Traceability and Management	416 Customer Health and Safety	Potential Negative	Risk	●	●	●	▲	▲	Chapter 3
Food Safety	Product Services and Innovation	Customized Topic	Potential Negative	Opportunity	▲	●	●	-	-	
	Product Labeling and Marketing	417 Marketing and Labeling	Potential Negative	Risk	▲	●	●	●	-	
Society	Occupational Health and Safety	403 Occupational Health and Safety	Potential Negative	Risk	V	●	●	●	V	Chapter 5

Note: Definitions of Value Chain Impacts:
Cause ●:Refers to impacts that the organization has caused through its own activities.
Contribute to ▲:Refers to impacts that the organization's activities have contributed to, facilitated, or incentivized another entity to cause.
Directly Linked (V): Refers to negative impacts that the organization has neither caused nor contributed to, but which are directly linked to its operations, products, or services through its business relationships.

Assessment of Material Topic Impacts and Financial Implications

Material Topic	Description of the Impact	Magnitude of Financial Impact	Financial Evaluation Criteria
Corporate Governance	Respond to stakeholder expectations and evolving domestic and international sustainability standards by enhancing governance transparency and strengthening accountability for sustainability disclosures.	Medium to High	- Strengthen sustainability governance and distribution channel management to enhance investor confidence. - Improve the internal control system through data governance to reduce labor costs.
Energy Management	Energy supply remains heavily dependent on fossil fuels, increasing environmental risks and operating costs. The Company enhances operational efficiency through smart manufacturing, energy-efficient equipment, and transportation optimization.	Medium to High	- Introduce high-efficiency equipment to reduce energy costs. - Develop on-site solar power generation for self-consumption to enhance the utilization of renewable electricity.
Resource Circulation and Management	As regulations governing waste and packaging become increasingly stringent, the Company strengthens the management of surplus food, food donations, and inventory to minimize waste.	Medium	- Waste collection, transportation, and treatment costs. - Potential carbon fee costs arising from increasingly stringent regulations. - Resource recycling costs associated with emerging technologies.
Product Traceability and Management	Regulatory authorities and consumers are placing increasing emphasis on source transparency, driving the enhancement of raw material traceability and manufacturing process management to strengthen supply chain resilience.	Medium	- Costs associated with the establishment and maintenance of product traceability information - Product withdrawals and recalls resulting from consumer concerns, supply chain disruptions, or food safety incidents
Product Services and Innovation	In response to growing demands for food safety, low-carbon products, and health-conscious consumption, the Company continues to strengthen product development and service innovation while expanding its portfolio of health-oriented, age-friendly, and environmentally sustainable products.	Medium to High	- Development of low-carbon and clean-label certified products to capture opportunities in the ageless consumer market - Expansion of market presence through diversified sales channels and innovative services
Product Labeling and Marketing	As regulations governing food labeling and marketing claims become increasingly stringent, the Company is committed to ensuring the accuracy and transparency of product information and strengthening external communications to mitigate brand-related risks.	Medium	- Fines or product delisting resulting from non-compliant product labeling or marketing claims - Costs arising from customer complaints or incidents affecting brand trust
Occupational Health and Safety	Continues to enhance occupational safety management by strengthening accident prevention and contractor management while addressing challenges associated with aging equipment and changes in workforce demographics.	Medium	- Work stoppages caused by occupational safety incidents, resulting in increased production costs - Administrative sanctions or penalties for non-compliance with occupational safety and health regulations - Workers' compensation, insurance costs, and legal contingency provisions related to occupational accidents

Stakeholder Engagement GRI 2-29

Stakeholder Identification

Hsin Tung Yang references the AA1000 Stakeholder Engagement Standard (AA1000 SES) in its stakeholder engagement process. Through discussions among the six functional task forces under the Sustainable Development Committee, department managers, and employees, together with input from external experts, the Company conducted stakeholder identification and prioritization. As a result, eight key stakeholder groups were identified: customers and consumers, employees, government authorities, suppliers, shareholders and investors, local communities and public welfare organizations, inspection and certification bodies and trade associations, and the media.

Phase 1 Identification	Preliminary Identification of Stakeholder Groups	Conduct stakeholder identification workshops to gain insights into international trends and industry practices, and define Hsin Tung Yang's stakeholder groups, including their scope, definitions, and covered parties.
Phase 2 Prioritization	AA1000 Stakeholder Prioritization	With reference to the AA1000 Stakeholder Engagement Standard (AA1000 SES), stakeholders were evaluated and prioritized based on the five principles of Responsibility, Dependency, Influence, Diverse Perspectives, and Tension, resulting in the identification of eight key stakeholder groups.
Phase 3 Response	Focus on Stakeholder Concerns and Response Approaches	Analyze the responsible departments, communication channels, and communication frequency for the eight key stakeholder groups, and further enhance and strengthen engagement strategies based on the material topics of concern to each stakeholder group.

Stakeholder Engagement

Customers and Consumers

Importance to Hsin Tung Yang

Customers and consumers are the key driving force behind Hsin Tung Yang's continuous improvement. To meet the diverse needs of consumers across all age groups, we remain committed to providing healthy and clean products and services while safeguarding the health and safety of every consumer.

Communication Channels and Frequency

[Regular]

- Customer satisfaction survey (conducted annually)
- Product packaging information disclosure (for each product)

[Ad Hoc]

- Customer service hotline and email
- Official website – Sustainability section
- Suggestion boxes at physical retail locations
- Brand-owned social media platforms
- Product packaging information disclosure
- ESG Report Disclosure

Topics of Concern

Product Traceability and Management
Legal Compliance
Occupational Health and Safety

2025 Engagement Results

Customer Satisfaction Survey:

- In 2025, the average customer satisfaction rate reached 88.97% at national freeway service area and 82.8% at airport retail stores.
- Product Packaging and Labeling Information Disclosure:** 100% of product labels for the Company's self-owned branded products complied with applicable food labeling regulations.

Reference Chapters

3.1 Product Traceability and Management
1.2.3 Upholding Integrity
5.3.1 Occupational Health and Safety

Employee

Importance to Hsin Tung Yang

Hsin Tung Yang regards every employee as the cornerstone of its stable operations and sustainable growth. Through diverse communication channels, professional training, and comprehensive career development programs, we work together with our employees to foster a healthy, inclusive, and supportive workplace.

Communication Channels and Frequency

[Regular]

- Occupational Safety and Health Committee meetings (held quarterly; four times per year)
- Meetings: Department meetings, project meetings, and Digital Transformation monthly meetings

[Ad Hoc]

- Email communications and internal announcements
- Education and training seminars
- Employee suggestion mailbox
- Announcements on workplace violence and sexual harassment prevention
- Communication through instant messaging platforms and face-to-face discussions
- Policy announcements and awareness campaigns

Topics of Concern

Product Traceability and Management
Corporate Governance
Occupational Health and Safety

2025 Engagement Results

- The Dayuan Plant convened four Occupational Safety and Health Committee meetings in 2025. Employee representatives and management representatives jointly discussed occupational safety and health matters, covering a total of 36 occupational safety and health-related topics.
- Occupational safety and health information and policy updates were communicated at least once per month, with a total of 19 internal announcements issued in 2025.
- A total of 40 seminars and activities were organized to enhance employees' knowledge of occupational safety and health, health promotion, and hazard prevention..
- The employee cafeteria promoted vegetarian meal options, with more than 50% of meals offered being vegetarian.

Reference Chapters

3.1 Product Traceability and Management
1.2 Corporate Governance
5.3.1 Occupational Health and Safety

Government Agencies

Importance to Hsin Tung Yang

Hsin Tung Yang maintains constructive communication with government authorities to support stable business operations while adhering to the highest standards of food regulatory compliance, demonstrating its commitment to consumers and the environment.

Communication Channels and Frequency

[Regular]

- Monitoring updates to food labeling regulations once per week
- Annual energy use reporting and regulatory filing
- Annual energy policy briefings and renewable energy policy consultations
- Participation in energy efficiency technology exchange activities once to twice

[Ad Hoc]

- Official correspondence with government authorities
- Monitoring regulatory updates on food labeling and other food industry regulations published by the Food and Drug Administration
- Submission of food traceability and tracking data through the Ministry of Health and Welfare's Food Traceability System

Topics of Concern

Product Traceability and Management
Legal Compliance
Occupational Health and Safety

2025 Engagement Results

Energy Reporting and Energy Conservation Initiatives:

- Successfully maintained annual certification of the ISO 50001 Energy Management System and established an annual target of 1% reduction in energy consumption.
- Food Traceability Management:** At the Dayuan Plant, 100% of traceability information—including raw material receipt, manufacturing processes, and finished product shipments—was uploaded to the Food Traceability Management System by batch number, lot number, and quantity.

Reference Chapters

3.1 Product Traceability and Management
1.2.3 Upholding Integrity
5.3.1 Occupational Health and Safety

Foreword

The Foundation of Commitment

The Virtue of Circularity

The Source of Assurance

Collaborative Engagement

The Spirit of Companionship

Affinity for Mutual Prosperity

Appendices

Suppliers

Importance to Hsin Tung Yang

A stable supply of high-quality products and services from our suppliers is fundamental to Hsin Tung Yang's commitment to excellence. We work closely with our suppliers to build a sustainable supply chain and create long-term value together.

Communication Channels and Frequency

[Regular]

- Conduct incoming raw material supplier evaluations every two months.
- Annual procurement contract renewal
- Annual review of sustainable procurement performance
- Hold annual channel supplier counter conferences once a year.

[Ad Hoc]

- Meetings: Digital Transformation monthly meetings and project meetings
- Communication via email, communication software / APP, telephone, video conferences, and face-to-face meetings
- Hold annual supplier conferences.

Topics of Concern

Product Traceability and Management
Legal Compliance
Occupational Health and Safety

2025 Engagement Results

- Supplier Engagement on Energy Conservation and Greenhouse Gas Reduction: Collaborated with 10 suppliers to implement energy efficiency improvement initiatives and conduct greenhouse gas (GHG) inventories.
- Supplier Evaluation:
 - (1) 98.1% of raw material and OEM manufacturing suppliers achieved an A rating in incoming material performance evaluations.
 - (2) 83% of procurement contracts with raw material and OEM manufacturing suppliers containing environmental requirements were successfully renewed.

Reference Chapters

3.1 Product Traceability and Management
1.2.3 Upholding Integrity
5.3.1 Occupational Health and Safety

Shareholders and Investors

Importance to Hsin Tung Yang

Hsin Tung Yang has established a transparent and robust corporate governance framework to strengthen the trust of shareholders and investors while continuously creating long-term sustainable value.

Communication Channels and Frequency

[Regular]

- Board of Directors meetings (held quarterly; four times per year)
- Annual Shareholders' Meeting

[Ad Hoc]

- Shareholder contact window and dedicated email mailbox

Topics of Concern

Product Traceability and Management
Corporate Governance
Legal Compliance

2025 Engagement Results

- Convened four Board of Directors meetings in 2025.
- Held one Annual Shareholders' Meeting in 2025 and completed the reporting of relevant agenda items and projects.

Reference Chapters

3.1 Product Traceability and Management
1.2 Corporate Governance
1.2.3 Upholding Integrity

Local Communities and Public Welfare Organizations

Importance to Hsin Tung Yang

Local communities and public welfare organizations are valued partners in Hsin Tung Yang's long-term commitment to local engagement. In addition to working with local communities to protect the environment, the Company is dedicated to promoting locally sourced agricultural products, preserving traditional culture, and giving back to society.

Communication Channels and Frequency

[Regular]

- Programs supporting career exploration for disadvantaged groups, adolescents, and children
- Annual local sustainability tour

[Ad Hoc]

- Articles and e-newsletters published in the Sustainability section of the Hsin Tung Yang official website
- Community engagement and public welfare activities
- 2026 ESG Report

Topics of Concern

Product Traceability and Management
Corporate Governance
Social Welfare

2025 Engagement Results

- More than 100 external volunteer participations
- 230 internal volunteer participations
- Guided more than 500 participants in learning about the history and culture of traditional Chinese cuisine.
- Benefited more than 300 participants from public welfare organizations through community engagement initiatives.

Reference Chapters

3.1 Product Traceability and Management
1.2 Corporate Governance
Ch 6 Affinity for Mutual Prosperity