



2025



Sustainability
Report

CONTENTS

Introduction

About the Report	3
About Standard Foods	5
Sustainable Standard Foods	19

1 Corporate Governance

1.0 Strategic, Management, Approach, and Performance	34
1.1 Sustainable Governance Framework	35
1.2 Economic Impact and Value Creation	44
1.3 Integrated Risk Management	47
1.4 Information Security Management	52

4 Environmental Sustainability

4.0 Strategic, Management, Approach, and Performance	81
4.1 Climate Governance and Resilience	83
4.2 Energy and Resource Management	88
4.3 Low-Carbon Process Innovation	98

Appendix

I. International Sustainability Disclosure Standards Cross-Reference Table	148
GRI Standards Index	148
Sustainability Accounting Standards Board (SASB) Disclosures	151

2 Food Safety

2.0 Strategic, Management, Approach, and Performance	55
2.1 Food Safety Management	57
2.2 Product Nutrition and Transparency	68
2.3 Protection of Consumer Rights and Interests	69

5 Healthy Workplace

5.0 Strategic, Management, Approach, and Performance	105
5.1 Diverse Talent Employment	107
5.2 Employee Rights, Compensation, and Benefits	113
5.3 Human Resource Development	116
5.4 Safe and Secure Workplace Environment	118

3 Sustainable Supply Chain

3.0 Strategic, Management, Approach, and Performance	71
3.1 Building a Sustainable Value Chain Together	73
3.2 Supply Chain Resilience and Management	74
3.3 Sustainable Procurement Practices	79

6 Social Co-Prosperity

6.0 Strategic, Management, Approach, and Performance	134
6.1 Sustainable Co-Prosperity	136
6.2 Employee Co-Prosperity and Participation	143
6.3 Social Investment and Public Welfare Initiatives	144

II. Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies	154
Sustainability Disclosure Metrics for Specific Industries – Food Industry	154
Climate-Related Information for Listed and OTC Companies	155

III. Third-Party Assurance	157
IV. Awards and Certifications Register	160
V. Contact Information	163

Introduction

- 03 About the Report
- 05 About Standard Foods
- 19 Sustainable Standard Foods



About the Report

Report Overview and Reporting Cycle GRI 2-3 GRI 2-4

Welcome to Standard Foods' ninth publicly issued Sustainability Report. We publish this report annually to continuously disclose our operational performance in fulfilling our social, environmental, and economic responsibilities beyond financial results, and to actualize our corporate vision of sustainable operations through action. This report was issued in August 2026. We publish one Sustainability Report each year, with the next report scheduled to be issued by the end of August 2027. As the greenhouse gas assurance scope was expanded this year to include subsidiaries in China, the information disclosed in the greenhouse gas emissions section of the 2024 Sustainability Report has been restated and updated. Please refer to the notes accompanying the relevant data for details of the revised information and its impacts.

Report Boundary and Scope GRI 2-2 GRI 2-3

This report discloses the corporate sustainable development management and related performance for the 2025 fiscal year, from January 1, 2025, to December 31, 2025. The reporting period is the same as that of the financial report. The financial data disclosed in this report covers Standard Foods Corporation (hereinafter referred to as "Standard Foods") and Standard Dairy Products Taiwan Ltd. (hereinafter referred to as "Standard Dairy") under Standard Foods Group. The scope of disclosure accounts for 48% of the consolidated financial statements' net operating revenue for the 2025 fiscal year. For environmental and social information, Standard Foods and Standard Dairy are the primary disclosure scopes. To strengthen climate risk management, the information boundary for greenhouse gas assurance also includes subsidiaries in China, in addition to the aforementioned entities, to present the Group's overall decarbonization progress. For more detailed information on affiliated enterprises, please refer to Standard Foods Corporation's 2025 Annual Report and the Market Observation Post System (MOPS). There were no significant changes in organizational scale, structure, ownership, or the supply chain during the reporting period.

Report Compilation Guidelines GRI 2-4

This report was prepared in accordance with the international standards, frameworks, and relevant regulations listed in the table below. A content index is provided in the appendix. Please refer to the appendix for further details.

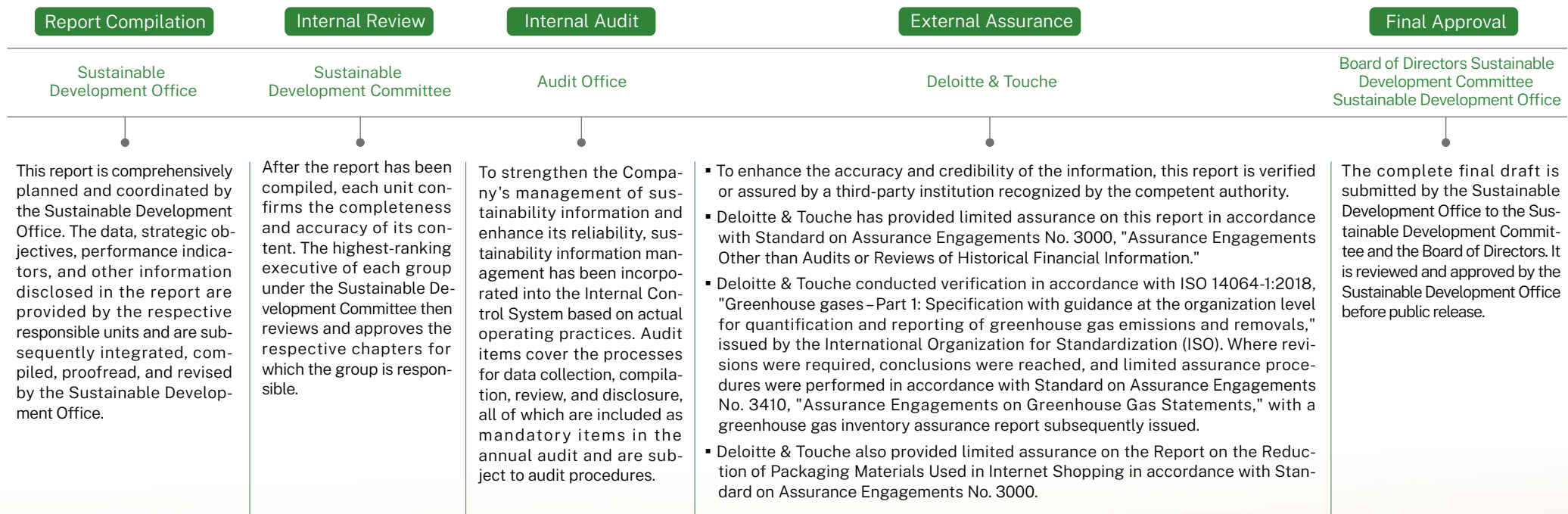
Issuing Organization	International Principles / Standards, Frameworks, and Regulations
United Nations (UN)	United Nations Sustainable Development Goals (SDGs)
Global Sustainability Standards Board (GSSB)	GRI Universal Standards 2021
International Sustainability Standards Board (ISSB)	Task Force on Climate-related (TCFD) Financial Disclosures Framework SASB Standards (Sustainability Accounting Standards Board, SASB)
Taiwan Stock Exchange (TWSE)	[Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies] - Article 4, Appendix 1-1: Sustainability disclosure metrics applicable to companies whose revenue from the food industry and catering services accounts for 50% or more of their total operating revenue - Article 4-1: Climate-related information specified in Appendix 2



● Responsible Units for Report Preparation and Quality Management GRI 2-5 GRI 2-14

To enhance the completeness and credibility of Standard Foods' sustainability reporting, the Company has established a process for preparing sustainability reports and procedures for conducting internal audits or external assurance in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." These procedures have been incorporated into the Company's "Internal Control System" and are submitted to the Board of Directors for review and approval of their appropriateness.

Operating Procedure



● Contact Information GRI 2-3

If you have any suggestions or questions regarding the Standard Foods Group 2025 Sustainability Report, please feel free to contact us through the following channels. To fulfill our corporate responsibility for information disclosure, we have also published this report on our official website for convenient access.

Standard Foods Corporation

- | | | |
|--|---|--|
| ■ Address: 10F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City | ■ Official Website: http://www.sfworldwide.com | ■ Contact Department: Sustainable Development Office |
| ■ Phone: 02-2709-2323 | ■ Email: ESG@sfworldwide.com | |

About Standard Foods

● Message from the Chairman of the Sustainable Development Committee GRI 2-22

Resilience Amid Change: Anchoring the Course toward Sustainability in Times of Volatility

According to the Global Risks Report 2025 published by the World Economic Forum (WEF), most of the five greatest risks facing the world over the next decade are closely related to environmental issues, including extreme weather events, resource scarcity, and biodiversity loss. Looking back at 2025, supply chains continued to be restructured due to geopolitical conflicts and regional wars, while extreme weather events posed unprecedented challenges to agricultural output and raw material supplies. At the same time, accelerating population aging and declining birth rates continued to reshape demographic structures and health needs. In response to these uncertainties, Standard Foods remains committed to sustainable operations, incorporating health, environmental protection, and social responsibility into the core of its strategy to ensure steady growth amid uncertainty while sharing long-term value with society.

Putting Sustainability into Action: Advancing from Food Safety to Climate Governance

Standard Foods is committed to strengthening food safety by maintaining rigorous controls at every stage and ensuring that the highest quality standards are met from farm to table. We continue to assist our partner dairy farms in obtaining animal welfare certification. In 2025, seven farms successfully obtained certification, ensuring that every drop of milk reflects both quality and responsibility.

In terms of environmental sustainability, Standard Foods is committed to promoting the use of environmentally friendly packaging materials. Measures include gradually increasing the proportion of recycled PET (rPET) used in labels and introducing lightweight glass bottle technologies. We have also incorporated carbon emissions throughout the entire product life cycle into our management practices and prioritize locally sourced ingredients to reduce energy consumption from transportation. Two large rolled oat products have now obtained carbon footprint labels issued by the Ministry of Environment.

Furthermore, Standard Foods actively advances its TCFD climate risk management mechanism and, in preparation for the adoption of IFRS S2, has comprehensively inventoried and disclosed relevant risk information. During this process, we have progressively conducted Group-wide greenhouse gas inventories and limited assurance engagements, with the aim of establishing a complete, comparable, and consistent data foundation that provides reliable support for our long-term sustainability strategies.

Caring for Every Generation: Sustainable Action for Children and Older Adults

In response to Taiwan's intertwined challenges of declining birth rates and population aging, Standard Foods continues to apply its core expertise in "nutrition and health" to address the nutritional needs of children and older adults. We take comprehensive action across products, nutrition education, and social advocacy, while working closely with government agencies, NGOs, nutritionists, schools, and industry partners to transform traditional donation models into sustainable initiatives with long-term impact. These efforts have received recognition through the Global Views Monthly ESG Enterprise Sustainability Award, the United Daily News Outstanding Corporate Humanities Award, the Yahoo Asia Best ESG Award, and the Silver Award for Best Health & Wellness Event at the Campaign Asia Event Marketing Awards.

We recognize, of course, that challenges remain, including how to make nutrition education more widely accessible, reduce health inequalities, and address issues relating to resource allocation. Moving forward, we will continue to deepen cross-sector collaboration and expand our social impact. Guided by our mission of becoming "Every Family's Nutritional and Health Partner," Standard Foods integrates sustainability into every operational decision and works together with all stakeholders to build a healthier and more resilient society and future.

Arthur Tsao, CEO

曹博睿

● Company Profile

GRI 2-1GRI 2-6

Standard Foods Group (referred to as "Standard Foods" in this report) is a leading brand in Taiwan's food manufacturing industry, dedicated to becoming "Every Family's Nutritional and Health Partner" and aspiring to enable every generation to enjoy "A Lifetime of Well-Being." Standard Foods was founded in 1986, taking over all assets and employees of the American Quaker Oats Company in Taiwan and obtaining authorization to exclusively operate Quaker products in Taiwan. To further realize its philosophy of nutrition and health, the Company was listed on the Taiwan Stock Exchange in 1994 (stock code: 1227).

To date, Standard Foods owns four major brands: Quaker, TianDiHeBu (TDHB), Fresh Delight, and Great Day. Its principal business activities encompass the manufacture and sale of nutritional foods, edible oils, dairy products, beverages, health supplements for specific health needs, and complete and balanced nutritional supplements. Standard Foods has also developed its proprietary e-commerce platform, "Standard Foods Health GO," enabling the Group to establish a presence among younger generations, consolidate its position in Taiwan, and expand into international markets.

As of 2025, Standard Foods Group had obtained a cumulative total of 34 health food approvals from the Ministry of Health and Welfare, making it a leader in Taiwan's food industry. We maintain rigorous control over food safety from farm to table, covering product research and development, formulation trials, ingredient selection, raw material inspection, production processes, packaging design, and sales. Every stage is controlled using internationally recognized testing methods. We also regularly audit partner contract dairy farms, water sources, and supplier factories to safeguard the rights and health of customers, the general public, and the people of Taiwan.

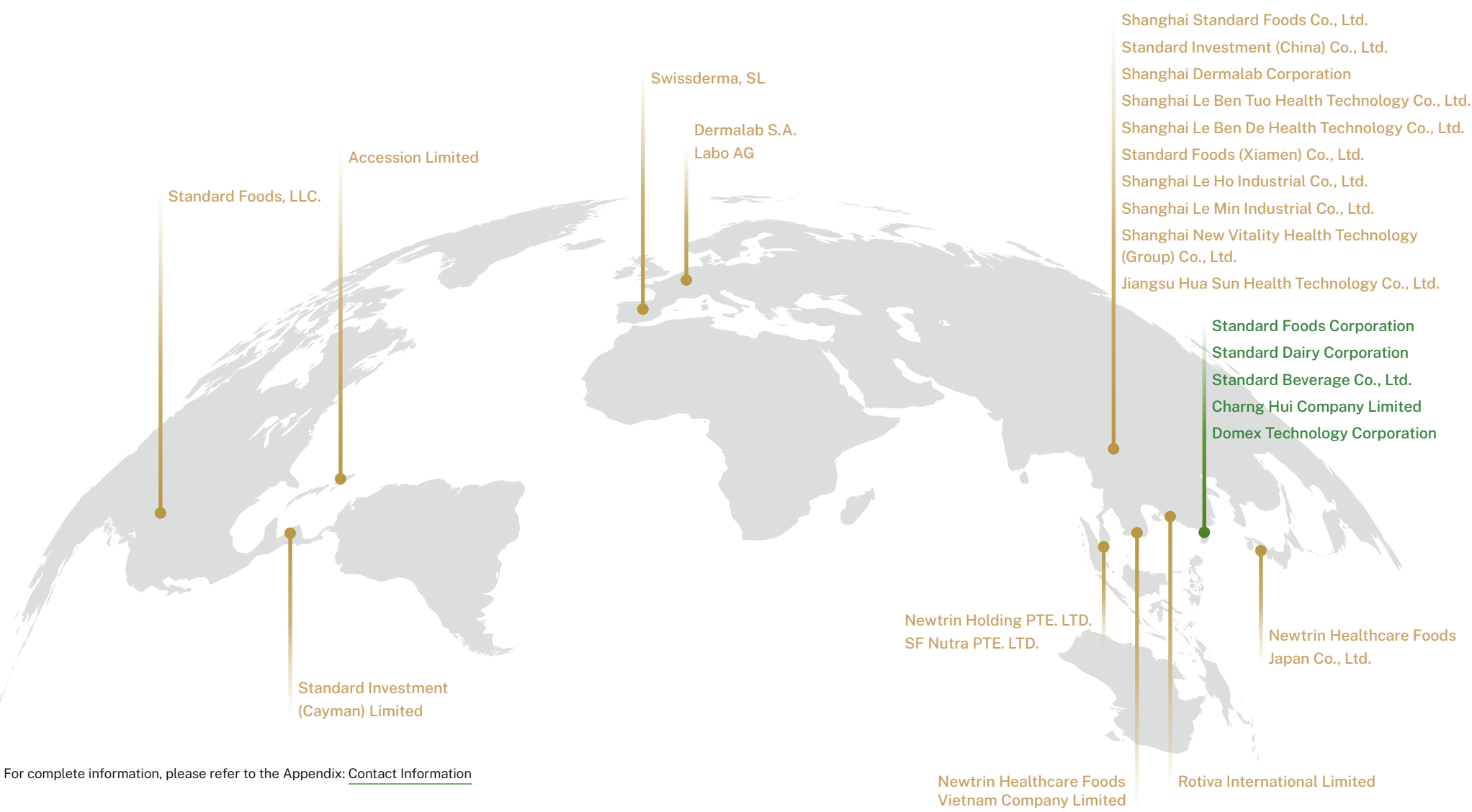
With dedication and innovation, Standard Foods continues to advance in the fields of health and nutritional science, actively promotes healthy eating concepts, and progressively implements the Sustainable Development Goals. We strive to become the food company most trusted by the public for safety and reliability, safeguarding the health of every generation and every family.

Standard Foods has accumulated more than 40 years of food manufacturing experience since its establishment. As of the end of December 2025, Standard Foods had 1,455 full-time employees. In 2025, its capital was NT\$9.151 billion, while consolidated revenue reached NT\$27.872 billion.

		
Company Name	Standard Foods Corporation	Standard Dairy Products Taiwan Ltd.
 Date of Establishment	June 6, 1986	April 16, 1999
 Headquarters	10F, No. 610, Ruiguang Road, Neihu District, Taipei City	10F, No. 610, Ruiguang Road, Neihu District, Taipei City
 Number of Employees (Global)	1,175 people	280 people
 Paid-in Capital	NT\$9.151 billion	NT\$300 million
 Main Products	Biotech health supplements, edible oils, grain beverages (instant / ready-to-drink), adult nutritional products, dairy products, and beverages	Nutritional beverages, dairy products, and beverages
 Net Sales	NT\$12.188 billion	NT\$3.968 billion
 Main Product Sales Volume	123,841 metric tons	79,855 metric tons

● Global Operating Locations

The company's primary sales (provision) areas for its main products and services in the market are predominantly in Taiwan. The market areas where other subsidiaries provide services are listed below:



For complete information, please refer to the Appendix: [Contact Information](#)

Major Milestones

1978

Quaker Oats, the largest cereal food company in the United States, invests in Taiwan.



1988

Establishes "Great Day"; Great Day Sunflower Cooking Oil is launched.



1997

Standard Foods enters the health beverage market with "Quaker Ginseng Drink," Taiwan's first plant-based health beverage.



2011

Shanghai Standard Foods resolves to increase investment, establishing Standard Investment (China) and Standard Foods (China) Co., Ltd.



2022

Standard Foods establishes a functional beverage brand, entering the health functional drink market.

2023

Establishes Quaker "KonCare", entering the scientific research and health supplement field.

1986

Taiwan Standard Foods Company acquires all of Quaker's assets and employees in Taiwan.

1994

To further uphold its philosophy of nutrition and health, the company is officially listed on the Taiwan Stock Exchange.

1999

Acquires Yoplait Company and Fresh Delight dairy plant, machinery, and trademarks to establish Standard Dairy Products Taiwan Ltd.

2001

Standard Foods expands its vision to China, investing in and establishing Shanghai Standard Foods Co., Ltd.

2002

Establishes "HBTD" (renamed to TDHB in 2004) to develop a diverse range of high-quality health supplements.

2003

Standard Foods creates the edible oil brand "Mighty" and enters the Chinese market.

2015

Standard Foods establishes Standard Foods (Xiamen) Co., Ltd. in Xiamen, southern China.

2019

To embrace a new era, Standard Foods and Standard Dairy Products resources are reorganized, investments are increased, and human resources are enhanced, integrating into the Standard Foods Group.

2024

Standard Foods strategically invests in "H2U," Taiwan's largest digital health company, collaborating to provide health and wellness services to the public.

2025

Standard Foods established a strategic partnership with Hello Health Group (HHG), an Asian digital health and wellness platform, to expand its presence in Southeast Asia. In the same year, the Company obtained market access in China for the country's first formula food for special medical purposes for diabetes, strengthening its competitive advantage in medical nutrition.



Service Innovation, R&D, and Commitments

Through in-depth observation of societal lifestyles and consumer needs, as well as insight into consumption trends, Standard Foods carefully researches, develops, and innovatively designs a diverse range of nutritional and health products that meet consumer needs. In 2025, Standard Foods invested NT\$84 million in research and development. Grounded in science and guided by a spirit of innovation, our R&D team develops new products, conducts clinical trials, as well as upgrades and improves the formulations and packaging of existing products, with the aim of providing consumers with more effective and convenient products.

Standard Foods Group responds to international scientific research trends while also safeguarding animal welfare. We do not conduct, sponsor, or commission or outsource to third parties any animal testing that is not explicitly required by regulations. For health food applications, priority is given to human consumption studies. Where animal testing is unavoidable, we require the organizations conducting such testing to strictly adhere to the 3R principles of Replacement, Reduction, and Refinement. Standard Foods Group also responds to global sustainable development trends by accelerating the adoption of eco-friendly packaging for its products. Following the 3R principles of Reduce, Recycle, and Reuse, we conduct research into the lightweighting of packaging materials, mono-material packaging, and increased use of recycled content in secondary packaging. We seek to develop packaging materials with the lowest possible ecological impact and the highest possible recyclability in order to achieve our sustainable packaging objectives.

Food Innovation and R&D Strategy

Standard Foods Group regards "innovation and R&D" as a core driving force and is committed to enhancing the nutritional value of food in response to modern consumers' diverse needs for health and convenience. The R&D team actively invests in product upgrades and the application of new technologies, combining scientific validation with market insights to develop diversified product strategies.

Meeting Daily Nutritional Needs and Strengthening High-Quality Protein Intake

- A diverse range of delicious grain products and advanced milk powder formulations meets both basic daily nutritional needs and advanced functional needs.

Functional Foods and Functional Health Products

- Providing specialized nutritional support.

Healthy and Delicious Meals for Enjoyable Dining

- Offering nutritious and delicious ready-to-eat meal packs that bring healthy meals to the table in three minutes, allowing consumers to enjoy a satisfying dining experience.

Stress Relief and Healing

- Innovative yogurt smoothies with a satisfying chewy texture promote relaxation through healthy and delicious food.

Targeted Group Nutrition

- Tailoring dedicated solutions for specific groups, including older adults and children.

This year, the R&D team successfully launched more than 60 new products and completed upgrades and optimizations for over 20 existing products. These span nutritional supplements, grain foods, health products, ready-to-eat meals, and cooking oils, while also extending into entirely new categories such as frozen desserts, functional jelly drinks, and the Quaker Complete Meal Soft-Textured Meal Series. This has effectively broadened the product portfolio and provided consumers with more diverse nutritional options suited to different everyday needs.

Meeting Daily Nutritional Needs and Strengthening High-Quality Protein Intake

Quaker All-in-One High-Performance High-Calcium Milk Powder

Provides six key ingredients tailored to the needs of mature adults, together with 40 key nutrients, to meet comprehensive nutritional needs.

Quaker Whey Protein Glucosamine High-Calcium Milk Powder

Contains calcium, protein, and a functional dose of glucosamine, creating a key formula that supports mobility through joint, bone, and muscle health.

Quaker Triple Premium Protein High-Calcium Milk Powder

Combines protein, chondroitin, and calcium to provide comprehensive nutrition for muscles, joints, and bones.



Meeting Daily Nutritional Needs and Strengthening High-Quality Protein Intake

▪ Quaker Oat Ya Protein Oat Milk

Contains no added sugar or lactose. Each bottle provides 14.6 g of protein, the patented Japanese amino acid Amino L40, and plant-based nutrition, making it suitable for vegan consumers.



▪ Quaker Berry Delight Grain Smoothie

Combines sweet-and-tart berry flavors with a variety of grain powders and can be prepared cold with milk for enhanced flavor and nutrition.

▪ Quaker Daily Satisfaction Protein Cereal Bar

Made with Quaker Large Rolled Oats as its base and baked with a variety of grains, including millet and brown rice, as well as carefully selected blueberries. Whole grains account for more than 51% of each serving. Each serving provides 85% more protein and contains branched-chain amino acids (BCAAs), calcium, and magnesium to help sustain energy.



▪ Quaker 100% All-Natural Five-Grain Functional Series—Premium Protein / Good Sleep

Based on an all-natural, additive-free concept, the proprietary formulas provide enhanced protein from natural soy milk powder and sesamin from natural black sesame. The high protein content supports muscle growth, enhances physical strength, and provides vitality throughout the day. The natural combination of sesamin, calcium, and magnesium can be consumed two hours before bedtime to help promote natural sleep. With one simple instant beverage, consumers can obtain essential daily nutrients while enjoying a natural and healthy lifestyle with less burden.



▪ Quaker High-Protein High-Fiber Large Rolled Oats

Formulated using the nutritionist-recommended carbohydrate-to-protein ratio of 3:1, each serving contains 10 g of plant protein to support muscle growth and 3.3 g of dietary fiber to support healthy body functions. From busy office workers and recreational exercisers to older adults, consumers can easily obtain whole-grain nutrition and high-quality protein. Specially developed protein crisps add chewiness and further enhance the texture of the oats.

▪ Quaker Dual-Health-Benefit Oatmeal – Nut Milk Flavor

Approved for two health benefits, helping regulate blood lipids and immune function. Plump whole rolled oats are combined with a smooth nutty milk flavor, creating a mild and pleasing taste suitable for consumers seeking to support immune regulation and manage blood lipids.

▪ Quaker Creamy Oat Soup – Whitebait and Kombu Flavor

Made with a clear bonito and kombu broth and combined with plump oat kernels, whitebait, corn, wakame, and other flavorful ingredients. Its layers of natural flavor ensure that every bite contains real, substantial ingredients.



▪ Quaker Fat-Management Fiber Lemon Drink

Contains the catechin EGCG, rosehip extract, and patented Fibersol-2 dietary fiber to promote metabolism and support fat management. With fewer than 20 kcal per 100 mL, it meets consumers' needs for both everyday refreshment and wellness.



▪ KonCare Vitamin B Complex and Ginseng Capsules

Features an enhanced B-complex formula, the active vitamin B1 derivative TTFD, and concentrated ginsenosides. Suitable for vegans, it provides rapid energy and helps restore vitality.



Functional Foods and Functional Health Products

Healthy and Delicious Meals

▪ Sweet Dessert Soup Series – White Fungus and Oat Almond Dessert / Taro and Oat Coconut Milk Dessert

Made with Quaker oat kernels, these products adhere to a "three no-additives" commitment and can be conveniently stored at room temperature, meeting consumers' needs for healthy and convenient desserts.



▪ Essence of Chicken and Scallop Congee / Slow-Simmered Chicken Soup with Clam Essence and Garlic

Each serving contains one full pouch or bottle of essence of chicken or clam essence, offering new ready-to-eat dishes that combine nourishment with delicious flavor.



▪ Fresh Delight Q-Fruit Yogurt and Yogurt Smoothie Series

Real fruit pieces are combined with konjac pearls and dual fruit flavors to provide consumers with a multilayered chewing experience. (Product Upgrade) Additional flavors and new fruit-filled yogurts have also been developed, with the cup format enhancing their delicious and comforting appeal.



▪ Fresh Delight Q-Fruit Yogurt Ice Bar

Made with real fruit and chewy konjac blended into yogurt, then finished with a subtle cheese flavor. The result combines sweet, tart, lightly savory, and chewy sensations in multiple layers. With fewer than 160 calories per bar, consumers can enjoy a delicious treat with less burden.



▪ Fresh Delight Fresh-Stir Series and Co-Branded Milk Beverages

Carefully selected ingredients are blended with Fresh Delight's rich and flavorful milk, creating new collaborations and new experiences. The rich tea aroma and smooth milk evoke a leisurely English afternoon, while fruit-forward milk teas allow consumers to easily enjoy full-bodied fruit flavors.



▪ Complete Nutrient EPA Formula for Cancer Patients

Helps improve the tolerance of cancer patients to chemotherapy and radiation therapy, improves appetite, and reduces the risk of malnutrition.

▪ Complete Nutrient High Protein Series

Designed for the elderly population, provides high-quality protein to address sarcopenia and insufficient protein intake, helping maintain and enhance muscle mass and boost immunity.



▪ ProNutro Series Milk Powder

Specifically designed for toddlers aged 1–3, with added HMO 2'-FL, MFGM, and lactoferrin, beneficial for supporting immunity and potential development.



▪ High Grow Series

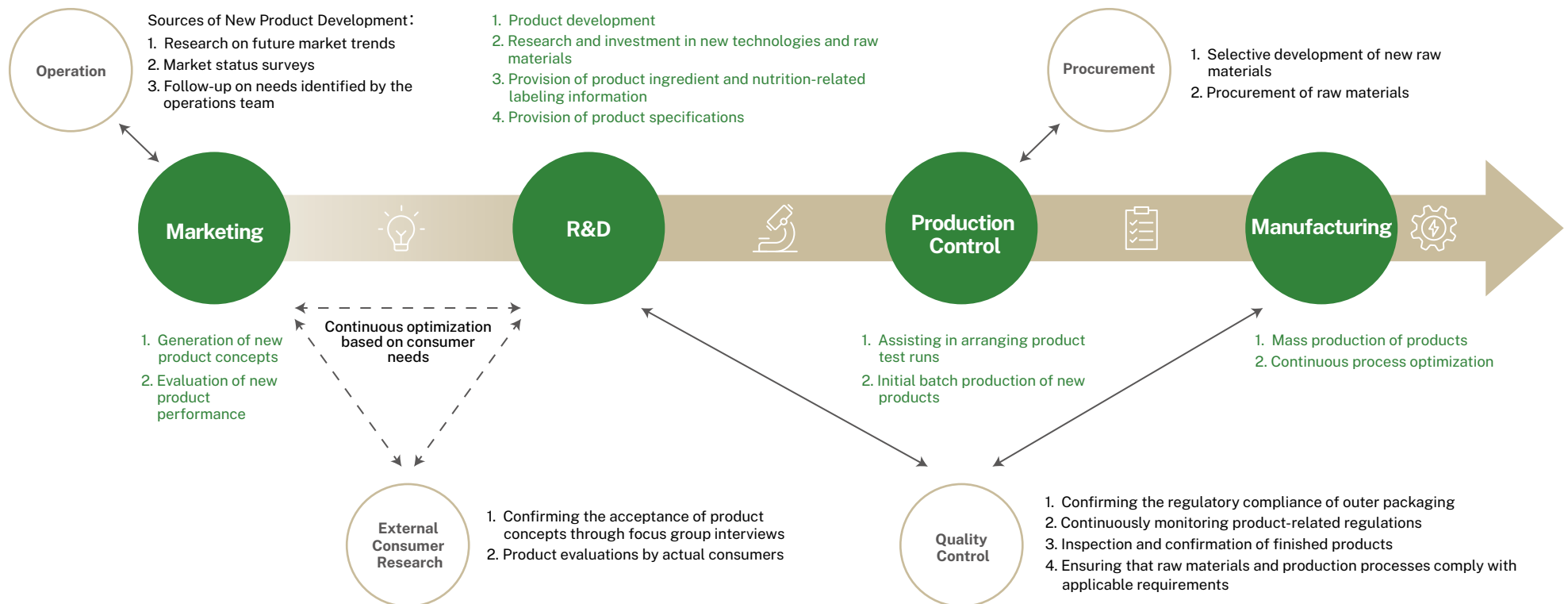
Designed for the dietary needs of Taiwanese children, provides 42 key nutrients, including vitamins A, D, and K2, as well as calcium, offering comprehensive nutritional support for children's growth.

Nutrition for Targeted Groups

● Top R&D Team

Standard Foods' R&D team comprises professional researchers from the fields of food science, nutrition, chemistry, and engineering. Following rigorous product development and production processes, the team remains dedicated to innovation and the production of high-quality nutritional and health products, with the aim of meeting the nutritional and health needs of even more people.

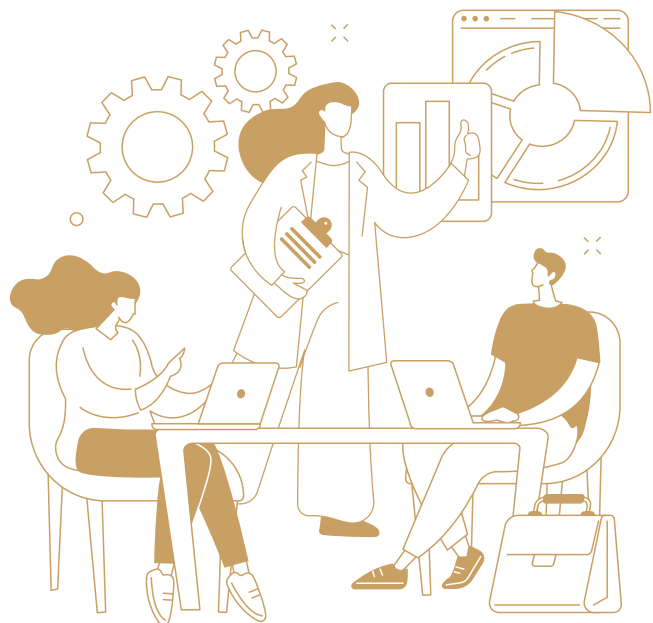
Standard Foods' Product Development Value Chain



At the same time, Standard Foods' R&D team upholds professionalism and an unwavering passion for continuous improvement. The team collaborates with research institutes at colleges and universities and teaching hospitals to conduct various safety tests, clinical trials, and efficacy studies. Supported by scientific evidence, these products are approved by the Ministry of Health and Welfare and obtain health food approvals.

Standard Foods is currently the food company with the highest number of health food approvals in Taiwan. Obtaining approval for each health benefit takes an average of two to three years or more. Every claimed health benefit must undergo multiple rigorous studies, and the quality and quantity of the final study results must meet stringent standards before the product can become a trusted "national-level health food."

Of the 13 health benefits for health foods announced by the Ministry of Health and Welfare, Standard Foods' R&D achievements cover 10. As of 2025, a cumulative total of 34 products had obtained 44 health food approvals. These R&D achievements not only demonstrate the Company's extensive technical capabilities but also embody Standard Foods' commitment to using science as its foundation and continuously providing the people of Taiwan with safer, higher-quality products that deliver health value.



R&D Team Achievements

★ Standard Foods

The Food Company with the Highest Number of Health Food Approvals in Taiwan

★ Top-Selling Product

Launched Quaker Complete Nutritional Formula, the top-selling nutritional formula for people with diabetes.

★ First Product

Launched the first blended edible oil designed according to the nutritional needs of Taiwanese people.

★ First Company

First company to apply DHA in infant food.

★ First Company

First company to introduce functional health milk powder.

★ First Company

First company to produce hydrolyzed milk powder in Taiwan.

★ Global Patents

- Launched infant cereal manufactured using hydrolytic enzyme technology, effectively reducing allergens.
- Launched oat noodles that, like oat flakes, help lower cholesterol.
- Obtained a patent for equipment and methods that reduce the color of cooking oil, thereby improving production quality.
- Expanded product packaging formats through beverage bottle-related technology.
- Obtained a patent for a spray roller system and a method for fixing solid particles to dried flakes, leading to the launch of chia seed cereal.

★ Taiwan Patents

- Obtained a Taiwan patent for a bag-making device and edible powder filling machine, improving sealing integrity and enhancing packaging efficiency.

Honors and Recognition

Corporate Governance

Taiwan Stock Exchange 12th Corporate Governance Evaluation

Ranked in the **6%~20%** percentile among listed companies



ISO 27001 : 2022
Information Security
Management System



**Certificate of Qualification
for Workplace Health
Promotion Self-Assessment**

Food Quality & Taste



Superior Taste Award
Received **13** Awards
1 ★★ ★ / 8 ★ ★ / 4 ★



Monde Selection
Received **24** Medals
1 Grand Gold / **19** Gold Medals / **4** Nominee Awards



Global Pure Taste Awards
Received **6** Awards
2 ★★ ★ / 3 ★ ★ / 1 ★

Government Promotion



Eatender Senior-Friendly Food
3 awards / **4** Eatender Senior-Friendly Food Certifications

Clean Label Certifications



Clean Label Certification (Clean Label Association)
3 Double Clean Label Certifications /
2 100%Additive-Free Clean Label Certifications /
6 Clean Label Certifications



Clean Label Certification
1 Clean Label Certification



AA Additive-Free Certification
5 AA 100%Additive-Free Certifications /
1 Three-Star Certification

For complete information, please refer to the Appendix: [Awards and Certifications Register](#)

Sustainability Initiatives



2025 Event Marketing Awards (EMA)

Best Health & Wellness Event
Silver / Bronze



Asia Pacific Sustainability Action Awards (APSAA)

SDG 03 GOOD HEALTH AND
WELL-BEING / SILVER



Asia Pacific Enterprise Awards (APEA)

CORPORATE EXCELLENCE



Animal Welfare Certification

1 Product Certified



Product Carbon Footprint Label

2 Oatmeal Products Certified



Digital Singularity Awards (DSA)

Sustainability and Cultural Impact Category –
Best ESG Impact Award / Gold
Sustainability and Cultural Impact Category –
Best Cultural Impact Award / Bronze
Video Creativity Category –
Best Video Creativity Award / Bronze
Video Creativity Category –
Best Short Video Creativity Award / Bronze



2025 21st Global Views ESG Corporate Sustainability Awards

Outstanding Project :
Public Welfare Promotion Group / Model Award
Outstanding Project :
Senior-Friendly Group / Model Award



2025 9th Taipei Golden Eagle Micro-movie Festival

Sustainable Micro-movie Award / Bronze



2025 2nd Linking Corporate Humanities Awards

Outstanding Award



2025 Sustainability Textbook SELECT Badge

For complete information, please refer to the Appendix: [Awards and Certifications Register](#)

Sustainable Development Strategy and Value Creation

● Sustainable Development Strategy

Standard Foods Group's vision is to enable everyone to enjoy "A Lifetime of Well-Being." Upholding its corporate mission to be "Every Family's Nutritional and Health Partner" and integrating the four core values of Dedication, Compassion, Innovation, and Family, the Group is committed to fulfilling its promise of sustainable operations. In promoting corporate sustainability, Standard Foods focuses on six major sustainability dimensions – Corporate Governance, Food Safety, Sustainable Supply Chain, Environmental Sustainability, Healthy Workplace, and Social Co-Prosperity – and actively aligns them with the 17 United Nations Sustainable Development Goals (SDGs) as its ESG development guidelines. The Group implements practical and innovative actions while responding to issues of concern to stakeholders.



Sustainable Impact and Value Creation

The six capitals invested by Standard Foods, amplified through brand assets and the value chain, generate sustainable social and environmental impact:

Capital Input

Financial Capital

Effectively manages financial resources to create economic value returns.



Invests internal capital and funds raised through diversified financing channels in operational efficiency, innovation and R&D, and market expansion to support core business growth and long-term competitiveness.

Manufacturing Capital

Carefully maintains manufacturing resources, including equipment and buildings, to provide services that meet customer needs.



In 2025, the Group allocated NT\$184.98 million in CEA expenditures for equipment, plant maintenance and repairs, and new production equipment at its three plants.

Intellectual Capital

Continues to invest in innovation, R&D, and patents to strengthen intellectual capital.



Standard Foods invested NT\$84 million in R&D in 2025.

Human Capital

Seeks outstanding, like-minded talent, enhances talent development, and grows together with employees.



Annual expenditure on talent development totaled NT\$7.83 million.

Social Capital

Gives back to society and builds trust through social participation.



Guided by its core commitment to health and nutrition, Standard Foods works with social welfare partners to promote nutrition education for children, adolescents, and older adults. The Company also continues to support public welfare through in-kind donations. In 2025, donations were made to 58 public welfare organizations, expanding social care and nutritional support.

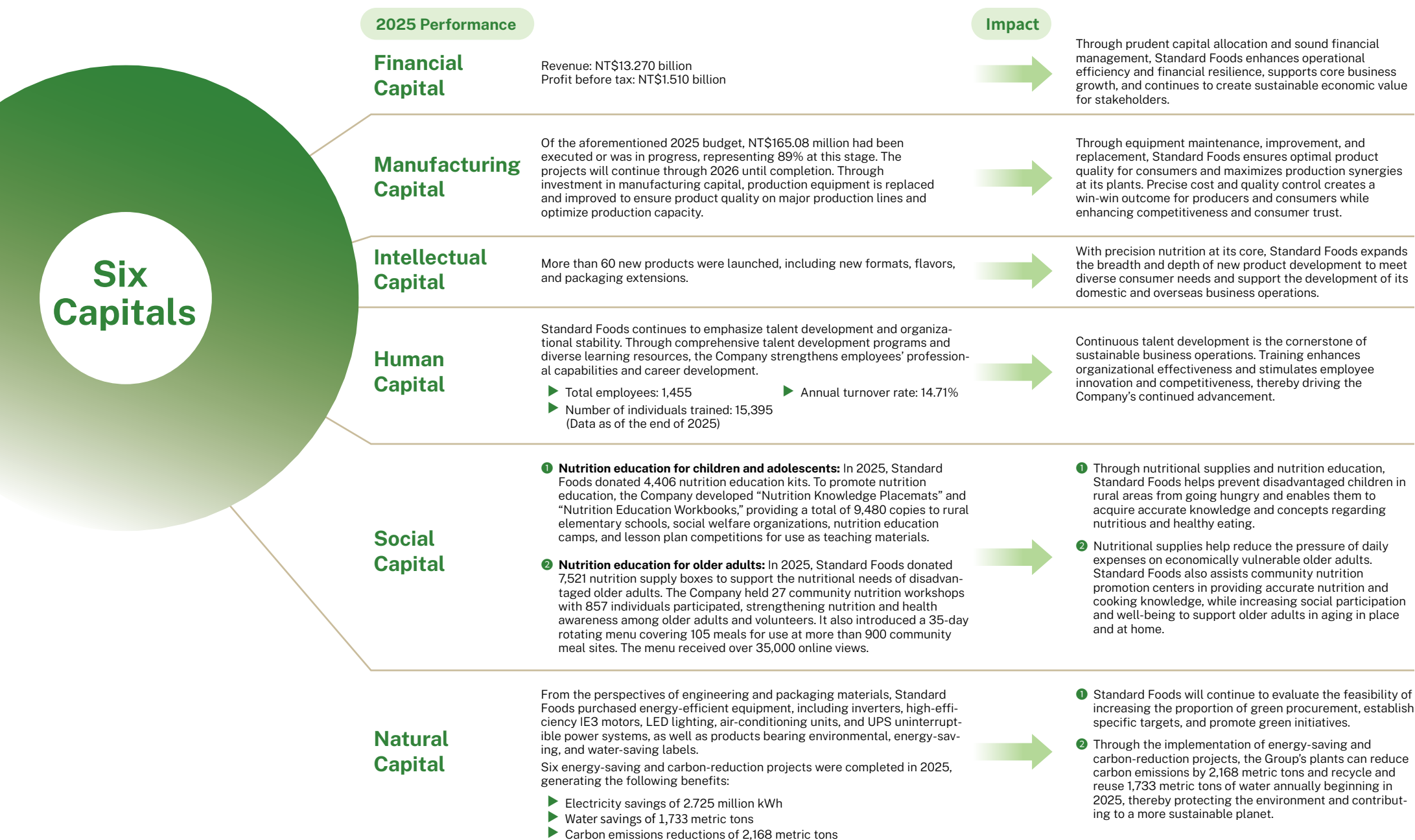
Natural Capital

Reduces the consumption of natural resources through source control and maintains optimal resource-use efficiency.



- ① In 2025, the Group made 1,123 green procurement purchases for engineering projects, totaling NT\$55.52 million.
- ② In 2025, Standard Foods Group's three major plants completed six energy-saving and carbon-reduction projects and implemented TPM equipment maintenance programs, with a total investment of NT\$53.77 million.

**Six
Capitals**



Sustainable Standard Foods

● Sustainable Management Framework

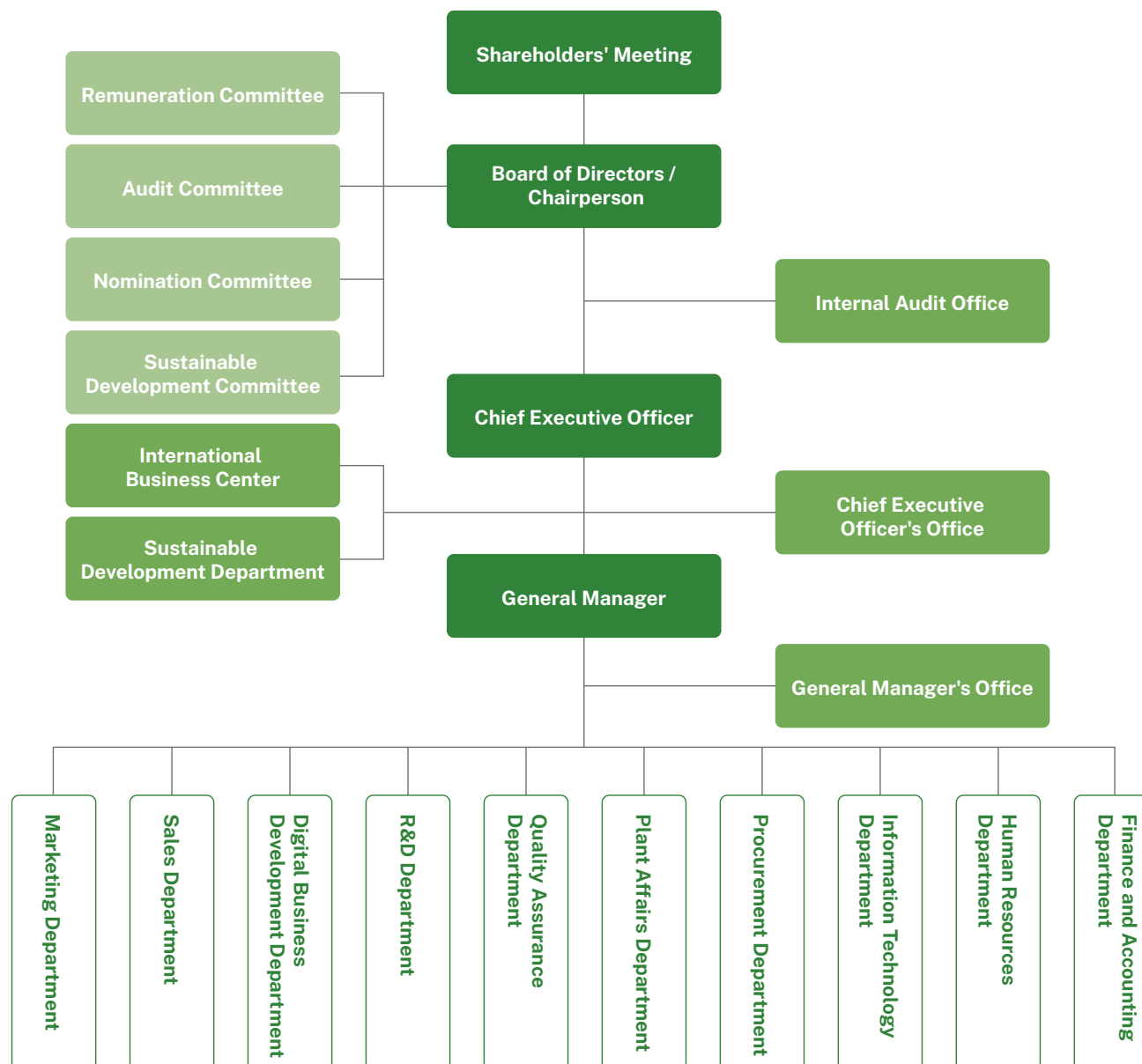
To strengthen the execution and management effectiveness of its corporate sustainable development goals, Standard Foods Group's Board of Directors resolved in May 2023 to establish the Sustainable Development Committee as a functional committee under the Board of Directors. The Committee comprises three members, including one director, and is chaired by the Company's Chief Executive Officer.

Based on its functional responsibilities, the Committee is divided into six promotion teams: the Environmental Sustainability Team, Employee Care Team, Social Care Team, Corporate Governance Team, Food Safety Team, and Supplier Management Team. Each team is led by a senior executive from the relevant department and is responsible for overseeing the effectiveness of Standard Foods' sustainability initiatives. Progress is reported to the General Manager quarterly, while the performance of sustainability projects is disclosed annually to stakeholders and shareholders.

The Committee operates in accordance with the Practical Principles for Sustainable Development, which serve as the guiding principles for promoting corporate sustainable operations and ensuring that sustainability is integrated into corporate governance and operational strategies.

The Sustainable Development Committee meets at least twice a year. In 2025, it held four meetings, with agenda items covering the annual planning of the Sustainability Report preparation process, the review of stakeholder material topics, sustainability strategies and management approaches, publication of the Sustainability Report, and progress reports on sustainability initiatives. The Committee regularly reports sustainable development plans and implementation results to the Board of Directors.

A senior executive from the Sustainable Development Office serves as the Committee secretary, facilitating horizontal communication across the organization and continuously tracking progress toward the sustainability goals.



● Sustainability Policy Commitments GRI 2-23

The Company is committed to achieving sustainable development and, in alignment with ESG principles, continues to demonstrate its commitment to social, environmental, and economic responsibility. In accordance with the initiatives listed below, we have established relevant principles and policies aligned with our vision of sustainable co-prosperity and publicly commit to ensuring that all operational activities comply with responsible business conduct:

Environmental	▪ Task Force on Climate-related Financial Disclosures (TCFD) ▪ Carbon Disclosure Project (CDP)
Social	【International】 ▪ United Nations Guiding Principles on Business and Human Rights (UNGPs) ▪ International Labour Organization (ILO) principles on human rights ▪ Universal Declaration of Human Rights ▪ United Nations Global Compact ▪ ILO Conventions and other international human rights conventions 【Taiwan】 ▪ Labor Standards Act ▪ Labor Pension Act ▪ Occupational Safety and Health Act ▪ Gender Equality in Employment Act ▪ Sexual Harassment Prevention Act
Governance	【International】 ▪ United Nations Convention against Corruption (UNCAC) ▪ Principles for Responsible Investment (PRI) ▪ The Sustainability Insight System (THESIS) of the global nonprofit organization The Sustainability Consortium (TSC) 【Taiwan】 ▪ 《Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies》 ▪ 《Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies》 ▪ 《Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies》 ▪ 《Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies》 ▪ 《Ethics Regulations for Procurement Personnel》
Integrated Initiatives	▪ United Nations Sustainable Development Goals (SDGs) ▪ United Nations Global Compact
Standard Foods Guidelines and Policies	▪ 《Sustainable Development Committee Organizational Charter》 ▪ 《Executive Remuneration-ESG Performance Linkage Policy》 ▪ 《Practical Principles for Sustainable Development》 ▪ 《Guidelines for Corporate Governance Practices》 ▪ 《Guidelines for Business Integrity》 ▪ 《Procedures for Ethical Management and Guidelines for Conduct》 ▪ 《Guidelines for Ethical Conduct》 ▪ 《Management Procedures for the Prevention of Insider Trading》 ▪ 《Risk Management Policies and Procedures》 ▪ 《Supplier Management Policy》


[Download Link](#)

The above guidelines and policies are reviewed and approved by the Board of Directors, announced and implemented by the stock affairs unit, and applicable throughout the Group. They are communicated to internal and external stakeholders through email, relevant meetings, the official website or intranet, contractual provisions, and other channels. Furthermore, these guidelines and policies incorporate commitments to relevant due diligence and precautionary principles. With particular regard to human rights, we follow human rights initiatives such as the United Nations Guiding Principles on Business and Human Rights. Through the establishment of relevant guidelines and sustainable procurement guidelines, the Company places greater emphasis on respect for human rights both within and outside the Company, including among suppliers, while pursuing economic performance.

To appropriately incorporate its Sustainability Policy Commitments into the Company's Internal Control System, relevant requirements are established in internal documents such as supplier guidelines and internal audit management procedures and integrated into the Company's operational policies and procedures. The Board of Directors serves as the highest governing body responsible for overseeing and implementing these policy commitments, while the internal audit function conducts regular audits.

● Association Memberships GRI 2-28

Associations and Advocacy Organizations with Significant Participation

Topic	Strategic Significance	Participating Organization		
Food Safety and Standardization	By participating in the development of national standards and third-party quality certification systems, Standard Foods ensures product safety from source to end use and strengthens consumer trust in the brand's professionalism.	1	Taiwan Food Industry Foundation	Managing Director
		2	Food Industry Research and Development Institute (FIRDI)	Supervisor
		3	Taiwan Association for Food Protection (TAFP)	Member
		4	Taiwan Food Industry Development Association (TFIDA)	Class A Member
		5	National Food Standards Technical Committee	Technical Committee Member
		6	iFRESH Taiwan (Institute of Food Research and Entrepreneur for Safety and Health in Taiwan)	Technical Committee Member
		7	Total Quality Food Association (TQFA)	Member
Nutritional Science and Medical Research	By establishing strong connections with academic and medical research resources, Standard Foods keeps abreast of global trends in preventive medicine and provides scientific support for personalized health management and functional food development, thereby driving innovation in its Asia-Pacific health strategy.	8	ILSI Taiwan	Supervisor
		9	Health Food Society of Taiwan	Member
		10	Taiwan Association for Food Science and Technology	Member
		11	Taiwan Association for Traditional and Complementary Medicine (TATCM)	Member
		12	Taiwan Society of Regulatory Affairs for Medical Products (TsRAP)	Member

Topic	Strategic Significance	Participating Organization	
Industry Associations and Market Strategy	Participation in cross-category industry associations and price review mechanisms helps ensure supply chain resilience and fair trade. At the same time, Standard Foods expands its overseas visibility through business platforms and advances its Asia-Pacific market development strategy.	13	Taiwan Regional Association of Dairy Processors Director
		14	Raw Milk Price Appraisal Committee, National Animal Industry Foundation Committee Member
		15	Taiwan Functional Food Industry Association Director
		16	Taiwan Health Care Association (Central Taiwan Office) Member
		17	Taiwan Vegetable Oil Manufacturers Association Director
		18	Taiwan Confectionery, Biscuit & Floury Food Industry Association Member
		19	Taiwan Canners Association Tier 1 Member
		20	Taiwan Beverage Industries Association First-Class Member
		21	Importers and Exporters Association of Taipei (IEAT) Member
Local Operations, Occupational Safety, and Environmental Protection	Standard Foods strengthens local connections at its production sites, adopts international occupational safety management standards, creates a supportive workplace environment, and fulfills its social responsibilities as a corporate citizen.	22	Zhongli Industrial Zone Manufacturers Association Member
		23	Taoyuan City Industrial Association Member
		24	Taiwan Occupational Safety and Health Management System (TOSHMS) Association, Northern Taiwan Branch Member

Note: In response to adjustments to its strategic positioning, Standard Foods formally withdrew from the Dairy Association of Taiwan in June 2025.

Stakeholder Communication and Materiality Topic Identification GRI 3-1

Stakeholder Engagement GRI 2-29 GRI 3-1

With reference to the AA1000 Stakeholder Engagement Standard (AA1000SES), the Company re-identified ten stakeholder categories in 2025: (1) Consumers, (2) Customers, (3) Employees, (4) Suppliers and Contractors, (5) Media, (6) Regulatory Authorities and Certification Bodies, (7) Shareholders/Investors, (8) Communities and Advocacy Groups, (9) Governance Members, and (10) Professional and Industry Knowledge Organizations.

We maintain ongoing communication with stakeholders through diverse channels, report communication performance at internal Company meetings, and publicly disclose the results in the Sustainability Report. We listen attentively to stakeholders and use their opinions, needs, and expectations as references for operational decision-making, thereby co-creating and sharing sustainability outcomes with them.

Stakeholder Identification Process

Phase 1 Identification ↓	Preliminary identification of stakeholder groups Department heads and consultants participated in focused workshops to understand international trends and industry practices and to review stakeholder groups, their scope, definitions, and the parties covered.
Phase 2 Prioritization ↓	AA1000 materiality prioritization Department heads evaluated stakeholders with reference to the AA1000 Stakeholder Engagement Standard, applying the five principles of Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. The final 10 stakeholder categories were then confirmed by the Sustainable Development Committee and the Board of Directors.
Phase 3 Response ↓	Focusing on issues of concern and response methods Through discussions among department heads, the Company analyzed the responsible departments, communication channels, communication frequency, and key issues of concern for the 10 key stakeholder categories to enhance the effectiveness and depth of its communication strategies.

2025 Communication Channels and Outcomes

Consumers	Customers	Media
Significance to Standard Foods	Significance to Standard Foods	Significance to Standard Foods
Consumers are the primary users of Standard Foods' products.	Customers serve as the link between Standard Foods and consumers.	The media are an important communication channel for conveying the Company's brand philosophy and sustainable operations, enabling more stakeholders to understand and recognize its sustainability values and actions.
Communication Methods and Frequency	Communication Methods and Frequency	Communication Methods and Frequency
【Irregular】 0800 customer service hotline / email - Consumer focus group meetings - Company website, social media, and brand marketing websites	【Regular】 - Customer audits / evaluations of Company plants (once a year) - Merchandising and procurement meetings (once a quarter) 【Irregular】 - Distributor sales conferences	【Irregular】 - Issuance of press releases - Press conferences and media interviews - Communication and responses through a dedicated unit
Responsible Units	Responsible Units	Responsible Units
- Marketing Department - Digital Business Development Department - Brand Management Office, General Manager's Office	Sales Department	Sustainable Development Department
Engagement Outcomes	Engagement Outcomes	Engagement Outcomes
In 2025, Standard Foods handled 43,575 service cases through multiple channels, including calls to the 0800 hotline, LINE, and messages received through Standard Foods Health GO. Although the total number of service cases decreased by approximately 13,454 from the previous year due to factors such as more precisely targeted marketing activities and digital system optimization, the change reflects improved communication efficiency and enables consumers to obtain information more intuitively.	- Carrefour: Consumer purchasing power was mobilized for public welfare through a "purchase-and-donate" mechanism. Together with consumers, nearly 80,000 bottles of shelf-stable milk were donated to support the nutritional needs of children in rural areas. - Community locations: Standard Foods directly engaged with residents at 20 neighborhood locations through health education talks and face-to-face exchanges, serving more than 2,300 individuals and promoting healthy living concepts within local communities.	Through press releases, media interviews, and ongoing communication, Standard Foods promptly responded to issues of concern to the media, enhanced corporate information transparency, strengthened its brand image, and increased public awareness of its health and sustainability initiatives.
Issues of Concern	Issues of Concern	Issues of Concern
- Nutrition and Health - Food Safety Management - Ethical Management and Governance[	- Energy Management - Food Safety Management - Market and Brand Management	- Nutrition and Health - Food Safety Management - Market and Brand Management

Employees	Suppliers and Contractors	Communities and Advocacy Groups
Significance to Standard Foods	Significance to Standard Foods	Significance to Standard Foods
Employees are the foundation of Standard Foods' operations and development.	Standard Foods and its suppliers and contractors form a closely connected sustainable supply chain.	Standard Foods has long supported local communities and public welfare organizations in promoting nutrition and health.
Communication Methods and Frequency	Communication Methods and Frequency	Communication Methods and Frequency
【Regular】 - Annual performance appraisals (once a year) - Labor-management meetings and union consultation meetings (once a quarter) - Meetings with the General Manager / Plant Manager (once a year) 【Irregular】 - General Manager's Office mailbox - Internal communication meetings - Meetings with the General Manager / Plant Manager - Plant Manager's mailbox at each plant - Employee grievance (whistleblowing) hotline and mailbox	【Regular】 - Annual supplier audits and evaluations (once a year) 【Irregular】 - Telephone / meetings / email - Purchase orders - Industry exchange meetings - Visits	【Irregular】 - Telephone / email - In-person visits - Official website - Social media
Responsible Units	Responsible Units	Responsible Units
Human Resources Department	Procurement Department	Sustainable Development Department
Engagement Outcomes	Engagement Outcomes	Engagement Outcomes
- Four labor-management meetings were held. - One annual performance appraisal was conducted. - Four union consultation meetings were held. - Two employee grievances relating to workplace conflicts were received, and mediation was completed in both cases.	- Audits were completed for 99 suppliers. - Evaluations were completed for 311 suppliers: 280 Excellent-rated suppliers (approximately 90%) 25 Good-rated suppliers (approximately 8%) 4 Acceptable-rated suppliers (approximately 1%) 2 suppliers classified as Under Observation	- Under the children's nutrition education program, 4,406 nutrition education kits and 9,480 sets of nutrition education materials were donated in 2025 to improve nutrition and health literacy among children in rural areas. - Under the older-adult nutrition education program, 7,521 nutrition supply boxes were donated in 2025 to support the nutritional needs of disadvantaged older adults. - Twenty-seven community nutrition workshops were held. A 35-day rotating menu covering 105 meals was launched for use by more than 900 community meal sites and received over 35,000 online views.
Issues of Concern	Issues of Concern	Issues of Concern
- Occupational Health and Safety - Food Safety Management - Ethical Management and Governance	- Sustainable Supply Chain - Product Responsibility and Transparency - Food Safety Management - Ethical Management and Governance	- Food Safety Management - Occupational Health and Safety

Shareholders / Investors

Significance to Standard Foods

Capital provided by investors supports Standard Foods' operations and sustainable development.

Communication Methods and Frequency

【Regular】

- Annual Report (once a year)
- Investor conference (once a year)
- Operating performance announcements (monthly)
- Annual General Shareholders' Meeting (once a year)
- Sustainability Report (once a year)
- Investor newsletter (once a quarter)

【Irregular】

- Institutional investor meetings
- Investor relations contact by email / telephone
- Spokesperson and Acting Spokesperson mailbox
- Information disclosure on the Company's official website
- Market Observation Post System (MOPS)

Responsible Units

- Stock Affairs Unit

Engagement Outcomes

- Investor concerns regarding operating performance, business strategies, and sustainable development were addressed through the Annual General Shareholders' Meeting, investor conference, and the Spokesperson and Acting Spokesperson mailbox.
- Operating performance was disclosed regularly for investors' reference.
- Information on the official website and MOPS was updated on an ongoing basis, enabling investors to obtain timely and transparent information.

Issues of Concern

- Operational Performance
- Energy Management
- Employee Compensation and Development
- Ethical Management and Governance

Governance Members

Significance to Standard Foods

The Board of Directors is the Company's highest decision-making body. Governance members, including directors and the management team, formulate business strategies and development plans, supervise the achievement of operating performance targets, and approve major investment projects to ensure sound corporate governance and enhance sustainable corporate value.

Communication Methods and Frequency

【Regular】

- Board of Directors meetings (at least once a quarter)
- Management analysis meetings (at least once a month)
- Remuneration Committee meetings (at least twice a year)
- Nomination Committee meetings (at least twice a year)
- Audit Committee meetings (at least once a quarter)
- Monthly senior executive meetings (at least once a month)
- Sustainable Development Committee meetings (at least once a quarter)

- Separate communication meetings between independent directors and the external auditors (at least twice a year)
- Separate communication meetings between independent directors and Internal Audit (at least once a year)

【Irregular】

- Meetings to discuss material or significant issues

Responsible Units

- Stock Affairs Unit
- General Manager's Office
- Chief Executive Officer's Office
- Sustainable Development Committee

Engagement Outcomes

- The Board of Directors and functional committees conduct annual self-evaluations, while an external Board performance evaluation is conducted once every three years. The results are reported to the Board of Directors.
- The Board approved amendments to important rules and regulations, major investment projects, and the Sustainability Report.
- The Board supervised procedures for the disclosure of financial and material information, which was publicly released following Board approval.
- The Board supervised the Company's sustainable development roadmap, regulatory compliance progress, and implementation and approved the policy linking executive remuneration with ESG performance.
- The Company's operating policies and business performance were supervised and reported to the Board.
- The business progress and development of each department were supervised and reported to the Board at the end of the year.

Issues of Concern

- Operational Performance
- Energy Management
- Food Safety Management
- Ethical Management and Governance

Regulatory Authorities and Certification Bodies

Significance to Standard Foods

Ensuring compliance with regulatory requirements reduces compliance and management risks and enhances sustainability governance performance.

Communication Methods and Frequency

【Regular】

- Routine inspections

【Irregular】

- Material information filings
- Questionnaires and official notices/ correspondence
- Briefing and awareness sessions
- External audits
- Fire and occupational safety drills/occupational safety drills

Responsible Units

- Accounting Division
- Internal Audit Office
- Procurement Department
- Stock Affairs Unit
- Safety and Health Division
- Audit and Certification Management Section

Engagement Outcomes

- Continued improvement in performance relating to environmental, social, and governance issues in accordance with ESG Evaluation criteria.
- No material deficiencies occurred during the year, and the relevant risks were appropriately explained and addressed.
- Occupational safety and health management and environmental management system certifications were successfully obtained or maintained during the year.
- Two fire emergency response drills were conducted during the year.

Issues of Concern

- Energy Management
- Nutrition and Health
- Occupational Health and Safety
- Ethical Management and Governance

Professional and Industry Knowledge Organizations

Significance to Standard Foods

Assurance, attestation, consulting, and other services provided by professional institutions help ensure the accuracy, transparency, and credibility of financial information, sustainability information, and professional knowledge, thereby enhancing stakeholder trust and the quality of communication.

Communication Methods and Frequency

【Regular】

- CPA assurance engagements (quarterly)
- Annual meeting on CPA assurance reports (annually)
- Foreign exchange market briefings by professional consultants (monthly)
- Pre-AGSM communication meetings with the stock transfer agent (annually)
- Capital market information briefings by financial and securities institutions (quarterly)

【Irregular】

- Consultations or business-related communications with financial institutions and accounting firms
- Consulting services, written reports, or opinions provided by other external experts or consultants
- Sharing sessions and seminars on developments in industrial safety and management technologies

Responsible Units

- Accounting Division
- Finance Division
- Stock Affairs Unit

Engagement Outcomes

- Quarterly and annual financial statement assurance engagements were completed, and the related reports were issued.
- Internal professional knowledge and business effectiveness were enhanced based on professional opinions and reports.
- The Company kept abreast of the latest laws, standards, and policies to ensure the compliance of its corporate governance and Internal Control System.
- Accounting policies and disclosures were adjusted in accordance with the latest accounting standards and interpretive rulings.
- The Company's overall financial structure and use of funds were optimized.
- All required financial and sustainability filings and disclosures were completed on schedule in accordance with applicable requirements.

Issues of Concern

- Operational Performance
- Food Safety Management
- Occupational Health and Safety
- Ethical Management and Governance

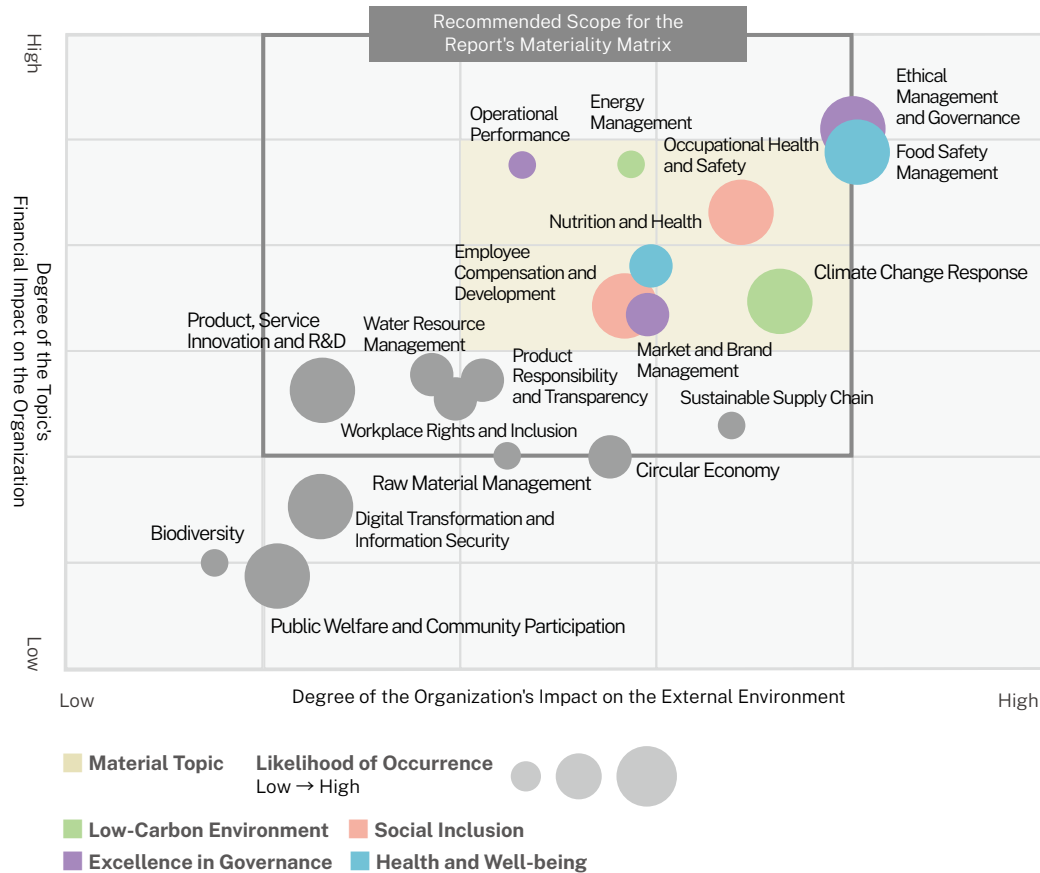
Material Topic Identification and Prioritization GRI 3-1

With reference to the process for determining material topics under the GRI Standards 2021 and the four principles of the AA1000 AccountAbility Principles 2018 (AA1000AP) — Inclusivity, Materiality, Responsiveness, and Impact — Standard Foods identifies and discloses its material sustainability topics and the related strategies, targets, and measures.

Material Topic Identification Process

Understanding the Organization's Sustainability Context 	STEP 1 Stakeholder Identification 10 stakeholder categories Through internal discussions among department heads, the incorporation of external expert opinions, and reference to industry peers, Standard Foods identified ten stakeholder categories in accordance with the AA1000 Stakeholder Engagement Standard (AA1000SES): (1) Consumers, (2) Customers, (3) Employees, (4) Suppliers and Contractors, (5) Media and Opinion Leaders, (6) Regulatory Authorities and Certification Bodies, (7) Shareholders/Investors, (8) Communities and Advocacy Groups, (9) Governance Members, and (10) Professional and Industry Knowledge Organizations.
	STEP 2 Collection of Organizational Impact Factors 94 impact factors With reference to the GRI Standards, SASB Standards, TCFD, industry issues covered by international ratings, the United Nations Sustainable Development Goals (SDGs), domestic and international industry issues, global trends, and media reports, Standard Foods identified the actual and potential positive and negative impacts of its operations on the external environment and assessed the magnitude of those impacts.
Identifying Actual and Potential Impacts 	STEP 3 Consolidation of Organizational Impact Factors into Sustainability Issues 19 sustainability issues Based on integrated recommendations provided by the external consulting team, the impact factors were consolidated by topic into sustainability issues. Standard Foods and the external consultants then discussed and confirmed the sustainability issues associated with the Company's operations.
	STEP 4 Material Topic Analysis and Prioritization 326 questionnaires: 9 from senior management, 317 from stakeholders The Sustainable Development Promotion Office assisted in distributing electronic questionnaires based on the characteristics of each functional team. The topics were then analyzed as having a high, medium, or low level of significance based on the degree of their financial impact on the organization and the degree of the organization's impact on the external environment.
Assessing the Significance of Impacts 	STEP 5 Topic Impact Assessment 9 material topics Applying GRI 3 and the concept of double materiality, Standard Foods assessed the financial impacts and likelihood of occurrence of topics rated as having high or medium significance. The material topics were then mapped to the GRI Topic Standards, resulting in the identification of nine highly material topics.
Reporting Topics with Significant Impacts 	STEP 6 Topic Response and Disclosure Following the assessment, the nine material topics were designated as the primary focus of this report, and management approaches were formulated for each topic. Standard Foods will continue to review the significance of its sustainability issues, respond to stakeholder expectations, and ensure that the report's disclosures remain transparent, reasonable, and balanced.

List of Material Topics GRI 3-2



Explanation of Changes to Material Topics

Material Topic	2025 Materiality	2024 Materiality	Change	Reason for Change
Operational Performance	Medium	Not Material		In response to challenges arising from market growth, demographic changes, domestic and international tariffs, regulatory requirements, and food waste controls, Standard Foods must adjust its strategies to maintain financial stability and operational performance.
Ethical Management and Governance	High	Not Material	Increased	Standard Foods has strengthened corporate governance and transparent information disclosure, undertaken senior management personnel adjustments, and made changes relating to the Shareholders' Meeting as well as committee structure. It has also introduced resource circularity and green design while also adjusted its operating strategies to demonstrate its commitment to business integrity and regulatory compliance.
Energy Management	Medium	Not Material		Energy management helps reduce costs, fulfill environmental responsibilities, and enhance operational resilience. As the food processing industry has high energy requirements, improving energy efficiency and diversifying the energy mix can reduce exposure to fluctuations in fossil fuel prices.
Employee Compensation and Development	Medium	NA	New	Standard Foods faces challenges in cultivating and developing industry talent and must therefore enhance its compensation management and employee development systems to strengthen talent management and its corporate image.
Market and Brand Management	Medium	NA		In response to growing consumer awareness of sustainability and the risk of greenwashing, Standard Foods must ensure transparent brand communication and the effective implementation of its actions to maintain trust and brand value.

Description of Material Topics and Value Chain Impacts

Material Topic	GRI Topic Standard	Impact Dimension			Scope of Value Chain Impacts					Chapter
		Actual / Potential	Positive / Negative	Degree	Upstream		Operations	Downstream		
					R&D Center	Material Supply	Production Process	Product Transportation	Sales Channels	
Operational Performance	GRI 201:2016	Potential	Negative	52.4%	●	△	●	△	▽	Chapter 1: Corporate Governance
Ethical Management and Governance	GRI 205:2016 GRI 405:2016	Potential	Negative	78.6%	△	▽	●	△	▽	
Food Safety Management	GRI 416:2016	Potential	Negative	100%	●	△	●	●	▽	Chapter 2: Food Safety
Nutrition and Health	Custom Topic	Potential	Postive	64.5%	●	△	●		▽	
Market and Brand Management	Custom Topic	Potential	Positive	60.2%	●	△	●		▽	
Climate Change Response	GRI 201:2016 GRI 305:2016	Potential	Negative	79.4%	△	▽	●	△	▽	Chapter 4: Environmental Sustainability
Energy Management	GRI 302:2016	Potential	Positive	47.6%	△	△	●	△	▽	
Employee Compensation and Development	GRI 201:2016 GRI 202:2016 GRI 404:2016 GRI 405:2016	Actual	Negative	69.7%	●	▽	●	△	▽	Chapter 5: Healthy Workplace
Occupational Health and Safety	GRI 403:2018 GRI 408:2016 GRI 409:2016	Actual	Negative	69.7%	●	▽	●	▽	▽	

Note: Level of Involvement in Value Chain Impacts

Cause (●): The organization causes an impact through its own activities.

Contribute to (△): The organization's activities cause, facilitate, or incentivize another entity to cause an impact.

Directly linked (▽): The organization has neither caused nor contributed to a negative impact but may be directly linked to it through its business relationships, including its operations, products, or services.

United Nations Sustainable Development Goals (SDGs)

GRI 2-22

SDGs × ESG Action Performance

Dimension	Sustainability Pillar	UN SDG Targets	SDG Actions
Governance	Corporate Governance	 5.5	- Obtained ISO 27001:2022 Information Security Management System certification. - Established a Nomination Committee. - Added one female director to the Board of Directors. - Established a Corporate Value Enhancement Plan. - Ranked in the 6%–20% bracket among TWSE-listed companies in the 12th Corporate Governance Evaluation.
		 8.2	
		 16.6	
		 17.5 17.14	
	Food Safety	 3.4	- Established a comprehensive food traceability and tracking information system. - Obtained ISO 22000:2018 certification. - Conducted regular supplier audits. - Conducted food hygiene and safety education and training.
		 12.7	
	Sustainable Supply Chain	 12.7	- Comprehensive supplier management: Annual supplier evaluations were conducted for 100% of suppliers, systematically strengthening supply chain management and risk control. - Implementation of the Supplier Code of Conduct: The acknowledgment return rate for the Supplier Code of Conduct exceeded 85%, continuously enhancing compliance and transparency in governance, labor, human rights, and environmental matters throughout the supply chain. - Continuous improvement in sustainable packaging materials: Five packaging material improvement projects were launched and continuously advanced to enhance resource-use efficiency and reduce environmental impact. - Strengthening supply chain resilience: In response to fluctuations in global energy and raw material supply chains caused by geopolitical factors in 2025, Standard Foods ensured stable raw material supplies through measures including advance procurement, appropriate increases in inventory levels, and the development of alternative suppliers. - Establishment of a sustainable procurement system: Standard Foods completed the implementation of ISO 20400:2017 Sustainable Procurement and passed verification, continuing to systematically integrate sustainability into its procurement processes.
		 17.6 17.7	

Dimension	Sustainability Pillar	UN SDG Targets		SDG Actions
Environment	Environmental Sustainability		7.A	- The Group's plants saved 1,733 metric tons of water in 2025. - Standard Foods' three major plants completed six energy-saving and carbon-reduction projects and implemented Total Productive Maintenance (TPM) equipment maintenance programs, reducing carbon emissions by 2,168 metric tons and saving 2.725 million kWh of electricity. - The Hukou Plant expanded its condensate and rainwater recovery facilities for cooling towers, saving 1,773 metric tons of water annually. - Through project implementation in 2025, Standard Foods Group's plants reduced the generation of industrial waste, including soapstock and food-processing sludge, by a total of 262.99 metric tons. - The recycling and reuse rate across the Group's three major plants reached 90% in 2025. - Continued to conduct greenhouse gas emissions inventories and assurance engagements for the Group's four major sites in Taiwan, six operating locations, and subsidiaries in China, including their operating locations. - Completed carbon footprint verification for two large rolled oat products. - Promoted waste-reduction policies in offices and used copy paper bearing a green pulp environmental label.
			12.2 12.5	
			13.3	
Social	Healthy Workplace		8.6 8.8	Through education and training associated with the promotion of a healthy workplace, Standard Foods enhances employees' health and safety awareness and promotes workplace safety and stable employment.
			2.1 2.2	
	Social Co-Prosperity		3.4	Standard Foods continued to promote nutritional care for children and older adults through the GROW WITH LOVE and LIVE FOR GOOD initiatives in collaboration with social welfare organizations and community organizations. - Under the GROW WITH LOVE Children's Nutrition Education Program, Standard Foods donated 4,406 nutrition education kits and provided 9,480 sets of nutrition education materials in 2025, improving nutrition and health literacy among children in rural areas. - Under the LIVE FOR GOOD Nutrition and Healthy Aging Program, Standard Foods donated 7,521 nutrition supply boxes for older adults in 2025 to support the nutritional needs of disadvantaged older adults. - Twenty-seven community nutrition workshops were held, with 857 individuals participating, strengthening nutrition and health awareness among older adults and volunteers. - A 35-day rotating menu covering 105 meals was launched for use by more than 900 community meal sites and received over 35,000 online views. - Standard Foods continued to support public welfare through in-kind donations, with 58 public welfare organizations receiving donations during the year, thereby expanding social care and nutritional support.
			4.7	
			10.3	
			17.7	

1 Corporate Governance

Vision and Commitment

We uphold integrity and balanced ESG development. Under the Board's oversight, we continuously enhance governance policies and management processes and integrate them into our operations and internal controls.

We believe sound corporate governance, shareholder rights, and stakeholder engagement are essential to creating long-term value and sustainable growth.

- 34 1.0 Strategic, Management, Approach, and Performance
- 35 1.1 Sustainable Governance Framework
- 44 1.2 Economic Impact and Value Creation
- 47 1.3 Integrated Risk Management
- 52 1.4 Information Security Management



Sustainable Governance Anchored in Trust

Strengthen the functions of the Board of Directors and risk control mechanisms, ensure information transparency, uphold ethical management, and achieve the Sustainable Development Goals

1.0 Strategic Management Approach and Performance GRI 3-3

Policy Commitments

The Company is committed to sustainable development and, in accordance with ESG principles, continues to make progress in economic governance, human rights and social responsibility, as well as environmental conservation. We have established policies and guidelines aligned with our vision of sustainable co-prosperity.

We publicly commit to upholding responsible business conduct throughout our operations and ensuring that the Company operates in compliance with ethical and regulatory requirements. To appropriately integrate our sustainability commitments into internal governance, the Company has incorporated the relevant requirements into its Internal Control System and implemented them through supplier guidelines and internal audit management procedures. As the highest-level oversight body, the Board of Directors is responsible for promoting and implementing the relevant policies, while the internal audit function conducts regular reviews to ensure their effective implementation.

The Company adheres to the principles of ethical management while maintaining a balance among environmental, social, and governance (ESG) development. Under the oversight of the Board of Directors, we continuously optimize our governance policies and management processes to ensure their effective integration into operational management and the Internal Control System. We firmly believe that sound corporate governance, the protection of shareholders' rights and interests, and communication with stakeholders are essential foundations for creating long-term value and promoting sustainable business operations.

Material Topic	Impact Description	International Frameworks and Indicators
Operational Performance	Standard Foods' financial and operating performance, including financial impacts arising from climate change response, internal carbon pricing, renewable energy procurement, and government financial assistance.	GRI 201-1 GRI 201-4
Ethical Management and Governance	Standard Foods manages its corporate governance structure and regulatory compliance and rigorously assesses the integrity-related conduct of senior executives and employees, business dealings, and lawful transactions with customers to prevent the risks of corruption and material regulatory violations and to safeguard operational transparency and brand reputation.	GRI 205-1 GRI 205-2 GRI 205-3 GRI 405-1

Short-Term Targets (2026-2027)

- Complete the establishment of the fundamental corporate governance structure and risk management framework, including establishing the Nomination Committee and clearly defining the responsibilities of the Board of Directors and functional committees.
- Enhance the diversity and professional expertise of Board members, with at least two female directors serving on the Board.
- Establish a policy linking executive remuneration with ESG performance indicators to support the Company's sustainable development.
- Continue to comply with and disclose the indicators under the Financial Supervisory Commission's Corporate Governance 3.0—Sustainable Development Roadmap.
- Continue to improve sustainability-related internal control items in accordance with the requirements of the competent authorities.
- Establish essential foundations for the Company's overall risk governance:
 - Establish information security risk management processes and assessment methods.
 - Obtain ISO 27001:2022 Information Security Management System certification for the SAP system and the Dayuan/IDC server rooms.
 - Obtain ISO 27701:2022 Privacy Information Management System certification for the e-commerce and marketing platforms.
- Deepen stakeholder relationships and establish effective communication mechanisms.

Medium-Term Targets (2028-2029)

- Continue to optimize the operational effectiveness of the Board of Directors and functional committees, regularly review material risk issues, and extend corporate governance and risk management requirements to the Group's principal operating units.
- Obtain ISO 27001:2022 Information Security Management System certification for IT operations, maintenance, and development.
- Introduce the NIST Cybersecurity Framework (NIST CSF) to strengthen the Identify, Protect, and Detect functions.
- Obtain ISO 27701:2022 privacy information protection certification.
- Enhance all employees' awareness of corporate governance and ESG issues through education, training, and internal communication mechanisms and promote cross-departmental participation.

Long-Term Targets (2030+)

- Establish a mature corporate governance system aligned with international practices and integrate corporate governance, risk management, and sustainable development into corporate strategy and operational decision-making.
- Respond to stakeholder expectations regarding personal data protection and information security and enhance corporate trust and long-term value:
 - Obtain ISO 27001:2022 Information Security Management System certification throughout the Group.
 - Strengthen the Respond and Recover functions under the NIST CSF.
 - Evaluate and introduce Privacy Impact Assessment (PIA) and compliance tools.

▲ Exceeded Target ● Target Achieved ✕ Target Not Achieved

Management Action	Performance Indicator	2025 Performance and Highlights	Achievement Status ^{Note}
Continue to improve sustainability-related internal control items in accordance with the requirements of the competent authorities.	Percentage of deficiencies identified through internal control reviews that were remediated (%)	The remediation completion rate for deficiencies identified through internal control reviews reached 100%.	●
Complete an inventory of personal data assets and establish an asset register, conduct risk assessments, and implement planned improvements.	Percentage of identified high-risk items that were remediated (%)	The remediation completion rate for high-risk items identified through risk assessments reached 100%.	●
Deepen stakeholder relationships and establish effective communication mechanisms.	Percentage of stakeholder comments that were responded to or addressed (%)	The Company maintained ongoing communication with stakeholders through diverse channels and listened attentively to their views. Stakeholder opinions, needs, and expectations were used as references for operational decision-making. Communication frequency and outcomes are disclosed in the Sustainability Report, and the consumer response rate reached 100%.	●

1.1 Sustainable Governance Framework

● Board of Directors Composition GRI 2-9 GRI 2-16

Standard Foods' Board of Directors is the Company's highest governance body. The Company has established the Guidelines for Corporate Governance Practices, which contain provisions relating to shareholders' rights and interests, Board functions, stakeholder rights and interests, and information transparency. A dedicated Corporate Governance Project Team has also been established to promote corporate governance affairs, protect shareholders' rights and interests, and strengthen the functions of the Board of Directors. The Company obtains Directors, Supervisors, and Key Personnel Liability Insurance annually to mitigate and distribute the risk of material losses to the Company and its shareholders resulting from errors or omissions by directors and key personnel. The current Board of Directors comprises eight directors, including four independent directors, who account for 50% of all Board seats. The current Board was re-elected in June 2025, with a term extending from June 2025 to June 2028. Before the expiration of the current term, two of the four independent directors had served no more than three terms.

The Company values the diverse industry experience, professional backgrounds, and capabilities of its Board members and continues to incorporate the perspectives of people of different genders, ages, and disadvantaged groups. The current Board includes two female directors and one director aged 41–50. The Company will continue to optimize the Board's structure by promoting generational and gender diversity, thereby broadening the range of perspectives considered by the Board, strengthening Board effectiveness, and enhancing the Company's overall operational performance. All operations of the Board of Directors are conducted in accordance with the Company Act, Securities and Exchange Act, Standard Foods' Articles of Incorporation, Board Meeting Rules of Procedure, resolutions adopted at Shareholders' Meetings, and other applicable requirements.

項目	Frequency	Number of Meetings	Attendance Rate	Meeting Content	Meeting Outcomes
Board Meetings	At least once per quarter	7	93% (in-person attendance)	- Reviewed corporate operating plans, operational performance, ESG development strategies, and the establishment or amendment of material matters required by laws, regulations, or competent authorities. - For key material events, such as major investment projects, whistleblowing reports and grievances, negative impacts, and public opinion, the Board assigned and confirmed the responsible units while continued to track and oversee actual progress as well as handling at subsequent meetings.	In 2025, the key material matters communicated to the Board and disclosed through material information announcements were routine matters legally requiring Board resolutions, including financial reports; loans between the parent company and subsidiaries or affiliated enterprises; the convening of the Shareholders' Meeting and dividend distributions; the holding of investor conferences; major investments; and personnel changes. A total of 57 proposals were discussed by the Board during the year.

Standard Foods Board Members

GRI 2-9

GRI 2-16

GRI 405-1

Title	Name	Gender	Age	Board Meeting Attendance, Including Attendance by Proxy	Serves on Other Boards (Yes / No)	Member of a Special Group (Ex. Members of disadvantaged social groups, ethnic minorities, and persons with disabilities.)
Chairperson	Te-Feng Tsao	Male	71 or older	7	Yes	No
Director	Chien-Sheng Hsuan	Male	71 or older	7	Yes	No
Director	Te-Hua Tsao	Female	71 or older	7	Yes	No
Director	Arthur Tsao	Male	41 ~ 50	7	Yes	No
Independent Director	Chung-Pen Chang	Male	71 or older	7	No	No
Independent Director	Chung-Chie Chou	Male	71 or older	7	Yes	No
Independent Director ^{Note}	Fong-Nien Chiang	Male	61 ~ 70	2	Yes	No
Independent Director	Yu-Chung Wang	Male	71 or older	7	Yes	No
Independent Director ^{Note}	Shui-Hsien Lin	Female	51 ~ 60	5	Yes	No

Note: The Board was re-elected on June 19, 2025. Fong-Nien Chiang retired from the Board, and Shui-Hsien Lin was newly appointed.

Board of Directors Nomination and Selection GRI 2-10

Standard Foods adopts a candidate nomination system for the election of directors, including independent directors, under which shareholders elect directors from the list of nominated candidates. To strengthen corporate governance and promote the sound development of the Board's composition and structure, the Board discussed and approved the Guidelines for Corporate Governance Practices in 2016. Article 20, Paragraph 3 of the Guidelines states that Board composition should take diversity into consideration and that an appropriate diversity policy should be formulated based on the Company's operations, business model, and development needs. The policy should include, but is not limited to, the following two dimensions:

- ▶ Background and Values: Gender, age, nationality, culture, and other factors.
- ▶ Professional Knowledge and Skills: Professional backgrounds, such as law, accounting, industry, finance, marketing, or technology, as well as professional skills and industry experience.

Conflict of Interest Avoidance GRI 2-9 GRI 2-11 GRI 2-15

The Chairperson of Standard Foods' highest governance body is Mr. Te-Feng Tsao, who does not concurrently hold any other senior management position. All members of the Company's Board of Directors are appointed or elected through a nomination and selection system. In accordance with the Rules Governing the Procedures for Board of Directors Meetings of Public Companies, the Board has established the Board Meeting Rules of Procedure, which prescribe the principles governing directors' avoidance of conflicts of interest. The Company currently identifies directors' service on other boards as a potential source of conflicts of interest. For further information, please refer to the 2025 Annual Report. To prevent and mitigate such conflicts, the Company has established comprehensive conflict-of-interest avoidance principles and requires Board members to exercise a high degree of self-discipline and prudence, fulfill their fiduciary and ethical duties, and faithfully perform their duties and exercise their authority. Where a director or the juristic person represented by that director has an interest in a matter discussed at a Board meeting, the director must explain the material details of that interest at the meeting. Where the matter may be detrimental to the Company's interests, the director may not participate in the discussion or voting, must recuse himself or herself during the discussion and voting, and may not exercise another director's voting rights by proxy.

- The Company also pays attention to and seeks to avoid or mitigate conflicts of interest involving stakeholders. Please refer to the [2025 Annual Report and annual financial reporting information](#).

● Board of Directors Continuing Education GRI 2-17

To remain abreast of global business and management trends and enhance corporate governance and risk-response capabilities, Standard Foods' Board members are committed to continuously strengthening their industry expertise and enriching their corporate governance experience. These efforts enhance and consolidate the collective knowledge of the Company's highest governance body in relation to sustainable development.

Standard Foods arranges training courses for the Board of Directors on an irregular basis, comprehensively covering the economic, environmental, social, and corporate governance dimensions to enhance the governance knowledge and insight into emerging trends required by Board members. To ensure that directors remain informed of matters relevant to the Company, Standard Foods regularly distributes stock exchange announcements, relevant industry news, and information on ESG issues. The Company also continues to strengthen its information-sharing and training plans based on the needs and feedback of individual Board members, ensuring that they possess sufficient expertise to fulfill their leadership and supervisory functions.

In 2025, Board members completed a total of 48 continuing education hours, averaging six hours per person.

2025 Board of Directors Continuing Education Courses

Course Type		Course Name	Course Hours
Core Courses	Governance and Risk	Corporate and Director/Supervisor Responsibilities and Obligations under the Securities and Exchange Act	3
		Corporate Governance from a Legal Perspective: Business Risks and Responsibilities Every Director and Supervisor Should Know	3
		Corporate Financial Decisions Requiring the Attention of Directors and Supervisors	3
	Sustainable Development Issues	Impact of Carbon Pricing on Corporate Operations	3
		Carbon Pricing and the Green Economic Transition	3
		Future Trends and Opportunities in Net-Zero and Sustainable Finance	3
Professional Courses	Economics and Finance	Trump's New Tariff Policy and Shifts in the Global Economy	3
		Trends and Common Issues in Taiwanese Businesses' Supply Chain Restructuring in Mainland China	6
		Key Challenges in Overseas Investment Strategies for Taiwanese Businesses (ASEAN and India)	3
	Technology and Innovation	The AI Era: Opportunities and Challenges for Intelligent Enterprise Transformation	3
		Industry Developments and Future Opportunities in Generative AI	9
		Digital Transformation and AI Applications	3
		Data-Driven Digital and Intelligent Transformation	3

● Board of Directors Performance Evaluation GRI 2-18

To implement corporate governance, enhance the functions of the Company's Board of Directors, and establish performance objectives to improve the efficiency of Board operations, Standard Foods has established the Board of Directors Performance Evaluation Methods. The evaluation indicators cover five major dimensions: Degree of Participation in Company Operations, Enhancement of Board Decision-Making Quality, Board Composition and Structure, Selection and Continuing Education of Directors, and Internal Control. The Company's Sustainable Development Department regularly reports to the Board of Directors each year on the promotion of sustainable development, the impacts of climate change, stakeholder issues, corporate governance, social care, and other relevant matters. The Board provides comprehensive feedback and opinions. Directors' oversight of and participation in ESG matters are also taken into consideration in the performance evaluations of the Board as a whole and of individual directors, thereby strengthening the Board's supervisory role in sustainable development and governance.

In accordance with the aforementioned Methods, the Company conducts annual performance self-evaluations of the Board of Directors and its functional committees, including the Audit Committee, Remuneration Committee, and Sustainable Development Committee. These evaluations also include questionnaire-based self-evaluations by individual directors. The 2025 evaluation results indicated that the Board and committees were operating effectively. The Company will continue to strengthen the functions of the Board based on the evaluation results to enhance the effectiveness of corporate governance. The Methods also require an evaluation to be conducted at least once every three years by an independent external professional institution or a team of external experts and scholars, with the evaluation for the relevant year conducted at year-end. Most recently, in 2023, the Company engaged the independent external professional institution Taiwan Institute of Ethical Business to conduct an external performance evaluation of the Board. The overall evaluation was completed through

questionnaires completed by all directors and individual director interviews. All executive committee members signed declarations of independence, and an evaluation report containing overall observations and recommendations for improvement was issued and submitted to the Board of Directors in March 2024. The results of the 2025 Board performance evaluation were first reviewed by the Nomination Committee, which discussed and recommended the relevant remuneration payment standards based on the evaluation results. The results were subsequently submitted to the Board of Directors in March 2026.

● Remuneration Policy for Directors and Managers GRI 2-19 GRI 2-20

The remuneration policies, systems, standards, and structures for the Company's directors and managers are established and reviewed by the Remuneration Committee in accordance with the Organizational Regulations of the Remuneration Committee. The Committee includes independent directors who provide diverse external perspectives and opinions and meets at least twice a year to review and ensure the competitiveness and reasonableness of remuneration. Furthermore, to enhance its sustainable development capabilities, the Company established the Executive Remuneration-ESG Performance Linkage Policy in 2024 with the approval of the Board of Directors. The Policy stipulates that at least 10% of senior executives' variable remuneration shall be linked to ESG sustainable development performance. The linkage percentage may be increased annually depending on circumstances and is cascaded to the senior managers under their supervision for implementation. The relevant targets include greenhouse gas reductions, optimized energy management, enhanced corporate governance, and care for employees and vulnerable groups. The Company will continue to strengthen its ESG-related policies and continuously adjust its remuneration linkage mechanisms to promote deeper participation in sustainable development among personnel at all levels and reduce ESG-related risks.

The annual remuneration of Standard Foods' directors includes directors' remuneration, salaries, and bonuses, with

the latter two applying only to directors who concurrently serve as employees. Remuneration for senior executives includes salaries, bonuses, retirement benefits, and other remuneration. Such information is disclosed annually in the Company's Annual Report. Please refer to the 2025 Annual Report. Apart from the aforementioned items, the Company's senior executives receive no other material special benefits. Their retirement benefit arrangements are also the same as those applicable to general employees and are administered in accordance with applicable laws and regulations.

● Clawback Policy for Improper Benefits

GRI 2-19

To enhance the standards of conduct, professional ethics, and professional competence of the Company and all employees, Standard Foods has established the Guidelines for Ethical Conduct. Any person who violates the Guidelines must have all improperly obtained benefits recovered and returned to the person from whom they were obtained or to the Company. The violator will also be subject to disciplinary action according to the severity of the violation, which may include the withholding of performance bonuses, year-end bonuses, or profit-sharing bonuses; dismissal; demotion; or even legal action. Standard Foods expects all employees, including managers, to duly fulfill their management and supervisory responsibilities and strictly adhere to professional ethical standards, thereby ensuring the Company's sustainable growth and development.

● Functional Committees

GRI 2-9 GRI 2-12 GRI 2-19

To effectively manage the impacts of operational risks and implement processes for identifying and overseeing the Company's impacts on the economy, environment, and people, Standard Foods has established several functional committees under the Board of Directors, including the Audit Committee, Remuneration Committee, Sustainable Development Committee, and Nomination Committee. The

functional committees conduct due diligence through routine business communication channels, internal meetings, various questionnaires and opinion surveys, document sign-offs, and existing grievance mechanisms. After collecting stakeholder feedback on material events or recommendations relating to the positive and negative impacts arising from the Company's operations, the committees are responsible for developing, approving, and updating the relevant strategies and policies for managing those impacts. The Board of Directors is responsible for overseeing the functional committees' impact management processes and outcomes and reviews the effectiveness of those processes at least once a year during the meeting at which the results are reported.

Audit Committee

The purpose of Standard Foods' Audit Committee is to assist the Board of Directors in fulfilling its responsibilities for overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls. Matters reviewed by the Audit Committee include financial statements; audit and accounting policies and procedures; the Internal Control System; material asset or derivative transactions; material loans, endorsements, or guarantees; the raising of funds or issuance of securities; regulatory compliance; related-party transactions involving managers or directors and potential conflicts of interest; employee grievance reports; fraud investigation reports; corporate risk management; the appointment, dismissal, or remuneration of independent auditors; and the appointment or dismissal of the heads of finance, accounting, or internal audit. The Committee comprises all four independent directors. The Audit Committee assists the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls. It meets at least once per quarter and held seven meetings in 2025. For information on the meetings and attendance rates of the Audit Committee, please refer to the Company's annual reports.

Standard Foods Audit Committee Members

Name	Title	Gender	Term
Chung-Pen Chang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Chung-Chie Chou	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Yu-Chung Wang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Shui-Hsien Lin	Independent Director	Female	6/19 / 2025 – 6/18 / 2028

Key Responsibilities of the Standard Foods Audit Committee

- Establish or amend the Internal Control System in accordance with Article 14-1.
- Assess the effectiveness of the Internal Control System.
- Establish or amend procedures governing material financial or business activities, including the acquisition or disposal of assets, derivative transactions, loans of funds to others, and endorsements or guarantees for others, in accordance with Article 36-1.
- Review matters in which a director has a personal interest.
- Review material asset or derivative transactions.
- Review material loans, endorsements, or guarantees.
- Review the raising, issuance, or private placement of equity-type securities.
- Review the appointment, dismissal, or remuneration of independent auditors.
- Review the appointment or dismissal of the heads of finance, accounting, or internal audit.
- Review annual financial reports signed or sealed by the Chairperson, managers, and the accounting officer, as well as second-quarter financial reports that must be audited and certified by an independent auditor.
- Review various risk management policies.
- Review the appropriateness of the risk management framework.
- Review early-warning and response measures for material risk management issues and supervise improvement mechanisms.
- Report regularly to the Board of Directors on the implementation of risk management.
- Review other material matters prescribed by the Company or the competent authorities.

Remuneration Committee GRI 2-20

To ensure sound corporate governance and strengthen the Board's remuneration management function, Standard Foods has established a Remuneration Committee and adopted the Organizational Regulations of the Remuneration Committee. The Committee assists the Board of Directors in implementing and evaluating the Company's overall remuneration and benefits policies and the remuneration of directors and senior executives, thereby ensuring that the Company's remuneration arrangements comply with applicable laws and regulations and are sufficient to attract outstanding talent.

The Remuneration Committee comprises three independent directors and evaluates and reviews the remuneration of the senior management team and the allocation ratio of employee remuneration. The Committee has also approved the Table of Total Remuneration of Directors, General Managers, and Vice General Managers as a Percentage of Net Profit After Tax in Individual or Separate Financial Reports. Please refer to the Company's 2025 Annual Report. The Committee evaluates and reviews the reasonableness of the salaries and incentive compensation of individual management team members based on their capabilities, contributions to the Company, and performance, thereby effectively managing the risk of talent loss. The Remuneration Committee held two meetings in 2025. For information on the Committee's meetings and attendance rates, please refer to the Company's annual reports.

Standard Foods Remuneration Committee Members

Name	Title	Gender	Term
Chung-Pen Chang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Chung-Chie Chou	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Yu-Chung Wang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028

Key Responsibilities of the Standard Foods Remuneration Committee

- Regularly review the Organizational Regulations and propose amendments.
- Establish and regularly review the performance evaluation criteria and annual and long-term performance targets for directors and managers, together with the remuneration policies, systems, standards, and structures, and disclose the performance evaluation criteria in the Annual Report.
- Regularly evaluate the achievement of the performance targets established for directors and managers and, based on the results obtained under the performance evaluation criteria, determine the content and amount of their individual remuneration. The Annual Report shall disclose the individual performance evaluation results for directors and managers, the content and amount of their individual remuneration, and the relationship between and reasonableness of the remuneration and evaluation results.

Nomination Committee

To strengthen the functions of the Company's Board of Directors and its management mechanisms, the Board resolved on June 19, 2025, to establish a Nomination Committee in accordance with the relevant provisions of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and adopted the [Organizational Regulations of the Nomination Committee](#).

The Committee comprises three independent directors and meets at least twice a year. Acting under the authority delegated by the Board of Directors, the Committee shall exercise the due care of a good administrator and faithfully perform its duties, submitting its recommendations to the Board for discussion. Where a Committee member has an interest in a matter under consideration, the member shall explain the material details of that interest at the relevant Committee meeting. If the matter may be detrimental to the Company's interests, the member may not participate in the discussion or voting, shall recuse himself or herself during the discussion and voting, and may not exercise another Committee member's voting rights by proxy. The Nomination Committee held two meetings in 2025. For information on the Committee's meetings and attendance rates, please refer to the Company's [annual reports](#).

Standard Foods Nomination Committee Members

Name	Title	Gender	Term
Chung-Pen Chang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Chung-Chie Chou	Independent Director	Male	6/19 / 2025 – 6/18 / 2028
Yu-Chung Wang	Independent Director	Male	6/19 / 2025 – 6/18 / 2028

Key Responsibilities of the Standard Foods Nomination Committee

- Formulate standards concerning the professional knowledge, skills, experience, gender and other aspects of diversity, and independence required of Board members, independent directors, and senior executives, and use these standards to identify, review, and nominate candidates for such positions.
- Establish and develop the organizational structures of the Board of Directors and its committees; conduct performance evaluations of the Board, the committees, individual directors, and senior executives; and assess the independence of independent directors.
- Establish and regularly review continuing education plans for directors and succession plans for directors and senior executives.
- Establish the Company's Guidelines for Corporate Governance Practices.

Sustainable Development Committee

To embody the Company's core sustainability values and actively promote and strengthen corporate governance functions relating to sustainable operations, the direction of sustainable development, and corporate social responsibility, Standard Foods established the Sustainable Development Committee. The [Organizational Regulations of the Sustainable Development Committee](#) were established in accordance with the Company's [Guidelines for Corporate Governance Practices and Practical Principles for Sustainable Development](#). The Committee serves as the decision-making and supervisory body for the Company's sustainable development activities, covering the three dimensions of environmental (E), social (S), and corporate governance (G) matters. It fulfills the Company's sustainability responsibilities by safeguarding the rights and interests of the Company, employees, shareholders, and stakeholders. The Committee comprises three members, one of whom is a director, and the Company's Chief Executive Officer serves as its Convener. The Committee meets at least twice a year and held four meetings in 2025. For information on the Committee's meetings, please refer to the Company's [annual reports](#).

Standard Foods Sustainable Development Committee Members

Name	Title	Gender	Term
Arthur Tsao	Director / Chief Executive Officer	Male	6/19 / 2025 – 6/18 / 2028
Wen-Chi Chen	Director, Sustainable Development Department	Female	6/19 / 2025 – 6/18 / 2028
Pei-Lien Li	Chief Financial Officer	Female	6/19 / 2025 – 6/18 / 2028

Key Responsibilities of the Standard Foods Sustainable Development Committee

- Formulate the Company's sustainable development policies.
- Establish objectives, strategies, and implementation plans for the Company's sustainable development, including sustainable governance, ethical management, and environmental and social matters.
- Review, track, and revise the implementation and effectiveness of the Company's sustainable development initiatives and report regularly to the Board of Directors.
- Monitor issues of concern to stakeholders, including shareholders, customers, suppliers, employees, government agencies, nonprofit organizations, communities, and the media, and oversee the relevant communication plans.
- Implement sustainability-related information management policies and ensure the quality of disclosures.

Integrity Governance and Regulatory Compliance

● Anti-Corruption and Anti-Bribery Policy

GRI 205-1GRI 205-2GRI 205-3

"Integrity" is the most important foundation of the Company's sustainable operations. In 2020, Standard Foods' Board of Directors amended and adopted the Guidelines for Ethical Conduct, expressly requiring directors, managers, and all employees to comply with ethical conduct requirements when performing their duties. Also in 2020, the Board of Directors amended and approved the Guidelines for Business Integrity, which explicitly prohibit directors, managers, and all employees from directly or indirectly offering, promising, requesting, or accepting any improper benefit in the course of performing their duties or engaging in dishonest conduct involving a breach of integrity, illegality, a breach of fiduciary duty, or corruption.

To promote ethical conduct requirements and ethical management principles, the Employee Work Rules expressly stipulate that employees may not accept bribes, unreasonable hospitality, or improper benefits when performing their duties and may not engage in conduct intended to secure personal gain. The Company also strengthens awareness among new employees. Upon onboarding, personnel from the Human Resources Department explain the Employee Work Rules to reinforce these requirements. The Guidelines for Ethical Conduct are also disclosed on Standard Foods Group's official website, ensuring that all employees remain mindful of the Company's ethical conduct requirements and ethical management principles. Employee awareness of the Company's implementation of its anti-corruption policy reached 100%. No confirmed incidents of corruption occurred in 2025.

Communication and Training on Anti-Corruption Policies and Procedures

GRI 205-2

Target Group	Training Status	
	Number of Individuals (or Organizations) Trained	% Trained
Governance Body	12	100%
Non-Production Employees	760	97%
Production Workers	383	95%
Business Partners	311	100%

Regulatory Compliance GRI 2-27

Compliance with regulatory requirements and lawful operation are fundamental corporate responsibilities and essential to sustainable operations. To ensure that its operating activities comply with local government laws and regulations, Standard Foods has assigned dedicated personnel to closely monitor the enactment of and latest amendments to regulations that may affect the Company. Standard Foods has also established the internal Food Regulation Compliance Management Procedure to regularly track changes in food safety regulations and the progress of the responses taken by each unit, ensuring that all food-related operations comply with applicable laws and regulations.

Where a material event seriously affects the Company's operations— "material" being defined as an event that, in the Company's assessment, could cause considerable damage to its sales, operating performance, or reputation during the year—the event shall be publicly disclosed in the Sustainability Report in accordance with the Company's principles of transparency and the GRI Standards' requirement for balanced reporting. In 2025, Standard Foods was subject to seven penalty cases, with total fines amounting to NT\$340,000. Corrective measures were completed for all cases, and the fines were paid in accordance with the law. None of the cases involved material violations of laws or regulations or material pollution incidents.

Overview of Regulatory Compliance and Material Events in 2025		
Environmental Protection	No occurrence of material violations	
Economic Governance	1 incident NT\$50,000	
	【Event Type】 Violation of Paragraph 1, Article 28 of the Act Governing Food Safety and Sanitation: the overall message conveyed by advertising content involved exaggeration likely to mislead consumers.	【Follow-up Measures】 All content identified in the competent authority's official letter was corrected.
Social and Human Rights	6 incidents NT\$290,000	
	【Event Type】 A. Violation of the Regulations Governing Occupational Safety and Health Management due to failure to appoint a Class A occupational safety and health affairs supervisor. B. Noncompliance with the Regulations for the Occupational Safety and Health Equipment and Measures due to failure to install protective devices, including interlocked safety doors. C. Violation of the Labor Standards Act due to excessive extended working hours and failure to provide additional wages as required.	【Follow-up Measures】 A. One Level A Occupational Health Management Specialist was employed on April 1, 2025. B. The Company treated the matter with utmost seriousness and immediately initiated corrective action and reporting mechanisms. C. The Company continued recruiting production-line personnel and expanded the use of outsourced downstream packaging services to alleviate staffing demand. In accordance with individual employment contracts, year-end and mid-year bonuses for eligible employees were treated as wages and included in the calculation base for overtime pay.

Compliance Training

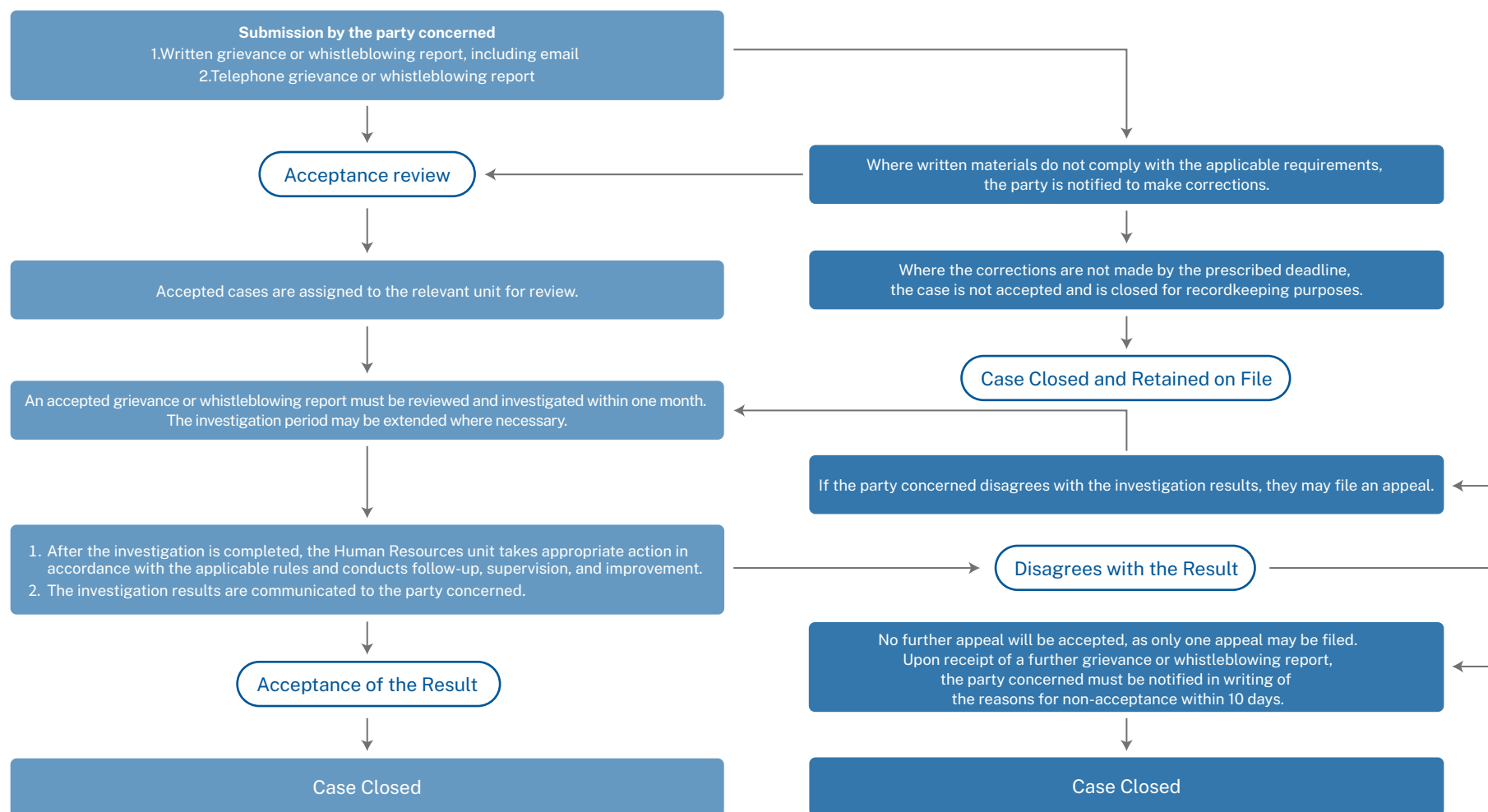
In addition to providing departments with timely assistance and consultation concerning laws and regulations, we also provide project-specific legal services and compliance guidance based on practical needs. We engage in focused discussions with departmental personnel regarding relevant legal information and issues and provide practical solutions and compliance plans, supported by detailed guidance. Furthermore, we organize education and training on various laws and regulations on an irregular basis, prepare handouts on legal issues, and disseminate relevant information. These efforts ensure that relevant personnel remain informed of and understand the latest requirements, allowing them to review and update their operating practices and avoid inadvertent violations arising from unfamiliarity with applicable requirements. They also strengthen employees' compliance and ethical awareness, thereby fulfilling the Company's fundamental social responsibilities.

Standard Foods' 2025 Compliance-Related Education and Training

Training Course	Course Objectives & Benefits	Training Audience
Label Artwork Review Process and Regulatory Awareness Course	1. Understand the principles and process of label artwork review. 2. Understand labeling and advertising regulations.	Newly hired Marketing personnel
Research and Discussion on Competing Joint and Bone Health Products	1. Understand the relevant regulatory requirements. 2. Analyze the level of legal risk associated with labeling and advertising terminology.	Marketing and R&D personnel
Pet Food Product Research and Discussion	1. Understand the relevant regulatory requirements. 2. Analyze the level of legal risk associated with labeling and advertising terminology.	Marketing and R&D personnel
Care Food Product Research and Discussion	1. Understand the relevant regulatory requirements. 2. Analyze the level of legal risk associated with labeling and advertising terminology.	Marketing and R&D personnel
Label Artwork Review and Regulatory Briefing	1. Understand the various labeling regulations. 2. Become familiar with the regulatory requirements applicable to the review of different product categories.	Labeling Section personnel
Ethical Management and Insider Trading Awareness	Help employees develop awareness of ethical management and regulatory compliance, improve their ability to identify risks relating to insider trading and conflicts of interest, and reduce operational risks.	All Non-Production Employees and Production Workers
Gender Equality and Sexual Harassment Prevention	Strengthen employees' understanding of gender equality and appropriate boundaries in workplace interactions, enhance awareness of sexual harassment prevention, and jointly create a safe and respectful working environment.	All Non-Production Employees
Overseas Trademark Strategy	1. Understand examination and registration systems and defensive strategies in the Japanese and Southeast Asian markets. 2. Understand overseas trademark strategy planning.	International Business personnel
Practical Explanation and Case Analysis of the Personal Data Protection Act	Enhance employees' understanding and implementation of the Personal Data Protection Act and strengthen data security and customer trust.	Customer Service Department personnel

Grievance and Suggestion Channels GRI 2-25 GRI 2-26

Integrity and responsible business conduct form the foundation of sustainable business operations. We have therefore established various channels for grievances, whistleblowing reports, and suggestions. Stakeholders are encouraged to report dishonest or unethical conduct, lodge grievances concerning any impacts of operational activities on the environment, economy, society, or human rights, or provide relevant suggestions. To implement the principles of ethical management, we also encourage the reporting of any unlawful conduct. Employees may submit reports in writing, by telephone, by email, or in person to an independent director, manager, head of Internal Audit, or other appropriate supervisor. All reported matters are kept strictly confidential and verified through independent channels to protect reporting employees. In 2025, no grievances or whistleblowing reports relating to ethical management were received.



1.2 Economic Impacts and Value Creation GRI 201-1 GRI 201-4

Built on a foundation of sustainable and sound development, Standard Foods Group remains committed to its corporate mission of becoming "Every Family's Nutritional and Health Partner" and continues to pursue profitable growth with dedication.

Direct Economic Value Generated and Distributed by the Organization^{Note2}

Category		Item	2023	2024	2025
Direct Economic Value Generated	Operating Revenue	NT\$ thousand	13,365,875	13,135,879	13,269,956
	Non-Operating Income	NT\$ thousand	148,679	87,538	125,584
Economic Value Distributed	Operating Costs	NT\$ thousand	10,121,268	9,963,722	10,087,093
	Employee Wages and Benefits	NT\$ thousand	1,535,726	1,462,793	1,620,271
	Payments to Capital Providers	NT\$ thousand	11,553	8,113	8,031
	Payments to Government	NT\$ thousand	420,412	326,968	327,755
	Community Investment	NT\$ thousand	18,946	23,282	17,553
Retained Economic Value ^{Note1}		NT\$ thousand	1,438,539	1,406,649	1,334,837

Note 1: Retained Economic Value = Direct Economic Value Generated — Economic Value Distributed.

Note 2: This table covers Standard Foods Corporation ("Standard Foods") and Standard Dairy Products Taiwan Ltd. ("Standard Dairy") under Standard Foods Group.

Standard Foods Condensed Consolidated Statement of Comprehensive Income for the Past Three Years^{Note1}

Item	Unit	2023	2024	2025
Operating Revenue	NT\$ thousand	13,135,879	13,365,875	13,269,956
Operating Cost	NT\$ thousand	8,896,785	9,123,847	9,057,469
Gross Operating Profit	NT\$ thousand	4,239,094	4,242,028	4,212,487
Operating Expenses	NT\$ thousand	2,589,814	2,590,300	2,702,158
Operating Net Profit	NT\$ thousand	1,649,280	1,651,728	1,510,329
Non-Operating Income and Expenses	NT\$ thousand	(125,229)	475,995	(463)
Earnings Before Tax	NT\$ thousand	1,524,051	2,127,723	1,509,866
Income Tax Expense	NT\$ thousand	298,279	393,759	301,076
Net Profit for the Period	NT\$ thousand	1,225,772	1,733,964	1,208,790
Other Comprehensive Income (Net of Tax)	NT\$ thousand	(186,294)	435,101	208,548
Total Comprehensive Income	NT\$ thousand	1,039,478	2,169,065	1,417,338
Net Profit Attributable to Owners of the Parent	NT\$ thousand	1,225,773	1,733,964	1,208,790
Total Comprehensive Income Attributable to Owners of the Parent	NT\$ thousand	1,039,479	2,169,065	1,417,338
Earnings per Share	NT\$	1.35	1.91	1.33
Cash Dividends ^{Note2}	NT\$	1,143,861,989	1,281,125,427	1,226,220,052

Note 1: The entities included in the consolidated financial statements comprise Standard Foods Corporation ("Standard Foods") and Standard Dairy Products Taiwan Ltd. ("Standard Dairy") under Standard Foods Group. (GRI 2-2: Entities included in the organization's sustainability reporting)

Note 2: Based on the earnings year.

Monetary Value of Government Financial Assistance Received by Standard Foods

Type of Assistance	Unit	Amount
Energy-Saving Subsidies	NT\$ thousand	8,811
Tax Exemptions and Credits	NT\$ thousand	9,072
Taipei City SME Procurement Program Incentive	NT\$ thousand	150
Wage Subsidies for Prenatal Examination Accompaniment Leave and Paternity Leave	NT\$ thousand	93

Tax Policy, Governance, and Risk Management

The Company is committed to tax compliance and fulfilling its corporate social responsibility. With the objectives of creating corporate value and strengthening tax risk management, we have formulated tax governance and transfer pricing policies, established a sound tax management system and tax governance culture, and developed prompt and efficient handling procedures. The following tax governance policies are intended to further enhance corporate value, fulfill the Company's corporate social responsibility and corporate citizenship obligations, and implement sustainable corporate development.

Tax Governance Organization and Responsibilities

Chief Financial Officer	The Chief Financial Officer is the Company's highest-level decision-maker responsible for establishing an effective tax risk management mechanism. Based on the Company's overall operating strategy and business environment, the Chief Financial Officer approves the overall tax governance policy to ensure the effective operation of the tax management mechanism.
Tax Management Unit	The Accounting Division serves as the Tax Management Unit and regularly reports tax-related management matters to the Chief Financial Officer.

2025 Actual Tax Payments

Standard Foods strictly complies with tax laws and regulations. Its tax governance approach is founded on honest tax filing and payment, the assessment and management of tax risks, open and honest communication, and information transparency. Income taxes paid over the past three years were as follows:

(Unit: NT\$ million)

Company Name	2023	2024	2025
Standard Foods	372.98	222.85	260.48
Standard Dairy	85.12	62.92	54.21

The Company's tax governance is founded on transparency and legal compliance and is guided by the following five tax policies and codes of conduct:

Legal Compliance	1. We are committed to complying with the local tax laws and legislative intent of each operating location, as well as applicable international tax standards. We accurately calculate taxes and file and pay them within statutory deadlines, thereby fulfilling our tax obligations. 2. The Company engages established local accounting firms to certify its tax filings. The Company provides its annual financial information to Deloitte & Touche for tax return certification and filing.
Information Transparency	1. We ensure transparency in tax reporting, including submitting Country-by-Country Reports, Master Files, and Transfer Pricing Reports to the tax authorities as required. 2. We ensure that tax assessments relevant to decision-making involve qualified and experienced internal tax professionals and external experts. 3. We regularly disclose tax information to stakeholders through public channels, including the official website and Annual Report, to ensure information transparency. 4. We use lawful and transparent tax incentive policies and do not obtain tax exemptions or reductions through methods that violate the spirit of the law.
Commercial Substance	1. The Company's corporate structure and transactions possess commercial substance. We do not use tax structures intended to evade tax or shift profits to low-tax jurisdictions for tax-avoidance purposes. 2. Related-party transactions comply with the arm's length principle. We are committed to complying with the transfer pricing requirements of the tax laws in each operating jurisdiction and fulfilling tax obligations in the jurisdictions where value is created. 3. Based on mutual trust, information transparency, and regulatory compliance, we interact with tax authorities honestly, with integrity, respectfully, and fairly. We proactively raise material tax issues to help improve the tax environment and system.
Good-Faith Communication	1. Transactions between affiliated enterprises comply with the transfer pricing principles published by the Organisation for Economic Co-operation and Development (OECD) and the relevant requirements of the Base Erosion and Profit Shifting (BEPS) Action Plan. 2. We establish relationships of mutual trust and honest communication with the tax authorities in each operating jurisdiction and provide practical industry perspectives and professional insights to help improve the tax environment and system.
Risk Management	The Company has established a robust tax risk control framework and organizational culture. Taking into consideration the optimization of the Company's overall tax burden, risk control, and impacts on sustainable value, we prudently assess tax risks and the corresponding response measures.

The Company's primary stakeholders in tax matters are government tax authorities. Tax filing and payment procedures are carried out in accordance with the applicable laws and regulations of each jurisdiction. Where uncertainty arises concerning the application of laws and regulations during routine operations, the Company contacts the relevant government authority directly or through Deloitte & Touche to seek guidance on the appropriate course of action. Upon receiving notice of a tax audit, the Company promptly prepares the relevant information and cooperates with the tax authority's review. To demonstrate transparency in its tax governance approach, the Company also responds to tax-related matters of concern to other stakeholders, including shareholders and investors, through the Investor Relations section of its official website, the Annual Report for the relevant year, and the Annual General Shareholders' Meeting.

1.3 Integrated Risk Management

In 2023, Standard Foods Group established the "Risk Management Policy and Procedures," which was approved by the Audit Committee and the Board of Directors on August 2, 2023. The Policy and Procedures serve as the highest-level guiding principles and management framework for risk management across Standard Foods Group, clearly defining the policies, objectives, scope, organizational structure, responsibilities and authorities of relevant units, risk management mechanisms, and implementation procedures.

Risk Management Organizational Structure, Scope, and Management Mechanisms GRI 2-13

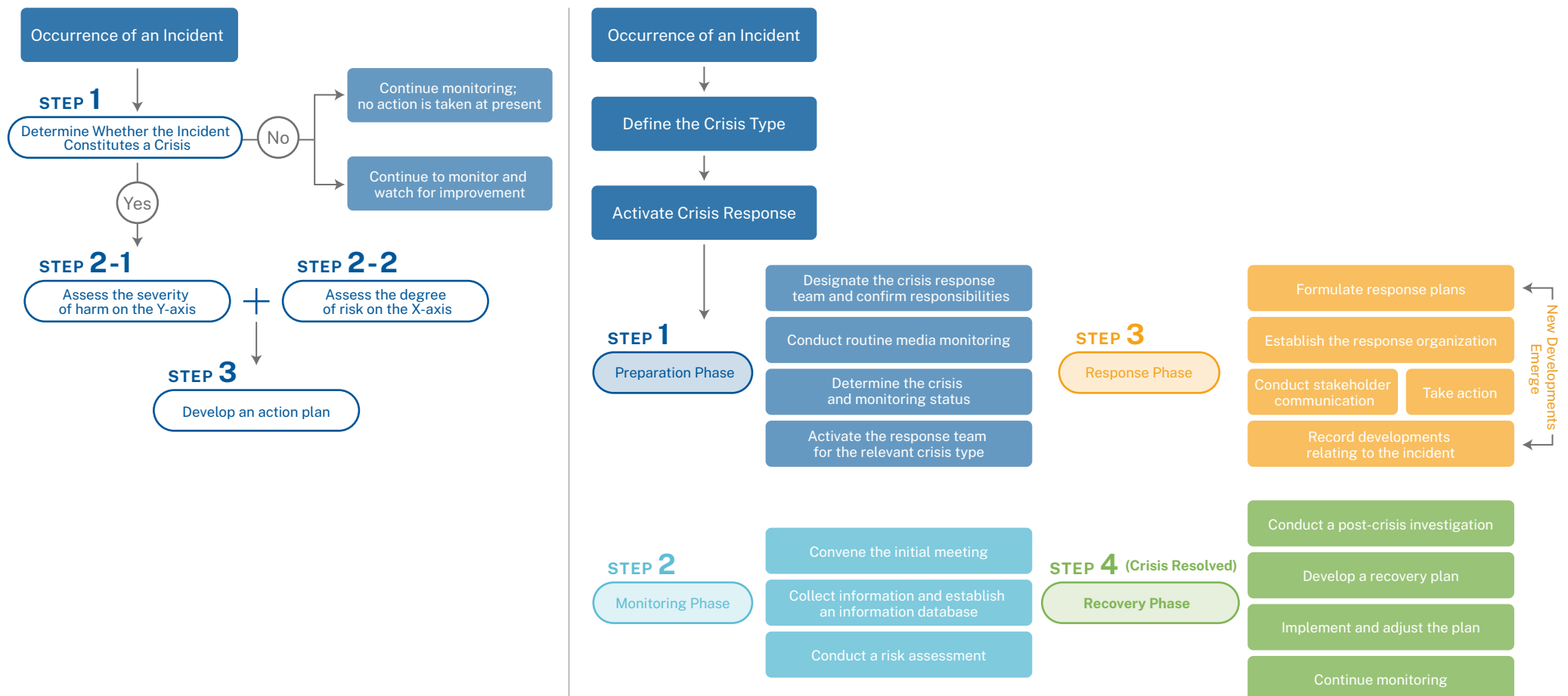
Standard Foods Group's risk management organizational structure comprises the Board of Directors, Audit Committee, Risk Management Task Force, and operating units, which are responsible for the effective implementation of risk management. Through the participation of the Board of Directors and senior management, Standard Foods Group supports and establishes dedicated risk management functions and maintains a comprehensive risk management framework. The Group identifies, assesses, and manages the various risks that may affect the achievement of its corporate objectives. By integrating risk management into operating activities and routine management processes, the Group fosters a comprehensive enterprise risk management culture to achieve corporate objectives, enhance management effectiveness, and provide and effectively allocate resources.

Organizational Structure	
 Board of Directors	The Board of Directors is the highest decision-making and supervisory body for risk management. Its responsibilities include approving the policy framework, ensuring that the Company's operating direction is aligned with its policies, allocating appropriate resources, and cultivating a risk management culture. Through regular reviews of risk management reports, the Board oversees the effective operation of the overall mechanism to achieve the Company's sustainable business objectives.
 Audit Committee	The Audit Committee is responsible for reviewing risk management policies and the risk management framework, approving the Company's risk appetite, risk levels, and priorities, and ensuring that the risk management mechanism is incorporated into daily operations. Its responsibilities include implementing Board decisions, overseeing implementation performance, and providing recommendations for improvement. The Committee reports to the Board of Directors at least once a year and serves as a key supervisory body in ensuring the effective implementation of the risk management system.
 Risk Management Task Force	The Risk Management Task Force consolidates risk information provided by the respective units, submits a risk management report to the Audit Committee and the Board of Directors annually, and establishes a dynamic management and reporting mechanism to effectively oversee the implementation of risk management.

Category	Implementation Approach
 Comprehensive Risks	These include strategic and operational risks, food safety risks, market risks, climate change risks, regulatory risks, supply chain management risks, and occupational safety risks. Each business unit formulates strategies and implements risk identification, assessment, and management processes in accordance with its respective responsibilities. The units also conduct analyses and assessments based on changes in laws, policies, and markets, adopt appropriate response measures, and control and manage potential risk events and crises.
 Financial Risks	Financial risks include interest-rate, foreign-exchange, credit, and liquidity risks. The Finance and Accounting Department formulates and implements the relevant strategies and analyzes and assesses these risks based on changes in laws and market conditions to adopt effective response measures.
 Information Security Risks	To strengthen information security risk management, the Company has established an information security risk management framework and formulated information security policies and specific management plans, which are disclosed on its official website. The Company has also established an Information Security Promotion Committee, which is convened by the Chief Executive Officer. The Information Technology Department is responsible for implementation and reports regularly to the Board of Directors each year.

Crisis (Risk) Event Determination Process

A crisis or risk refers to a sudden or potential incident or disaster that may threaten an organization's image, interests, or survival. Such events generally attract extensive media coverage and public attention and may lead to escalating public opinion, disruption of organizational operations, and damage to the brand image, placing the organization in a difficult situation. In 2019, Standard Foods established a crisis-level assessment mechanism to improve the speed and precision of the team's response. When an incident occurs, each crisis response team uses the internal crisis management system to determine the crisis level based on an X-Y axis and subsequently identifies the appropriate action plan.



Standard Foods' Risk Impact and Response Strategies & Actions

Risk Type	Description of Risk Drivers	Response Strategies and Actions
Strategic and Operational Risks	- Labor shortages resulting from declining birth rates and population aging may create operational risks. - Geopolitical tensions and wars may result in raw material shortages or higher costs, creating operational risks. - Inflation or adverse economic conditions may weaken consumer purchasing power, requiring the Company to revise its strategies. - Consolidation among retail channels intensifies competition, while retailer price matching and the development of private-label products create product-related operational risks.	- Build a talent pipeline for younger generations in advance, recruit outstanding talent through diverse channels, emphasize the development of high-potential talent, and establish more systematic development and promotion pathways. - Building on Standard Foods' raw material procurement advantages and strategies, coordinate strategic product offerings with distribution partners, develop diversified sources of supply, and continuously optimize production costs and production capacity assurance to enhance cost-effectiveness. - Visit key customers regularly to strengthen strategic cooperation, jointly monitor market developments, and respond promptly. The Company will also increase the success rate of new product launches and enhance customer relationship management (CRM) to improve the consumer experience and conversion rates. - Continue strengthening brand power through joint promotions, cross-category selling, and diverse collaborations with key customers to secure optimal product exposure. Strengthen R&D capabilities and strategic cooperation with leading professional manufacturers and use patented functional ingredients to enhance product competitiveness. Continue developing the e-commerce and commercial markets while strengthening e-commerce traffic acquisition and improving conversion rates.
Market Risks	- Competitors' continued introduction of new products may intensify market competition and affect the sales performance of existing products. - Competitors' sale of low-priced, inferior products may undermine consumer confidence in the product category. - If product design does not accurately respond to consumer needs, brand loyalty may decline and customers may be lost.	- Strengthen market and trend insights: Regularly collect market information, analyze competing products, and study consumer behavior to identify market changes and product trends in advance, providing a basis for new product development and the optimization of existing products. - Introduce a consumer-needs-centered product design process: Incorporate cross-departmental discussions from the initial stages of R&D and consider nutrition, taste, convenience, and usage scenarios in product design to reduce gaps between product design and market demand. - Accelerate product development and iteration: Refine formulation design and optimize production processes to shorten development timelines and accelerate new product launches in response to market competition. - Continuously optimize product quality and experience: Regularly review feedback on products after launch and make improvements to ensure stable product quality and alignment with consumer expectations, thereby reducing the risk of customer loss. - Monitor market trends in the product categories operated by the Company and developments in domestic and international regulations. Continue investing in product-category education to help consumers make informed choices and confidently select products suitable for their needs.
Financial Risks	- Interest-rate risks arising from changes in interest-rate policies. - Foreign-exchange risks arising from the Company's multinational operations or frequent transactions with overseas companies. - Default and price risks arising from financial transactions. - Customer credit risks. - Liquidity risks.	- Monitor global interest-rate trends, dynamically adjust financial planning, optimize the capital structure, and strengthen cash-flow management to enhance financial flexibility, ensure financial stability, and maintain competitive advantages under different interest-rate environments. - Plan foreign-currency funding requirements in advance and make appropriate use of financial instruments for hedging. Diversify currency risks by adjusting operating strategies and optimizing financial management. - Conduct transactions with financially sound financial institutions and confirm transaction details and related information to ensure transaction security. Optimize investment portfolios and asset allocation and regularly review and evaluate the relevant response plans. - Conduct customer credit-risk analyses, assess customers' credit quality, actively monitor accounts receivable, and establish collection mechanisms to safeguard funds. - Reduce risks through precise cash-flow management, flexible investment and financing strategies, and risk-monitoring mechanisms.
Regulatory Risks	- The government may establish or amend regulations governing food imports, production operations, labeling and claims, and food business management. - Risks relating to compliance with the Trade Secrets Act and the leakage of trade secrets. - Risks relating to trademark infringement and the filing of trademark oppositions.	- The Quality Assurance Department regularly monitors, reviews, and responds to announcements and amendments concerning food-related regulations and conducts food-regulation compliance audits twice a year. - The Legal function formulates legal strategies based on the core issues and relevant evidence and works with external law firms. The strategies are reviewed and adjusted on a rolling basis according to actual implementation to ensure that the handling approach and risk management measures are updated accurately and concurrently.

Risk Type	Description of Risk Drivers	Response Strategies and Actions
Climate Change Risks	1. Laws restricting carbon emissions and international initiatives may create regulatory and reputational risks. 2. Carbon-reduction and waste-reduction regulations may restrict sources of supply or cause supply disruptions in engineering procurement. 3. Climate change may increase raw material prices. 4. International regulatory requirements may increase the cost of cross-border sea and air freight.	1. Replace equipment in office areas with energy- and water-efficient alternatives and promote guidelines for reducing carbon emissions. 2. Develop alternative suppliers or require suppliers to make improvements to comply with regulatory requirements, thereby diversifying procurement risks. 3. Import compliant raw materials from multiple regions to reduce costs. 4. Consolidate products transported along the same shipping route into shared containers, thereby reducing costs and carbon emissions through shipment consolidation and centralized transportation. 5. Continue promoting greenhouse gas reduction programs with reference to the methodology of the Science Based Targets initiative (SBTi). 6. Expand the scope of Standard Foods' greenhouse gas inventory and complete inventories for the entities within the consolidated Group.
Supply Chain Management Risks	1. As attention to human rights and environmental sustainability issues increases, suppliers' failure to respond appropriately to the relevant requirements may create supply chain management and reputational risks. 2. A major unexpected incident or operational disruption affecting a raw material supplier may compromise the stability of raw material supplies. 3. Supply chain partners' failure to comply with applicable regulations or policy requirements may create compliance and operational risks.	1. Conduct regular on-site audits and interviews to observe how new and existing suppliers control environmental risks and evaluate the effectiveness of their controls. 2. Reduce dependence on individual suppliers to diversify risks and enhance supply chain management flexibility. 3. Select legally registered food businesses as suppliers and do not cooperate with businesses of unknown origin or without the required legal qualifications. 4. Monitor food-related regulations. Where regulatory changes are relevant to the supply chain, notify suppliers to confirm compliance and regularly follow up on their responses to the regulations. 5. If a supplier violates applicable laws, regulations, or initiatives, immediately assign personnel to initiate a risk investigation and assessment and determine whether to continue cooperating with that supplier. 6. In 2025, Standard Foods continued to implement and refine its environmental and human rights risk review and audit mechanisms to strengthen sustainable supply chain management.
Occupational Safety Risks	1. Improper operation of machinery by employees may cause accidents. 2. Insufficient protective equipment in Company buildings or plant facilities may create occupational safety risks.	1. Incorporate occupational safety awareness into training courses for new employees before they commence work. 2. Post warning signs on plant production lines and conduct regular spot checks of production-line safety conditions. 3. Conduct risk assessments and implement control measures for troubleshooting operations on each production line. 4. In accordance with the hazard assessment process, regularly inspect the Company's physical facilities, including buildings and electrical equipment, to ensure that they are in good working order and that safety measures for new equipment are complete.
Information Security and Personal Data Risks	1. Formulation of information security policies. 2. Establishment of a data leakage prevention system. 3. Risk of leakage of confidential documents, including physical documents. 4. Security assessment and protection of internal and external systems. 5. Software evaluation and risk control. 6. Network access control. 7. Privileged account management.	1. The Information Security Division regularly conducts system vulnerability scans and website penetration tests. Identified vulnerabilities are remediated within three months after the relevant report is issued. 2. All Company computers used by employees are centrally evaluated and procured by the System Operations and Maintenance Division. 3. Devices used by employees are protected using antivirus software, data loss prevention software, network access controls, and other protective measures. 4. The Company engages professional consulting firms and external auditors to provide recommendations and assist in improving its information security systems. In 2024, it obtained ISO 27001:2022 certification covering the Neihu Head Office, the Dayuan server room in Taoyuan, and the IDC server room at Chungghwa Telecom, with the SAP system included within the system scope. 5. Classify and control privileged accounts. 6. Enhance network visibility and secure access controls.
Food Safety Risks	Contamination of raw materials or production processes by harmful substances may cause food poisoning among consumers and severely damage the Company's reputation.	1. When selecting new suppliers, first confirm that their qualifications and registered business activities comply with regulatory requirements. The quality of the products supplied, production operations, and quality control systems are then evaluated against Company requirements before the supplier is approved as a qualified source of supply for Standard Foods. 2. Conduct annual supplier evaluations covering supplier audit and delivery performance. Replace suppliers whose performance does not meet requirements to continuously ensure that cooperating suppliers and their products satisfy the Company's food safety and quality requirements. 3. Implement HACCP at all three plants, identify potential hazards associated with raw materials and production processes and the corresponding control measures, and establish critical control points to ensure effective food safety control. 4. Conduct inspections from the receipt of raw materials through work-in-process and finished products to ensure that products at every stage of production comply with regulatory and quality requirements. 5. Maintain a Food Safety and Quality Committee and convene an annual management review meeting to review matters relating to food safety management.

Crisis Management System GRI 2-13

To strengthen risk control, Standard Foods Group has established five crisis management systems based on the type of crisis: Food Safety, Information Security, Plant Safety, Employee Management, and Regulatory Response. When a crisis occurs, the members of the relevant crisis management team handle the crisis and coordinate response responsibilities in accordance with the applicable crisis alert level and their assigned duties.

Crisis Management System	Actions Taken in 2025
 Food Safety	Institutionalized Food Crisis Response Management Mechanism: - Standard Foods has established a cross-departmental crisis response mechanism involving the Quality Assurance, Marketing, R&D, Sales, and other units. Using food safety crisis severity and media dissemination intensity as dual assessment axes, the mechanism classifies food safety incident risks and provides corresponding action guidelines. A nine-box, color-coded risk indicator system – green, yellow, orange, and red – is used to determine response strategies. - The crisis management mechanism covers pre-event monitoring, immediate reporting, risk assessment, departmental coordination, management of media and public opinion, and full tracking and statistical review following the conclusion of an incident, thereby forming a comprehensive crisis management system. Regular Monitoring and Immediate Response to Strengthen Front-End Risk Identification: - The Quality Assurance unit collects food safety information relating to the Company's products and supply chain each day, including information from competent authorities, media reports, market sampling results, and relevant announcements, to ensure that potential risk signals are identified at the earliest opportunity. - The Marketing unit closely monitors online discussion volume and consumer feedback, including social media platforms, customer complaint systems, and feedback from distribution channels, and assesses the intensity and dissemination potential of public opinion. Through this dual-track monitoring mechanism, the Company can identify risks and implement preventive measures before an issue escalates into a crisis. Full-Lifecycle Control of Crisis Events and Regular Statistical Review: - When a risk event meets specified conditions, the crisis management process is initiated. The overall severity level is assessed based on factors including health risks, affected groups, product sensitivity, and regulatory compliance, while the Marketing unit concurrently evaluates the intensity of external dissemination. - Confirmed crisis events are led and handled by the crisis management team and continuously tracked until the incident is concluded. All incidents included within crisis management are subject to monthly statistical analysis and list-based tracking as a basis for continual improvement and enhanced system effectiveness.
 Information Security	The Company has established IT Crisis Management System F-IT-001, which assists in determining the crisis level and severity of impact when a crisis occurs. In accordance with IT Crisis Management System SOP P-IT-001, team members are confirmed, the latest information on incident developments is compiled within the prescribed timeframe, and crisis management team meetings are convened as necessary. Standard Foods' IT Crisis Response Operations Manual P-IT-002 further stipulates that, once an incident has been assessed, confirmed, and declared to have entered the crisis stage, the person responsible for crisis determination must issue notifications by telephone, Teams, email, or other means within one hour. Based on the crisis alert level, the Chief Commander and Lead Coordinator confirm the internal members of the crisis management team. Where a member cannot be contacted, the designated alternate is notified.
 Plant Safety	To ensure the transparency and effectiveness of crisis management, the Dayuan, Zhongli, and Hukou plants regularly review their safety-crisis assessment and response procedures and make revisions based on drill results. This ensures that, when a material abnormal incident occurs, a preliminary investigation report can be completed within 72 hours and submitted to the highest management body, allowing timely response measures to be implemented.

Crisis Management System	Actions Taken in 2025
 Employee Management	The Company has established the Employee Grievance and Whistleblowing Procedures as the basis for handling workplace conflicts, sexual harassment, and incidents affecting employees' physical and psychological safety. The Procedures are prominently displayed at the top of the bulletin board on the intranet homepage to enhance accessibility and the availability of information. The relevant system is regularly reviewed and revised in accordance with applicable laws and regulations, including the Sexual Harassment Prevention Act, to ensure that grievance channels and response procedures remain timely and compliant. Its implementation is continuously optimized as part of the employee management and risk control systems. In principle, grievance cases must be closed within one month, with an extension of up to one additional month where necessary.
 Regulatory Response	In addition to flexibly and pragmatically tailoring contractual provisions and providing appropriate cross-departmental guidance and coordination, the Company continues to optimize its response measures. In accordance with Regulatory Crisis Response Operations Manual P-LA-003 and the Legal Crisis Management System F-LA-001-01 established thereunder, the Company effectively assesses and responds to regulatory risk events, where any occur. Based on the nature of the applicable regulation and the crisis level, an overview of the incident and its crisis level is reported to the appropriate supervisor, and the corresponding crisis management team is activated. Preparation, monitoring, response, and other measures are then implemented sequentially throughout the incident-handling process in accordance with the operating requirements applicable to the relevant crisis level.

Responsibilities



Chief Commander

- Serves as the highest decision-maker.
- Designates spokespersons for the respective stakeholder groups.
- Confirms the team roster jointly with the Lead Coordinator.
- Designates the internal units responsible for providing information and the contact points for cross-departmental communication.



Team Members

- Provide the Lead Coordinator with complete information and update it at all times.
- Remain available to attend meetings and assist in decision-making whenever called upon.
- Mobilize their respective units to conduct emergency response actions in accordance with meeting decisions and report the results.



Lead Coordinator

- Assists the Chief Commander in decision-making.
- Collects and consolidates reports from the respective units to support assessment and decision-making.
- Contacts external teams to provide assistance.



1.4 Information Security Management
Information Security and Personal Data Risks

To strengthen information security management, Standard Foods obtained ISO 27001:2022 certification in 2024 and implements information security management measures in accordance with the standard's requirements and framework. The Information Security Promotion Team is responsible for reviewing the information security governance policies of the respective units and overseeing information security management operations. Through the management, planning, supervision, promotion, and implementation undertaken by the professional information security function, the Company seeks to establish a comprehensive information security protection mechanism, strengthen employees' information security awareness, regularly assess information security risks, and report to the Chief Executive Officer. In 2025, the Company received no complaints concerning breaches of customer privacy or losses of customer data.

Information Security Policy

The Information Security Promotion Committee is responsible for coordinating, managing, and overseeing information security operations, primarily covering the information services provided by the IT function and the Company's relevant departments. The Company regularly conducts vulnerability scanning, reviews of the effectiveness of protection systems, and other information security tests. It also provides information security awareness communications and education and training courses. Through the operation of the IT function and implementation of the information security policy, the Company provides a secure information environment and safeguards the information security of its services. The Company regularly reviews its information security policy to reflect the latest developments in government laws and regulations, technology, and business operations and to ensure the effectiveness of its information security practices.

In accordance with its information security incident management requirements, the Company has institutionalized and systematized the reporting, categorization, severity classification, handling, statistical analysis, and tracking of information security incidents. When an information security incident occurs, it is promptly reported and addressed, with operations

restored as quickly as possible to ensure the normal functioning of all business activities. With support from external information security experts, the Information Security Operations and Incident Response Team promptly receives and assesses security alerts and threat intelligence, strengthening and accelerating the Company's detection and response mechanisms.

Information Security Management Measures

In recent years, enterprises have frequently faced cyberattacks and security threats affecting networks, information and communications systems, and products. Information security has therefore received increasing attention from both enterprises and the public sector. Controlling and reducing such risks and minimizing resulting losses have become key areas of corporate management. During the pandemic, Standard Foods introduced endpoint protection. As many employees adopted remote or work-from-home arrangements, the Company's information security perimeter was extended from its internal environment to any location with internet access. Mobile devices were therefore brought within the scope of protection, further safeguarding employees' use of online services and preventing access to high-risk domains associated with malware, ransomware, phishing, and data leakage. Consistent security management principles were also implemented to prevent the leakage of the Company's confidential information. From a management perspective, the Company established the Information Security Promotion Committee to continuously strengthen and improve its information security management mechanisms and enhance its countermeasures and emergency response capabilities for information security incidents. From a technical perspective, the Company has progressively developed comprehensive information security infrastructure. Following the introduction of technologies including privileged account management through One Identity and data loss prevention (DLP), corresponding protections have been implemented within a modernized information security architecture. From an awareness and training perspective, the Company strengthens the information security awareness of all employees through social engineering drills and security education and training, helping Standard Foods employees improve their information security capabilities and establishing a comprehensive corporate information security protection network.

Information Security Training and Drills

The information security function regularly conducts information security education and training

for Standard Foods employees, focusing on recent social engineering incidents. The content includes reviews of social engineering incidents, types of social engineering, analyses of social engineering techniques, common phishing email threats, and methods for preventing social engineering attacks. To progressively strengthen information security awareness among all employees, the Company provides basic information security training to new employees during onboarding and offers various information security education and training courses to ensure that information security principles are incorporated into routine operations. Post-training quizzes further reinforce employees' awareness of precautions against social engineering and enhance the Company's overall level of information security.

Item	Frequency	Purpose	Target	2025 Achievement Status
Social Engineering Drill	Annually	Raise email users' vigilance and prevent spam and malicious emails from compromising computer and network security or causing personal data leakage, thereby reducing information security risks and their impact on Company operations.	Employee susceptibility rate for simulated social engineering emails: below 10%	Target Achieved (7.81%)
Vulnerability Scanning	Annually	Protect Company and personal information against losses caused by human factors, including leakage, theft, or destruction of internal and external communications systems, or by natural disasters. An impartial and objective third-party institution conducts a comprehensive review to strengthen the breadth and depth of the security of Standard Foods' systems and information.	Complete one vulnerability scan	Target Achieved
Network and System Penetration Testing	Annually	Understand and assess the security status of the organization's network environment and systems, verify the security level and effectiveness of existing information security protections, and provide a basis for vulnerability remediation, improvement measures, and strengthened system security.	Complete one penetration test	Target Achieved

2 Food Safety

Vision and Commitment

Standard Foods is committed to delivering high-quality products, earning consumer trust, and maintaining excellent quality management. We rigorously control every stage from farm to table and continuously improve our quality systems to protect consumer health and well-being.

- 55 2.0 Strategic, Management, Approach, and Performance
- 57 2.1 Food Safety Management
- 68 2.2 Product Nutrition and Transparency
- 69 2.3 Protection of Consumer Rights and Interests



Nutrition at the Core, Peace of Mind in Every Bite

Strict controls from farm to table ensure food safety and quality, providing nutritious products that consumers can enjoy with confidence.

2.0 Strategic Management Approach and Performance

Policy Commitments

Standard Foods upholds the four principles of "Quality First, Safety Assurance, Customer Satisfaction, and Prevention First." We implement Total Quality Management and continuously improve our food safety and quality management systems to ensure that every stage meets the strictest safety and quality standards and that we provide nutritionally balanced, health-promoting products that meet customer needs.

Material Topic	Impact Description	International Frameworks and Indicators
Food Safety Management	Through rigorous food traceability management, food safety monitoring, and responses to food regulations, Standard Foods ensures that product quality complies with national regulations and hygiene standards, providing consumers with peace of mind.	GRI 416-1 GRI 416-2
Nutrition and Health	Standard Foods provides nutritionally balanced, health-promoting products by improving formulations, reducing unnecessary additives and components such as sugar, sodium, and fat, and promoting correct dietary concepts and healthy lifestyles.	Custom Topic
Market and Brand Management	In response to shifting global consumer demand in the food industry and changes in brand perceptions among younger generations, Standard Foods actively manages its relationships with customers and consumers and enhances brand value by upgrading its value chain and high-value products, conducting external communication, and collaborating with partners.	Custom Topic

Short-Term Targets (2026-2027)

- Continue aligning with international quality systems and pass various types of audits
 - Existing certifications: achieve a 100% pass rate for annual audits.
 - New certification/certification-mark requirements: obtain 100% of the required certifications and marks in the required quantities and within the scheduled timeframes.
 - Statutory government audits: achieve a 100% pass rate, with no material deficiencies that could endanger human health.
- Continue increasing and maintaining testing and analytical resources and capacity
 - Maintain the existing scope of laboratory accreditation and pass the annual ISO/IEC 17025:2017 audit.
 - Continue optimizing the testing system and align method-development technologies with the Taiwan Food and Drug Administration (TFDA).
- Stay current and continuously enhance the effectiveness of "Comprehensive Quality Management from Farm to Table"
 - Ensure that 100% of raw materials used in production undergo inspection and quality evaluation and are released only after passing.
 - Complete 100% of supplier audits as planned.
 - Ensure that quality management from farm to table complies with government food safety and sanitation regulations and that 100% of regulatory changes are addressed.
 - Ensure that 100% of released finished products undergo inspection and quality evaluation, with no recalls involving serious harm to human health.

Medium-Term Targets (2028-2029)

- Continue aligning with international quality systems and pass various types of audits
 - Respond fully to all upgrades and revisions to quality systems and pass 100% of annual audits.
 - Obtain 100% of the new certifications required for the Company's development.
 - Statutory government audits: achieve a 100% pass rate, with no material deficiencies that could endanger human health.
- Continue increasing and maintaining testing and analytical resources and capacity
 - Pass the annual ISO/IEC 17025:2017 audit and maintain the validity of accredited testing items.
 - Achieve a 100% pass rate in proficiency testing for testing personnel, such as FAPAS.
 - Develop and validate testing methods for functional ingredients based on new product development needs.
- Stay current and continuously enhance the effectiveness of "Comprehensive Quality Management from Farm to Table"
 - Work with the R&D and Procurement functions to develop new and secondary suppliers as planned and complete their qualification and approval assessments.
 - Continue enhancing employees' professional auditing capabilities and complete 100% of supplier audits as planned.
 - Ensure that no recalls occur due to noncompliance with government regulations.
 - Ensure that no finished-product recalls involving serious harm to human health occur.
 - Provide guidance to contract manufacturers and assist them in passing Standard Foods' annual quality audits at Grade B or above.

Long-Term Targets (2030+)

- Continue increasing testing and analytical resources and capacity
 - Continue expanding the scope of ISO/IEC 17025:2017 accreditation as needed.
 - Pass all proficiency tests, such as FAPAS.
 - Procure the necessary instruments and equipment and train professional analytical personnel in accordance with phased development needs.
- Stay current and continuously enhance the effectiveness of "Comprehensive Quality Management from Farm to Table"
 - Complete the development, qualification, and approval of 100% of new contract manufacturers and raw material suppliers as required.
 - Complete 100% of supplier audits as planned and continuously optimize the audit procedures.
 - Ensure that no recalls occur due to noncompliance with government regulations.
 - Ensure that no finished-product recalls involving serious harm to human health occur.
 - Provide guidance to contract manufacturers and assist them in passing Standard Foods' annual quality audits at Grade B or above.

▲ Exceeded Target ● Target Achieved ✕ Target Not Achieved

Management Action	Performance Indicators	2025 Performance and Highlights	Achievement Status Note
Continue aligning with international quality systems and pass various types of audits	1. Achieve a 100% pass rate for annual audits of existing certifications. 2. Obtain 100% of new certifications and certification marks in the required quantities and within the scheduled timeframes. 3. Achieve a 100% pass rate for statutory audits.	1. The three plants underwent 37 audits, all of which were passed. 2. A total of 18 products obtained new certification marks across the three plants, as planned. 3. The three plants passed a total of 14 statutory audits. 4. Eight of the 12 farms obtained the EAST Certified – Animal Welfare Certification Mark.	●
Continue increasing and maintaining testing and analytical resources and capacity	1. Obtain additional laboratory accreditation, with at least one new accredited item. 2. Consolidate and centrally manage the chemical analysis resources of the R&D and Quality Assurance functions to generate synergies.	1. Obtained laboratory accreditation for the testing of acrylamide in food. 2. Completed the transfer of 73 R&D assets. 3. Optimized the aflatoxin M1 testing method so that no toxic chemical substances are used. 4. Optimized the lutein testing method, reducing the number of toxic chemical substances used from two to one.	●
Stay current and continuously enhance the effectiveness of "Comprehensive Quality Management from Farm to Table"	1. Ensure that 100% of raw materials undergo inspection and quality evaluation and are released only after passing. 2. Complete 100% of supplier audits as planned. 3. Ensure that quality management complies with government food safety and sanitation regulations and that 100% of regulatory changes are addressed. 4. Ensure that 100% of released finished products undergo inspection and quality evaluation, with no recalls involving serious harm to human health.	1. All raw materials placed into production passed inspection. The three plants completed inspections of 33,771 batches of raw materials. 2. Supplier audit completion reached 100% (72/72), with implementation continuing as planned. 3. Completed 111 regulatory analyses, risk assessments, and response actions. 4. The three plants completed inspections of 35,289.7 batches of finished products, with no recalls involving harm to consumer health. 5. Obtained qualification to conduct in-house retort measurements at the Hsinchu and Dayuan facilities.	●

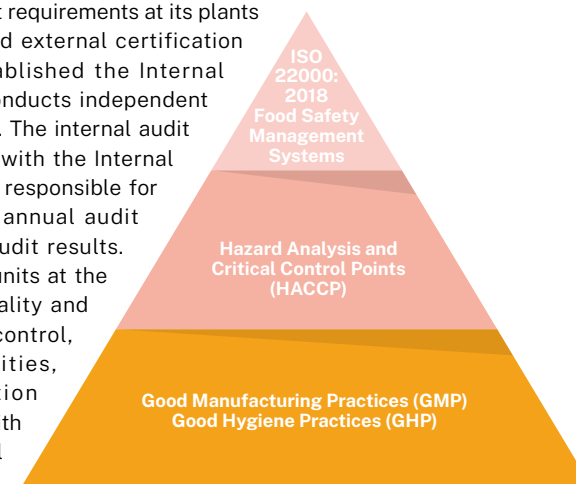
2.1 Food Safety Management GRI 416-1

Standard Foods has long fostered a food safety and quality culture among its employees. Through the regular communication of food safety information, company-wide education and training, continual improvement projects, various quality discussion meetings, food safety drills, and an incentive program for reporting anomalies, Standard Foods ensures that its emphasis on food safety and quality is deeply embedded in the awareness of all employees and implemented in their work. The concept that food safety and quality are everyone's responsibility also demonstrates the Company's spirit of unity and cooperation. To implement food safety and quality management, fulfill its corporate responsibility for safeguarding food safety, and continuously improve its performance, Standard Foods follows the food safety and quality policies below:



Standard Foods' vision is to become a food company trusted by the people of Taiwan. To enhance quality control, we implement comprehensive quality assurance beginning with source management. In addition to complying with national regulatory standards, Standard Foods has obtained various certifications trusted by consumers and uses third-party verification to implement corporate governance and comply with food safety standards. In accordance with the Act Governing Food Safety and Sanitation, Standard Foods implements food hygiene, safety, and quality management covering all personnel, operating premises, facility sanitation management, and quality assurance systems. In accordance with the ISO 22000:2018 management standard, the Company has established a Food Safety Manual, HACCP procedures, and other management procedures. One hundred percent of Standard Foods' products are subject to assessment and improvement relating to personnel, operating premises, facility sanitation management, and quality assurance systems. Standard Foods and Standard Dairy have 100% obtained ISO 22000:2018 Food Safety Management System certification. In addition, the oil production line at the Dayuan Plant and the entire Zhongli and Hukou plants have obtained the highest level of SQF certification. These certifications demonstrate that the products manufactured by Standard Foods comply with internationally recognized food safety management system standards and assure consumers of the Company's high standards of food hygiene, safety, and quality management.

In addition to improving management requirements at its plants through regulatory compliance and external certification bodies, Standard Foods has established the Internal Audit Procedure, under which it conducts independent internal audits at least twice a year. The internal audit team is established in accordance with the Internal Audit Organizational Charter and is responsible for approving and implementing the annual audit plan and confirming the internal audit results. The scope of the audits covers all units at the three plants and includes food quality and sanitation management, process control, quality testing, and other activities, thereby ensuring that production operations and procedures comply with applicable requirements and that all activities are continually improved.



Food Safety Incident Response Mechanism

Standard Foods has dedicated personnel responsible for monitoring food safety information in the media and developments in public opinion. The Company has also established the Food Safety Crisis Management Operating Manual. Information that may affect the Company is assessed based on numerous factors, including the relevance of the issue to the Company, regulatory considerations, the degree of hazard, product categories, product sensitivity, product type, scope of impact, source of information, media coverage, government actions, and customer service information, to determine the severity of a food safety crisis event. Events are classified into different levels according to their severity, and crisis response teams at the corresponding levels are established based on the classification.

The crisis management response process covers the preparation, monitoring, response, and recovery phases. Monitoring news reports and events before a crisis occurs enables the Company to promptly activate the appropriate division of responsibilities and mobilization and rapidly establish the necessary communication channels when a crisis arises.

Food Safety Monitoring Flowchart

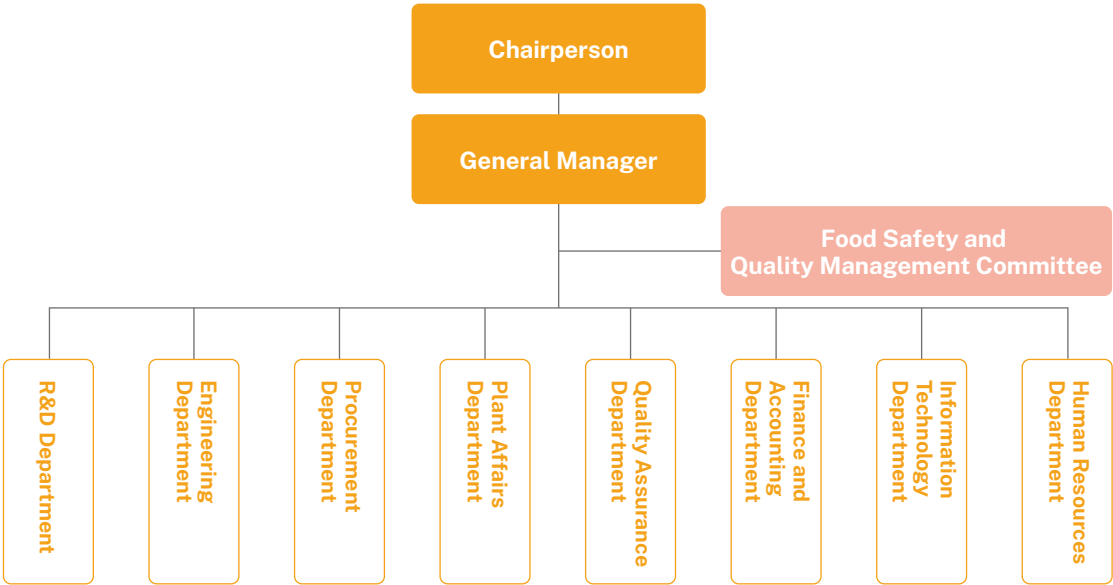
1 Preparation and Monitoring Phase ↓	1. Monitor information relating to food safety incidents. 2. Determine whether the incident constitutes a risk event. 3. Determine the risk level of the food safety incident. 4. Establish a food safety incident crisis response team according to the risk level.
2 Response Phase ↓	1. Activate the food safety incident crisis response team. 2. Discuss response strategies for the food safety incident.
3 Recovery Phase ↓	1. Conduct a post-incident assessment of the food safety event. 2. Review the crisis response and handling process. 3. Develop a long-term monitoring plan where necessary.

Dedicated Food Safety Unit

To maintain the sound operation of its food safety and quality system and demonstrate the Company's commitment to food safety and quality, Standard Foods has established the Food Safety and Quality Management Committee under the General Manager in accordance with the Food Safety Committee and Operations Management Procedure. The Committee is responsible for ensuring that the plants and the food products manufactured at them undergo comprehensive food hygiene and safety assessment and management, thereby safeguarding consumers' food safety rights and interests. The Executive Director of the Food Safety and Quality Management Committee is the highest-ranking executive of the Quality Assurance function and is responsible for promulgating food quality and safety policies and approving annual food quality and safety objectives. The Committee convenes a management review meeting each year to discuss matters including progress toward quality objectives and responses to food regulations and reports implementation results to top management. This process ensures that achievement rates for established food safety management objectives are tracked and that opportunities for continual optimization are identified.

To implement the food safety control system, each plant has established a Food Safety Team. The teams analyze potential hazards that may arise during the production process, establish critical control points, and ensure that manufactured products comply with food safety and quality requirements. In addition to possessing expertise in their respective professional fields, all Food Safety Team members have completed professional courses relating to food hygiene management, including the identification of compliance with food regulations, sanitation management, the preparation and review of HACCP plans, and food testing. Through efficient collaboration among team members, Standard Foods consistently maintains high standards of food safety and quality.

Food Safety Team Organizational Structure



Worry-Free Production Processes

Standard Foods applies rigorous controls and maintains detailed records for every step and parameter in the manufacturing process of each product, enabling every raw material to perform optimally under the best possible conditions. In addition to implementing strict incoming material controls before raw materials enter the plant, Standard Foods examines semi-finished products at every stage. Within the process design framework, hazard analyses are conducted to consider chemical, physical, and biological factors and verify whether the overall product meets the applicable control standards. At the finished-product stage, comprehensive quality inspections are conducted according to product characteristics using methods such as X-ray inspection, surface inspection, and metal detection. Products that do not meet specifications are screened out, segregated, and disposed of to prevent nonconforming finished products from being shipped.

Standard Foods also places considerable emphasis on the training of plant production personnel. Each year, the Company invests a substantial proportion of its training expenditure in requiring employees to regularly complete various training courses, continuously enhance their capabilities and professional expertise, and obtain professional certifications relevant to production processes. By continually strengthening the professional competence of its people, Standard Foods ensures that consumers can enjoy its food products with peace of mind.



Operation Site Inspections

In addition to implementing high-standard quality control measures for raw materials and finished products, the Company also monitors and controls the production-line environment, operating personnel, and various tools and equipment to provide customers with the highest possible level of food safety assurance.



Production Line Environment

Standard Foods strives to maintain a clean and orderly production-line environment, with designated storage locations established for all tools and equipment. Before production begins, pre-production cleaning and inspections are conducted, and production commences only after the production line has been confirmed as meeting the applicable standards. Different control standards are also established for production lines, machinery, and equipment according to their respective hygiene requirements. Pests and microorganisms in the environment are regularly monitored. Where control standards are exceeded, the design is reviewed to identify opportunities for further improvement and continuously enhance the cleanliness of the production environment.



Movement Flow Design

To effectively maintain the cleanliness of hygienic areas within its food plants and prevent the entry of external contaminants, Standard Foods carefully designs plant movement flows to prevent general areas subject to lower cleanliness requirements from contaminating production areas subject to higher cleanliness requirements. Accordingly, the movement of personnel and mobile equipment, airflow, drainage flow, and raw material transportation routes are arranged to proceed in one direction from high-cleanliness areas toward low-cleanliness areas. Alternatively, shielded or buffer areas are installed at entrances and supplemented by cleaning procedures to maintain hygienic and sanitary conditions in each area.



On-Site Operating Personnel

In accordance with applicable regulations, all production-line employees who come into contact with food are confirmed to be free from relevant communicable diseases. Annual health examinations are also arranged for employees to protect both food safety and employee health. Before entering clean work areas, on-site operating personnel must wear hairnets, masks, work uniforms, and shoe covers as required and thoroughly clean and disinfect their hands. In areas subject to particularly stringent hygiene requirements, employees must put on designated gloves after completing hand cleaning and disinfection in accordance with the glove management policy. The Quality Assurance unit regularly collects swab samples from employees' hands for microbiological testing to confirm that hand hygiene following cleaning and disinfection meets the applicable control standards.



Machinery and Equipment

Where the procurement and installation of machinery or equipment that comes into contact with food may affect food safety or quality, the professional Quality Assurance unit must participate in the relevant discussions and evaluations. This ensures that the materials, design, and intended operating methods of the machinery and equipment do not pose risks to product quality or food safety. Before production begins, appropriate cleaning and disinfection procedures are conducted according to product characteristics. These procedures may include wiping surfaces with disinfectant alcohol or washing them with detergent and clean water. After washing, surface cleanliness is verified and the absence of detergent residue is confirmed. The machinery is then adjusted according to the parameter settings prescribed in the production specifications, and production begins only after normal operation has been confirmed.

Investment in Food Safety Equipment

Standard Foods spares no effort in safeguarding food safety and has invested in high-specification precision instruments rarely found in domestic food plants, including high-performance liquid chromatographs (HPLC), inductively coupled plasma mass spectrometers (ICP-MS), gas chromatograph–tandem mass spectrometers (GC-MS/MS), and liquid chromatograph–tandem mass spectrometers (LC-MS/MS). In addition to undergoing regular maintenance and calibration at least once a year, these precision instruments are housed in laboratories equipped with automated temperature and humidity control and monitoring systems to ensure their accuracy and stability. Furthermore, the technicians who conduct testing regularly receive professional training and perform all analyses in accordance with Article 7 of the Act Governing Food Safety and Sanitation and the corporate guidelines for food businesses establishing laboratories, thereby ensuring testing quality. Standard Foods also regularly verifies that its test results meet generally recognized standards and conducts periodic interlaboratory comparisons with other laboratories in the industry.

2025

Participated in proficiency testing for

36 items

Proficiency Testing

Results 100%

Satisfactory

Overview of Standard Foods' High-Specification Instruments and Equipment

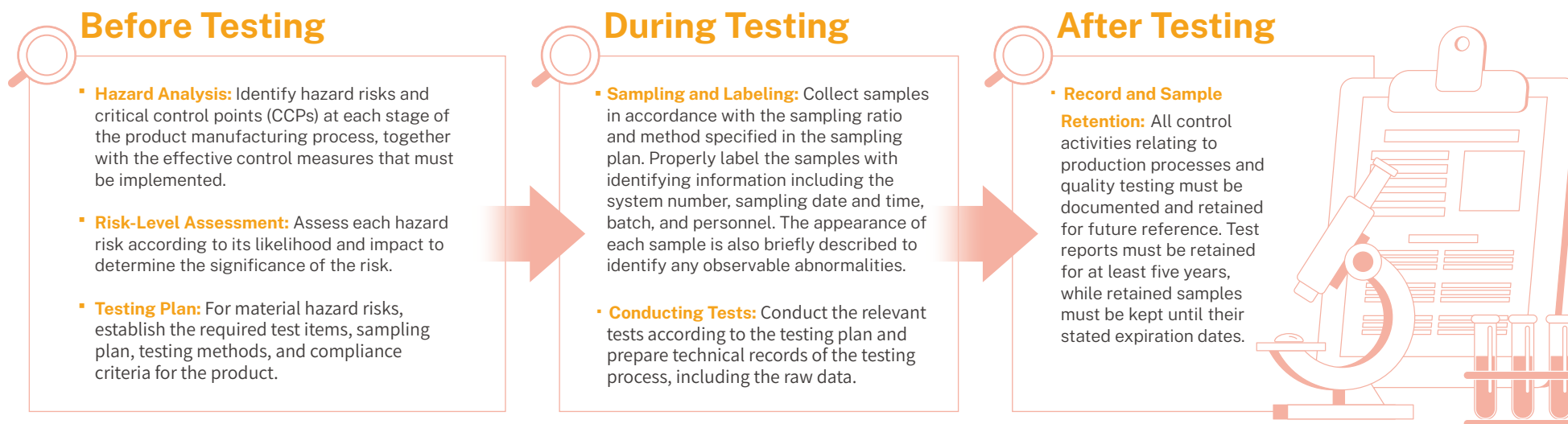
Name	Location	Description
Microwave Digestion Equipment	Dayuan Plant	Microwave digestion equipment is used to extract minerals and potential heavy metals from food, primarily by extracting metal ions from food samples. An appropriate quantity of the sample is placed in a sealed, microwave-transparent reaction vessel, and a strong acid solution is added. Under continuous microwave irradiation, the sample solution rapidly heats up and pressure rises within a short period, completely digesting and dissolving the sample while the metal ions dissolve into the acidic solution.
High-Pressure Autoclave	Dayuan Plant	The high-pressure autoclave is primarily used to sterilize items including culture media, consumables, instruments, and waste used in food microbiological testing. It uses high temperature and pressure to convert water into saturated steam. The steam releases a large amount of thermal energy that penetrates pathogens, thereby killing the microorganisms.
Gas Chromatograph with Flame Ionization Detector (GC-FID)	Dayuan Plant	A gas chromatograph is an instrument used to analyze volatile compounds in samples. It comprises three principal components: an injection port, a column containing the stationary phase, and a flame ionization detector (FID). The sample is vaporized into gaseous compounds at a high temperature in the injection port and then transported to the column by the mobile phase, which is helium gas. The compounds interact with the packing material in the column, slowing their passage through it. Because each type of compound interacts differently with the stationary and mobile phases, the compounds reach the end of the column at different times and are therefore separated. When the compounds exit the column, they enter the flame ionization detector. During combustion, the sample is ionized, and the conductivity of the positively and negatively charged ions enables an electrical signal to be detected. The equipment is used to analyze trans fats, saturated fats, and fatty acid composition in food.
Fluorescence Spectrophotometer	Dayuan Plant	A fluorescence spectrophotometer detects the longer-wavelength light energy, or fluorescence, emitted after a target analyte absorbs light energy at a specific wavelength in the ultraviolet range. The intensity of the fluorescence emitted by a substance is linearly proportional to its concentration. The equipment is primarily used to analyze vitamin B2 in food.
High-Performance Liquid Chromatograph (HPLC)	Dayuan Plant	A high-performance liquid chromatograph uses a liquid mobile phase. The chromatographic system comprises a stationary phase and a mobile phase, which have different degrees of polarity and nonpolarity. Sample molecules have different affinities for the two phases depending on their polarity. Molecules with a greater affinity for the stationary phase are more readily retained, while those with a greater affinity for the mobile phase move more readily with it, thereby achieving separation. HPLC can be used to analyze target substances including ginsenosides; vitamins A and E in food; glucose, fructose, sucrose, maltose, and lactose; lutein; glucosamine; preservatives; and aflatoxins.

Name	Location	Description
Liquid Chromatograph–Tandem Mass Spectrometer (LC-MS/MS)	Dayuan Plant	A liquid chromatograph–tandem mass spectrometer comprises six principal components: a high-pressure solvent delivery system, a sample injection system, a liquid chromatography system, an ion source, a mass analyzer, and a detector. A high-pressure pump generates the force required to move the liquid mobile phase. The mobile phase carries the analytes through the stationary phase in the liquid chromatography system. Because different analytes interact differently with the stationary phase, they have different retention times and are separated. The separated substances are then converted into charged ions, which are further separated through the action of the electric field in the mass analyzer. Once detected, the ions produce a spectrum showing their mass-to-charge ratios and relative intensities, known as a mass spectrum. The equipment is primarily used to analyze trace harmful substances and nutritional components in food, including plasticizers, various mycotoxins, melamine, acrylamide, pesticide residues, and vitamin D3. It can accurately measure concentrations at the parts-per-billion (ppb) level.
Gas Chromatograph–Tandem Mass Spectrometer (GC-MS/MS)	Dayuan Plant	A gas chromatograph–tandem mass spectrometer operates on principles similar to those of an LC-MS/MS system, with the main difference being that GC-MS/MS is principally used to analyze volatile samples. The equipment is primarily used to analyze polycyclic aromatic hydrocarbons (PAHs) in food, residual solvents in packaging materials, monochloropropanediol esters (MCPD esters), glycidyl esters (GEs), and pesticide residues. Its detection limit reaches the parts-per-billion (ppb) level.
Inductively Coupled Plasma Mass Spectrometer (ICP-MS)	Dayuan Plant	An inductively coupled plasma mass spectrometer operates by nebulizing the sample solution into an aerosol. A carrier gas transports the aerosol containing the metal elements to be analyzed into the plasma. Under the high temperature of the plasma, the aerosol undergoes solvent evaporation, decomposition, atomization, and ionization, converting the metal elements into singly charged positive ions. The mass analyzer then separates the ions according to their specific mass-to-charge ratios (m/z), after which they are measured by the detection system. The equipment is primarily used to analyze heavy metals in food, including arsenic, lead, mercury, and cadmium, and can accurately measure concentrations at the parts-per-billion (ppb) level. When coupled with a chromatographic system such as HPLC, it can also be used to analyze inorganic arsenic in food.
Inductively Coupled Plasma Optical Emission Spectrometer (ICP-OES)	Dayuan Plant	An inductively coupled plasma optical emission spectrometer can simultaneously analyze multiple elements, including minerals such as calcium, magnesium, sodium, and potassium listed on food nutrition labels. The sample solution is nebulized into an aerosol, and a carrier gas transports the aerosol containing the target elements into the plasma. Under the high temperature of the plasma, the sample is ionized, and the resulting species emit light at different characteristic wavelengths. The detection system then measures these wavelengths. The instrument can accurately measure concentrations at the parts-per-million (ppm) level.
Rapid Raw Milk Total Bacterial Count Analyzer	Zhongli Plant	The analyzer uses continuous-flow epifluorescence microscopy and flow cytometry with a direct microscopic method to determine the bacterial count in raw milk. It enables the bacterial content of incoming raw milk to be qualitatively and quantitatively determined in real time, with the entire test completed within ten minutes.
Fully Automated Raw Milk Somatic Cell Analyzer	Zhongli Plant	The analyzer uses flow cytometry to rapidly perform hygienic testing of raw milk and directly measure the individual bacterial count and somatic cell count. Individual bacterial count (IBC) results can be obtained within 9.5 minutes, while somatic cell count (SCC) results can be obtained within 1.5 minutes.
Multi-Function Rapid Dairy Composition Analyzer (MilkoScan FT1)	Zhongli Plant	The analyzer uses Fourier transform infrared spectroscopy (FTIR) and features a specialized flow-path design for straightforward and convenient operation. It can be used for quality control testing of raw materials, in-process materials, semi-finished products, and finished products. Applicable sample types include raw milk, fresh milk, flavored milk, yogurt, nutritional formula milk, and plant-based milk. The entire testing process can be completed within 30 seconds.

Testing Process

Standard Foods complies with food regulations and the requirements of international food management systems and has established standardized testing processes to maintain the accuracy and comparability of test results and effectively control product quality. The Company maintains a quality control test-data management system. For every lot of raw materials entering a plant, personnel enter the relevant information into the system and create a testing work order. Based on the testing plan established for each raw material, the system generates the required test items and specification criteria. Testing personnel conduct the required tests according to the items indicated by the system, ensuring that testing is performed in accordance with the established items and frequencies. After testing is completed, the results are entered into the system, which automatically compares them against the specification criteria. Where a result does not conform to specifications, the system automatically generates an alert, enabling personnel to promptly verify and address the result. After all testing has been completed, any nonconforming result triggers the nonconformity-handling procedure. A nonconformity notice is issued directly through the system to facilitate subsequent investigation and tracking, ensuring that all raw materials undergo appropriate acceptance procedures and that all nonconformities are properly verified and addressed.

Standard Foods also continues to strengthen its testing capacity and develop testing methods to enhance its control over product quality and its ability to respond to emerging risks. Test-method development refers to the analytical-method validation guidelines of the Codex Alimentarius Commission and the U.S. Food and Drug Administration and must also comply with the Taiwan Food and Drug Administration's validation requirements for food chemistry testing methods. For example, for an analyte at a concentration of 1 ppm or higher, the coefficient of variation for testing repeatability (CV, %) must be below 10%. These stringent standards govern the establishment of testing methods and ensure the reliability of test results. To maintain its extensive efforts in the testing of raw materials, production processes, and finished products, the Company incurred testing expenses of NT\$201,218,000 in 2025, representing 1.25% of the operating revenue of Standard Foods and Standard Dairy.



Note: Testing expenses as a percentage of operating revenue are calculated as follows: Testing Expenses ÷ Gross Operating Revenue before Offsetting.

Testing Items

The Quality Assurance team uses state-of-the-art testing equipment and applies testing methods promulgated by the Taiwan Food and Drug Administration (TFDA) or internationally recognized methods. The testing items performed by our food safety laboratories and the precision of the testing instruments meet applicable regulatory requirements.

Standard Foods' Internal Testing Items

Location	In-House Testing Items	Number of Items
Dayuan Plant	Physical methods: Density, residual oxygen, vacuum level, and others.	42
	Chemical methods: Moisture, protein, fat, saponins, vitamins, minerals, plasticizers, heavy metals, pesticide residues, glyphosate in grains, benzene in edible oils, acrylamide in grains, and others.	129
	Microbiological methods: Total plate count, Enterobacteriaceae, Salmonella, Listeria, and others.	22
Zhongli Plant	Physical methods: Temperature, specific gravity, total solids, freezing point, foreign matter, and flavor.	6
	Chemical methods: Veterinary drug residues, Brix, acidity, fat, pH, ATP swab tests, solids-not-fat, protein swab tests, milk protein, hardness, residual chlorine, somatic cell count in raw milk, aflatoxins, alcohol tests, and hydrogen peroxide tests.	15
	Microbiological methods: Listeria, Salmonella, Staphylococcus aureus, Enterobacteriaceae, molds/yeasts, total plate count, lactic acid bacteria, thermophilic spores, coliforms, microscopic examination of microorganisms, and culture activity.	11

Location	In-House Testing Items	Number of Items
Hukou Plant	Physical methods: Brix, temperature, viscosity, specific gravity, total solids, flavor, and gel strength.	7
	Chemical methods: pH, whey protein nitrogen index (WPNI), acidity, ATP swab tests, protein swab tests, hardness, and residual chlorine.	7
	Microbiological methods: Total plate count, Enterobacteriaceae, coliforms, E. coli, molds/yeasts, Listeria, Salmonella, Staphylococcus aureus, lactic acid bacteria, heat-resistant spores, and culture activity.	11

Testing Pass Rates^{Note}

Testing Category	Dayuan	Zhongli	Hukou
Raw Materials	93.21%	99.45%	100.00%
Packaging Materials	99.20%	99.47%	100.00%
Finished Products	99.92%	100.00%	100.00%

Note: Testing Pass Rate = (Total Number of Batches Tested — Total Number of Nonconforming Batches) ÷ Total Number of Batches Tested

Standard Foods voluntarily established laboratories at each plant even before they were required by regulations. As the Company continued to launch new products and the government introduced relevant regulatory requirements, we continued to enhance our laboratories' testing scope and capabilities in accordance with the law. Taking crude sunflower oil as an example, in addition to independently controlling more than 22 oil-testing standards, Standard Foods also conducts testing for 619 pesticide residues. We continue to pursue standards exceeding regulatory requirements in our efforts to safeguard consumers' food

safety and health. To ensure the accuracy and quality of testing data, we regularly participate in proficiency testing programs organized by third-party accredited laboratories and FAPAS.

Location	Proficiency Testing Items	Number of Items
Dayuan Plant	- Super Lab (5): Salmonella, Bacillus cereus, Staphylococcus aureus, molds, and yeasts. - Food Industry Research and Development Institute (4): Total plate count, coliforms, E. coli, and Enterobacteriaceae. - FAPAS (27): 11 mycotoxins; 3 pesticide residue items; 8 nutritional components—crude protein, crude fat, moisture, ash, sodium, magnesium, potassium, and sugar; 4 oil-testing items—AV, POV, K232, and K237; and 1 acrylamide item.	36
Zhongli Plant	- Super Lab (7): Salmonella, Enterobacteriaceae, total lactic acid bacteria count, Staphylococcus aureus, molds, yeasts, and Listeria monocytogenes in dairy products. - Food Industry Research and Development Institute (3): Total plate count, coliforms, and E. coli. - Taiwan Livestock Research Institute (6): Total solids, solids-not-fat, protein, somatic cell count, milk fat, and lactose.	16
Hukou Plant	- Super Lab (7): Salmonella in dairy products, Enterobacteriaceae, molds, yeasts, Listeria monocytogenes in dairy products, total lactic acid bacteria count, and Staphylococcus aureus. - Food Industry Research and Development Institute (3): Total plate count, coliforms, and E. coli.	10

Standard Foods' External Testing Items

Location	Testing Items
Dayuan Plant	Multi-residue pesticide testing; polar pesticide residues; pesticide residues in livestock and poultry products; veterinary drug residues; water quality testing; packaging material composition and migration testing; plasticizers; heavy metals; bisphenol A; melamine; 3-monochloropropane-1,2-diol (3-MCPD); glycidyl esters; mycotoxins; aflatoxin M1; artificial colors; preservatives; sweeteners; antioxidants; sulfur dioxide; nutrients; non-nutrients; minerals; benzo[a]pyrene; PAH4; total polar compounds; copper chlorophyllin; dioxins; polychlorinated biphenyls (PCBs); hygiene indicator bacteria; pathogenic bacteria; and others.
Zhongli Plant	Multi-residue pesticide testing; veterinary drug residues; dioxins; benzo[a]pyrene; plasticizers; heavy metals; and others.
Hukou Plant	Multi-residue pesticide testing; veterinary drug residues; dioxins; benzo[a]pyrene; plasticizers; heavy metals; packaging material composition and migration testing; plasticizers; bisphenol A; melamine; water quality testing; mycotoxins; aflatoxin M1; artificial colors; preservatives; and others.

total of 3,782 individuals received internal food safety education and training, with total training hours reaching 3,914.5 hours. Going forward, Standard Foods will continue to provide personnel with additional external food safety training courses, enabling them to remain abreast of food safety regulations, international trends, major food safety incidents, and other relevant developments, thereby strengthening their awareness of food safety protection. In 2025, Standard Foods Group employed professionals holding various food safety- and hygiene-related licenses and certifications, as summarized below.

Professional Licenses and Certifications	Dayuan Plant	Zhongli Plant	Hukou Plant
Food Technician	√	√	√
Intermediate Food Quality Assurance Engineer	√		
Junior Food Quality Assurance Engineer	√		
Certified Quality Technician (CQT)	√	√	
Junior Health Food Engineer	√		
FSSC 22000 Lead Auditor	√		
SQF Practitioner	√	√	√
Preventive Controls Qualified Individual (PCQI)	√		
Dietitian	√	√	
Class B Food Inspection and Analysis Technician	√		
Class C Food Inspection and Analysis Technician	√		√
Class C Chemical Technician	√		
Can Double-Seam Quality Control Personnel			√

Professional Licenses and Certifications	Dayuan Plant	Zhongli Plant	Hukou Plant
Hermetic Seal Integrity Quality Control Personnel	√	√	√
Class B Wastewater Treatment Technician	√	√	√
Specified Chemical Substance Operations Supervisor		√	√
Class C Chinese Cuisine Cookery Technician	√		
Class C Food Baking Technician	√		√
Class C Chinese Style Rice Processing Technician	√		
Class C Chinese Style Wheat Flour Processing Technician	√		
Pest Control Applicator	√		√
Organic Operations Personnel	√		
Pet Food Professional	√		
Canned Food Sterilization Measurement Personnel	√	√	√
Canned Food Sterilization Technical Manager	√	√	√
Measurement and Calibration Management	√	√	√
Senior-Friendly Food Texture Measurement	√		
Basic Course in Food Manufacturing Quality Management	√		
Contract Pesticide Applicator	√		
ISO/IEC 17025:2017 Laboratory Manager	√		
Organic Solvent Operations Supervisor	√	√	√
Radiation Operator	√		
Class B Professional Technical Manager for Toxic Chemical Substances	√		
Clean Label Quality Assurance Engineer	√		

Food Safety Training

In recent years, numerous food safety incidents in Taiwan and abroad have not only adversely affected the public but also damaged the reputation of the food industry, directly contributing to growing public distrust regarding food safety. In response to these internal and external challenges, Standard Foods upholds food safety as an operating principle and recognizes the importance of food hygiene and safety within its management systems. The Company therefore provides management and employees with extensive and diverse internal and external training courses. The training covers food hygiene and safety, hazard analysis, food traceability, food defense, food regulations, and other related topics to strengthen the effectiveness of food safety management and reduce hazards in product manufacturing processes.

In accordance with the Regulations on Good Hygiene Practice for Food (GHP), Standard Foods provides food safety education and training to its personnel. In 2025, a

Food Traceability Management

To implement effective management of product sources and distribution, products must be fully traceable and trackable throughout the upstream and downstream value chain. This ensures that, in the event of a food safety incident, Standard Foods can quickly determine product distribution and manage the associated risks. Standard Foods took the lead in establishing a product tracking and traceability system even before the Ministry of Health and Welfare required food businesses to establish such systems. In addition to uploading all relevant product production information each month, as required by law, to the Food Traceability Management Information System ("Must Trace"), Standard Foods conducts at least two finished-product recall exercises each year in accordance with its internal Finished Product Recall and Disposal Procedure. During these exercises, the relevant investigation records for the tracking and traceability system must be completed within the prescribed timeframe. These practices not only enhance the effectiveness of Standard Foods' self-management but also enable the Company to rapidly and comprehensively track product distribution when a food safety incident occurs. At every stage of the raw material supply process, markings are used to trace product supply sources and track the sales and distribution of finished products. Through the establishment of systems and management measures, Standard Foods continues to enhance product management, maintain comprehensive production, manufacturing, supply, and sales records, and fully document each product's production history. The principal information contained in the tracking and traceability records includes:

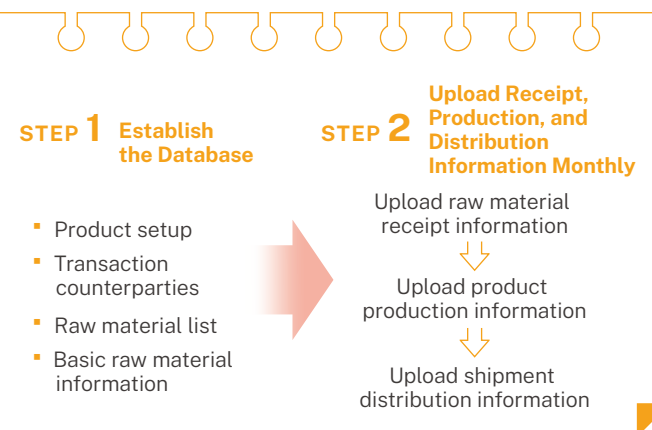
- ✓ Raw Material Source Information
- ✓ Product Distribution Information
- ✓ Markings and Identification
- ✓ Product Information
- ✓ Other Information^{Note}

Note: "Other information" includes the names and total weights or total volumes of raw materials and products in inventory; the names and total weights or total volumes of discarded raw materials and products, including those past their expiration dates; the disposal measures taken and reasons for disposal; and any other traceability management information or records necessary to effectively link product sources and distribution. All relevant information has been uploaded to the Ministry of Health and Welfare's Food Traceability Management Information System ("Must Trace").

佳格產品即時應變
每年至少 **2** 次回收與演練

Standard Foods Products
100% of Standard Foods
product items are traceable

Traceability Registration Process



2025 Traceable Raw Material Procurement Amounts and Proportions for Standard Foods and Standard Dairy

Item	Amount (NT\$ thousand)	Proportion ^{Note} (%)
Raw Materials	3,535,764	100.00%
Packaging Materials	1,525,146	100.00%

Note: Proportion = Traceable procurement amount for the relevant category of raw materials ÷ Total procurement amount for that category of raw materials.

Source Management

Standard Foods firmly believes that excellent quality begins with stringent source control. Only high-quality raw materials can be used to produce high-quality products. When selecting new raw material suppliers, Standard Foods only chooses legally established, reputable, and professional suppliers. A supplier becomes a qualified supplier only after the Company has confirmed that its raw materials and quality management system comply with the Act Governing Food Safety and Sanitation, the Regulations on Food Safety Control System, and the requirements established under the Company's internal Supplier Management Procedure. The qualifications and performance of suppliers are also evaluated annually. The evaluation and grading system considers factors including audit results, delivery performance, service, and price to determine each supplier's rating.



Management Example 1: Key Raw Material – Oats

Quaker selects oats from Australia in consideration of the country's mature agricultural sector and sound regulatory system. Effective management begins at the source of crop production and covers the oat-growing environment, cultivation practices, pest and disease control, and other areas, ensuring that the oats are suitable for use as high-quality food ingredients. The oat raw materials undergo multi-residue pesticide testing, heavy-metal testing, and sensory evaluation for flavor. Only after their quality has been strictly verified may they be used in the production of products such as Quaker Oatmeal and Quaker Oat Drinks, providing consumers with safe and healthy choices.



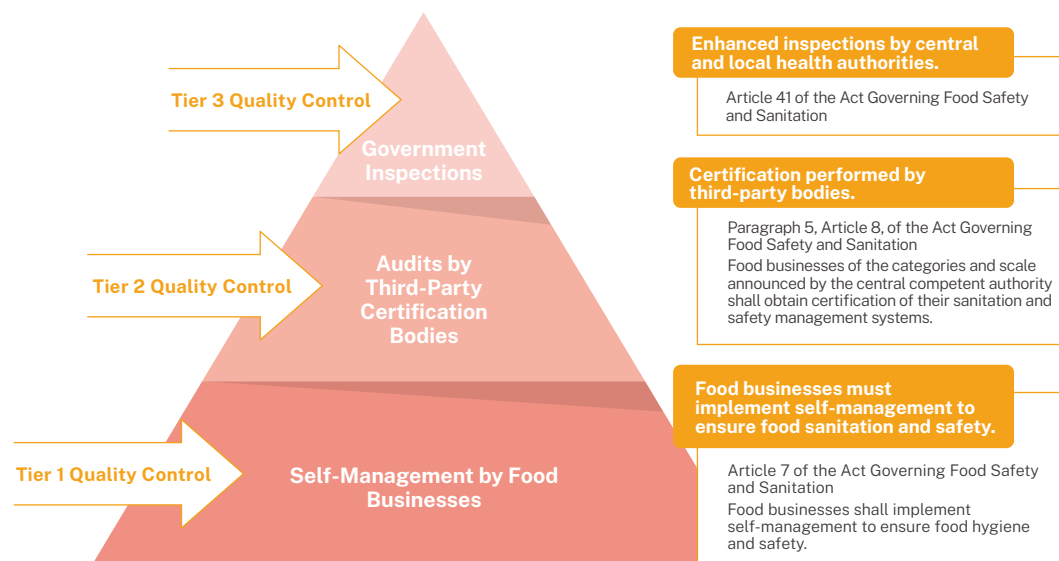
Management Example 2: Key Raw Material – Fresh Milk

Fresh Delight's Extra Fresh Milk is sourced from carefully selected local dairy farms in Taiwan. The dairy farmers maintain suitable farm environments, carefully formulate dedicated daily rations according to the different conditions of the cows, and diligently care for every animal. To maintain the health of the cows and ensure the freshness and quality of the raw milk, Fresh Delight and its dairy farmers jointly conduct regular inspections of milking machines and ensure that cows are not overmilked, thereby maintaining their physiological balance. Before entering the plant, raw milk must undergo multiple stringent tests to ensure that its quality complies with the CNS 3055 national standard and the Company's rigorous internal testing standards. More than 15 testing items are covered, including acidity, alcohol tests, milk protein, somatic cell count in raw milk, hydrogen peroxide, veterinary drug residues, and total plate count. Only raw milk that meets the applicable quality standards may be received into storage tanks, enter the production process, and be manufactured into high-quality products.

Food Safety Monitoring Plan

Based on the principles of risk assessment and hazard analysis, Standard Foods manages operating procedures and controls risks across product sourcing, receipt, manufacturing, storage, and other stages to ensure that the products provided to consumers comply with quality and safety standards. This represents not only a commitment to consumer health and safety but also Standard Foods' strong emphasis on and sense of responsibility for quality and food safety. Since 2015, the Ministry of Health and Welfare has promoted a food safety management system requiring food businesses to establish various product safety management measures and ensure that the relevant quality-control monitoring is implemented for all products.

Standard Foods has always been committed to providing high-quality food made with safe ingredients. Even before the relevant government requirements were announced, the Company had already fully implemented its voluntary Product Safety Monitoring Plan and systematically established testing principles for different product categories to ensure product safety. Since 2018, Standard Foods has implemented a two-tier quality-control mechanism, further expanding the scope of its Product Safety Monitoring Plan. Product safety is also ensured through ongoing verification and audits conducted by third-party certification bodies. In addition, inspections by central and local government authorities have strengthened the mechanism into three-tier quality control. Through this forward-looking and comprehensive approach, together with multiple layers of control and auditing, Standard Foods ensures that the products it supplies are safe for consumption.



Food Regulation Compliance Management

Food safety regulations are frequently amended and are critically important. Standard Foods follows its internally established Food Regulatory Compliance Management Procedure to ensure that all requirements are effectively implemented after the relevant regulations take effect. Through collaboration and communication between the Labeling and Regulatory Affairs Section of the Quality Assurance Department and the relevant units, the Company assesses the impacts of regulatory changes and formulates the necessary responses. This ensures compliance with food safety and sanitation requirements, testing standards, and requirements governing the legal compliance of raw materials. It also enables Standard Foods to prevent and guard against food safety risks at an early stage, thereby enhancing consumer trust in the Company.



Regulatory Affairs Section, Quality Assurance Department

Identification, collection, notification, and tracking of food safety regulations



Relevant Units

Confirmation of regulatory compliance and implementation of the necessary responses within their respective areas of responsibility

The Quality Assurance function regularly publishes weekly and monthly updates concerning the Act Governing Food Safety and Sanitation and related regulations. Where necessary, a Food Regulation Response Meeting is convened. In 2025, Standard Foods convened multiple meetings concerning regulations with potentially significant impacts. Regulatory actions issued during the year included the following:

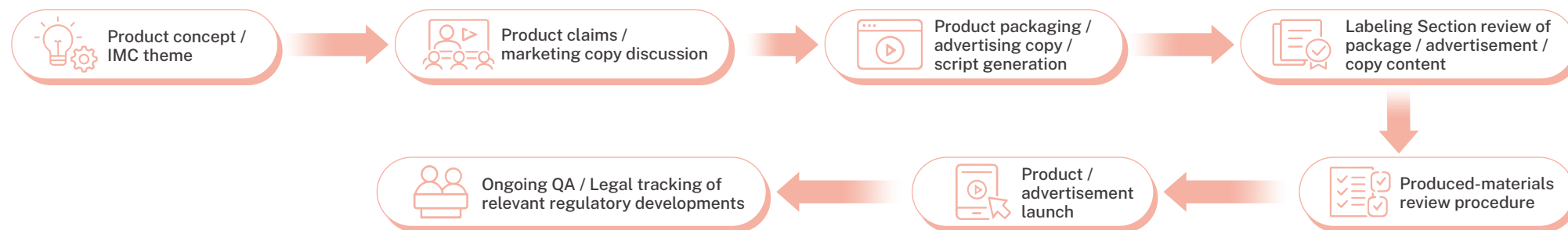
No.	Regulation	Regulatory Response Progress
1	Amendment to the <i>Method of Test for Heavy Metals in Vegetables, Fruits, Jams and Jellies</i>	Implemented in accordance with regulatory requirements
2	Amendment to the <i>Guidelines for Edible Oil and Fat Manufacturers on Compliance with the Regulations on Good Hygiene Practice for Food</i>	Implemented in accordance with regulatory requirements
3	Amendment to Article 4 and Appendix 1 to Article 2 of the <i>Standards for Specification, Scope, Application and Limitation of Food Additives</i>	Implemented in accordance with regulatory requirements
4	Preannouncement of a draft amendment to the <i>Regulations of Recall and Destruction for Food and Related Products</i>	Implemented in accordance with regulatory requirements
5	Amendment to the <i>Regulations Governing the Product Names and Labeling of Prepackaged Milk, Sterilized Milk, Flavored Milk, Milk Drink, and Milk Powder</i>	Implemented and labeling revised in accordance with regulatory requirements
6	Amendment to the <i>Regulations on Good Hygiene Practice for Food</i>	Implemented in accordance with regulatory requirements
7	Establishment of the <i>Items of Health Care Effects Referred to in the Health Food Control Act</i>	Implemented and labeling revised in accordance with regulatory requirements
8	Amendment to the <i>Scope of Responsible Enterprises Required to Label Articles or Containers with Recycling-Related Symbols, and the Size, Placement, and Other Requirements for Such Symbols</i>	Implemented in accordance with regulatory requirements
9	Preannouncement of a draft amendment to the <i>CAS Certification Criteria for Premium Livestock and Poultry Products—Dairy Products</i>	Implemented and labeling revised in accordance with regulatory requirements
10	Issuance of the draft <i>Guidelines for the Handling of Per- and Polyfluoroalkyl Substances (PFAS) in Food</i> for public comment	Meetings convened to discuss the potential impacts

2.2 Product Nutrition and Transparency GRI 416-2

Standard Foods Group values consumer needs, applies its core capabilities to create product value, and communicates with consumers with integrity. Based on responsible marketing, we maintain rigorous standards from product labeling to after-sales service and strive to protect consumer rights and interests. Product labeling and marketing creativity are the first-hand product information available to consumers. With respect to package labeling, we uphold the principles of information transparency and non-exaggeration, and conduct labeling in accordance with national laws and regulations. During the reporting period, there were 0 product withdrawals due to packaging misrepresentation, and the total weight of withdrawn products was 0 metric tons. There was one regulatory violation involving Article 28, Paragraph 1 of the Act Governing Food Safety and Sanitation: the overall message conveyed by the advertisement involved exaggeration and was likely to cause misunderstanding. The required improvements were completed within the prescribed timeframe, and a fine totaling NT\$50,000 was paid.

Within its Quality Assurance function, Standard Foods has established the Labeling and Regulatory Affairs Section under the Group Food Safety Management Division, which is responsible for package labeling and advertising review. In addition to complying with Article 22 of the Act Governing Food Safety and Sanitation and the Package Label Review Process, the Section also reviews information such as trademarks, brands, environmental recycling, and production/manufacturing sources to ensure compliance. In 2025, a total of 497 packaging material layouts were newly added or revised. Multi-stage reviews, including initial-draft and revised-draft reviews, were conducted to reduce gaps in labeling review and maintain quality control over labeling. In addition to package labeling review, the Labeling and Regulatory Affairs Section also reviews advertising and promotional copy related to marketing communications to ensure that consumers have an accurate understanding of the products. The Company also regularly conducts education and training on changes in labeling-and advertising-related regulations to enhance personnel's regulatory awareness and understanding, improve the efficiency and accuracy of both review and promotional work, further protect consumer rights and interests, and enhance brand image and value.

Standard Foods Product / Advertisement Labeling Review Process



2.3 Protection of Consumer Rights and Interests GRI 416-2

Consumer Product Consultation and Services

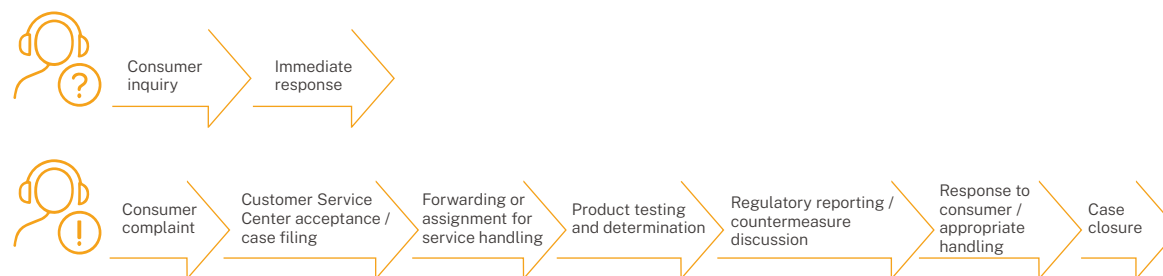
Core Philosophy	Communication Channels	Communication Channels
Sincere service and valuing consumer trust	Real-Time Customer Service Response	- Customer service email 0800 customer service hotline - Standard Foods Health GO "Knock Knock" Customer Service - LINE online real-time customer service
	Real-Time Consumer Insights	- Focus group interviews - Consumer purchasing behavior research reports
	Other Social Media Engagement	Facebook fan page

Consumer Satisfaction

Guided by its corporate mission of serving as "the nutrition and health partner for the whole family," Standard Foods is committed to pursuing good nutrition. Through food, the Company hopes to enhance the nutrition and health of consumers in Taiwan. It also continues to pursue excellence in the food sector based on science and with innovation as its goal, enabling more consumers in Taiwan to "live every beautiful moment of life!" Each year, Standard Foods conducts brand preference surveys to understand consumers' brand preferences, listen to their voices and suggestions, and continuously improve its services.

Standard Foods regards consumer feedback as an important foundation for improving customer relationship development. Through multiple channels, the Company understands customer needs and works with internal departments to make improvements. Consumer comments and responses from key customers are promptly reported to the relevant units for follow-up handling. At the beginning of each month, important responses from the previous month are reviewed, reminded, and tracked. Product responses and improvements are tracked quarterly. Each year, analyses are also conducted for key products, and appropriate improvement plans are proposed accordingly. Through these practices, Standard Foods has established a complete customer-needs response and handling procedure.

Consumer Service Process



Standard Foods Customer Service Performance, 2023–2025

Year	2023	2024	2025
Number of Responses	36,097	57,029	43,575
Response Rate	100%	100%	100%

Consumer Personal Data Protection

To protect customers' personal data and related rights and interests, Standard Foods complies with the relevant laws and regulations governing personal data protection, including the Personal Data Protection Act. The Company allocates appropriate resources to establish and implement matters related to its Personal Data File Security Maintenance Plan, conducts education and training on personal data protection and awareness campaigns on relevant laws and regulations from time to time, and has established privacy policies and legal terms, which are published on the Standard Foods official website and e-commerce platform. Standard Foods will continue to implement matters related to its Personal Data File Security Maintenance Plan and put customer personal data protection into practice.

3 Sustainable Supply Chain

Vision and Commitment

Standard Foods Group is committed to sustainable development, building strong supplier relationships and adopting diversified sourcing strategies to ensure responsible production and supply, while fostering a sustainable supply chain.

- 71 3.0 Strategic, Management, Approach, and Performance
- 73 3.1 Building a Sustainable Value Chain Together
- 74 3.2 Supply Chain Resilience and Management
- 79 3.3 Sustainable Procurement Practices



Partnerships Bound by Shared Prosperity

Establish mutually trusting, stable, and sustainable partnerships with suppliers, jointly promote green procurement and social responsibility, and advance shared prosperity across the industry.

3.0 Strategy, Management Approach, and Performance

Policy Commitment

Standard Foods Group is committed to incorporating sustainable development principles into procurement and supply chain management. By establishing long-term and stable partnerships with suppliers, the Group promotes responsible procurement and production, while enhancing supply chain resilience through diversified supply-source allocation. In this way, Standard Foods continues to build a responsible, transparent, and sustainable supply chain system.

 Short-Term Goals (2026-2027)	 Mid-Term Goals (2028-2029)	 Long-Term Goals (2030+)
Enhancing Supply Flexibility in the Supply Chain: In response to global political and climate changes, adjust safety stock levels as appropriate and develop alternative suppliers in different regions. Supplier Management and Audits: Achieve a 100% annual target completion rate. Promoting Sustainable Procurement: Complete the supplier sustainability survey questionnaire in 2024 and continue promoting sustainable risk assessments. In 2025, complete ISO 20400:2017 management system verification for raw materials and contract-manufactured products. Supporting Local Procurement: Continue promoting and expanding the use of local ingredients, such as locally produced chicken, tea leaves, peanuts, Chihshang rice, lemon juice, and other raw materials, to reduce carbon footprints. Optimizing Supply Chain Decarbonization: - Increase direct delivery of product items, with raw materials delivered directly to production plants to reduce the number of logistics vehicle trips. - Request carbon emissions-related data from key raw material suppliers and confirm ISO 14064:2018 or ISO 14067:2018 verification. - Within the scope allowed by inventory levels and controllable cost impacts, continue promoting reduced transportation frequency or the selection of low-carbon transportation methods. Promoting the Supplier Code of Conduct: Increase the signing rate, with a target of having 90% of suppliers sign by 2026, and strengthen standards covering business integrity, anti-corruption, labor practices, health and safety, and environmental management. Developing Eco-Friendly Packaging Materials and Plastic Reduction: Continue developing eco-friendly packaging materials and reducing plastic in products, while working with the R&D team to develop new suppliers and increase the proportion of sustainable raw materials used.	Implement Packaging Material Management and Promote Sustainable Development: Increase the proportion of eco-friendly materials, optimize packaging material design, reduce weight through lightweighting, reduce resource consumption, strengthen recycling and circular reuse, and keep pace with new domestic and international trends. Supply Chain ESG Management: Cover procurement, logistics, inventory, waste disposal, carbon emissions, and other areas; gradually require ESG standards in the supplier selection process to enhance the sustainable competitiveness of the supply chain. Continue Incorporating Sustainability Standards into New Product Development: Ensure that carbon footprint and environmental impact factors are incorporated into new product development and design. Low-Carbon Transportation Strategy: Prioritize low-carbon shipping routes for transporting raw materials and track the carbon emissions performance of shipping operators.	Develop strategic supplier partnerships to ensure raw material supply stability and price competitiveness. Strengthen Risk Management Mechanisms: - Regularly monitor changes in the global supply chain market and formulate raw material procurement strategies. - Conduct risk assessments for major raw materials and suppliers, and promote supply chain integration and second-supplier development plans. - Deepen Sustainable Procurement Actions: Implement ISO 20400:2017 sustainable procurement action plans and conduct annual consolidation and review.

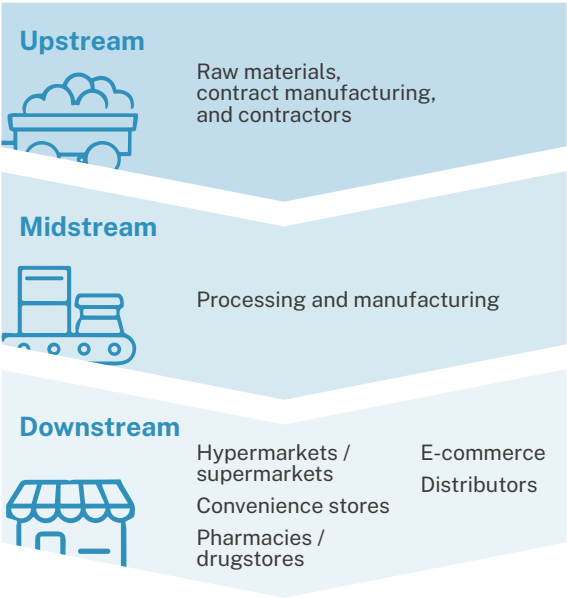
▲ Exceeded Target ● Target Achieved ✕ Target Not Achieved

Management Action	Performance Indicator	2025 Implementation Performance and Highlights	Achievement Status ^{Note}
Enhancing Supply Flexibility in the Supply Chain	Stability Rate of Key Raw Material Supply	In response to geopolitical developments and fluctuations in raw material supply, Standard Foods effectively ensured the stable supply of key raw materials through advance stock preparation, appropriate adjustment of safety stock levels, and development of alternative suppliers. No major raw material shortages occurred.	●
Implementation of the Annual Supplier Evaluation System	Annual Supplier Evaluation Implementation Rate	100% of suppliers completed the annual evaluation. Suppliers were managed by grade based on the evaluation results, with subsequent tracking and improvement actions conducted accordingly.	●
Promoting Sustainable Procurement	Completion Level of Sustainable Procurement System Establishment	Standard Foods completed the supplier sustainability survey questionnaire, completed the implementation of the ISO 20400:2017 sustainable procurement management system for raw materials, and obtained third-party verification, formally establishing its sustainable procurement system.	●
Supporting Local Procurement	Number of Local Raw Material Procurement Items	Standard Foods continued to procure a total of 22 local raw material items, including domestically produced pork, domestically produced chicken, tea leaves, vegetables, fruits, sweet potatoes/purple sweet potatoes, lemon juice, peanuts, sea bass, and Chihshang rice. By shortening transportation distances, the Company reduced carbon footprints while also supporting the development of local agriculture.	●
Optimizing Supply Chain Transportation Decarbonization	Number of Supply Chain Decarbonization Measures Promoted	Standard Foods promoted direct delivery to production plants for certain raw material items to reduce the number of logistics vehicle trips. To date, 52 raw material items have adopted direct delivery, while all packaging materials have adopted direct delivery operations. The Company also collected carbon emissions-related information from key raw material suppliers as a basis for subsequent decarbonization management and assessment, and conducted a Scope 3 carbon emissions inventory for upstream transportation.	In Progress
Promoting the Supplier Code of Conduct	Supplier Code of Conduct Signing Rate	Standard Foods continued to track the signing status as suppliers were added or removed. The Supplier Code of Conduct was incorporated into the cooperation process for new suppliers and the management process for existing suppliers, continuously strengthening supply chain governance requirements. In 2025, the Supplier Code of Conduct signing rate reached 77%.	In Progress
Developing Eco-Friendly Packaging Materials and Plastic Reduction	Number of Eco-Friendly Packaging Material/Plastic-Reduction Projects	Standard Foods launched multiple packaging material optimization and plastic-reduction projects, and continued working with R&D units to assess the feasibility of new suppliers and sustainable materials, gradually increasing the proportion of sustainable raw materials used.	●

3.1 Building a Sustainable Value Chain Together GRI 2-6

Quality is the soul of a product and the life of an enterprise. Standard Foods has long been deeply engaged in supply chain management and continues to enhance the transparency and traceability of its food supply chain. Based on advanced and comprehensive quality testing technologies, Standard Foods collects and analyzes relevant data across the supply chain process, implements comprehensive quality management, and ensures that information is transparent and connected. Through these efforts, the Company continues to improve the quality and efficiency of the overall supply chain. During the reporting period, there were no significant changes in Standard Foods' organizational scale, structure, or ownership.

Standard Foods Industry Value Chain



Supply Chain Management Policy

Food safety and environmental sustainability are principles that Standard Foods has consistently upheld. As applied to supply chain management, these principles mean identifying raw materials that are beneficial to human health and environmentally friendly from the source, and reducing waste while maximizing utilization through rigorous process control. Pre-shipment quality testing ensures that every food product delivered to consumers complies with food safety and hygiene standards, thereby safeguarding public health. Standard Foods also works together with qualified suppliers and takes a responsible approach to jointly contribute to environmental sustainability.

For important raw materials, Standard Foods' Quality Assurance and Procurement personnel begin by observing the external environment of the supplying farmland to understand the surrounding conditions and whether the water source is clean. They then examine the quality of the farmland and whether the cultivation methods comply with standards. Finally, they audit the processing conditions and environment inside the plant to determine whether they meet the required standards. Only after all items have passed review from the outside in may a supplier become a supply partner of Standard Foods. Source management is an essential means of ensuring food safety and quality, and Standard Foods has never compromised on this requirement.

Standard Foods Supply Chain Sustainability Management			
Category		Management Procedure	
Raw Material Suppliers	Contractors	Supplier Management Procedure	Contractor Management Regulations
Annual Evaluation and Unscheduled Audits: Annual evaluations and unscheduled audits are conducted by the evaluation team through document reviews or on-site evaluations. Suppliers to be audited on site are selected based on the previous year's quality evaluation results. If, during an audit, deficiencies such as severe contamination risks in the supplier's production operations or incomplete tracking and traceability information are identified, the supplier must, in accordance with the Company's requirements, respond with corrective and improvement measures within 14 days after the audit.			
Response to International Initiatives: Participation in The Sustainability Consortium, a Global Nonprofit Organization			
Since 2023, Standard Foods has continued to participate in The Sustainability Insight System (THESIS) promoted by The Sustainability Consortium (TSC), a global nonprofit organization. Through this system, Standard Foods systematically assesses the sustainability impacts of its supply chain across procurement, production, transportation, and consumption. Through THESIS market and consumer-end insights, Standard Foods also incorporates consumer expectations for sustainability and responsible consumption into procurement decisions and product development considerations. In doing so, the Company continues to strengthen supply chain transparency and resilience and fulfills its long-term commitments across ESG dimensions.			
Risk Identification and Analysis			
Identify key supply chain issues, including carbon emissions, water resource use, labor conditions, and product life cycles, as an important basis for optimizing sustainable procurement and operational management.			
Promotion of Response Measures			
Standard Foods works with relevant internal units and suppliers to continue promoting actions such as greenhouse gas reduction, improved resource-use efficiency, and attention to labor conditions in the supply chain. At the same time, the Company reviews energy and water resource management in production and logistics, as well as packaging reduction measures, to reduce overall environmental impacts.			

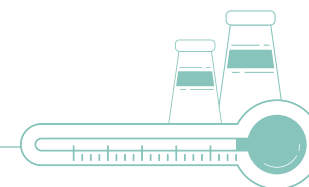
3.2 Supply Chain Resilience and Management

Raw Material Management

Before each batch of raw materials enters the plant, it must undergo strict control by professional personnel from the Quality Assurance function and may be accepted only after it complies with specifications and standards. The scope of control includes physical indicators, such as appearance, odor, and density, as well as chemical indicators, including pesticide testing, heavy-metal testing, and testing of key functional substances. Only after all such indicators are confirmed to be compliant may the materials enter Standard Foods' raw material warehouse. All raw materials must not only pass the Company's internal professional testing but, when necessary, must also be tested by external independent third-party organizations to ensure that each batch of incoming raw materials has been approved by Standard Foods and is safe. To maintain the quality and freshness of raw materials, all raw materials must be stored at specified temperatures, and shelf lives are strictly controlled.

Standard Foods Raw Material Warehouse Design

- Ambient Warehouse (Room temperature)
- Air-Conditioned Warehouse (Below 30° C)
- Refrigerated Warehouse (0-7° C)
- Frozen Warehouse (-18° C and -45° C)

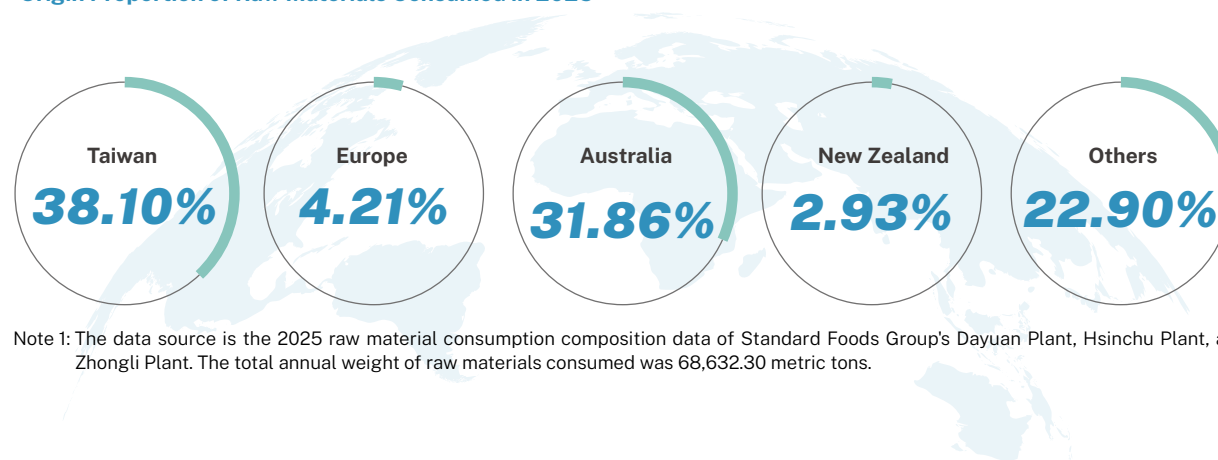


Standard Foods Raw Material Management Items and Measures

Raw Materials

Standard Foods' main products include oatmeal, edible oils, nutritional supplements, and dairy products. With the exception of raw milk, which is sourced from Taiwan, the source countries of other bulk raw materials are mainly located in Oceania, including Australia and New Zealand, as well as the Americas and Europe. The quality of all raw materials must comply with applicable regulations and TFDA standards. Price is not the sole criterion for selecting suppliers. Even if a supplier offers low prices, it will be excluded from the list of qualified suppliers if the quality of its raw materials is unstable. Standard Foods establishes long-term partnerships only with suppliers that can help provide consumers with products of excellent and stable quality.

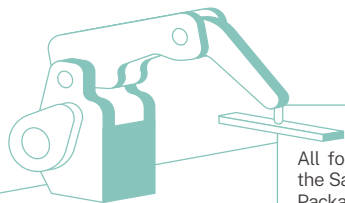
Origin Proportion of Raw Materials Consumed in 2025



Note 1: The data source is the 2025 raw material consumption composition data of Standard Foods Group's Dayuan Plant, Hsinchu Plant, and Zhongli Plant. The total annual weight of raw materials consumed was 68,632.30 metric tons.

Packaging Materials

The main packaging materials used by Standard Foods can be categorized by material as glass, steel / aluminum cans, plastics, cartons, and others. Packaging materials are selected based on the following four indicators:



Quality and Safety

All food-contact packaging materials must comply with the Sanitation Standard for Food Utensils, Containers and Packages to ensure that packaging materials in direct contact with food are safe.

Environmental Recycling

All product packaging carries the national recycling symbol — the EPA recycling symbol — to remind consumers that the packaging may be recycled after use. For carton materials, based on the concept of environmental sustainability and protection, Standard Foods chooses cartons made from environmentally friendly recycled pulp, carefully selects suppliers whose products have passed testing, and is committed to reducing the amount of packaging consumables used for products, thereby slowing the rapid decline of trees caused by excessive human development.

Waste Reduction

Before gift-box products are launched, their packaging design is reviewed in accordance with EPA regulations on restricting excessive product packaging to avoid generating excessive waste.

Green Ecology

As awareness of green consumption continues to rise, among the paper packaging materials used for Standard Foods and Standard Dairy products, the procurement quantity of FSC-certified packaging materials accounted for 74.72%^{Note2}.

Note 2: Calculation formula: **procurement quantity of green packaging materials ÷ procurement quantity of paper packaging materials**. Shelf-stable milk, chilled-series cartons, and paper straws have 100% adopted FSC-certified packaging.



Supplier Risk Assessment

We have always upheld our food safety commitment to "manage from the source," ensuring that all products enjoyed by consumers meet the highest standards. For key raw materials, the Quality Assurance and Procurement teams follow an outside-in review principle. They begin by observing the external environment of the supplying farmland, assessing the surrounding ecology and the purity of the water source to ensure that the cultivation environment is safe and that the production process fulfills environmental and social responsibilities. Finally, rigorous audits are conducted on the production processes and environmental management of processing plants to ensure compliance with food safety and quality requirements. Only suppliers that pass all review checkpoints may become long-term partners of Standard Foods and work with the Company to provide the market with safe, healthy, and sustainable food.

Standard Foods requires all suppliers to have the willingness and capability for continuous improvement, and encourages supply partners to obtain international food safety and quality certifications, such as ISO 22000:2018, SQF (Safe Quality Food), BRCGS Global Standard Food Safety, FSSC 22000, and IFS (International Featured Standards), to ensure alignment with global supply chain management standards. In addition, through a systematic supplier evaluation mechanism, Standard Foods regularly reviews suppliers' operating capabilities, quality management, and sustainable development performance, selecting partners that operate with integrity and deliver excellent quality to ensure the safe and stable supply of raw materials. In 2025, Standard Foods' supply chain system remained robust, with stable partnerships and no significant changes in cooperation with supply partners. The Company continued to provide consumers with products of the highest quality that are safe and trustworthy.

Necessary Supplier Requirements:

- ▶ Suppliers must possess a valid food factory registration certificate and company business license. Overseas suppliers must be food manufacturers established in compliance with the local laws and regulations of the country in which they are located.
- ▶ Suppliers' quality systems or products must have obtained quality certifications such as GMP, HACCP, ISO 22000:2018, or SQF.

In 2025, a total of 139 manufacturing facilities among Standard Foods' supply sources had implemented an HACCP management system or obtained higher-level international certifications, such as ISO 22000:2018 or other GFSI-recognized food safety management system certifications. 139 suppliers in total (124 raw material suppliers and 15 packaging material suppliers).

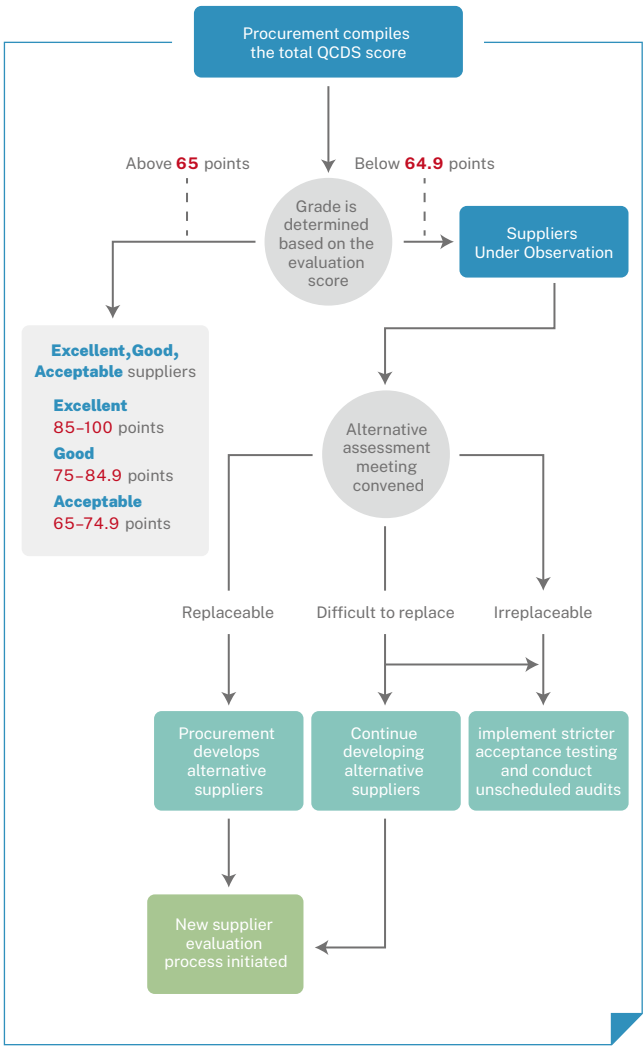
Environmental Risk	33.33% of major raw material suppliers have passed ISO 14001:2015 certification To reduce the impact of environmental risks, Standard Foods continues to require its major raw material suppliers to obtain ISO 14001:2015 Environmental Management System certification. In 2025, Standard Foods conducted environmental risk impact assessments for 15 major raw material suppliers with which it had actual transactions. Of these, five suppliers had passed ISO 14001:2015 Environmental Management System certification, representing approximately 33.33%. Risk identification was conducted for the remaining ten suppliers that had not obtained certification. After evaluation, Standard Foods confirmed that none of its major raw material suppliers had significant actual or potential negative environmental impacts.
Social Risk	Social and human rights impact assessments were completed for 100% of raw material suppliers To avoid social risks related to human rights violations in the supply chain, Standard Foods' Procurement function conducted social risk and human rights impact assessments for all 311 raw material suppliers with which the Company had transactions in 2025, representing 100% coverage. Based on supplier annual evaluation grades, media reports, brand value, and audit performance, Standard Foods assessed suppliers to ensure that their performance on labor rights, occupational health and safety, and other issues met the Company's minimum requirements, and that effective measures were taken to prevent negative incidents from occurring.
Governance Risk	100% of Standard Foods' suppliers are required to undergo initial qualification reviews, pass sample testing, complete supplier on-site audits, and participate in annual evaluations. Every qualified supplier must pass multiple layers of review. For example, suppliers must possess valid registration documents, such as company registration, business registration, and factory registration certificates. Before purchase confirmation, samples must pass testing conducted by R&D and other relevant departments. Before incoming materials are received, suppliers must provide complete raw material ingredient specifications and information for analysis and comparison. Imported raw materials must have the required permits, and packaging must not be altered or relabeled. Only suppliers that pass on-site audits, are approved by the heads of relevant units, and meet the required standards may be included as qualified suppliers.

Supply Chain Evaluation and Audits

Through supplier visits and communication, Standard Foods understands the status of its partners' regulatory implementation, and ensures or reminds them that applicable laws and regulations are properly implemented. In addition, the Company regularly evaluates suppliers. After evaluation, suppliers are classified into four grades: Excellent, Good, Acceptable, and Under Observation. Standard Foods conducts annual evaluations of raw material suppliers each year. The evaluation covers quality (Q, Quality), cost (C, Cost), delivery (D, Delivery), service (S, Service), and sustainability performance, and suppliers are comprehensively evaluated and graded as a basis for risk management. The Company adjusts the weighting of supplier evaluation items according to the degree of materiality of their impact on operations. In 2025, the Company's supplier evaluation items and weightings included quality assurance 60%, reasonable price 15%, stable delivery 15%, service and technical improvement 10%, and whether the supplier actively responded to ESG issues and achieved a score of 60 points.

Standard Foods / Standard Dairy Supplier Evaluation Results, 2023–2025

Supplier Type	Grade	2023	2024	2025
Suppliers	Excellent	255	264	280
	Good	31	39	25
	Acceptable	6	10	4
	Under Observation	1	3	2
	Total	293	316	311



Service Provider Evaluation

For engineering procurement service providers and contractors, Standard Foods follows the above principles and has established the Service Provider Management Operating Standards. The purpose of these standards is to ensure that the services, goods, and processes of external suppliers comply with Standard Foods' requirements. Through evaluation, selection, and monitoring, the standards strengthen and implement actions related to external supply management, thereby meeting the quality and safety standards of the plant. In accordance with the above operating standards, vendors are scored based on risk factors, including brand value, supply dependency, media reports, and relevance to food safety. The Service Provider Risk Assessment classifies the results into four major levels. Vendors rated as Under Observation or Level D are deemed unqualified vendors. Depending on the circumstances, they will be provided with guidance or subject to stricter management, and alternative suppliers will be sought.

Standard Foods "Service Provider Risk Assessment" Results, 2023-2025

Risk Assessment Result	2023	2024	2025
A (No Risk)	0	0	0
B (Low Risk)	10	9	10
C (Medium Risk)	3	2	1
D (High Risk)	0	0	0
Subtotal	13	11	11

Service providers have established the Service Provider Evaluation system with reference to the Supplier Evaluation Method. Scores are calculated based on quality at 60%, price at 15%, and service at 25%. The Service Provider Evaluation Grading classifies results into A Excellent (100-85 points), B Good (84.9-70 points), and C Under Observation (below 70 points). If a service provider is classified as Under Observation, a plan assessment must be conducted. Within one month after the rating is determined, an assessment and countermeasures must be formulated based on the vendor's improvement capability and substitutability.

Standard Foods "Service Provider Evaluation Grading" Results, 2023-2025

Vendor Type	Grade	2023	2024	2025
Service Providers	A (Excellent)	3	8	2
	B (Good)	10	3	9
	C (Under Observation)	0	0	0
	Total	13	11	11

Supplier Audits

To ensure that all supplier partners comply with Standard Foods' requirements for food safety and quality, the supplier audit plan for the following year is determined annually based on suppliers' quality evaluation results. In 2025, audits were arranged for 72 suppliers. Suppliers scoring below 70 points will undergo replacement assessment or review and guidance. In addition, unscheduled audits are arranged for new suppliers or suppliers with significant abnormalities to ensure smooth communication with suppliers, build shared consensus on maintaining food safety and quality, and create mutually trusting and mutually beneficial partnerships.

Supplier Audit Items (The weightings vary depending on whether the supplier is a trader or manufacturer. The table below applies only to manufacturers).



Standard Foods / Standard Dairy Supplier Audit Implementation Status, 2023–2025

Audit Method		2023	2024	2025
On-Site Audit	Number of Suppliers with Transactions in the Year	293	316	311
	Number of Suppliers Actually Audited (Regular)	89	99	72
	Audit Percentage ^{Note}	30.38%	31.33%	23.15%
	Number of Suppliers Passing Audit	84	99	72
	Audit Pass Rate	94.38%	100.00%	100.00%

Note: The audit percentage is calculated as the percentage of suppliers that underwent audits among all suppliers conducted procurement transactions during the reporting year.

Focus Cases

Supplier Sustainability Questionnaire Survey

To implement Standard Foods Group's Sustainable Procurement Policy and ensure that supply chain operations comply with the requirements of the Supplier Code of Conduct, Standard Foods regularly sends sustainability questionnaires to suppliers through a paperless online method. This enables the Company to systematically collect and understand suppliers' current management status and implementation performance across the three ESG dimensions: environmental, social, and governance.

The questionnaire serves as an important tool for Standard Foods' supplier sustainability management and risk assessment. Key evaluation items include, but are not limited to, the following:

- Whether the supplier discloses sustainability-related information, such as whether it prepares a sustainability report or publicly discloses relevant policies and actions through official channels.
- Whether the supplier has established an organization, system, or operating mechanism for sustainability management to ensure that sustainable development, risk control, and improvement actions can continue to be promoted within the enterprise, and whether sustainable or low-environmental-impact innovative practices are introduced where appropriate.
- Environmental management and inventory-related actions, such as whether the supplier has introduced or obtained relevant management systems or third-party verification/certification, including ISO 14001:2015 (Environmental Management System), ISO 14064-1:2018 (Greenhouse Gas Inventory), ISO 14067:2018 (Product Carbon Footprint), and ISO 14046:2014 (Water Footprint).
- Labor conditions and human rights protection measures, including whether the supplier has established written labor management and human rights policies and complies with local regulations and the requirements under Standard Foods' Supplier Code of Conduct concerning labor rights, occupational safety, and the prohibition of improper conduct.

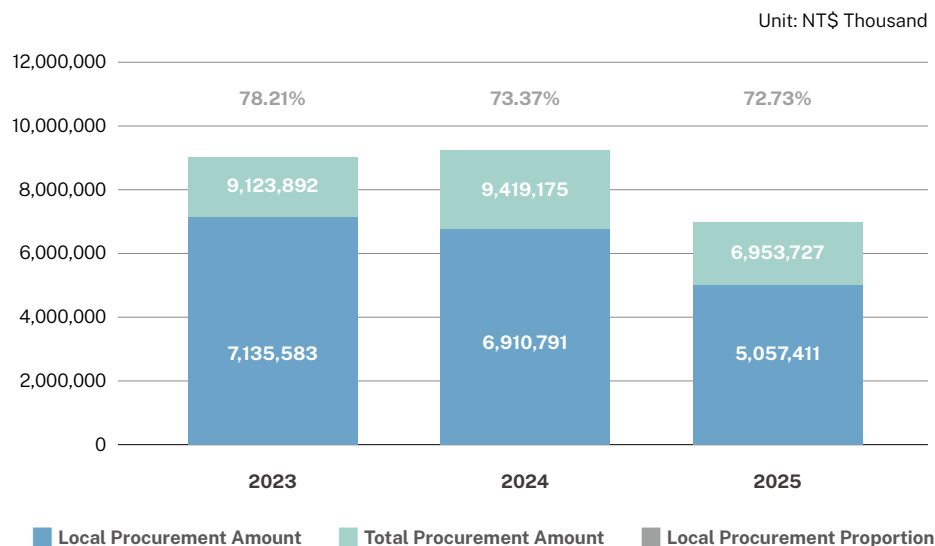
To further strengthen sustainable supply chain governance, Standard Foods introduced a new version of the sustainable procurement questionnaire in 2025. Different versions were designed according to supplier nature and risk attributes, such as raw material suppliers, outsourced contract manufacturers, and other types of suppliers. A risk-oriented approach was adopted to focus on supplier types with higher impacts on operations and sustainability, thereby improving the precision and management effectiveness of the assessment. The sustainable procurement questionnaire was sent to a total of 311 qualified suppliers with ongoing transactions. Valid questionnaire responses have been received progressively and will serve as a basis for subsequent supplier tiered management, risk identification, and improvement tracking.

Going forward, Standard Foods will continue to work with suppliers through regular questionnaire surveys, communication, and collaboration mechanisms to jointly promote ESG-aligned supply chain management. The Company will also make rolling adjustments to the questionnaire content each year based on external trends and internal management needs, continuing to strengthen suppliers' sustainability performance and overall supply chain resilience as it works together with suppliers toward sustainable development goals.

3.3 Sustainable Procurement Practices

At our key operating locations, including the operating boundaries mentioned in this report, Standard Foods also uses local procurement wherever possible to reduce the carbon footprint of long-distance transportation and support local business development. In 2025, local procurement accounted for approximately 72.73% of total procurement spending. Going forward, Standard Foods will continue to maintain this level and further evaluate the feasibility of expanding the proportion of local procurement and setting specific targets.

Standard Foods Local Procurement Proportion Over the Past Three Years^{Note}



Note: For local procurement, "local" is defined as Taiwan.

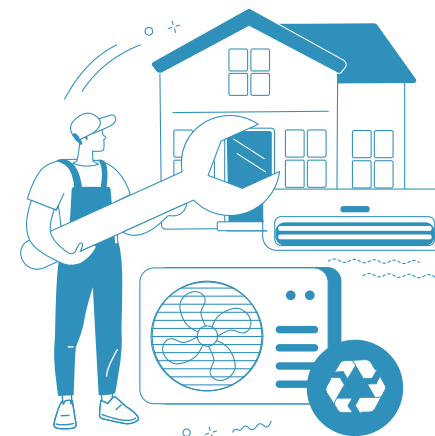
In recent years, Standard Foods has continued to promote environmental policies. In addition to promoting various energy-saving and waste-reduction projects, the Company also encourages all units to use environmentally friendly green products. Accordingly, Standard Foods promotes a green procurement policy by purchasing products such as energy-saving equipment, including inverters, high-efficiency IE3 motors, LED lighting, air-conditioning chillers, and UPS uninterruptible power systems, as well as products with environmental labels, energy-saving labels, and water-saving labels.

Standard Foods Green Procurement Proportion, 2023–2025

Unit: NT\$ Thousand

Year		2023	2024	2025
Green Procurement ^{Note}	Engineering Projects	17,348	68,312	55,528
	Packaging Materials	202,264	203,829	210,826
	Miscellaneous Procurement (including IT)	6,168	19	920
	Total Green Procurement Amount	225,781	272,160	267,274
Total Procurement Amount	Engineering Projects	693,230	180,952	478,707
	Packaging Materials	540,370	517,039	518,965
	Miscellaneous Procurement (including IT)	10,105	4,807	14,959
	Total Green Procurement Amount	1,243,713	702,798	1,012,631
Green Procurement Proportion		18.15%	38.73%	26.39%

Note: Green procurement is defined as procurement of products with domestic or international environmental labels; products with energy-saving, water-saving, or green building material labels; products with carbon footprint or carbon reduction labels; or products with FSC, PEFC sustainable forestry, Taiwan Wood Label, and other such labels.



4 Environmental Sustainability

Vision and Commitment

Standard Foods follows international environmental standards, promoting energy conservation and carbon reduction. We assess climate-related risks and opportunities and implement measures to manage financial impacts and support sustainable development.

- 81 4.0 Strategic, Management, Approach, and Performance
- 83 4.1 Climate Governance and Resilience
- 88 4.2 Energy and Resource Management
- 98 4.3 Low-Carbon Process Innovation



Environmental Actions Guided by Nature

Promote energy conservation and carbon reduction, water resource management, and waste reduction; advance green production processes; and reduce the environmental impact of operations through circular economy thinking.

4.0 Strategy, Management Approach, and Performance

Policy Commitment

Standard Foods aims to align with international environmental standards by promoting daily environmental protection activities and energy conservation and carbon reduction policies. At the same time, Standard Foods complies with domestic laws and regulations, strengthens the identification and assessment of climate change risks, and responds to climate impacts. For hazards that may arise from such risks, the Company proposes improvement plans and measures to adapt to and mitigate climate-related financial risks, while identifying corresponding climate-related financial opportunities to support the Company's sustainable development.

Material Topic	Definition	International Frameworks and Indicators
Climate Change Response	In its operations, Standard Foods uses mitigation and adaptation strategies to reduce the impacts of climate change and enhance management opportunities. This includes establishing carbon reduction targets, implementing greenhouse gas emissions management measures, and continuously promoting carbon footprint initiatives to ensure operational resilience and sustainable development.	GRI 201-2 GRI 305
Energy Management	Standard Foods manages the use status and demand of energy consumed internally and externally, and conducts strategic planning and management for improving energy efficiency and for renewable and non-renewable energy.	GRI 302

Short-Term Goals (2026-2027)

In 2025, Standard Foods continued to participate in the CDP project and conduct greenhouse gas emissions inventories and assurance, while actively promoting energy and water resource conservation and strengthening self-management of energy and water resources. Action strategies and targets include:

- In 2025, continue completing greenhouse gas emissions inventories and assurance for the Group's four major sites in Taiwan, six sales offices, and newly added subsidiaries in China, including business locations.
- Establish a product carbon footprint inventory team and complete ISO 14067:2018 verification for the carbon footprints of two products in 2025.
- In 2026, continue completing the Group's full ISO 14064-1:2018 greenhouse gas inventory, including subsidiaries, and set the Group's long-term carbon reduction targets.
- Reduce water intensity by 5% in 2026, using 2023 as the baseline. Unit: metric tons / NT\$ million revenue.
- Establish a TCFD project and team, and participate in the CDP project.
- Continue packaging plastic-reduction projects, reducing plastic use by more than 150 metric tons each year compared with packaging material use in 2024.
- Continue eco-friendly packaging material projects by using more than 7 metric tons of labels made with recycled plastic, containing 10% r-PET, each year, and more than 100 metric tons of recyclable materials for grain-powder outer bags each year, compared with packaging material use in 2024.

Mid-Term Goals (2028-2029)

In 2028, Standard Foods will improve the Energy Management Team mechanism, initiate green building planning for new plants, promote greening around plant areas, and plan high-efficiency utility equipment. Action strategies and targets include:

- Complete IFRS S1 and S2 reporting in 2028.
- Complete full ISO 14064-1:2018 greenhouse gas assurance for the Group in 2028, including subsidiaries.
- Obtain ISO 50001:2018 certification for all Group plants.
- Reduce carbon emissions intensity by 5% in 2028, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.
- Reduce carbon emissions intensity by 10% in 2030, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.

Long-Term Goals (2030+)

Implement carbon neutrality. Action strategies and targets include:

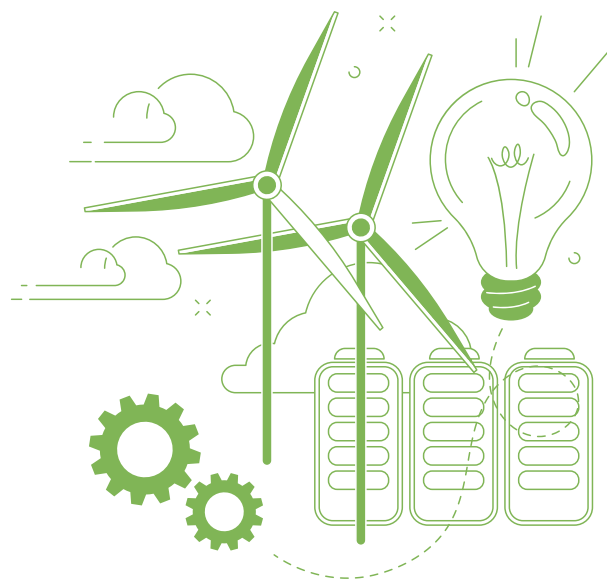
- Refer to the Science Based Targets initiative (SBTi) and advance carbon reduction intensity using a science-based approach.
- After 2030, reduce carbon emissions intensity by 12%, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.

▲ Exceeded Target ● Target Achieved ✕ Target Not Achieved

Management Action	Performance Indicator	2025 Implementation Performance and Highlights	Achievement Status ^{Note}
Establish standard operating procedures for product carbon footprint inventories	Complete carbon footprint verification for at least two products	Completed ISO 14067:2018 carbon footprint verification for two products and obtained carbon footprint labels. After TFDA review and approval of the Whole Grain Mark and health food certification in 2026, packaging revisions are expected to be carried out simultaneously to enhance product sustainability and health-value identification.	●
Promote circular economy	Results of packaging plastic reduction, weight reduction, and use of recycled materials outperform 2024	Continued promoting carton weight reduction, plastic reduction, recyclable packaging materials, and recycled-material application projects. In 2025, the results of plastic reduction and introduction of recycled materials, including R-PET, improved significantly compared with 2024, demonstrating that the Group has established a clear direction for packaging plastic reduction and eco-friendly packaging materials and continues to implement these initiatives.	●
Promote energy-saving projects	Continue promoting electricity saving, water saving, and carbon reduction	In 2025, Group plants saved a cumulative total of 2.725 million kWh of electricity and 1,733 metric tons of water, reducing carbon emissions by 2,168 metric tons. Energy conservation and carbon reduction performance continued to improve.	●
Gradually increase greenhouse gas inventory items	Increase Scope 3 inventory items year by year	Added the Scope 3 greenhouse gas inventory item for Taiwan: emissions from upstream transportation and distribution of goods.	●
Energy conservation and carbon reduction projects and TPM maintenance plan	Reduce water consumption by 10%	The three Standard Foods Group plants continued energy conservation and carbon reduction projects and implemented the TPM equipment maintenance plan. Annual total water consumption decreased from 214 thousand m ³ in 2024 to 190.2 thousand m ³ in 2025, representing an 11% reduction in annual total water consumption.	●
Sludge reduction project	Reduce output of industrial waste, such as soapstock and food sludge, by 20%	Through project implementation in 2025, actual output of industrial waste, such as soapstock and food sludge, was reduced by a total of 262.99 metric tons, representing a 22% reduction compared with 2024.	●
Education and training	Personnel training rate reaches 95% or above	Completed the management-level training course "Building Circular Economy + Biodiversity DNA in the Food Industry." Through course instruction and case explanations, employees learned about the development models of circular economy in the food industry, as well as concepts and issues related to supporting species conservation and ecological restoration.	●
CDP project	Questionnaire completion rate reaches 90% or above	Added the Scope 3 inventory item "3.2 Emissions from Downstream Transportation and Distribution of Goods," increasing the completeness of Scope 3 disclosures year by year.	●
TCFD project	Establish a dedicated TCFD chapter	Identified material topics affected by climate change and used the four TCFD elements to establish the reporting framework, disclosing the Group's climate-related risks and opportunities, response actions, and management targets.	●

4.1 Climate Governance and Resilience

In recent years, disasters caused by climate change have occurred frequently. To prepare in advance for climate disasters and prevent related financial losses, Standard Foods has introduced the climate-related financial disclosure recommendations developed by the Task Force on Climate-related Financial Disclosures (TCFD), which was established by the Financial Stability Board (FSB) in 2015. Standard Foods voluntarily discloses its response policies and preventive actions for climate-related risks, as well as the financial impacts caused by such risks where appropriate. Through proper climate adaptation and disaster recovery, the Company also identifies opportunities to secure profitability and strengthen climate resilience in response to future climate disasters.



Four Core Elements of TCFD

Core Elements of Climate-Related Financial Disclosures

Core Element	Action Plan
Governance	- The Sustainable Development Committee and Environmental Sustainability Team convene relevant departments from time to time to discuss the potential impacts of various issues on the organization internally and externally, including the identification and assessment of climate change risks and responses to climate impacts. After climate-related impacts are identified, meetings are held with senior management to discuss climate-related risks and opportunities. Improvement recommendations and measures are proposed for potential hazards caused by such risks in order to adapt to and mitigate climate-related financial risks and identify corresponding climate-related financial opportunities. - The Sustainable Development Committee and Environmental Sustainability Team report the full-year ESG performance to the Board of Directors each year. The Board confirms the short-, mid-, and long-term goals, including climate change-related issues.
Strategy	Standard Foods incorporates the potential impacts of climate change into overall operational considerations, estimates the likelihood of risk occurrence and the degree of impact, and formulates risk response and mitigation plans. Based on business type, risk strategy, and financial planning, the Company identifies physical and transition risks and opportunities. Through scenario simulations, including physical risks under RCP 2.6 and RCP 8.5, and transition risks under NDCs and domestic regulations, the Company estimates potential future climate-related financial impacts, develops forward-looking and proactive climate actions, and formulates risk response and mitigation plans and crisis management mechanisms. These include actively promoting green energy and environmental policies, driving the supply chain toward low-carbon manufacturing transformation, expanding the use of renewable energy, and developing innovative carbon reduction technologies, thereby comprehensively reducing the carbon footprint of corporate operations and product production and sales. To respond to the environmental impacts of global climate change and the greenhouse effect, Standard Foods has established energy conservation and carbon reduction measures, promotes energy management in offices and public areas, reduces waste, and implements green procurement by purchasing products bearing energy-saving and environmental labels, thereby implementing energy conservation and carbon reduction in accordance with government regulations. For short-, mid-, and long-term risks and opportunities, please refer to "Financial Impact of Climate-Related Risks and Opportunities."
Risk Management	To identify and assess significant impacts and risks related to operations, the Sustainable Development Committee regularly evaluates climate change risks to understand specific potential financial impacts. These evaluations serve as the basis for policy formulation and target setting, as well as for establishing comprehensive climate management procedures. The procedures include identification, assessment, management, recovery, adaptation, and continuous monitoring. For the related process, please refer to the "Climate-Related Risk Identification, Assessment, and Management Flowchart."
Metrics and Targets	To reduce the risk impacts caused by climate change and achieve carbon reduction and energy-saving targets, Standard Foods manages climate change-related risks and opportunities using TCFD metrics: Energy Conservation and Carbon Reduction Policy: - Short-Term Goals, 2026–2027: - Continue completing greenhouse gas emissions inventories and assurance for the Group's four major sites in Taiwan, six sales offices, and subsidiaries in China, including business locations. - Reduce water intensity by 5% in 2026, using 2023 as the baseline. Unit: metric tons / NT\$ million revenue. - Mid-Term Goals, 2028–2029: - Complete full ISO 14064-1:2018 greenhouse gas assurance for the Group in 2028, including subsidiaries. - Reduce carbon emissions intensity by 5% in 2028, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue. - Long-Term Goals, 2030: - Implement carbon neutrality. Action strategies and targets include: - Refer to the Science Based Targets initiative (SBTi) and advance carbon reduction intensity using a science-based approach. - Reduce carbon emissions intensity by 10% in 2030, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.

Identification and Assessment of Climate Risks

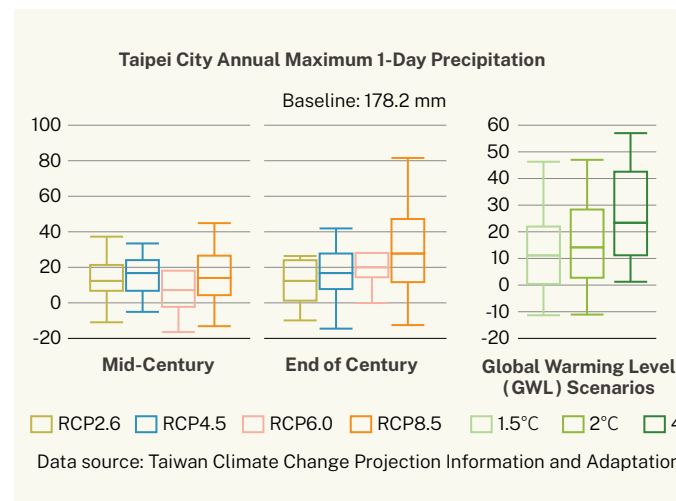
Physical Scenarios

Based on the RCP climate scenarios selected by the Company, the Environmental Sustainability Team under the Sustainable Development Committee assessed the potential impacts of climate disasters under warming of 2.4°C to 4.4°C. The assessment was conducted for the Taipei headquarters, Dayuan Plant, Zhongli Plant, and Hukou Plant, all of which are located in northern Taiwan. Based on public climate model and chart websites such as the [Taiwan Climate Change Projection Information and Adaptation Knowledge Platform](#) and the [3D Disaster Potential Map](#), climate scenarios under RCP 2.6 to RCP 8.5 were simulated, and the results showed little difference. The projected increase in average rainfall and maximum daily rainfall by the end of the century does not exceed the disaster-causing threshold used by the 3D Disaster Potential Map, namely 650 mm of rainfall within 24 hours. Therefore, the Company does not face an immediate flood inundation risk. However, there remains the possibility that typhoons and other natural disasters may cause production line stoppages, production suspensions, transportation difficulties, supply chain interruptions, and employee absenteeism.

IPCC RCP Climate Scenario Types and Related Indicators Adopted by the Company

Scenario	RCP 2.6	RCP 8.5
Warming Range	~ 2.0 °C	~ 4.3 °C
Climate-Related Data Indicators	Maximum daily rainfall: 204.3 mm Annual average temperature: 23.8 °C	Maximum daily rainfall: 259.5 mm Annual average temperature: 25.9 °C

Standard Foods Estimated Maximum Daily Rainfall

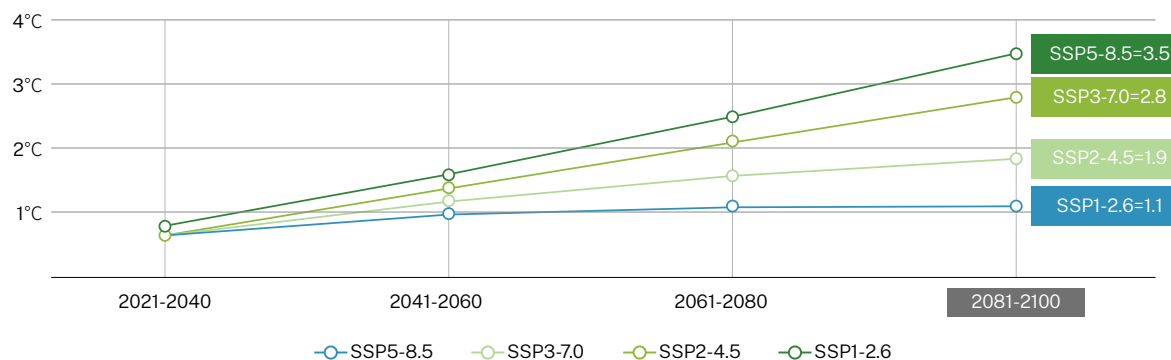


Standard Foods Maximum Daily Rainfall Flood Potential Map



In terms of annual average temperature, although the counties and cities where the offices are located may not reach a 2°C increase before 2060 under various scenarios, rising temperatures may still lead to increased electricity costs for air-conditioning, reduced service life of instruments and equipment, write-offs and early retirement of existing assets, higher infrastructure costs, and possible reductions in production of certain products.

Standard Foods Estimated Changes in Annual Average Temperature



Data source: Taiwan Climate Change Projection Information and Adaptation Knowledge Platform

Transition Scenarios

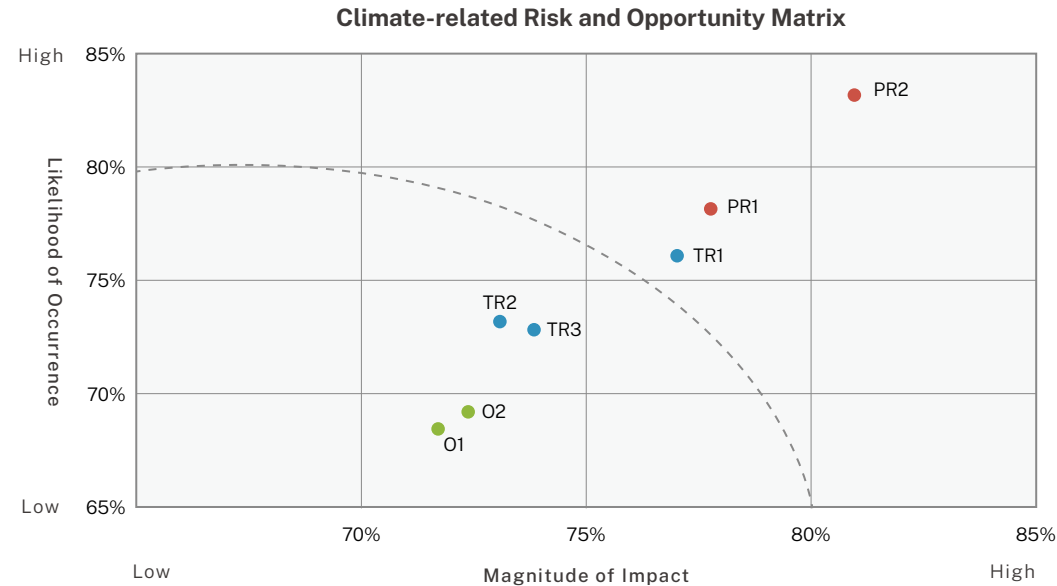
Standard Foods uses scenario analysis based on the Paris Agreement's NDCs (Nationally Determined Contributions) and relevant domestic regulations, such as the 《Climate Change Response Act》 and the 《Renewable Energy Development Act》 , to estimate the future financial impact of electricity costs. Under the target of reducing 2030 greenhouse gas emissions by 50% compared with BAU, or Business As Usual, Taiwan's renewable energy share would increase from 5.6% in 2019 to 40% in 2030, as planned under national energy policy. On March 22, 2025, the Ministry of Economic Affairs convened the Electricity Price Rate Review Committee meeting for the first half of 2025. Considering that international tariff changes and geopolitical risks could create concerns over international economic and price fluctuations, the committee members took a cautious view of the impact of electricity prices on commodity prices and resolved not to adjust electricity prices. In the second half of 2025, the Electricity Price Rate Review Committee considered that electricity prices still did not reflect costs and that Taiwan Power Company continued to incur substantial losses; therefore, electricity prices still needed to be reflected to an appropriate extent. Since industrial electricity rates already fully reflected costs, while residential and livelihood electricity rates had long remained below the cost of power supply, the committee resolved that industrial electricity rates would remain unchanged and that related measures supporting industries would be maintained. Residential and livelihood electricity rates were slightly adjusted across tiers to promote appropriate rationalization, with the average electricity price adjusted by 0.71%.

Standard Foods Group is calculated under the aggregate residential and livelihood electricity rate. Based on purchased electricity of 650.1519 thousand kWh in 2025, electricity expenses increased by NT\$650,152 compared with 2024. According to the results of this scenario analysis, Taiwan's long-term electricity prices will continue to rise at this rate. In response to the potential impact of purchased electricity, the Company will continue to implement various energy-saving measures to reduce the impact of electricity costs.

Financial Impact of Climate-Related Risks and Opportunities GRI 201-2

For climate-related risks and opportunities, Standard Foods conducted internal questionnaire surveys based on likelihood of occurrence and degree of impact, re-identified and ranked medium- and high-risk items, and formulated appropriate response strategies and management targets accordingly. This enhances Standard Foods' resilience in responding to climate-related risks and opportunities.

Climate-Related Risk and Opportunity Matrix



Climate-Related Risks and Opportunities List

Climate Risk Item		Climate Opportunity Item
Physical Risk	PR1. Increased severity and frequency of extreme weather events, such as typhoons and floods	O1. Improving resource-use efficiency through recycling and reuse
	PR2. Increased raw material costs caused by changes in rainfall and water patterns and extreme climate changes, including rising average temperatures	
Transition Risk	TR1. Renewable energy regulations –increased greenhouse gas emissions costs	O2. Application of low-carbon energy: adopting incentive policies and using higher-efficiency production equipment
	TR2. Higher or changed requirements and regulatory standards for existing products and services	
	TR3. Costs of researching and developing low-carbon / plastic-reduction technologies	

After reviewing climate-related risks and opportunities, the Group analyzes the financial impacts of climate change on Standard Foods based on each individual issue, and formulates corresponding response strategies and management targets accordingly. Climate-related physical risks, transition risks, and opportunities are disclosed below.

Financial Impacts, Response Strategies, and Management Targets for Climate-Related Risks – Physical Risks

Type	Climate-Related Risk	Potential Impact on the Group	Potential Financial Impact	Response Strategy	Management Target
Immediate	PR1. Increased severity and frequency of extreme weather events, such as typhoons and floods	Typhoons may cause domestic and overseas transportation to be obstructed or interrupted, plant or warehouse equipment to be damaged, or water or power outages to occur.	- Increased transportation costs for raw materials and finished products, resulting in higher operating costs. - Water or power outages may damage plant equipment and impair asset value, increasing repair costs; or interrupt production, resulting in decreased revenue.	- Propose supply chain adaptation plans three days before typhoon or heavy-rainfall warnings. - Initiate a power system inventory to confirm equipment age and performance. - Establish a diversified supplier system to reduce supply chain interruption risks; when necessary, coordinate postponed channel activities or communicate alternative product items.	- Adjust supply chain plans one week before typhoon or heavy-rainfall warnings. - Complete a four-stage power system inventory each year to improve power efficiency and equipment integrity. - Strengthen second suppliers and alternative supply sources to enhance supply chain flexibility and stability. - Review the Company's disaster loss insurance items each year to reduce financial impact and losses.
Long-Term	PR2. Increased raw material costs caused by changes in rainfall and water patterns and extreme climate changes, including rising average temperatures	- Droughts and prolonged rainfall affect the growth cycles of animal-and plant-based raw materials, such as oats, olive oil, milk sources, and cane sugar, directly affecting raw material prices and output. - Fluctuations in raw material prices lead to supply chain instability and increase the difficulty of raw material procurement. The Company must continue searching for and testing alternative raw materials to reduce reliance on high-cost raw materials.	- Decreased raw material output leads to price increases and higher operating costs. R&D selection of alternative raw materials increases adaptation costs. - Searching for and testing alternative raw materials requires resources to be invested in formulation research, development, and testing, which may increase R&D and production costs in the short term.	- Increase inventories of bulk raw materials and initiate alternative raw material projects. - Search for alternative raw materials with similar properties and lower costs, such as replacing animal-based raw materials with plant-based materials. - Conduct supplier evaluations and select partners with stable supply capabilities.	- Manage the inventory days and quality of bulk raw materials. - Manage prices and supply stability for key raw materials or alternative raw materials. - Complete alternative formulation designs or second-supplier development for important raw materials.

Financial Impacts, Response Strategies, and Management Targets for Climate-Related Risks – Transition Risks

Type	Climate-Related Risk	Impact Period	Potential Impact on the Group	Potential Financial Impact	Response Strategy	Management Target
Policy and Regulation	TR1. Renewable energy regulations – increased greenhouse gas emissions costs	Mid-Term	- New plant buildings must comply with the Renewable Energy Development Act, affecting applications for building permits and use permits. - To reduce carbon emissions, the Company must increase carbon inventory operations and replace high-energy-consuming equipment.	- Renewable energy installation will increase capital expenditure and subsequent operating costs for maintenance. - Carbon inventories and assurance will increase operating costs. - Investment in energy conservation and carbon reduction equipment will increase capital expenditure.	- Introduce green building projects into new-plant planning to comply with regulatory requirements. - Evaluate tools used for carbon inventories to shorten the inventory time required. - Participate in ESCO energy-saving projects to ensure maximum investment synergy.	- Plan for renewable energy to account for 10%–20% of new buildings. - Complete Scope 3 inventory work in stages. - Complete all organizational engineering projects with the required quality and on schedule, and meet acceptance indicators.

Type	Climate-Related Risk	Impact Period	Potential Impact on the Group	Potential Financial Impact	Response Strategy	Management Target
Policy and Regulation	TR2. Higher or changed requirements and regulatory standards for existing products and services	Mid-Term	- In response to environmental sustainability management targets, energy management for Scope 1 and Scope 2 greenhouse gas inventories must become more efficient. - Raw materials and products must comply with stricter regulations or standards, increasing the need for testing, verification, or re-certification.	- Carbon reduction targets must be met. If carbon reduction targets are not met, the Company will need to purchase green electricity, increasing operating costs. - Increased costs for raw material and product testing, verification, and certification will raise operating costs.	- Introduce energy conservation and carbon reduction projects to improve energy efficiency, and implement TPM and the ISO 50001:2018 Energy Management System. - Evaluate the impact of regulatory changes on products and the supply chain, and identify alternative supply sources with relevant certifications.	- Continue completing the introduction and implementation of the ISO 50001:2018 Energy Management System, and improve energy efficiency through systematic energy-consumption source inventory and analysis. - Develop or guide supply sources that comply with requirements, reducing the risk of supply disruptions caused by regulatory changes.
Technology	TR3. Costs of researching and developing low-carbon / plastic-reduction technologies	Mid-Term	- Develop low-carbon products and production technologies in response to market consumption trends. - Product packaging material plastic-reduction and weight-reduction projects affect transportation and require adjustments to existing production equipment and processes.	- Increased costs related to R&D and development of new technologies. - Increased capital expenditure related to equipment investment and purchase.	- Continue investing R&D resources in developing low-carbon products and process technologies. - Continue optimizing packaging material weight-reduction and reduction plans, reduce unnecessary packaging, and lower material procurement and waste disposal costs.	- Continue promoting sustainability-related training and activities internally to establish and strengthen employees' sustainability concepts, and use sustainability thinking to innovate low-carbon product development. - Continue optimizing the development and execution of product lightweight packaging material projects each year.

Financial Impacts, Response Strategies, and Management Targets for Climate-Related Opportunities

Type	Climate-Related Risk	Impact Period	Potential Impact on the Group	Potential Financial Impact	Response Strategy	Management Target
Resource Efficiency	O1. Improving resource-use efficiency through recycling and reuse	Short-Term	Through recycling and reuse, such as the current partial replacement of e-commerce shipment packaging with recycled boxes, the Company can reduce the demand for consumables and reduce waste, thereby improving resource-use efficiency.	- Reduce packaging material waste and lower consumables costs. - Reduce disposal costs, thereby lowering operating costs.	- Increase the proportion of in-plant packaging materials and e-commerce products delivered using recycled boxes. - Reuse pallets in import containers for delivery of raw materials and finished products to external warehouses or contract manufacturers.	- Increase the proportion of recyclable or circular materials used in procurement items. - Establish an annual plan and complete monthly execution tracking.
	O2. Application of low-carbon energy: adopting incentive policies and using higher-efficiency production equipment	Short-Term	Cooperate with government low-carbon incentive programs, such as energy-related subsidies, to reduce the Group's carbon emissions and improve energy efficiency.	- In the short term, cooperation with ESCO projects will increase capital expenditure; however, over the long term, it can reduce energy consumption and operating costs. - After project verification, the Company may receive incentive subsidies, reduce energy consumption and carbon emissions, and generate carbon-related benefits based on internal carbon pricing.	- Conduct capital expenditure assessments for energy-saving equipment or the development of new technologies. - Collect information on government low-carbon incentives and propose related plans.	Continue planning and implementation each year, while publicly disclosing implementation results to attract stakeholder attention and promote peer learning and shared prosperity.

4.2 Energy and Resource Management GRI 302-1 GRI 302-3

The energy used by Standard Foods primarily consists of purchased electricity, accounting for 35.3% of total energy used, and natural gas, accounting for 58.1% of total energy used. Total energy consumption in 2025 was 317,909 GJ, a decrease of 18,908 GJ compared with total energy consumption of 336,817 GJ in 2024. Energy intensity also decreased by 1.17 GJ / NT\$ million revenue compared with the previous year.

Standard Foods' Internal Energy Consumption

Unit: Gigajoules, GJ

Energy Type ^{Note1}	2023 (GJ)	2024 (GJ)	2025 (GJ)
Purchased Electricity	113,616	115,667	112,306
Diesel	3,174	4,304	4,443
Natural Gas	204,808	201,183	184,777
Gasoline	14,937	15,644	16,370
Liquefied Petroleum Gas (LPG)	45	19	13
Total Energy Consumption (GJ)	336,580	336,817	317,909
Group Revenue ^{Note3} (NT\$ million)	16,007	16,151	16,156
Energy Intensity ^{Note2}	21.03 GJ/ million revenue	20.85 GJ/ million revenue	19.68 GJ/ million revenue

Note 1: Conversion factor references: Energy Administration, Ministry of Economic Affairs, Energy Product Unit Calorific Value Table, updated August 12, 2025. The calorific values used in this report are as follows: electricity: 860,000 kcal / thousand kWh; liquefied petroleum gas (LPG): 10,972 kcal / kg; natural gas (NG): 8,107 kcal / m³; gasoline: 7,520 kcal / liter (L); diesel: 8,629 kcal / liter (L). The calorific value conversion factor is 1 kcal = 4.187 kJ.

Note 2: Energy intensity calculation formula: energy consumption / annual total revenue. Unit: NT\$ million.

Note 3: Group revenue refers to pre-elimination revenue.

Note 4: The statistical scope includes Standard Foods Group's Taipei Headquarters, six sales offices, Standard Foods Corporation Dayuan Plant, including dormitory, Standard Foods Corporation Zhongli Plant, and Standard Dairy Products Taiwan Ltd. Hukou Plant operations.

Note 5: The renewable energy usage rate was 0%.

Greenhouse Gas Emissions

GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4

Standard Foods established the Group's greenhouse gas inventory management system in accordance with ISO 14064-1:2018. With reference to the principles and methodology of the Greenhouse Gas Protocol, Standard Foods formulated the Group's greenhouse gas inventory procedure, which was issued after approval by the General Manager. In 2022, Standard Foods conducted greenhouse gas emissions verification for four major sites for the first time. In 2025, the inventory scope was expanded to include all Standard Foods subsidiaries in China. In addition to the existing scope covering Standard Foods Group's Taipei Headquarters and six sales offices, Standard Foods Corporation Dayuan Plant, including dormitory, Standard Foods Corporation Zhongli Plant, and Standard Dairy Products Taiwan Ltd. Hukou Plant, the subsidiary scope was expanded to include China, including business locations, Domex Technology Corporation in Taiwan, and Dermalab S.A. in Switzerland. As the establishment and collection of relevant activity data have become more complete, 2025 has been designated as the inventory baseline year. For the 2025 greenhouse gas assurance, excluding the aforementioned Domex Technology Corporation in Taiwan and Dermalab S.A. in Switzerland, a total of 92 sites of Standard Foods Group's parent company and subsidiaries were commissioned to Deloitte & Touche, a qualified third-party assurance provider, for assurance. The greenhouse gas limited assurance report was obtained in June 2026.

In 2025, the Company's greenhouse gas emissions were as follows: direct greenhouse gas emissions, corresponding to Scope 1, were 16,679.8090 metric tons; energy indirect greenhouse gas emissions, corresponding to Scope 2, were 25,279.6881 metric tons; and other indirect greenhouse gas emissions, corresponding to Scope 3, were 549,073.8230 metric tons. Total emissions were 591,033.3201 metric tons. Compared with 2024, Scope 1 and Scope 2 emissions increased in 2025, mainly due to the inclusion of subsidiaries in the inventory scope. When compared based on the parent company and Taiwan operating locations, there was no significant difference in emissions intensity. Scope 3 emissions increased compared with the previous year, mainly because the parent company and Taiwan operating locations added inventory Category 3.1, emissions from upstream transportation and distribution of goods, and because subsidiaries, including branches and sales offices in China, Domex Technology Corporation in Taiwan, and Dermalab S.A. in Switzerland, were included in the inventory scope. This demonstrates Standard Foods Group's determination to continuously improve greenhouse gas management. Through a more comprehensive inventory of various emissions sources, the Group establishes a basis for subsequently formulating reduction strategies and promoting improvement measures.

Standard Foods Baseline-Year Greenhouse Gas Emissions and Greenhouse Gas Emissions Intensity

Unit: metric tons CO₂e

			2023	2024	2025	
GHG Inventory Boundary (Organizational Boundary)			Parent Company and Taiwan Operating Locations	Parent Company and Taiwan Operating Locations	Parent Company and Taiwan Operating Locations	Subsidiaries Total
Scope 1	Category 1	Diesel, natural gas, gasoline, liquefied petroleum gas, etc.	12,435.2359	12,397.7508	12,712.1915	3,967.6175 16,679.8090
Scope 2	Category 2	Purchased electricity, purchased steam, etc.	15,588.6567	15,228.0121	14,784.6177	10,495.0704 25,279.6881
Scope 3	Category 3.1	Emissions from upstream transportation and distribution of goods	-	-	333,767.0757	609.6105 549,073.8230
	Category 3.2	Emissions from downstream transportation and distribution of goods	-	13,172.7086	12,813.4567	
	Category 3.3	Emissions from employee commuting	461.4315	528.7452	516.6046	
	Category 4.1	Emissions from purchased goods	94,660.8557	178,240.8464	200,883.9856	
	Category 4.3	Emissions from disposal of solid and liquid waste	401.1499	384.8654	483.0899	
Total Greenhouse Gas Emissions (tCO ₂ e)			123,547.3297	219,952.9285	575,961.0217	15,072.2984 591,033.3201
Group Revenue (NT\$ million)			16,007	16,151	16,156	25,986 42,142
GHG Emissions Intensity, excluding Scope 3			1.7507 metric tons CO ₂ e/ NT\$ million revenue	1.7104 metric tons CO ₂ e/ NT\$ million revenue	1.702 metric tons CO ₂ e/ NT\$ million revenue	0.557 metric tons CO ₂ e/ NT\$ million revenue 0.996 metric tons CO ₂ e/ NT\$ million revenue
GHG Emissions Intensity, including Scope 3			7.7183 metric tons CO ₂ e/ NT\$ million revenue	13.6185 metric tons CO ₂ / NT\$ million revenue	35.65 metric tons CO ₂ e/ NT\$ million revenue	0.58 metric tons CO ₂ e/ NT\$ million revenue 14.025 metric tons CO ₂ e/ NT\$ million revenue

Note 1: Starting in 2025, the greenhouse gas inventory for the "Parent Company and Taiwan Operating Locations" added Category 3.1, emissions from upstream transportation and distribution of goods, which did not undergo third-party greenhouse gas assurance. "Subsidiaries" added branches and sales offices in China, Domex Technology Corporation in Taiwan, and Dermalab S.A. in Switzerland; the latter two did not undergo third-party greenhouse gas assurance.

Note 2: The source of conversion factors is the greenhouse gas emission factors announced by the Ministry of Environment on February 5, 2024.

Note 3: Greenhouse gas emissions were consolidated using the operational control approach.

Note 4: The global warming potential (GWP) values for each type of greenhouse gas are based on the IPCC Sixth Assessment Report.

Note 5: Calculations used the 2024 electricity carbon emission factor announced by the Energy Administration: 0.474 kg CO₂e / kWh.

Note 6: Carbon emissions intensity calculation formula: total greenhouse gas emissions (metric tons CO₂e) / revenue. Unit: NT\$ million revenue.

Note 7: The Company first completed greenhouse gas inventories for four major sites in 2022. As the inventory scope was expanded to include all subsidiaries in 2025, and the organizational boundary and activity data have become more complete, 2025 has been adjusted as the greenhouse gas emissions baseline year to ensure comparability and consistency of greenhouse gas emissions information between the baseline year and subsequent years.

Note 8: Group revenue refers to pre-elimination revenue.

Note 9: Waste generated from operating activities includes emissions from the disposal of solid and liquid waste.

Energy Conservation and Carbon Reduction GRI 302-4 GRI 305-5

Standard Foods Short-, Mid-, and Long-Term Target Planning for Greenhouse Gas Emissions Inventories

Energy Conservation and Carbon Reduction Measure	2025 Performance	Target Setting
30HP well-water pump variable-frequency control	Electricity saved: 154,188 GJ Carbon reduced: 20.3 metric tons / year	- Introduce a comprehensive TPM system across the plants to guide responsible units in carrying out comprehensive autonomous maintenance, operational monitoring, and continuous improvement plans for production equipment and utility equipment, thereby maximizing the overall efficiency of production and utility equipment. This is expected to reduce energy consumption by 1%–2% each year and achieve a 3% carbon reduction benefit. - Compared with the 2024 electricity-saving projects, which saved a total of 1,918.11 GJ, the 2025 projects saved a total of 9,810.75 GJ, representing an increase of 7,892.64 GJ in electricity-saving benefits.
Replacement of 700HP liquid ammonia machine at Zhongli Plant	Electricity saved: 3,942 GJ Carbon reduced: 540 metric tons / year	
Condensate and rainwater recovery facilities for cooling towers	Water saved: 1,773 metric tons Carbon reduced: 875.86 metric tons / year	
Overall improvement of wastewater plant, Phase 1	Electricity saved: 496,368 GJ Carbon reduced: 65.36 metric tons / year	
Replacement of 300RT chiller and cooling tower, with new energy-saving controls	Electricity saved: 3,202.2 GJ Carbon reduced: 421.62 metric tons / year	
Replacement of four cold-storage refrigerating machines and auxiliary equipment, with new energy-saving controls	Electricity saved: 2,016 GJ Carbon reduced: 265.44 metric tons / year	

Note 1: Energy-saving benefits were evaluated based on the actual operating data and equipment specifications of each energy-saving improvement measure.

Note 2: Energy conversion factors refer to the Energy Product Unit Calorific Value Table and Unit Conversion Table in the 2024 Energy Statistics Handbook.

Note 3: Electricity savings were converted using 1 kWh = 3.6 MJ and disclosed in GJ.

Note 4: Carbon reduction benefits were calculated using the 2024 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs: 0.474 kg CO₂e / kWh.

Note 5: The calculation methods for the energy-saving benefits of each measure refer to the relevant energy-saving benefit assessment principles of the Industrial Energy Saving Services Network of the Energy Administration, Ministry of Economic Affairs.

2026-2027 Targets (Short-Term)

- In 2025, complete greenhouse gas emissions inventories and assurance for the Group's four major sites, all six sales offices in Taiwan, and subsidiaries in China, including business locations.
- From 2026 to 2027, continue completing the Group's full ISO 14064-1:2018 greenhouse gas inventory, including subsidiaries, and establish the Group's long-term carbon reduction targets.

2028-2030 Targets (Mid- to Long-Term)

- From 2028 to 2030, complete full ISO 14064-1:2018 greenhouse gas assurance for the Group, including subsidiaries.
- In 2028, reduce carbon emissions intensity by 5%, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.
- In 2030, reduce carbon emissions intensity by 10%, using 2025 as the baseline. Unit: metric tons / NT\$ million revenue.

Standard Foods Energy Conservation and Carbon Reduction Measures by Plant, 2025

Plant	Project Name	Improvement Details	Electricity Saved (GJ)	Water Saved (metric tons)	Reduced Carbon Emissions (metric tons / year)	Engineering Project Cost (NT\$ thousand)	Comparison Description
Dayuan Plant	30HP well-water pump variable-frequency control	Replaced soft-starter control operation with variable-frequency control.	154.188	-	20.3	1,608	Compared with the 2024 electricity-saving projects, which saved a total of 1,918.11 GJ, the 2025 projects saved a total of 9,810.75 GJ, representing an increase of 7,892.64 GJ in electricity-saving benefits.
Zhongli Plant	Replacement of 700HP liquid ammonia machine at Zhongli Plant	Replaced the 700HP liquid ammonia compressor with a 450HP liquid ammonia compressor.	3,942	-	540.00	14,015	
	Condensate and rainwater recovery facilities for cooling towers	Added facilities to recover condensate and rainwater for cooling towers.	-	1,773	875.86	223.64	
	Overall improvement of wastewater plant, Phase 1	Replaced one 60HP Roots blower with a 35HP air-floating blower.	496.368	-	65.36	1,954	
Hukou Plant	Replacement of 300RT chiller and cooling tower, with new energy-saving controls	Replaced the chiller and cooling tower, replaced all auxiliary water pumps and motors, and added variable-frequency energy-saving engineering.	3,202.2	-	421.62	14,850	
	Replacement of four cold-storage refrigerating machines and auxiliary equipment, with new energy-saving controls	Replaced refrigerating machines and cooling towers, replaced all auxiliary water pumps and motors with IE4-grade equipment, and added variable-frequency energy-saving engineering.	2,016	-	265.44	23,080	
Total			9,810.75	1,773.00	2,188.58	55,730.64	

Note 1: Energy-saving benefits were evaluated based on the actual operating data and equipment specifications of each energy-saving improvement measure.

Note 2: Energy conversion factors refer to the Energy Product Unit Calorific Value Table and Unit Conversion Table in the 2024 Energy Statistics Handbook.

Note 3: Electricity savings were converted using 1 kWh = 3.6 MJ and disclosed in GJ.

Note 4: Carbon reduction benefits were calculated using the 2024 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs: 0.474 kg CO₂e / kWh.

Note 5: The calculation methods for the energy-saving benefits of each measure refer to the relevant energy-saving benefit assessment principles of the Industrial Energy Saving Services Network of the Energy Administration, Ministry of Economic Affairs.

Energy-Saving Measures at Standard Foods' Mainland China Plants

Dimension	Category	Xiamen Plant	Inner Mongolia Plant	Taicang Plant
Energy-Saving Benefits	Annual Electricity Savings	More than approximately 153,000 kWh	Approximately 205,598 kWh	More than approximately 959,000 kWh
	Annual Solar Power Generation	Approximately 1,253,100 kWh	Approximately 418,575 kWh, including 379,139 kWh for self-use	Approximately 1,437,700 kWh
	Annual Water Savings	Approximately 1,800 metric tons	Approximately 1,125 metric tons	-
	Annual Reduction in Steam Use	Approximately 680 metric tons	-	-
	Annual Energy Cost Savings	More than approximately NT\$1.15 million, including electricity and steam expenses	More than approximately NT\$330,000, including electricity, gas, and diesel	More than approximately NT\$1.33 million
Promotion Actions	Introduction of Renewable Energy	Increased the proportion of renewable energy used and reduced demand for purchased electricity through the installation of a solar power generation system.	Photovoltaic power generation reduced demand for purchased electricity, saving approximately NT\$189,569 in electricity expenses annually.	Increased the proportion of renewable energy used and reduced demand for purchased electricity through the installation of a solar power generation system.
	Process Efficiency Optimization	Reduced steam and energy consumption through process-condition optimization and energy recovery measures, including oil inlet temperature optimization, condensate recovery retrofits, wash-water recovery, and other water resource recycling and reuse measures.	Improved energy efficiency and reduced fuel and steam consumption through process-condition optimization and waste heat recovery, including refining deodorization temperature optimization and waste heat recovery and utilization.	Improved equipment efficiency and reduced energy consumption through equipment consolidation, equipment upgrades, and process optimization, including chiller consolidation, centrifugal pump replacement, and cooling system consolidation.
	Energy Management and Equipment System Optimization	Improved equipment efficiency and reduced unnecessary energy consumption through equipment upgrades, variable-frequency control, and energy-use management, including introduction and optimization of variable-frequency control and agitation control, energy conservation for pneumatic equipment, and retrofits to air-conditioning and exhaust systems.	Improved equipment efficiency and reduced energy waste through process equipment optimization, variable-frequency control, and system improvements, including refining process optimization and variable-frequency control, blow-molding process optimization, power system improvements, and water resource utilization optimization.	Further reduced energy waste through variable-frequency control, equipment-control optimization, and energy-use management, including agitator variable-frequency control, vacuum system upgrades, and air-conditioning system improvements.
Energy-Saving Focus		Energy Management + Utility System Optimization	Process Energy Conservation + Waste Heat Recovery	Equipment Consolidation + Process Efficiency

Air Pollution Control GRI 305-7

Standard Foods' plants operate in accordance with the strictest standards, using approved air pollution control equipment for gas emissions and monitoring. In accordance with the Air Pollution Control Act, air pollutant emissions are reported each quarter. In 2025, no illegal emissions or exceedances occurred at the Group's plants. In addition, the air pollutant emissions from the Group's three major plants all complied with regulatory standards, and emissions over the past three years remained within a stably controlled range. As heavy oil boilers have been fully discontinued and replaced with high-efficiency natural gas boilers, sulfur emissions have remained at zero over the past three years.

Standard Foods' Air Pollutant Emissions Over the Past Three Years

Unit: metric tons

Plant	Year	SOx Emissions (Sulfur) (metric tons)	NOx Emissions (Nitrogen Oxides) (metric tons)	VOC Emissions (metric tons)
Dayuan Plant	2023	0.00	3.36	0.26
	2024	0.00	3.76	0.52
	2025	0.00	3.82	0.17
Zhongli Plant	2023	0.00	2.76	0.00
	2024	0.00	2.71	0.00
	2025	0.00	2.68	0.00
Hukou Plant	2023	0.00	2.50	2.38
	2024	0.00	2.30	3.99
	2025	0.00	1.98	2.41
Total	2023	0.00	8.62	2.64
	2024	0.00	8.77	4.51
	2025	0.00	8.48	2.58

Note: Emissions from all plants listed above comply with the nitrogen oxides (NOx) emission standard of 100 ppm, the sulfur oxides (SOx) emission standard of 50 ppm, and the approved VOC emission volumes stated in the relevant permits.

● Air Pollution Control Measures at Mainland China Plants

Plant	Project Item	Improvement Results
Inner Mongolia Plant	- Added one water-curtain air conditioner to the blow-molding workshop. - Addressed clogging-prone discharge of refining wastewater into the wastewater treatment pipeline.	- Ambient temperature decreased by 2.5° C. - Water-jet cleaning and clearing were conducted. A movable steel-wire chain was added inside the pipe trench so that problems can be handled quickly. Source-side improvements were also carried out, and settling facilities were added.
Taichang Plant	- Modified refining exhaust gas discharge to treat non-methane hydrocarbon exhaust gas using a water scrubber. - Added a deodorization system to the wastewater workshop.	- Effectively reduced odors and high-temperature vapors emitted from workshop wastewater. All exhaust gas emissions testing met the applicable standards. - The water tank was covered, and a deodorization system was added. Odors at the wastewater station improved significantly. After the cover was installed, winter water temperature increased, and wastewater treatment quality also improved significantly.
Xiamen Plant	Repaired aging and leaking pipelines of the spray tower at the wastewater station.	Effectively ensured the treatment efficiency of the exhaust gas treatment system.



Water Resource Management

The food processing industry is a highly water-intensive industry. From raw materials to products, significant water resources are required for processes such as dairy processing CIP, warming and sterilization of nourishing beverages, milk-cereal powder slurry preparation, gelatinization and drying, and cleaning operations on various production lines. Standard Foods' major plants are located in Taiwan's Taoyuan-Hsinchu-Miaoli region. According to the World Resources Institute's Aqueduct Water Risk Atlas, Taiwan is classified as Low to Medium (1-2) in terms of water risk. Water use at Standard Foods' major plants is primarily based on groundwater and production water recycling and reuse, and does not conflict with domestic water use.

Plant Area	Management Description
Dayuan Plant	The Dayuan Plant has applied for and obtained approval for two deep wells. The plant is situated in an area surrounded by its local irrigation association's ponds No. 7-13 (Lundingpi), No. 7-14 (Lunhoupi), and No. 7-15 (Lizixi Kanpi), and therefore has abundant groundwater. Since its establishment more than 30 years ago, the plant has experienced multiple droughts in Taoyuan without any water shortage. During previous drought periods, the plant also diverted water for nearby residents to draw, as instructed by the competent authority.
Hukou Plant	The Hukou Plant has applied for and obtained approval for a deep well. The plant is located in an area with abundant groundwater. Since its establishment, it has experienced multiple droughts in Hsinchu without any water shortages.
Zhongli Plant	Since 2025, the Zhongli Plant has used tap water as its main water source. Considering that the groundwater utilization rate of the Group's three plants was 43% in 2025 and that there is still room for groundwater allocation, during drought periods, the Dayuan Plant and Hukou Plant can support the Zhongli Plant's water demand by water tanker to enhance water supply resilience.

To ensure that the Company's water use is properly managed and complies with current regulations and water quality requirements, Standard Foods has established and strictly implements comprehensive water resource management procedures. These management procedures clearly define control procedures for water treatment processes and water treatment equipment maintenance. In addition, different control and monitoring standards have been established for plant water testing items, specification standards, and sampling frequencies. In addition to fixed monitoring stations established by relevant competent authorities, Standard Foods also monitors groundwater at its plants each year in accordance with drinking water quality regulations and environmental protection requirements. Sampling and testing are conducted by impartial third-party organizations, and all data comply with testing standards.

All production water used by the Company is disinfected and filtered at water purification plants. Water quality and related specifications are managed in accordance with the Quality Assurance Water Quality Management Procedures. To ensure that water purification equipment operates properly and that purified water can be smoothly supplied to the water treatment plant and each plant area, the Company has established relevant management procedures. These procedures mainly govern the following three items:

- Pre-operation inspection methods for water purification equipment
- Operating methods for water purification equipment
- Daily inspection tasks during normal operation of water purification equipment

To detect changes in water quality, each plant conducts daily sampling and testing of water quality at various workstations, including groundwater outlets, before manganese sand treatment, and after activated carbon treatment. Testing covers six physicochemical items: hardness, residual chlorine, pH, turbidity, chromaticity, and conductivity. Microbial cultures are also performed each week to ensure that water quality is suitable for normal use.

In 2025, Standard Foods Group's total water withdrawal was 645.36 thousand m³, of which total groundwater withdrawal was 376.67 thousand m³ and total tap water withdrawal was 268.70 thousand m³. Total water discharge was 465.93 thousand m³. Therefore, total water consumption was 179.44 thousand m³.

Standard Foods' Total Groundwater Withdrawal, 2023–2025

Unit: thousand m³

Standard Foods Group Groundwater Usage Statistics	Approved Total Groundwater Withdrawal	2023		2024		2025	
		Actual Groundwater Withdrawal	Approved Withdrawal Utilization Rate	Actual Groundwater Withdrawal	Approved Withdrawal Utilization Rate	Actual Groundwater Withdrawal	Approved Withdrawal Utilization Rate
Dayuan Plant	282.51	126.12	45%	130.02	46%	127.81	45%
Zhongli Plant	202.36	154.83	77%	76.11	30%	0	0%
Hukou Plant	352.41	278.71	72%	247.12	64%	248.86	71%
Group Total	837.28	559.66	64%	453.25	50%	376.67	45%

Standard Foods' Total Tap Water Withdrawal, 2023–2025

Unit: thousand m³

Plant Area	2023	2024	2025
Taipei Headquarters and Six Sales Offices	2.64	5.12	5.51
Dayuan Plant	0.00	0.00	0.00
Zhongli Plant	108.97	193.89	263.12
Hukou Plant	3.00	0.06	0.07
Total	114.61	199.07	268.70

Standard Foods' Total Water Discharge, 2023–2025

Unit: thousand m³

Plant Area	2023	2024	2025
Taipei Headquarters and Six Sales Offices	2.64	5.12	5.51
Dayuan Plant	62.88	60.68	58.64
Zhongli Plant	144.43	189.90	218.59
Hukou Plant	187.83	182.62	183.19
Total	397.78	438.32	465.93

Note 1: The discharge volume of each plant is calculated based on water meter measurement data. The Taipei Headquarters is located in a commercial office building, and separate discharge volume data cannot be obtained. Therefore, water withdrawal is used as the estimated discharge volume.

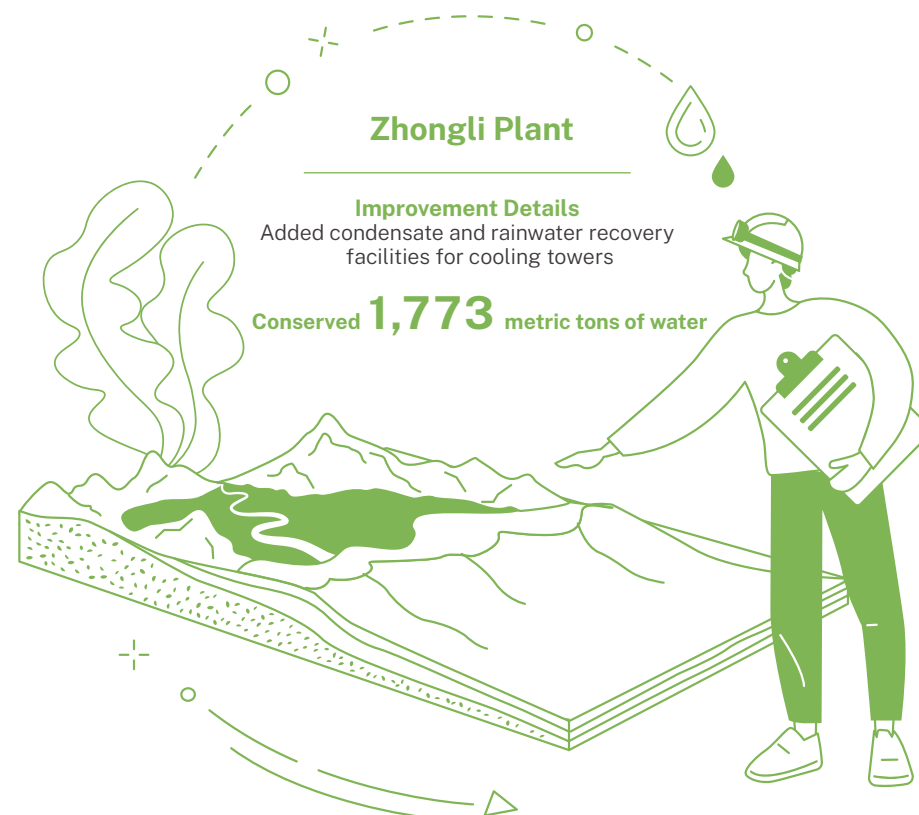
Note 2: Standard Foods Group's total water consumption in 2025 was 179.44 thousand m³, calculated as total water withdrawal minus total water discharge.

Note 3: Water use at the five sales offices in Taichung, Tainan, Kaohsiung, Chiayi, and Yilan was estimated based on the 2024 Tap Water Domestic Water Consumption Statistics (Revised Table) published by the Water Resources Agency, Ministry of Economic Affairs. The calculation uses the average daily water use per person in each county or city together with the number of employees at each sales office at the end of each month. Calculation formula: number of employees at month-end × 8-hour daily water use per person × number of working days in the month.

Water Conservation Measures

To respond to drought and water shortages in recent years, Standard Foods has implemented various measures to reduce the negative impacts and financial effects of climate change on its operations. In 2025, the overall groundwater utilization rate of the Group's three plants was 45%, maintaining a reasonable buffer. During drought periods, the Dayuan Plant, Hukou Plant, and Zhongli Plant can support one another by water tanker, minimizing the impact of drought on plant operations. Offices and plants also continue to implement various water-saving measures, such as water-saving toilets, faucets, and large-scale plant water-saving projects.

2025 Plant Water Conservation Performance



Wastewater Treatment

Standard Foods Group has established and strictly implements comprehensive water pollution prevention management procedures so that prevention facilities can maximize their effectiveness. If wastewater treatment facilities malfunction or become abnormal and pose a risk of polluting water bodies, plant personnel will immediately respond in accordance with emergency response and notification procedures to prevent environmental pollution and violations of laws and regulations.

Although Standard Foods Group's production volume and product items have increased year by year, all discharge values remain effectively controlled and are currently far below environmental standards. In response to future production line expansion, wastewater volume is also expected to increase year by year. The Dayuan Plant of Standard Foods Group has formulated corresponding short-and mid-term plans as follows:

- ▶ Process Optimization: Expand wastewater buffer tanks and improve the performance of relevant equipment.
- ▶ Introduction of New Technologies, including superior bacterial strains: Reduce sludge volume and stabilize wastewater treatment.

In recent years, growth in production capacity has correspondingly increased the volume of wastewater treated, which has also increased the volume of discarded biological sludge. In view of this trend, analysis showed that the average moisture content of biological sludge was as high as 85%–87%. If the moisture content can be reduced, the weight and density of sludge requiring clearance and transportation can be directly reduced. The Zhongli Plant and Hukou Plant completed the installation of high-efficiency dryers in June and July 2023. Actual operation showed that sludge moisture content can be reduced from 85%–87% to an average of 65%, significantly reducing food sludge output. The Dayuan Plant reduced soapstock generation during oil refining through precise control of process parameters. Based on actual data calculations, in 2025, Standard Foods Group's plants reduced the output of industrial waste, including soapstock and food sludge, by a total of 262.99 metric tons through project implementation, while effectively improving the environmental hygiene and space requirements for sludge storage.

Standard Foods Group Plant Soapstock and Food Sludge Reduction Project	Waste Type	Before Improvement	After Improvement	Reduction (metric tons / year)
		2024 Output (metric tons)	2025 Output (metric tons)	
Standard Foods – Dayuan Plant	Soapstock	934.62	723.63	210.99
Standard Dairy – Hukou Plant	Food Processing Sludge	226	174	52
Total		1160.62	897.63	262.99

Standard Foods 2025 Discharge Water Quality by Plant

2025 Discharge Water Quality by Plant	COD, Chemical Oxygen Demand Discharge Value (mg / L)	BOD, Biochemical Oxygen Demand Discharge Value (mg / L)	SS, Suspended Solids Discharge Value (mg / L)	Regional Discharge Standard
Dayuan Plant	23.3	4.9	3.5	Regulated standards under the Water Pollution Control Act for discharge into surface water bodies: COD=100 mg / L BOD=30 mg / L SS=30 mg / L
Zhongli Plant	63.5	-	27.6	Industrial park wastewater treatment plant acceptance standards: COD=480mg / L SS=320mg / L
Hukou Plant	40.6	-	11.1	Industrial park wastewater treatment plant acceptance standards: COD=480mg / L SS=320mg / L

Note 1: Process wastewater from each plant is treated by the wastewater treatment system, and discharge values are far below the effluent standards applicable to the relevant area.

Note 2: After sewer connection and treatment by the industrial park system, the Zhongli Plant and Hukou Plant both comply with effluent standards before discharge into receiving water bodies.

Note 3: The water quality data in the table above are the analysis results of plant water samples collected by qualified testing companies.

At the Mainland China plants, Standard Foods also implements various projects. Process wastewater not only complies with local discharge standards, but wastewater discharge volumes are also reduced, lowering environmental costs arising from operations and supporting a more environmentally friendly plant environment.

Wastewater Discharge Measures at Mainland China Plants

Plant	Project Item	Improvement Results																																								
Xiamen Plant	- Added an oil scraper to the acidification equalization tank at the wastewater station. - Replacement of damaged cover plates for the emergency tank and acidification equalization tank at the wastewater station; contract under preparation. - Optimized wastewater treatment processes.	- Improved floating oil removal efficiency and reduced odors and water consumption during cleaning. - Reduced odors emitted from wastewater in the tanks. - Optimized the process so that oily wastewater first passes through the acidification oil-separation tank for oil removal before entering the emergency tank. After operational improvements, chemical usage was reduced.																																								
		<table><tr><th>Name</th><th>Unit</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Wastewater Volume</td><td>t</td><td>18,629</td><td>18,207</td><td>16,191</td></tr><tr><td>Water</td><td>t</td><td>4,062</td><td>1,973</td><td>1,825</td></tr><tr><td>Electricity</td><td>kWh</td><td>220,946</td><td>183,435</td><td>183,254</td></tr><tr><td>Lime</td><td>kg</td><td>34,075</td><td>24,675</td><td>22,364</td></tr><tr><td>Polyaluminum Chloride</td><td>kg</td><td>6,600</td><td>2,554.2</td><td>658</td></tr><tr><td>Polyacrylamide</td><td>kg</td><td>91.2</td><td>56.35</td><td>26.45</td></tr><tr><td>Concentrated Sulfuric Acid</td><td>kg</td><td>24,993</td><td>7,771</td><td>5,263</td></tr></table>	Name	Unit	2023	2024	2025	Wastewater Volume	t	18,629	18,207	16,191	Water	t	4,062	1,973	1,825	Electricity	kWh	220,946	183,435	183,254	Lime	kg	34,075	24,675	22,364	Polyaluminum Chloride	kg	6,600	2,554.2	658	Polyacrylamide	kg	91.2	56.35	26.45	Concentrated Sulfuric Acid	kg	24,993	7,771	5,263
		Name	Unit	2023	2024	2025																																				
		Wastewater Volume	t	18,629	18,207	16,191																																				
		Water	t	4,062	1,973	1,825																																				
		Electricity	kWh	220,946	183,435	183,254																																				
		Lime	kg	34,075	24,675	22,364																																				
		Polyaluminum Chloride	kg	6,600	2,554.2	658																																				
		Polyacrylamide	kg	91.2	56.35	26.45																																				
		Concentrated Sulfuric Acid	kg	24,993	7,771	5,263																																				
Inner Mongolia Plant	- Added one electronic flowmeter for externally discharged water. - Added one deep-well pump for sludge extraction. - Added one agitator to the acid reaction tank. - Added a mobile box pump for floating oil extraction. - Changed all tap water used in the chemical dosing system to recycled externally discharged water. - Replaced the Grade 3 energy-efficiency motors of three long-running pumps with Grade 1 energy-efficiency motors. - Added an insulation compartment to resolve freezing and blockage at the bottom of the spray tower. - Discontinued use of the sludge-shoveling vehicle with excessive emissions and added a hopper.	- The externally discharged water flow was verified twice, using an electronic flowmeter and water meter, making external cost accounting accurate. - Emulsified oil content and solids sedimentation in wastewater were significantly reduced. - Approximately 1,095 metric tons of tap water were saved annually, with cost savings of approximately RMB 3,942. - The Grade 1 energy-efficiency motors saved approximately 29,565 kWh of electricity annually, with cost savings of RMB 14,782.																																								
Taicang Plant	- Added an oil separator to the drainage ditch in the waste materials area. - Added a drainage ditch sedimentation tank outside the refining waste materials room. - Added a CIP cleaning cart for refining. - Added a baffle to the main discharge outlet of the rainwater well and carried out an oil-separation retrofit. - Added one floor scrubber to the plant area.	- During heavy rain, water from the road surface throughout the waste materials area enters the oil separator through the drainage ditch for preliminary oil separation, reducing the entry of oil stains into the rainwater pipe network. - Residues of spent bleaching earth and diatomaceous earth, together with cleaning water, flow into the new drainage ditch, preventing sludge from clogging the drainage ditch and preventing large volumes of wastewater from entering the rainwater pipe network during the rainy season. - The CIP cleaning cart for plate heat exchanger cleaning allows water to be reused, reducing wastewater discharge and the time required to disassemble and install the plate heat exchanger. - A stainless-steel oil-separation baffle was added to the rainwater well. When oil contamination is present in rainwater, the oil is separated to ensure that externally discharged rainwater meets standards. - Cleaning of oil stains on plant floors reduced flushing water use and lowered wastewater discharge.																																								

4.3 Low-Carbon Process Innovation

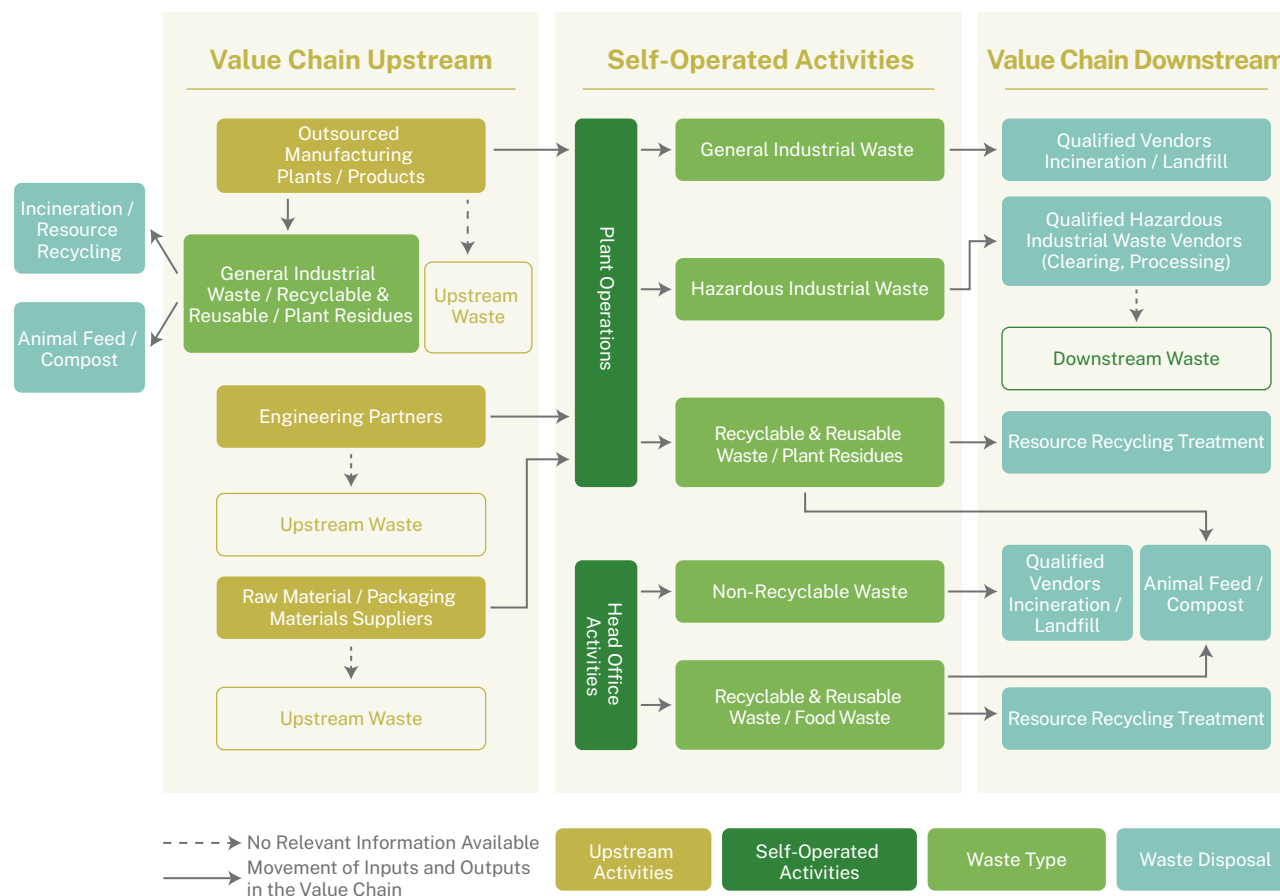
Waste Management

Standard Foods' industrial waste is divided into recyclable and non-recyclable waste. If waste is not properly cleared and disposed of, it may not only affect business operations but also have a significant impact on the environment. Therefore, based on lifecycle thinking, Standard Foods implements circular economy measures such as source reduction and the use of recycled materials. In accordance with the law, the Company also commissions qualified domestic contractors to clear, transport, and treat waste in order to reduce the negative environmental impacts of waste generated from operations. Currently, waste generated from Standard Foods' production is handled as follows: non-recyclable waste is ultimately treated through incineration, while recyclable waste is treated using different methods depending on its characteristics. For example, food sludge and waste soil generated during processing may be processed and used as fertilizer; animal-and plant-based residues may be processed and used as feed; general recyclable waste such as paper and metals is directly handled by recycling contractors; and soapstock generated during the production process at oil refineries may be treated and used as raw material for paints and other chemicals.

In addition to complying with regulatory requirements, plant waste treatment operations are governed by comprehensive management procedures. These procedures cover thorough waste sorting, designated storage, management by professional waste-handling personnel, waste clearance, online reporting, and tracking. Standard Foods works with professional and legally compliant waste clearance contractors, and dedicated personnel from the Safety, Health, and Administrative Management Division are assigned at the plants. Waste collection and clearance status is confirmed daily, and confirmation is completed in the Industrial Waste Reporting and Management System within 84 hours. Each month, Standard Foods regularly tracks the return status of proper treatment documents from waste clearance contractors for hazardous industrial waste and general industrial waste. If any abnormality occurs,

the Company immediately follows up, requires the contractor to provide an explanation and make improvements, and conducts unscheduled audits of relevant operations. Any issues identified must be corrected immediately and are included in the contractor's performance evaluation, which is conducted once each year.

In addition to effectively promoting waste management in its own operations, Standard Foods also requires its outsourced industrial waste clearance and treatment contractors to conduct physical treatment, re-sorting, and recycling. This helps achieve the goal of minimizing waste output across the overall value chain and leads suppliers in jointly promoting energy conservation, waste reduction, and circular economy practices. In the office, Standard Foods promotes waste reduction policies. For official documents and paper use, double-sided printing or reuse of the blank side of paper is adopted wherever possible. The brand of photocopy paper used carries a pulp green label. The Company expects to reduce domestic waste by 1% each year, measured in metric tons / NT\$ million revenue.



Dayuan Plant 2025 Industrial Chain Recycling and Reuse Statistics

Item / Code	Waste Edible Oil R-1702	Plant Residues R-0120	Animal Residues R-0119	Waste Paper R-0601	Scrap Iron R-1301	Waste Plastic / Oil Bottles / Caps (PET) R-0201	Total
Annual Total (metric tons)	37.89	1,934.27	243.12	626.8215	107.7511	41.601	
Ministry of Environment-Approved Processors	CHANT OIL CO., LTD.	1. Kun Ching Stock Farm 2. San Hsin Chih Shan Stock Farm 3. Ching Piao Stock Farm	1. San Hsin Chih Shan Stock Farm 2. Ching Piao Stock Farm	1. Zhong Guang Long 2. ABIS RECYTECH SUSTAINABLE CORPORATION	Yuan Sheng	1. Yong Mao Environmental Tech. Co., Ltd 2. DA ZHIH YUN ENTERPRISE CO., LTD.	2,991.45 metric tons
Reuse Description	Renewable Biodiesel	Added to livestock feed	Added to livestock feed	1. Recycled and Remanufactured into Pulp 2. Recycled and Reused	Recycled and Remanufactured	1. Solid Recovered Fuel (SRF) 2. Recycled Pellets	

Waste generated from production at Standard Foods' plants can be divided into recyclable waste and non-recyclable waste. Non-recyclable waste is ultimately treated through incineration, while recyclable waste is treated using different methods depending on its characteristics. For example, food sludge and waste soil generated during processing may be processed and used as fertilizer; animal- and plant-based residues may be processed and used as feed; general recyclable waste such as paper and metals is directly handled by recycling contractors; and soapstock generated during the production process at oil refineries may be treated and used as raw material for paints and other chemicals.

Through proactive planning of waste reduction and reuse programs, and by incorporating these into the ISO 14001:2015 Environmental Management System for control, Standard Foods conducts waste re-sorting and reduction. The Company targets a 1%–3% reduction in plant waste, measured in metric tons / NT\$ thousand revenue. In 2025, the Group's three major plants generated a total of 5,422.35 metric tons of waste, with a recycling and reuse rate of 90.33%.

Standard Foods 2025 Industrial Waste Statistics Summary

Unit: metric tons

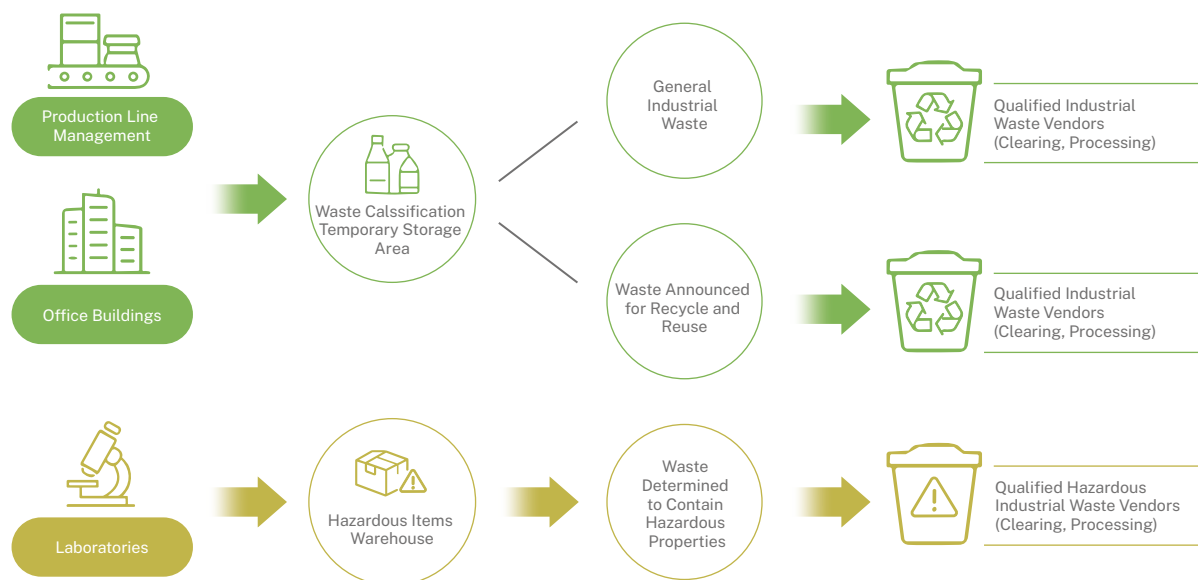
Treatment Method	Hazardous Waste	Non-Hazardous Waste	Total Waste	Proportion (%)
Recycling and Reuse	0	4,897.88	4,897.88	90.33%
Incineration	3.47	520.47	523.94	9.66%
Landfill	0	0	0	0%
Other	0.54	0	0.54	0.01%
Total	4.01	5,418.34	5,422.35 ^{Note 1}	100 %

Note 1: Total waste generated during the year was 5,422.35 metric tons. All waste was treated off-site and was cleared, transported, and treated by environmental companies approved by the Ministry of Environment in accordance with the law.

Note 2: Transfer of waste for disposal refers to waste recycled and reused, totaling 4,897.88 metric tons.

Note 3: Direct disposal of waste includes incineration, landfill, and other disposal, totaling 524.48 metric tons. Incineration and other disposal operations were physically retreated by environmental contractors approved by the environmental authority.

In-Plant Waste Treatment Process Standards



Standard Foods' Waste Treatment Performance Over the Last 3 Years

Year			2023		2024		2025	
Industrial Waste Classification	Treatment Site ^{Note1}	Treatment Method ^{Note2}	Output (metric tons)	Proportion (%)	Output (metric tons)	Proportion (%)	Output (metric tons)	Proportion (%)
Hazardous Industrial Waste	Off-Site	Recycling and Reuse	-	-	-	-	-	-
		Incineration	5	0%	5	0%	3.47	0%
		Landfill	-	-	-	-	-	-
		Other Disposal	-	-	-	-	0.54	0%
General Industrial Waste	Off-Site	Recycling and Reuse	5,204	88%	5,628	94%	4,898	90%
		Incineration	260	4%	378	6%	520	10%
		Landfill	-	-	-	-	-	-
		Other Disposal	412	7%	412	7%	-	-
Total Waste (metric tons)			5,882		6,011		5,422	
Circular Reuse Rate ^{Note3}			88%		94%		90%	

Note 1: Treatment site: on-site means self-treatment within the plant; off-site means outsourced treatment.

Note 2: Treatment method: recycling and reuse, meaning waste is made into new materials through reprocessing; incineration, including energy recovery; incineration, excluding energy recovery; landfill; and other.

Note 3: Circular reuse rate (%) = total recycling and reuse volume / total waste volume × 100%.

Note 4: Hazardous industrial waste and general industrial waste are identified in accordance with Taiwan's Waste Disposal Act and Standards for Defining Hazardous Industrial Waste.



Material Usage

In response to global sustainable development trends, Standard Foods Group comprehensively reviews the Group's packaging materials to reduce the environmental impact of packaging materials. Based on packaging material lifecycle thinking, Standard Foods conducts new product packaging design and reviews existing packaging materials to identify entry points for environmental improvement. After completing plastic bottle and carton packaging reduction and mono-material packaging for outer bags in 2023 and 2024, Standard Foods completed three eco-friendly packaging material projects in 2025, focusing on two key areas: packaging material reduction and eco-friendly materials. Looking ahead, because laminated packaging materials still cannot be recycled in Taiwan, while inner-bag packaging remains essential for protecting product quality, Standard Foods will further consider the possibility of replacing laminated materials with mono-materials and expanding the proportion of renewable materials used in unit products to 100%.

In terms of product sales, in addition to maintaining traditional physical channels, Standard Foods has also actively developed online sales and established its own online store, Standard Foods Health GO, in response to growing consumer demand for online shopping amid the development of e-commerce. However, under the traditional e-commerce model, shipment of goods requires large amounts of single-use packaging materials, creating a significant environmental burden. In line with its low-carbon strategy for "green products," Standard Foods set 2023 as the baseline year for reducing e-commerce packaging materials. In addition to reducing packaging materials in product manufacturing, Standard Foods promotes low-carbon and plastic-reduction actions in e-commerce platform services through measures such as packaging box recycling and reuse and shipping in original cartons. In 2025, Standard Foods recorded 79,369 e-commerce sales shipments. Of these, 27,204 shipments were shipped in original cartons, 4,303 recycled packaging boxes were reused, and 47,862 shipments were shipped using dedicated cartons. Compared with the baseline year, the packaging material weight reduction rate decreased by 28%.



Standard Foods Low-Carbon Packaging Implementation Overview

Existing Packaging	Low-Carbon Packaging Description	2023 Commercialized Items	2024 Commercialized Items	2025 Research Items
Bottle Packaging	Lightweighting: reduce packaging material use, reduce logistics weight, and reduce transportation carbon emissions.	Lightweighting of 1L oil plastic bottles	1. 290mL chilled cereal drink plastic bottles 2. 1,700mL chilled cereal drink / yogurt drink plastic bottles 3. 1,830mL chilled dairy drink plastic bottles	60mL glass bottles for health drinks
Cartons / Paper Cards	Lightweighting of oil product cartons: reduce packaging material use, reduce logistics weight, and reduce transportation carbon emissions.	Optimization of oil product carton paper specification	-	Structural lightweighting of yogurt paper tray
Replacement of PVC Plastic Materials	Removal of oil product bottle neck sleeves: reduce plastic use.	Full removal of oil product bottle neck sleeves	-	-
Application of Eco-Friendly Materials	Mono-material outer pouch for cereal powders: mono-material packaging is recyclable and reduces waste.	-	Application of mono-material packaging for outer pouch of cereal powders	-
	rPET material for sleeve labels: increase the proportion of rPET material and reduce the use of virgin plastic.	-	-	Application of rPET sleeve labels

Standard Foods' Product, Including Packaging, Renewable Material Usage Proportion

Product	Total Weight of Renewable Materials	Total Weight of Non-Renewable Materials	Proportion of Renewable Materials Used
Shelf-Stable Milk Aseptic Carton, 200mL	7.03g	2.19g	76.25%
Shelf-Stable Milk Aseptic Carton, 150mL	5.81g	1.82g	76.15%

Packaging Material Management

Standard Foods also offers a variety of low-carbon vegetarian products. In terms of packaging materials, through the programs implemented from 2023 to 2025 as listed below, Standard Foods achieved 316.8 metric tons of plastic reduction, 230.3 metric tons of paper usage reduction, and 249.3 metric tons of eco-friendly packaging material adoption, steadily expanding its green product line. Going forward, Standard Foods will continue to refine its low-carbon practices and actively communicate with external partners, including suppliers, customers, and consumers, to jointly safeguard environmental sustainability.

Initiative Name	2023		2024				2025			
	Packaging Lightweighting		Packaging Lightweighting		Eco-Friendly Packaging Material		Packaging Lightweighting		Eco-Friendly Packaging Material	
	Plastic Reduction	Paper Usage Reduction	Plastic Reduction	Paper Usage Reduction	Recyclable Packaging Materials	Recycled Materials Usage	Plastic Reduction	Paper Usage Reduction	Recyclable Packaging Materials	Recycled Materials Usage
Replacement of plastic straws with paper straws	10.9 metric tons	-	11.7 metric tons	-	-	-	12.9 metric tons	-	-	-
Optimization of oil product carton paper specification	-	75.5 metric tons	-	78.9 metric tons	-	-	-	75.9 metric tons	-	-
Full removal of oil product bottle neck sleeves	4.1 metric tons	-	5.3 metric tons	-	-	-	5.3 metric tons	-	-	-
Removal of Costco cereal box plastic handle	1.8 metric tons	-	5.5 metric tons	-	-	-	6.7 metric tons	-	-	-
Lightweighting of 1L oil bottles	2.5 metric tons	-	26.6 metric tons	-	-	-	28.4 metric tons	-	-	-
Application of mono-material packaging for outer pouch of cereal powders	-	-	-	-	117.2 metric tons	-	-	-	119.7 metric tons	-
Lightweighting of 1830mL chilled dairy drink bottles	-	-	6.1 metric tons	-	-	-	17.8 metric tons	-	-	-
Lightweighting of 290mL chilled cereal drink bottles	-	-	40.2 metric tons	-	-	-	91.6 metric tons	-	-	-
Lightweighting of 1700mL chilled cereal drink / yogurt drink bottles	-	-	6.5 metric tons	-	-	-	32.9 metric tons	-	-	-
Usage of 10% rPET material for sleeve label	-	-	-	-	-	2.1 metric tons	-	-	-	10.3 metric tons
Total	19.3 metric tons	75.5 metric tons	101.9 metric tons	78.9 metric tons	117.2 metric tons	2.1 metric tons	195.6 metric tons	75.9 metric tons	119.7 metric tons	10.3 metric tons

Standard Foods' Low-Carbon Strategy



Green Manufacturing

♦ Energy-saving equipment ♦ Low-carbon processes ♦ Waste reduction

- ① In 2025, the three Standard Foods Group plants completed six energy conservation and carbon reduction projects and implemented the TPM equipment maintenance plan, with a total investment of NT\$53,776.64 thousand.
- ② The energy conservation and carbon reduction improvement projects above produced the following benefits:
 - Electricity savings of 2.725 million kWh
 - Water savings of 1,733 metric tons
 - Carbon emissions reduction of 2,168 metric tons
- ③ In 2025, the three Standard Foods Group plants implemented soapstock and sludge reduction projects, reducing a total of 262.99 metric tons compared with 2024.



Green Products

♦ Plant-based foods ♦ Packaging material reduction ♦ Eco-friendly packaging materials

- ① Plant-based foods.
- ② Eco-friendly packaging materials: completed three eco-friendly packaging material projects. Standard Foods implemented a packaging reduction policy and shipped some products using recycled boxes.
 - Eco-Friendly Packaging Materials: Sleeve labels across all product series were introduced with 10% rPET material, reducing reliance on virgin plastic.
 - Packaging Material Reduction:
 - ▶ Lightweighting of yogurt paper tray
 - ▶ Lightweighting of 60mL health drink glass bottles
- In total from 2023 to 2025, Standard Foods achieved 316.8 metric tons of plastic reduction, 230.3 metric tons of paper usage reduction, and 249.3 metric tons of eco-friendly packaging material adoption.



Green Operations

♦ Paper reduction ♦ Environmental articipation

- ① Phased out small printers and promoted the use of multifunction devices to reduce toner cartridge use.
- ② Promoted green office measures by setting office air-conditioning temperatures at 25–26°C to improve energy efficiency.

Focus Cases

Packaging Material Reduction Projects

- Structural lightweighting of yogurt paper tray: The original sleeve-style paper tray was adjusted to a stand-up paper sheet. Each tray was lightened by 17 g, and the production switch was completed in November 2025.
- Lightweighting of 60mL health supplement glass bottles: Through structural optimization, the weight of each glass bottle was reduced by 10 g. Related research and testing for the project were completed in 2025, and mass production is expected to be introduced in 2026.

Eco-Friendly Material Project

- Group-wide introduction of 10% rPET material for sleeve labels: Previously, all plastic packaging materials within the Group were made with 100% virgin plastic. To reduce reliance on virgin plastic, Standard Foods first worked with sleeve-label suppliers to adopt outer packaging materials made with 10% rPET + 90% virgin PET. Research and testing for the project were completed in 2024, and the packaging material switch was progressively completed in 2025, successfully reducing virgin plastic use by 10.3 metric tons.

5 Healthy Workplace

Vision and Commitment

Standard Foods is committed to creating a people-centered and ESG-friendly workplace. We promote diverse recruitment and comprehensive employee training, foster equal and inclusive employment opportunities, and place great emphasis on employees' needs, rights, well-being, and welfare. We strive to create a happy, healthy, and safe working environment.

- 105 5.0 Strategic, Management, Approach, and Performance
- 107 5.1 Diverse Talent Employment
- 113 5.2 Employee Rights, Compensation, and Benefits
- 116 5.3 Human Resource Development
- 118 5.4 Safe and Secure Workplace Environment



Workplace Empowerment Rooted in Health

Create a safe and healthy work environment, provide diverse learning and development opportunities, encourage employees' lifelong growth and innovation, and enhance organizational resilience.

5.0 Strategy, Management Approach, and Performance

Policy Commitment

Standard Foods follows its commitments to workplace health and family-friendly policies, pledging to practice a people-centric, ESG-friendly workplace. The Company advocates diverse recruitment and comprehensive training, promotes fair and inclusive employment opportunities, prioritizes employee needs, rights, and well-being, and creates a happy, healthy, and safe work environment.

Material Topic	Definition	International Frameworks and Indicators
Employee Compensation and Development	Standard Foods promotes management mechanisms for employee recruitment, professional cultivation, and benefit systems, including parental leave, and ensures employees' potential development through measures such as performance evaluations, fair promotion, and career planning.	GRI 201-3 GRI 202-1 GRI 202-2 GRI 401-2 GRI 404-1 ~ 3 GRI 405-2
Occupational Health & Safety	Standard Foods implements workplace environment safety and health management measures covering both employees and non-employees, including occupational safety and health training, risk control, employee work-related injury accident rates, and health promotion.	GRI 403-1 ~ 10 GRI 408-1 GRI 409-1

Short-Term Goals (2026-2027)

Establish a New Hire Training System

- Complete optimization of the completeness of Standard Foods e-Academy's "New Hire Starter GO" in 2026.
- Strengthen training consistency and cultural integration for new employees.

Optimize the Occupational Safety and Health Management System

- Establish and continuously promote the occupational safety and health management system.
- Implement all management requirements according to ISO 45001:2018.
- Complete ISO 45001:2018 certification in 2027.

Improve Employee Communication and Grievance Mechanisms

- Convene labor-management meetings and union negotiation meetings regularly.
- Conduct relevant awareness training to increase understanding of and trust in the mechanisms among all employees, and establish transparent and open internal communication channels.

Mid-Term Goals (2028-2029)

Strengthen Training System and Professional Development

- Construct a complete learning roadmap for "Standard Foods e-Academy," covering the functional needs of each department.
- Plan and implement appropriate professional training annually based on business development and departmental needs.

Promote a Healthy and Safe Workplace with External Recognition

- Actively participate in healthy and safe workplace awards to enhance corporate image.
- Continue to achieve the target of obtaining "Sports Enterprise Certification" every three years.

Deepen Corporate Culture and Health Promotion Practices

- Organize corporate culture promotion activities annually to enhance employee identification.
- Regularly promote health initiatives to create a workplace environment that supports employees' physical and mental health.

Long-Term Goals (2030+)

Continue to Foster a Learning Culture and Development Environment

- Create a workplace environment that supports learning and development, promoting team growth and key talent cultivation.
- Continuously implement diverse recruitment strategies to fill critical functional talent gaps and strengthen talent pool development.

Achieve Zero Occupational Accidents and a Safe Workplace Goal

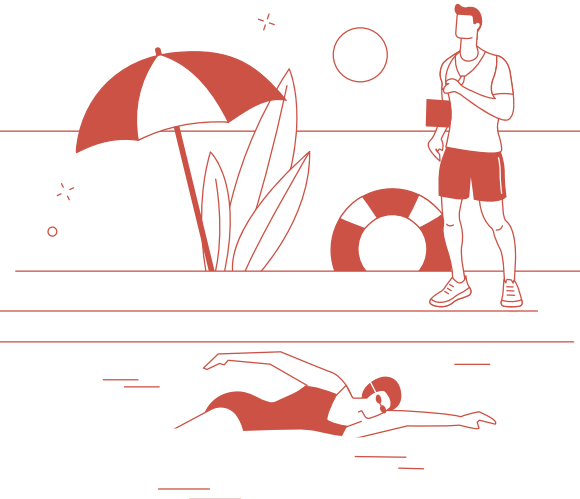
- Continuously implement the requirements of the ISO 45001:2018 Occupational Safety and Health Management System.
- Aim for "zero occupational accidents" and promote the construction of a healthy and safe workplace.

Enhance Employer Brand Value and Employee Well-Being

- Continuously strengthen employees' identification with corporate culture and employer brand.
- Focus on employee needs, and strengthen physical and mental well-being and job satisfaction.

▲ Exceeded Target ● Target Achieved ✕ Target Not Achieved

Management Action	Performance Indicator	2025 Implementation Performance and Highlights	Achievement Status Note
Promote health promotion activities to create a workplace environment that supports employees' physical and mental health	Hold at least two sports activities	- Held the first Standard Foods Cup Basketball and Table Tennis Tournament, with a total of 452 individuals participating. Event satisfaction reached 4 points on a 5-point scale. - At the Daguan Cup – Ocean Twin Harbors Super Half Marathon, employees accumulated 434 kilometers of road running. In addition to encouraging employees to participate in sports competitions, the activity also enhanced the exposure and contact opportunities of the Company's products at the event. - Promoted a sports competition subsidy program to encourage employees to participate in external sports competitions such as jogging, cycling, and swimming. In 2025, employees accumulated 675 kilometers of road running.	●
Organize corporate culture promotion activities to enhance employee identification	Encourage sharing of Standard Foods' cultural values and collect at least 30 employee submissions	Held the 2025 Standard Foods Culture Season call for submissions, collecting 50 employee submissions.	●
Actively participate in healthy and safe workplace awards to enhance corporate image	Obtain at least one healthy and safe workplace-related certification/award	- Obtained the Health Workplace Promotion Assessment Certificate. - Standard Foods obtained qualified certification. - Standard Dairy obtained qualified certification.	●



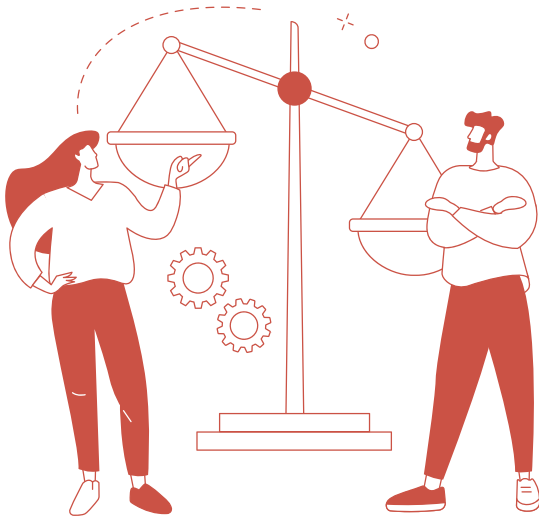
5.1 Diverse Talent Employment

Corporation Workforce Overview

We are committed to building a diverse and equitable, friendly workplace culture. We oppose discrimination, prioritize equality, and respect diverse values. Our talent selection, development, promotion, and retention are not based on factors such as race, nationality, gender, age, political, or religious beliefs. We also emphasize talent development and robust compensation and welfare, enabling employees to utilize their strengths, continuously improve, and work together with the Company to create performance and value.

Workforce Distribution GRI 2-7 GRI 2-8

As of the end of 2025, Standard Foods' total employee count was 1,455, an increase of 4 people from the previous year. The regional distribution of employees, from most to least, was: Dayuan Plant at 42.75%, Taipei Head Office at 23.85%, other office locations at 11.89%, Zhongli Plant at 10.17%, and Hukou Plant at 11.34%. Gender distribution was 994 male employees (68.32%) and 461 female employees (31.68%). We are also dedicated to developing a diverse and rich talent pool, including ensuring employment opportunities for people with disabilities and increasing the proportion of local residents serving as senior management at each operating location. These efforts promote diversity and coexistence, and enhance the Company's overall competitiveness.

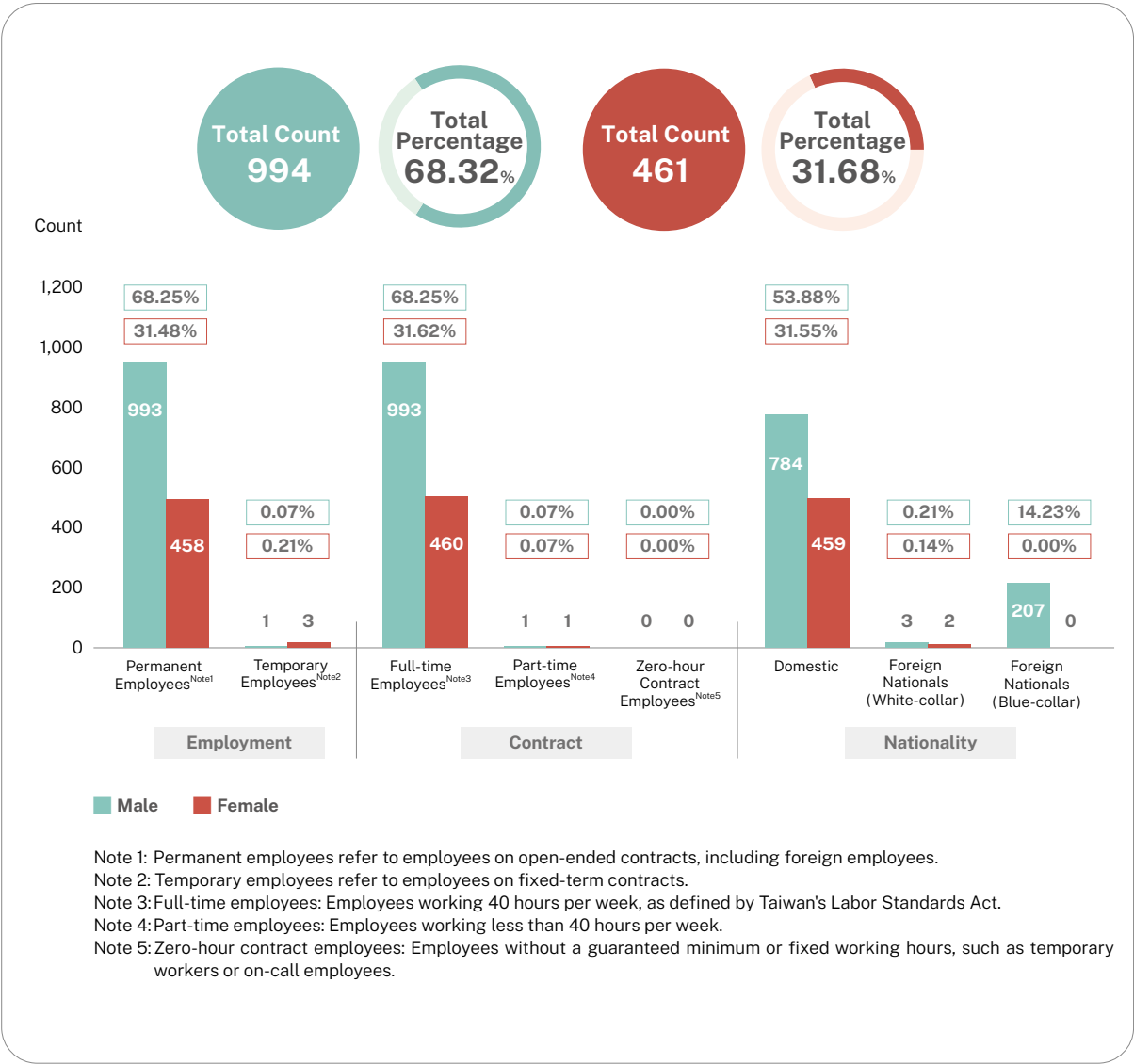


Standard Foods and Standard Dairy Employee Distribution by Location (2025)

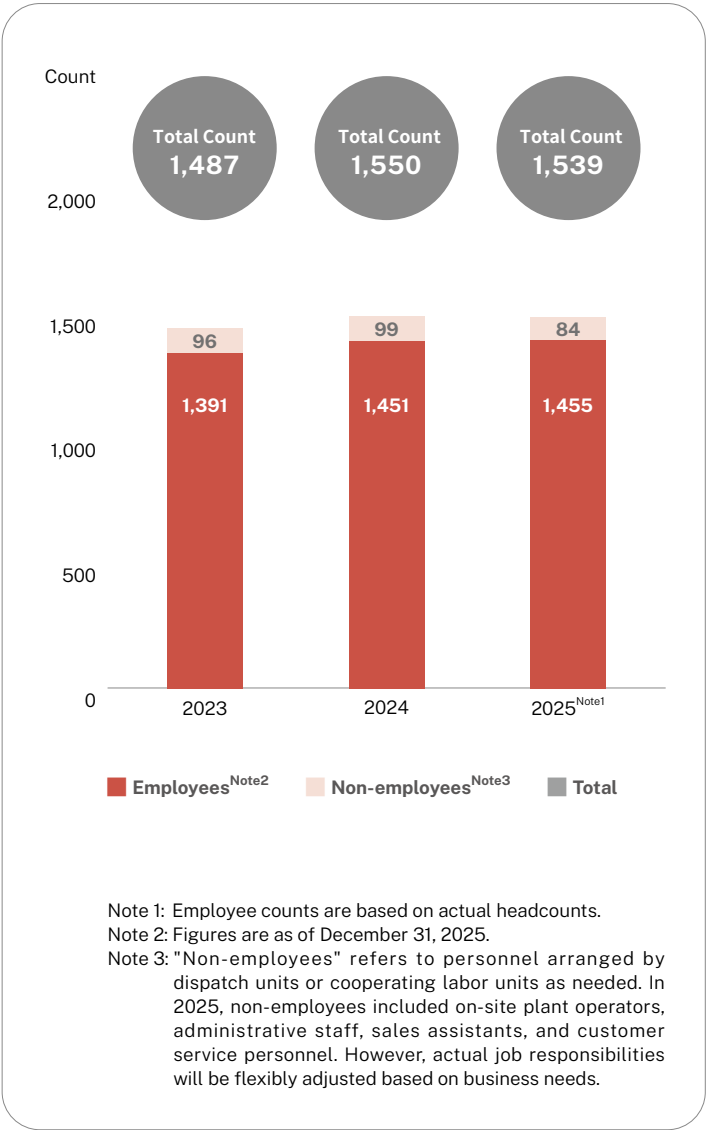
Work Location		Male	Female	Total
Taipei Head Office		139	208	347
Taoyuan City	Dayuan Plant	471	151	622
	Zhongli Plant	109	39	148
	North 2nd Office	28	6	34
Hsinchu County	Hukou Plant	130	35	165
Taichung City	Taichung Operating Location	44	6	50
Chiayi City	Chiayi Office	13	1	14
Tainan City	Tainan Office	17	2	19
Kaohsiung City	Kaohsiung Operating Location	27	12	39
Yilan City	Yilan Office	5	0	5
Other Operating Sites ^{Note}		11	11	12

Note: Other operating sites include locations in Mainland China, Hualien, Taitung, and other locations.

Standard Foods and Standard Dairy Workforce Structure (2025)



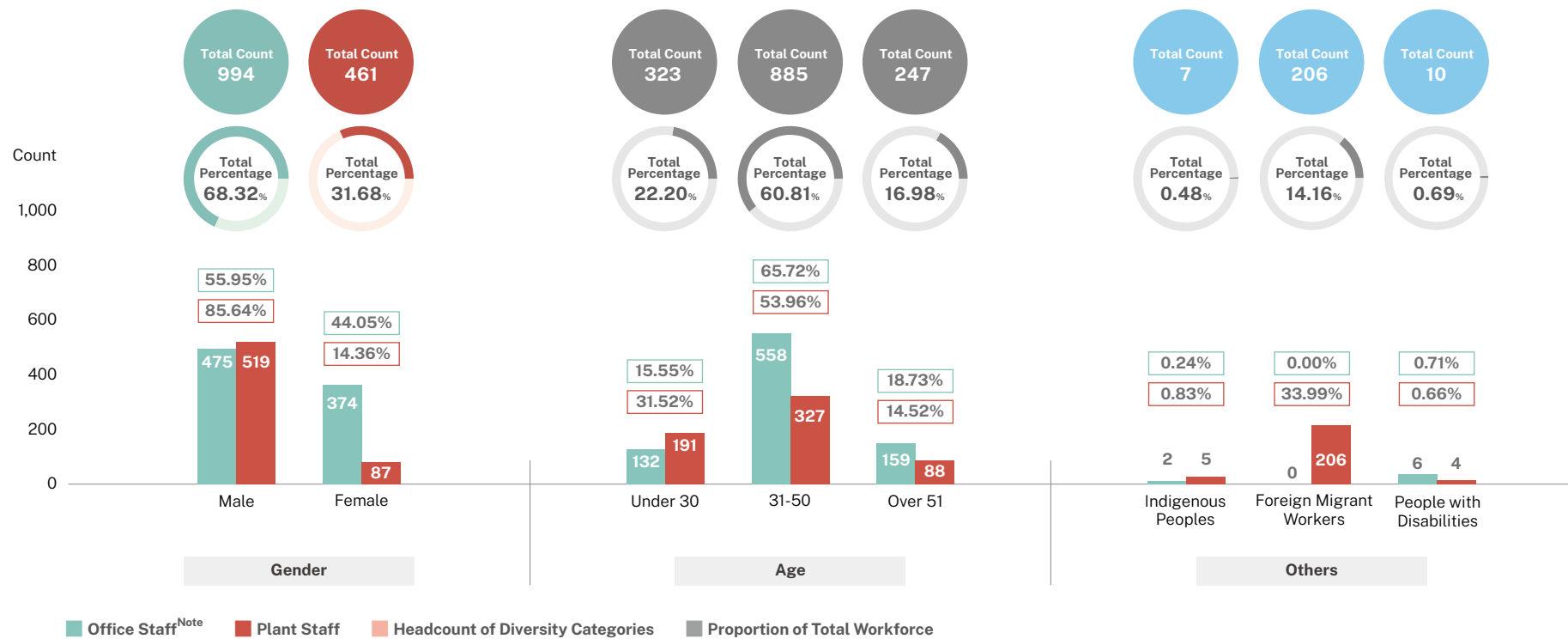
Standard Foods: Workforce Changes Over the Last 3 Years



Diverse Employment Opportunities GRI 202-2 GRI 405-1

Aligning with SDG 8 "Decent Work and Economic Growth" and SDG 10 "Reduced Inequalities," Standard Foods offers equal employment opportunities regardless of gender or age. We also safeguard job opportunities for other minority groups in accordance with local government regulations, fostering a diverse workforce. As of our year-end employee statistics, female employees constituted 31.68% of our workforce, with women in managerial positions at Assistant Manager level and above accounting for 43.17%. Workers aged 50 and above made up 16.98% of our workforce. In compliance with government regulations, we employed 10 individuals with disabilities, representing 0.69% of our total employees. To promote local prosperity, we actively hire local residents for senior management positions, such as Assistant Director and Director, at our key operating sites, including Taipei Head Office, Dayuan Plant, Zhongli Plant, and Hukou Plant. These 14 individuals comprised 63.64% of all senior management.

Standard Foods Employee Occupational Category Distribution



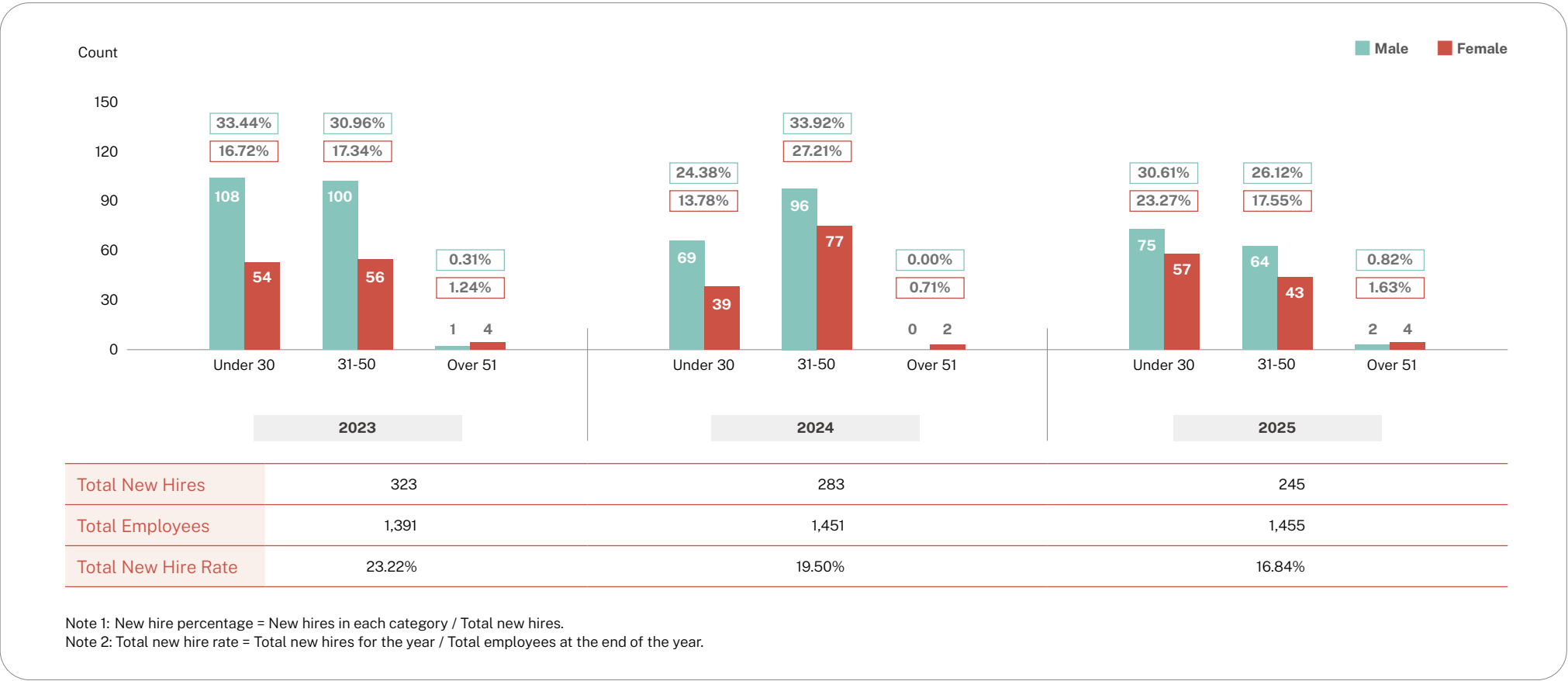
Note: "Office Staff" refers to non-plant site operational personnel. "Plant Staff" refers to plant site operational personnel, including foreign migrant workers.

New Hires

GRI 401-1

In 2025, Standard Foods hired 245 new employees to meet the Company’s ongoing talent needs for continuous growth. Of these, 141 were male and 104 were female. The largest age group among new hires was employees under 30, accounting for 53.88%.

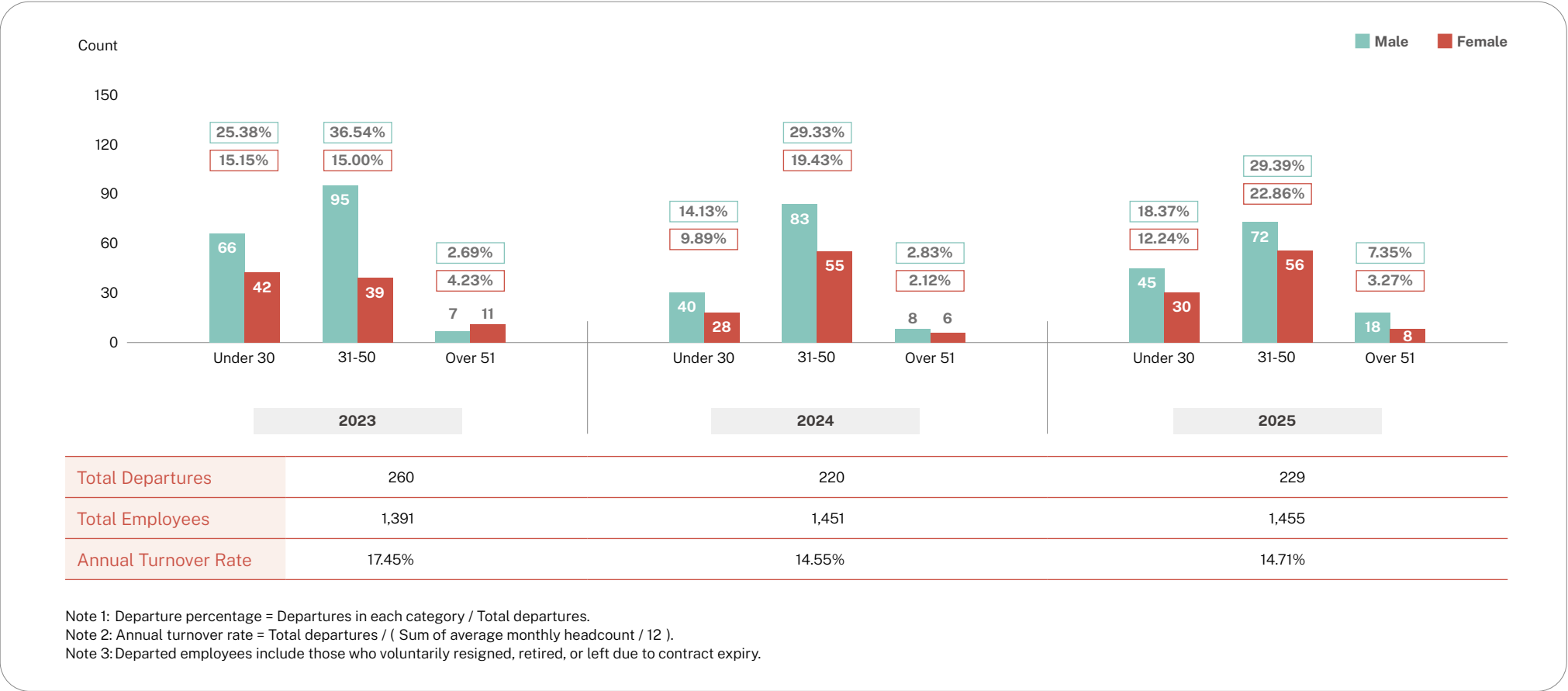
New Hire Gender and Age Distribution Statistics Over the Last 3 Years



Employee Turnover and Retention GRI 401-1

In terms of employee retention, Standard Foods saw 229 employee departures in 2025, consisting of 135 males and 94 females. The annual turnover rate was 14.71%, a slight increase of 0.16 percentage points compared to 2024, which remained within the normal range of workforce movement. The Company is committed to continuously strengthening work-life balance through employee care and talent development mechanisms, enhancing the quality of employee care, and providing diverse career development opportunities to promote employee retention and improve overall organizational stability.

Employee Turnover by Gender and Age Over the Last 3 Years



Parental Leave GRI 401-3

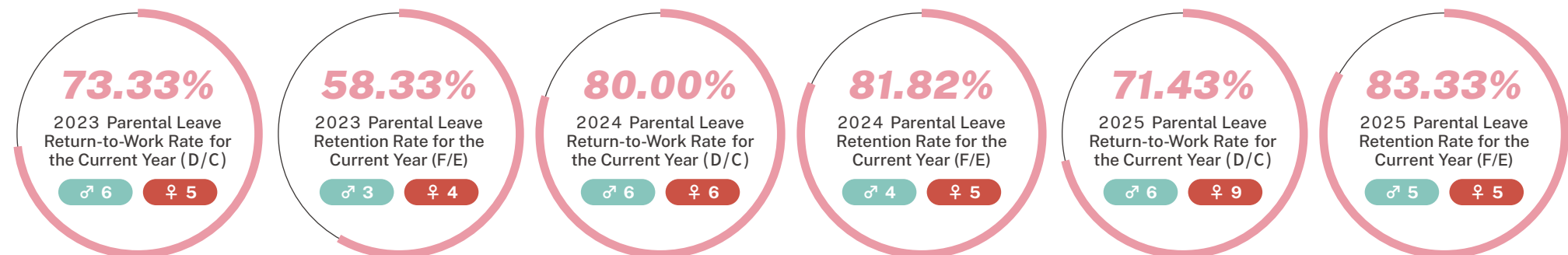
Standard Foods fully complies with the Gender Equality in Employment Act and advocates for SDG 5 "Gender Equality," supporting employees' rights to raise children and guaranteeing their right to parental leave. Any employee who has been with the Company for at least six months can apply for unpaid parental leave before each child turns three, for a period extending until the child's third birthday, but not exceeding two years. Employees on parental leave can continue to participate in their existing social insurance programs.

Parental Leave Statistics Over the Last 3 Years

Year	2023			2024			2025		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
A. Eligible for Parental Leave Application	78	30	108	69	20	89	65	22	87
B. Actual Parental Leave Applications in Current Year	9	14	23	11	10	21	8	19	27
C. Employees Due to Return from Parental Leave in Current Year ^{Note1}	7	8	15	7	8	15	7	14	21
D. Employees Actually Returned from Parental Leave in Current Year	6	5	11	6	6	12	6	9	15
E. Employees Actually Returned from Parental Leave in Previous Year	5	7	12	6	5	11	6	6	12
F. Employees Who Continued Employment for One Year After Returning from Parental Leave (Previous Year)	3	4	7	4	5	9	5	5	10
Parental Leave Return-to-Work Rate for the Current Year (D/C)	85.71%	62.50%	73.33%	85.71%	75.00%	80.00%	85.71%	64.29%	71.43%
Parental Leave Retention Rate for the Current Year (F/E)	60.00%	57.14%	58.33%	66.67%	100.00%	81.82%	83.33%	83.33%	83.33%

Note 1: Employees due to return = Employees expected to return from parental leave in that year.

Note 2: 2025 retention count = Employees who actually returned from parental leave in 2024 and were still employed as of December 31, 2025.



5.2 Employee Rights, Compensation, and Benefits

Human Rights and Labor Rights Protection GRI 2-30 GRI 404-2 GRI 408-1 GRI 409-1

The Company strictly prohibits the employment of child labor under the age of 16, forced labor, and any improper employment discrimination. We also require suppliers to comply with international standards and labor and employment-related laws at their operating locations. We safeguard various labor rights, including minimum wage, working hours, including overtime hours, insurance, leave, pension systems, notice periods for contract termination, freedom of association, and collective bargaining rights. We also provide equal employment opportunities and treatment, without differentiation based on race, color, gender, religion, political affiliation, nationality, or social origin. In 2025, neither the Company nor its suppliers had any significant risks or incidents involving child labor, forced labor, discrimination, or other violations of labor and human rights. However, regarding the issue of "whether bonuses should be included in the basis for calculating overtime pay" that arose during the preparation of the 2024 report, the Company continued to exchange opinions and negotiate with the corporation union in 2025, and an agreement has been reached on this issue.

Standard Foods Labor Rights-Related Measures



Working Hours

- Regular employees work eight normal working hours per day and 40 hours per week.
- If overtime is required due to special circumstances, total daily working hours may not exceed 12 hours, and monthly overtime hours may not exceed 46 hours.
- In accordance with the Labor Standards Act, overtime pay is provided for work exceeding eight hours on the same day, and employees may not be forced to work overtime.



Labor-Management Agreement

- The Company has established a union organization and convenes labor-management negotiation meetings with the union on a quarterly basis. In accordance with Article 83 of the Labor Standards Act, the Company also convenes labor-management meetings on a quarterly basis and may convene extraordinary meetings when necessary. These meetings facilitate two-way communication and negotiation on issues such as promoting labor-management cooperation, coordinating labor-management relations, improving working conditions, and planning employee benefits.
- Since November 2024, the Company has been conducting collective agreement negotiations with the corporation union. As of the end of December 2025, seven negotiation meetings had been convened. Going forward, both labor and management will continue communicating and negotiating the content of the collective agreement based on the principles of good-faith negotiation and respect for the rights and interests of both labor and management.
- To strengthen corporate governance and ensure open employee communication channels, so that employees' voices can be heard and properly responded to, the Company has added a General Manager's Office mailbox in addition to existing daily communication channels and the Plant Manager's Mailbox.



Separation and Retirement Procedures

- If circumstances arise requiring the Company to terminate the employment relationship with an employee, the Company complies with Article 16 of the Labor Standards Act by giving advance notice of termination of the labor contract, and providing severance pay and job-seeking leave.
- Severance pay and pensions are calculated and paid to employees in accordance with the Labor Standards Act and the Labor Pension Act.
- The Company provides retired employees with a fixed amount of free shopping credits for products on its own e-commerce platform.



Major Operational Changes

- Major operational changes and response measures that affect employees' rights and interests are implemented after discussion at labor-management meetings.
- Before implementing major operational changes, affected employees and their representatives are notified in advance in accordance with the number of days required by the applicable laws and regulations for the matter concerned.
- During the reporting period, the Company did not experience any major operational changes.

Compensation Levels GRI 202-1 GRI 405-2

Standard Foods provides competitive compensation. Salary standards are determined through a comprehensive assessment of position, professional capabilities, educational background and work experience, and years of service, and are adjusted with reference to market levels in the same industry. The Company values employees' contributions, and overall salaries do not differ based on gender.

Standard Foods' Male-to-Female Compensation Ratios by Employee Category Over the Last 3 Years

Year	2023		2024		2025	
Employee Category	Male	Female	Male	Female	Male	Female
Office Staff	1.10	1.00	1.11	1.00	1.09	1.00
Plant Staff	0.98	1.00	0.95	1.00	0.96	1.00

Note 1: This table is based on the annualized recurring salaries of full-time employees. Statistics are classified by Office Staff / Plant Staff, including foreign migrant workers, and gender, and the ratio of average male compensation to average female compensation is calculated for each category.

Note 2: Compensation refers to salary, including base salary, meal allowance, sales bonus, production bonus, overtime pay, and other allowances.

Note 3: The number of Plant Staff includes foreign migrant workers.

Note 4: For remuneration data of non-managerial personnel, please refer to the employee welfare and compensation statistics disclosed under the "Corporate Governance" section of the Market Observation Post System.

Standard Foods' Salary Levels for Entry-Level Personnel at Key Operating Sites Over the Last 3 Years

Year	Average Standard Salary of Entry-Level Personnel		Average Standard Salary of Entry-Level Personnel / Local Minimum Wage	
Employee Category	Male	Female	Male	Female
2023	42,903	46,798	1.62	1.77
2024	46,085	50,366	1.68	1.83
2025	46,522	48,325	1.63	1.69

Note 1: Key operating sites refer to the operating boundaries disclosed in this report.

Note 2: The Company determines employee and other worker salaries based on the minimum wage announced by the Ministry of Labor for the respective year, ensuring that salaries are not lower than the statutory standard.

Note 3: Entry-level personnel refer to plant operators.

Note 4: Standard salary refers to annualized recurring salary, including base salary, meal allowance, shift allowance, full attendance bonus, production bonus, overtime pay, and other items. Statistics are based on full-time employees and classified by Grades 3, 4, and 5 and gender.

Note 5: The local minimum wages from 2023 to 2025 were NT\$26,400, NT\$27,470, and NT\$28,590, respectively.

Employee Benefits Measures GRI 201-3 GRI 401-2

To safeguard employees' rights and interests and enhance Company cohesion, the Company provides a comprehensive benefits system for regular employees. In addition to basic statutory rights such as labor insurance and National Health Insurance, special leave, maternity leave, and parental leave, the Company also provides diverse and extensive employee benefits, including group insurance for employees and their dependents, including spouses and children, congratulatory and condolence allowances, employee product purchases, birthday bonuses, annual travel activities, irregular holiday activities, employee health promotion activities, employee club activities, free employee parking spaces at plants, priority parking spaces for pregnant employees at plants, nursing rooms, and employee product subsidies. Through these efforts, the Company works to enhance employee well-being and create a Healthy Workplace environment.

Standard Foods' Employee Benefits Measures

Basic Benefits	Insurance	- All employees participate in labor insurance and National Health Insurance. - Employees and dependents, including spouses and children, are entitled to group insurance fully paid by the Company, including life insurance, critical illness insurance, hospitalization medical insurance, cancer medical insurance, accident insurance, and accident medical insurance. - Travel accident insurance is separately provided for employees on overseas business trips.
	Leave	- Relevant leave and attendance arrangements are provided in accordance with the Labor Standards Act. - Flexible working hours are implemented at the Head Office.
	Pension System	- For employees subject to the old system under the Labor Standards Act: the Company contributes pension funds each month at 3.7% of total employee salaries, which are deposited in a dedicated account at the Bank of Taiwan under the name of the Labor Retirement Reserve Supervision Committee. As of the end of 2025, the total balance in the dedicated accounts of the Standard Foods and Standard Dairy Labor Retirement Reserve Supervision Committees was NT\$426,966,896. - For employees subject to the new system under the Labor Pension Act: the Company contributes 6% of each employee's monthly salary to the employee's individual labor pension account, based on the monthly contribution wage tiers approved by the Executive Yuan. In 2025, the recognized new system pension expense for Standard Foods and Standard Dairy was NT\$62,449,557.
	Employee Product Purchase Program	Employees may purchase Company products at prices below market price within a monthly limit, caring for their own and their families' health.

Remuneration and Welfare	Employee Bonuses	In accordance with Article 29 of the Labor Standards Act, at the close of the business year, if there are profits after payment of taxes, offsetting of losses, and allocation of dividends and reserves, employees who have worked throughout the year without fault shall be given bonuses or profit-sharing. Standard Foods and Standard Dairy's total employee bonuses amounted to NT\$25,104,371.
	Group Performance Achievement Bonus	The Group Performance Achievement Bonus is distributed based on the proportion of service during the year, with 1,158 actual recipients.
Health Promotion	Health Services	- Annual employee health examinations are conducted regularly and exceed regulatory requirements. - On-site / resident full-time medical and nursing personnel are in place and provide regular monthly health counseling services. - Additional health services are also provided, including publicly funded on-site flu vaccinations and four-cancer screening services.
	Health Activities	- Employee health promotion activities are planned and held each year. In 2025, the Standard Foods Cup ball games were held once in summer and once in winter, with a total of 452 individuals, including employees' relatives and friends, participating. Event satisfaction exceeded 4 points on a 5-point scale. - Each workplace regularly evaluates employee health conditions and organizes health-related lectures accordingly. - Each workplace also provides special health activity services. - Taipei Office: Monthly health consultations, including themed health consultations, are arranged, and monthly health promotional materials are published to enhance employees' health awareness. A physical therapist is also additionally engaged to assess employees' health conditions. - Dayuan Plant: Health newsletters are issued twice per month, and noise protection education and training are provided.
Comprehensive Facilities	Health-Related	- Nursing rooms, first-aid kits, and fire extinguishers are installed. - The following additional health-related equipment is provided at each workplace: - Dayuan Plant: Equipped with AED automated external defibrillator emergency equipment. - Taipei Office: Equipped with exercise equipment, shower rooms, and a health counseling room. - Dayuan Plant and Zhongli Plant: Priority parking spaces for pregnant employees are arranged.
	Employee Cafeteria	Employee cafeterias are provided at plants, offering employees a bright and clean dining environment.
Employee Welfare Committee	Welfare Funds	Funding sources: 0.5% of employees' monthly salaries and wages, 0.15% of the Company's total monthly operating revenue, and 40% of scrap material income are allocated and deposited into a dedicated account established and managed by both labor and management under the "Employee Welfare Committee." In 2025, Standard Foods and Standard Dairy allocated a total of NT\$29,759,759 in welfare funds. - Festival Bonuses: Bonuses for Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival. - Birthday Bonuses: Birthday bonuses are given in the employee's birthday month. - Congratulatory and Condolence Allowances and Other Subsidies: Includes allowances for marriage, childbirth, funerals, hospitalization, and other matters. - Travel Subsidies: Subsidies for domestic and overseas travel and irregular activities. - Club Subsidies: Various club activities and office fitness equipment. - Others: Holiday activities or year-end gatherings to promote employee interaction.
	Annual Activities	Employees are encouraged to participate in sports clubs, including badminton, table tennis, basketball, cycling, and road running clubs, promoting an internal culture of physical exercise and enhancing relationships among departments.

5.3 Human Resource Development

Talent is the Company's most important asset and the key to achieving sustainable growth. Standard Foods Group has long been committed to enhancing talent quality and building outstanding teams to establish competitive advantages. To cultivate new talent more effectively, we provide comprehensive support during the early stage after new employees join the Company. We hope that every new employee can feel our companionship and support when embarking on a new work journey.

To help new employees quickly get started, we provide Group general education courses to help them rapidly integrate into the Company's culture. In addition, we provide new employees with professional basic courses related to their positions, personally taught by supervisors, enabling them to adapt to work more quickly and apply their strengths. To enable new employees to learn more quickly and systematically, in addition to in-person new employee orientation and training, we have also established each unit's "New Hire Starter GO" online course to help them rapidly adapt to the work environment.

Diverse Training Channels GRI 404-1

The professional skills, communication abilities, and management and leadership capabilities of every employee are all key to the Company's success. Therefore, we continue to provide employees with systematic learning and development plans, covering the training roadmaps and training focuses of each business unit. Through these plans, employees can participate in diverse courses and training, continuously enhancing their capabilities in professional skills, communication, management, and leadership through various education and training programs. In addition, to enable employees to apply their strengths at work, we encourage employees to participate in projects, thematic meetings, cross-department rotations, and other activities, thereby promoting individual and team growth and development.

Standard Foods Employee Core Five Values



To provide employees with more comprehensive learning opportunities, we actively organize diverse employee lectures covering a variety of topics, such as workplace communication skills, emotional management, and healthy living. Through the promotion of lecture series and training activities, we help employees continuously enhance their professional and general capabilities, promote personal growth, and strengthen the overall competitiveness of the organization and its foundation for sustainable development. The Group is committed to creating a comprehensive learning environment. Through systematic general education courses and cross-department on-the-job training, we support employees' continuous learning and career development. With talent cultivation as an important cornerstone for the organization's long-term and stable growth, we continue to shape a learning-oriented team that pursues excellence.

Standard Foods 2025 Employee Lecture Overview



2025 Employee Lecture Photos



Legal Knowledge Consumers Should Have in the Internet Era



Sustainable Upcycling: Christmas Painted Pen Holder Handmade Class

Standard Foods 2025 Employee Training Status

Employee Category	Calculation Method	Male	Female	Subtotal
Office Staff	Actual headcount during the reporting period (A1)	545	467	1,012
	Training hours during the reporting period (B1)	7,435	5,845	13,280
	Average training hours during the reporting period (B1/A1)	14	13	13
Plant Staff	Actual headcount during the reporting period (A2)	354	104	458
	Training hours during the reporting period (B2)	5,097	918	6,015
	Average training hours during the reporting period (B2/A2)	14	9	13
Total	Training hours during the reporting period (Q)	12,532	6764	19,296
	Total employees at the end of the reporting period (R)	899	571	1,470
	Average training hours per employee (Q/R)	14	12	13

Standard Foods 2025 On-the-Job Training Course Implementation and Participation Status

Course Category	No. of Participants	Learning Hours	Completion Rate
New Employee Courses	1,000	966	91.3%
General Education Courses	2,722	2,817	95.0%
Functional Courses	288	5,653	98.6%
Professional Courses	1,140	3,708	99.2%
Management Courses	131	1,499	100.0%
Product Courses	793	282	98.7%
Sustainability Courses	499	1,639	100.0%
Compliance Courses	2,374	43	99.0%
Information Security Courses	107	1,419	96.3%
Occupational Safety and Health Courses	2,413	9,044	100.0%
Food Safety and Hygiene Courses	3,928	3,249	100.0%
Total	15,395	30,318	98.2%

Note: Information courses, including system operation, are included under General Education Courses.
Corporate governance courses, including integrity management, are included under Compliance Courses.

Performance and Career Development

GRI 404-3

To effectively motivate employees and provide corresponding rewards, we have established the Performance Appraisal Management Measures to help employees set annual goals and develop individual competencies. Different key appraisal items are used according to job category, with supervisors serving as appraisers. For plant production line staff, work results and behavioral performance are the main appraisal items. For managers and office staff, individual annual goals must be set, incorporating requirements for core competencies, management competencies, and professional skills to support employee development. In 2025, the percentage of total employees receiving regular performance and career development reviews was 100%.

Standard Foods 2025 Employee Performance Appraisal Status

Employee Category	Calculation Method	Male	Female	Subtotal
Office Staff	Total employees at the end of the reporting period (A1)	442	354	796
	Number of employees receiving regular performance and career development reviews (B1)	442	354	796
	Percentage (B1/A1)	100%	100%	100%
Plant Staff	Total employees at the end of the reporting period (A2)	308	82	390
	Number of employees receiving regular performance and career development reviews (B2)	308	82	390
	Percentage (B2/A2)	100%	100%	100%
Total	Total employees at the end of the reporting period (R)	750	436	1,186
	Total number of employees receiving regular performance and career development reviews (Q)	750	436	1,186
	Percentage of employees receiving regular performance and career development reviews (Q/R)	100%	100%	100%

- Note 1: Standard Foods Group's annual appraisal period is from January to December of the current year, and appraisal operations are conducted from December each year to January of the following year. Therefore, the total number of employees at the end of the reporting period in this table is the number of employees in service as of December 31, 2025, which was 1,439.
- Note 2: Number of employees receiving regular reviews through the system: 796.
- Note 3: Number of employees receiving regular reviews through non-system methods: 390. Senior executives at Director level and above, totaling 14 people, regularly report to the General Manager for performance and career development reviews, while 206 foreign laborers also receive monthly performance evaluations.
- Note 4: Employees expected to resign or retire, totaling 12 people, contract employees, totaling 2 people, and new employees with less than three months of service, totaling 19 people, are not included in the appraisal.

5.4 Safe and Secure Workplace Environment

Occupational Safety and Health Management System

GRI 403-1

In accordance with the Occupational Safety and Health Act and related laws and regulations, Standard Foods has established an Occupational Safety and Health Management Committee, and formulated the "Environmental and Safety & Health Management Manual" and the "Occupational Safety and Health Management Measures." These documents guide the planning and implementation of the safety and health system across major aspects of the operating environment and employee personal safety. Through PDCA (Plan-Do-Check-Act) cyclical quality management, the Company continuously conducts occupational hazard risk assessments and improvements. In accordance with the Occupational Safety and Health Management System, each plant has established a dedicated occupational safety and health unit, management personnel, and first-aid medical staff. Through a complete system and planning, the Company implements this system and comprehensively prevents the occurrence of occupational accidents.

System Establishment (Plan)	Risk Identification (Do)	Analysis and Processing (Check)	Communication and Engagement (Communication)	Supervision and Improvement (Act)
Identification and Assessment		Control and Supervision	Reporting and Disclosure, Performance Management and Improvement	
1. Formulate policies, identify and assess occupational safety and health risks and opportunities, and establish necessary objectives and processes to ensure results consistent with the policies. 2. Implement the plans and objectives formulated based on the identification results.		Ensure the effectiveness of the safety and health management system through performance evaluation, internal audits, and management review.	1. Regularly identify the needs and expectations of workers and other stakeholders, assess the root causes of incidents, and propose necessary corrective and preventive measures. 2. Continuously improve the suitability, adequacy, and effectiveness of the occupational safety and health system through measures such as promoting occupational safety and health performance, promoting an occupational safety and health culture, worker participation, and documented information.	

To maintain employee safety and prevent occupational accidents and fire hazards, all three major plants have implemented the Occupational Safety and Health Management System. The Dayuan Plant obtained both TOSHMS (Taiwan Occupational Safety and Health Management System) and OHSAS 18001:2007 certification in 2009, and undergoes annual renewal assessments. In 2020, the Dayuan Plant passed the ISO/CNS 45001:2018 Occupational Safety and Health Management System recertification audit and introduced the ISO/CNS 45001:2018 Occupational Safety and Health Management System. This enables the effective implementation of environmental and safety management systems and improves environmental, safety, and health performance. Each year, the Dayuan Plant passes audits and certifications for the two systems with high standards, confirming that the systems operate well and meet requirements. The management system is also provided to the Zhongli Plant and Hukou Plant as a management standard.

Occupational Safety and Health Management System

Seven Management Policies



Regulatory Compliance

Comply with all safety and health-related laws, regulations, and other requirements.



Consultation and Communication

Communicate and discuss with relevant personnel to understand each individual's work duties and responsibilities, and jointly participate in the implementation of the management system.



Risk Control

Provide appropriate protective equipment or operational controls to prevent accidents such as falls, fires, electric shocks, entry into confined spaces, entanglement, and chemical exposure.



Pollution Prevention

Operate all pollution prevention and control equipment in accordance with laws and regulations, and continue to develop and use raw materials with lower environmental impact to reduce the occurrence of environmental pollution and other incidents.



Continuous Improvement

Formulate safety and health work objectives and continue improving work to prevent and reduce the occurrence of injuries and illnesses.



Healthy Workplace

With employees at the core, the Company promotes health, comprehensive benefits, and diverse growth opportunities to jointly create a Healthy Workplace.



Operational Safety

Continue to enhance safety management standards, implement risk prevention and education and training, and create an operating environment where all employees value safety.

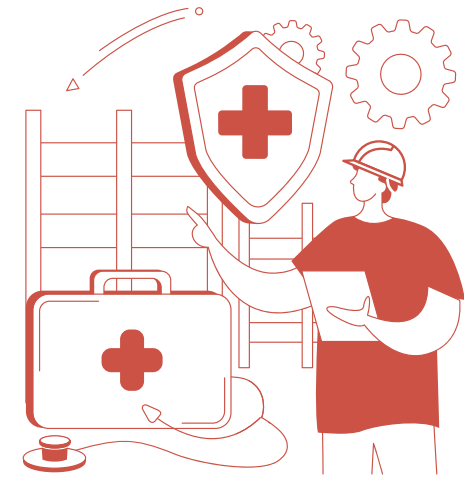
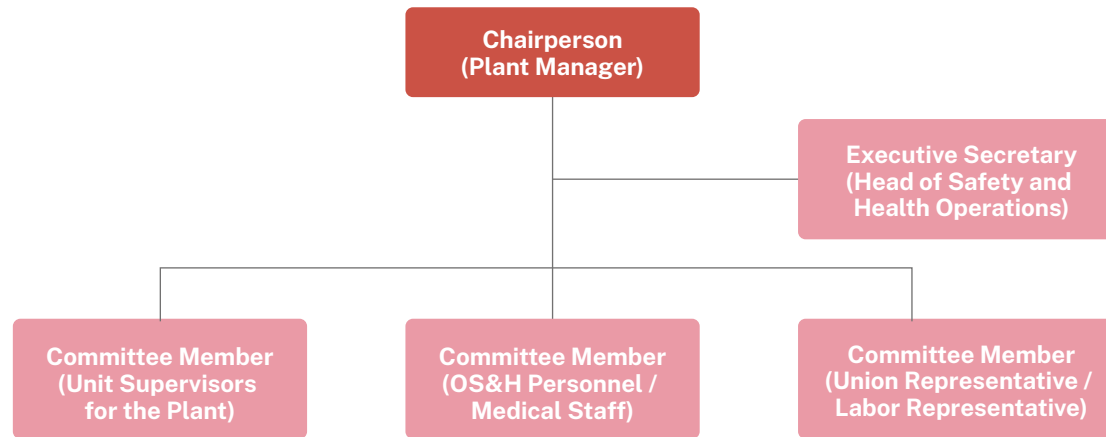
Occupational Safety and Health Management Committee GRI 403-4

Standard Foods Group maintains Occupational Safety and Health Management Committees at all plant areas. The committees meet once every three months. The Plant Manager serves as the Chairperson, while the Head of Safety and Health Operations serves as the Executive Secretary and is responsible for organizational operations and convening meetings. The committees discuss occupational safety and health policies and management plans, and review the implementation results of safety and health education and training plans, among other issues. The organizational overview of the safety and health committees at each plant is as follows:

Standard Foods Corporation Occupational Safety and Health Management Committee Organizational Structure		Chairperson	Executive Secretary	Unit Supervisors / OS&H Personnel / Medical Staff	Union Members / Labor Representatives
Taoyuan City	Dayuan Plant	Plant Manager	Head of Safety and Health Department	13 people	8 people (Union Representatives)
	Zhongli Plant	Plant Manager	Head of Safety and Health Department	6 people	6 people (Union Representatives)
Hsinchu County	Hukou Plant	Plant Manager	Head of Safety and Health Department	6 people	5 people (Union Representatives)

Each year, a safety and health work management plan is established. Improvement plans and scheduled timelines are proposed for identified risks, and implementation results are disclosed and tracked at quarterly meetings.

Occupational Safety and Health Management Committee Organizational Chart



Workers Covered by the Occupational Safety and Health Management System GRI 403-8

Site	Employees Covered by OS&H Management System			Total Workforce in the Area			Coverage Ratio
	Employees	Non-Employees	Subtotal	Total Employees	Total Non-Employees	Total Workforce Subtotal	
Taipei Office	0	0	0	347	2	349	0%
Dayuan Plant	622	58	680	622	58	680	44%
Zhongli Plant	148	18	166	148	18	166	11%
Hukou Plant	165	3	168	165	3	168	11%
Sales Offices	0	0	0	173	3	176	0%
Total	1,108	82	1,190	1,455	84	1,539	66%

Note 1: "Non-employees" include contractors and dispatched personnel working long-term at the plants.

Note 2: Coverage ratio calculation method: Total number of workers covered by the OS&H system, including employees and non-employees / Total number of company workers.

Occupational Safety and Health Training GRI 403-5

To enhance employees' knowledge and understanding of workplace safety and strengthen their ability to respond to disasters and accidents, we regularly conduct occupational safety education and training and disaster drills. To prevent the recurrence of similar incidents, the Company also regularly conducts accident education and training. Through accident investigation and analysis methods, we help employees understand the true causes of accidents, reduce the occurrence of industrial accidents, and strengthen employee health and safety.

Category	Course Name	Number of Trainees	Training Hours
Safety and Health	New Employee Safety and Health Education Training	45	6
Safety and Health	Hazardous Equipment (Boilers and Pressure Vessels) Operators On-the-Job Training	7	3
Safety and Health	On-the-Job Training for Personnel Using Cranes and Conducting Hoisting Operations	17	3
Safety and Health	Aerial Work Platform Operators On-the-Job Training	5	3
Safety and Health	Occupational Safety and Health Personnel	2	18
Safety and Health	Implementation of Occupational Hazard Risk Identification, Assessment, and Control Education Training	29	2
Safety and Health	Oxygen-Deficient, Specific Chemical Substance, and Organic Solvent Operations Supervisors On-the-Job Training	4	6
Safety and Health	Hearing Protection Education Training	78	1
Safety and Health	Health Service Nursing Personnel On-the-Job Training	1	12
Safety and Health	First Aid Personnel	4	3
Safety and Health	Employee Health Promotion Education Training	45	1
Safety and Health	Outdoor Work Heat Hazard Prevention Education Training	19	1
Safety and Health	Item Stacking Safety Education Training	81	1
Safety and Health	Contractor Entry Application and Hazard Notification Training	454	1
Radiation Protection	Radiation Protection Education Training	16	3

Category	Course Name	Number of Trainees	Training Hours
Fire Safety	Fire Prevention Manager On-the-Job Training	1	6
Fire Safety	Plant Fire Prevention Practices and Change Management Education Training	21	3
Fire Safety	Fire Alarm Emergency Response Drills, Including Firefighting, Evacuation, and Escape Procedures	118	3
Environmental Protection	Chemical and Oil Spill Emergency Response Drills	15	3
Environmental Protection	Internal Education and Training for Dedicated Environmental Protection Personnel	4	3

Standard Foods 2025 Occupational Safety and Health Training Summary

Standard Foods Group: 2025 Occupational Health and Safety Training & Contractor Management Training			
Worker Type	Training Category	Participants (Count)	Training Hours
New Employees	General Training	68	408
	Specific Training	68	79
Existing Employees	General Training	1,685	3,016
	Specific Training	474	206
Labor Contractors	On-Site Construction Safety Training	581	3
Total		2,876	3,712

Occupational Safety and Health Hazard Risk Control GRI 403-2 GRI 403-7

Standard Foods, in accordance with our "Risk and Opportunity Management Process," identifies corresponding risks and opportunities from relevant internal and external issues within the scope of the CNS 45001:2018 management system, stakeholder needs and expectations, environmental aspects including potential emergency situations, and compliance obligations. At the same time, with reference to the five categories in the Ministry of Labor's "Reference Guidelines for Occupational Diseases," and based on the characteristics of its own industry and organization, the Company has categorized five major hazard factors that may lead to occupational diseases among employees: psychosocial, physical, chemical, biological, and ergonomic hazard factors. The Company has further formulated action guidelines to ensure the achievement of the environmental, safety, and health (ESH) management system's expected results, prevent accidents, reduce the negative impacts of the Company's interaction with the external environment, and maintain continuous improvement of the ESH management system.

Item	Psychosocial Hazard Factors	Physical Hazard Factors	Chemical Hazard Factors	Biological Hazard Factors	Ergonomic Hazard Factors
Content	Long working hours; work stress	Abnormal temperatures; ionizing radiation, etc.	Dust; organic solvents; strong acids and strong alkalis, etc.	Microorganisms; infectious diseases, etc.	Long-term muscular load, etc.
Response Measures	Formulate an Exceptional Workload-Induced Disease Prevention Plan and implement the following measures under the plan: 1. Identify and assess high-risk groups. 2. Arrange physician interviews and health guidance. 3. Conduct health examinations, management, and promotion activities. 4. Adjust or shorten working hours and change work content. 5. Evaluate and improve implementation effectiveness.	For personnel operating equipment that may generate ionizing radiation, adopt the following protective measures: 1. Conduct radiation protection education and training regularly. 2. Monitor personnel exposure doses to ensure they do not exceed statutory limits. 3. Conduct special health examinations each year and implement health management. 4. Regularly monitor the protective effectiveness of ionizing radiation equipment to ensure there is no risk of leakage.	For operators working with organic solvents and specific chemical substances, adopt the following protective measures: 1. Conduct education and training regularly for hazardous operations supervisors. 2. Conduct education and training regularly on the use of hazardous chemicals. 3. Formulate a respiratory protection plan and provide appropriate and sufficient personal protective equipment under the plan. 4. Conduct work environment monitoring every six months to ensure personnel exposure concentrations do not exceed limits. 5. Install local exhaust ventilation and conduct regular inspections to ensure suction effectiveness.	1. All employees undergo annual health examinations for infectious diseases, including hepatitis A and typhoid fever. 2. Cooperate with health centers to arrange appropriate medical and nursing personnel and sufficient vaccines, and provide publicly funded COVID-19 and influenza vaccinations for eligible employees, enhancing employee immunity and maintaining a healthy work environment.	Formulate an Ergonomic Hazard Prevention Plan and implement the following measures under the plan: 1. Conduct musculoskeletal injury and hazard surveys. 2. Identify ergonomic hazard factors. 3. Plan improvement methods for operations involving ergonomic hazards. 4. Track the implementation of improvement cases and the handling of occupational disease cases.

We identify environmental aspects and safety and health hazards and assess risks by following our "Environmental Aspects Identification and Management Procedure" and "Hazard Identification and Risk and Opportunity Assessment Management Procedure." The scope includes routine and non-routine activities; related environmental impacts considered from a life cycle perspective; the activities of all personnel entering workplaces within each unit; infrastructure, equipment, raw materials, personnel behavior, competence, and other human factors used within each unit; hazards from external sources that could adversely affect the safety and health of the Company's personnel; changes in the operations, processes, activities, or raw materials of the environmental, safety, and health management system; applicable legal requirements concerning risk assessment and the implementation of necessary control methods; and the design of work areas, processes, installations, machinery and equipment, operating procedures, and work organization. Standard Foods has established a proactive ESH factor identification and risk assessment mechanism. Based on risk determination criteria and the application of control methods, the Company identifies priorities for risk management. The results of these assessments and the effectiveness of controls are also taken into consideration when setting ESH objectives.

The Company maintains documented information on ESH and continuously updates it. ESH factor identification and risk assessments are conducted regularly and at appropriate times in accordance with the requirements of the "Change Management Procedure," including planned or newly developed activities and services, as well as new or modified product research and development and management.

Standard Foods Occupational Safety and Health Management Hazard Identification, Analysis, and Improvement Measures

Risk Level		Response Measures and Actions
5	Major	Risks at medium level or above are classified as unacceptable risk items. Improvement measures are taken immediately for major risks, or annual improvement plans are formulated to prevent and reduce the likelihood of disasters or the severity of their consequences.
4	High	
3	Medium	
2	Low	Review whether there are opportunities to improve the safe operating environment and include them in improvement target plans.
1	Slight	

Hazard Identification	Hazard Analysis	Risk Level	Improvement Measures
Collision Hazard	Large vehicles entering the plant may drive at excessive speed, creating a risk of collision between people and vehicles.	Medium Risk	Install speed alarm devices and strengthen control measures for large vehicles entering the plant.
	Blind spots exist at the corners of on-site lifts, creating a risk of collision between people and vehicles.	Medium Risk	Install collision warning devices and protective equipment for personnel on both sides to avoid blind spots.
Electrical Fire	Abnormalities in small on-site UPS units may create a fire hazard.	Medium Risk	Establish a plant-wide control inventory for small UPS units, and conduct regular inspection and maintenance.

Standard Foods OS&H Protective Measures Overview

Compact Elevated Work Platform

A compact elevated work platform compliant with national standard CNS 16368 has been purchased for work at height in confined areas, enhancing safety during on-site inspection, repair, and cleaning operations.



Nitrogen Filling Operation Safety

Oxygen concentration monitoring and alarm devices have been installed in nitrogen-filled product operation areas, together with sufficient ventilation design, to ensure that oxygen concentration in the operating area remains within a safe range and to protect operating personnel from oxygen deficiency hazards.



Pedestrian and Vehicle Segregation Lines at the Plant

To maintain the safety of employees and visitors moving through the plant, pedestrian and vehicle segregation lines have been comprehensively planned in plant common areas and plant production lines. Announcements have been issued to promote employee compliance and enhance pedestrian safety within the plant.



Forklift Omnidirectional Warning Lights

All forklifts at the plants have been fully equipped with omnidirectional warning lights to mark the operational hazard zone during movement, reminding operating personnel to maintain a certain safe distance and avoid collision risks.



Enhanced Safety of Work Platforms

The cleaning work platform for screening equipment has been improved by installing guardrails and laying anti-slip flooring to avoid the risk of personnel falling.



Wrapping Machine Light Curtain Protection Device

A light curtain protection device has been installed on the wrapping machine to ensure that, if personnel inadvertently enter the machine's active operating area while the machine has not stopped, the machine will immediately stop operating and issue a warning, thereby ensuring personnel safety.



Fall Protection Lifeline System for Tanker Operations and Rooftop Work

Fall protection lifeline systems have been installed in the tanker operation area and on the automated warehouse rooftop. Operational controls are strictly implemented according to individual work safety requirements to ensure safety during work at height.



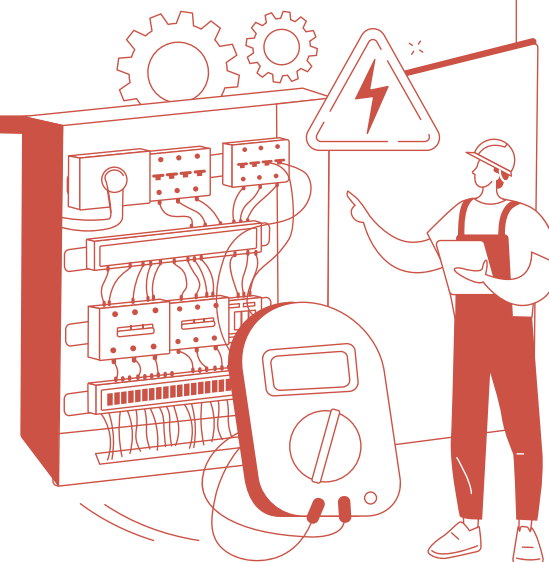
Guardhouse Step Safety Improvement

A safety improvement project was carried out for the visitor steps at the guardhouse. This improvement significantly reduces the height difference between the visitor standing area and the ground at the guardhouse, while also adjusting the height of the service window to avoid the risk of visitors stepping backward into empty space when bending over to communicate through the guardhouse window.



Enhanced Safety for Charging Areas

Electric forklift charging stations have been moved outdoors to improve ventilation, and flame-type fire detectors have been installed to avoid the accumulation of charging gases while also enhancing the fire early-warning mechanism.



Contractor Occupational Safety and Health Management Regulations GRI 403-7

To ensure that contractors can implement independent safety management during construction or operations within the plants, and to avoid disasters such as personnel injuries, fatalities, or equipment damage, each Standard Foods plant has established Contractor Management Regulations. The scope of application covers external contractors undertaking relevant business at the plant, where the plant entrusts all or part of its business to a contractor, forming a contracting relationship as defined under Article 490 of the Civil Code.

The Management Regulations cover matters such as contractors' safety and health management capabilities, occupational accident notification, hazardous work control, education and training, emergency response, and safety and health performance evaluation. A contractor management plan is formulated, and contractors and their workers are required to comply with occupational safety and health laws and regulations, as well as the occupational safety and health management matters stipulated by Standard Foods as the principal enterprise.

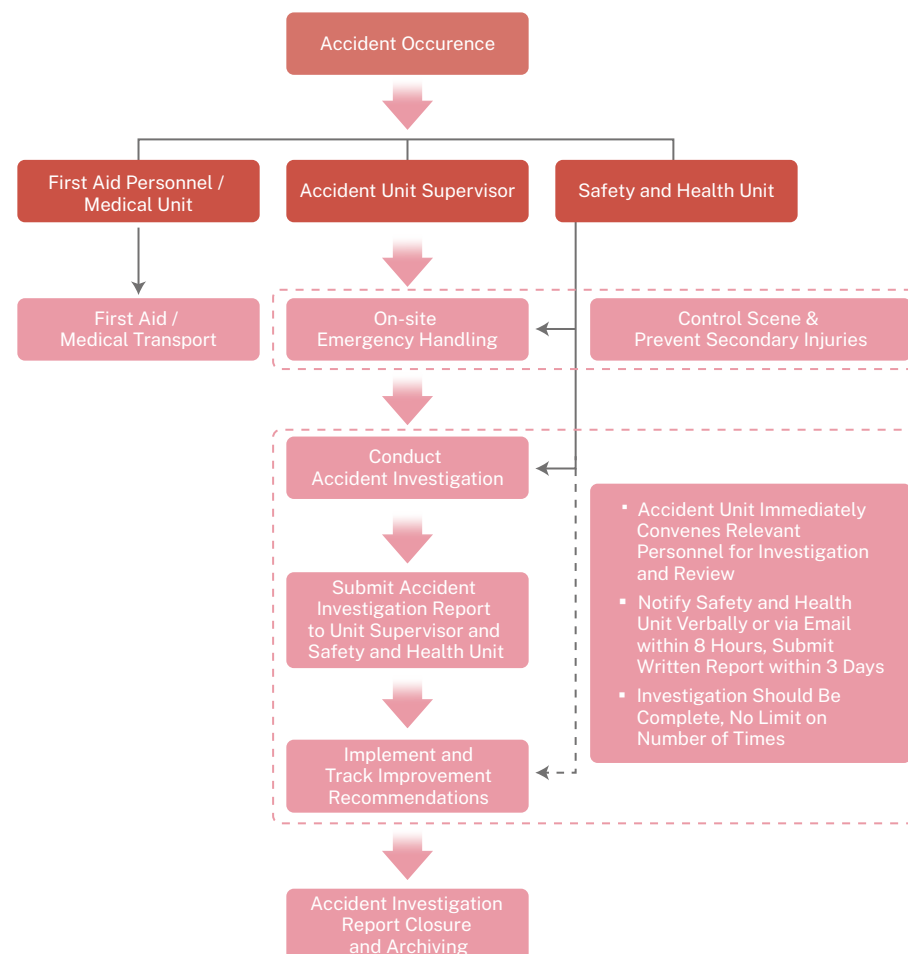
All machinery, equipment, tools, workpieces, gas cylinders, solvents, and other chemical substances brought into the plant by contractors that are classified under national standard CNS 15030 as having physical or health hazards must comply with the Occupational Safety and Health Act and relevant national standards. Contractors must provide supporting documents and the "Security Office Dangerous Materials Entry Application Form" before entering the plant for review by labor safety personnel. Construction personnel employed by contractors must comply with relevant labor laws and regulations, including the Occupational Safety and Health Act, the Labor Standards Act, and the Employment Service Act. Personnel found not to comply with these requirements may not enter the plant for construction work.

Operational and Control Forms Related to the Contractor Management Regulations

- Contractor Entry Work Application and Hazard Factor Notification Form
- Contractor Consultative Body Meeting Minutes
- Personal Data Collection Notification and Consent Form
- Hot Work Permit
- Confined Space Work Permit Application Form
- Fire System Temporary Shutdown Permit
- Lifting and Hoisting Operations Permit Application Form
- Work at Height Permit Application Form
- Security Office Dangerous Materials Entry Application Form
- Construction Personnel Early Entry or Delayed Exit Notification
- Standard Foods Company On-Site Contractor Violation Notice

Occupational Accident Response GRI 403-2

After an occupational accident occurs, the Company follows its "Work-Related Injury Accident Investigation and Handling Procedures" to conduct first aid and rescue work. The Company also works with labor representatives to investigate and confirm the facts and circumstances, identify the cause, and determine improvement actions, thereby reducing the likelihood of accident recurrence. The relevant investigation process is shown below.



Accident Investigation Process

Accident Occurrence

After a major occupational accident occurs, the Labor Safety Office and the immediate supervisor must be notified immediately. Contractors must also notify the supervising unit by phone within 30 minutes and request support from fire departments, medical units, and other relevant units in accordance with applicable regulations. If a major occupational accident occurs, the local labor inspection authority must be notified within eight hours. In accordance with Article 18 of the Occupational Safety and Health Act, we also protect workers' right to withdraw, and strengthen awareness of related rights during new employee education and training to ensure that personal health and safety remain the top priority under all circumstances.

Investigation of Incident Causes

After a major occupational accident occurs, the Labor Safety Office shall establish an "Occupational Accident Investigation and Handling Team." Unit supervisors or designated personnel shall serve as conveners and, together with department supervisors, immediately proceed to the site for inspection and verification. After submitting the "Accident Prevention Report" to the General Manager, a major occupational accident investigation report review meeting shall be convened within one week. The Head of Occupational Safety and Health Operations shall serve as the convener and invite department supervisors, labor representatives, and others to participate. The Labor Safety Office shall explain the course and handling of the major occupational accident.

Incident Review and Improvement Items

Based on the improvement items proposed in the incident investigation and analysis report issued by the "Occupational Accident Investigation and Handling Team," each unit shall track and control the items until improvements are completed, and conduct a comprehensive review and improvement to prevent similar incidents from recurring. The site of a major occupational accident shall be photographed and preserved as evidence, and the photographs shall be submitted together with the investigation report to the Labor Safety Office for use as case-study materials in education and training to prevent similar incidents from recurring.

Occupational Injury Accident Statistics and Analysis

GRI 403-9

In 2025, the total working hours of Standard Foods Group's three major plants were 2.01 million hours. There were eight recordable occupational injuries for the year. In 2025, the number of severe occupational injuries was zero, and the number of fatalities caused by occupational injuries was also zero.

An analysis of accident types for the full year shows that occupational injuries were mainly caused by unsafe individual actions and improper actions involving failure to follow SOPs. Most occurred in non-routine situations such as vehicle washing, troubleshooting abnormalities, and failure to follow SOPs. In 2025, the Company continued to promote improvements in hazard assessment and strengthen operational controls in response to these situations. At the same time, through the CIT project, the Company identified production lines in each plant with high abnormality rates that were related to personnel hazards, and evaluated methods such as elimination, substitution, and engineering improvements to reduce abnormality rates. These efforts are expected to reduce the probability of major disabling injuries at the plants and continuously strengthen the safety supervision system. Statistics for the combined injury index of the Group's three plants show that, over the past three years, the index remained within the ideal control range, with no significant differences.

Combined Total Injury Index Analysis for Standard Foods Group's Three Plants Over the Past 3 Years

Year	Worker Type	Lost Workdays Due to Disabling Injury	Disabling Injury Frequency Rate (FR)	Disabling Injury Severity Rate (SR)	Frequency-Severity Indicator (FSI)
2023	Employees	87	4.56	56	0.5
	Non-Employees	61	3.97	121	0.69
2024	Employees	77.69	9.52	49	0.68
	Non-Employees	22	5.34	39	0.45
2025	Employees	110	4.46	70	0.55
	Non-Employees	2	2.22	4	0.09

- Note 1: Lost workdays: Days unable to work, or rest days. The calculation basis includes occupational accident work-related injury leave, but excludes sick leave and menstrual leave.
- Note 2: Disabling Injury Frequency Rate (FR) = Number of disabling injury cases ÷ total working hours × 1,000,000.
- Note 3: Disabling Injury Severity Rate (SR) = Lost workdays due to disabling injuries ÷ total working hours × 1,000,000.
- Note 4: Frequency-Severity Indicator (FSI) = $\sqrt{[(FR \times SR) \div 1,000]}$.
- Note 5: The rate per 1,000,000 hours refers to the number of occupational injuries per 500 full-time workers in a year, based on the assumption that a full-time worker works 2,000 hours per year.

Occupational Injury Statistics for Workers at Standard Foods Group's Three Plants Over the Past 3 Years

Year	2023		2024		2025	
Worker Type	Employees	Non-Employees	Employees	Non-Employees	Employees	Non-Employees
Total Working Hours	1,532,536	502,672	1,574,504	561,464	1,566,965	448,432
Number of Fatalities	0	0	0	0	0	0
Fatality Rate	0	0	0	0	0	0
Number of Severe Occupational Injuries	0	0	0	0	0	0
Severe Occupational Injury Rate	0	0	0	0	0	0
Number of Recordable Occupational Injuries	7	2	15	3	7	1
Recordable Occupational Injury Rate	4.57	3.98	9.53	5.34	4.47	2.23
Injury Types	Falls, improper actions, cuts, lacerations, abrasions, and contact with hazardous substances, etc.	Falls, struck-by incidents	Falls, collisions, cuts, lacerations, abrasions, contact with high and low temperatures, caught-in incidents, entanglement, and improper actions	Falls, struck-by incidents, crushing injuries	Falling objects	Falls, improper actions, cuts, lacerations, abrasions, and contact with hazardous substances, etc.

Note 1: Occupational injuries refer to accidental injuries that occur while workers are performing duties or within the workplace. The statistical basis does not include commuting accidents.

Note 2: Total working hours: The total annual working hours of all workers. For employees and non-employees, including contractors and dispatched workers, annual data are estimated based on eight hours per day × (number of people entering the plant each month × number of working days each month).

Note 3: Severe occupational injuries refer to injuries caused by occupational injuries that result in disability or prevent recovery to the pre-injury health condition within six months, excluding fatalities.

Note 4: Fatality rate = Number of fatalities caused by occupational injuries ÷ total working hours × 1,000,000.

Note 5: Severe occupational injury rate = Number of severe occupational injuries ÷ total working hours × 1,000,000.

Note 6: Total Recordable Injury Frequency Rate (TRIFR) = Number of recordable occupational injuries, including severe occupational injuries, fatalities, and other recordable occupational injuries × 1,000,000 ÷ total working hours.

Note 7: The rate per 1,000,000 hours refers to the number of occupational injuries per 500 full-time workers in a year, based on the assumption that a full-time worker works 2,000 hours per year.

Workplace Health Services

Standard Foods Group's core philosophy is to enable everyone to "Live every beautiful moment of life!" Its guiding belief is that "balanced nutrition is the foundation of human health." Every employee is an important asset of the Company, and employees are "family." Standard Foods cares for every employee and employees' family members with the same care it gives to family. Ensuring the physical and mental health of every employee and the safety of the work environment is also the Company's responsibility and commitment. Therefore, Standard Foods Group is committed to providing a healthy and safe work environment and organizing activities that promote employees' physical and mental health. Each year, based on employees' work patterns, health examination reports, and other information, the Company continuously conducts workplace hazard identification, implements employee health management, organizes various health promotion activities, and promotes comprehensive healthy living to maintain employees' physical and mental health while continuously improving overall health performance.

Health Care

Employee Health Examination

- Provides regular hospital-based health examinations every two years, with examination items exceeding regulatory requirements. The hospital-based examinations are also combined with the Health Promotion Administration's four-cancer screening program.
- Contracted medical and nursing consultants and dedicated nurses analyze and evaluate health examination reports, implement tiered management based on abnormality standards for each item, and include high-risk cases in health follow-up. Health lectures, smoking cessation management, and other activities are also planned based on the overall health examination reports.

2025 Promotion Results

- 1,403 people used the health examination benefit measures.

Employee Health Protection Plan

- High-risk cases involving abnormal workloads and abnormal musculoskeletal pain are included in health follow-up, and employees are arranged for health consultation and guidance.
- Vaccine information and vaccination service arrangements are provided to employees, encouraging employees to reduce the risk of infectious diseases through vaccination and enhance workplace health protection.
- Maternal health care assessments are conducted for pregnant and breastfeeding employees, with care and interviews arranged.

2025 Promotion Results

- In the current year, 53 employees at the Taipei Office applied for vaccination services.



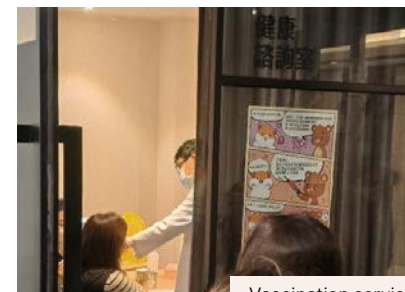
Fatty liver prevention and health care



Safe medication use and
AIDS prevention awareness



Hearing protection education and training



Vaccination services

Health Promotion

Health Promotion Activities

- Diet and exercise are annual must-promote health promotion activities within the enterprise. Nutrition- and exercise-related competitions and activities are organized to encourage employees to achieve physical and mental health through healthy eating and regular exercise habits.
- Employee health promotion activities are planned and held each year. In 2025, the Standard Foods Cup ball games were held once in summer and once in winter, with a total of 452 individuals, including employees' relatives and friends, participating. Event satisfaction reached more than 4 points on a 5-point scale.
- Each workplace regularly evaluates employee health conditions and organizes health-related lectures accordingly.
- Each workplace also provides special health activity services.
- Taipei Office: Monthly health consultations, including themed health consultations, are arranged, and monthly health promotional materials are published to enhance employees' health awareness. A physical therapist is also additionally engaged to assess employees' health conditions.
- Dayuan Plant: Health newsletters are issued twice per month, and noise protection education and training are provided.

2025 Promotion Results

- Three health promotion activities were held at the Dayuan Plant, with 210 people participating.
- The "Standard Foods Cup" ball games were held once in summer and once in winter, with a total of 452 individuals, including employees' relatives and friends, participating.

Work Growth

Various health promotion courses are organized based on employee needs. Through the Company's internal multi-faceted self-growth training system, employees can learn from health courses, stress-relief activities, exercise and health care, and other programs. Employees are encouraged to achieve balance among health, work life, and a healthy family.

2025 Promotion Results

- A total of six Group health lectures were held, with 336 individuals participating.



"Step Up" Healthy Stair-Climbing Activity



"Standard Foods Cup" Sports Tournament



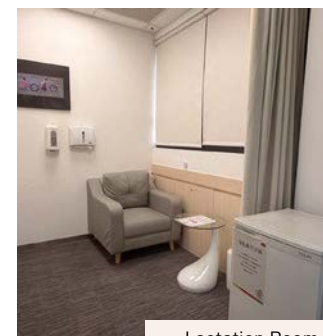
Sustainable Upcycling:
Christmas Painted Pen Holder Handmade Class

Employee-Friendly Environment

The Company provides fitness spaces and shower rooms, lactation rooms, a bright and comfortable office environment with an open workspace design, an island kitchen and dining area, a health consultation room (health room), body weight and body fat scales, and blood pressure monitors.

2025 Promotion Results

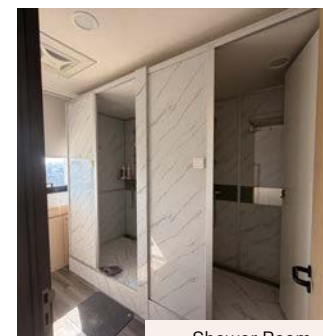
Through the allocation of diverse health support facilities, the Company responds to employees' practical needs in health care and work-life balance, strengthening employees' perception of the Company's investment and care in building a Healthy Workplace.



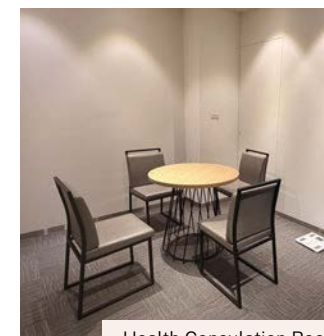
Lactation Room



Island Kitchen and Dining Area



Shower Room



Health Consultation Room

Occupational Injury and Disease Prevention Management

GRI 403-3GRI 403-10

Standard Foods has long been actively committed to promoting and emphasizing a healthy workplace environment. To protect workers' physical and mental health, the Company regularly conducts annual health examinations for all employees, including general health examinations and special hazard health examinations for workers engaged in special hazardous operations. Special health examinations are conducted for workers in 12 categories, including those exposed to noise, ionizing radiation, n-hexane, chromic acid and its salts, benzene, formaldehyde, carbon disulfide, nickel / manganese / arsenic / cadmium and their compounds, mercury and its inorganic compounds, and other operations, with statutory special examination items carried out accordingly. Tiered health management is also implemented in accordance with the law. Health examination results are reviewed by occupational nurses and occupational medicine specialists, who provide health education and follow-up health examinations. If necessary, on-site assessments are conducted for suspected work-related diseases. Personnel classified as Tier 3 or above in health management are followed up again in the following year. For personnel under Tier 4 management, contracted professional physicians provide health consultation and guidance. As of the end of 2025, the Company had 35 personnel under Tier 3 or above health management, and 11 personnel under Tier 4 health management due to abnormal health examination items caused by special operations. The operation type was noise work. Hazard control, noise protection education and training, and safety measures for the use of protective equipment have been adopted.

Special Health Examination Health Management Tiers Over the Past 3 Years

Unit: Number of People

Year	Total Examined	Tier 1 Management ^{Note1}	Tier 2 Management ^{Note2}	Tier 3 Management ^{Note3}	Tier 4 Management ^{Note4}
2023	202	133	63	0	6
2024	202	149	49	0	4
2025	283	119	118	35	11

Note 1: Tier 1 Management: Individuals whose overall health examination results are determined to be normal.
Note 2: Tier 2 Management: Individuals whose overall health examination results are determined to be abnormal but are unrelated to work.
Note 3: Tier 3 Management: Individuals whose overall health examination results are determined to be abnormal, where work-relatedness cannot be definitively determined, requiring further assessment by an occupational medicine specialist.
Note 4: Tier 4 Management: Individuals whose overall health examination results are determined to be abnormal and are work-related.

Health Promotion and CareGRI 403-6

At Standard Foods, we strive to help employees achieve balance across work, health, and life. By integrating internal and external professional service resources, we provide the following equipment and activity services to help employees address health-related issues that may affect their work performance.

Standard Foods Health Promotion Initiatives

Category	Description
Equipment	1. Health Maintenance: Offices are equipped with fire extinguishers, AEDs, and first-aid kits. A lactation room exceeding regulatory requirements is also provided, offering relevant facilities and care for women who are breastfeeding or pregnant. In addition to the lactation room, priority parking spaces for pregnant employees are also provided. 2. Health Promotion: To promote employees' health awareness, fitness equipment and sports gear have been purchased for employees' independent use. In addition to fitness equipment, shower rooms have also been installed, which employees may use after exercise and field staff may use after completing their duties.
Activities	1. Education and Training: Diverse employee lectures are held each month, with topics including office stretching and health care knowledge. These lectures provide employees with a wide range of knowledge outside of work, helping employees build healthy habits and improve physical and mental balance and work effectiveness. 2. Health Services: The Company provides health examination frequency and content that exceed regulatory requirements, as well as four-cancer screening. In addition to providing fixed subsidies for employee health examination expenses, the Company also offers discounted self-paid examination items, enabling employees to conduct comprehensive health checks at prices below market levels. In addition to regular health examinations, the Company also assists employees in applying for publicly funded vaccines and arranges physicians to administer vaccinations on site. In 2025, vaccination services were completed for 53 individuals, enhancing employee health protection and disease prevention benefits. In coordination with health consultation services provided by medical and nursing personnel, employees are able to review their own health issues and rely on the analysis and recommendations of professional medical and nursing teams for adjustments between labor and management. In addition, the Taipei Office provides monthly themed consultations with occupational physicians and occupational nurses on various health and wellness topics, such as vision care, gastrointestinal health, sports injury prevention, and insulin resistance. 3. Health Activities: Large-scale health activities are held annually, using incentive-based mechanisms to increase employees' willingness to participate in health activities. Through the organization of health activities, the Company promotes health awareness. Standard Foods hopes that, beyond work, it can serve not only as a health partner for every consumer, but also as a health partner for every employee working hard at Standard Foods.

Featured Case Study

Standard Foods 2025 Sports Season



First Standard Foods Cup Sports Tournament

In 2025, the Group held its first in-person sports competition, the First Standard Foods Cup Sports Tournament. Compared with past efforts that promoted an internal sports culture through online app platforms, this year the Group rented the Zhongli Civil Sports Center as the event venue and held one session in summer and one session in winter. A total of 452 individuals, including invited relatives and friends, participated, and event satisfaction reached more than 4 points on a 5-point scale.

The event included basketball 3-on-3, free-throw sharpshooter, table tennis doubles, rock-climbing experience, and other activities, meeting employees' needs for different types of sports. Relatives and friends were also invited to participate. Parent-child interactive checkpoint games were also planned on the day of the event. Through sports competitions, the event not only promoted an internal sports culture, but also encouraged interaction and exchange among employees through sports, allowing everyone to enjoy meaningful parent-child time together.

Encouraging Participation in External Competitions

To promote employee health and cultivate regular exercise habits, the Company launched a sports competition subsidy program in 2025, encouraging employees to participate in external sports competitions such as jogging, cycling, and swimming. Employees who completed competitions between April and December 2025 could apply for a registration fee subsidy of up to NT\$600 per person, reimbursed based on actual expenses, by submitting proof of registration payment and competition completion.

The program attracted enthusiastic participation from employees. In addition to participating in competitions across Taiwan and overseas events in Japan, employees also challenged themselves with activities such as the One-Day Twin Towers Cycling Challenge and the Sun Moon Lake swim crossing. The accumulated road-running distance reached 675 kilometers. Through the process of preparing for and completing competitions, the program helped employees gradually build long-term exercise habits based on their own interests and continuously strengthen their physical and mental health.

Daguan Cup – Ocean Twin Harbors Super Half Marathon

The Group has three plants and one operating location in Taoyuan and Hsinchu. To expand employees' opportunities to participate in sports, in 2025, the Group sponsored the Taoyuan road race event "Daguan Cup – Ocean Twin Harbors Super Half Marathon," donating Company products as finisher gifts, obtaining free race entries, and opening registration to employees. In this event, employees accumulated 434 kilometers of road running. In addition to supporting the development of local sports events, the sponsorship also enhanced the exposure and contact opportunities of the Company's products at the event.



6 Social Co-Prosperity

Vision and Commitment

With nutrition and health at the core, Standard Foods deepens social engagement, strengthens connections with stakeholders and society, and creates sustainable social impact.

- 134 6.0 Strategic, Management, Approach, and Performance
- 136 6.1 Sustainable Co-Prosperity
- 143 6.2 Employee Co-Prosperity and Participation
- 144 6.3 Social Investment and Public Welfare Initiatives



Social Co-Prosperity Seeded by Goodwill

Upholding the philosophy of "taking from society and giving back to society," Standard Foods continues to care for disadvantaged groups and actively invests in public welfare actions such as nutrition education, health promotion, and community care. Building on the Company's core expertise in nutrition and health, Standard Foods integrates products, resources, and volunteer power to enhance public health awareness and quality of life. Through collaboration with government agencies, schools, non-profit organizations, and community partners, the Company expands social participation and impact, working together to build a healthy, inclusive, and sustainable society and realize its vision of shared prosperity between the Company and society.

Policy Commitment

With nutritional health as our core, we deepen our social care initiatives, enhance internal and external connections with society, and build Standard Foods Group's sustainable social impact.

6.0 Strategy, Management Approach, and Performance

 Short-Term Goals (2026-2027)	 Mid-Term Goals (2028-2029)	 Long-Term Goals (Beyond 2030+)
1. Nutritional Education for Children / Adolescents and Elderly People - Achieve a beneficiary satisfaction rate of 60%. 2. Responding to Declining Birthrate Trends: Children and Adolescent Nutritional Care and Education - Children and adolescent nutritional education: Reach 5% of elementary schools^{Note1}. - Nutritional care for rural / disadvantaged children and adolescents: Reach 5,000 people annually^{Note2}. 3. Responding to a Super-Aged Society: 55+ Nutritional Health Plan - Growth rate in the number of people reached through nutritional education: 45%^{Note3}. - Annual "Nutritional Health" advocacy: Reach no less than 2 million people. - Elderly nutritional education and care: Reach more than 6% of townships / cities / districts^{Note4}. - Nutritional care for marginalized elderly people: Reach 7,500 people annually^{Note5}. - Maintain and manage the NGO Volunteer Recruitment Platform.	1. Nutritional Education for Children / Adolescents and Elderly People - Achieve a beneficiary satisfaction rate of 70%. 2. Responding to Declining Birthrate Trends: Children and Adolescent Nutritional Care and Education - Children and adolescent nutritional education: Reach 8% of elementary schools. - Nutritional care for rural / disadvantaged children and adolescents: Reach no less than 5,000 people annually. 3. Responding to a Super-Aged Society: 55+ Nutritional Health Plan - Growth rate in the number of people reached through nutritional education: No less than 45%. - Annual "Nutritional Health" advocacy: Reach no less than 3 million people. - Elderly nutritional education and care: Reach more than 8% of townships / cities / districts. - Nutritional care for marginalized elderly people: Reach 8,000 people annually. - Maintain and manage the NGO Volunteer Recruitment Platform.	1. Nutritional Education for Children / Adolescents and Elderly People - Achieve a beneficiary satisfaction rate of 80%. 2. Responding to Declining Birthrate Trends: Children and Adolescent Nutritional Care and Education - Children and adolescent nutritional education: Reach 13% of elementary schools. - Nutritional care for rural / disadvantaged children and adolescents: Reach no less than 5,000 people annually. 3. Responding to a Super-Aged Society: 55+ Nutritional Health Plan - Growth rate in the number of people reached through nutritional education: 50%. - Annual "Nutritional Health" advocacy: Reach no less than 4 million people. - Elderly nutritional education and care: Reach more than 10% of townships / cities / districts. - Nutritional care for marginalized elderly people: Reach 8,500 people annually. - Maintain and manage the NGO Volunteer Recruitment Platform.

Note 1: Children and adolescent nutritional education reach rate = Number of elementary schools reached by Standard Foods' nutritional education / 2,624 elementary schools, according to the Ministry of Education Statistics for 2023. Source: [112_all_level.pdf](#)

Note 2: The number of elementary school students in rural areas was 66,170 in 2023, according to the Ministry of Education Statistics. Source: [113professional.pdf](#)

Note 3: Growth rate in the number of people reached through nutritional education = Number of people reached through Standard Foods' 55+ nutritional education / 241 people reached through nutritional education in the baseline year. 2023 is the baseline year.

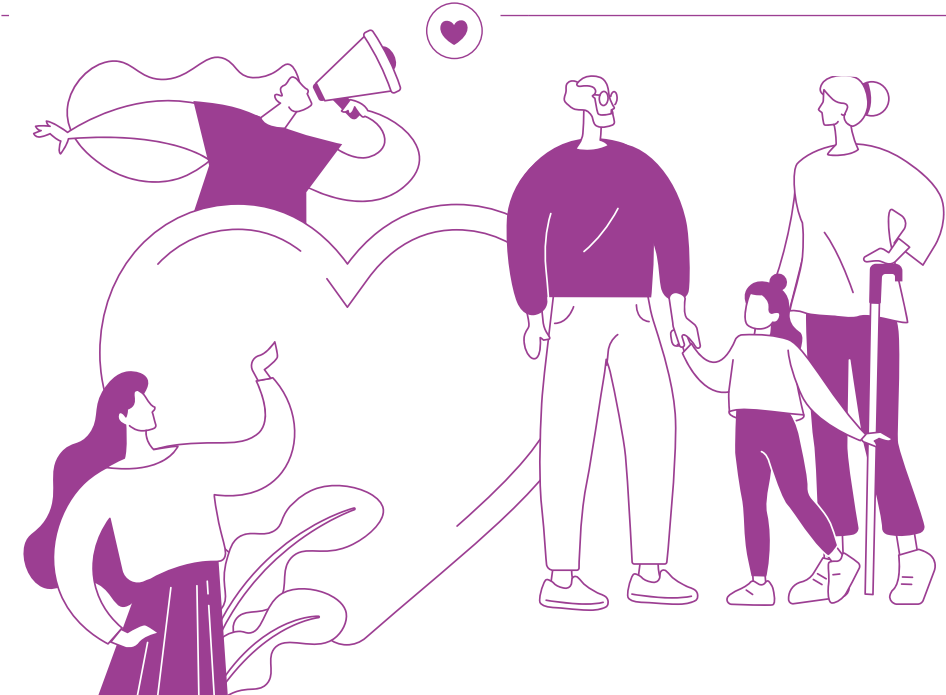
Note 4: Elderly nutritional education and care reach rate = Townships/cities/districts reached through material donations to marginalized elderly people and elderly nutritional education courses / 368 townships/cities/districts nationwide. Source: National Land Surveying and Mapping Center, Ministry of the Interior. https://www.nlsc.gov.tw/News_Content.aspx?n=7523&s=220987

Note 5: According to the Ministry of Health and Welfare's 2022 Elderly Status Survey Report, the total number of elderly people facing living difficulties was 128,965. Source: <https://www.mohw.gov.tw/dl-87307-f5227573-4ceb-42b3-9325-f5a57b4981f6.html>

Note 6: In response to the Company's sustainable transformation of social welfare actions, social welfare management indicators and targets have been reset.

▲ Exceeded Target ● Target Achieved ✖ Target Not Achieved

Management Action	Performance Indicator	2025 Implementation Performance and Highlights	Achievement StatusNote
Responding to Declining Birthrate Trends: Enhance Children and Adolescent Nutritional Care and Education	Children and adolescent nutritional education reach rate: Reach 5% of elementary schools	Approximately 2.5%, covering 66 elementary schools in total.	In Progress (2026 data not yet included)
	Nutritional care for rural/disadvantaged children and adolescents: Reach 5,000 people annually	Approximately 5,801 student beneficiaries.	●
	Growth rate in the number of people reached through nutritional education: 45%	Growth rate of approximately 102%.	●
Responding to a Super-Aged Society: 55+ Nutritional Health Plan	Annual "Nutritional Health" advocacy: Reach no less than 2 million people	Approximately 15.63 million people reached.	●
	Elderly nutritional education and care: Reach more than 6% of townships/cities/districts	Approximately 13.04%.	●



6.1 Sustainable Co-Prosperity

● Responding to Declining Birthrate Trends: Children and Adolescent Nutritional Care and Education

Standard Foods has long spared no effort in caring for children's nutritional health. Since 2020, the Company has donated a cumulative total of one million bottles of milk to rural areas over three consecutive years, helping address the issue of insufficient calcium intake among children. Beginning in 2023, the program was transformed and upgraded into a comprehensive sustainable action for "children and adolescent" nutritional health care. Actively responding to the government's Declining Birthrate Countermeasure Plan, the initiative expanded its core focus from food education to comprehensive nutrition education, working to enhance students' nutrition literacy and self-reliance. In 2025, Standard Foods further launched a new program that deeply integrates nutrition knowledge with local food and agriculture education in Fenyuan Township, Changhua County. This allows the reach of nutrition education to extend to general elementary school students and realizes more universal health protection. In 2025, Standard Foods' children and adolescent nutritional health education and support reached 18,532 people.

Nutrition Material Support: Donation of "Children and Adolescent Nutrition Education Boxes"

Standard Foods' professional nutritionists designed the "Children and Adolescent Nutrition Education Box" based on the four major nutrients needed by elementary school students each month, ensuring that students receive balanced nutrition.

- Products covered: Standard Foods Group brands' shelf-stable milk, soup oatmeal, colorful cereal crisps, multi-grain energy products, broth congee, all-natural five-grain products, fiber grain and bean rice, and other products.
- Partners: Boyo Social Welfare Foundation, The Mustard Seed Mission, Taiwan Fund for Children and Families, and others.

[Beneficiaries] 5,801 people

[Annual Results] Standard Foods took the lead in calling on the public to respond through donations, jointly using professional balanced nutrition to protect children's healthy growth. A total of 4,406 boxes were donated this year.



Nutrition Education Promotion (1): Preparation of Children and Adolescent Nutrition Teaching Materials

In promoting nutrition education, Standard Foods works to make nutrition knowledge accessible and engaging. The Company joined hands with experts in nutrition and health, children's education, illustration, and other fields, starting from design thinking centered on the "learning tools" familiar to students.

Exclusive nutrition teaching materials were developed:

- Nutrition Knowledge Placemat: Covers nutrition knowledge and creative recipes.
- Nutrition Education Workbook: Combines storybook logic with checkpoint challenges, drawing, parent-child activities, and other designs, helping students learn nutrition knowledge easily and establish nutritional and healthy dietary choices.



[Beneficiaries] 9,480 people

[Annual Results] This year, a total of 9,480 sets of teaching materials were provided free of charge for application by elementary schools, after-school tutoring systems, and education camps.



Nutrition Magician and Placemat

Nutrition Education Promotion (2): Nutrition Education Camp

To deepen nutrition education in rural areas, Standard Foods has worked with Boyo Social Welfare Foundation for three consecutive years to enter rural communities and organize "Nutrition Education Camps," achieving nutrition education through detailed teaching planning.

Nutrition knowledge is integrated into a curriculum design that empowers the five domains of education:

- Intellectual Education: Nutrition and health knowledge is incorporated into pre-meal teaching.
- Social Education: Products from the Nutrition Education Box are prepared into delicious meals for sharing.
- Moral Education: Promoted through food and agriculture education.
- Physical Education: Strengthened through outdoor checkpoint activities.
- Aesthetic Education: Cultivated by teaching children to draw nutritious meal plates.

[Beneficiaries] 40 people

[Annual Results] This year, activities were held in Meishan Township, Chiayi County, and Zhouxi Township, Hualien County, with 40 students participating across two events.



Jhuo Cing Elementary School,
Hualien County–Nutrition Education Camp

2025 Brand-New Upgrade

Nutrition Education Promotion (3): Native Community Nutrition Education After-School Tutoring System

Standard Foods and Boyo Social Welfare Foundation have worked together for more than five years. From basic material donations to after-school camp activities, both parties found during their collaboration that the key is to enable local teachers to become promoters of healthy eating.

2025 action implementation:

- Assisted Boyo Social Welfare Foundation in establishing a "Native Community Nutrition Education After-School Tutoring System" that can operate independently in the future, allowing rural students to receive long-term and stable nutrition education learning support, while cultivating frontline seed teachers for nutrition education and guiding them to integrate nutrition education into after-school tutoring courses.
- Worked with The Mustard Seed Mission for the first time to pilot nutrition education courses and help children build healthy eating habits.

[Beneficiaries] 99 teachers and 2,915 students

[Annual Results] "After-School Teacher Workshops" have been completed at Boyo's 17 local centers and outreach centers. Together with material support from the "Nutrition Education Boxes," it is estimated that the Boyo after-school tutoring system can provide nutrition education to 2,000 students over one year of operation, and can independently continue nutrition education activities thereafter.



Boyo Yilan Center Nutrition Education
After-School Tutoring Class

2025 Brand-New Program

Nutrition Education Promotion (4): Changhua Fenyuan Five-School Food and Agriculture Education Experience Program

To enhance elementary school students' understanding of healthy eating and nutrition, and to promote the healthy concept of using whole-grain and mixed-grain rice as a staple food, Standard Foods launched the "Fenyuan Food and Agriculture Education Program" to promote the practice of healthy eating and environmental education.

Implementation content:

- Starting with capacity building for nutrition teachers on campus, the program combines food and agriculture education courses to expand students' understanding of balanced nutrition, sustainable agriculture, and the value of local ingredients.
- Grain rice dishes are added to school lunches to help children develop balanced eating habits and strengthen their sense of responsibility toward the environment and health through daily dietary practices.
- Professional explanations are provided to deepen students' understanding and experience of food and agriculture education.
- Through outdoor food and agriculture experiences, 196 K-12 students, teachers, and staff from Fenyuan Township, Changhua County visited farmland converted from rice paddies and personally experienced the harvesting process of black beans and edamame.

Partners: Fenyuan Township Farmers' Association, Taichung District Agricultural Research and Extension Station, Fenyuan Junior High School, Fenyuan Elementary School, Wende Elementary School, Baoshan Elementary School, and Jialao Elementary School.

[Beneficiaries] 296 students and 19 teachers and staff

[Annual Results] Nutrition education provided to students this year reached a total of 296 people.



Changhua Fenyuan Food and Agriculture
Education–Bean-Picking Activity

● Responding to a Super-Aged Society: 55+ Nutritional Health Plan

Taiwan has entered a super-aged society. As age increases, elderly people face irreversible aging-related issues. According to statistics, elderly people spend approximately 10% of the final stage of life in a state of disability or poor health. Labor shortages and low labor participation, at only 9.9%, are serious issues, while marginalized elderly people face even greater risks of malnutrition and health challenges. Social participation and employment help maintain the physical and mental health of elderly people, slowing dementia and social isolation. Standard Foods has long focused on the nutritional health of elderly people. Since 2023, the Company has transformed its efforts into the sustainable action of "active aging nutrition education." In 2025, Standard Foods continued working with industry, government, and academia, including local government health bureaus' community nutrition promotion centers, nutritionists from Taipei Medical University, Tzu Chi, Chang Gung, and other institutions, as well as four major non-profit organizations. Together, they continued to expand social impact through nutrition and health literacy empowerment, nutritional material support, and healthy aging advocacy, jointly protecting the nutritional health of disadvantaged elderly people and helping Taiwan respond to the challenges of super-aging. In 2025, Standard Foods' 55+ nutritional health education and support reached more than 24,571 people.

Sustainable Action for Active Aging Nutritional Care

Donation of "Nutrition Supply Boxes" Long-term care for disadvantaged and marginalized elderly people

No. of Beneficiaries: **7,521 people**

Standard Foods continues to promote the public welfare donation program for "Nutrition Supply Boxes." Each box is designed to cover daily nutritional supplements needed by elderly people, including protein, glucosamine, calcium, and dietary fiber. The box contains Complete Nutrition products, no-soak five-grain rice, all-natural five-grain products, nutritional whole-grain milk, chicken essence broth congee, Fresh Delight milk, and other products, allowing nutrition and health to enter the lives of marginalized elderly people. Consumers are also invited to subscribe for donation, helping donors provide balanced nutritional supplies to marginalized elderly people accurately and easily. In 2025, a total of 7,521 "Nutrition Supply Boxes" were donated to 26 townships/cities/districts in Taiwan.



Nutrition Supply Box

"Nutrition Workshop": Making Active Aging Nutrition More Practical in Daily Life

No. of Beneficiaries: **857 people**

Since 2023, Standard Foods has organized the "Active Aging Nutrition Workshop." In 2025, Standard Foods continued working with non-profit organizations such as Alliance of Taiwan Foodbanks, Hondao Senior Citizen's Welfare Foundation, Old Five Old Foundation, and Mennonite Social Welfare Foundation. Through three major nutrition education experience activities, including body mass testing for elderly people, building My Plate, and circular menu practice, the program helped elderly people learn nutrition knowledge and improve the quality of their daily nutritional intake. This year, Standard Foods' nutrition education footprint covered 26 townships/cities/districts across Taiwan. A total of 27 "Nutrition Workshops" were held, reaching 857 people in active aging nutrition education.



Taichung Houli - Alliance of Taiwan Foodbanks Activity

"Standard Foods Tasty Nutrition Circular Menu": Making Active Aging Nutrition More Diverse and Abundant

No. of Beneficiaries: **35,000 people**

Food must taste good for people to eat it and receive nutrition. In 2024, Standard Foods broke through the difficulties faced by elderly people and meal preparers, including the perception that dental issues mean elderly people can only eat soft and mushy foods, the prejudice that nutritious food does not taste good, and the problem of limited dietary variety. Standard Foods invited five nutritionists, professors from health and nutrition departments, and renowned Taiwanese Chinese-cuisine chefs to tailor the "Tasty Nutrition Circular Menu" for active aging elderly people. The menu design incorporates the Health Promotion Administration's encouragement of "whole-grain and mixed-grain" diets. Nutritionists designed diverse dishes covering seven days per week and three meals per day, for a total of 35 days and 105 meals. By 2025, the menu had been provided for use by more than 900 community meal-sharing sites across Taiwan, and the online menu has received more than 35,000 views since launch.



Tasty Nutrition
Circular Menu

Active Aging Nutrition Teaching Material: "Nutrition Health Education Placemat"

No. of Beneficiaries: **20,000 people**

In 2024, Standard Foods brought together internal and external nutritionists to create the "Nutrition Health Education Placemat" based on Health Promotion Administration guidelines. Designed as a nutrition teaching material suitable for elderly learners, the placemat helps elderly people identify six major nutrient categories, including dairy products, fruits, vegetables, nuts, meat and other proteins, and whole grains, as well as common misconceptions. In 2025, it was reprinted and issued again, with a total of 20,000 copies distributed.



Nutrition Health
Education Placemat

"Future Ahead" Advocacy: "Healthy Aging, Active Aging"

In a super-aged society, how to effectively prevent and delay disability among elderly people has become a key social concern. Balanced nutrition, maintaining mobility, and promoting interpersonal interaction are the three major keys to safeguarding quality of life. In 2025, Standard Foods Group adopted "Future Ahead" as its annual theme and worked with Hondao Senior Citizen's Welfare Foundation, which was celebrating its 30th anniversary, to jointly advocate for "Healthy Aging." The action plan focused on the health and quality of life of active aging groups. Through the innovative practice of "nutrition education × social participation × public advocacy," the Company not only launched the "Future Ahead" advocacy video and shared dining experience, but also created an atmosphere in which elderly people are seen, understood, able to learn independently, and able to help one another. The initiative called on elderly people to bravely step toward their own "future ahead," and further promoted "Healthy Aging, Active Aging" as a public issue to enhance elderly people's nutritional health and social participation.

"Future Ahead" Sustainable Action Video Series

Beneficiaries: **15.60 million people**

Standard Foods' Future Ahead advocacy video series breaks the stereotypical view that "retirement means exiting the stage of life," awakening active aging groups to rethink and find their own "future ahead" in the second half of life. It further inspires elderly people and society as a whole to reimagine the diverse possibilities of "old age."

Beyond emotional reflection, to further expand and deepen social resonance, the program also produced multiple short videos in the "Grandpas and Grandmas Have a Future Ahead" series, together with animated content titled "This Way of Eating Has a Future Ahead." These were distributed across social platforms and diverse media channels to continue promoting the public issue of "Healthy Aging, Active Aging." The entire series uses the classic old song The Price of Love as its musical theme, echoing the emotional resonance of elderly people rediscovering self-worth and meaning in life.



Future Ahead Advocacy Video Series

Future Ahead Flagship Restaurant

Standard Foods and Hondao Senior Citizen's Welfare Foundation transformed the "Bu Lao Shi Guang" restaurants operated in Taichung and Kaohsiung into Future Ahead flagship restaurants, and jointly designed and developed a limited-time "Future Ahead Set Menu." The menu incorporates nutritional products under Standard Foods' brands, including oatmeal, oils, grain rice, ginseng chicken essence, and Greek-style yogurt. These items are rich in nutrients needed by active aging groups to maintain health and vitality, while also supporting active lifestyles through social activities.



Future Ahead High-Fiber Healthy Set Menu

Elderly Marathon Nutrition Training Class (1 session)

Beneficiaries: **50 people**

As part of the "Future Ahead Series Nutrition Workshop" action, Standard Foods worked with Hondao Senior Citizen's Welfare Foundation to hold a dedicated marathon nutrition workshop for elderly people. Combined with the context of exercise among older adults, the workshop explained key points on nutrition before and after exercise and shared balanced dietary guidelines, helping elderly people understand the relationship among protein intake, physical stamina maintenance, and exercise management. The activity effectively extended nutrition education from the classroom to the site of actual health action, accompanying elderly people as they began exercising.



Elderly Marathon Nutrition Training Class (Taichung)

2025 Grandparents Color Walk

Beneficiaries: **6,000 people**

Standard Foods supported Hondao Senior Citizen's Welfare Foundation's "2025 Grandparents Color Walk" held in Taipei, Taichung, Kaohsiung, and Pingtung with Company products, including Great Day broth congee, Daily Cereal Bars, and Complete Nutrition products.

In addition, drawing on its nutrition expertise, Standard Foods specifically participated in the Kaohsiung session by setting up a "Muscular Endurance Promotion Booth." Through games, active aging elderly people learned nutrition knowledge and took on exercise challenges. In addition to encouraging elderly people to go outdoors, the activity aimed to help them develop regular exercise and healthy eating concepts to realize healthy aging among older adults.



Grandparents Color Walk (Kaohsiung)

Employee Experience Activity

Beneficiaries: **51 people**

In the "Future Ahead Series" actions, Standard Foods not only promoted external healthy aging advocacy for older adults, but also held internal immersive experience activities, inviting Company executives to enter the front line of the community and personally participate in elderly people's daily-life settings. Through companionship, interaction, and direct participation in community nutrition workshop volunteer services, decision-makers were able to understand project outcomes not only from a management perspective, but also as participants, experiencing the real needs of elderly people in diet, mobility, and social connection. This strengthened top-down organizational empathy and commitment, transforming "Healthy Aging" from an advocacy slogan into concrete participation and establishing a decision-making foundation closer to the front line for subsequent resource investment and project optimization.



Standard Foods employees experiencing elderly people's daily-life settings

Hondao 30th Anniversary Healthy Aging Curated Exhibition

In connection with the important milestone of Hondao's 30th anniversary, Standard Foods launched a collaborative advocacy initiative centered on "Healthy Aging." Through participation in planning the nutrition-themed zone of the anniversary exhibition, the Company displayed balanced-diet nutrition guidelines for elderly people, providing concrete and practicable dietary recommendations. The Company also held the "Future Ahead Series" LOHAS Balanced Nutrition Lectures, translating professional nutrition knowledge into action plans close to daily life. This collaboration responds to health needs in an aging society, strengthens elderly people's ability to manage their own health through cross-sector integration and knowledge transfer, and lays the foundation for building a more resilient age-friendly society through healthy aging practices that move from advocacy to implementation.



Standard Foods X Hondao 30th Anniversary Healthy Aging Curated Exhibition

Sports Project

Positioned as the "No. 1 Nutritional and Health Partner for the Whole Family," Standard Foods Group has long promoted the popularization of health and nutrition knowledge. Through diverse health education content and advocacy actions, the Company helps the public establish correct dietary concepts and supports people in making healthier choices in daily life. With "Move well, and eat right" as the core proposition, Standard Foods became an official sponsor of the World Masters Games 2025 Taipei & New Taipei City in 2025. The Company also worked with the Sports Bureau, New Taipei City Government, to jointly launch sports nutrition workshops, responding to the national sports policy of the "Sports i Taiwan 2.0 Program." Combining sports promotion and nutrition advocacy, the initiative encouraged adults aged 30 and above and exercise groups to pair scientific dietary practices with regular exercise, maintain good physical fitness and health, and support people in becoming their "in great shape" selves. The sports project cumulatively reached approximately 48,000 people, continuing to expand the social impact of health promotion.

World Masters Games 2025 Taipei & New Taipei City

The 2025 World Masters Games is centered on the spirit of "SPORTS beyond AGE, LIFE without LIMITS," encouraging sports enthusiasts aged 30 and above to bravely pursue dreams, break through personal limits, and practice the healthy philosophy of lifelong exercise. Standard Foods integrated nine products under its brands and Fresh Delight, offering diverse choices including high-protein, high-calcium, and high-fiber formulas, as well as thirst-quenching hydration options.

[Beneficiaries] Approximately 34,000 people

[Annual Results] Through this collaboration, Standard Foods Group applied its expertise in nutrition and health to provide comprehensive nutritional support for participating athletes and work teams, helping them maintain good physical fitness and sports performance. The initiative further promoted healthy lifestyles and regular exercise among the public, demonstrating the Company's annual achievements in actively investing in health promotion and social participation.



Through nutritional supplementation, Standard Foods supported every participating athlete who loves sports.

Nutritional Supplementation for the Public in New Taipei City Sports Courses

Standard Foods participated in the "New Taipei City Sports Hot Zone Project" to enhance public awareness of the importance of sports nutrition supplementation and correct understanding of related concepts. Through public-private collaboration, promotional linkages, and resource investment, the Company provided appropriate nutritional supplementation and health education advocacy to citizens with regular exercise habits and those participating in sports. This helped the public establish a more complete understanding of nutritional supplementation during exercise, supported the development of the sports industry chain, and jointly improved citizens' overall health quality and quality of life.

[Beneficiaries] 12,381 people

[Annual Results] Covered 16 administrative districts in New Taipei City, with a total of 414 sports courses.



On-site sampling at the New Taipei City Sports Hot Zone

Sports Nutrition Workshop: Nutrition Education

To help exercise groups and the general public improve their knowledge of sports nutrition, Standard Foods worked with the Sports Bureau, New Taipei City Government, to launch the "Sports Nutrition Workshop," strengthening citizens' understanding of the connection between exercise and diet.

- During the course: Grip strength testing was first used for a preliminary assessment of muscle strength. Olympic-level sports nutritionists were then brought in to explain physical-function responses at different stages before, during, and after exercise, together with corresponding dietary recommendations, helping participants quickly grasp personalized sports diet planning.
- After the course: Diverse nutrition education was extended through social platforms to expand learning impact, allowing health and nutrition knowledge to continue deepening and supporting all participants in becoming their "in great shape" selves.

[Beneficiaries] 1,729 people

[Annual Results]

- Coverage: The workshop reached communities and neighborhoods in 18 administrative districts of New Taipei City, covering 49 venues, including sports centers, community activity centers, social welfare groups, and enterprises. A total of 60 touring sessions were held, cumulatively reaching 2,137 people, with 1,729 actual participants.
- Post-course feedback:
 - A total of 479 questionnaires were collected, of which 99% indicated positive perceptions toward the course content and improvement in nutrition knowledge.
 - After the courses, 674 people joined the official "Standard Foods Health and Nutrition Institute" platform, of whom 466 people, or 69.1%, further participated in platform interactions, demonstrating the courses' strong extended learning and continuing promotional benefits.



Standard Foods Sports Nutrition Workshop held courses in community settings. Participants followed the teaching content to perform exercise stretches and establish concepts of nutritional supplementation, creating a healthy sports atmosphere in which everyone can be "in great shape."



Standard Foods Sports Nutrition Workshop not only entered communities and neighborhoods, but also extended into corporate settings, allowing health and nutrition to continue spreading.

6.2 Employee Co-Prosperity and Participation

To fulfill corporate social responsibility and encourage employees to actively participate in public welfare activities, Standard Foods announced in 2024 that employees would be granted two days, or 16 hours, of "volunteer leave" per year. In 2025, the Company joined the Gooddeed Dao Volunteer Activity Matching Platform to provide employees with more autonomous and diverse volunteer service options. During the year, employees participated in 15 corporate volunteer activities, with 79 participants and a cumulative total of 365 service hours, allowing care to continue reaching every corner of society where it is needed.

2025 Annual Results Overview

Action Category	Partner	Collaboration Event	Number of Participants	Service Hours
Elderly Care	Welfare Development Association of the Republic of China Old Five Old Foundation	"Accompanying Elderly People Shopping at Retail Stores" volunteer activity, held in May and August	13	77
Rural Area Care	Taiwan Telemedicine & Wise Love Charity Alliance	- Free public welfare health examination activity in rural areas - Home care and cleaning volunteer service for elderly people living alone	9	68.5
Children and Adolescent Care	Foundation for Children with Developmental Delay	Little Sprouts Toy Car activity volunteers, held in September, October, and December	6	33
Administrative Support	Taiwan Children Liver Foundation	Invoice sorting and verification volunteers	3	17.5
Supplies Sorting	Quan An Long-Term Care Association Chinese Christian Relief Association The Mustard Seed Mission	- Old Items, New Life: Secondhand supplies sorting, held at Kaopo Elementary School 1919 Food Package supplies sorting activity, morning and afternoon sessions - Family Support Food Box sorting activity - Daily Care Box supplies sorting and packaging, held in July and August	48	169

Activity Highlights



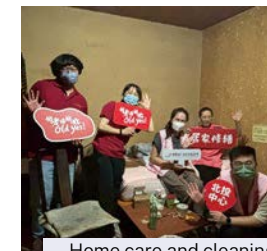
"Accompanying Elderly People Shopping at Retail Stores" volunteer activity



Daily Care Box supplies sorting and packaging



Little Sprouts Toy Car activity volunteers



Home care and cleaning volunteer service for elderly people living alone



Invoice sorting and verification volunteers

6.3 Social Investment and Public Welfare Initiatives

Social Investment

As a leading brand in the food industry, Standard Foods is committed to exerting corporate influence and fulfilling social responsibility. Through corporate strength, the Company encourages more people to pay attention to the nutrition and health of various groups, connecting acts of kindness so that society may be filled with care and warmth. At the same time, Standard Foods also actively invests in the development of the cultural and creative industries. Through diverse social investment actions, the Company promotes cultural sustainability and social co-prosperity.

Standard Foods' Support for Domestic Cultural Development

In 2025, Standard Foods invested NT\$4.5 million to collaborate with the Taiwan original cooking reality program Stellar Bites, taking concrete action to support the production of local film and television content and the promotion of food culture. Stellar Bites combines the characteristics of Taiwan's local ingredients with the concept of international fine cuisine, inviting 10 local culinary professionals to participate. Through competition and exchange, the program showcases the strength of Taiwan's culinary talent and the depth of its food culture, while using an innovative program format to raise public attention to Taiwan's food culture. The program was broadcast on television channels and digital streaming platforms, with a total of 13 episodes. Total viewership is estimated to exceed 2 million viewers, total online mentions reached 7,817 posts, and views of Standard Foods-related social media content also exceeded 130,000, successfully expanding the benefits of cultural communication and social impact. Standard Foods believes that corporate social investment should not be limited to public welfare donations. It should also create long-term and positive social value by supporting cultural innovation, talent cultivation, and industrial development. Moving forward, the Company will continue to combine its core capabilities with more diverse social participation actions, working with all sectors to build a healthier, warmer, and more culturally vibrant sustainable society.



Stellar Bites cooking reality program

Standard Foods' Support for Domestic Innovative Start-Up Investment

Standard Foods is committed to building a comprehensive health ecosystem and actively responds to national policies supporting innovation systems. Through strategic investment and resource linkage, the Company helps enterprises with core technologies grow. In 2024, the Company strategically invested in H2U, combining its core nutrition expertise with digital technology to promote the digital transformation of health and lifestyle services for the public. As of the end of 2025, Standard Foods' investment balance in H2U totaled NT\$624.96 million. The investment target, H2U, has an innovative business model for digital health management and big data analysis, and complies with the Ministry of Economic Affairs' recognition principles for "start-ups with innovation capabilities."



Standard Foods' Participation in Local Communities in 2025

Project	Input	Output	Impact
Dayuan Plant's community care activities and care for low-income families and elderly people living alone	The Company sponsored related wellness and health products, with an annual budget of NT\$200,000 to NT\$300,000. Personnel from the plant's Administration Department coordinated with neighborhood chiefs and village chiefs to assist with visits.	During the three major annual festivals, namely Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year, the Company carried out care activities for residents in the community where the plant is located, low-income families, and elderly people living alone, covering a total of 270 households. These activities expressed the Company's commitment to giving back to the community and caring for disadvantaged families.	Maintained positive interaction between the plant and local residents, enhancing the Company's local image.
Dayuan Plant's sponsorship of the Daguan Cup Ocean International Marathon organized by the Taoyuan City Government	The Company sponsored related health and energy products, with execution expenses of NT\$198,647. The sponsorship helped the local government promote local culture and natural scenery through a sports event.	Standard Foods products were provided at the race supply stations for participants. Standard Foods employees and their family members also participated in the road race, joining the event and contributing to its success.	Enhanced the Company's image in sports promotion and professional sports nutrition, while promoting healthy exercise among employees and their family members.

Standard Foods Works with Channel Partners to Give Back to Society

Carrefour Children and Adolescent Nutrition Promotion	▪ Standard Foods and Carrefour continued their collaboration through "Buy Health, Donate Together."  Standard Foods continues to deepen its promotion of the importance of food nutrition. Upholding the brand spirit of long-term sustainable operations with channel partners, the Company works with customers to enhance the value of life through nutritious diets. It launched best-selling products that are aligned with sustainable development as the core products for the campaign, and expanded displays in Carrefour stores through the "i" themed area to jointly generate attention and promote sustainability concepts. The campaign has long been combined with public welfare. When consumers purchase NT\$299 or more of Standard Foods products, one bottle of Fresh Delight Fresh Shelf-Stable True Milk is donated to Alliance of Taiwan Foodbanks, taking concrete action to care for the health of more children. By combining sustainability and public welfare, Standard Foods and Carrefour worked together to create outstanding results, donating nearly 80,000 bottles of shelf-stable milk in total.
Pharmacies Hundred Villages Initiative	▪ Standard Foods and channel partners deepened regional care networks through "Healthy Local Residents, Standard Foods Sets Out."  Through collaboration with channel partners, the Company conducted health education outreach in villages and neighborhoods, promoting the importance of healthy eating. It visited residents in 20 villages and neighborhoods or regional gathering points, using nutrition and diet seminars and exchanges to increase attention to healthy eating, reaching a total of 2,359 people. The activity promoted the concept of balanced diets through Quaker Complete Nutrition Series products and implemented the dual focus of daily-life care and dietary health, with the aim of improving regional health standards.

Public Welfare Care

As an enterprise committed to the philosophy of sustainable development, Standard Foods actively draws on the core strengths of its business to fulfill its responsibilities and continue promoting social welfare. In addition to its long-term focus on issues concerning children and elderly people, the Company is also committed to regularly donating nutritional supplies to diverse public welfare organizations, serving groups including people with disabilities, women and children, patients, Indigenous peoples, and groups in special circumstances. In 2025, Standard Foods donated to a total of 58 public welfare organizations. Donated supplies included oatmeal, shelf-stable milk, Complete Nutrition products, infant formula and complementary foods, as well as Great Day oil products, congee, soup, and other meal packs. Through resource support, the Company hopes to help improve quality of life and enhance well-being.

Public Welfare Organizations Receiving Donations:

No.	Recipient Organization
1	Taiwan Fund for Children and Families
2	The Mustard Seed Mission
3	Boyo Social Welfare Foundation
4	New Hope Social Welfare Foundation Taichung
5	Taiwan Human Love Forever Small and Medium Enterprise Mutual Aid Association
6	Taiwan His Hands Christian Home
7	Changhua County Erlin Happy Christian Home
8	Good Shepherd Social Welfare Foundation
9	Huashan Social Welfare Foundation
10	Hondao Senior Citizen's Welfare Foundation
11	Mennonite Social Welfare Foundation
12	Old Five Old Foundation
13	Elder Welfare Concerned Association
14	Chinese Health Promotion and Care Association

No.	Recipient Organization
15	Hai Ching Nursing Home
16	Foundation Julin Nursing Private Institution In Yilan
17	Catholic Marian Long-Term Care Center
18	Bor-Ay Sweet Home
19	Fr. Louis Dowd Social Welfare Foundation
20	Hualien County Elderly and Family Care Association
21	Parents' Association for Persons with Intellectual Disability, Taipei City
22	The First Social Welfare Foundation
23	Yu-Cheng Social Welfare Foundation
24	Syin-Lu Social Welfare Foundation
25	ChenSenMei Social Welfare Foundation
26	Chinese Hydro Light Association
27	Hsin Miao The Disabled Home
28	Taipei Happy Mount Home for People with Disabilities
29	Lan-Chui Social Welfare Foundation – Lan-Chui Smart Development Academy
30	Shing Yi Charity Foundation
31	Taoyuan City Ci Hsin Public Welfare Care Association
32	Kindgarden
33	Dann Center for Individuals with Developmental Disabilities
34	Pingtung Christian Victory Home
35	Jen Ji Shiang Social Service Institute, Taipei City
36	Taiwan International Workers' Association

No.	Recipient Organization
37	Alliance of Taiwan Foodbanks
38	Chinese Christian Relief Association 1919 Food Bank
39	United Way of Taiwan
40	Pearl S. Buck Foundation
41	Global Indonesia Care Association
42	New Immigrant Family Growth Association
43	Kaohsiung Social Welfare Association
44	Taitung Aboriginal Ebenezer Holistic Person Care Association
45	Kaohsiung City New Immigrants and Migrant Workers Care Association
46	The Garden of Mercy Foundation
47	Harmony Home Taiwan
48	Taiwan Lourdes Association
49	Taipei Mental Rehabilitation Association
50	Taiwan Telemedicine & Wise Love Charity Alliance
51	Changhua County Private Ci Sheng Ren Ai Home
52	Bethany Children and Family Foundation
53	The Garden of Hope Foundation
54	Christian Born Anew Fellowship Taichung
55	Agape House
56	Changhua Veterans Home
57	New Taipei City Love Home Promotion Association
58	Waker

Appendix

- 148 I . International Sustainability Disclosure Standards Cross-Reference Table
- 154 II . Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
- 157 III. Third-Party Assurance
- 160 IV. Awards and Certifications Register
- 163 V . Contact Information



Appendix I. International Sustainability Disclosure Standards Cross-Reference Table

i.Global Reporting Initiative (GRI) Standards Index

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
GRI 1: Foundation 2021			
Applicable Sector Standards: None			
[Statement of Use] Standard Foods has prepared the content for the period from January 1, 2025, to December 31, 2025, in accordance with the GRI Standards.			
GRI 2: General Disclosures 2021			
GRI 2-1	Organizational details	Introduction: About Standard Foods	6
GRI 2-2	Entities included in the organization's sustainability reporting	Introduction: About the Report	3
GRI 2-3	Reporting period, frequency and contact point	Introduction: About the Report	3
GRI 2-4	Restatements of information	Introduction: About the Report	3
GRI 2-5	External assurance	Introduction: About the Report	4
GRI 2-6	Activities, value chain and other business relationships	Introduction: About Standard Foods Chapter 3 Sustainable Supply Chain_3.1 Co-Building a Sustainable Value Chain	6 73
GRI 2-7	Employees	Chapter 5 Healthy Workplace_5.1 Diverse Talent Employment	107
GRI 2-8	Workers who are not employees	Chapter 5 Healthy Workplace_5.1 Diverse Talent Employment	107
GRI 2-9	Governance structure and composition	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	35
GRI 2-10	Nomination and selection of the highest governance body	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	36
GRI 2-11	Chair of the highest governance body	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	36
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Introduction: About the Report Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	3 38
GRI 2-13	Delegation of responsibility for managing impacts	Chapter 1 Corporate Governance_1.3 Integrated Risk Management	47

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
GRI 2-14	Role of the highest governance body in sustainability reporting	Introduction: About the Report	4
GRI 2-15	Conflicts of interest	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	36
GRI 2-16	Communication of critical concerns	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	36
GRI 2-17	Collective knowledge of the highest governance body	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	37
GRI 2-18	Evaluation of the performance of the highest governance body	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	37
GRI 2-19	Remuneration policies	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	38
GRI 2-20	Process to determine remuneration	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	38
GRI 2-21	Annual total compensation ratio	Reason for omission: Confidentiality agreements	-
GRI 2-22	Statement on sustainable development strategy	Introduction: About Standard Foods	5
GRI 2-23	Policy commitments	Introduction: Sustainability at Standard Foods	20
GRI 2-24	Embedding policy commitments	Introduction: Sustainability at Standard Foods	19
GRI 2-25	Processes to remediate negative impacts	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	43
GRI 2-26	Mechanisms for seeking advice and raising concerns	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	43
GRI 2-27	Compliance with laws and regulations	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	41
GRI 2-28	Membership associations	Introduction: Sustainability at Standard Foods	21
GRI 2-29	Approach to stakeholder engagement	Introduction: Sustainability at Standard Foods	23
GRI 2-30	Collective bargaining agreements	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits (No additional collective bargaining agreements were signed this year.)	113

Material Topic Disclosures

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
GRI 3: Material Topics 2021			
GRI 3-1	Process to determine material topics	Introduction: Sustainability at Standard Foods_Stakeholder Communication and Material Topic Identification	23
GRI 3-2	List of material topics	Introduction: Sustainability at Standard Foods_Stakeholder Communication and Material Topic Identification	29
GRI 3-3	Management of material topics	Introduction: Sustainability at Standard Foods_Stakeholder Communication and Material Topic Identification	28
Operating Performance			
GRI 3-3	Management of material topics	Chapter 1 Corporate Governance_1.0 Strategy, Management Approach, and Performance	34
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	Chapter 1 Corporate Governance_1.2 Economic Impacts and Value Creation	44
	201-4 Financial assistance received from government	Chapter 1 Corporate Governance_1.2 Economic Impacts and Value Creation	44
Integrity Management and Governance			
GRI 3-3	Management of material topics	Chapter 1 Corporate Governance_1.0 Strategy, Management Approach, and Performance	34
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	41
	205-2 Communication and training about anti-corruption policies and procedures	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	41
	205-3 Confirmed incidents of corruption and actions taken	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	41
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Chapter 1 Corporate Governance_1.1 Sustainability Governance Structure	36 109
Food Safety Management			
GRI 3-3	Management of material topics	Chapter 2 Food Safety_2.0 Strategy, Management Approach, and Performance	55
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Chapter 2 Food Safety_2.1 Food Safety Management	57

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
Food Safety Management			
GGRI 416 Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Chapter 2 Food Safety_2.2 Product Nutrition and Transparency	68
Nutrition and Health			
GRI 3-3	Management of material topics	Chapter 2 Food Safety_2.0 Strategy, Management Approach, and Performance	55
Market and Brand Management			
GRI 3-3	Management of material topics	Chapter 2 Food Safety_2.0 Strategy, Management Approach, and Performance	55
Climate Change Response			
GRI 3-3	Management of material topics	Chapter 4 Environmental Sustainability_4.0 Strategy, Management Approach, and Performance	81
GRI 201 Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience	85
	305-1 Direct (Scope 1) GHG emissions	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
	305-2 Energy indirect (Scope 2) GHG emissions	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
GRI 305 Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
	305-4 GHG emissions intensity	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
	305-5 Reduction of GHG emissions	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	90
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	93

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
Energy Management			
GRI 3-3	Management of material topics	Chapter 4 Environmental Sustainability_4.0 Strategy, Management Approach, and Performance	81
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
	302-3 Energy intensity	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	88
	302-4 Reduction of energy consumption	Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management	90
Employee Compensation and Development			
GRI 3-3	Management of material topics	Chapter 5 Healthy Workplace_5.0 Strategy, Management Approach, and Performance	105
GRI 201 Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	114
GRI 202 Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	114
	202-2 Proportion of senior management hired from the local community	Chapter 5 Healthy Workplace_5.1 Diverse Talent Employment	109
GRI 401 Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	114
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	116
	404-2 Programs for upgrading employee skills and transition assistance programs	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	113
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter 5 Healthy Workplace_5.3 Human Resource Development	118
	405-2 Ratio of basic salary and remuneration of women to men	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	114

GRI Code	Disclosure Item	Corresponding Chapter	Page Number
Occupational Health & Safety			
GRI 3-3	Management of material topics	Chapter 5 Healthy Workplace_5.0 Strategy, Management Approach, and Performance	105
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	118
	403-2 Hazard identification, risk assessment, and incident investigation	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	122
	403-3 Occupational health services	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	131
	403-4 Worker participation, consultation, and communication on occupational health and safety	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	119
	403-5 Worker training on occupational health and safety	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	121
	403-6 Promotion of worker health	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	131
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	122
	403-8 Workers covered by an occupational health and safety management system	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	120
	403-9 Work-related injuries	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	127
	403-10 Work-related ill health	Chapter 5 Healthy Workplace_5.4 Safe and Secure Workplace Environment	131
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	113
GRI 409	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Chapter 5 Healthy Workplace_5.2 Employee Rights, Compensation, and Benefits	113

ii.Sustainability Accounting Standards Board (SASB) Metrics Disclosure: Food Processing Industry

Indicator Code	Disclosure Metric	Corresponding Disclosure		
		2023	2024	2025
Disclosure Topic: Energy Management				
FB-PF-130a.1	(1) Total energy consumed (Unit: GJ)	336,580	336,832	317,909
	(2) Percentage grid electricity (%)	33.8	34.3	35.3
	(3) Percentage renewable (%)	0	0	0
Disclosure Topic: Water Management				
FB-PF-140a.1	(1) Total water withdrawn (thousand cubic meters)	674.27	636.36	645.36
	(2) Total water consumed (thousand cubic meters)	276.49	214	179.44
	(3) Percentage of each in regions with High or Extremely High Baseline Water Stress (%)	0	0	0
FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations (cases)	0	0	0
FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	For details, please see "Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management_Water Resource Management."		
Disclosure Topic: Food Safety				
FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit:			
	(1) Non-conformance rate (%)	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 0 major non-conformities, and 6 minor non-conformities; therefore, the average was 2 minor non-conformities per plant.	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 1 major non-conformity, and 11 minor non-conformities.	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 0 major non-conformities, and 5 minor non-conformities.
	(2) Associated corrective action rates for major non-conformances (%)	0	0	0
	(3) Associated corrective action rates for minor non-conformances (%)	100	100	100
FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification programme (%)	34.55	34.55	51.43
FB-PF-250a.3	(1) Total number of notices of food safety violation received (cases)	0	0	0
	(2) Percentage corrected (%)	0	0	0
FB-PF-250a.4	(1) Number of recalls issued (cases)	0	0	0
	(2) Total amount of food product recalled (metric tons)	0	0	0

Indicator Code	Disclosure Metric	Corresponding Disclosure		
		2023	2024	2025
Disclosure Topic: Health and Nutrition				
FB-PF-260a.1	Revenue from products labelled or marketed to promote health and nutrition attributes (NT\$)	Not disclosed for the time being as sales figures are involved.		
FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	For details, please see "Chapter 3 Sustainable Supply Chain."		
Disclosure Topic: Product Labeling and Marketing				
FB-PF-270a.1	(1) Nutritional and health concerns among consumers (%)	3.9	2.43	1.25
	(2) Percentage of advertising impressions made on children promoting products that meet dietary guidelines (%)	Cannot be disclosed as operational figures are involved.	Cannot be disclosed as operational figures are involved.	Cannot be disclosed as operational figures are involved.
FB-PF-270a.2	(1) Revenue from products labelled as containing genetically modified organisms (GMO) (NT\$)	0	0	0
	(2) Revenue from products labeled as non-GMO (NT\$)	530,088,954	—	—
FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes (cases)	0 labeling violations and 1 marketing regulation violation	1 labeling violation and 5 marketing regulation violations	1 food violation notice in total
FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labelling or marketing practices (NT\$)	50,000	240,000	50,000
Disclosure Topic: Packaging Lifecycle Management				
FB-PF-410a.1	(1) Total weight of packaging (metric tons)	23,203.567	26,143.767	27,240.346
	(2) Percentage made from recycled or renewable materials (%)	Cannot currently provide this data because upstream raw material data has yet to be confirmed.	Cannot currently provide this data because upstream raw material data has yet to be confirmed.	Cannot currently provide this data because upstream raw material data has yet to be confirmed.
	(3) Percentage that is recyclable, reusable, or compostable (%)	93.7	96.5	93.8
FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	1. Through packaging lightweighting, Standard Foods continues to reduce packaging material weight, thereby reducing the environmental impact of raw material development. 2. Sleeve labels incorporate 10% recycled PET (rPET), reducing dependence on virgin plastic. For further details, please see "Chapter 4 Environmental Sustainability_4.3 Low-Carbon Process Innovation."		

Indicator Code	Disclosure Metric	Corresponding Disclosure		
		2023	2024	2025
Disclosure Topic: Environmental and Social Impacts of Ingredient Supply Chain				
FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards, and percentages by standard (%)	Not disclosed for the time being because complete statistical data is currently unavailable due to the large number of products.	Not disclosed for the time being because complete statistical data is currently unavailable due to the large number of products.	Not disclosed for the time being because complete statistical data is currently unavailable due to the large number of products.
FB-PF-430a.2	Suppliers' social and environmental responsibility audit:			
	(1) non-conformance rate (%)	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 0 major non-conformities, and 6 minor non-conformities; therefore, the average was 2 minor non-conformities per plant.	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 1 major non-conformity, and 11 minor non-conformities.	The total number of SQF non-conformities across the three plants was 0 critical non-conformities, 0 major non-conformities, and 5 minor non-conformities.
	(2) Associated corrective action rate for major nonconformances (%)	0	0	0
	(3) Associated corrective action rate for minor nonconformances (%)	—	100	100
Disclosure Topic: Ingredient Sourcing				
FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress (%)	0	5.62	4.25
FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks related to environmental and social considerations	For details, please see "Chapter 2 Food Safety _ 2.1 Food Safety Management"		
Activity Metrics				
FB-PF-000.A	Weight of products sold (metric tons)	Standard Foods: 123,599 Standard Dairy: 82,291	Standard Foods: 126,012 Standard Dairy: 80,703	Standard Foods: 123,841 Standard Dairy: 79,855
FB-PF-000.B	Number of production facilities	3 plants Standard Foods: Zhongli Plant and Dayuan Plant Standard Dairy: Hukou Plant	3 plants Standard Foods: Zhongli Plant and Dayuan Plant Standard Dairy: Hukou Plant	3 plants Standard Foods: Zhongli Plant and Dayuan Plant Standard Dairy: Hukou Plant

Appendix II. Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

i. Sustainability Disclosure Metrics for Specific Industries — Food Industry

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Notes
1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	Quantitative and qualitative description	100 %	Ratio (%)	For details, please see "Chapter 2 Food Safety _ 2.1 Food Safety Management"
2	The types and number of incidents of violation against the applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.	Quantitative and qualitative description	During the reporting period, there were 0 product withdrawals due to packaging misrepresentation, and the total weight of withdrawn products was 0 metric tons.1 violation of labeling regulations.	Quantity; metric tons (t)	For details, please see "Chapter 2 Food Safety _ 2.2 Product Nutrition and Transparency"
3	The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standards.	Quantitative	74.72 %	Ratio (%)	For details, please see "Chapter 3 Sustainable Supply Chain _ 3.2 Supply Chain Resilience and Management"
4	The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Quantitative	100% of facilities passed verification under internationally certified food safety management systems.	Ratio (%)	For details, please see "Chapter 2 Food Safety _ 2.1 Food Safety Management"
5	The number and percentage of suppliers audited, and the audit items and results.	Quantitative and qualitative description	In 2025, 72 suppliers were audited, accounting for 23.15%. Audit results showed 100% with no major deficiencies.	Quantity; ratio (%)	For details, please see "Chapter 3 Sustainable Supply Chain _ 3.2 Supply Chain Resilience and Management"
6	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole products.	Quantitative and qualitative description	100% of items can be traced and tracked.	Ratio (%)	For details, please see "Chapter 2 Food Safety _ 2.1 Food Safety Management"
7	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	Quantitative and qualitative description	Testing expense accounted for 1.25% of operating revenue.	Reporting currency; ratio (%)	For details, please see "Chapter 2 Food Safety _ 2.1 Food Safety Management"
8	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy.	Quantitative	317,909 GJ	Gigajoules (GJ)	For details, please see "Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management"
			35.3 %	Percentage (%)	
			0 %	Percentage (%)	
9	Total water withdrawn and total water consumption.	Quantitative	645.36 thousand cubic meters	Thousand cubic meters (1,000 m³)	For details, please see "Chapter 4 Environmental Sustainability_4.2 Energy and Resource Management"
			179.44 thousand cubic meters		
10	Weight of products sold and number of production venues.	Quantitative	Standard Foods: 123,841 metric tons Standard Dairy: 79,855 metric tons	Metric tons (t)	For details, please see "Introduction_About Standard Foods"
			3 production facilities Standard Foods: Zhongli Plant and Dayuan Plant Standard Dairy: Hukou Plant	Quantity	

Note: The disclosure scope of the above data includes Standard Foods Corporation (Zhongli Plant and Dayuan Plant) and Standard Dairy Products Taiwan Limited (Hukou Plant).

ii. Climate-Related Information for Listed and OTC Companies

Risks and Opportunities Arising from Climate Change for the Company and Related Response Measures Adopted by the Company

No.	Item	Implementation Status
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	- Standard Foods convenes relevant departments through the Sustainability Development Committee and the Environmental Sustainability Team to discuss, from time to time, the potential internal and external impacts of various issues on the organization, including identifying and assessing climate change risks and responding to impacts. After identifying climate-related impacts, meetings are held with senior executives to discuss climate-related risks and opportunities. Improvement recommendations and measures are proposed for the potential hazards caused by such risks, in order to adapt to and mitigate climate-related financial risks and identify corresponding climate-related financial opportunities. - The Sustainability Development Committee and the Environmental Sustainability Team report annual ESG performance to the Board of Directors each year, and the Board confirms short-, medium-, and long-term targets, including those related to climate change. < Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term)	< Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
3	Describe the financial impacts of extreme weather events and transformative actions.	< Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	< Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	< Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	< Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.

No.	Item	Implementation Status
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	- Based on the general rate under the "Carbon Fee Rate" announced by the Ministry of Environment, the Company established the "Internal Carbon Pricing Operating Procedures" in 2025 and set the price at NT\$300 per metric ton of carbon dioxide equivalent. This will be adjusted on a rolling basis each year in accordance with government announcements and corporate policies. - The direct and indirect GHG emissions of each Standard Foods site have not reached 25,000 metric tons of CO₂e per year, and the Company is not subject to the government carbon fee. Therefore, internal carbon pricing has not yet been implemented. However, in response to future regulatory developments, the Group plans to launch group-wide carbon management planning in mid-2026, including carbon reduction targets, carbon reduction pathway planning and design, carbon reduction strategy quantification, and program recommendations, in order to improve efficiency in achieving carbon reduction targets.
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	In response to the Financial Supervisory Commission's plan for listed companies to adopt the IFRS Sustainability Disclosure Standards in three phases, the Group gradually refines and expands the inventory targets for Scope 3 emissions each year. In 2025, Scope 3 emissions from upstream transportation and distribution of goods were newly added to the inventory as a basis for reduction measures and promotion. < Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.
9	Greenhouse gas inventory and assurance status (separately fill out in point 1-1 below).	- Short-term plan - In 2025, continue completing the GHG emissions inventory and assurance for the Standard Foods Group's four major sites in Taiwan, six sales offices across Taiwan, and subsidiaries in China, including operating locations. - From 2026 to 2027, continue completing the Group's full ISO 14064-1:2018 GHG inventory, including subsidiaries, and establish the Group's long-term carbon reduction targets. - Introduce the CDP Carbon Disclosure Project. - Implement proposal improvement projects and carry out carbon emission controls for carbon emission hotspots to effectively reduce carbon emissions. - Medium-and long-term plan - From 2028 to 2030, complete the Group's full ISO 14064-1:2018 GHG assurance, including subsidiaries. - In 2028, reduce the Standard Foods Group's carbon emissions in Taiwan by 5%, using 2025 as the baseline year, with the unit of metric tons per NT\$1 million in revenue. - In 2030, reduce the Standard Foods Group's carbon emission intensity in Taiwan by 10%, using 2025 as the baseline year, with the unit of metric tons per NT\$1 million in revenue. - Use green building materials, green the areas surrounding plants, use gravity conveying to reduce power consumption, and plan high-efficiency utility equipment. - Join the Science Based Targets initiative (SBTi) and advance carbon intensity reduction in a science-based manner. < Reference section > "Chapter 4 Environmental Sustainability_4.1 Climate Governance and Resilience" and the Company's 2025 Annual Report.

Appendix III. Third-Party Assurance

Independent Assurance Report on the Sustainability Report



勤業眾信

稅務管理會計師事務所
110421 台北市信義區松仁路100號22樓

Deloitte & Touche
20F, Taipei New Square Plaza
No. 100, Songren Rd.
Xinyi Dist., Taipei 110421, Taiwan
Tel: +886 (0) 2 2725-9988
Fax: +886 (0) 2 2511-6888
www.deloitte.com/tw

INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Standard Foods Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Standard Foods Corporation ("the Company") for the year ended December 31, 2025.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards and Topic Standards published by the Global Reporting Initiative (GRI), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix 1) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed included, but were not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, processes, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the Subject Matter Information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, observation, and analytical procedures to obtain evidence supporting limited assurance.

- 1 -

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Han-Ni Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

July 30, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

- 2 -

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosure of the Sustainability Metrics Refer to in the Rules Governing the Preparation and Filing of Sustainability Reports
1.	Over hundred percent of Standard Foods' products are subject to assessment and improvement relating to personnel, operating procedures, facility sanitation management, and quality assurance systems.	Chapter 2 Food Safety - Food Safety Management	The evaluation and improvement regarding the company's personnel, work management, hygiene management of facilities and quality control system to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage effects.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.1
2.	During the reporting period, there were 6 product withdrawals due to packaging mismanagement, and the total weight of withdrawn products was 8 metric tons. There was one regulatory violation involving Article 28, Paragraph 1 of the Act Governing Food Safety and Sanitation; the overall message conveyed by the advertisement involved exaggeration and was likely to cause misunderstanding. The required improvements were completed within the prescribed timeframe, and a fine totaling NT\$30,000 was paid.	Chapter 2 Food Safety - Product Sanitation and Transparency	The type and number of incidents of violation against the applicable food safety and sanitation laws and noncompliance with Linked Companies product and service information and labeling laws.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.2
3.	Among the paper packaging materials used for Standard Foods and Standard Dairy products, the procurement quantity of FSC-certified packaging materials accounted for 74.72%. Calculation formula: procurement quantity of green packaging materials ÷ procurement quantity of paper packaging materials. Recyclable milk, chilled sauce curries, and paper straws have 100% adopted FSC-certified packaging.	Chapter 3 Sustainable Supply Chain - Supply Chain Resilience and Management	The percentage of the purchased volume in compliance with internationally recognized responsible procurement standards, categorized by materials.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.3
4.	Standard Foods and Standard Dairy have 100% obtained ISO 22000:2018 Food Safety Management System certification.	Chapter 2 Food Safety - Food Safety Management	The percentage of the production volume manufactured in sites certified by an internationally independent third party according to internationally recognized food safety management system standards.	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.4

(Continued)

- 3 -

Independent Assurance Report on the Sustainability Report

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosure of the Sustainability Metrics Disclosed in the Rules Governing the Preparation and Filing of Sustainability Reports																														
5.	Standard Foods/Standard Dairy Supplier Evaluation Results in 2025: <table> <tr> <th>Supplier Type</th> <th>Grade</th> <th>2025</th> </tr> <tr> <td>Excellent</td> <td></td> <td>286</td> </tr> <tr> <td>Good</td> <td></td> <td>25</td> </tr> <tr> <td>Acceptable</td> <td></td> <td>6</td> </tr> <tr> <td>Under Observation</td> <td></td> <td>1</td> </tr> <tr> <td>Total</td> <td></td> <td>311</td> </tr> </table> Supplier Audit Items: - Plant Facilities - Hygiene Management - Accessories, Transportation, and Storage - Quality Assurance Capability and Quality Management - Production Management - Supplier, Customer Complaint, and Traceability Management - Fraud Defense Standard Foods/Standard Dairy Supplier Audit Implementation Status in 2025: <table> <tr> <th>Audit Method</th> <th>2025</th> </tr> <tr> <td>Number of Suppliers with Transactions in the Year</td> <td>311</td> </tr> <tr> <td>Number of Suppliers Actually Audited (Regular)</td> <td>176</td> </tr> <tr> <td>Audit Percentage (%)</td> <td>56.59%</td> </tr> <tr> <td>Number of Suppliers Pending Audit</td> <td>135</td> </tr> <tr> <td>Audit Pass Rate</td> <td>100%</td> </tr> </table> Note: The audit percentage is calculated as the percentage of suppliers that underwent audits among all suppliers included in the procurement transactions during the reporting year.	Supplier Type	Grade	2025	Excellent		286	Good		25	Acceptable		6	Under Observation		1	Total		311	Audit Method	2025	Number of Suppliers with Transactions in the Year	311	Number of Suppliers Actually Audited (Regular)	176	Audit Percentage (%)	56.59%	Number of Suppliers Pending Audit	135	Audit Pass Rate	100%	Chapter 3 Sustainable Supply Chain - Supply Chain Resilience and Management	The number and percentage of suppliers audited, and the audit items and results.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.2
Supplier Type	Grade	2025																																
Excellent		286																																
Good		25																																
Acceptable		6																																
Under Observation		1																																
Total		311																																
Audit Method	2025																																	
Number of Suppliers with Transactions in the Year	311																																	
Number of Suppliers Actually Audited (Regular)	176																																	
Audit Percentage (%)	56.59%																																	
Number of Suppliers Pending Audit	135																																	
Audit Pass Rate	100%																																	
6.	In addition to spreading all relevant product production information each month, as required by law, to the Food Traceability Management Information System ("Food Trace"), Standard Foods conducts at least two Standard-product recall exercises each year in accordance with its Internal Finished Product Recall and Disposal Procedures. During these exercises, the relevant investigation records for the tracking and traceability system must be completed within the prescribed timeframes. 100% of Standard Foods product lines are traceable.	Chapter 2 Food Safety - Food Safety Management	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole products.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.3																														

(Continued)

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosure in the Rules Governing the Preparation and Filing of Sustainability Reports																																
7	Standard Foods performs all analyses in accordance with Article 7 of the Act Governing Food Safety and Nutrition and the corporate guidelines for food businesses establishing laboratories, thereby ensuring testing quality. Standard Foods' Internal Testing Items <table><tr><th>Location</th><th>In-house Testing Items</th><th>Number of Items</th></tr><tr><td>Dayuan Plant</td><td>Physical methods: Density, residual dry weight, vitamin levels, and others. Chemical methods: Moisture, protein, fat, organic acids, amino acids, plant sterols, heavy metals, pesticide residues, glyphosate in grains, benzene in edible oils, acrylamide in grains, and others. Microbiological methods: Total plate count, Enterobacteriaceae, Salmonella, Listeria, and others.</td><td>42 items 129 items 22 items</td></tr><tr><td>Zhongli Plant</td><td>Physical methods: Temperature, specific gravity, total solids, freezing point, average moisture, and flavor. Chemical methods: Veterinary drug residues, Brix, acidity, fat, pH, ATP swab tests, solids-not-fat, protein swab tests, milk protein, hardness, residual chlorine, sensory cell count in meat, aflatoxin, alcohol tests, and hydrogen peroxide tests. Microbiological methods: Listeria, Salmonella, Staphylococcus aureus, Enterobacteriaceae, mold yeasts, total plate count, lactic acid bacteria, thermophilic spores, coliforms, microscopic examination of microorganisms, and culture activity.</td><td>6 items 15 items 11 items</td></tr><tr><td>Hakuo Plant</td><td>Physical methods: Brix, temperature, viscosity, specific gravity, total solids, flavor. Chemical methods: pH, water protein nitrogen index (WPNI), acidity, ATP swab tests, protein swab tests, hardness, and residual chlorine. Microbiological methods: Total plate count, Enterobacteriaceae, coliforms, E. coli, mold yeasts, Listeria, Salmonella, Staphylococcus aureus, lactic acid bacteria, heat-resistant spores, and culture activity.</td><td>7 items 7 items 11 items</td></tr></table> Testing Pass Rates <table><tr><th></th><th>Dayuan Plant</th><th>Zhongli Plant</th><th>Hakuo Plant</th></tr><tr><td>Testing Capacity</td><td>93.11%</td><td>99.41%</td><td>100.00%</td></tr><tr><td>Raw Materials</td><td>93.11%</td><td>99.41%</td><td>100.00%</td></tr><tr><td>Packaging Materials</td><td>93.11%</td><td>99.41%</td><td>100.00%</td></tr><tr><td>Finished Products</td><td>96.52%</td><td>100.00%</td><td>100.00%</td></tr></table> Note: Testing Pass Rate = (Total Number of Batches Tested / Total Number of Producing Batches) * Total Number of Batches Tested The Company executed testing capacities of NT\$10,218,000 in 2025, representing 1.23% of the operating revenue of Standard Foods and Standard Dairy. The Company expenses as a percentage of operating revenue are calculated as follows: Testing expenses = (Cost of Operating Revenue before Offsetting)	Location	In-house Testing Items	Number of Items	Dayuan Plant	Physical methods: Density, residual dry weight, vitamin levels, and others. Chemical methods: Moisture, protein, fat, organic acids, amino acids, plant sterols, heavy metals, pesticide residues, glyphosate in grains, benzene in edible oils, acrylamide in grains, and others. Microbiological methods: Total plate count, Enterobacteriaceae, Salmonella, Listeria, and others.	42 items 129 items 22 items	Zhongli Plant	Physical methods: Temperature, specific gravity, total solids, freezing point, average moisture, and flavor. Chemical methods: Veterinary drug residues, Brix, acidity, fat, pH, ATP swab tests, solids-not-fat, protein swab tests, milk protein, hardness, residual chlorine, sensory cell count in meat, aflatoxin, alcohol tests, and hydrogen peroxide tests. Microbiological methods: Listeria, Salmonella, Staphylococcus aureus, Enterobacteriaceae, mold yeasts, total plate count, lactic acid bacteria, thermophilic spores, coliforms, microscopic examination of microorganisms, and culture activity.	6 items 15 items 11 items	Hakuo Plant	Physical methods: Brix, temperature, viscosity, specific gravity, total solids, flavor. Chemical methods: pH, water protein nitrogen index (WPNI), acidity, ATP swab tests, protein swab tests, hardness, and residual chlorine. Microbiological methods: Total plate count, Enterobacteriaceae, coliforms, E. coli, mold yeasts, Listeria, Salmonella, Staphylococcus aureus, lactic acid bacteria, heat-resistant spores, and culture activity.	7 items 7 items 11 items		Dayuan Plant	Zhongli Plant	Hakuo Plant	Testing Capacity	93.11%	99.41%	100.00%	Raw Materials	93.11%	99.41%	100.00%	Packaging Materials	93.11%	99.41%	100.00%	Finished Products	96.52%	100.00%	100.00%	Chapter 2 Food Safety - Food Safety Management	The food safety laboratory established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.2
Location	In-house Testing Items	Number of Items																																		
Dayuan Plant	Physical methods: Density, residual dry weight, vitamin levels, and others. Chemical methods: Moisture, protein, fat, organic acids, amino acids, plant sterols, heavy metals, pesticide residues, glyphosate in grains, benzene in edible oils, acrylamide in grains, and others. Microbiological methods: Total plate count, Enterobacteriaceae, Salmonella, Listeria, and others.	42 items 129 items 22 items																																		
Zhongli Plant	Physical methods: Temperature, specific gravity, total solids, freezing point, average moisture, and flavor. Chemical methods: Veterinary drug residues, Brix, acidity, fat, pH, ATP swab tests, solids-not-fat, protein swab tests, milk protein, hardness, residual chlorine, sensory cell count in meat, aflatoxin, alcohol tests, and hydrogen peroxide tests. Microbiological methods: Listeria, Salmonella, Staphylococcus aureus, Enterobacteriaceae, mold yeasts, total plate count, lactic acid bacteria, thermophilic spores, coliforms, microscopic examination of microorganisms, and culture activity.	6 items 15 items 11 items																																		
Hakuo Plant	Physical methods: Brix, temperature, viscosity, specific gravity, total solids, flavor. Chemical methods: pH, water protein nitrogen index (WPNI), acidity, ATP swab tests, protein swab tests, hardness, and residual chlorine. Microbiological methods: Total plate count, Enterobacteriaceae, coliforms, E. coli, mold yeasts, Listeria, Salmonella, Staphylococcus aureus, lactic acid bacteria, heat-resistant spores, and culture activity.	7 items 7 items 11 items																																		
	Dayuan Plant	Zhongli Plant	Hakuo Plant																																	
Testing Capacity	93.11%	99.41%	100.00%																																	
Raw Materials	93.11%	99.41%	100.00%																																	
Packaging Materials	93.11%	99.41%	100.00%																																	
Finished Products	96.52%	100.00%	100.00%																																	
8	Total energy consumption Percentage of green-based electricity Renewable energy usage rate	Appendix 2 - Environmental Sustainability - Environmental Sustainability Management	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.8																																
9	Total water withdrawal Total water consumption	Appendix 2 - Environmental Sustainability - Environmental Sustainability Management	Total water withdrawal and total water consumption.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.9																																
10	Weight of products sold Number of production facilities	Appendix 2 - Environmental Sustainability - Environmental Sustainability Management	Weight of products sold and number of production venues.	Taiwan Stock Exchange Corporate Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 1, Appendix 1-1, No.10																																

(Continued)

Independent Assurance Report on Greenhouse Gas Emissions

Deloitte.

勤業眾信

勤業眾信聯合會計師事務所
110421 台北市信義區松仁路100號22樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 110421, Taiwan
Tel +886 (2) 2725-9988
Fax +886 (2) 4931-6888
www.deloitte.com.tw

INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

Standard Foods Corporation

We have undertaken a limited assurance engagement of the accompanying greenhouse gas (GHG) statement of Standard Foods Corporation for the year ended December 31, 2025 (see Appendix 1).

Standard Foods Corporation's Responsibility for the GHG Statement

Standard Foods Corporation Company is responsible for the preparation of the GHG statement in accordance with ISO 14064-1: 2018 ("Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals") issued by the International Organization for Standardization (ISO). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in Note 6 to the GHG statement, GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases. The data and the method used in making the estimate may also result in estimation uncertainty. Different measurement techniques may generate significantly different outcomes and thus lead to the GHG statement subject to estimation uncertainty.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ("TWSAE 3410"), issued by the Accounting Research and Development Foundation of the Republic of China. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

- 1 -

A limited assurance engagement undertaken in accordance with TWSAE 3410 involves assessing the suitability in the circumstances of Standard Foods Corporation's use of ISO 14064-1: 2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

1. Through inquiries, obtained an understanding of Standard Foods Corporation's control environment and information systems relevant to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness.
2. Evaluated whether Standard Foods Corporation's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Standard Foods Corporation's estimates.
3. Undertook site visits at 10 sites to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to the sites. The sites selected for testing were chosen taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures we performed did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Standard Foods Corporation's GHG statement has been prepared, in accordance with the ISO 14064-1: 2018.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Standard Foods Corporation's GHG statement for the year ended December 31, 2025 is not prepared, in all material respects, in accordance with the ISO 14064-1: 2018.

- 2 -

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance report is Han-Ni Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

June 25, 2026

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report has been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report shall prevail.

- 3 -

Appendix IV. Awards and Certifications Register

Honors and Recognition			Item Content
Corporate Governance	Taiwan Stock Exchange 12th Corporate Governance Evaluation	6%-20%	"Corporate Governance Evaluation" Top 6%-20% Companies
	ISO 27001:2022 Information Security Management System	Certification	SAP System, Data Center
	ISO 50001 Energy Management System	Certification	Zhongli Plant
	ISO 20400 Sustainable Procurement	Certification	Standard Foods Group
	Workplace Health Promotion Self-Certification	Certification	Standard Foods Corporation
	Workplace Health Promotion Self-Certification	Certification	Standard Dairy Products Taiwan Ltd.
Product Quality & Taste	Superior Taste Award	★★★	Fresh Delight Extra Fresh Milk
	Superior Taste Award	★★	Great Day Avocado Oil
	Superior Taste Award	★★	Fresh Deligh 100% Raw Shelf-Stable True Milk
	Superior Taste Award	★★	Fresh Delight Premium Yogurt
	Superior Taste Award	★★	Fresh Delight High-Quality Fresh Milk
	Superior Taste Award	★★	Fresh Delight Chocolate Milk
	Superior Taste Award – Award Badge Expansion	★★	Fresh Delight Fresh Shelf-Stable True Milk
	Superior Taste Award – Award Badge Expansion	★★	Fresh Delight Extra Fresh Low-Fat Milk
	Superior Taste Award – Award Badge Expansion	★★	Fresh Delight Freshly Blended Cocoa
	Superior Taste Award	★	Great Day Thai Coconut Green Curry Chicken
	Superior Taste Award	★	Great Day 100% Premium Extra Virgin Olive Oil
	Superior Taste Award	★	Quaker Rich Full Cream Milk Powder
	Superior Taste Award	★	Quaker ComInJia Calcium Chewable Tablets (Tropical Fruit Flavor)
	Monde Selection	Nomination Award	Great Day 100% Premium Extra Virgin Olive Oil
	Monde Selection	Nomination Award	Great Day Avocado Oil

Honors and Recognition			Item Content
Monde Selection	Gold Award		Great Day Premium High-Oleic Sunflower Oil
Monde Selection	Gold Award		Great Day Rice Bran Oil
Monde Selection	Gold Award		Fresh Delight Extra Fresh Milk (200 ml, 300 ml, 936 ml, 1,830 ml)
Monde Selection	Gold Award		Fresh Delight Extra Fresh Low-Fat Milk (200 ml, 936 ml)
Monde Selection	Gold Award		Fresh Delight High-Quality Fresh Milk (1,830 ml)
Monde Selection	Gold Award		Fresh Delight Premium Yogurt (135 g, 500 g, 900 g)
Monde Selection	Grand Gold Award		Quaker ComInJia Premium Wild Fish Oil Capsules
Monde Selection	Gold Award		Quaker ComInJia Digestive Probiotic Powder
Monde Selection	Gold Award		Quaker ComInJia Sensitive Care Probiotic Powder
Monde Selection	Gold Award		Quaker ComInJia Lutein Capsules
Monde Selection	Gold Award		Quaker Ginseng Essence
Monde Selection	Gold Award		QuakerGinseng Essence – No Added Sugar
Monde Selection	Nomination Award		Quaker Ganoderma Mycelium Tonic
Monde Selection	Gold Award		Quaker Chicken Essence
Monde Selection	Nomination Award		TDHB Nourishing Royal Bird's Nest Gift Set (6 Bottles)
Monde Selection	Gold Award		TDHB Nourishing Lutein Functional Drink
A.A. Taste Awards	Three-Star Award		Quaker Oat Ya No Added Sugar High-Fiber Oat Milk
A.A. Taste Awards	Three-Star Award		Quaker Organic Oat Drink
A.A. Taste Awards	Two-Star Award		Quaker Ensure Garlic Pepper Tender Chicken
A.A. Taste Awards	Two-Star Award		Quaker Ensure Basil Tomato Tender Pork
A.A. Taste Awards	Two-Star Award		Quaker Ensure Sesame Oil Chicken Risotto
A.A. Taste Awards	One-Star Award		Quaker Ensure Taro Pork Risotto

Honors and Recognition			Item Content
Government Promotion	Eatender Senior-Friendly Food Certification (Texture Level)	Certification (Easy to Chew)	Quaker Ensure Nutritional Soft Meal – Basil Tomato Tender Pork
	Eatender Senior-Friendly Food Certification (Texture Level)	Certification (Easy to Chew)	Quaker Ensure Nutritional Soft Meal – Garlic Pepper Tender Chicken
	Eatender Senior-Friendly Food Certification (Texture Level)	Certification (Tongue Crushable)	Quaker Ensure Nutritional Soft Meal – Taro Pork Risotto
	Eatender Senior-Friendly Food Certification (Texture Level)	Certification (Tongue Crushable)	Quaker Ensure Nutritional Soft Meal – Sesame Oil Chicken Risotto
	Eatender Senior-Friendly Food Award Selection	Nutrition-Friendly Award	Quaker Ensure Nutritional Soft Meal – Garlic Pepper Tender Chicken
	Eatender Senior-Friendly Food Award Selection	Business Potential Award	Quaker Ensure Nutritional Soft Meal – Taro Pork Risotto
	Eatender Senior-Friendly Food Award Selection	Business Potential Award	Quaker Ensure Nutritional Soft Meal – Sesame Oil Chicken Risotto
R&D Innovation	Innovative Product Evaluation Award – (FIRDI)	Innovative Product Concept – Gold Award	Quaker Optimotion Jelly – Proprietary Key Formula
	Innovative Product Evaluation Award – (FIRDI)	Innovative Process Technology – Honorable Mention	Fresh Delight Super Protein No Added Sugar Yogurt
Clean Label Certification	AA No-Additives Certification	100%	Fresh Delight Extra Fresh Milk
	AA No-Additives Certification	100%	Fresh Delight 100% Raw Milk Shelf-Stable Milk
	AA No-Additives Certification	100%	Great Day 100% Premium Pure Canola Oil 1L
	AA No-Additives Certification	100%	Quaker Ginseng Chicken Essence
	AA No-Additives Certification	3-Star	Quaker Complete Ganoderma Mycelium Tonic – No Added Sugar
	AA No-Additives Certification	100%	Quaker Chicken Essence
	AA No-Additives Certification	100%	Quaker All-Natural Five-Grain High-Protein Black Sesame Soy Milk – No Added Sugar (20g × 10)

Honors and Recognition			Item Content
Clean Label Certification	AA No-Additives Certification	100%	Quaker All-Natural Five-Grain Sleep Support High-Calcium Black Sesame Quinoa Drink – No Added Sugar (24g × 10)
	Tse Yue-Clean Label Certification	Double Clean Label	Jade Lemon Tea
	Tse Yue-Clean Label Certification	Double Clean Label	Extra Rich Dark Cocoa
	Tse Yue-Clean Label Certification	Double Clean Label	Mango Mixed Iced Tea
	Tse Yue-Clean Label Certification	Double Clean Label	Leto Green Tea
	Tse Yue-Clean Label Certification	Double Clean Label	Fresh Delight Premium Yogurt
	Tse Yue-Clean Label Certification	Double Clean Label	Fresh Delight Good U Milk Yogurt
	Tse Yue-Clean Label Certification	Double Clean Label	Fresh Delight Premium No Added Sugar Greek-Style Yogurt
	Tse Yue-Clean Label Certification	Double Clean Label	Fresh Delight Premium Honey Greek-Style Yogurt
	Tse Yue-Clean Label Certification	Double Clean Label	Great Day 100% Premium Pure Canola Oil 1L
	Tse Yue-Clean Label Certification	100%	Quaker All-Natural Five-Grain High-Protein Black Sesame Soy Milk – No Added Sugar (20g × 10)
	Tse Yue-Clean Label Certification	100%	Quaker All-Natural Five-Grain Sleep Support High-Calcium Black Sesame Quinoa Drink – No Added Sugar (24g × 10)
	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Hydrolyzed Wheat Cereal – Mixed Vegetable Flavor
	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Hydrolyzed Wheat Cereal – Fiber Support – Mixed Fruit
	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Hydrolyzed Wheat Cereal – Bright Learning – Mixed Vegetable
Clean Label Certification	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Hydrolyzed Wheat Cereal – Fiber Support – Mixed Fruit
	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Wheat Cereal – Learning & Digestion Formula
	Tse Yue-Clean Label Certification	Clean Label	Quaker ProNutro HA Wheat Cereal – Growth & Fruit & Vegetable Formula
Clean Label Certification	CGPRDI-Clean Label Certification	Clean Label	Quaker Growth Milk Powder – HMO Triple Probiotic Formula

Honors and Recognition			Item Content
Sustainability & Social Action	Taoyuan Food Safety - Most Popular Vendor	First Place	Taoyuan Food Safety Portal
	Whole Grain Mark	100% Whole Grain	Quaker Instant Oatmeal (Including Instant Rolled Oats)
	Whole Grain Mark	100% Whole Grain	Quaker Oatmeal
	Whole Grain Mark	100% Whole Grain	Quaker Original Rolled Oats
	Whole Grain Mark	100% Whole Grain	Sunbright Select Fine Oatmeal
	Whole Grain Mark	100% Whole Grain	Quaker Classic Rolled Oats
	Whole Grain Mark	100% Whole Grain	Quaker Organic Rolled Oats
	Carbon Footprint Label	Certification	Quaker Instant Oatmeal (1,100g, 1,250g)
	Animal Welfare Label	Label	Fubao Shelf-Stable Raw Milk
	SVI International Social Value Association Certification - SROI	Certification	Standard Foods - Nutrition Education Program "Nourished with Love"
	SVI International Social Value Association Certification - SROI	Certification	Standard Foods - "Live Well with Love" Nutrition Education Program
	2025 Event Marketing Awards (EMA) - Best Health & Wellness Event	Silver Award	SFG "LIVE FOR GOOD" Nutrition Education Well-being Initiative
	2025 Event Marketing Awards (EMA) - Best Health & Wellness Event	Bronze Award	SFG "GROW WITH LOVE" Nutrition Education Initiative
	2025 Asia Pacific Sustainability Action Awards (APSAA)	SDG 03 Good Health and Well-being - Silver Award	"GROW WITH LOVE" Sustainability Initiative: A Nutrition Education Program

Honors and Recognition			Item Content
Sustainability & Social Action	2025 Asia Pacific Enterprise Awards (APEA)	Corporate Excellence Award	STANDARD FOODS CORPORATION
	2025 4A Creative Awards - Sustainability & SDGs Marketing	Silver Award	The Future Flagship Store
	2025 Digital Singularity Awards - Sustainability & Cultural Impact	Best ESG Impact Award - Gold	Standard Foods Senior Nutrition Education "The Future"
	2025 Digital Singularity Awards - Sustainability & Cultural Impact	Best Cultural Impact Award - Bronze	Standard Foods "The Future Flagship Store"
	2025 Digital Singularity Awards - Video Creativity	Best Video Creativity Award - Bronze	Standard Foods "The Future"
	2025 Digital Singularity Awards - Video Creativity	Best Short Video Creativity Award - Bronze	Standard Foods "Ideas with a Future" Series
	2025 9th Taipei Golden Eagle Microfilm Festival - Sustainability Microfilm	Bronze Award	Standard Foods "Nourished with Love" Nutrition Education Program
	2025 2nd Linking Corporate Humanities Award	Excellence Award	"Nourished with Love" & "Live Well with Love" Nutrition Education Initiatives
	2025 21st Global Views ESG Corporate Sustainability Award	Model Award	"Live Well with Love" Sustainability Initiative - Creating a "Thriving" Aging Taiwan
	2025 21st Global Views ESG Corporate Sustainability Awards	Model Award	"Nourished with Love" Sustainability Initiative - Creating a "Thriving" Rural Taiwan
	2025 Sustainability Textbook SELECT Mark	Label	"Nourished with Love" Sustainability Initiative - Creating a "Thriving" Rural Taiwan
	2025 Food Innovation Awards	Food Education Innovation Award	Standard Foods Senior Nutrition Education Sustainability Initiative

Appendix V. Contact Information

Standard Foods Corporation Taiwan Operating Locations

Operating Location	Address	Telephone
Headquarters	10F., No. 610, Neihu Sec., Ruiguang Rd., Neihu Dist., Taipei City	(02) 2709-2323
Dayuan Plant	No. 369, Sec. 1, Dayuanxi Rd., Dayuan Dist., Taoyuan City	(03) 386-5130
Zhongli Plant	No. 13, Jilin Rd., Zhongli Dist., Taoyuan City	(03) 452-5131
Hukou Plant	No. 7, Xingye Rd., Hukou Township, Hsinchu County	(03) 598-5858
Northern Sales Office	No. 448, Sec. 3, Zhongzheng E. Rd., Dayuan Dist., Taoyuan City	(03) 381-0768

Standard Foods Corporation Subsidiary Information

Operating Location / Company	Address	Telephone
Standard Foods Corporation	10F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan	(02) 2709-2323
Standard Beverage Co., Ltd.	12F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan	(02) 2709-2323
Charng Hui Company Limited	12F., No. 610, Ruiguang Rd., Neihu Dist., Taipei City, Taiwan	(02) 2709-2323
Domex Technology Corporation	No. 6, Xingan Rd., Hsinchu Science Park, Hsinchu City, Taiwan	(03) 577-2115
Accession Limited	Portcullis Chambers , 4th Floor, Ellen Skelton Building, 3076 Sir Francis Drake Highway, Road Town, Tortola, British Virgin Islands	
Standard Investment (Cayman) Limited	P. O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	
Dermalab S.A.	Dufourstrasse 20, 8702 Zollikon / Zurich Switzerland	+41 44 396 15 54
Labo AG	Talacker 41, 8001 Zurich, Switzerland	
Swissderma, SL	Calle Balmes 177, 08006 Barcelona, Spain	
Standard Foods, LLC.	55 W. 5th Avenue, Unit 10C, San Mateo, California	
SF Nutra PTE. LTD.	531A UPPER CROSS STREET #03-108, Hong Lim Complex, Singapore 051531	
Newtrin Holding PTE. LTD.	346C KING GEORGE'S AVENUE KING GEORGE'S Building, Singapore 051531	

Operating Location	Address	Telephone
Taichung Office	8F-1, No. 67, Sec. 1, Wuquan W. Rd., West Dist., Taichung City	(04) 2372-9229
Chiayi Office	8F-1, No. 762, Xinmin Rd., West Dist., Chiayi City	(05) 235-0092
Tainan Office	10F-1, No. 689-43, Xiaodong Rd., East Dist., Tainan City	(06) 311-6598
Kaohsiung Office	11F-1, No. 306, Zhongyi 1st Rd., Lingya Dist., Kaohsiung City	(07) 716-0958
Yilan Office	5F, No. 95, Xiaoqian 1st Rd., Yilan City, Yilan County	(039) 388-442

Operating Location / Company	Address	Telephone
Newtrin Healthcare Foods Japan Co., Ltd.	14-14 Roppongi, Minato-ku, Tokyo, Japan	
Shanghai Standard Foods Co., Ltd.	Room 807, Building 1, No. 2138, Xiyang Road, Shanghai, China	021-64016665
Standard Investment (China) Co., Ltd.	No. 88, Dalian West Road, Hongkou District, Shanghai, China	021-64016665
Shanghai Dermalab Corporation	Room 728, 7F, Building 1, No. 180, Xinhong Road, Shanghai, China	021-64016665
Shanghai Le Ben Tuo Health Technology Co., Ltd.	Room 5, 1F, Building 1, No. 39, Jiada Road, Shanghai, China	021-64016665
Shanghai Le Ben De Health Technology Co., Ltd.	Room 806, Building 1, No. 2138, Xiyang Road, Shanghai, China	021-64016665
Standard Foods (Xiamen) Co., Ltd.	No. 99, Zhongpu Road, Huli District, Xiamen, Fujian, China	021-64016665
Shanghai Le Ho Industrial Co., Ltd.	Room BN138, No. 22, Lane 1-30, Wangjiang Road, Shanghai, China	021-64016665
Shanghai Le Min Industrial Co., Ltd.	Room BN139, No. 22, Lane 1-30, Wangjiang Road, Shanghai, China	021-64016665
Shanghai New Vitality Health Technology (Group) Co., Ltd.	Room 811, Building 1, No. 2138, Xiyang Road, Shanghai, China	021-64016665
Jiangsu Hua Sun Health Technology Co., Ltd.	No. 88, Dalian West Road, Taicang City, Jiangsu, China	0512-53677888
Standard Foods (Hong Kong) Co., Ltd.	1501 Capital Centre, No. 151, Gloucester Road, Wan Chai, Hong Kong	
Rotiwa International Limited	Room A, 12/F, 300 Des Voeux Road Central, Sheung Wan, Hong Kong	



Standard Foods Group