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HANTECH BIO-TECH

2024 HANTECH BIO-TECH Sustainability Report

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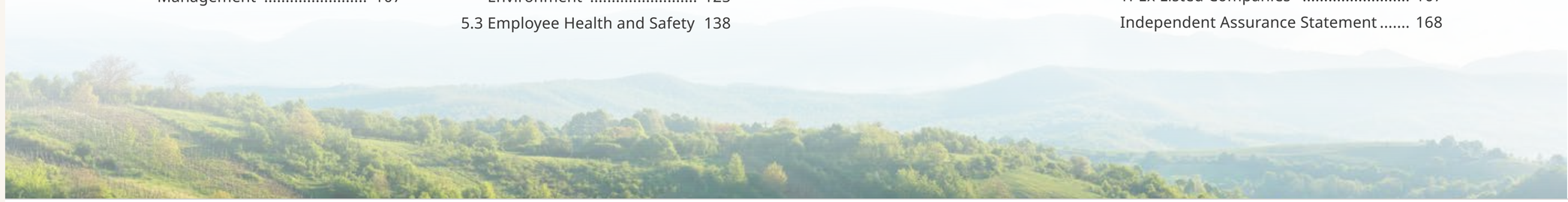

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About the Report

Hantech Bio-Technology Co., Ltd. (hereinafter referred to as "Hantech Bio-Tech" or "the Company") focuses on the R&D and contract manufacturing of health supplements. Upholding the business philosophy of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity", the Company actively promotes practices across the three dimensions of Environmental, Social, and Governance (ESG), demonstrating its commitment to creating shared value and achieving sustainable prosperity beginning from the manufacturing end.

Starting in 2024, the Company issued its 1st Sustainability Report, disclosing its actions and achievements in health supplement development, operational management, and social responsibility. In the future, the Company will continue to integrate its core business with ESG and work together with stakeholders from all sectors to jointly build a sustainable blueprint.

Through the Report, the Company hopes to enable all parties to understand our efforts in sustainability and social responsibility, as well as our determination to continuously improve. For more real-time sustainability information, please visitthe Company's website.

Reporting Period and Organizational Scope

Information Disclosure Period

Unless otherwise specified, the data and information disclosed in the Report are primarily based on the year 2024 (January 1 to December 31, 2024). To ensure completeness and comparability of information, certain performance data are traced back to 2022 or extended to the latest information in 2025.

Information Disclosure Boundary

The financial performance in the Report is prepared in accordance with the IFRS and covers the Company and its subsidiaries. Environmental and social performance is primarily disclosed based on the Company's operating sites in Taiwan. If there is industry relevance or financial materiality, relevant data from other subsidiaries may also be included.

Report Preparation Principles

Sustainability Performance

The content of this report is prepared in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" issued by the Taipei Exchange, and follows the 2021 GRI Standards issued by the Global Reporting Initiative (GRI), the AA1000 Accountability Principles Standard, the Processed Foods (FB-PF) industry disclosure standards of the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD). These frameworks serve as the basis for disclosure (please refer to the Appendix for a detailed index comparison table for quick search and review).

Financial Performance

Audited and certified by Deloitte & Touche in accordance with the IFRS. Unless otherwise stated, all amounts are presented in NTD.

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About the Report

Report Review

The information or data in the Report is compiled and collected by the respective responsible departments, consolidated by the Sustainable Development Team, reviewed by supervisors, and approved and released by the Board of Directors. Some data is sourced from the Company's annual shareholders' meeting report, government agencies, and publicly available information to ensure completeness and objectivity.

To ensure the reliability of the content, the Company commissioned an independent third-party assurance provider, Ernst & Young, to perform limited assurance on specific key performance information in accordance with the Assurance Standards No. 3000. The limited assurance report is included in the appendix of the Report.

Publication Date

The Company issued its 1st Sustainability Report this year and will continue to publish sustainability reports annually. To download previous reports, please visit the Sustainability Section of the Company's official website.

Current version publication date: August 2025

Next version publication date: Scheduled for publication in August 2026

Major Changes in the Report

There were no significant restatements in this year's report. If any information is restated or revised in the future, the corresponding sections and page references will be indicated accordingly.

Contact Information

If you have any feedback or suggestions regarding the Report, you are welcome to contact us and share your valuable opinions.

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2024 Hantech Bio-Tech ESG Overview

Aligning with the UN SDGs

Annual Sustainability Performance Highlights

- Starting in June 2024, the water-saving effect reached approximately 1,000 tons of water per month.
- The 2023 and 2024 independent GHG inventories (Scope 1 and Scope 2) have been completed.
- Plan to install a solar power generation system, scheduled to be officially commissioned in Q4 2025.
- Electronic invoice usage rate reached 95%.

- Continue to promote employee training and career development, with total training hours reaching 1,396.5 hours in 2024.
- The Company actively participated in community activities and care for the disadvantaged (494 gifts were given in "Caring for Food").
- Promoted the "Local Marketing Project in Xihu" Combined with local specialty (e.g. chives, grape) with a guided map and distributing them to passengers riding the steam train, with the project committing to donate NTD 1 for every pack produced.
- Support local cultural heritage by donating to temple renovations and participating in pilgrimage activities and blessing ceremonies.

- On September 26, 2024, Hantech Bio-Tech successfully completed its IPO and was listed.
- Earnings per share reached NTD 6.02, outperforming the previous year's NTD 5.90.
- There were no penalties imposed by competent authorities for violations related to anti-competitive behavior or monopolistic practices.
- Obtained 5 patents.
- Assisted customers in obtaining 6 product certifications, including 1 certified as "100% additive-free."
- Assisted customers in obtaining 10 THIDA HALAL certifications.
- Assisted customers in obtaining 7 SNQ National Quality Awards.
- Completed the development and implementation of a new pouch type, enhancing innovation in product packaging to meet diverse customer needs and expand application scenarios.

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Message from the Chairman

Hantech Bio-Tech began with Chinese herbal trading in 2007 and has consistently upheld the spirit of "Integrity and Excellence". From raw material development, product R&D, to process innovation, the Company continuously refines its technologies and incorporates service design concepts, integrating upstream, midstream, and downstream resources to provide comprehensive professional services. By staying attuned to industry trends, the Company has built a complete value chain in the liquid packaging field.

As extreme climate events intensify, environmental changes are having a profound impact on human life and the future of generations. Enterprises are at a critical moment of transformation and responsibility. In response to environmental challenges and societal expectations, Hantech Bio-Tech upholds the core values of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity". The Company not only continues to cultivate its core business and expand technological boundaries, but also redefines the meaning of corporate growth: shifting from merely pursuing revenue expansion to committing to a sustainable vision of environmental symbiosis and shared prosperity with society.

In 2024, Hantech Bio-Tech achieved consolidated revenue of NTD 748,423 thousand, demonstrating solid operational performance. We further strengthened our ESG actions by advancing energy efficiency, promoting local culture, supporting local agriculture, and enhancing employee care and knowledge transfer. We actively reduce the environmental impact of production by optimizing processes and improving energy efficiency, effectively managing carbon emissions and fulfilling our commitment to green manufacturing. At the same time, we comprehensively promote energy conservation and carbon reduction, water resource management, and resource circularity, while strengthening employees' environmental awareness to embed sustainability into daily operations.

The success of Hantech Bio-Tech would not be possible without the dedication and efforts of every colleague. We have always believed that people are our most important asset. Therefore, we are committed to fostering a diverse, inclusive, and growth-oriented workplace where every employee can thrive and reach their full potential. We also prioritize the health and well-being of our employees, creating a trustworthy working environment and driving the enterprise's continued, stable progress.

On the path toward sustainable development, we work hand in hand with stakeholders including suppliers, customers, employees, and the community. Establish long-term and stable partnerships to ensure product quality and responsible production; maintain close communication with customers to respond to market trends and consumer needs; share resources with the community; and actively participate in public welfare and environmental initiatives to strengthen local connections and achieve a win-win outcome for both the Company and society. We believe that collaboration with stakeholders not only enhances corporate resilience but also lays a solid foundation for a sustainable future.

HANTECH BIO-TECHNOLOGY CO., LTD.
Chairman, Li, Yu-Lin

Looking ahead, Hantech Bio-Tech will continue to build on professional expertise, drive progress with innovative services, and uphold sustainable values. We will deepen our sustainability culture, strengthen employee engagement, foster shared understanding, and work with all stakeholders to achieve balanced economic, social, and environmental development, jointly creating a harmonious and brighter future.

With sincere appreciation, we extend our best wishes.

Peace and happiness

Chairman

August 2025

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2024 Hantech Bio-Tech ESG Overview

Awards and Honors

Chairman Li, Yu-Lin was honored as one of the Top 100 MVP Managers by "Manager Today".

2008

Received recognition from the Food Evaluation Committee

Gold Award

2022

Recognized in CRIF Taiwan's 2024 edition of "Top 5000 Largest Enterprises in Taiwan"

2024

Received the "11th D&B Taiwan Elite SME Award"

Received recognition from the Taipei Exchange

"Multi-level Support Growth Model Award"

Ranked **15th** in the "Fast100" by CommonWealth Magazine

Received the "2024 Buying Power Social Innovation and Startup Procurement Award" from the Ministry of Economic Affairs

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Technological Innovation and Patent Certification

2016: "Packaging pouch" awarded Taiwan patent D174451

2016: "Food packaging pouch (water bottle)" awarded China patent 201530406114.1

2016: "Food packaging pouch" awarded Taiwan patent D176609

2016: "Food packaging pouch" awarded China patent 201630016659.6

2018: "Food packaging pouch" awarded Taiwan patent D193173

2019: "Improvement of liquid food filling equipment" awarded Taiwan patent M588125

2020: "Filling pouch cutting device" awarded Taiwan patent M591955

2020: "Checkered steel seal structure" awarded Taiwan patent M593943

2020: "Food packaging pouch" awarded China patent 202030311893.8

2021: "Food packaging pouch" awarded Taiwan patent D210050

2021: "Food packaging pouch" awarded Taiwan patent D210056

2021: "Food packaging pouch (I)" awarded Taiwan patent D210065

2021: "Food packaging pouch (II)" awarded Taiwan patent D210699

2023: "Low-temperature nano pearl powder dry grinding device" awarded German patent 202023101155

2023: "Pearl ultrasonic cleaning device" awarded German patent 202023101618

2023: "Return-air conveyor device" awarded Taiwan patent I819903

2023: "Food packaging pouch" awarded Taiwan patent D228906

2024: "Food packaging pouch" awarded Taiwan patent D229823

2024: "Heat dissipation structure of a film-roll bag-making filling packaging machine" awarded Taiwan patent M653242

2024: "Bag-clamping device of a film-roll bag-making filling packaging machine" awarded Taiwan patent M653241

2024: "Single-heating cold-fill manufacturing method for functional jelly products" awarded Taiwan patent I866379

2024: "Food packaging pouch" awarded Taiwan patent D235392

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Company Overview

Hantech Bio-Tech focuses on the R&D and contract manufacturing of liquid dietary supplements, jelly, and gel-type products. Upholding the philosophy of sustainable management, the Company continues to drive product innovation and process optimization, assisting brand clients in responding to diversified market demands while ensuring compliance with food safety standards. With strong R&D capabilities and rigorous quality management, the Company has established industry-leading production technologies, offering efficient, stable, and competitive contract manufacturing solutions for health supplements.

The Company provides one-stop ODM/OEM services covering raw material development, formula design, product manufacturing, packaging, and after-sales support, ensuring clients a comprehensive and high-quality contract manufacturing experience. To fulfill the concept of green manufacturing, Hantech Bio-Tech also plans to adopt high-efficiency and environmentally friendly equipment, optimize production processes, and promote water-saving measures in manufacturing to achieve water resource recycling and reuse, thereby reducing the environmental impact of operations and achieving the goal of sustainable business development.

Quality and safety are the fundamental pillars of Hantech Bio-Tech's operations. The Company has obtained multiple international certifications, including ISO 22000, HACCP, Health Food GMP, HALAL, and D&B certification™, ensuring that products comply with regulatory and stringent food hygiene requirements. The Company firmly believes that with a professional R&D team, comprehensive quality control, and continuous innovation, it will continue to create value for customers, drive industry advancement, and share the achievements of sustainable development with society.

Company Profile

Stock Code: 1294

Full Name of the Company	HANTECH BIO-TECHNOLOGY CO., LTD.
Date of Establishment	October 22, 2007
Headquarters	No. 101, Gongye Rd., Xihu Township, Changhua County
Capital	NTD 276,233 thousand
Annual Revenue	NTD 748,423 thousand
Number of employee	171 people
Main Business	▶ R&D and manufacturing of functional beverages and health supplements ▶ ODM and OEM contract manufacturing of functional beverages ▶ Development of functional food raw materials

The Foundation of Health; A Trusted Choice

Hantech Bio-Tech is committed to providing high-quality, stable, and sustainability-oriented contract manufacturing solutions for health supplements. Leveraging years of accumulated expertise and technical capabilities, the Company tailors product formulas and dosage form designs based on customer needs. Through efficient production management and strict quality control, we enhance product competitiveness while balancing production efficiency and environmental responsibility, working together to drive the health industry toward green manufacturing and sustainable development.

Corporate Core Values

01 **Integrity** — We value trust and commitment, uphold corporate ethics and principles of transparent governance, and build long-term and solid partnerships with customers, employees, and partners.

02 **Professional** — Possessing comprehensive R&D, production, and quality control capabilities, we provide high-quality, customized ODM/OEM services, assisting customers in steadily expanding their market presence.

03 **Innovation** — Continuously invest in product upgrades and process improvements, combining market insights with technological applications to develop diversified, trend-aligned health products.

04 **Inclusion** — Implement environmental protection, employee care, and social responsibility, working together with the supply chain and stakeholders to create shared value and promote mutual prosperity and symbiosis between the Company and society.

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Operating Sites and Market Deployment

Hantech Bio-Tech's operating headquarters is located in Changhua County, Taiwan. The Company has cultivated the Taiwan health supplement market for many years and is actively expanding its international business footprint. Its current operating scope covers Hong Kong, Malaysia, and Singapore. The Company is committed to providing high-quality ODM/OEM contract manufacturing services for functional beverages, with services extending to domestic and international raw material development, professional proposals, formula design, finished or semi-finished product contract manufacturing, and after-sales support. This comprehensive one-stop integrated service system has enabled the Company to establish a solid contract manufacturing network and brand trust foundation in both domestic and overseas markets.

The Company continues to strengthen its brand influence and global market presence, expand its customer base, and drive international development. In the ASEAN market, the Company focuses on the high acceptance of health beverages among local consumers and the continuously growing market demand, promoting the development of sterilized soft-pouch beverages designed to meet local preferences. Given that advanced packaging and sterilization processing technologies are not yet widespread in Southeast Asia, the Company has initiated market assessments and begun discussions with potential partners to actively expand into emerging markets. Compared with the local market, which primarily uses glass bottles and jelly products, Hantech Bio-Tech leverages its leading packaging and sterilization technologies to introduce product formats that are convenient, innovative, and environmentally advantageous. This approach demonstrates significant market differentiation and penetration potential, effectively enhancing overall competitiveness.

In the China market, sterilized soft-pouch beverages are highly favored by consumers, and a solid sales foundation has been established in recent years through direct selling and e-commerce channels. The Company has entered the market with stable product quality and flexible market strategies, continuously expanding sales channels and brand influence. This strengthens the Company's international presence and advances its dual goals of internationalization and sustainable development.

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Key Milestones

2007
- Establishment of HANTECH BIO-TECHNOLOGY CO., LTD.

2010
- Passed the ISO 9001:2008 quality assurance certification

2013
- The product sterilization procedure has passed the Food Industry Research and Development Institute's (FIRDI) safety certification for heat distribution and heat penetration

2015
- Zhongshan Plant in Yuanlin passed the ISO 22000 and HACCP quality assurance certification
- Obtained "Level 2 Certification for Food Sanitation and Safety Management System" from the Ministry of Health and Welfare
- Guilu essense (tortoise shell and deer antler gelatin) and pearl powder received the Symbol of National Quality for three consecutive years (2013-2015)

2016
- Introduction of the HALAL and TQF certification system
- "Pearl powder" products obtained HALAL certification

2017
- Obtained the "Canned Food Sterilization Measurement Technology" license from the Food Industry Research and Development Institute
- Passed the "Level 2 Quality Assurance and Expansion Program" certification by the Ministry of Health and Welfare

2019
- Subsidiary Han Chih Technology Co., Ltd. established

2020
- Publicly issued shares on the Taipei Exchange
- Established a wholly-owned subsidiary, Biowise Biotechnology Co., Ltd.
- Obtained the Health Food GMP Certificate issued by the Food and Drug Administration, Ministry of Health and Welfare

2021
- Xihu Main Plant commenced formal mass production and obtained international ISO 22000 and HACCP quality certifications
- Approved for TPEx listing by the Taipei Exchange

2022
- Registered for Emerging Stock trading on the Taipei Exchange

2024

Note: Please refer to page 7 of the 2024 shareholders' meeting annual report and the Company's official website for Hantech Bio-Tech's major historical reforms and related strategic matters.

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Sustainability Strategies and Practices

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Performance Highlights

→ Established the Sustainable Development Committee and reported to the Board of Directors on the progress of sustainability initiatives twice.

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1.1 Corporate Sustainability Policy and Commitment

Vision and Mission

Safeguarding health, leading sustainability through innovation

Under conditions of limited resources and increasingly severe climate change, the importance of environmental protection continues to grow, and sustainable development has become a shared goal across industries. Hantech Bio-Tech upholds the core philosophy of "giving to create a better society" and the vision of "a pioneer in health and innovation." The Company is committed to providing high-quality, sustainability-oriented contract manufacturing services for health supplements, safeguarding consumer health through professional technology and rigorous quality management, while actively promoting green manufacturing and environmental sustainability practices.

Since its establishment in 2007, Hantech has integrated Eastern and Western health concepts and adhered to a people-oriented corporate culture, continuously strengthening dual-track development in R&D and quality, and dedicating itself to creating safe, innovative, and effective health supplement solutions.

We collaborate with domestic and international partners to introduce advanced processing technologies, and have obtained international certifications including ISO 22000, HACCP, GMP, HALAL, and D&B certification™, fully ensuring product quality and food safety.

In response to market trends and customer needs, we continue to promote R&D innovation and develop a diversified product portfolio, helping customers create differentiated competitive advantages and maintaining a leading position in Taiwan's production capacity for sterilized soft-pouch functional beverages.

In the face of rising global health awareness and environmental challenges, the Company actively promotes energy conservation and carbon reduction, water resource management, and the use of recyclable packaging materials, focusing on six major development pillars including "green manufacturing", "product responsibility", "R&D innovation", "a friendly workplace", "ethical corporate management" and "social prosperity", and comprehensively advancing sustainable development. We embed sustainability principles into every aspect of R&D, production, governance, and stakeholder engagement, continuously expanding positive impact and moving forward together with all partners toward a shared and better future.

We believe that doing every task diligently and honoring every commitment with sincerity are the achievements we are most proud of.

Sustainability Strategy Planning

Hantech Bio-Tech upholds the three core ESG principles of environmental protection (Environment), social responsibility (Social), and corporate governance (Governance), integrating sustainability into all aspects of operational management as the core guideline for the Company's long-term development.

The Company focuses on enhancing contract manufacturing technology and quality for health supplements, adheres to principles of ethical corporate management, values employee well-being, and gradually builds a robust sustainability framework through strengthened governance and innovation, striving to create long-term positive impact for society and the environment.

For seven categories of stakeholders and 15 sustainability issues, the Company conducted internal and external questionnaire surveys and consulted professional advisors to assess positive and negative impacts. A total of eight material issues were identified, including 1 environmental issue, 5 social issues, and 2 governance issues, which serve as the basis for prioritizing sustainability management actions.

To effectively control potential risks, the Company evaluates tolerable thresholds based on the materiality principle to prevent possible losses, and has established the "Risk Management Policies and Procedures" to build a risk monitoring framework covering areas such as operations, compliance, and climate risks. The Company continues to optimize response mechanisms to safeguard stakeholder interests, enhance corporate resilience and overall value, and achieve optimal resource allocation.

Looking ahead, Hantech Bio-Tech will continue to advance the following strategies:

- Strategies aligned with SDGs: Refer to the UN SDGs to establish internal action indicators and implement specific measures aligned with the corresponding goals.
- Enhance data management and disclosure transparency: Gradually build data foundations such as carbon inventory and energy usage, strengthening stakeholder communication and the reliability of reporting.
- Deepen engagement with employees and the supply chain: Through internal training, supplier conferences, and ESG evaluations, drive the expansion of sustainability responsibility from individual actions to organization-wide implementation.
- Introduce innovation and digital tools: Apply automation, intelligent monitoring, and systemized management platforms to enhance sustainability management effectiveness..
- Review and refine strategies annually: Integrate internal reviews and external consultant recommendations to regularly review ESG goals and implementation effectiveness on a rolling basis.

Hantech Bio-Tech is committed to continually refining sustainability strategy planning with a responsible corporate mindset, deepening cooperation with internal and external stakeholders, and creating a future that benefits the economy, society, and the environment.

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Advance sustainability strategies to create a better future

Strategy review

Regularly review and refine strategies to ensure their effectiveness

Innovative tools

Use automation and smart monitoring to improve efficiency

Deepen employee and supply chain engagement

Interact with stakeholders through training and activities

Data management

Develop carbon and energy data to enhance transparency and trust

Strategy Correspondence

Align internal actions with SDGs to promote sustainable development

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1.2 Sustainable Governance Structure

Sustainability Evolution and Organization

To effectively integrate the sustainability philosophy into corporate governance and daily operations, Hantech Bio-Tech established the Corporate Social Responsibility Best Practice Principles in 2021 as guidance for promoting corporate responsibility and sustainable operations. In response to the amendments to relevant directives issued by the competent authority in 2022, the Board of Directors resolved to formally rename the "Principles" as the "Sustainable Development Best Practice Principles" and simultaneously revise certain provisions to strengthen the governance framework and enhance the effectiveness of sustainability management.

This measure aims to ensure that the Company possesses the capability to respond and continuously improve when facing multiple challenges such as climate and environmental change, social responsibility and corporate governance.

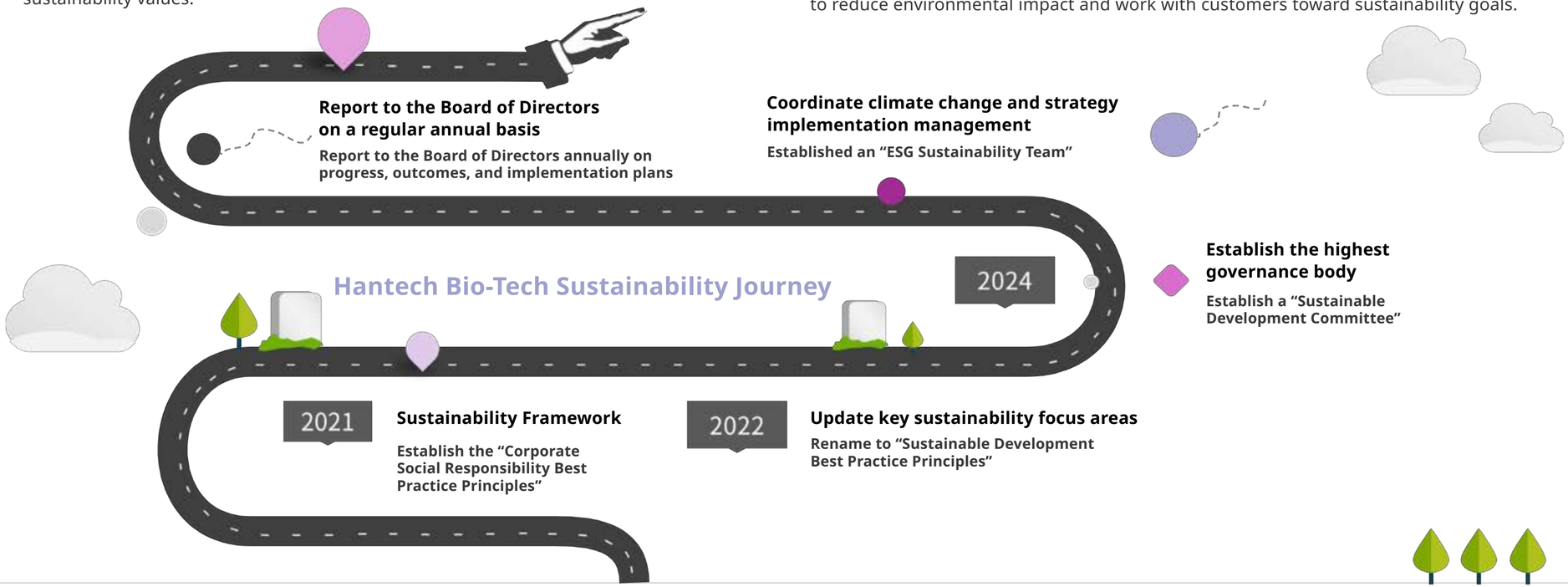
In the future, the Company will continue to promote internal training, establish sustainability policies and conduct regular evaluations. All sustainability management guidelines will also be submitted to management for review and adjustment to establish a sound sustainability promotion mechanism and deepen the implementation of sustainability values.

To further implement sustainable governance, the Company officially established the "Sustainable Development Committee" in 2024. The Board of Directors serves as the highest governance body for sustainability issues, and, based on the three ESG core dimensions of environment, social and governance, plans departmental responsibilities and execution directions.

At the same time, under the guidance of the Chairman, the "ESG Sustainability Task Force" was established to coordinate matters related to climate change and risk issues, ensuring that climate targets are implemented and continuously optimized. The Task Force is responsible for identifying and managing material sustainability issues, promoting strategy implementation and performance tracking, reporting progress to the Sustainable Development Committee on a regular basis, and reporting results and implementation plans to the Board of Directors at least once a year. Through a clear governance mechanism and operating procedures, Hantech Bio-Tech continues to deepen sustainability values, strengthen organizational resilience and responsible governance capabilities, and move toward a more forward-looking corporate sustainability blueprint.

2024 Status of Operations

In 2024, the Sustainable Development Committee reported to the Board of Directors twice, covering matters including the identification and management of sustainability-related issues (including climate change risks and opportunities), the establishment of sustainability management procedures and the scheduling of the 2025 audit plan. In addition, during the process of formulating the annual budget and operational plans, environmental concepts were incorporated into product design and packaging strategies based on market trends and needs, promoting the use of recyclable packaging materials to reduce environmental impact and work with customers toward sustainability goals.



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1.3 Stakeholder Communication and Materiality Analysis

Stakeholder Communication

Hantech Bio-Tech understands that business operations are not only about operating performance and profitability, but must also take into account the impacts on environment, social and corporate governance (ESG). We are committed to maintaining honest and transparent communication with stakeholders to ensure that corporate decisions take into account diverse needs and achieve the value goal of advancing both operations and sustainability. To strengthen the identification and management of material sustainability issues, Hantech Bio-Tech referenced the GRI Standards and followed the AA1000 Stakeholder Engagement Standards as the communication framework.

Through the five principles of the AA1000 Stakeholder Engagement Standards, namely responsibility, influence, attention, diverse perspectives and dependency, stakeholders are evaluated from three dimensions: interaction frequency, cooperation relationship and degree of impact. Internal meetings, interviews and questionnaire surveys are conducted, followed by in-depth discussions by the Sustainable Development Committee and senior management, to identify 7 major stakeholders: Employees, shareholders, customers, suppliers, government agencies, communities, and financial and insurance institutions, ensuring a sound communication mechanism and responding to the concerns of all parties.

In addition, to deepen communication, Hantech Bio-Tech has established a contact channel on its official website to provide an immediate feedback and two-way communication platform. Since 2024, the Company has prepared an Annual Sustainability Report to comprehensively present performance and commitments across the three major dimensions of environment, society and governance, and, through continuous communication and collaboration, work together with stakeholders to promote sustainable development.

2024 Communication Channels and Effectiveness with Stakeholders

Stakeholders: Employee

Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Occupational Safety and Health Friendly Workplace	▶ On-site Services Provided by Contracted Medical Personnel ▶ Bulletin Board	▶ Occupational Health Nurse 4 times per month; Plant Physician 4 times per year ▶ Once a week	▶ Nursing personnel for labor health services provided 17 services, totaling 68 hours ▶ Personnel related to labor health services (physical therapist) provided 7 services, totaling 28 hours ▶ Physician for labor health services provided 4 services, totaling 8 hours ▶ Held 52 morning meetings
	▶ Welfare Committee Meetings ▶ Internal Communication Mailbox ▶ Email ▶ Company Website ▶ Social Communication Software	▶ Welfare Committee once per quarter ▶ Occasionally ▶ Occasionally ▶ Occasionally ▶ Occasionally	▶ Held 4 Welfare Committee meetings ▶ A total of 0 cases were received through the complaint mailbox
	▶ Education and Training ▶ Quality Monthly Meetings	▶ Safety and health education and training 2 times per year ▶ Quality monthly meetings once a month	▶ Total annual training hours: 408 hours; total participants: 102 people ▶ Held 12 quality monthly meetings
	▶ Labor-management Meetings ▶ Annual Performance Evaluation ▶ Education and Training	▶ Labor-management meetings once per quarter ▶ Performance evaluation once per quarter ▶ At least once a month	▶ Held 4 labor-management meetings ▶ The proportion of employees receiving annual performance evaluations reached 100% ▶ Total annual training hours: 1,396.5 hours; total participants: 675 people

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Stakeholders: Shareholders			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Product Quality and Safety Talent Attraction and Retention Ethical Corporate Management	▶ Supplier Delivery Compliance Rate	▶ Statistical data once per quarter	▶ Q1 Compliance Rate: 99.99%, Q2 Compliance Rate: 100.00%, Q3 Compliance Rate: 99.98%, Q4 Compliance Rate: 99.99%
	▶ Major Abnormality Reporting System ▶ Labor-management Meetings ▶ Welfare Committee Meetings ▶ Internal Communication Mailbox ▶ Email ▶ Official Website ▶ Social Communication Software ▶ Morning Meeting	▶ In the event of a major quality abnormality, activate the immediate reporting mechanism, with Quality Assurance conducting the investigation and reporting progress. ▶ Labor-management meetings once per quarter ▶ Welfare Committee meeting once per quarter ▶ Internal communication mailbox, email, official website, social communication software (occasionally) ▶ Morning meeting once a week	▶ The Company has no record of major food safety incidents or product recalls ▶ Held 4 labor-management meetings ▶ Held 4 Welfare Committee meetings ▶ Held 52 morning meetings
	▶ Held a shareholders' meeting and investor conference	▶ At least once a year	▶ Hold the annual shareholders' meeting to establish good interaction and a sound supervision mechanism with shareholders and investment institutions, safeguarding shareholders' rights and interests.
	▶ Participate in domestic and international investor conferences and communication meetings.	▶ At least once a year	▶ Pre-listing Investor Conference ▶ Closed-door Investor Conference
	▶ Respond to questions from investors and analysts through multiple channels and regularly compile feedback.	▶ Respond to questions from investors and analysts through telephone, email, and external communication mailbox, and regularly collect feedback.	▶ Through interaction with investors and listening to their suggestions, use the feedback as an important reference for future development strategies.
	▶ Publish annually the Company's financial statements, shareholders' meeting annual report, and sustainability report.	▶ Disclose and file within the required deadlines	▶ Publish the Company's annual and quarterly financial statements, the 2024 shareholders' meeting annual report, and the 2024 sustainability report.
	▶ Disclose material information in real time through MOPS and the official website.	▶ Disclose and file within the required deadlines	▶ Possess emergency response capability

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Stakeholders: Customers			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Product Quality and Safety Customer Relationship Management Information Security Management and Customer Privacy	▶ Customer Audit	▶ Cooperate with customers' food safety audits, with Quality Assurance responsible for reception and providing SOPs, inspection records and improvement plans.	▶ Assisted customers in completing a total of 11 third-party audits, with a 100% pass rate.
	▶ Quality Report and Technical Support	▶ Actively communicate with key customers to strengthen mutual understanding and consensus on product risks and regulations.	▶ Cooperate with customers' on-site inspections a total of 8 times.
	▶ Industry Exhibitions and Forums	▶ Once a year	▶ Vitafoods Asia in Thailand (exhibition visit)
	▶ Proactive Contact	▶ Once a week	▶ Number of new customers increased by more than 50
	▶ Referral from Existing Customers	▶ Once a month	▶ Developed more than 8 types of sales channels and conducted transactions with over 100 customers.
	▶ Business Review Meetings with Customers	▶ Occasionally	▶ Customers conducted 72 on-site factory visits.
	▶ Customer Satisfaction Survey	▶ Once per year	▶ Collected 85 responses, with an average satisfaction score of 9.12.
	▶ Customer Feedback Management Procedure (Customer Complaint Form)	▶ Customer Complaints Closed Each Year	▶ Received a total of 37 customer complaints, all properly handled and closed.
	▶ Regular Customer Visits	▶ 20 times per month	▶ Visit more than 20 customers per month.

Stakeholders: Suppliers			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Product Quality and Safety Ethical Corporate Management Customer Relationship Management	▶ Communicate quality requirements and safety standards (acceptance criteria) with suppliers. ▶ Supplier evaluation/on-site audit and guidance ▶ Integrity Commitment	▶ Occasionally ▶ Once per year ▶ Occasionally	▶ Completed 14 quality abnormality coordination cases ▶ Completed 144 document reviews and 7 on-site evaluations ▶ Signing rate of 90.5%
	▶ Online Intelligent Supply Chain Collaboration Platform	▶ Occasionally	▶ A total of 3,047 online purchase orders

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Stakeholders: Government Agencies			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Information Security Management and Customer Privacy Ethical Corporate Management Friendly Workplace Occupational Safety and Health	▶ Official Correspondence ▶ Regulatory Briefings	▶ Occasionally ▶ Occasionally	▶ A total of 36 official correspondence received and issued

Stakeholders: Community			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Water Resource Management Friendly Workplace	▶ Face-to-face Communication ▶ Community Activities	▶ Occasionally ▶ Occasionally	▶ Completed improvements to noise and leakage issues ▶ Held a Mid-Autumn Festival evening event and organized a one-day trip to southern Taiwan for volunteers from Xixi Village

Stakeholders: Financial Insurance Institutions			
Issues of Concern	Communication Methods and Channels	Communication Frequency	2024 Engagement Results
Product Quality and Safety Talent Attraction and Retention Friendly Workplace	▶ Telephone ▶ Email ▶ Financing Application Documents	▶ Occasionally ▶ Occasionally ▶ Occasionally	▶ Applied for a credit loan from Mega Bank on June 2 ▶ Applied to CTBC Bank on August 15 for the post-pandemic revitalization government subsidy, with an amount of NT$35 million

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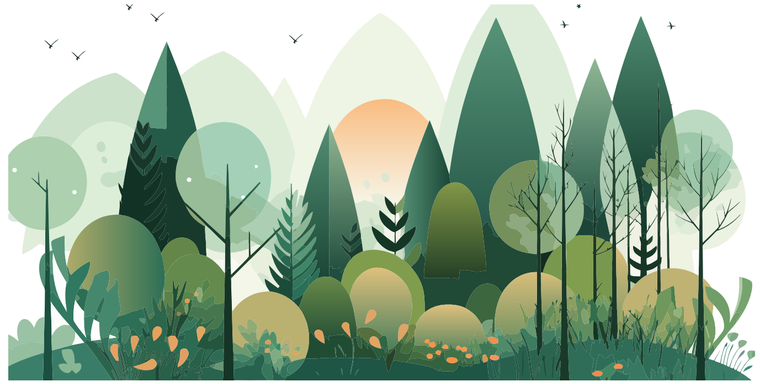
Identification of Material Topics

Hantech Bio-Tech follows international sustainability standards and the latest development trends, referencing the GRI Standards, the SASB standards, the SDGs, and the TCFD recommendations. At the same time, by analyzing the sustainability issues of benchmark companies in the industry and combining them with the Company's operational development strategies and stakeholders' areas of concern, the impact level of each sustainability issue is evaluated. Through systematic management and multiple assessments, ensure that SDGs are integrated with real actions to enhance corporate resilience and sustainable competitiveness.

STEP 1 Collection of Potential Sustainability Issues

With reference to international sustainability standards and trends, and taking into comprehensive consideration the characteristics of the Company's industry, the following 15 actual and potential sustainability issues covering the three ESG dimensions are summarized:

Dimension	Issue	Corresponding GRI Standards
Environmental (E)	Energy Management	GRI 302 Energy
	Water Resource Management	GRI 303 Water and Effluents
	Waste Management	GRI 306 Effluents and Waste
	Climate Change Risks	GRI 201-2 Financial implications and other risks and opportunities due to climate change GRI 305 Emissions
Social (S)	Friendly Workplace	GRI 401 Employment GRI 406 Non-discrimination GRI 407 Freedom of Association and Collective Bargaining GRI 408 Child Labor GRI 409 Forced or Compulsory Labor GRI 410 Security Practices GRI 411 Rights of Indigenous Peoples
	Occupational Safety and Health	GRI 403 Occupational Health and Safety
	Talent Attraction and Retention	GRI 401 Employment GRI 402 Labor/Management Relations GRI 405 Diversity and Equal Opportunity GRI 404 Training and Education GRI 401 Employment GRI 402 Labor/Management Relations
	Information Security Management and Customer Privacy	GRI 418 Customer Privacy
	Customer Relationship Management	GRI 416 Customer Health and Safety
Governance (G)	Supplier Management	GRI 308 Supplier Environmental Assessment GRI 414 Supplier Social Assessment GRI 204 Procurement Practices
	Operational Performance	GRI 204 Procurement Practices
	Ethical Corporate Management	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior
	R&D and Technology Innovation	-
	Product Quality and Safety	GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling
	Raw Material Management	GRI 301 Materials



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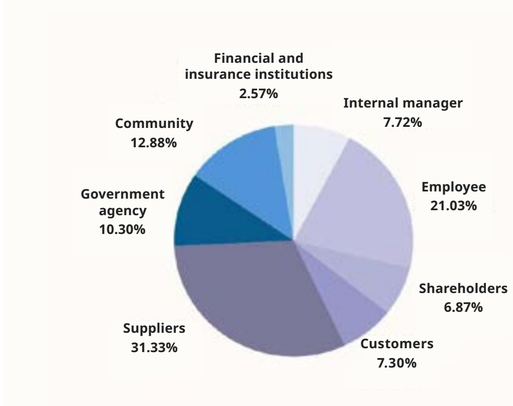
STEP 2 Stakeholder Concern Survey

Hantech Bio-Tech further identified the actual and potential positive and negative impacts that each sustainability issue summarized in the first stage may have generated or may generate in the future on the economy, environment and people (including human rights). A survey on the issues was conducted in Chinese for internal supervisors and the 7 categories of external stakeholders identified. After excluding invalid questionnaires, a total of 233 valid responses were collected (with a response rate of 83.51%). Including internal supervisors (18 responses), employees (49 responses), shareholders (16 responses), customers (17 responses), suppliers (73 responses), government agencies (24 responses), communities (30 responses), and financial and insurance institutions (6 responses).

Respondents		Number of Responses Recovered	Number of Valid Responses
Hantech's Internal Supervisors			
Internal Questionnaire	Internal Supervisors	18	18
	Subtotal	18	18
Stakeholders			
External Questionnaire	Employee	62	49
	Shareholders	17	16
	Customers	25	17
	Suppliers	86	73
	Government Agencies	29	24
	Community	30	30
	Financial Insurance Institutions	12	6
	Subtotal	261	215
Total		279	233



STEP 3 Analysis and Identification of Material Issues

After conducting a detailed questionnaire survey and stakeholder engagement, Hantech Bio-Tech carried out a weighted assessment based on the level of concern from various parties, identifying the potential impact and significance of each issue to the Company. Following discussions by senior management and an in-depth analysis incorporating industry trends, the materiality of the issues was reviewed and adjusted. Ultimately, 8 key sustainability issues for 2024 were identified as the Company's focus areas for future development.

E Environmental (1 Item)
- Water Resource Management

S Social (5 Items)
- Customer Relationship Management
- Friendly Workplace
- Information Security Management and Customer Privacy
- Talent Attraction and Retention
- Occupational Safety and Health

G Governance (2 Items)
- Product Quality and Safety
- Ethical Corporate Management

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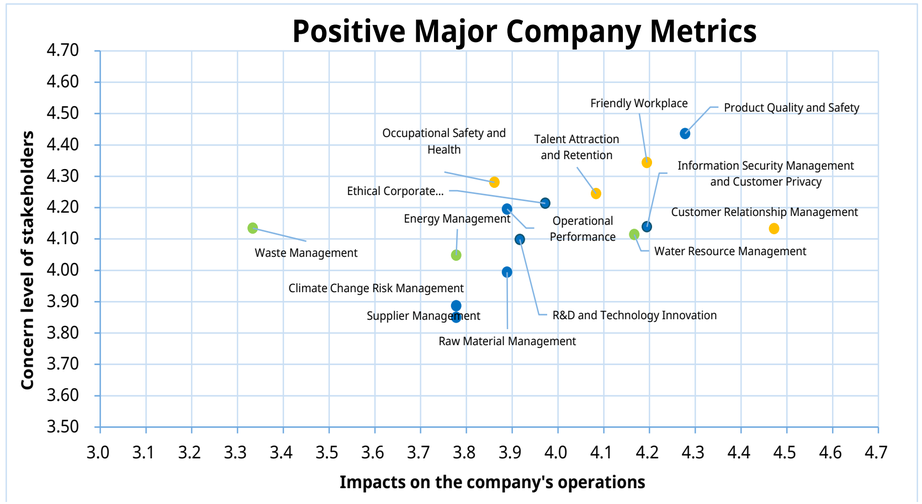

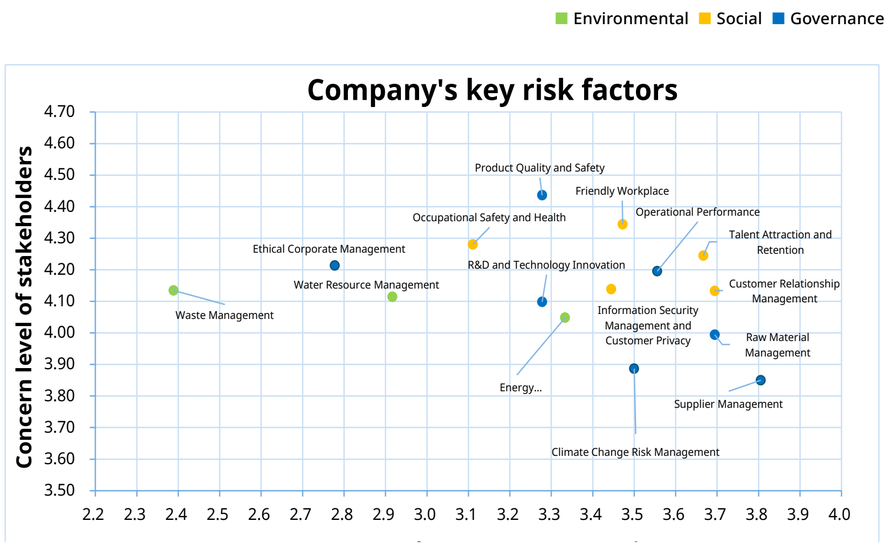

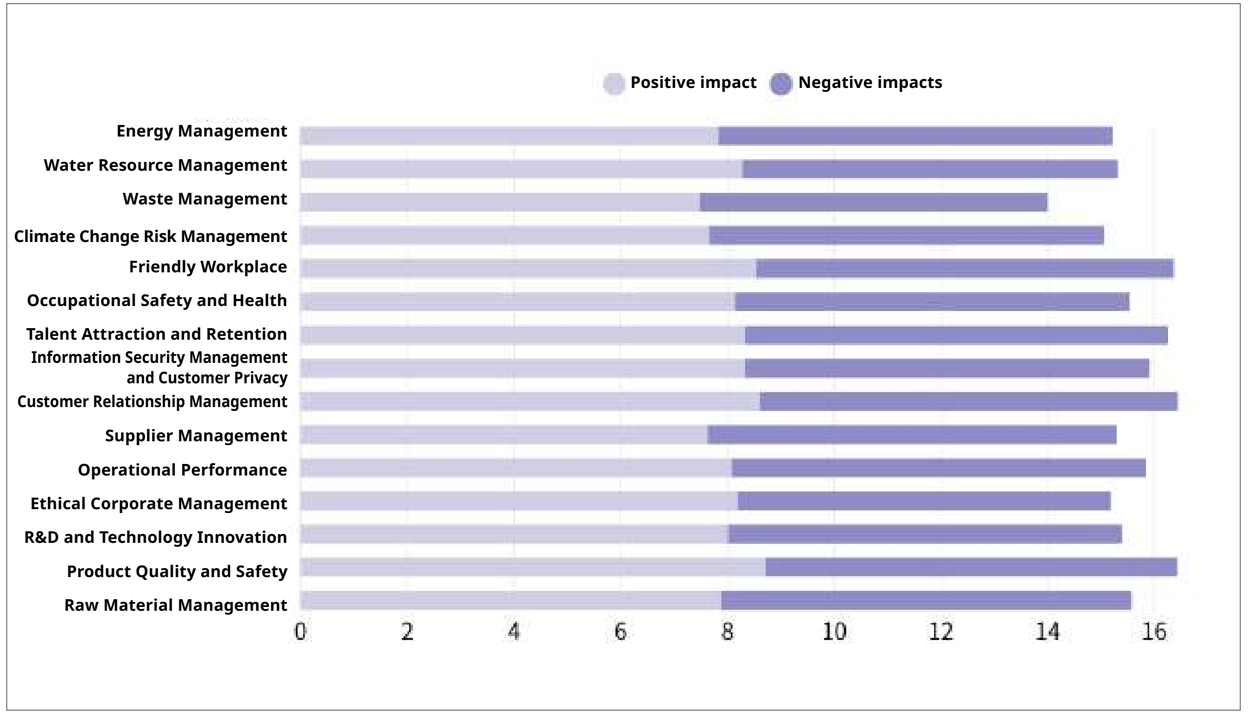

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STEP 4 Reporting and Disclosure

Based on the results of the materiality analysis, Hantech Bio-Tech disclosed the management approaches and related information for the 8 material issues in the corresponding chapters of the sustainability report for stakeholders' reference. The Company further incorporated the results identified for 2024 into its ESG policy, promotion strategies and long-term sustainability goals to ensure comprehensive implementation of sustainability principles and drive steady corporate growth.

2024 Material Topics Impact Description

Material Issues		Description of Positive/Negative Impacts		Corresponding GRI Standards	2024 Engagement Results
E Environmental					
Water Resource Management		Improve Water Efficiency	▶ Install additional water resource recycling systems to enhance water reuse efficiency. ▶ Reduce process water risks and wastewater discharge costs. ▶ Introduce water-saving devices to strengthen daily water conservation management. ▶ Post reminder signs to raise employees' awareness of water conservation. ▶ Strengthen corporate environmental image and regulatory compliance capability.	GRI 303 Water and Effluents	4.2 Environmentally Friendly Management
	−	Increased Costs	▶ The initial construction and maintenance costs of the water resource recycling system are high, and the system's energy consumption also increases the carbon footprint. ▶ If wastewater is not properly treated, it may cause environmental impact and penalties. ▶ Water-saving devices may affect water-use convenience and reduce employee satisfaction		
S Social					
Customer Relationship Management		Enhanced Brand Image	▶ Gain deeper understanding of customer needs and provide customized services. ▶ Regularly communicate with customers to strengthen cooperative relationships. ▶ Improve customer satisfaction and retain existing customers. ▶ Attract potential customer groups and expand market presence. ▶ Drive enhanced brand image and steady business growth.	GRI 416 Customer Health and Safety	3.2 Product Quality and Customer Management
	−	Loss of Customer Trust	Risk of failing to meet customer needs: ▶ Reduce customer satisfaction and trust. ▶ Increase the risk of customer complaints and handling costs. ▶ Damage the Company's reputation and market competitiveness. ▶ Cause order reductions and decline in business performance. ▶ Adverse to the Company's long-term stable development.		

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Material Issues		Description of Positive/Negative Impacts		Corresponding GRI Standards	2024 Engagement Results
S Social					
Friendly Workplace	+	Retain Outstanding Talent	▶ Establish SOP guidelines to enhance employee efficiency and team cohesion. ▶ Provide a safe and comfortable environment and health care to create a sense of security. ▶ Inspire employee potential and improve work performance. ▶ Attract and retain outstanding talent. ▶ Strengthen corporate competitiveness and the foundation for sustainable development.	GRI 401 Employment GRI 406 Non-discrimination GRI 407 Freedom of Association and Collective Bargaining GRI 408 Child Labor GRI 409 Forced or Compulsory Labor GRI 410 Security Practices GRI 411 Rights of Indigenous Peoples	5.2 Diverse and Inclusive Working Environment
	−	Decline in Employee Satisfaction	▶ Insufficient hardware facilities reduce workplace friendliness. ▶ Limited quality and selection of meals affect employee satisfaction. ▶ Lack of childcare resources and insufficient competitiveness in salaries and benefits may reduce employees' willingness to stay. ▶ These issues may affect overall morale and stability, thereby impacting work performance and organizational development.		
Information Security Management and Customer Privacy	+	Information Fully Protected	▶ Establish a comprehensive information security management system and mechanisms. ▶ Conduct regular audits and drills to strengthen defense capabilities. ▶ Ensure customer privacy and prevent data breaches. ▶ Enhance the Company's Reputation and Brand Image	GRI 418 Customer Privacy	3.2 Product Quality and Customer Management
	−	Decline in Operational Stability	▶ If the system is unable to defend against external attacks, it may lead to operational shutdowns and damage to the Company's reputation. ▶ Data leaks may result in legal claims. ▶ Internal risks include malicious destruction and operational errors. ▶ External threats arise from viruses and hacker attacks. ▶ Natural disasters (such as typhoons and earthquakes) may also affect information security and threaten operational stability.		

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Material Issues		Description of Positive/Negative Impacts		Corresponding GRI Standards	2024 Engagement Results
S Social					
Talent Attraction and Retention		Enhance Employee Happiness	▶ Provide competitive reward and remuneration systems to motivate employee performance. ▶ Implement comprehensive benefits and care measures to enhance employee happiness. ▶ Retain high-quality talent and reduce turnover rate. ▶ Build a cohesive and competitive team.	GRI 401 Employment GRI 402 Labor/ Management Relations GRI 404 Training and Education GRI 405 Diversity and Equal Opportunity	5.1 Human Resource Management
	–	Talent Loss Risk	▶ Remuneration and benefits system lacks competitiveness. ▶ Career development and working environment are insufficient, leading to talent loss and an increase in turnover rate. ▶ Affect the Company's competitive advantage and organizational stability. ▶ Improper human resource management or workplace injustice may damage the corporate image. ▶ Adverse to future talent recruitment and long-term development.		
Occupational Safety and Health		Improve Employee Health Level	▶ Zero occupational injuries, creating a safe and secure working environment. ▶ Reduce sick leave and occupational injury rates to maintain stable operational progress. ▶ Prevent occupational disease and enhance overall employee health level. ▶ Improve work efficiency and productivity.	GRI 403 Occupational Health and Safety	5.3 Employee Health and Safety
	–	Legal Litigation Risk	▶ Occupational injuries and diseases affect productivity and increase operating costs. ▶ Damage the Company's reputation and brand image. ▶ Failure to comply with occupational safety regulations may result in fines and litigation risks. ▶ Frequent occupational injuries lead to higher insurance costs, increasing financial burden.		

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Material Issues		Description of Positive/Negative Impacts		Corresponding GRI Standards	2024 Engagement Results
G Governance					
Product Quality and Safety	+	Enhance Product Safety	▶ Strengthen product safety and health evaluation mechanisms to comply with regulatory requirements. ▶ Clearly label product information to protect consumer rights. ▶ Regularly review regulations and continuously update management measures. ▶ Enhance internal training and communication to ensure marketing and operational compliance. ▶ Maintain the Company's reputation and enhance customer trust and satisfaction. ▶ Promote long-term stable product sales.	GRI 416 Customer Health and Safety GRI 417 Marketing and Labeling	3.2 Product Quality and Customer Management
	−	Decrease in Consumer Trust	▶ Failure to establish sound safety evaluation mechanisms and internal management may lead to regulatory violations. ▶ Trigger a consumer trust crisis. ▶ Cause loss of orders and impact revenue. ▶ Reduce market competitiveness and corporate image.		
Ethical Corporate Management	+	Stable Management	▶ Establish a sound governance structure to enhance transparency and management efficiency. ▶ Strengthen trust from investors and stakeholders. ▶ Enhance brand value and customer loyalty. ▶ Attract investment and cooperation opportunities. ▶ Enhance market competitiveness and promote long-term stable corporate development.	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior	2.1 Sound Governance
	−	Damage Reputation	▶ Poor management may lead to corruption. ▶ Cause legal liabilities and economic losses. ▶ Damage Hantech's brand image and market position. ▶ Reduce the ability to attract investors and retain customers.		

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Performance Highlights

→ Successful IPO and completion of listing.

→ Officially established the "Sustainable Development Committee" and set up the "ESG Sustainability Task Force".

→ **Zero** cases of penalties for violations of anti-competitive behavior or monopolistic practices.

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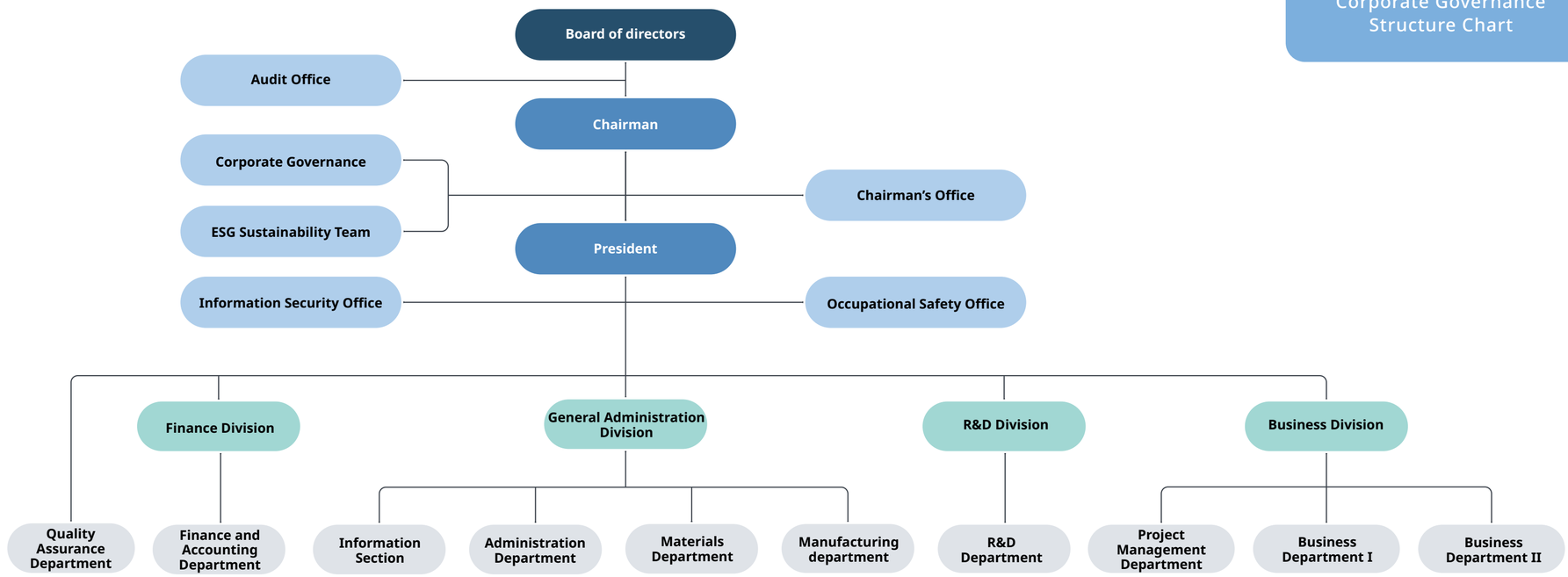
2.1 Sound Governance

2.1.1 Corporate Governance Structure

Hantech Bio-Tech adheres to the principle of sound governance and continuously enhances corporate transparency and management efficiency to safeguard the rights and interests of shareholders and stakeholders. In accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" issued by the Taiwan Stock Exchange and the Taipei Exchange, the Company has established a comprehensive internal governance system encompassing the "Corporate Governance Best Practice Principles," "Rules of Procedure for Board of Directors Meetings," "Ethical Corporate Management Best Practice Principles," "Procedures for Prevention of Insider Trading," "Rules of Procedure for Shareholders' Meetings," and "Risk Management Policies and Procedures." These regulations ensure that governance practices comply with legal requirements and deliver substantive effectiveness, thereby laying a solid foundation for the Company's sustainable development.

The Company's governance structure centers on the Board of Directors, which is responsible for overall planning and supervision of governance measures. To strengthen the Board's functions and decision-making quality, the "Audit Committee" and the "Remuneration Committee" have been established to prudently evaluate matters such as financial statements, internal controls, risk management and remuneration systems. These committees assist the Board in fulfilling its duties, thereby enhancing overall governance effectiveness and corporate competitiveness.

Corporate Governance Structure Chart



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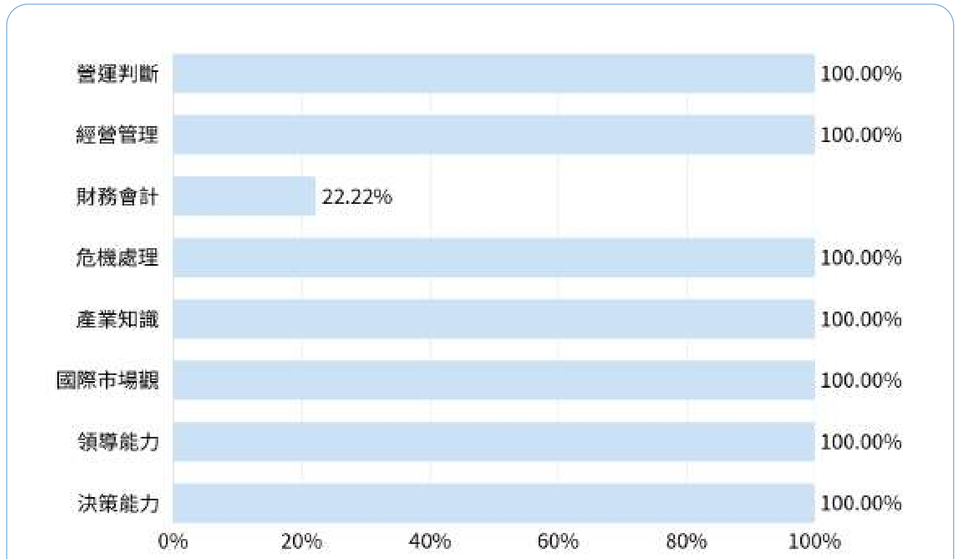
Operations of the Board of Directors

The Company's Board of Directors consists of 9 members, including 4 independent directors and 2 female directors, with independent directors accounting for more than one-third of the seats. The election of directors follows the candidate nomination system stipulated in Article 192-1 of the Company Act and is conducted at the shareholders' meeting. The process adheres to the "Corporate Governance Best Practice Principles" and the "Procedures for Election of Directors," upholding the principle of merit-based selection and emphasizing cross-industry backgrounds and complementary professional expertise. The members of the Board of Directors demonstrate diversity in gender, age, nationality and cultural background, and possess professional knowledge and practical experience in law, accounting, industry and related fields. This diverse and professional composition of the Board of Directors helps strengthen the Board's structure and enhance its operational effectiveness.

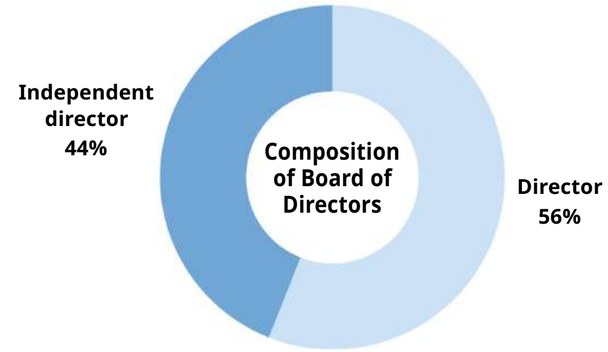
In view of the Chairman's profound industry knowledge, business judgment and management experience, which substantially contribute to enhancing the Company's decision-making quality and execution efficiency, particularly demonstrating outstanding performance in responding to customized market demands, the Chairman concurrently serves as the General Manager. The Company also strictly controls the proportion of directors concurrently serving as managers or employees to ensure that more than half of the Board members do not hold internal positions. This approach maintains the professionalism and independence of the Board of Directors and strengthens the soundness and transparency of corporate governance.

Details regarding the professional qualifications, independence and diversity of the Board members are provided in the sections "Disclosure of Directors' Professional Qualifications and Independent Directors' Independence Information" and "Board Diversity and Independence" of the Company's 2024 shareholders' meeting annual report.

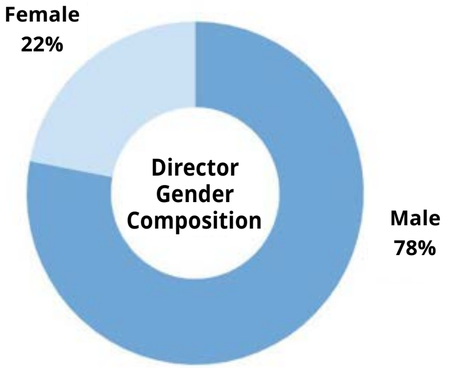
Core Competencies of Board Members



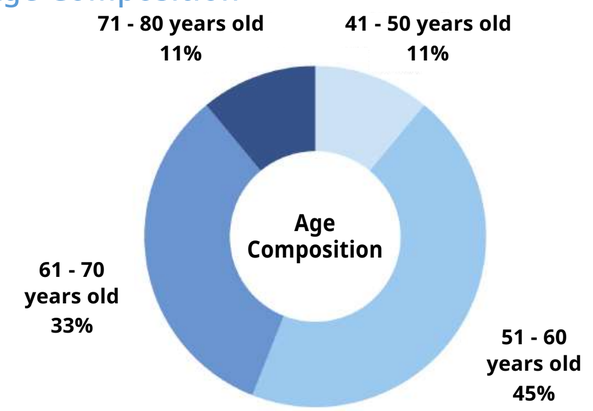
Composition of Independent Directors



Gender Composition



Age Composition



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Sustainability Training Status of the Highest Governance Body

As global attention to climate change and sustainability continues to grow, enterprises face increasingly stringent regulations and rapidly changing market environments, necessitating strengthened governance capabilities and environmental risk response mechanisms. To enhance the Board's supervisory function and decision-making quality under the ESG framework, the Company has actively arranged for directors to participate in various professional training programs. The course topics include "Corporate Governance and Securities Regulations," "Board Governance under ESG," "Recent Case Studies and Civil Liabilities of Directors and Supervisors by the Investors Protection Center," and "Global Economic Trends and Political and Economic Changes in China: Strategies for Taiwanese Businesses," continuously strengthening directors' professional expertise and sustainability governance perspective.

Through diverse and in-depth training programs, directors are assisted in understanding regulations, recognizing the risks and responsibilities brought by ESG, and grasping international trends and business response strategies. This further strengthens the overall governance effectiveness of the Board of Directors and lays a solid foundation for the Company's sustainable development.

2024			
Course Name	Organizers	Number of Participants	Total Hours
Corporate Governance and Securities Regulations	Taiwan Corporate Governance Association	9	27
Board of Directors Governance under ESG	Taiwan Corporate Governance Association	9	27
Case study and analysis of the insurance coverage center in recent years and the responsibilities of directors and supervisors	Taiwan Corporate Governance Association	9	27
The countermeasures of Taiwanese companies in response to the changes in the international economic situation and political and economic changes in China	Taiwan Corporate Governance Association	9	27

Communication on Key Material Events

To strengthen corporate governance and enhance the transparency of Board operations, the Company continues to promote communication and implementation of major governance issues. In 2024, the Company officially established the "Sustainable Development Committee" and set up the "ESG Sustainability Task Force" to coordinate climate change and risk-related issues, demonstrating the Company's strong commitment to ESG matters.

In terms of financial governance, the Company was successfully listed in 2024 and conducted the Board of Directors performance evaluation process to further enhance the Board's supervisory function and governance effectiveness. In addition, the internal audit unit and independent directors held 6 communication meetings throughout the year to ensure the effective operation of the supervisory mechanism, demonstrating the Company's active implementation of governance transparency and internal communication mechanisms.

Key governance events for the year have been fully disclosed in the material information section of MOPS. For related information, please refer to the announcements published by Hantech Bio-Tech in accordance with regulatory requirements.

Item	Communication Items
ESG	In 2024, the Company officially established the "Sustainable Development Committee" and set up the "ESG Sustainability Task Force" to ensure the implementation and optimization of climate goals.
Financial	In 2024, the Company was listed and implemented the Board of Directors performance evaluation process.
Internal Audit	In 2024, the independent directors held 6 regular communication meetings with the internal audit unit. For details, please refer to the sections "Communication Between Independent Directors and Internal Audit Supervisor and CPAs" and "Communication Between Independent Directors and Internal Audit Supervisor" in the shareholders' meeting annual report.

Directors' Reasons for Recusal

If a director has an interest in any proposal discussed at a meeting, either personally or on behalf of a juristic person they represent, the matter shall be handled in accordance with Article 15 of the "Rules of Procedure for Board of Directors Meetings." The director shall explain the material aspects of the interest at the current Board meeting. If the matter may be detrimental to the Company's interests, the director shall voluntarily abstain from discussion and voting and may not act as a proxy for another director in exercising voting rights. In addition, if a director's spouse, relative within the second degree of kinship, or any juristic person having a controlling or subordinate relationship with the director has an interest in the matter under discussion, such interest shall be deemed as that of the director, and the same regulations shall apply accordingly.

As of 2024, one director of the Company concurrently held a directorship in another company. Throughout the year, a total of 19 motions were recused by directors due to conflicts of interest, all related to matters involving their personal interests. The specific details and reasons for recusal are disclosed in the 2024 shareholders' meeting annual report on pages 28–31.

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Remuneration Policy for the Board of Directors and Senior Managers

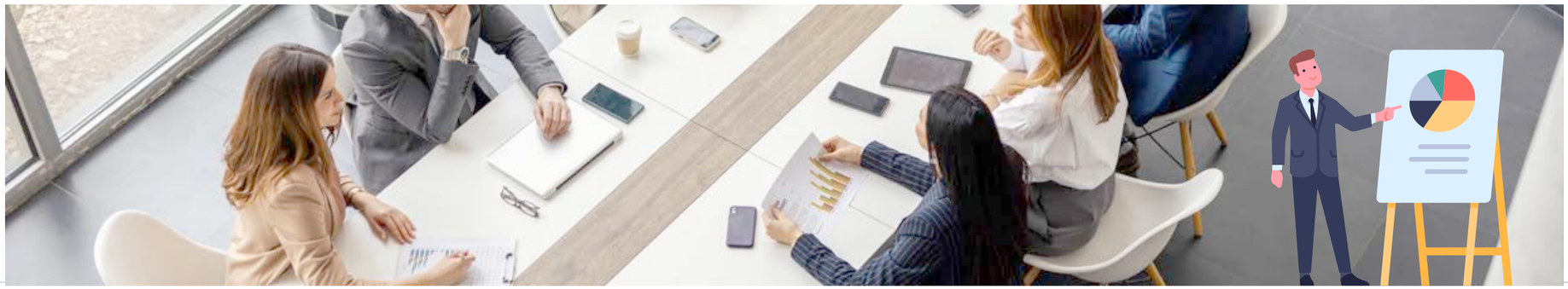
The performance evaluation and remuneration reasonableness of the Company's directors and managers are handled in accordance with the "Directors and Managers Remuneration Management Procedures" and are reviewed and evaluated annually by the Remuneration Committee and the Board of Directors to ensure that the remuneration system is fair and reasonable, and corresponds to individual performance and actual contributions to the Company. In addition to considering individual performance and contributions, remuneration evaluations also take into account the Company's overall operating performance, industry standards and relevant regulations, with timely adjustments to the salary structure to enhance management efficiency and organizational competitiveness. According to Article 27 of the Company's Articles of Incorporation, if the Company has a profit for the year, 5% to 15% shall be allocated as employee remuneration and up to 3% as directors' remuneration, implementing the principle of profit sharing. For detailed information, please refer to page 81 of the Company's 2024 shareholders' meeting annual report .

The Company will continue to maintain salary fairness and reasonableness through a sound remuneration management system, achieving a balance between incentive effectiveness and risk control, and realizing the goal of sustainable operations.

Functional committees

To strengthen the functions of the Board of Directors and improve the supervisory mechanism, the Company has established the "Audit Committee" and the "Remuneration Committee" under the Board. Each functional committee carries out supervision and review matters in accordance with its responsibilities, assisting the Board in enhancing decision-making quality and governance effectiveness. For a summary of the purposes, responsibilities, authorities, operations and attendance records of each functional committee, please refer to the table below or see the Company's 2024 shareholders' meeting annual report for details.

Committee	Responsibilities	Members	Number of Meetings Held in the Current Year	Attendance Rate (excluding attendance by proxy)
Audit Committee	Supervise the fair presentation of the Company's financial statements, the appointment, dismissal, independence and performance of CPAs, the effective implementation of the Company's internal controls, compliance with relevant laws and regulations, and the management of existing or potential risks of the Company.	Independent Directors Hsieh, Tsing-Long; Wang, Yu-Chi; Chu, Chien-Cheng; and Tseng, Ching-Ying	7 times	92.86%
Remuneration Committee	Formulate and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of directors, supervisors and managers, and regularly assess the achievement of their performance goals and determine their individual remuneration.	Independent Directors Hsieh, Tsing-Long; Wang, Yu-Chi; Chu, Chien-Cheng; and Tseng, Ching-Ying	6 times	95.83%



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2.1.2 Ethical Corporate Management

Hantech Bio-Tech upholds the highest standards in implementing the philosophy of ethical corporate management, ensuring that all business operations fully comply with regulations and reducing legal risks. The Company continues to strengthen its internal risk control capabilities to enhance the trust of investors and stakeholders, thereby promoting steady operations and sustainable development.

Material Topics Ethical Corporate Management	
Significance of Material Topics	Ethical corporate management not only helps reduce operational risks, prevent fraud and financial misstatements, and enhance the transparency of financial information, thereby strengthening corporate competitiveness and investor confidence, but also prevents environmental incidents and related losses that may result from data falsification or lax standards. In terms of human rights, ethical corporate management safeguards basic labor rights, strictly prohibits forced labor and child labor, and establishes grievance and protection mechanisms to enhance employees' sense of belonging and loyalty, thereby comprehensively promoting corporate sustainable development.
Policy/ Commitment	The Company has established the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," and the "Code of Ethical Conduct" as behavioral standards for directors, managers, employees, fiduciaries and substantial controllers to follow. All personnel at every level are required to fulfill their duty of care as good administrators, jointly preventing and eliminating any dishonest conduct to ensure compliant and transparent business operations.
Goals	Short-term ▶ The signing rate of confidentiality-related agreements reached 100%. ▶ Zero major incidents of violation of ethical corporate management. ▶ All directors complied with regulations, completing 6 hours of continuing education.
	Mid- to Long-term ▶ Continuously enhance the Company's information transparency. ▶ Disclose ethical corporate management policies and indicators in the sustainability report. ▶ Integrate the ethical corporate management policy with employee performance evaluations and human resource policies. ▶ Expand corporate influence by supervising suppliers' sustainable development through the Ethical Corporate Management Best Practice Principles and the supplier evaluation system, thereby enhancing corporate sustainability value.
Actions	▶ New employees receive training and sign confidentiality agreements upon onboarding, and the concept of ethical corporate management is promoted through regular meetings. ▶ The directors and senior management have issued statements of compliance with the ethical corporate management policy, and employees are required to sign and adhere to confidentiality obligations in their employment contracts. ▶ Strengthen education and training on compliance with regulations related to trade secrets and insider trading to implement ethical corporate management. Internal Evaluation Mechanism ▶ The Company has established a dedicated unit responsible for formulating, implementing and supervising the ethical corporate management policy and preventive mechanisms, which reports to the Board of Directors at least once a year. ▶ Establish an effective accounting and internal control system. ▶ The Company discloses measures, implementation status and quantitative results related to ethical corporate management through its official website, shareholders' meeting annual report and prospectus, and makes the content of the Ethical Corporate Management Best Practice Principles publicly available on MOPS.

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Material Topics Ethical Corporate Management (cont'd)	
Actions(cont'd)	External Evaluation Mechanism ▶ Comply with the FSC Corporate Governance 3.0 evaluation. ▶ Engage external professional institutions to conduct the Board of Directors performance evaluation.
2024 years Actual Performance	▶ No major administrative or judicial sanctions or other violations in 2024. ▶ No complaints, reports or requests were received in 2024. ▶ Zero cases of directors, managers or employees violating the principles of integrity in 2024.
Grievance Mechanism/Communication Channels	The Company encourages both internal and external parties to report any dishonest or improper conduct and provides the following independent reporting mailbox as a channel for filing complaints. ▶ E-mail：report@htbios.com

Ethical Corporate Management and Anti-corruption Mechanism

Hantech Bio-Tech upholds ethical corporate management as its core philosophy, regarding it as an essential cornerstone of sustainable corporate development. The Company strictly complies with legal regulations and ethical standards, and has established a comprehensive internal control and audit system to prevent corruption, bribery and other improper conduct, striving to build a transparent and fair corporate culture.

To prevent unlawful acts and the spread of unethical practices, the Company has established a sound integrity prevention mechanism in accordance with the "Procedures for Prevention of Insider Trading" and the "Procedures for Ethical Management and Guidelines for Conduct." A clear whistleblowing system has been set up to encourage internal employees and external stakeholders to report any violations of integrity or improper behavior.

At the same time, the Company regularly holds internal meetings and training sessions to promote the ethical corporate management policy and related regulations to all employees, strengthening their compliance and ethical awareness. The audit unit formulates an annual audit plan based on the accounting system and internal control system, conducts audit operations and reports the results to the Board of Directors to ensure the effective implementation of the ethical corporate management policy, strengthen risk control and lay a solid foundation for the Company's long-term and stable development.

Code of Conduct (Including Anti-Corruption) Training and Promotion

In terms of anti-corruption, Hantech Bio-Tech continues to strengthen employees' ability to identify and respond to the risks of corruption and other improper conduct through institutionalized advocacy and training. These efforts help employees understand behaviors that may constitute corruption risks and learn appropriate handling methods, further enhancing compliance awareness and reducing the likelihood of violations.

To protect the Company's and customers' trade secrets, all new employees are required to sign a confidentiality agreement that clearly defines the confidentiality obligations and professional ethics to be observed during and after their employment. Hantech Bio-Tech also actively fosters a culture of integrity, honesty and incorruptibility through continuous improvement of internal management procedures and regular training, striving to establish a work environment with high ethical standards. In 2024, the Company did not encounter any lawsuits or incidents related to corruption, demonstrating the effectiveness of the implementation of its ethical corporate management mechanisms.

Anti-competitive Behavior

Ethical corporate management is a fundamental principle for fulfilling corporate social responsibility and upholding business ethics. Based on this core philosophy, Hantech Bio-Tech has established the "Ethical Corporate Management Best Practice Principles," which clearly stipulate that all employees must comply with the Fair Trade Act and relevant competition laws in business activities. Employees are prohibited from engaging in actions such as price fixing, bid rigging, production or quota restrictions, or the allocation of customers, suppliers, operating areas or product categories to avoid forming monopolistic or market-segregating anti-competitive practices.

The Company continues to strengthen legal compliance awareness and compliance management mechanisms by establishing internal systems and conducting training and advocacy to enhance all employees' understanding of and adherence to competition laws. In 2024, Hantech Bio-Tech had no incidents of violations of the Fair Trade Act or penalties imposed by the competent authorities for improper competitive conduct, demonstrating the effective implementation of its ethical corporate management system.

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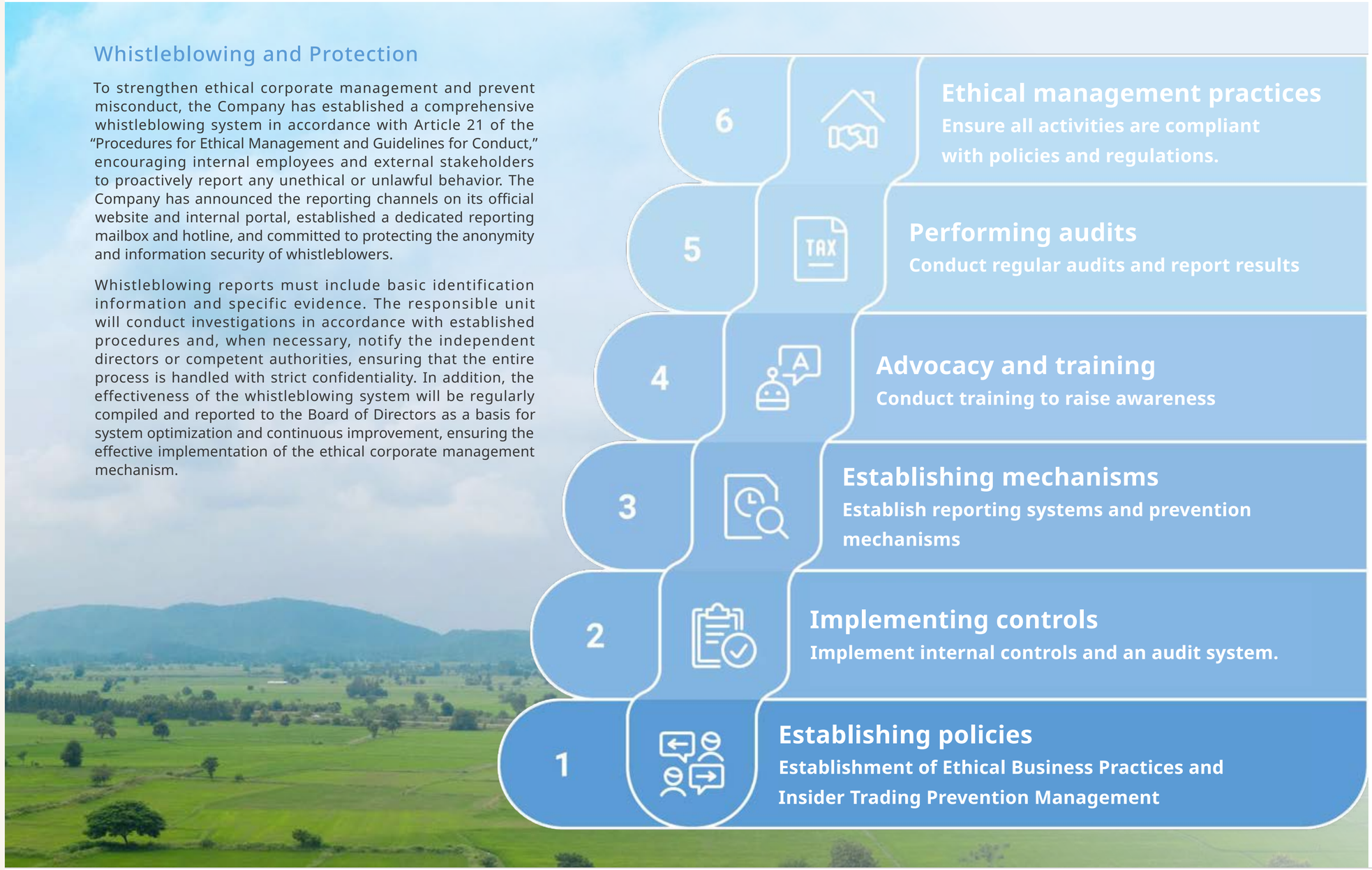
Ethical Corporate Management and Anti-corruption Mechanism

Whistleblowing and Protection

To strengthen ethical corporate management and prevent misconduct, the Company has established a comprehensive whistleblowing system in accordance with Article 21 of the "Procedures for Ethical Management and Guidelines for Conduct," encouraging internal employees and external stakeholders to proactively report any unethical or unlawful behavior. The Company has announced the reporting channels on its official website and internal portal, established a dedicated reporting mailbox and hotline, and committed to protecting the anonymity and information security of whistleblowers.

Whistleblowing reports must include basic identification information and specific evidence. The responsible unit will conduct investigations in accordance with established procedures and, when necessary, notify the independent directors or competent authorities, ensuring that the entire process is handled with strict confidentiality. In addition, the effectiveness of the whistleblowing system will be regularly compiled and reported to the Board of Directors as a basis for system optimization and continuous improvement, ensuring the effective implementation of the ethical corporate management mechanism.



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Internal Control and Audit

Hantech Bio-Tech firmly believes that a sound internal control system is the foundation of stable business operations and effective risk management. The Company has established an independent audit unit, the Audit Office, which reports directly to the Board of Directors and is responsible for conducting internal audit operations. It assists the Board and managers in reviewing and evaluating the effectiveness of the internal control system to ensure that all business activities operate in compliance with laws, regulations and internal policies, thereby enhancing organizational efficiency and risk control capability.

The Company's audit mechanism adopts a three-stage management model of "pre-identification, mid-term warning and post-improvement," strengthening overall corporate governance resilience through systematic monitoring and feedback. Audit operations are conducted in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," and the "Procedures for Self-Assessment of Internal Control Systems" have been established. The relevant regulations are regularly reviewed and revised in response to updates in laws and changes in the operating environment to continuously improve audit quality and governance effectiveness.

Each year, the Audit Office formulates an annual audit plan based on eight operating cycles and two control operations, which is implemented after approval by the Board of Directors. In 2024, a total of 98 audit reports were completed, identifying 21 minor deficiencies, mainly related to clerical errors or incomplete recordkeeping. These issues did not affect the overall effectiveness of the internal control system, and all deficiencies have been corrected and included in subsequent follow-up management. All audit results are reported to the Board of Directors in the format of the internal control statement and serve as the basis for the Board and the General Manager to assess the overall effectiveness of internal controls and issue the statement.

In addition, to ensure audit quality and professional competence, the Company places great importance on the training of audit personnel. All newly appointed audit personnel complete more than 18 hours of relevant training courses, while non-new auditors also participate in more than 12 hours of professional courses each year organized by accredited institutions to strengthen their understanding of the latest regulations and auditing practices. Through institutionalized audit operations, deficiency improvement processes and continuous training, Hantech Bio-Tech is committed to building an efficient, transparent and resilient corporate governance system, laying a solid foundation for sustainable corporate development.

Compliance with Laws and Regulations

Since its establishment in 2007, Hantech Bio-Tech has consistently adhered to the principles of legality and compliance, building a comprehensive internal operating system in accordance with government regulations. The Company continuously monitors changes in relevant domestic and international regulations, reviewing and adjusting its management mechanisms in a timely manner to ensure the legality and stability of its business operations.

In terms of business ethics, the Company practices ethical corporate management, emphasizes professional ethics, and requires all employees to demonstrate honesty, fairness and responsibility in their daily work. To clearly define behavioral standards and strengthen ethical awareness, the Company has established the "Code of Ethical Conduct" as a guideline for all employees and supervisors to follow, in order to safeguard the Company's reputation and maintain external trust. In addition, the Company continuously monitors the potential impacts of domestic and international policies and regulations on its operations, establishes a comprehensive risk management mechanism, and enhances employees' legal awareness and professional competence through regular training programs, further strengthening the organization's compliance capability and resilience in risk response.

In 2024, the Company fully complied with all legal and regulatory requirements, with no fines, lawsuits or non-monetary penalties arising from violations of professional integrity, business ethics or related regulations, demonstrating the Company's effectiveness in corporate governance and compliance management.

Internal audit execution procedure

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2.2 Business Performance

2.2.1 Financial Performance

Hantech Bio-Tech continues to strengthen its competitiveness, steadily promote business growth, and remain committed to achieving the long-term goals of maximizing shareholder value and corporate sustainability. The Company adopts a prudent business strategy that integrates marketing efforts and capacity planning, actively expanding its operating scale and increasing market share. In response to industry trends and diversified consumer demands, the Company focuses on developing a variety of health supplements and niche products, flexibly adjusting its business strategies and accurately capturing market dynamics to maintain competitive advantages and sustain growth momentum.

Business Overview

Hantech Bio-Tech is deeply engaged in the functional health supplement industry, focusing on the R&D and manufacturing of comprehensive dosage-form health formulations. The Company is committed to meeting the market's strong demand for health, quality and innovative functional products. In response to the growing diversity of nutritional supplements, Hantech actively develops innovative formulas with market differentiation, accumulating extensive R&D experience and production capabilities. At the same time, multiple patented ingredients and branded raw materials are introduced to comprehensively enhance product added value and safety, fulfilling the Company's commitment to consumer health and product responsibility, and demonstrating its dedication and actions toward sustainable innovation.

The Company provides one-stop integrated technical solutions encompassing formula R&D, dosage form design, core ingredient integration, manufacturing and contract manufacturing services, assisting clients in developing functional health supplements that comply with regulations, meet food safety standards and fulfill market demands. Through consulting-based ODM services, the Company effectively shortens development timelines and provides customized products that combine high stability, safety and market competitiveness.

In terms of raw material development, the Company independently develops functional ingredients such as ultra-micron pearl powder and food-grade Guilu Powder (tortoise shell and deer antler powder), ensuring stable market supply. At the same time, it actively introduces promising natural extracts from domestic and international sources to promote innovative applications of local ingredients and drive industrial upgrading.

Through continuous technological innovation and quality management improvements, Hantech Bio-Tech is committed to providing high-performance, high-quality and innovation-driven solutions, fulfilling its product responsibility and promoting industry sustainability, becoming a trusted partner in the health supplement industry value chain.

2024 Actual Performance

Unit: NTD thousand

Items	2024
Operating revenues	748423
Operating gross profits	305743
Pre-tax profit	194641
Earnings per Share (NTD)	6.02

Consolidated Financial Performance in the Past Three Years

Unit: NTD thousand

Items	2022	2023	2024
Operating revenues	302518	625141	748423
Operating cost	175885	344289	442680
Operating gross profits	126633	280852	305743
Operating expense	69798	95146	108275
Operating profits or losses	56835	185706	197468
Non-operating revenues and expenditures	893	(1,137)	-2827
Pre-tax profit	57728	184569	194641
Income tax expense	11869	37036	39222
Net profit after tax	45859	147533	155419
Earnings per share	2.66	5.90	6.02
Employees' salary and benefits	92772	136691	148992
Dividend payments	-	16841	19415
Payments to the government	9199	24488	63278
Community investments	-	-	1566

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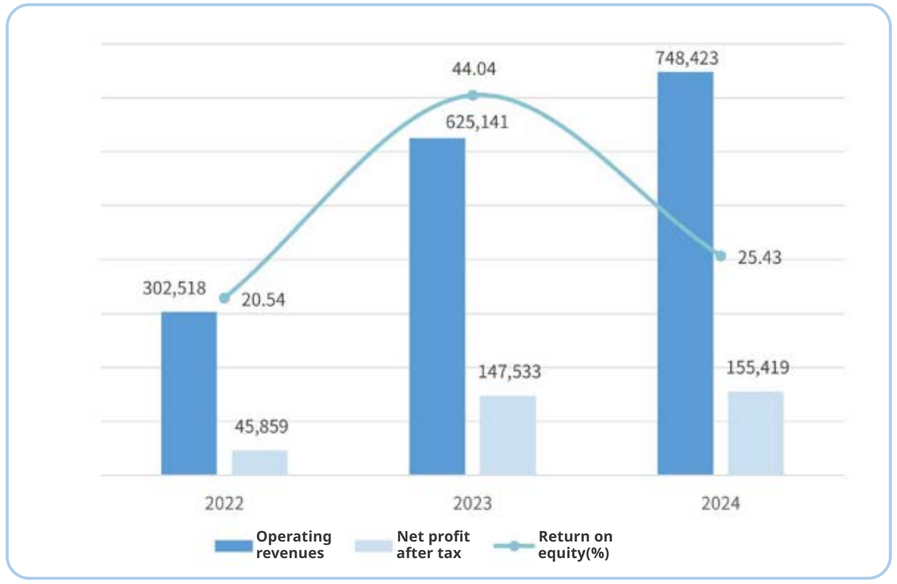
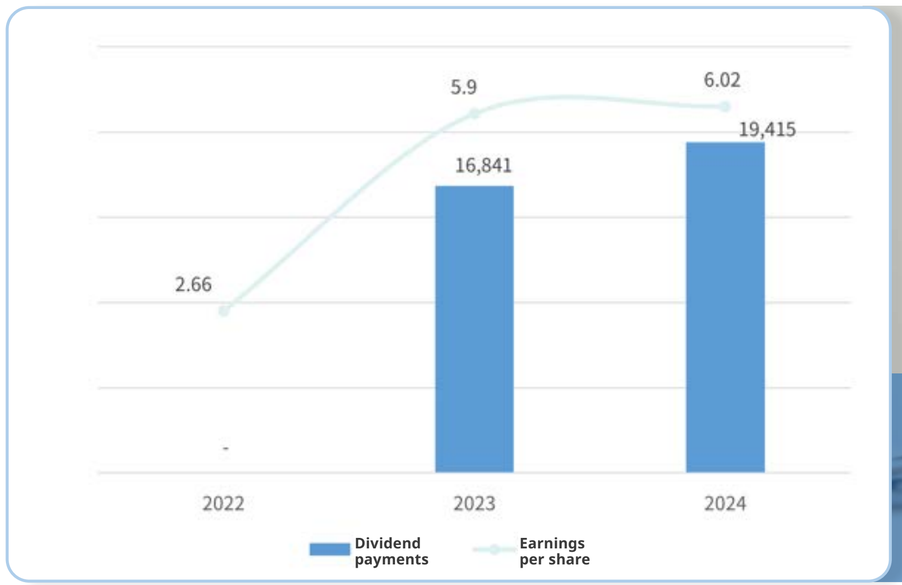
Financial Performance in the Past Three Years

Unit: NTD thousand; %



Cash Dividends in the Past Three Years

Unit: NTD thousand; NTD



Analysis of Revenue, Expenditures and Profitability for the Past Three Years

Unit: Percentage

Items/Year		2022	2023	2024
Financial	Debt to assets ratio (%)	43.29	56.88	26.65
	Long-term funds to fixed assets ratio (%)	145.89	133.35	167.89
Profitability	Return on Assets (%)	11.08	21.25	15.58
	Return on Equity (%)	20.54	44.04	25.43
	Net income before tax to paid-in capital ratio (%)	34.70	95.30	70.52
	Net profit margin (%)	15.16	23.60	20.77
	Earnings per Share (NTD)	2.66	5.90	6.02

Note: In 2022, no cash dividends were distributed as the Company was in a growth stage and required funds to support major investment projects. Upon the proposal of the Board of Directors and approval by the shareholders' meeting, funds were prioritized for operations and expansion; therefore, no cash dividends were distributed for the year.

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Market Trend

Health Industry Development Trends

With rising consumer health awareness and the accelerating global aging trend, the health industry continues to thrive, driving rapid growth in the demand for functional health supplements. According to a research report by Precedence Research, the global health and wellness market size is expected to expand steadily through 2033, with the Asian market showing particularly strong growth momentum.

Innovative Dosage Forms and Changing Consumer Behaviors

Hantech Bio-Tech focuses on providing diversified health supplement solutions, including sterilized pouch drinks, jelly gels, liquid formulations, capsules and core ingredient applications, closely responding to market expectations for convenience, functionality and innovative dosage forms. Product development trends indicate that as consumer acceptance of swallowable dosage forms declines, highly palatable products such as pouch drinks, jellies and chewable tablets are gaining popularity, particularly among women and elderly consumers.

Digital Transformation and Emerging Channel Strategies

The global e-commerce ecosystem is rapidly transforming, with live-stream shopping and social commerce on the rise. Brand marketing now emphasizes high interactivity and real-time conversion. In response to changing consumer behaviors, the Company actively strengthens digital communication and innovative channel strategies to expand product visibility and market reach.

Technology Upgrade and Process Innovation

In terms of technology, sterilized pouch packaging has become one of the mainstream dosage forms in the Taiwan and China markets. Leveraging its advantages in technology, experience, service and quality, Hantech Bio-Tech actively expands into overseas markets to strengthen its leading position in the industry. To meet diverse customer needs, the Company plans to introduce vertical liquid filling machines and pasteurization equipment, while continuing to invest in the development of specialized packaging materials to enhance product differentiation and packaging safety.

Comprehensive OEM Services and Global Expansion

Business promotion strategies will focus on differentiated pouch and packaging design as well as optimization of end-stage automated packaging to enhance product diversity and convenience. Hantech Bio-Tech provides one-stop contract manufacturing services covering formula R&D, packaging design, export and logistics, assisting clients in efficiently launching popular products into global markets, seizing market opportunities and creating competitive advantages.

Sustainability-related Expenses

Hantech Bio-Tech places great importance on sustainability management and actively promotes environmental and social sustainability initiatives. On the environmental front, the Company implements waste management practices, demonstrating its commitment to efficient resource utilization and reduction. On the social front, the Company continues to promote ISO certification processes, concretely reflecting its dedication to quality management and sustainability.

Unit: NTD thousand

Items/Year		2022	2023	2024
Environmental	Waste Treatment (General waste) expenses	580	771	969
Social	ISO certification fees	30	30	248

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Participation in Industry Associations and Advocacy Initiatives

To strengthen the implementation of sustainability practices, regulatory compliance and corporate social responsibility, Hantech Bio-Tech actively participates in multiple industry associations. Through policy advocacy and resource integration, the Company enhances its role and contribution in sustainable governance and industry development.

The Company is a member of the Taiwan Canners Association, continuously monitoring policies, regulations and sustainability issues related to the food industry, and participating in discussions on relevant regulations, standards and sustainability topics to enhance its level of sustainable governance. At the same time, the Company actively participates in the Food Association of Taiwan, integrating resources from industry, government and academia to strengthen food safety management, product innovation and ESG practice integration capabilities.

At the local operation level, by joining the Changhua County Industrial Association, the Company actively engages in local industry exchanges and training programs to promote regional development and the implementation of local social responsibility. The Company has also joined the Taiwan Halal Integrity Development Association to promote quality management and certification systems for halal products, enhancing its sustainable competitiveness in multicultural markets.

In terms of product packaging materials, the Company places great emphasis on environmental impact and resource sustainability. The paper and pulp used are FSC™ certified, demonstrating the Company's concrete support for responsible forest management principles and its commitment to resource sustainability and biodiversity conservation.

Through diverse participation and specific actions, Hantech Bio-Tech continues to respond to industry trends and social needs, demonstrating its determination and capability in practicing sustainable operations.

Category	Participation in Organizations or Industry Associations	Role
Business	Taiwan Canners Association	Member
	Changhua County Industrial Association	Member
Technology	Food Association of Taiwan	Member
	Taiwan Halal Integrity Development Association	Member

2.2.2 Tax Policy

Hantech Bio-Tech strictly complies with applicable tax laws and their legislative intent, accurately calculates tax amounts, and completes filing and payment procedures on schedule. In the process of making major operational decisions, the Company carefully evaluates potential tax risks and their possible impacts, promptly analyzes the effects of tax law changes on the Company, formulates corresponding response measures, and discloses tax information in accordance with relevant standards. The Company maintains good communication with tax authorities, establishing a stable interaction mechanism to uphold a high level of compliance discipline and a spirit of integrity in governance.

Hantech Bio-Tech upholds the core values of sustainable operations and continuous innovation, actively bearing a fair tax burden to not only safeguard shareholders' rights and interests but also fulfill its social responsibility as a local enterprise.

The Company's tax governance principles are as follows:

All investment structures and transaction models must be based on economic substance and legitimate business purposes, not designed for tax avoidance, and must not involve improper tax arrangements.

All major operational decisions comply with relevant laws, procedures and regulations, serving as the basis for prudent assessment of tax risks in the operating environment.

Financial report information is fully presented in accordance with relevant regulations, and tax information is disclosed in compliance with applicable laws. Information is regularly made public through open channels to ensure transparency.

Comply with tax laws and their legislative intent, pay taxes in full and on time, and fulfill the corporate social responsibility of being a law-abiding taxpayer.

Establish a relationship of mutual respect and effective communication with tax authorities based on trust, information transparency and regulatory compliance.

The tax officer continuously strengthens tax governance capabilities through ongoing education and training, both internally and externally, as well as participation in seminars.

Through a sound tax governance framework and principle-based approach, Hantech Bio-Tech continues to deepen its spirit of ethical corporate management, demonstrating its commitment to regulatory compliance and corporate social responsibility.

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Tax Information in Consolidated Financial Statements

In 2024, Hantech Bio-Tech duly fulfilled its corporate tax obligations. The following presents tax information related to the main business activities at each operating site:

Unit: NTD thousand

Items/Year		2022	2023	2024	Average Tax Rate over the Past Three Years
Pre-tax profit		57728	184569	194641	-
Income Tax	Income tax expenses in the current period	13070	36586	39155	-
	Deferred tax	-1201	450	67	-
Effective Tax Rate		23%	20%	20%	20.86%
Cash Payment of Income Tax		5125	15489	47432	-
Cash Tax Rate		9%	8%	24%	13.88%

In 2024, Hantech Bio-Tech duly fulfilled its corporate tax obligations. In addition to income tax, the Company paid a total of NTD 797 thousand in various taxes, including stamp duty, house tax, land value tax, commodity tax, license tax and fuel tax.

Unit: NTD thousand

Items	2022	2023	2024
Stamp Tax	15	34	29
Land Value Tax	55	58	68
House Tax	-	70	612
Commodity Tax	-	141	-
Vehicle License Tax	68	47	50
Fuel Tax	39	30	38

Government Subsidies and Tax Incentives

In the course of steady growth, Hantech Bio-Tech actively participates in government subsidy programs, effectively utilizing external resources to reduce capital expenditure burdens. The programs include preferential interest rates on project loans, tax incentives for industrial innovation and subsidies for on-site health services, all of which help alleviate capital expenditure pressures.

In 2024, the Company received approximately NTD 27,476 thousand in government subsidies, effectively channeling resources toward business development and sustainability projects, thereby enhancing overall operational efficiency and advancing the Company's SDGs.

Item Name	Subsidized Unit	Subsidized Amount	Summary of Subsidy Content
Preferential Interest Rates	Ministry of Economic Affairs	507	SME Accelerated Investment Action Plan
Investment Tax Credit	National Taxation Bureau	1930	Article 10-1 of the Statute for Industrial Innovation
Investment Tax Credit	National Taxation Bureau	24895	Article 23-3 of the Statute for Industrial Innovation
Subsidies	Occupational Safety and Health Administration, Ministry of Labor	144	Promotion of On-Site Health Services for SMEs Service Subsidy Program

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2.3 Risk Management

In the face of a rapidly changing market environment and global challenges, Hantech Bio-Tech actively identifies and assesses various risks, strengthening risk control measures to ensure stable operations and sustainable development. Through a comprehensive risk management system, the Company not only effectively enhances internal control and decision-making quality but also strengthens organizational resilience, enabling continuous progress across the environmental, social and governance (ESG) dimensions, fulfilling its responsibilities to stakeholders and promoting long-term stable operations.

2.3 Risk Identification and Management

Hantech Bio-Tech has established the "Risk Management Policies and Procedures" as the basis for identifying and addressing operational, financial, compliance, information security, human resources, supply chain, climate change, intellectual property and other major risks. The Board of Directors serves as the highest decision-making body, responsible for reviewing and overseeing major risk strategies. Each functional unit carries out risk identification, assessment and control in accordance with its responsibilities and periodically reviews and responds to potential risks through the management framework and dedicated task mechanisms.

The Company regards risk management as a key element of business decision-making and continuously monitors risks related to finance, compliance, operational safety, information security and ESG. At present, all departments have participated in SWOT analysis and completed the "Risk and Opportunity Response Matrix." Through cross-departmental collaboration, a risk identification and response process has been established to strengthen risk awareness and response capability.

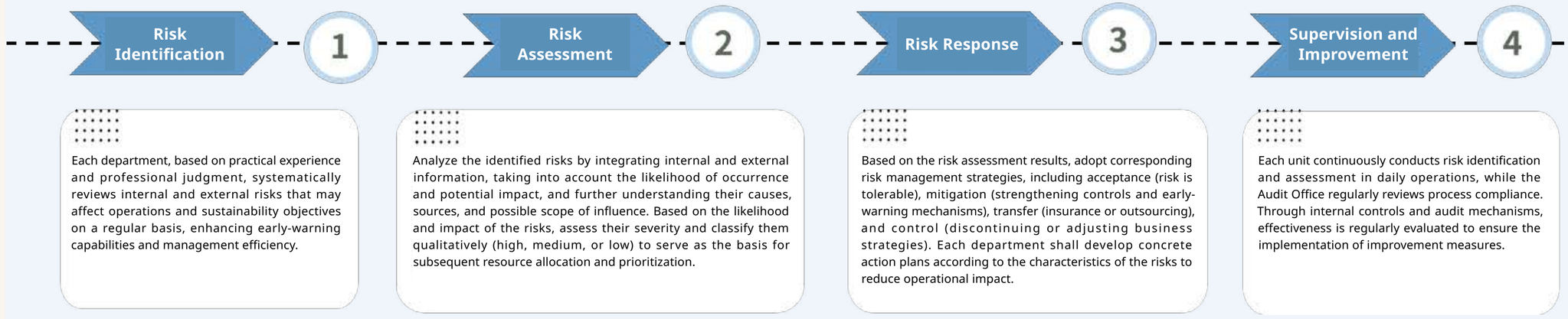
In implementation, the Company conducts regular self-assessments and follow-ups through its internal control system and internal audit mechanism to review the effectiveness of risk control and provide improvement recommendations. An "employee feedback mailbox" has also been established as a channel for reporting risks and providing suggestions, encouraging full employee participation and enhancing real-time responsiveness to internal and external risks.

Regarding climate risks, the Company follows the TCFD framework to systematically identify and assess the potential financial impacts of climate change on its operations. The net profit before tax of 2023 (1% to 5%) is used as the threshold for determining material climate-related financial impacts, based on which response measures are developed to continuously enhance operational resilience and sustainability governance capability.

A management process covering climate risk identification, impact analysis and response measures has now been established and incorporated into a regular review mechanism to continuously monitor changes in climate risks and their potential impacts. Starting in 2025, climate-related KPI indicators have been formally incorporated into the performance evaluation system for management. Through goal-oriented management, this initiative enhances the Company's overall climate adaptation capability and operational resilience. For details, please refer to Chapter 4, Sustainable Environment, of the Report.

Risk Management Process

To strengthen risk management and promote sustainable development, Hantech Bio-Tech has established the "Risk Management Policies and Procedures" to assist each department in clearly understanding the implementation guidelines and ensuring stable operations. Risk identification is primarily based on internal management experience to identify potential risks and opportunities in advance, with corresponding strategies and control measures developed proactively to effectively mitigate hazards, seize growth opportunities and ensure stable operations and sustainable development of the organization. The Company's risk assessment process covers risk identification, evaluation, response and monitoring, forming a continuous management cycle that enhances overall risk control capability.



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Risk Assessment and Response

To ensure continuous corporate growth and effective resource allocation, Hantech Bio-Tech, in 2024, followed the risk identification process to select the risks with the greatest potential impact on the Company. These include interest rate risk, exchange rate risk, inflation risk, compliance risk, information security risk, operational risk, investment risk, expansion risk, supply chain risk, revenue risk, equity and management control risk, as well as geopolitical and economic risks.

For the aforementioned risks, the Company has analyzed the causes and conducted assessments to establish response and mitigation measures, strengthening risk control to ensure stable operations and sustainable development.

Risk Dimension	Risk Description	Mitigation Measures
Interest Rate Risk	▶ Changes in interest rates will affect borrowing interest expenses and the income and expenses of other interest rate-sensitive items, thereby influencing the Company's overall profitability.	▶ The Finance Division regularly monitors interest rate fluctuations and manages risks in conjunction with market dynamics. ▶ The borrowing periods and interest rate types are adjusted in a timely manner to control interest expenses.
Exchange Rate Risk	▶ Assets or liabilities denominated in foreign currencies are susceptible to exchange rate fluctuations, and their values may increase or decrease, resulting in potential losses or gains.	▶ In 2024, sales were primarily domestic (98.22%), with a low proportion of exports, resulting in minimal exposure to exchange rate risk. ▶ If the proportion of exports increases, financial hedging instruments will be adopted accordingly.
Inflation Risk	▶ Inflation will drive up the costs of raw materials, labor, and energy, thereby squeezing profit margins. ▶ A decline in consumer purchasing power may affect product demand and impact operating performance. ▶ If cash or low-yield assets are not properly managed, their real value may be eroded, affecting the Company's financial stability and return on assets.	▶ Strengthen procurement and inventory management. ▶ Control costs and implement automation. ▶ Plan diversified asset allocation to mitigate the impact of inflation. ▶ Monitor market and policy changes and respond with flexibility.
Legal Compliance Risk	▶ Regulations and policies are influenced by international trends and social issues, encompassing aspects such as labor, environmental protection, food safety, information security, taxation, and sustainability disclosure. ▶ Failure to respond in a timely manner may lead to compliance risks and increased compliance costs, affecting operations and reputation.	▶ Keep abreast of regulatory and industry policy developments. ▶ Regularly compile and summarize regulatory amendments for decision-making reference. ▶ Consult external advisors or industry associations for response recommendations when necessary.
Information Security Risk	▶ The rapid development of digital technology has led to increasing information security threats. ▶ Failure to strengthen protection in a timely manner may result in system interruptions or data breaches, affecting operational efficiency and corporate reputation.	▶ Regularly update systems and information security protection measures. ▶ Continuously keep abreast of technological trends to enhance responsiveness. ▶ Conduct employee information security training to enhance security awareness. ▶ Establish incident reporting and backup mechanisms to ensure uninterrupted operations.

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Risk Dimension	Risk Description	Mitigation Measures
Operational Risk	▶ Improper handling of product quality disputes, employee misconduct, environmental or safety incidents, information security breaches, or negative media coverage may damage corporate image and investor confidence. ▶ If crisis response and communication mechanisms are inadequate, it may delay handling and amplify the impact, affecting reputation, financial stability, and sustainability ratings.	▶ Establish communication and grievance channels, promote integrity education, and strengthen legal compliance awareness and violation prevention. ▶ Conduct regular internal audits and clearly define responsibilities to ensure effective implementation of systems and risk control. ▶ Implement occupational safety and health systems with the goal of "zero accidents," and conduct regular drills and training. ▶ Comply with Corporate Governance 3.0 to ensure timely and transparent disclosure of material information and protect stakeholders' rights and interests.
Investment Risk	▶ Derivative financial instruments offer high return potential but also carry high risks, and losses may exceed the original investment amount.	▶ Establish stringent risk control regulations. ▶ Strengthen fair value assessment and financial disclosure.
Expansion Risk	▶ The planned expansion of production sites may encounter issues such as environmental assessment delays, land use restrictions, construction pollution, waste disposal, and community impact. ▶ Inadequate management of occupational safety, manpower, and budget may lead to project delays, workplace accidents, and financial pressure, affecting production and public perception.	▶ The plant expansion project is carefully evaluated by a dedicated task force and reviewed by financial or third-party institutions. ▶ Incorporate green building and energy-saving designs, strengthen water resource recycling, and reduce environmental impact. ▶ Establish communication platforms and occupational safety systems to ensure construction safety and protect stakeholders' rights and interests. ▶ Establish KPIs to track progress and expenses monthly and report to management on a regular basis.
Supply Chain Risk	▶ Excessive concentration of raw material procurement may lead to supply disruptions caused by production abnormalities, price fluctuations, or geopolitical factors. ▶ For critical or specialized raw materials, the absence of alternative sources may affect production, delivery, and costs, weakening bargaining power and market flexibility, and undermining customer satisfaction and competitiveness.	▶ The main raw materials are procured from diversified sources with no significant irreplaceability, reducing concentration risk. ▶ Maintain stable cooperation with suppliers to ensure supply stability. ▶ Include alternative materials and suppliers during new product development to enhance adaptability. ▶ Continuously expand supply sources and substitutes to diversify procurement risks.
Revenue Risk	▶ Excessive reliance on a limited number of customers may result in revenue and profit declines due to order fluctuations or customer abnormalities. ▶ Customer financial problems may lead to bad debts and financial pressure. ▶ High dependence reduces operational flexibility and bargaining power, affecting brand image.	▶ In 2024, the largest customer accounted for over 30% of sales, but cooperation has remained stable and payments have been satisfactory, keeping the risk under control. ▶ Sales growth has been driven by the recognition of product quality and R&D technology. ▶ Actively develop new customers and expand diversified markets and brand channels. ▶ Expand product categories and application areas for existing customers to enhance business diversity.

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Risk Dimension	Risk Description	Mitigation Measures
Equity and Management Control Change Risk	▶ Changes in equity and management control may adversely affect the Company's financial and operational performance.	▶ There have been no significant changes in equity or management control, and the organization remains stable. ▶ Stock affairs are conducted with neutrality and fairness to protect shareholders' rights and interests.
Geopolitical Risk	▶ The ongoing Russia-Ukraine war continues to affect global supply chains, with supplier capacity and logistics disruptions leading to material shortages that impact production and operations. ▶ Changes in shipping ports and transportation routes have increased logistics costs, driving up procurement expenses and elevating operational risks.	▶ Procure raw materials from war-affected regions in advance and maintain sufficient inventory. ▶ Develop alternative sourcing locations and products to diversify supply risks.
Economic Risk	▶ The declining birth rate has led to a reduction in the labor force, resulting in recruitment difficulties and rising costs. ▶ Failure to effectively retain and train talent will exacerbate the loss of critical knowledge, undermining team stability and competitiveness.	▶ Establish a grievance and reporting mechanism, regularly review and revise systems, and protect employees' rights and safety. ▶ Implement diversity, equality, and gender-friendly systems to ensure fairness in recruitment and promotion, and to eliminate discrimination and misconduct. ▶ Provide internal training and external education subsidies to encourage self-learning and cross-disciplinary development. ▶ Create a healthy workplace through regular disinfection, fire drills, and hazard prevention to enhance safety and environmental quality.

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2.3. Information Security Management

Hantech Bio-Tech regards information security as a fundamental corporate responsibility. To protect the information assets of employees and business partners from infringement, the Company has established a comprehensive information security management system to ensure the accuracy and availability of information processing, while continuously strengthening the security protection of systems, equipment, and networks.

Material Topic Information Security Management and Customer Privacy	
Significance of Material Topics	To safeguard customer data and ensure that transaction information is not accessed or compromised without authorization, Hantech Bio-Tech continuously strengthens information security risk management to minimize potential impacts and enhance overall network resilience and information governance effectiveness.
Policy/ Commitment	Comply with relevant government regulations and enhance information security protection measures in accordance with the internally established "Information Security Policy."
Goals	Short-term ▶ Enhance information security awareness among all employees through continuous social engineering drills to strengthen vigilance and protection. ▶ Conduct a comprehensive inventory of personal data assets, continuously assess risks, and establish effective improvement plans. Mid- to Long-term ▶ Continuously strengthen the information security management system to ensure that all operations comply with ISO 27001 standards. Implement automated monitoring and threat detection tools, and continuously optimize information security systems and internal control processes to enhance protection efficiency.
Actions	▶ Contracts are fully managed through a system with mechanisms for regular updates and reviews, jointly audited and signed by the business, legal, and senior management teams to ensure compliance and alignment with market changes. The Company also regularly monitors contract performance and proactively initiates renewal or amendment processes for contracts nearing expiration to maintain stability and flexibility in cooperation. ▶ The Information Department and designated personnel regularly review and assess information security management measures. For business processes involving the collection, processing, and storage of personal data, personal data protection impact assessments are conducted to identify potential risks of data leakage or misuse in advance. ▶ Implement multiple information security protection mechanisms and enhance overall employee awareness through regular information security training and awareness programs to effectively reduce the likelihood and impact of information security risks.
2024 years Actual Performance	▶ There have been no substantiated complaints concerning breaches of customer privacy and losses of customer data. ▶ A professional information security consulting firm was commissioned to conduct vulnerability scans, and corrections and improvements were made based on the technical reports provided. Subsequent scans were also performed to confirm that all major vulnerabilities had been resolved, ensuring system security and stability.
Grievance Mechanism/ Communication Channels	▶ Customers may provide feedback or file complaints through various channels, including telephone, email, and the official website. The Company will conduct investigations and provide responses in accordance with the "Customer Feedback Management Procedures" to ensure proper handling of customer issues. ▶ Information security incidents are handled in accordance with internal procedures.

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Information Security Policy and Organization

Hantech Bio-Tech has established an Information Security Office under the General Manager's Office, with dedicated personnel responsible for information security planning and implementation, overseeing the formulation and execution of information security policies. To ensure the confidentiality, integrity, and availability of information assets, the Company has established the "Information Security Policy" and the "Information Circulation Internal Control Procedures," which cover measures for information equipment protection, detection, and recovery. Institutionalized processes and international standards have been introduced to strengthen security control throughout all stages of information acquisition, processing, storage, and transmission, thereby reducing operational interruptions and information security risks, and ensuring the safety of the Company's and customers' data.

The information security management system is planned and implemented based on the ISO/IEC 27001 framework and indicators, with continuous improvement integrated into daily operations. This includes daily data backups and system monitoring, weekly reviews of abnormal traffic and firewall logs, and monthly system updates and security patches. Information security meetings are also convened as needed for specific projects or incidents to build a resilient information security management system.

Information Security Protection Policy and Implementation

1. Information Asset Management

- Establish an inventory of equipment, systems, and assets.
- Control data access permissions.

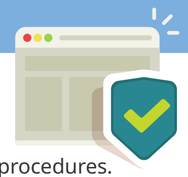
2. Access and Permission Management

- Establish procedures for account creation, modification, and deactivation.
- Implement multi-factor authentication and password policies.

3. Employee Safety and Education

- Conduct regular information security training (e.g., social engineering prevention).

4. Operational Safety Management



- Maintain records and audits of daily operations.
- Regularly update and patch systems.
- Backups and log records are managed under controlled procedures.

5. Communication and Network Security

- Encrypt data transmissions (e.g., VPN).
- Install firewall equipment.
- Conduct regular vulnerability scans and tests.

6. Information Security Incident Response

- Establish information security incident reporting and response procedures.

7. Business Continuity and Backup

- Regularly execute disaster recovery plans.

8. Compliance and Audit

- Establish an internal audit system to ensure regulatory compliance.

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Personal Data Privacy

Hantech Bio-Tech places great importance on personal data protection, regarding it as a key corporate responsibility to safeguard the fundamental rights and interests of employees, customers, and business partners. To ensure that the collection, processing, and use of personal data comply with regulations and are properly managed, the Company has established the "Personal Data Protection Management Procedures" to prevent data misuse and promote the reasonable and lawful use of personal data, thereby strengthening information security and trust.

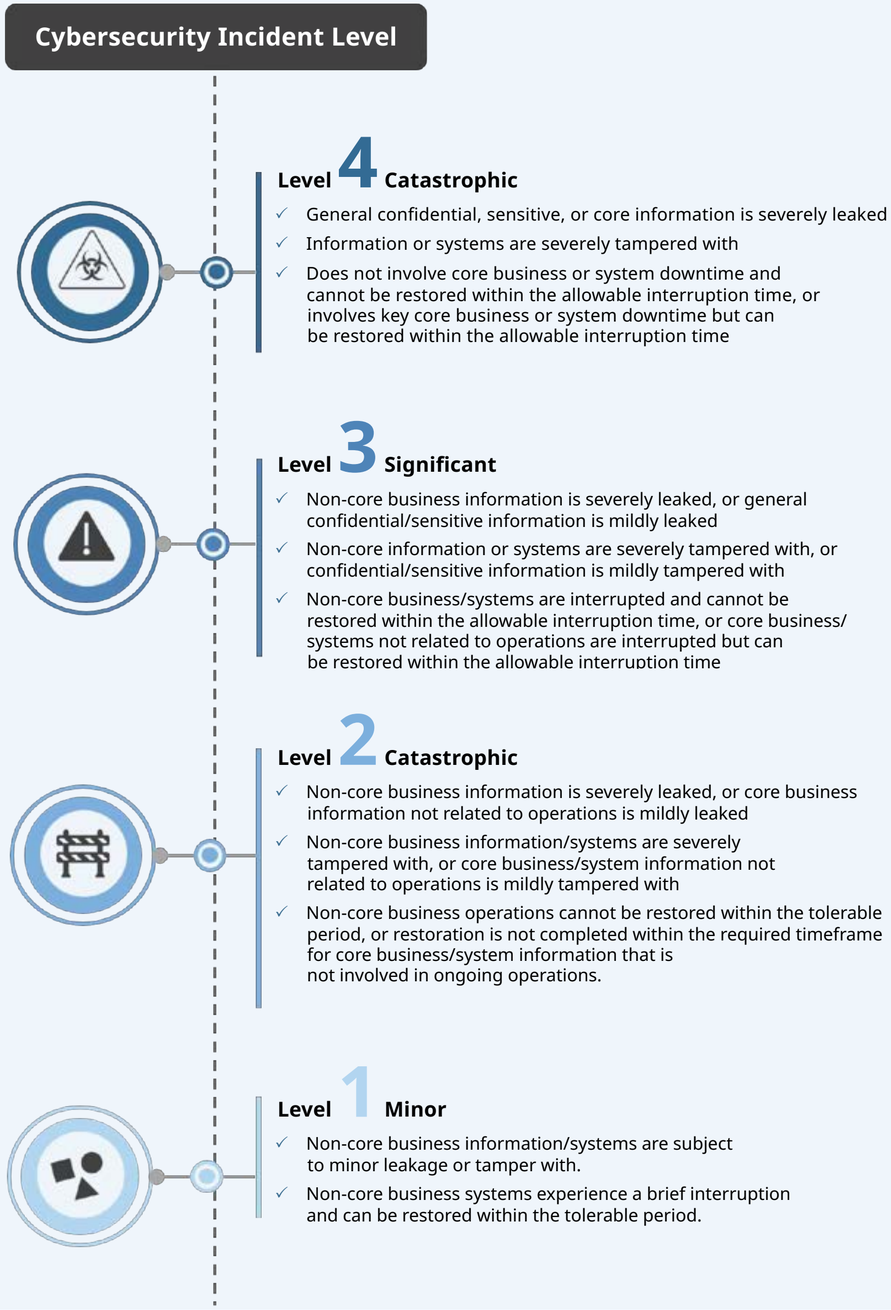
Hantech Bio-Tech upholds personal data security as a core responsibility and has established a management framework based on the following principles:

- Lawful collection and clear notification: Before collecting personal data, clearly disclose the purpose of collection, scope of use, and retention period, and obtain the data subject's consent in accordance with the law.
- Safety treatment and risk control: Adopt appropriate technical and management measures to prevent personal data from being lost, altered, disclosed, or accessed without authorization.
- Division of responsibilities and system implementation: Establish a personal data protection management unit and designate dedicated personnel to oversee system implementation, employee training, and policy enforcement.

Information Security Handling Process

Hantech Bio-Tech has established the "Cybersecurity Incident Reporting and Response Procedures" to implement a systematic response process for information security incidents, minimizing losses and impacts on operations and ensuring business stability and continuity. To enhance the efficiency of incident response and risk management, the Company categorizes information security incidents into four levels based on their severity, ranging from Level 1 (minor) to Level 4 (catastrophic), covering scenarios such as information leakage, system interruption, and data tampering. For incidents of different levels, specific reporting and review timeframes are defined. The Information Department must complete an initial report within one hour of becoming aware of the incident and complete review and confirmation within two to eight hours, depending on the incident level.

This response mechanism enables real-time incident monitoring and rapid implementation of countermeasures to minimize damage and ensure the continuity of critical operations, demonstrating Hantech Bio-Tech's proactive commitment to information security governance, operational resilience, and corporate sustainability.



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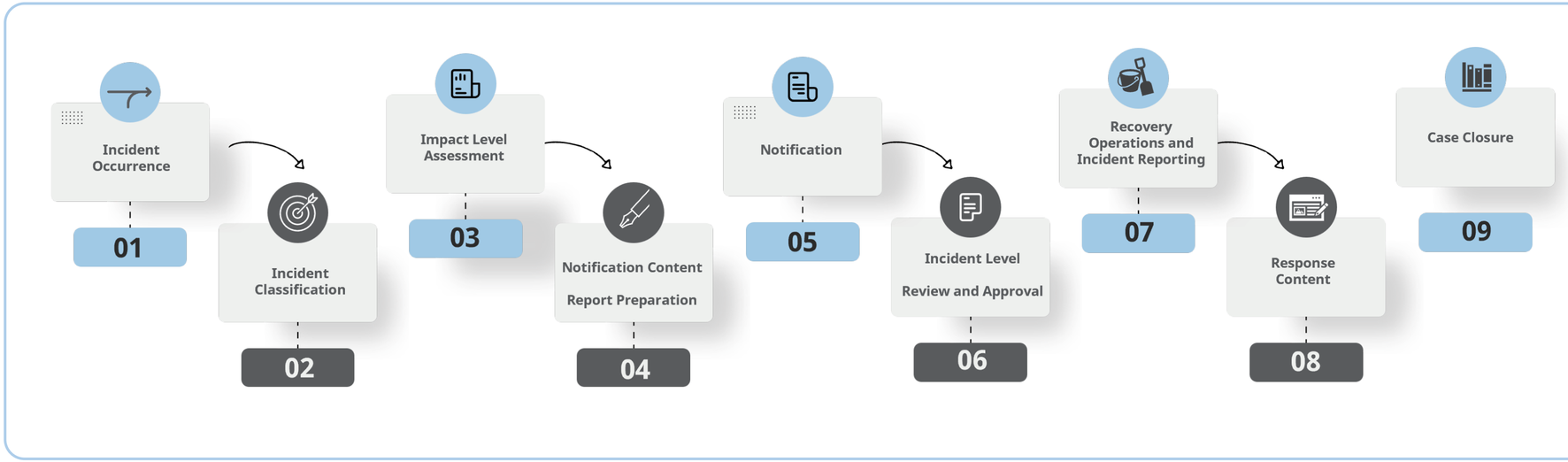
Hantech Bio-Tech Information Security Incident Handling Flowchart



Information Security Control Measures

Amid the rapid evolution of the information environment and increasingly severe information security threats, Hantech Bio-Tech deeply recognizes the importance of protecting information assets to maintain operational stability and achieve corporate sustainable development. To this end, the Company actively implements information security management systems and continuously strengthens various security protection measures, building a multi-layered defense mechanism encompassing institutional, technical, and personnel aspects.

Through the establishment of a systematic and forward-looking risk management framework, Hantech Bio-Tech is committed to reducing operational disruption risks and enhancing organizational resilience and information security responsiveness. The information security management mechanism integrates daily operational processes with key aspects of information security governance to achieve comprehensive risk monitoring and continuous improvement, ensuring the stable and secure operation of information systems and strengthening stakeholders' trust in the Company. The information security management mechanism of the Company is as follows:

Classification	Controlled Item	Implementation Measures
Systems	▶ Password Policy Management	▶ Passwords must be updated every 90 days and include uppercase letters, lowercase letters, numbers, and special characters to enhance account security.
	▶ Hierarchical Permissions and Regular Review	▶ Set permissions based on job requirements, and conduct at least two regular reviews each year to prevent the excessive granting of privileges.
	▶ Data Classification and Control Policy	▶ Manage data classification based on sensitivity, with confidential information required to be encrypted and access permissions restricted.
	▶ VPN Usage Management	▶ Employees must apply for a VPN account before remote connection, and login activities will be recorded and retained for audit purposes.
	▶ Email and Communication Policy	▶ The mail server is equipped with antivirus protection and spam filtering mechanisms, and risk incidents will be reported and handled immediately.

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Information Security Control Measures (cont'd)

Classification	Controlled Item	Implementation Measures
Technology	▶ System Backup Management	▶ Back up critical systems and configuration files daily and store them in an offsite backup system to ensure recovery after a disaster.
	▶ Email Antivirus and Updates	▶ The mail server automatically updates antivirus systems and virus definitions to reduce the risk of email-borne infections.
	▶ Firewall and Antivirus System Updates	▶ Regularly update virus databases and firewall rules to strengthen perimeter protection.
	▶ HiNet Anti-Hacking Gatekeeper Enterprise Edition	▶ Block malicious connections such as botnets and ransomware at the ISP level while detecting endpoint security status to effectively reduce the risk of cyberattacks.
Personnel	▶ Information Security Awareness Education and Training	▶ Conduct regular information security education and social engineering drills to enhance employees' awareness and practical response capabilities.
	▶ VPN Usage Compliance (Including Account Application and Logging)	▶ Employees must comply with application and login regulations to prevent unauthorized use and strengthen activity auditability.

To strengthen information security protection capabilities, Hantech Bio-Tech continues to invest resources in the establishment and optimization of its information security framework, comprehensively enhancing the stability and resilience of information systems through technological upgrades and institutionalized management. The Company has completed upgrades of its server operating systems and database systems to enhance system stability and platform compatibility. A clustered high-availability host architecture has been implemented, along with expanded backup storage capacity, effectively strengthening service continuity and data retention capability. In addition, the upgrade and license renewal of the server virtualization platform have been completed to ensure long-term stable system operation.

In terms of information security risk management, Hantech Bio-Tech regularly conducts vulnerability scans and disaster recovery drills to strengthen the prevention and response capabilities for potential risks. Through the implementation and optimization of the above information security measures, the overall protection capability and operational resilience of the Company's information systems continue to improve, effectively supporting corporate operational goals and sustainable development strategies. The Company's information security system-related expenditures for 2024 are summarized as follows:

Information Security System	Instructions for Use	Amount
Operating System Version Upgrade	Upgrade server operating systems to enhance stability and security.	152000
Database System Version Upgrade	Upgrade server database software to ensure compatibility and performance.	170000
High-availability Information Equipment Upgrade	Upgrade to a clustered high-availability host architecture to enhance service continuity.	716000
Backup Storage Upgrade	Expand backup storage capacity to strengthen data retention capability.	60000
Virtualization Mechanism	Upgrade the server virtualization platform and complete license renewal to ensure stable system operation.	270000
Vulnerability Scanning	Conduct regular vulnerability scans to strengthen system protection capabilities.	22000
Disaster Recovery Drill	Conduct regular disaster recovery drills to verify the feasibility and responsiveness of backup mechanisms.	74000

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Supply Chain Security Protection

As business operations expand, Hantech Bio-Tech continues to strengthen supply chain information security management to reduce potential information security risks and enhance overall operational resilience. In response to increasing information security demands on the critical EC host platform, the Company is evaluating migration to a more secure hosting environment to improve system stability and data security.

At the same time, a preliminary supplier information risk assessment process has been established to manage high-risk suppliers connected to the Company's systems. A CPA firm has been commissioned to conduct electronic audits, and continuous reviews and improvements are underway to introduce more comprehensive third-party information security audit or verification services.

Looking ahead, the Company will continue to strengthen the identification and monitoring of supply chain information security risks, building a sustainable and resilient information collaboration environment to ensure the overall security and stability of the supply chain.

Information Security Education and Training Drills

To strengthen employees' information security awareness, the Company's Information Security Office regularly conducts social engineering drills to assess employees' ability to identify and respond to phishing emails, suspicious links, and other attack methods. In 2024, a total of 336 simulated phishing emails were sent to 84 accounts across 15 departments. The Company analyzed behavioral data such as email opening, link clicking, and information input as a basis for training and performance evaluation. Employees who triggered simulated attack actions during the drill were assigned supplementary training sessions to help them understand the sources of risk and improve their response capabilities.

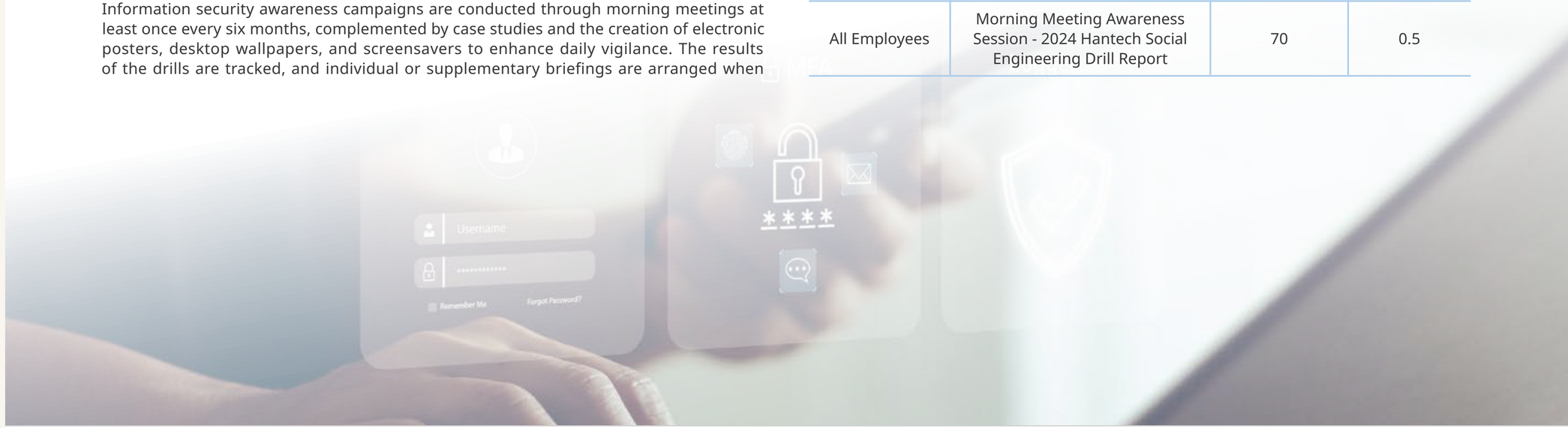
Information security awareness campaigns are conducted through morning meetings at least once every six months, complemented by case studies and the creation of electronic posters, desktop wallpapers, and screensavers to enhance daily vigilance. The results of the drills are tracked, and individual or supplementary briefings are arranged when necessary to help employees strengthen risk awareness and adopt proper response behaviors. All training records are also incorporated into audits and management evaluations to gradually foster a positive information security culture.

To ensure the rapid recovery of operations in the event of major abnormalities or emergencies. A comprehensive Disaster Recovery Plan (DRP) has been established, clearly defining response procedures and responsibilities. Disaster recovery drills are conducted annually, covering major operating systems, with assistance from original system vendors in performing on-site restoration tests to ensure that data backup mechanisms (RPO) and recovery time objectives (RTO) meet established standards. Drill targets will be rotated annually across different critical systems (such as ERP and APS) to progressively strengthen cross-system recovery capabilities and enhance operational continuity and responsiveness in diverse disaster scenarios.

Through regular drills and awareness training, no employee-reported information security incidents occurred in 2024, demonstrating the significant effectiveness of the Company's information security management measures.

Unit: Participants; hours

Unit/Department	Training Topic	Number of Trainees	Total Training Hours
All Departments	Social Engineering Drill Training	16	1
All Departments	Social Engineering Drill Training	20	1
All Employees	Morning Meeting Awareness Session - 2024 Hantech Social Engineering Drill Report	70	0.5



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Performance Highlights

- → There were **0** product recalls and no food safety-related incidents.
- → Customer satisfaction reached **9.12** points.
- → Assisted customers in obtaining **7** SNQ National Quality Awards
- → Assisted customers in obtaining **10** THIDA HALAL certifications
- → Obtained **5** patents

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3.1 Innovative Products and R&D

3.1.1 R&D Innovation and Product Development

Hantech Bio-Tech upholds the management philosophy of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity," and is dedicated to developing safe, convenient, aesthetically pleasing, and easy-to-consume functional beverages and jelly products in sterilized pouches. The Company aims to meet the diverse nutritional needs of all age groups and fulfill its service commitment of "Whatever you want, Hantech can make it happen."

To enhance product competitiveness and user experience, Hantech Bio-Tech designs its products based on real consumer usage scenarios, conducting in-depth analyses of the differentiated needs of various age groups in terms of taste, safety, and usage habits. The Company has developed a diverse range of product forms, including general beverages, sports gels, soft jellies, and texture jellies, creating rich, multi-layered formulations with distinctive flavors.

In terms of manufacturing processes and equipment, the Company continues to invest in automation upgrades and mold development, optimizing sterilization technology and temperature control to enhance product quality and production stability. For different application scenarios, the Company has developed diversified pouch types and innovative mold designs, covering categories such as "slim and beauty image," "easy-tear small spout," "large capacity with small spout," "easy-tear, easy-drink large capacity," and "one-hand squeeze large capacity," effectively meeting consumers' diverse usage needs.

At the same time, the Company continues to refine sealing technologies (such as special diamond patterns), improve filling accuracy and mold changeover efficiency, and comprehensively enhance process flexibility and production line performance. In line with the personnel grading system and skill assessments, the Company ensures consistent manufacturing quality, achieving both standardization and stable mass production, thereby effectively supporting customers' diversified product lines and market deployment.

To help brands quickly enter the market, the Company provides comprehensive consulting-based ODM services, assisting clients from market trend analysis and formula planning to packaging design and operational strategy adjustment. This approach ensures stable supply, flexible responses to market demands, and strengthens client partnerships.

To cultivate local resources, Hantech Bio-Tech works closely with local agricultural partners to jointly develop locally sourced ingredients, revitalize the agricultural economy, enhance the natural flavors and regional value of its products, and achieve shared prosperity within the industry. (For details on local collaboration, please refer to CH6 Social Inclusion)

R&D Value Chain and Capacity

Hantech Bio-Tech has a professional R&D and business team with academic backgrounds in food and related disciplines, encompassing nutritionists, process engineers, and bioengineers. Team members hold professional certifications in canned food sterilization management, sterilization measurement technology, food quality assurance, and health food engineering. The team possesses outstanding independent development capabilities and is dedicated to the formulation design, copywriting, and marketing support of functional beverages and jelly products in sterilized pouches, enabling flexible alignment with diverse market demands.

Investment in R&D Expenses

Unit: NTD thousand

Items/Year	2022	2023	2024
R&D Expenses	8086	7365	10134
Revenue amount of the current year	302518	625141	748423

Innovation Capacity

Unit: %

Year	Bachelor's degree	Master's degree	Definition of Innovation Unit
2024	56%	44%	R&D Division

The Company upholds the philosophy of "customer-oriented, quality- and efficiency-driven" and has established a standardized ODM/OEM R&D and manufacturing process. From product concept, design sampling, pilot production, and testing verification to full-scale mass production, the Company provides comprehensive, consulting-based services. At the initial stage, the R&D team conducts an in-depth understanding of the client's product requirements, including specified flavors, ingredient restrictions (such as exclusion of certain components), and certification needs (such as vegetarian or clean label), to carry out feasibility assessments and plan the product structure. Product functionality design covers various health issues, and products are developed based on market positioning and target user groups to achieve differentiation and meet taste preferences, demonstrating flexible and professional product realization capabilities.

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R&D Strategies and Goals

Market trend survey

- Collect consumer flavor preferences, functional requirements, and customer certification needs.
- Formulate product design direction based on trend and demand survey results.

Customer demand confirmation

- Gain an in-depth understanding of the product's key functional claims with the customer, including brand positioning, raw material constraints, and market demand.
- Certification requirement conditions

Vegetarian and clean label certifications

Non-GMO

HALAL GMP ISO

Feasibility assessment

- Technical and regulatory feasibility assessment
- Preliminary review of ingredient structure and certification verification requirements.

Product proposal design

- Develop the product formula and overall design direction.

Product R&D stage

- Concept proposal: Present the product structure and positioning direction.
- Efficacy design: Set the key ingredients and corresponding dosages.
- Flavor/texture setting: Adjust based on consumer preferences and product attributes.
- Pouch type/aluminum roll/outer box design: Align with brand and product positioning to convey product visuals and brand impression.

Design and pilot production stage

- Evaluate product performance: Adjust the formula and process parameters based on market and quality feedback.
- Product testing: Conduct microbial, safety, stability, and sensory tests simultaneously.
- Product certification: Apply for required certifications to ensure stable quality and enhance market competitiveness.
- Thermal penetration test: Conduct thermal penetration testing to verify sterilization effectiveness and product safety.

New product mass production launch

- Mass production scheduling: Initiate scheduling after confirming the final formula and packaging materials, and track the entire process through the intelligent quality system to ensure stable production capacity and a low leakage rate.
- Post-launch support: Additionally provide promotional resources such as customer education and training, marketing materials, and live-streaming support to facilitate smooth product launch and sales.

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Diversified Product Functionality Design

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Goals	2024 Achievement Status	2024 Key Achievements	2025 Goals	Mid- to Long-term Goals
Development of functional drink with local (Xihu, Changhua, Taiwan) ingredients	Completed tow developments of functional drink with local (Xihu, Changhua, Taiwan) ingredients	▶ Developed a compound beverage combining locally sourced broadleaf chives from Xihu with botanical extracts for sustained energy enhancement. ▶ Combined locally sourced Xihu grapes and wine with collagen to create a beverage formula featuring both regional characteristics and beauty-enhancing functionality.	▶ Development of Locally Sourced Salad Drink	Deepen the incorporation of local ingredients and culture, and continue product development.
Process Equipment Improvement and Optimization	☑	▶ Completed the development of a bag-clamping device and heat dissipation structure for the film roll bag-making and filling packaging machine. ▶ Completed process optimization for the single-heating cold-filled manufacturing method functional jelly products. ▶ Obtained two utility model patents and one invention patent.	▶ Optimize process equipment. ▶ Promote mold modularization. ▶ Enhance rapid filling and line changeover efficiency. ▶ Increase overall process utilization rate. ▶ Reduce energy and resource consumption in production processes.	Continuously improve product quality and process efficiency to reduce carbon emissions.
Research and development of innovative product concepts, textures, and flavors.	☑	Develop the following featured products: ▶ Iron supplement jelly with improved palatability despite high iron content. ▶ Clean-label collagen drink with no additives. ▶ Transparent jelly for calcium supplement. ▶ Sports supplement combining energy gel and water-gel formulations. ▶ Thick-textured iron supplement drink using jujube extract as the base. ▶ Beverage combining coffee and collagen peptides. ▶ Differentiated hyaluronic acid drink for joint care and liver detox support. ▶ Functional drink using tart cherry juice as the base.	▶ Continuous development of clean-label products. ▶ Adjust formulations of existing products toward additive-free compositions. ▶ Enhance product flavors and differentiation. ▶ Continue to develop new materials. ▶ Development of vegetarian collagen beverages.	Development of low-carbon footprint products.
Development and application of new pouch types	☑	▶ Completed the design of a new sterilized pouch shape and implemented mass production. ▶ Obtained two related design patents.	▶ Continue developing new pouch types.	Maintain a leading position in diversified pouch design options.

R&D Talent Training

Hantech Bio-Tech continues to strengthen the professional expertise and market awareness of its R&D team to ensure product quality and innovative competitiveness. All R&D personnel are certified in canned food sterilization measurement, capable of independently setting and validating sterilization conditions. They also participate regularly in refresher training and external exchanges to enhance sterilization and temperature control technologies and improve process stability. In product development, the team not only pursues safety and flavor but also focuses on the application and market acceptance of functional ingredients. They actively engage with raw material suppliers and participate in industry seminars to stay abreast of the latest trends and support new product proposals. They also regularly attend food labeling and formulation regulation briefings organized by competent authorities to ensure that product designs comply with regulatory requirements. In response to low-carbon and climate challenges, the R&D team also participates in courses such as "GHG Inventory" and "Food Safety Response under Climate Change," integrating sustainability concepts into product and process development.

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External Certifications and Product Awards

Hantech Bio-Tech values product quality and market trust. In addition to obtaining international food safety management system certifications such as ISO 22000 and HACCP, the Company also assists clients in applying for third-party product quality verifications and professional awards to enhance product value, meet diverse market demands, and strengthen brand credibility.

01 Demand confirmation

- ✓ Serve as the dedicated contact point by the sales unit
- ✓ Consolidate the certification categories and product scope applied for by the customer.
- ✓ Clarify the application purpose and key items
- ✓ Conduct preliminary discussions with quality assurance and relevant departments.

02 Feasibility assessment

- ✓ Review the product formula, production process, and production line segregation.
- ✓ Confirm the completeness of relevant documents.
- ✓ Assess the feasibility of the application.
- ✓ Provide preliminary compliance recommendations and adjustment directions.

03 Data submission for review

Assist in preparing verification data:

- ✓ Formula Description
- ✓ Process Flow Chart
- ✓ Raw Material Source Certificates
- ✓ Label Design

04 On-site inspection

- ✓ After the customer submits the application, the certification body will conduct an on-site evaluation at the factory.
- ✓ Provide full technical assistance and on-site support by quality assurance personnel.

05 Follow up on improvements

- ✓ If corrective suggestions are made during the audit process, assist the customer in developing improvement plans and supplementing documents.
- ✓ Improve verification pass rate and operational efficiency.

Through systematic operating procedures and interdepartmental collaboration, the Company continues to assist clients in obtaining certifications and labels with strong market credibility. The results of assistance in 2024 are as follows:

- ▶ A.A. Additive-Free Certification (Promoted by the Anti Additive Clean Label Organization): Assisted customers in obtaining 6 product certifications, including 1 certified as "100% additive-free".
- ▶ THIDA Halal Certification (for the Muslim market): Assisted customers in obtaining ten product certifications, expanding international market channels.
- ▶ SNQ National Quality Award (organized by the Symbol of Institute of Biotechnology and Medicine Industry): Assisted customers in obtaining 7 product certifications, demonstrating product quality and professional recognition.

External Technical Cooperation

Hantech Bio-Tech is committed to optimizing product manufacturing processes and enhancing food safety. In 2024, the Company collaborated with the Food Industry Research and Development Institute (FIRDI) on the "Standardization Project for Sterilization Conditions of Acidified Products." As most of the sterilized pouch products manufactured by the Company are acidified foods (pH < 4.6) packaged in hermetically sealed containers, sterilization efficiency and heat penetration control are critical aspects of quality management.

FIRDI is an institution recognized by the Taiwan Food and Drug Administration (TFDA) under the Ministry of Health and Welfare for its professional expertise in sterilization and equipment testing capabilities. It has established a long-term collaboration with Hantech Bio-Tech in product sterilization assessments, such as heat penetration testing. This project evaluated the heat distribution performance and cold spot temperature variations of acidified sterilized pouch products with different viscosities, pouch types, and filling volumes inside the retort. Based on these assessments, sterilization parameters and process designs were optimized to ensure food safety and regulatory compliance. The collaboration not only improved production efficiency but also helped reduce the consumption of energy and steam resources, demonstrating the Company's R&D capability in advancing process optimization through scientific validation while balancing environmental benefits.

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3.1.2 Intellectual Property Management

Hantech Bio-Tech values intellectual property management, regarding it as a key asset for corporate competitiveness and sustainable development. Establish regulations for the acquisition, maintenance, and utilization of intellectual property within the internal control framework. After each department's R&D results are approved, a preliminary search and data analysis may be conducted based on the nature of the rights to confirm the feasibility and value of the application. After approval, the Legal Affairs Department centrally manages the ownership and subsequent maintenance of intellectual property rights.

For intellectual property rights that are eligible for renewal under the law, the Company will assess the actual economic benefits to determine whether to extend the term, ensuring the maximization of rights. All employees are required to sign confidentiality agreements, and the disclosure of company confidential information is strictly prohibited. In the event of any leakage, it must be immediately reported to the project management unit or the General Manager's Office, and necessary response measures must be taken. If the Company's intellectual property rights are disputed or involved in legal controversies, the project unit will coordinate with the Legal Affairs Department to handle defense procedures. In cases where rights are infringed, legal action will be taken as appropriate to actively safeguard the Company's assets and competitiveness.

Number of patents remaining valid as of 2024

Category	Taiwan	China	Germany
Invention	2	-	-
New model	5	-	2
Design	10	4	-
Percentage %	77.27%	13.64%	9.09%

Patents obtained in 2024

Patent Name	Country	Patent No.
Bag-clamping device of a film-roll bag-making filling packaging machine	R.O.C.	M653241
Heat dissipation structure of a film-roll bag-making filling packaging machine	R.O.C.	M653242
Single-heating cold-filled manufacturing method functional jelly products	R.O.C.	I866379
Food packaging pouch	R.O.C.	D235392
Food packaging pouch	R.O.C.	D229823

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3.2 Product Quality and Customer Management

3.2.1 Product Quality and Safety

Food safety and quality management are fundamental pillars of Hantech Bio-Tech's sustainable operations. To ensure that products meet both domestic and international safety standards and consumer expectations throughout every stage, from raw material procurement, production, and processing to packaging, storage, transportation, and final delivery, the Company has established a systematic and sustainable food safety management system in accordance with food safety regulations. Guided by the principles of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity," these values are fully integrated into all quality management systems and daily operations.

Material Topic Product Quality and Safety	
Significance of Material Topics	Product quality and safety are the keys to Hantech Bio-Tech's operational efficiency and market trust. Stable and high-quality products not only enhance customer satisfaction and loyalty but also help strengthen brand image and financial stability.
Policy/ Commitment	▶ Hantech Bio-Tech is committed to continuously strengthening food safety governance by implementing management systems such as ISO 22000 and HACCP and promoting continuous improvement through the PDCA cycle. ▶ Integrate raw material inspection, supplier audits, and employee training to ensure effective quality control. ▶ Regularly review management performance and publicly disclose relevant information. Through concrete actions, the Company fulfills its responsibility to safeguard consumer health and well-being while advancing toward the goal of sustainable corporate development.
Goals	Short-term ▶ To improve traceability efficiency, paper-based operations have been converted to electronic systems, addressing data dispersion across production sites and enhancing information integration speed and operational timeliness. ▶ Prepared and completed the gap analysis and personnel training for the FSSC 22000 quality system, laying the foundation for system upgrading.
	Mid- to Long-term ▶ Building upon the existing ISO 22000 and HACCP foundations, the Xihu Plant further obtained FSSC 22000 certification and Halal verification, enhancing its competitiveness in international markets. ▶ Achieve intelligent quality management by implementing AI-based inspection and anomaly warning systems to improve yield rates and long-term quality stability. ▶ Actively promote environmental protection concepts by assisting customers in adopting non-toxic, low-pollution, and recyclable packaging materials to enhance the environmental friendliness of product life cycles.
Actions	▶ Comply with ISO 22000, Hazard Analysis and Critical Control Points (HACCP), Good Hygiene Practices (GHP), and internal quality control standards to strengthen raw material and process source management. ▶ Continuously optimize processes and product design through the PDCA cycle, including regular reviews of quality indicators, customer feedback, and internal audit results, to enhance product performance and safety. ▶ Establish a cross-departmental "Quality Project Team" led by the Quality Assurance Department, integrating members from R&D, Manufacturing, Supply Chain, and Materials units to participate in project execution.

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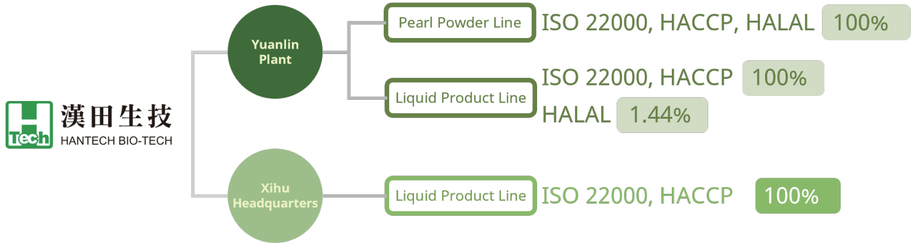
Material Topic Product Quality and Safety (cont'd)	
2024 years Actual Performance	▶ There were 0 product recalls and no food safety-related incidents. ▶ Updated the dewatering machine for unpackaged products and added a packaging weight inspection machine to enhance production efficiency and packaging quality inspection capability.
Grievance Mechanism/ Communication Channels	▶ Tel.: 04-8811181 ▶ Email: service@htbios.com

Food Safety Management

Hantech Bio-Tech upholds the core mission of "ensuring consumer peace of mind" by promoting a company-wide quality culture and food safety governance. All of the Company's production sites have fully implemented the ISO 22000 Food Safety Management System. Annual validations and internal audits are conducted, and the PDCA cycle is continuously applied to improve operational processes. At the same time, each plant has also obtained HACCP certification, conducting comprehensive identification and control of process risks to ensure product consistency and safety. The Yuanlin Plant has obtained HALAL and Food GMP certifications, while the Xihu Plant is expected to obtain HALAL certification in 2025.



Note: ISO 22000 and HACCP are system certifications, and all production lines that have obtained these certifications comply with their respective standards. The percentage of HALAL certification is calculated by dividing the output of certified products by the total production volume.

In daily management, GHP is followed to implement routine hygiene control, strengthening personnel hygiene, equipment cleanliness, workplace environment management, and pest control. By regularly conducting 6S on-site audits and inspections of water quality, airborne bacterial counts, production equipment, and personnel hygiene, the Company ensures that the overall production environment meets food safety standards. Quarterly food safety decision meetings and joint HACCP team meetings are convened and chaired by the General Manager, with participation from the Manufacturing Department, Quality Assurance Department, R&D Department, Warehouse Management Section, and Procurement Section. Attendees include department heads (section level and above) and food safety team members, who conduct rolling reviews of management performance and risk assessments and formulate improvement measures.

In terms of risk prevention, the Company implements risk control mechanisms based on the "Food Safety Management Manual," covering raw material sources, process risks, and product traceability. The "Food Safety Protection Plan" is also updated occasionally according to practical circumstances, while quality meetings are integrated to enhance early warning and response capabilities. At the same time, through the deficiency reporting and corrective action system, any violations of GHP or 6S standards are inspected and addressed in accordance with regulations to ensure the continuous and effective operation of all management systems, thereby establishing a stable and high-quality food safety framework. To further enhance safety and quality management, the Company will apply for FSSC 22000 certification to comply with international standards for advanced quality and safety in the global food packaging supply chain, thereby strengthening market credibility and supply chain collaboration advantages.

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Food Safety Management Organizational Structure

Hantech Bio-Tech has established a Food Safety Control Team responsible for coordinating all food safety-related matters. The team holds joint meetings at least once every quarter, covering topics related to food safety, food defense, and HACCP. During the meetings, the team reviews and tracks product quality, hygiene management, risk prevention, and related abnormal events, formulating countermeasures and improvement actions to ensure continuous enhancement of overall food safety governance effectiveness.

Food Safety Team Leader "Convener"

- Oversee the promotion and implementation of the Company's overall food safety system. Including: Preside over food safety control meetings and review and sign food safety-related system documents and records.
- Lead hazard analysis, identify critical control points, establish control limits and monitoring plans, and implement corrective actions for abnormalities.
- Regularly review system performance and establish and maintain complete execution records to ensure that all operations comply with regulatory requirements.

Team Members (Food Technologists)

- Plan and supervise internal audits and verification operations, ensure the completeness of hazard analysis data, and oversee the establishment of critical control point (CCP) limits, monitoring procedures, corrective actions, and system verification mechanisms.
- Establish and oversee a laboratory quality assurance system, and promote training programs to enhance food safety awareness and professional competence.
- Plan and implement traceability systems to enhance food risk response capability and information transparency.

Team Members (Hygiene Management Personnel)

- Supervise the promotion and implementation of the food safety control system, including product data compilation and verification of processing procedures and conditions.
- Strictly review hazard analysis data to ensure CCP compliance with standards, and take responsibility for the planning, implementation, documentation, and traceability mechanisms of the food safety system to ensure its completeness and traceability.

Team Members (Manufacturing Department Supervisors)

- Responsible for planning and supervising employee food safety training to ensure that all personnel possess the necessary risk awareness and operational skills.
- Verify product processing flowcharts and processing conditions, carefully review hazard analysis data, and ensure that all CCPs comply with standards.
- Responsible for planning and executing emergency response measures for food hygiene and safety incidents to ensure rapid and effective handling of various risks, safeguarding product safety and consumer health.

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Quality Assured Production

To ensure that food processing, raw material usage, labeling content, and product distribution all comply with the latest domestic food safety regulations, Hantech Bio-Tech has established a food regulation tracking and management mechanism. The Quality Assurance Department is responsible for collecting and updating regulatory information and implementing corresponding updates to internal systems.

The Company tracks multiple food safety regulation updates each month and uploads them to the announcement section, including those issued by the TFDA, local health bureaus, the Executive Yuan Gazette, and the National Laws and Regulations Database. The Quality Assurance Department compiles the relevant information and assesses whether the updates may affect current processes, formula design, food labeling, or procurement operations. If major regulatory changes are determined to have a substantial impact after evaluation, necessary adjustments will be coordinated among the R&D, Procurement, Production, and Sales departments according to the level of impact to ensure continued compliance of products with the latest regulations.

The Food Safety Control Team holds quarterly meetings to monitor and review product manufacturing processes, hygiene environment management, and HACCP related issues. Evaluations across four major aspects including personnel, workplace, facility hygiene management, and quality assurance systems indicate that the affected product categories account for 100%.

In terms of food additive management, all items used by Hantech Bio-Tech are approved substances listed by the Ministry of Health and Welfare and comply with the "Standards for Specification, Scope, Application and Limitation of Food Additives." All suppliers have completed registration in accordance with regulations and obtained "Food Additive Registration Codes." In addition, single food additives have been granted "Food Additive Licenses" issued by the Taiwan Food and Drug Administration, ensuring full regulatory compliance and stringent quality control.

Dimension	Specific Measures
Personnel Management	▶ At production sites, strict personnel access control is implemented in accordance with GHP standards. Production staff are required to follow prescribed procedures for changing clothes, handwashing, and disinfection, and regular hand microbiological tests are conducted to ensure effective personal hygiene management. ▶ Quality control personnel irregularly supervise on-site staff attire and operational behavior to ensure that operations comply with food hygiene regulations and to enhance employees' hygiene awareness. ▶ Personnel in the Quality Assurance Department are required to have a professional background related to food safety. ▶ Regular training sessions and internal sharing programs are conducted, promoting the cultivation of food safety knowledge and risk awareness at different levels according to job responsibilities. ▶ For key processes such as aluminum roll packaging, internal assessments are conducted for filling operators every six months to evaluate their proficiency in sealing control, equipment operation, and abnormality handling, ensuring product sealing quality and process stability.
Workplace	▶ Plant areas are divided into clean zones, general operation zones, and non-food handling zones in accordance with the "Operational Guidelines for Facility Flow Planning in Food Plants and Food Manufacturing Establishments." Personnel, material, water, and air flow are managed according to cleanliness levels to effectively prevent cross-contamination risks. ▶ Weekly 6S on-site audits are conducted to review the six aspects of organization, orderliness, cleanliness, standardization, discipline, and safety, strengthening on-site management and hygiene maintenance. ▶ Occasional environmental inspections are conducted for water quality, airborne bacterial counts, and production equipment to ensure that workplaces continuously meet food safety standards.

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Dimension	Specific Measures
Equipment and Environmental Hygiene	▶ Establish equipment maintenance and cleaning plans, performing regular maintenance and verification in high-risk areas. ▶ Implement a CIP cleaning system and verify pipeline cleanliness through post-cleaning pH testing. ▶ Conduct daily cleaning and disinfection in accordance with the "Hygiene Management Procedures," and record the cleaning results to ensure traceability of cleaning operations.
Quality Management System	▶ A Food Safety Control Team has been established to hold quarterly meetings to review food safety and quality matters and determine improvement plans. ▶ Implement control mechanisms for raw material sources, process risk assessments, and product traceability in accordance with the "Food Safety Management Manual." ▶ A deficiency reporting and corrective action system has been established. Any violations of GHP or 6S standards are inspected and sanctioned in accordance with the law. ▶ An integrated food traceability system has been established to ensure that product origin and distribution information can be tracked in real time.

To strengthen plant hygiene management and ensure product quality, Hantech Bio-Tech introduced a CIP cleaning system in 2024 as part of its equipment and environmental hygiene initiatives. The Xihu Plant added and implemented the CIP cleaning system in 2024, which was officially launched after trial operation and acceptance in February 2025. Pipelines are cleaned twice a week on a regular basis by manufacturing personnel in accordance with standard operating procedures. During the cleaning process, the system automatically adds cleaning agents (such as citric acid) according to preset ratios, and after completion, test strips are used to verify that the pH value meets the required standards.

To ensure cleaning effectiveness and food safety, the Quality Assurance Department reviews the cleaning results to verify compliance with relevant standards. All personnel responsible for execution and review are required to sign the "Mixing Equipment Cleaning Record Form" to establish a complete traceability and management mechanism. This initiative not only enhanced the plant's hygiene management standards but also demonstrated the Company's commitment to continuous improvement in process and environmental management.

Food Safety Laboratory

In accordance with Article 7, Paragraph 3 of the "Act Governing Food Safety and Sanitation", Hantech Bio-Tech has established a self-managed food quality laboratory responsible for the inspection of raw materials, semi-finished products, and finished products. The laboratory aims to meet diverse customer requirements for food quality standards, ensuring that all products comply with both company regulations and legal standards, thereby reducing potential food risks, enhancing market credibility, and strengthening brand competitiveness.

To enhance testing accuracy, third-party testing institutions are commissioned annually to conduct microbiological proficiency tests for comparison and calibration, continuously improving the laboratory's professionalism and credibility.

Quality Control Center

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Items	Description
Date of Establishment	The Yuanlin Plant Laboratory was established in October 2015. The Xihu Main Plant Laboratory was established in October 2023.
Test Items	▶ Microbiological testing: Total bacteria count, coliforms, Escherichia coli, molds, yeasts, and Staphylococcus aureus. ▶ Long-term stability test and accelerated stability test ▶ Moisture ▶ pH value. ▶ Sugar Content ▶ Water Activity ▶ Heat retention test: Canned food 37°C ten-day heat retention test and 55°C ten-day enhanced self-management heat retention test.
Summary of Test Results	▶ The raw material testing coverage rate was 100.00%, with a pass rate of 99.90%. ▶ The finished product testing coverage rate was 100.00%, with a pass rate of 100.00%.
Annual Laboratory Expenditures	▶ NTD 809 thousand
Expenditures as a percentage of net revenue (%)	▶ 0.11%

Note: Expenditure as a percentage of net operating revenue (%) = (laboratory expenditure/net operating revenue)*100%

From raw materials to audits: Establishing a food traceability management system

Food Traceability Management

To effectively manage potential risks throughout every stage from the source to the finished products, Hantech Bio-Tech has established a comprehensive food traceability system in accordance with the "Act Governing Food Safety and Sanitation." The Company uploads product information to the "Food Traceability and Tracking Management Information System" as required by law to enhance information transparency and response efficiency. All raw materials are managed by batch numbers and centrally controlled through the ERP system to ensure traceability throughout every stage, including procurement, inspection, storage, and production. Each batch of raw materials must undergo inspection before being stored, with key information such as supplier source and production time recorded. At present, all of the Company's products have achieved a 96.62% traceability and tracking management target.

Hantech Bio-Tech conducts at least three simulated product recall drills each year in accordance with the "Finished Product Recall Management Procedures," covering finished products, raw materials, and supplies to verify the timeliness and accuracy of the traceability system. The drills are coordinated by the Food Safety Team, which convenes the participation of relevant departments. The recall depth is determined based on the actual recall level, with complete records and results retained throughout the process. In 2024, the Yuanlin Plant and the Xihu Main Plant conducted a total of 23 simulated recall drills, achieving a 100% simulated recall rate.

Food Safety Audit

To strengthen food safety prevention and ensure continuous improvement, Hantech Bio-Tech has established a comprehensive internal audit mechanism to ensure that all operations comply with ISO 22000 and HACCP standards. An internal audit is conducted at least once a year, covering key aspects such as raw material inspection, process control, cleaning and sanitation, employee hygiene management, finished product delivery, and traceability. The audits are conducted through cross-auditing by personnel with qualified training backgrounds to avoid self-assessment bias. The audit results are submitted to department heads for review and incorporated into the deficiency tracking and improvement process to ensure the effective implementation of corrective actions. In 2024, all deficiencies identified in the ISO internal audits were rectified, and relevant SOPs were revised to prevent issues at the source. Items that were not previously executed have also been completed to strengthen the implementation of internal controls.

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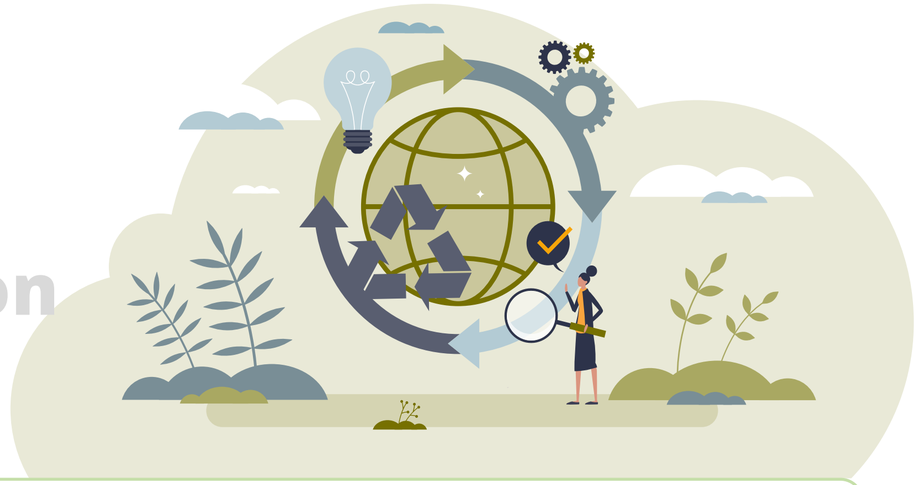
Simulated Recall Drill

Number of drills in 2024	
Single Product Tracking	19 times
Raw Material Cross Traceability	2 times
Material Cross Traceability	2 times

Food Recall Simulation



In terms of external audits, third-party certification bodies such as SGS and BellCERT conduct annual verifications and occasional inspections according to schedule. In 2024, the Company's two plants underwent a total of 4 ISO external audits. Case analyses were conducted for the identified deficiencies, and training sessions were organized to strengthen the understanding of record completeness. These measures have been incorporated into the annual training plan to enhance employees' awareness of recordkeeping and their ability to respond to audits.

The Company cooperates with major customers and distributors in factory inspections to review operating procedures, on-site environments, quality records, and food protection mechanisms, continuously optimizing management practices. For deficiencies identified during audits conducted by customers or competent authorities, the Quality Assurance Department immediately convenes a cross-departmental team to initiate the improvement process, analyze the root causes, and formulate corrective action plans. Department heads are responsible for tracking implementation progress, and all corrective actions are completed within the specified timeframe, followed by the submission of a "Deficiency Improvement Report." All internal and external audit reports are compiled and filed by the Quality Assurance Department and are regularly submitted to management as a basis for revising operating procedures, conducting training, and strengthening risk control.

In 2024, Hantech Bio-Tech did not experience any food safety-related incidents, nor were there any product recalls.

The food safety management measures at all plants comply with regulatory requirements, including the "Act Governing Food Safety and Sanitation," the "Regulations on Good Hygiene Practice for Food," and the "Sanitation Standards for General Foods." In 2024, three audits conducted by the health authorities found no instances of non-compliance. In terms of product labeling and marketing, given that the Company operates under a B2B business model, the final product labeling and packaging design are primarily handled and confirmed by customers. Nevertheless, the Company ensures that labeling content is complete and compliant according to customer requirements, assisting customers in meeting relevant food regulatory standards.

In response to the ESG trend, the Company began planning an ESG audit system for suppliers and subcontractors in October 2024, including raw material suppliers and packaging contractors. The audit scope covers regulatory compliance, personnel and material management, on-site workflow planning, and ESG implementation. A scoring system and deficiency tracking and improvement mechanism have also been established. Through continuous source supervision and on-site audits, the Company strengthens supply chain quality and compliance. Through multi-level internal and external audits, the Company effectively enhances the robustness and flexibility of its overall food safety management system, fulfilling its quality commitment of "safety and trust" to customers and consumers.

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I. Internal Audit Mechanism

- Establish an audit system in compliance with ISO 22000 and HACCP, to be conducted at least once a year.
- The scope of audit includes: Raw material inspection, process control, cleaning and sanitation, employee hygiene management, finished product delivery, and traceability.
- Cross-audits are conducted by personnel with qualified training backgrounds to avoid self-assessment bias.
- Audit results are submitted to department heads for review and incorporated into the deficiency tracking and improvement process.

II. External Audit and Verification

- Undergo ISO 22000 and HACCP verification and occasional inspections annually by third-party certification bodies such as SGS and BellCERT .
- Cooperate with major customers (including third parties) and distributors in factory audits, covering operating procedures, on-site environment, quality records, and food protection mechanisms.

III. Audit Deficiency Improvement Process

- The improvement process is initiated immediately upon receiving audit feedback.
- The Quality Assurance Department coordinates the formation of a cross-departmental team (including Manufacturing, R&D, Warehousing, and Procurement) to analyze issues and develop improvement plans.
- Department heads are responsible for tracking implementation progress and completing the improvement report within the customer-specified timeframe.
- All audit reports are compiled and filed by the Quality Assurance Department and regularly submitted to management for review, serving as a basis for revising operating procedures, conducting training, and performing risk assessments.

IV. Audit Results and Regulatory Compliance

- In 2024, no food safety incidents occurred, and there were no product recalls.
- All plants comply with regulatory requirements, including:
  1. Act Governing Food Safety and Sanitation
  2. Regulations on Good Hygiene Practice for Food (GHP)
  3. Sanitation Standards for General Foods
- The health authorities conducted three inspections in 2024, and no non-compliance was found.

V. Product Labeling Management

- Operating under a B2B model, customers are responsible for the final product labeling and packaging design.
- The Company reviews labeling content according to customer requirements to ensure regulatory compliance.

VI. Supply Chain ESG Audit System

- Since October 2024, an ESG audit system for suppliers and subcontractors has been implemented.
- Audit Targets: Raw material suppliers and packaging contractors.
- Audit content covers:
  1. Compliance with Laws and Regulations
  2. Personnel and Raw Material Management
  3. On-Site Workflow Planning
  4. ESG Promotion Status
- Establish a scoring and deficiency tracking mechanism to enhance supply chain quality and compliance.

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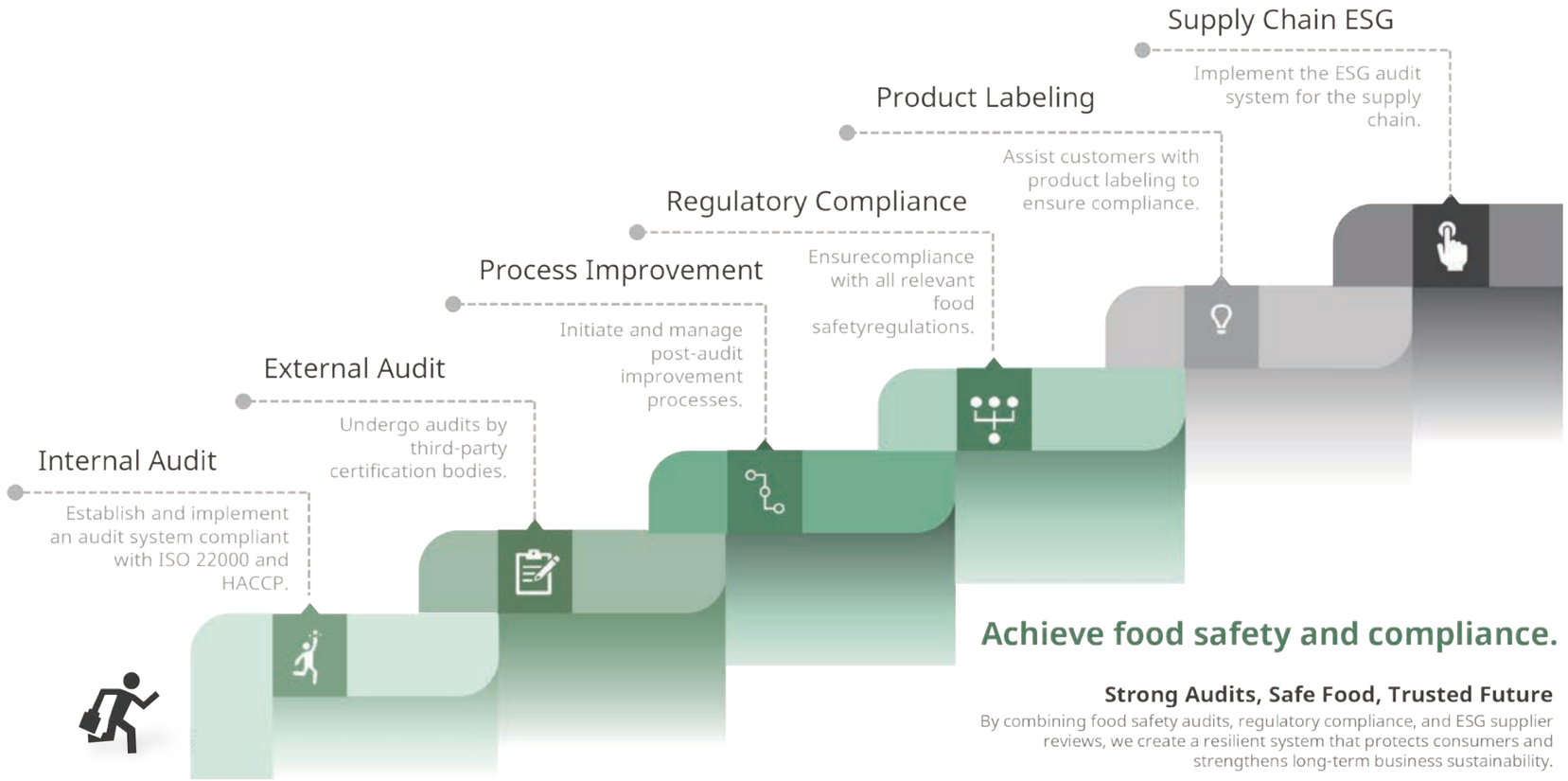

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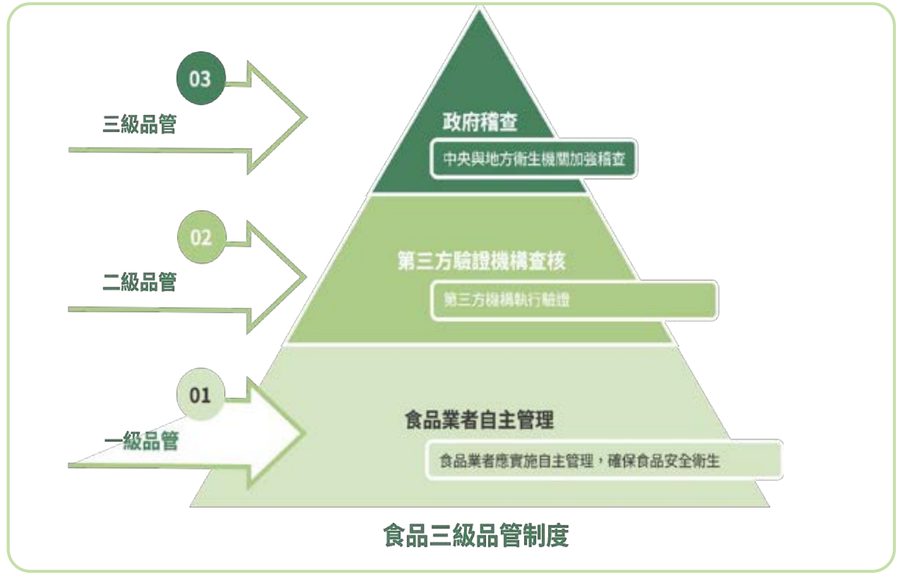
Multi-level Risk Control to Ensure Safety in Every Bite

Hantech Bio-Tech, in accordance with the "Procurement and Supplier Management Procedures," "Production Control Management Procedures," and "Inspection and Testing Management Procedures," applies risk assessment and hazard analysis principles to progressively establish comprehensive operational management and risk control processes from raw material sourcing, procurement, and production to storage and shipment, aiming to provide products with stable quality and reliable safety. In response to the Ministry of Health and Welfare's promotion of food safety management systems and the trend of expanded regulatory oversight, the Company proactively strengthens quality control measures and risk response mechanisms. Hazard analyses and process inventories are conducted in advance for high-risk raw materials to anticipate issues and implement proactive measures, ensuring stable operations that comply with regulatory requirements.

Hantech Bio-Tech establishes testing principles and inspection plans based on risk levels, systematically conducting product sampling to ensure all items comply with food safety standards. Since 2010, the Company has implemented the "Second Level Food Quality Control Mechanism" and has regularly commissioned third-party certification bodies to conduct audits and professional reviews. This approach strengthens inspection scope and risk assessment items, enhancing the scientific rigor and objectivity of quality management.

In addition, the Company actively cooperates with inspection and sampling operations conducted by central and local governments, fully implementing a three-tier quality control system: The first level involves internal self-management, the second level involves third-party professional verification, and the third level involves government inspection and supervision, ensuring product safety through multiple layers of control. Through a rigorous food safety management framework, the Company continuously strengthens its full-process risk prevention and control capabilities, striving to become a trusted and reliable nutrition partner for consumers.



食品三級品管制度

Quality Inspection Process

All raw materials used by Hantech Bio-Tech are inspected according to the standards specified in the Certificate of Analysis (COA). The inspections are conducted by the Company's certified food testing laboratory to ensure that quality meets food safety requirements.

Before entering the plant, all raw materials undergo comprehensive testing in accordance with the "Raw Material Acceptance Standards" established under ISO. The inspection covers parameters such as sugar content, water activity, pH, appearance, total bacteria count, coliforms, and yeast and mold counts. Only materials that pass inspection are approved for storage. If the materials fail to meet specifications, the return process is immediately initiated to strictly ensure the quality of raw material acceptance.

To strengthen source control, the Company occasionally conducts on-site audits of suppliers to ensure that their quality management systems and delivered products continue to comply with regulatory and contractual requirements. In accordance with the "Act Governing Food Safety and Sanitation," the Company also regularly requests annual inspection reports to monitor raw material risk conditions.

For specific safety inspection items designated by certain customers, such as pesticide residues, heavy metals, water quality, and microbiological testing, the Company commissions third-party professional organizations such as SGS to perform the relevant tests to ensure that products meet customer requirements and comply with food regulatory standards. In addition to food raw materials, key packaging materials such as aluminum rolls are tested according to internal standards for specifications and quality, while cartons are inspected mainly for dimensional accuracy to ensure consistent and stable packaging quality.

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Inspection Items	Management Focus	2024 Achievements
Raw materials	▶ Inspection and acceptance standards are established for both plant-supplied and customer-supplied materials, with the Company's internal audit standards provided for customer reference. ▶ All incoming raw materials are required to provide complete labeling information to ensure clarity in storage conditions and traceability details. ▶ Refrigerated and frozen storage areas are established, with temperature and humidity monitoring and record management systems in place to ensure storage conditions meet safety standards. ▶ The management of food additives follows GHP regulations under the principles of "dedicated personnel management, dedicated record registration, and dedicated storage" to ensure safe use and regulatory compliance.	▶ A total of 4,422 batches of raw materials were received throughout the year, with an acceptance rate of approximately 99.96%.
Materials	▶ Develop an in-house aluminum foil packaging material flavor testing process to ensure that it does not affect product flavor.	▶ A total of 1,685 batches of materials were received throughout the year, with an acceptance rate of approximately 98.99%.. ▶ Conduct aluminum roll water-pack taste tests to ensure normal flavor. ▶ Install an aluminum roll testing machine to measure data such as tensile strength, friction coefficient, and penetration resistance.
Manufacturing Process	▶ Workstations are established along the production line to regularly inspect semi-finished product specifications, filling volume, sealing condition, and other safety and specification parameters. ▶ Conduct scheduled 6S inspections every week to ensure on-site environmental hygiene.	▶ A total of 48 6S inspections were conducted. ▶ Conduct monthly inspections of water quality and equipment swabs to ensure a clean filling environment. ▶ Each product undergoes a product specification inspection.
Finished Goods	▶ According to finished product testing items, all products undergo a 10-day stability test at 37°C for canned foods to prevent swelling. ▶ Provide customers with a COA upon shipment for acceptance inspection.	▶ A total of 1,333 finished product stability tests were conducted in 2024. ▶ A total of 957 COAs were issued upon shipment in 2024.
Microorganism	▶ Conduct microbiological testing on incoming raw materials. ▶ Production environment inspection (airborne bacteria, food contact surfaces, hand swabs, water quality testing, and residual chlorine testing).	▶ A total of 259 airborne bacteria inspections were conducted, achieving a 100% pass rate. ▶ A total of 331 equipment swab inspections were conducted, achieving a 100% pass rate. ▶ A total of 177 hand swab inspections were conducted, achieving a 100% pass rate. ▶ A total of 118 water quality inspections were conducted, achieving a 100% pass rate.
Gauge and Instrument Calibration	▯ External calibration is conducted once a year. ▯ Internal calibration is conducted twice a year, using certified standard samples that have passed external calibration as reference standards. ▯ Instruments include: Scales/Balances, Refractometers, pH Meters, Thermometers, Pressure Gauges, Thermo-hygrometer, Hydrometers, and Weights.	▶ A total of 76 external calibrations and 166 internal calibrations were conducted in 2024.

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Statistics of Raw Material Acceptance Results

Year	2022	2023	2024 years
Incoming quantity (KG)	444513	873324	759510
Number of defective products (KG)	2209	1611	293
Compliance rate	99.50%	99.82%	99.96%

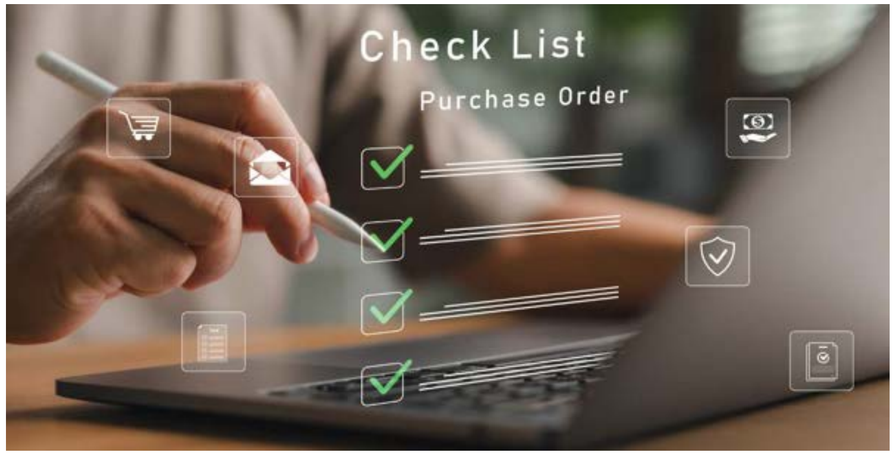
In-Plant Leakage Rate

Year	Production quantity (number of pouches)	Number of broken pouches	Percentage
2022	44119885	397	0.000900%
2023	77868243	11	0.000014%
2024	80067618	50	0.000062%

To strengthen process stability and product quality control, the Company continues to introduce various instruments and equipment to continuously improve product yield and customer satisfaction.

Unit: NTD

Name of invested equipment	Investment expense	Equipment use
Insulated Box	40000	Used for microbiological cultivation.
UV Sterilizer	37000	Ensure the cleanliness of sampling supplies.



Quality Abnormality Management

In accordance with the "Nonconforming Product Management Procedures," when any quality abnormality is detected in raw materials, processes, semi-finished products, or finished products, the Quality Assurance Department is immediately notified. If the abnormality is confirmed, isolation, labeling, and suspension measures are implemented to prevent defective products from entering subsequent processes.

A cross-departmental meeting is subsequently convened to analyze the cause of the abnormality and propose corrective measures. The Quality Assurance Department continues to track and update the "Quality Abnormality Report" to reduce quality risks and prevent recurrence.

Year	2022	2023	2024 years
Number of quality abnormalities (A)	26	86	74
Number of quality abnormality corrections (B)	20	59	33
Number of calibration improvements (C)	16	56	32
Number of completed improvements (D)	26	86	74
Improvement rate % (C/B)	80%	94.92%	96.97%
Resolution rate % (D/A)	100%	100%	100%

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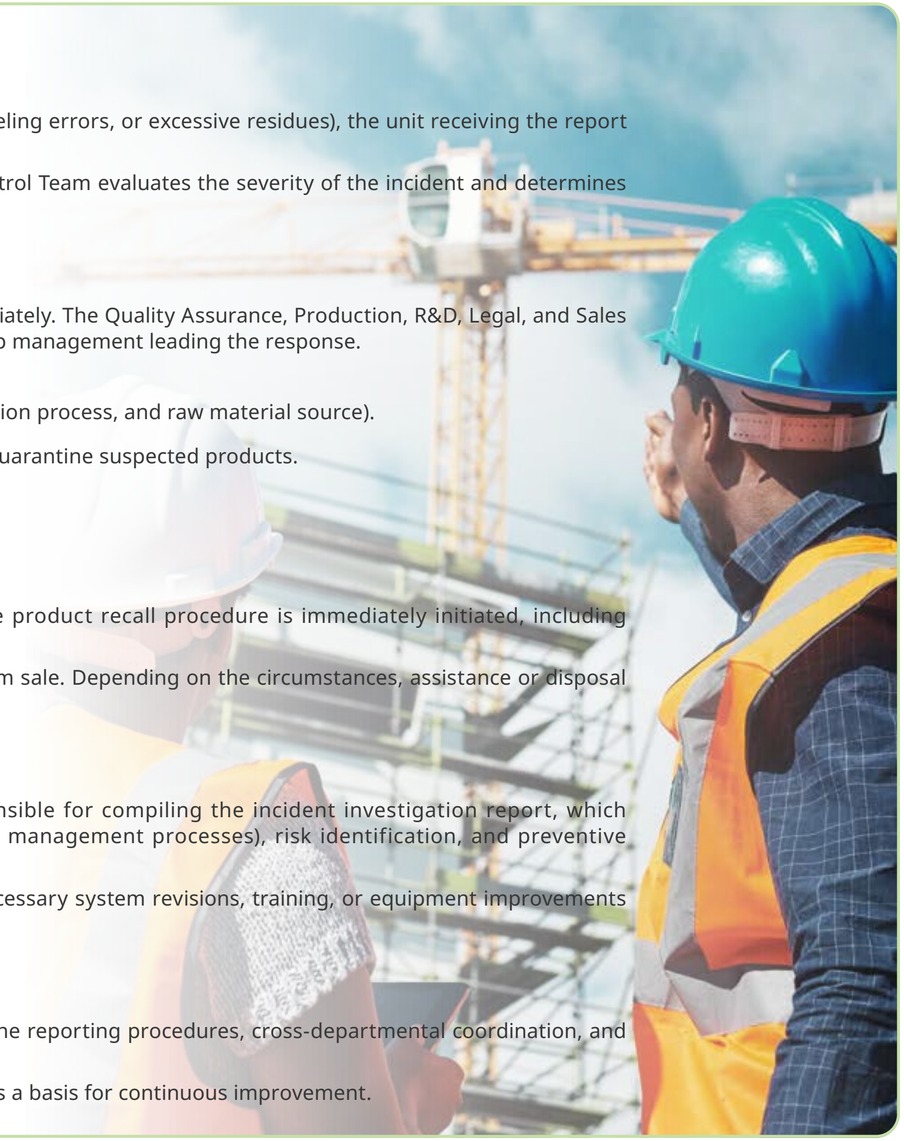
Emergency Response Mechanism

When facing potential food safety incidents, Hantech Bio-Tech follows the "Finished Product Recall Management Procedures" to establish a comprehensive response process, ensuring the prompt initiation of investigation, notification, product withdrawal, traceability, and corrective measures to effectively minimize impacts on consumer health and brand trust.



1. Incident reporting and preliminary assessment

- If any food abnormality is detected (such as contamination, foreign matter, labeling errors, or excessive residues), the unit receiving the report shall notify the Quality Assurance Department to initiate an investigation.
- If an abnormality falls within the scope of a Level 3 recall, the Food Safety Control Team evaluates the severity of the incident and determines whether to initiate the emergency response process.

2. Activation of the cross-departmental response team

- If the incident is confirmed, the emergency handling process is initiated immediately. The Quality Assurance, Production, R&D, Legal, and Sales departments, along with senior management, convene a joint meeting, with top management leading the response.
- The response team performs the following key tasks:
  1. Identify the scope and cause of the incident (such as batch number, production process, and raw material source).
  2. Immediately notify distributors and customers to suspend shipments and quarantine suspected products.
  3. Activate the product tracking and traceability mechanism.

3. Product withdrawal and recall operations

- If the product is confirmed to pose a potential risk to consumer safety, the product recall procedure is immediately initiated, including information announcements, recall quantity statistics, and handling methods.
- All suspected problematic product batches are quarantined and prohibited from sale. Depending on the circumstances, assistance or disposal approval is requested from the competent authority.

4. Incident investigation and continuous improvement

- After the incident is resolved, the Quality Assurance Department is responsible for compiling the incident investigation report, which includes cause analysis (such as personnel, equipment, raw materials, and management processes), risk identification, and preventive recommendations.
- Management reviews the report and holds a review meeting to implement necessary system revisions, training, or equipment improvements to prevent similar incidents from recurring.

5. Drills and system verification

- At least one simulated food safety recall drill is conducted annually to review the reporting procedures, cross-departmental coordination, and response timeliness of the traceability system.
- The drill results are included in internal reviews and performance evaluations as a basis for continuous improvement.

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Cultivation of Quality Management Awareness

Hantech Bio-Tech places great importance on fostering a strong food safety culture and continuously enhancing employees' professional competence. Through regular training and internal sharing mechanisms, the Company strengthens risk awareness and quality consciousness, ensuring that the concept of food safety is integrated into daily operations. The course topics cover food labeling regulations, HACCP cold chain management, GMP practical operations, food hygiene and safety, and abnormal event handling. Training programs are designed and tiered according to job functions to enhance professional competence and execution capability across all roles, fostering a team culture that proactively maintains quality and optimizes processes.

Quality assurance personnel are required to have a background in food safety upon employment and are assigned in accordance with the "Act Governing Food Safety and Sanitation" and the "Regulations on Good Hygiene Practice for Food." As of 2024, a total of 2 employees hold "Food Technician Licenses" in compliance with regulatory requirements. The Company continues to encourage employees to obtain relevant professional certifications to strengthen food safety management capabilities.

In terms of CCPs, aluminum roll packaging is one of the key control points, with its sealing integrity equivalent to the double-seam structure of traditional tin cans. To ensure stable product sealing quality, internal evaluations for filling operators are conducted every six months to assess their operational proficiency, equipment setup, and ability to identify and handle abnormalities. Through a rigorous internal certification mechanism, the Company ensures product quality consistency and consumer safety.

Course name	Course content	Target audience	Total hours	Number of Participants
HACCP Food Safety and Cold Chain Management Course	▶ Describe the HACCP system and key temperature control principles for cold chain items.	Unit Supervisors	68	3
2024 Food Labeling Regulations Seminar	▶ Provide an explanation of the new labeling regulations to ensure product packaging complies with current legal requirements.	Health Management Personnel	8	1
Health and Nutrition Food GMP Education and Training	▶ Strengthen understanding and application of GMP-related regulations and principles of process quality control.	Operators	102	102
Food Hygiene and Safety Education and Training	▶ Describe the practical requirements outlined in the "Regulations on Good Hygiene Practice for Food" regarding plant environment, equipment, and personal hygiene.	Operators	226	174
6S Management System Training	▶ Provide a systematic description of the 6S principles (Sort, Set in Order, Shine, Standardize, Sustain, and Safety), supplemented with practical examples to illustrate their application in daily on-site management. Post-training, weekly on-site audits and improvement follow-ups are conducted to ensure effective implementation of the system.	Operators	102	102

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3.2.2 Customer Management and Marketing Promotion

Hantech Bio-Tech upholds the philosophy of "Creating Value with Customers" and implements four core business principles: professionalism as the foundation, quality and safety as the cornerstone, market orientation as the focus, and customer satisfaction as the goal. The Company is committed to building strong and trustworthy partnerships by providing one-stop services from formula design and raw material selection to process optimization, assisting customers in developing competitive health food products.

In response to increasingly diverse customer needs and the challenges of rapid industry changes, the Company emphasizes timely communication and flexible adaptation, working hand in hand with customers to expand business opportunities and strengthen market influence. Over the years, the Company has been deeply engaged in the health food ODM/OEM sector, specializing in powder raw material development as well as liquid and jelly dosage manufacturing. Its services span the upstream to midstream segments of the industry chain, offering highly flexible and efficient customized development capabilities. Star raw materials such as micron pearl powder and Guilu Powder (tortoise shell and deer antler powder) are all developed through the Company's proprietary R&D platform, demonstrating product differentiation advantages and innovative R&D capabilities. Hantech Bio-Tech continues to strengthen both the depth and breadth of its collaboration with customers and actively participates in domestic and international professional exhibitions to stay abreast of global consumer trends and market dynamics, striving to enhance the brand's international visibility and recognition.

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Material Topic Customer Relationship Management	
Significance of Material Topics	Hantech Bio-Tech values long-term partnerships with customers, regarding product quality, safety, innovation, and sustainability as its core responsibilities. Through sustainable management and technological innovation, the Company strengthens its value commitment to customers, creating a trustworthy and forward-looking partnership model.
Policy/Commitment	Upholding the core values of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity," the Company continues to optimize aluminum foil pouch packaging and production line automation to enhance product flexibility and delivery stability. At the same time, by maintaining a customer-centric approach through honest communication, quality enhancement, and information privacy protection, the Company works with partners to create sustainable value and strengthen market competitiveness.
Goals	Short-term ▶ To enhance customer satisfaction and deepen collaboration, the Company actively optimizes existing service processes and implements high-standard quality management mechanisms. ▶ Assist customers in developing products that comply with international standards, while jointly pursuing global health product awards and certifications to enhance brand visibility and credibility worldwide. Mid- to Long-term ▶ Leverage professional R&D capabilities to continuously develop distinctive raw materials and formulations with market differentiation, offering highly customized design solutions. ▶ To enhance R&D capacity and service scope, the Company continues to expand its R&D team and actively collaborates with academic institutions and third-party research organizations to strengthen technical exchange.
Actions	▶ Conduct customer satisfaction surveys on a regular basis to establish feedback and response mechanisms. ▶ Promote business training and evaluation systems to enhance frontline service effectiveness. ▶ Go beyond traditional sales roles by providing consultative services that deeply understand customers' industry characteristics and pain points, offering customized product and technical solutions to build long-term and stable partnerships.
2024 years Actual Performance	▶ Successfully promoted ODM products into overseas markets, adjusting product localization and marketing strategies according to the needs of different countries and regions. This includes aspects such as language translation, regulatory compliance, pricing structure design, and cooperation with local distribution channels. ▶ The 2024 customer satisfaction survey received a high rating of 9.12 points. ▶ Actively supporting partners and distributors, the Company organized more than 30 food product promotion events in 2024, effectively helping partners enhance sales performance and market influence.
Communication Channels	▶ Customers may provide feedback or file complaints through various channels, including telephone, email, and the official website. The Company will conduct investigations and provide responses in accordance with the "Customer Feedback Management Procedures" to ensure proper handling of customer issues. ▶ In the event of major cooperation disputes, a senior negotiation mechanism is initiated to facilitate communication between both parties.

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Customer Communication and Satisfaction

Customer Communication and Satisfaction Survey

To strengthen customer loyalty and the foundation of service trust, Hantech Bio-Tech conducts annual customer satisfaction surveys in accordance with the "Customer Feedback Management Procedures." Through a systematic and institutionalized process, the Company collects customer feedback on products and services as a key basis for continuous improvement. The survey is designed by the Sales Department, while the Administration Department is responsible for distribution and data compilation. The collected results are provided to the sales team for analysis and response. For individual feedback, the Sales Manager formulates necessary response measures. If major issues are involved, they are submitted to management meetings for cross-departmental discussion to develop improvement strategies, ensuring customer needs are addressed promptly and appropriately.

The 2024 survey covered all customers with transaction records during the year, with 85 questionnaires distributed and a 100% response rate achieved. The survey covers five aspects: Including: "Service Attitude and Communication," "Professional Competence," "Pricing and Quotation Efficiency," "Delivery and Contract Performance," and "Product and Logistics Quality." In 2024, the overall average satisfaction score was 9.12 out of 10, indicating customers' strong recognition of the Company's overall service performance. Hantech Bio-Tech will continue to optimize its customer feedback handling mechanism, fulfilling its commitment to "listening and continuous improvement."

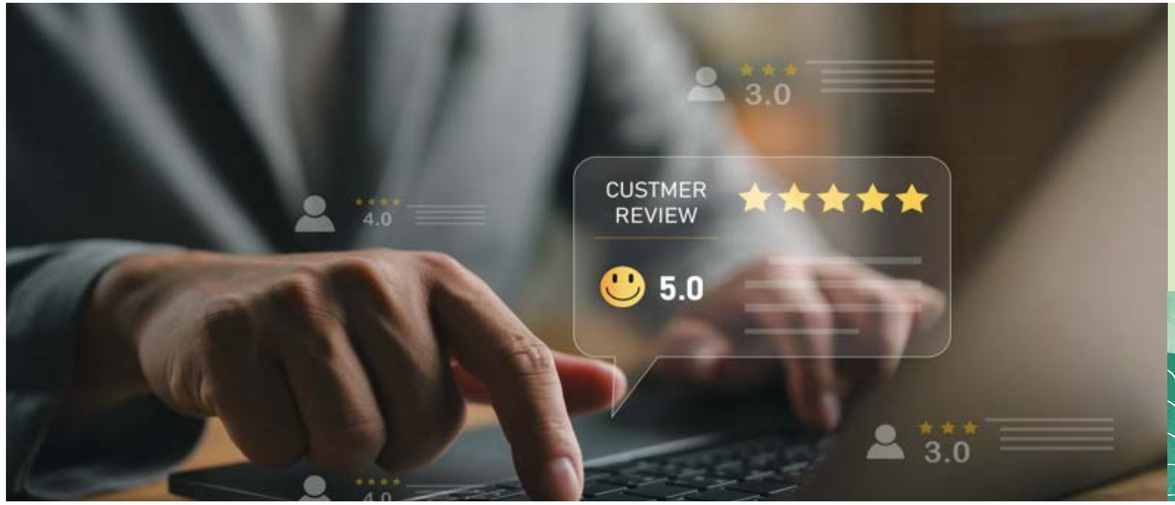
Items	2022	2023	2024 years
Score	9.60	8.36	9.12
Annual Goals	8.5	8.5	8.5
Achievement Status	Achieved	Not Achieved	Achieved

- **In 2023, a 5-point scale survey was conducted for the top 30 customers, with an average score of 4.18, equivalent to 8.36 on a 10-point scale.**
- **In 2024, to gain a more comprehensive understanding of customer feedback, the survey scope was expanded to 85 transaction customers, with the scoring system changed to a 10-point scale, resulting in an increased average score of 9.12.**

Customer satisfaction in 2024 increased significantly by 8.94%, with both key and small-to-medium customers giving highly positive evaluations. This demonstrates broad recognition of the Company's products and services. By expanding the survey sample and adjusting the scoring system, the Company successfully established a more accurate customer feedback mechanism, serving as an important basis for optimizing ESG strategies.

Marketing and New Customer Development

Hantech Bio-Tech enhances its brand visibility and professional image by participating in domestic and international biotechnology exhibitions, health food expos, and industry forums. Through annual new product launches and regular customer visits, the Company strengthens customer engagement and expands collaboration opportunities. In addition to exhibitions and product co-creation, the Company actively promotes the development of local ingredients and community engagement, creating a marketing model that balances market appeal with brand warmth.



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Channels	Implementation Method	
Participation in Exhibitions and Industry Forums	1. Active participation in exhibitions Participate annually in major domestic and international biotechnology exhibitions, health food expos, and industry forums to showcase: ▶ Latest Formulation Achievements ▶ Successful Market Cases ▶ Patented Pouch Designs To enhance brand visibility and expand potential ODM/OEM collaboration opportunities. 2. Pre-exhibition planning ▶ The marketing and sales teams set exhibition objectives and messages based on the annual strategy. ▶ Integrate differentiated products and R&D highlights to plan the booth design and communication content. 3. On-site execution ▶ Sales and technical personnel collect potential customers' needs and cooperation intentions on-site.	4. Post-exhibition follow-up ▶ Classify, summarize, and follow up on potential customers based on the discussions held. ▶ Enhance business opportunity conversion rates and customer relationship management efficiency. 5. Effectiveness evaluation and strategy optimization ▶ Regularly compile the "Post-exhibition effectiveness evaluation report" to analyze: → Number of visits and exchanges → Potential collaboration opportunities → New customers type As a basis for marketing resource allocation and strategic adjustments. 6. Examples of specific achievements ▶ In recent years, the exhibitions have targeted 30 to 50 new customers with cooperation potential. ▶ Focus on cross-industry channels and emerging market brands to expand diverse collaboration opportunities.

Exhibition Participation Strategy

積極參展
每年參與大型展會以展示創新和建立合作夥伴關係

展前規劃
設定目標並規劃展區設計以吸引潛在客戶

展中執行
現場與潛在客戶互動並蒐集需求

展後追蹤
追蹤潛在客戶並提升商機轉化率

效益評估
分析展會效益以優化未來策略

具體成果
鎖定新客戶並拓展合作機會

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Channels	Implementation Method	
New Product Launches and Regular Visits	1. New product launch mechanism ▶ Regularly hold annual new product launch events to introduce: → Best-selling products in the market → Specialty raw materials → Innovative products	2. Focus of customer communication ▶ Serve as key talking points during regular visits to existing customers to strengthen the professional image and highlight product advantages. 3. Relationship enhancement and product co-creation ▶ Deepen customer partnerships through continuous interaction. ▶ Encourage customers to participate in product co-creation to enhance engagement and strengthen collaboration.
Localization and Community Marketing	1. Promotion of local ingredient development ▶ Use locally sourced agricultural or specialty ingredients to promote regional co-prosperity, shorten the supply chain, and reduce the carbon footprint. 2. Participation in public welfare and community marketing ▶ Actively participate in public welfare activities and community co-marketing to enhance brand affinity and social impact. 3. Integration of sustainability and cultural elements into products ▶ Incorporate sustainability concepts and local cultural elements into product design and marketing to convey brand value. 4. Strengthening emotional connection with the brand ▶ Create emotional resonance with consumers to enhance brand differentiation and long-term loyalty.	

Ongoing Continuing Education

To promote knowledge sharing and a learning culture, Hantech Bio-Tech holds a weekly Monday morning meeting where supervisors or colleagues returning from business trips share market observations, changes in customer needs, domestic and international industry trends, and insights from overseas visits, enabling the team to stay updated on external market dynamics. In addition to market information, the shared content also covers project collaboration experiences, practical communication skills, and the background of major decisions, helping to enhance cross-departmental understanding and overall execution capability.

To strengthen the professional capabilities and service quality of the sales team, Hantech Bio-Tech plans to implement the "Sales-specific Education and Training" internally in 2025, with instruction provided by department supervisors. The program covers core knowledge in sales, R&D, manufacturing, quality control, and finance, gradually establishing a comprehensive training system to enhance the team's overall ability to respond to market changes and customer needs.

A follow-up and evaluation mechanism is also established after the training, using regular assessments, learning feedback, and observation of practical application as the basis for employee performance evaluation and career development. In the future, the training depth and breadth will be gradually expanded based on demand, and external training programs will be developed to help upstream and downstream partners strengthen sustainability competitiveness and cultivate core talent.

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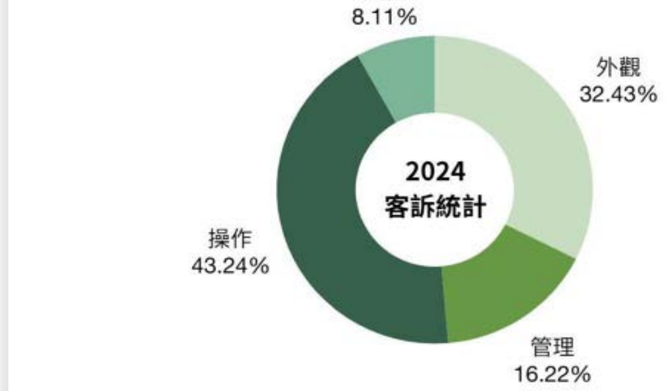
Customer Grievance Mechanism and Handlng

Hantech Bio-Tech handles customer complaints in accordance with the established "Customer Feedback Management Procedures," with the Quality Assurance department coordinating the investigation, analysis, and response process. When the sales unit receives customer feedback, it fills out a "Customer Complaint Handling Form" and forwards it to the Quality Assurance and relevant departments for analysis and improvement. Except for special circumstances, the process is completed and a formal response is provided to the customer within two weeks. The Quality Assurance Department is responsible for confirming the suitability of corrective actions, after which the sales unit provides replacement or remedial services according to customer requirements.

All customer complaint cases in 2024 were properly closed according to the procedures. Regarding issues with product packaging quantity deviations, the production process has been reviewed, and weighing and checking equipment has been installed to improve packaging accuracy and quality stability, preventing similar incidents from recurring.



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Customer Complaint Handling Process

客訴處理流程

01

接獲異常或抱怨客訴

- 業務單位收到客訴品將通知品保主管依照《食品安全衛生管理法》確認其安全等級評估以及後續處理方式。

02

確認異常原因及應對方案

有危害人體之重大情節者

- 通報地方衛生局核備，並召開食品安全管理小組會議跨部門處理，同步啟動產品回收機制。

一般客訴案件

- 由品保依據客訴內容與樣品進行調查。調查結果通報至相關權責單位執行後續處理，並提出預防措施與改善辦法。

03

追蹤與回覆

- 品保部須於規定時程內（視案件緊急程度調整）回覆調查結果與改善進度予業務單位回覆客戶。
- 每週定期追蹤尚未結案之案件直到問題解決。

04

結案與資料留存

- 所有客訴案件均透過表單完整記錄並留存，內容涵蓋：

問題描述、原因分析、處理對策、預防措施與結案結果，確保後續追蹤與持續改善。

- 重大案件於月會中說明分享，作為內部教育與預防依據。

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Customer Privacy and Information Security Management

Hantech Bio-Tech places great importance on protecting customer privacy and trade secrets. During the new customer development process, the Company implements information security and confidentiality management mechanisms to ensure that cooperation is built on a foundation of trust, integrity, and institutional safeguards. At the initial contact stage, visiting customers are required to sign a "Non-Disclosure Agreement (NDA)" that clearly defines the scope of information use, disclosure limitations, and responsibilities. At the same time, in accordance with ISO standards, the "Factory Visit Procedures and Visitor Guidelines" are established to standardize the visit process, clearly defining entry and exit regulations, restricted areas, and precautions within the factory. Strict access control is implemented in highly sensitive areas such as production lines, with a clear rule that "visitors are not allowed to enter the production line area" to prevent food safety risks, trade secret leaks, and other potential information security incidents.

After entering the cooperation stage, both parties sign a formal contract based on the scope of cooperation, clearly defining confidentiality obligations and intellectual property ownership across formulation, specification, design, and production stages to strengthen the protection of information assets.

New employees are required to sign a confidentiality agreement upon onboarding to strengthen their awareness and sense of responsibility for information and privacy protection. As of 2024, Hantech Bio-Tech has not received any complaints regarding customer data loss or privacy breaches, demonstrating the Company's continued commitment and effectiveness in information security management and maintaining customer trust.

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3.3 Sustainable Supply Chain

As a key player in the food biotechnology industry supply chain, Hantech Bio-Tech fully understands that sustainable development must begin from the perspective of the entire value chain. As a manufacturer with both ingredient development and health food contract manufacturing capabilities, the Company continues to build stable partnerships with suppliers of raw materials, packaging materials, and manufacturing processes. It strives to enhance supply chain transparency and resilience while progressively adopting management practices aligned with sustainability principles to establish a responsible supply system.

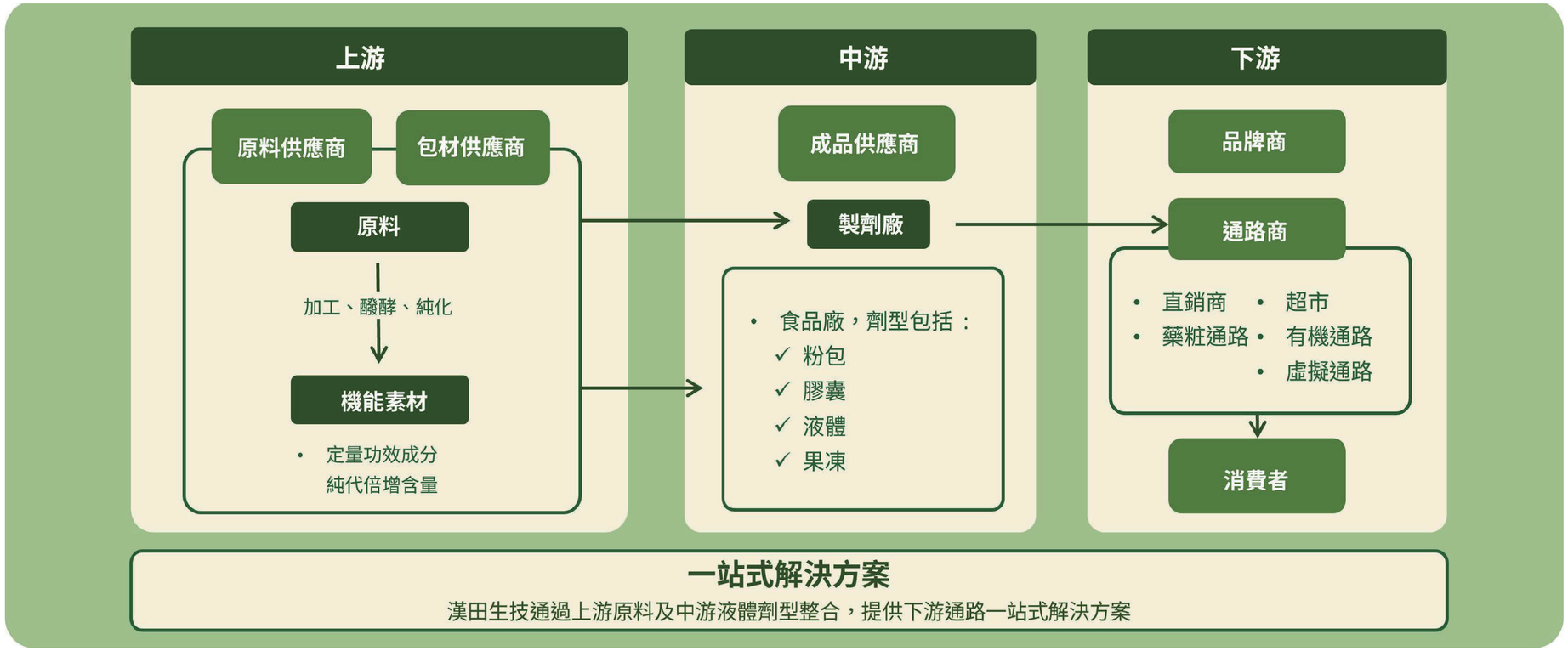
3.3.1 Supplier Management

Hantech Bio-Tech Value Chain

The value chain of the food biotechnology industry encompasses three major segments, namely upstream raw material and packaging material supply, midstream health food manufacturing and processing, and downstream distribution and brand promotion.

- Upstream: Suppliers provide raw materials derived from plants, animals, microorganisms, minerals, and fermented products, including chemicals, natural extracts, microbial strains, and cells.
- Midstream: Focus on the R&D and manufacturing of health foods, dietary supplements, food additives, and functional formulations.
- Downstream: Distributors and sales agents are responsible for product sales and brand promotion, bringing products to the consumer market.

Hantech Bio-Tech operates across the upstream and midstream segments of the industry value chain, focusing on the development of health food powder ingredients and contract filling services for liquid and jelly formulations. In terms of ingredient development, Hantech Bio-Tech has successfully launched differentiated products such as micron-grade pearl powder and Guilu Powder (tortoise shell and deer antler powder). Its contract manufacturing services can provide customized formulations according to customer needs, helping transform creative concepts into market-competitive products, demonstrating strong R&D integration capabilities and manufacturing flexibility.



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New Supplier Onboarding Management

- Hantech Bio-Tech conducts supplier evaluations and classification management in accordance with the "Procurement and Supplier Management Procedures."
- The selection of new suppliers is based on diversified assessments, with priority given to: International food safety certifications such as ISO 22000 and HACCP, market reputation, industry recommendations, and sample evaluation results are taken into consideration, with a comprehensive assessment of quality, production capacity, service, pricing, and level of cooperation.
- The R&D and Quality Assurance departments propose raw material specifications based on product requirements, and the Procurement Department requests necessary documents from suppliers, such as:

→ Certificate of Analysis (COA)
→ Import permits
→ Pesticide residue and heavy metal test reports
→ Plasticizer and dissolution tests
→ Food additive permits
→ Material Safety Data Sheets (SDS)

- If a supplier fails to provide the required documents, its qualification for cooperation will be re-evaluated. Key suppliers have signed the "Supplier Integrity Commitment" and incorporated relevant provisions of the "Code of Ethical Conduct."
- In 2025, the Company will expand the initiative for all suppliers to sign a sustainability commitment agreement to strengthen mutual understanding of sustainability commitments.

New Supplier Evaluation	2022	2023	2024
Qualified	21	21	22
Nonconforming	-	-	2
Total	21	21	22

Statistics on Supplier Certifications

Certification Type	Number of Suppliers	Percentage
ISO9001	7	4.64%
ISO22000	22	14.57%
HACCP	17	11.26%
BRC	1	0.66%
ISO 50001	1	0.66%
ISO 14001	2	1.32%
FSSC22000	6	3.97%
ISO-45001	1	0.66%
FSC	4	2.65%
Total Number of Suppliers	151	

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Evaluation of Existing Suppliers

01 篩選年度評核供應商 → 02 採購提出年度稽核計畫 → 03 進行考核評分 → 04 供應商依評核結果改善 → 05 確認改善成效並結案

I. Evaluation Principles and Process

- Evaluation Targets: Ensure compliance with the principles of "right time, right quantity, right price, and right quality."
- Applicable to: All suppliers with delivery records during the year must be evaluated at least once.
- Evaluation Method: The Procurement Department compiles and completes the "Supplier Evaluation Form," covering five major aspects:

1. Document review
2. Warehouse Management
3. Payment Terms
4. Quality Control
5. Service Attitude

- Evaluation Result Classification:
  - → Grade A (Excellent)
  - → Grade B (Qualified)
  - → Grade C (Nonconforming) → Cooperation is generally terminated, and flexibility may be retained only when no alternative source is available and upon approval by the General Manager.

II. Factory Visits and Enhanced Management Mechanisms

- Top 20 suppliers by transaction volume: Discuss and arrange the annual factory visit schedule with the Quality Assurance supervisor.
- Suppliers with 2 or more accumulated quality abnormalities: Included in the plant visit list for the current and following year to strengthen tracking and preventive management.

III. 2024 Implementation Status

- Number of evaluated suppliers: A total of 151 suppliers were evaluated, and all evaluations were completed.
- Evaluation method and ratio:
  - → Document review: 95%
  - → On-site audit: 5%
- Evaluation results:
  - → A total of 2 suppliers were found nonconforming, mainly due to unstable quality and recurring issues. Cooperation with them has been terminated to maintain supply chain quality and strengthen risk control effectiveness.

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Annual Suppliers Evaluation Results

Audit Method	2022	2023	2024
Document review	123	128	144
On-site audit	6	5	7
Number of audited suppliers	129	133	151
Number of nonconforming suppliers	-	-	2
Number of suppliers with completed improvements	-	-	-
Defect improvement rate (%)	-%	-%	-%
Annual Transaction Suppliers	129	133	151
Audit Percentage [Note]	100%	100%	100%

Note:
1. Audit Percentage = number of suppliers audited during the year/total number of annual transaction suppliers
2. The number of suppliers audited includes those that had transactions in the previous year as well as those expected to have transactions in the following year.

Enhancement of Supply Chain Management Platform

To enhance supply chain information transparency and operational efficiency, the Company has implemented a supply chain collaboration platform to effectively integrate procurement, material preparation, order, and inventory information, allowing real-time tracking of supplier responses and shipment progress. Through the system's reporting function, material delivery status can be quickly tracked while reducing manual operation errors, thereby comprehensively improving supply chain responsiveness and communication efficiency.

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Supplier Guidance

To strengthen overall supply chain resilience and quality stability, Hantech Bio-Tech actively promotes a supplier guidance mechanism, particularly for outsourced manufacturing partners. Based on product characteristics and actual operational needs, the Company provides diverse and practical training programs and on-site guidance to help partners enhance process stability and quality management capabilities.

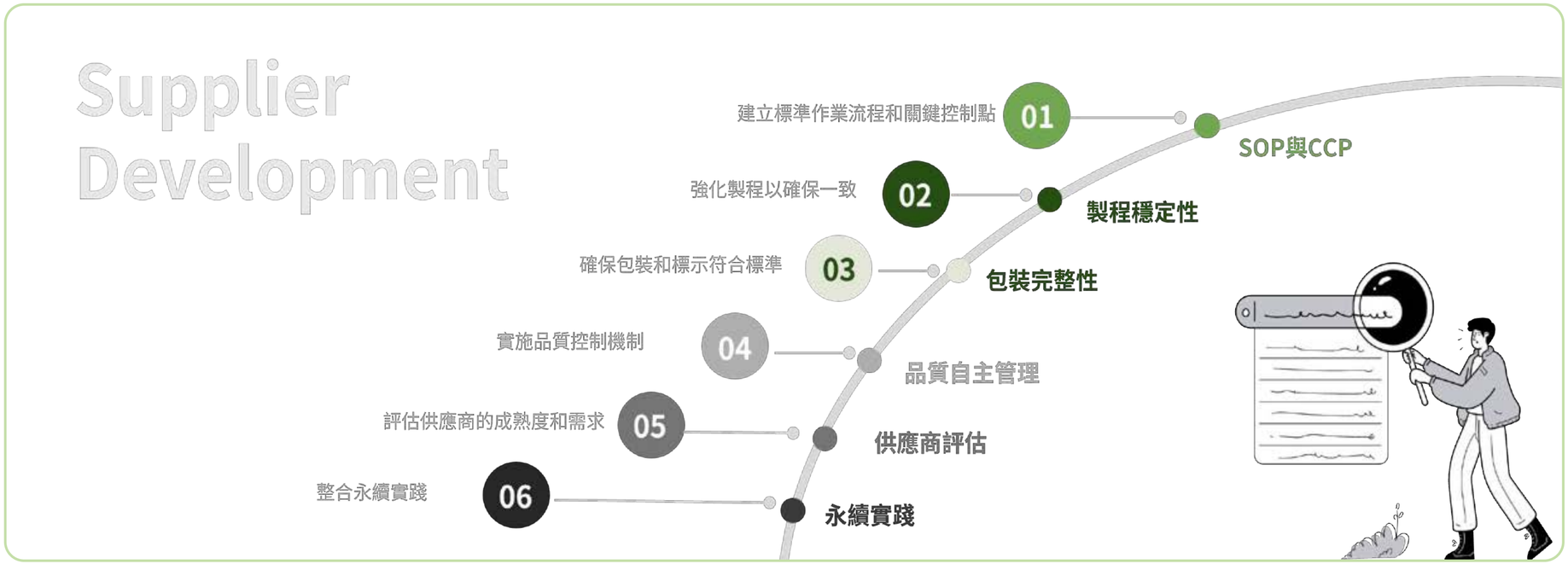
The education and quality management guidance programs include:

- Description of SOPs and CCPs
- Enhancement of process stability
- Practical training on packaging specifications and labeling completeness
- Establishment of a quality self-management mechanism, including incoming material inspection, in-process control, finished product sampling inspection, and abnormality reporting.

With the goal of continuously improving product delivery schedules and quality stability, the Company will assess supplier maturity and guidance needs in the future, dynamically adjusting training content and frequency to deepen their sustainability implementation capabilities.

Sustainability Policy Management Blueprint

In the area of supply chain governance, Hantech Bio-Tech adheres to the principles of integrity and corporate ethics, continuously promoting the signing of the "Integrity Commitment" by suppliers. The commitment covers the prohibition of improper benefits, regulatory compliance, and ethical corporate management. As of 2024, the signing rate has reached 90.5%. To strengthen supply chain participation in sustainable development, Hantech Bio-Tech began gradually introducing ESG issue management in 2024, conducting a preliminary review of suppliers in the areas of corporate governance, environmental actions, and social responsibility. The Company also plans to hold sustainability procurement training in 2025 to enhance employees' sustainability awareness and supply chain management capabilities. In the future, Hantech Bio-Tech will continue to strengthen sustainability data collection and internal review mechanisms, gradually establishing a resilient and responsible sustainable supply chain system.



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3.3.2 Procurement and Raw Material Management

Procurement of Raw Materials

Hantech Bio-Tech's primary raw materials consist mainly of concentrated fruit juice, which is widely used in various health food products. As market demand for functional beverages continues to grow, the Company also procures a variety of functional ingredients with specific health benefits. Although the procurement volume is relatively small, these ingredients play a crucial role in formula design. To enhance procurement efficiency and formulation accuracy, the Company classifies and prioritizes raw materials based on whether they are patented, serve as primary product ingredients, or are used solely for flavoring purposes. The overall procurement strategy centers on customer formulation requirements and flexibly adjusts raw material combinations and procurement priorities based on different product characteristics and market demands to ensure that products deliver functionality, quality, and market competitiveness.

In 2024, the Company worked with a total of 151 suppliers, of which 86.28% were raw material suppliers and 13.72% were material suppliers. In 2024, raw materials procured by Hantech Bio-Tech included packaging materials certified by GFSI-recognized Safe Quality Food (SQF) and Forest Stewardship Council (FSC), accounting for 17.12% of the total raw material procurement amount.

- Maintaining close communication with suppliers to stay informed of production origins and supply conditions in a timely manner.
- Setting safety stock levels and dynamically adjusting procurement plans based on estimated demand.
- Diversifying supply sources to avoid overreliance on a single region or supplier.

The Company actively incorporates environmental sustainability considerations into its procurement policy, prioritizing green procurement and energy-saving equipment. Currently, all refrigerators and water dispensers used by the Company are equipped with energy-efficient labels, demonstrating the Company's commitment to fulfilling environmental responsibility at the procurement source. In the future, the Company will continue to procure raw materials through agents and, when feasible, reduce unnecessary long-distance transportation to lower carbon emissions while maintaining supply efficiency, gradually building a low-carbon and sustainable procurement system.

Supply Chain Risk Management

At present, most of the Company's raw materials are imported through trading companies, while some key raw materials, such as the pearl granules used in pearl powder, are also sourced from overseas. In the face of geopolitical risks such as global conflicts, pandemics, and trade restrictions, certain raw materials may encounter challenges such as supply disruptions, delivery delays, or cost increases. At the same time, climate change poses risks such as droughts, water shortages, and reduced crop yields, affecting supply stability and causing price fluctuations. Environmental issues such as deforestation may also have potential impacts on the Company's reputation. To mitigate these risks, Hantech Bio-Tech has adopted several strategies, including:

- Strengthening cooperation stability with suppliers through contractual agreements and annual planning.
- Gradually introducing environmental and quality-related certifications to enhance supply chain transparency and sustainability.

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Region	Total Number of Suppliers
Taiwan	142
China	8
APAC	1
Others	-
Total	151

2024	Raw Material Procurement Ratio	Material Procurement Ratio
Taiwan	94.04%	100.00%
China	5.3%	- %
Others	0.66%	- %
Total	100.00%	100.00%

Sustainable packaging evolving: A Green Revolution Beginning with Material Selection

Under the premise of environmental sustainability, Hantech Bio-Tech actively promotes packaging material optimization and reduction initiatives to minimize the environmental impact throughout the product life cycle. At present, the Company's main packaging material is aluminum foil, which is a composite material that provides excellent barrier properties but is difficult to recycle.

To improve recyclability, the Company has begun working with partner suppliers to explore the use of single-material packaging and conduct feasibility tests for aluminum-free materials. The initiative is currently in the sample testing and evaluation stage, with the goal of gradually adopting these materials to replace traditional packaging in the future.

Cartons

In addition to using 100% recycled paper pulp, the Company is also discussing with suppliers the possibilities of carton lightweighting and thickness adjustments, aiming to reduce resource consumption and enhance environmental benefits without compromising product protection. Some cartons have already undergone material optimization, and the Company will continue to monitor their performance and feasibility.

Color Boxes

Color boxes are made from recyclable materials and are fully printed with eco-friendly ink to reduce potential environmental impact. The Company is also gradually promoting the use of FSC-certified paper and will continue to expand its application based on product characteristics and market acceptance. In the "Local Ingredient Public Welfare Project" launched in Xihu in 2024, FSC-certified materials were adopted as a pioneering step to implement sustainable packaging concepts and fulfill social responsibility.

Finished Product Packaging

Some products have adopted recyclable Polyolefin (POF) shrink packaging, which offers excellent shrinkage and transparency, allowing it to enter general plastic recycling systems to reduce incineration and landfill rates and improve resource reuse efficiency.

Storage Barrels

Juice raw materials are packaged in plastic barrels, and the Company collaborates with suppliers to implement a barrel return system. After cleaning and disinfection, the barrels are reused to effectively reduce the use of single-use containers, extend packaging life cycles, and lessen environmental impact.

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Unit: Metric tons (t), Percentage (%)

Items	2024
Total weight of purchased packaging materials	289.59
Weight of packaging made from recycled materials	-
Weight of packaging made from recycled materials (cartons)	156.60
Weight of recyclable, reusable, or compostable packaging (color boxes)	37.60
Total weight of packaging used	289.59
Recycling percentage	-%
Percentage of recycled materials	54.08%
Percentage of recyclable, reusable, or compostable materials	12.98%
Non-renewable Materials	
Aluminum coil	95.40

Raw Material Procurement Amount

Unit: kg

Non-recycled Materials	
Powdered raw materials	165003.1
Liquid raw materials	307199.9
Turtle Shell/Deer Antler	11900.0

Packaging Material Management Process

Trend Observation and Demand Assessment

- Continuously monitor domestic and international plastic and paper reduction policies, as well as green packaging trends such as FSC certification, eco-friendly inks, and lightweight design.
- Compile customer packaging requirements and market expectations for sustainable packaging.
- Collect feedback and preferences from stakeholders (customers and consumers) regarding eco-friendly packaging materials.

Establishment of Packaging Material Selection Principles

- Establish material selection principles based on product characteristics, functional requirements, and sustainability commitments.
- Give priority to materials that are recyclable, reusable, and have low environmental impact.

Collaborative Technology Development with Suppliers

- Proactively propose to existing suppliers the adoption of plastic reduction, aluminum reduction, thickness reduction, and the use of recycled materials.
- Collaborative Technology Development: Such as single-material alternatives, eco-friendly ink printing, and the use of FSC-certified paper materials.

Testing and Verification

- Materials that do not meet specifications upon receipt or during on-site handling must be labeled, segregated, and controlled to prevent misuse or contamination.

Benefit Tracking and Continuous Improvement

- Continuously track the environmental benefits after implementation, such as material reduction and improved recyclability.
- Compile customer and market feedback as a basis for future optimization.
- Evaluate the feasibility of unimplemented items and dynamically adjust packaging strategies.

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HANTECH BIO-TECH

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Chapter

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Sustainable Environment

4.1 Climate Strategy 89

4.2 Environmentally Friendly Management 10 7

Performance Highlights

→ Monthly water-saving benefits exceed **1,000** tons.

→ Completed Scope 1 and Scope 2 GHG inventory ahead of regulatory requirements.

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4.1 Climate Strategy

The World Economic Forum's "Global Risks Report 2025" reflects the global trends and challenges observed over the past year. During this period, global conflicts have continued to escalate, extreme climate disasters have occurred more frequently, and social and political polarization has intensified. From a long-term perspective, environmental risks such as extreme weather events, biodiversity loss, and ecosystem degradation remain the primary threats over the next decade.

As a leading health food contract manufacturer in Taiwan, Hantech deeply understands the challenges that climate change poses to its operations and supply chain. The Company actively identifies potential risks and opportunities and, with reference to the Financial Stability Board's (FSB) "Task Force on Climate-related Financial Disclosures (TCFD)" recommendations, integrates Governance, Strategy, Risk Management, and Metrics & Targets into its management system to ensure operational transparency and adaptability.

Through a systematic risk assessment and GHG inventory mechanism, Hantech is committed to reducing the environmental impact of its operations while actively promoting low-carbon transformation and sustainable development. In the future, we will continue to deepen green management practices and work together with customers and supply chain partners to promote environmental justice, move toward a more resilient sustainable future, and contribute to global ecological protection and intergenerational sustainability.

Climate Core Structure

In response to the risks and opportunities brought by climate change, as well as the rapid changes in policies and markets, the senior executives of various departments are called from time to time to identify major climate risks and opportunities, and further assess the impact of physical risks on each operating location, as well as the operational and financial challenges brought by transformation risks.

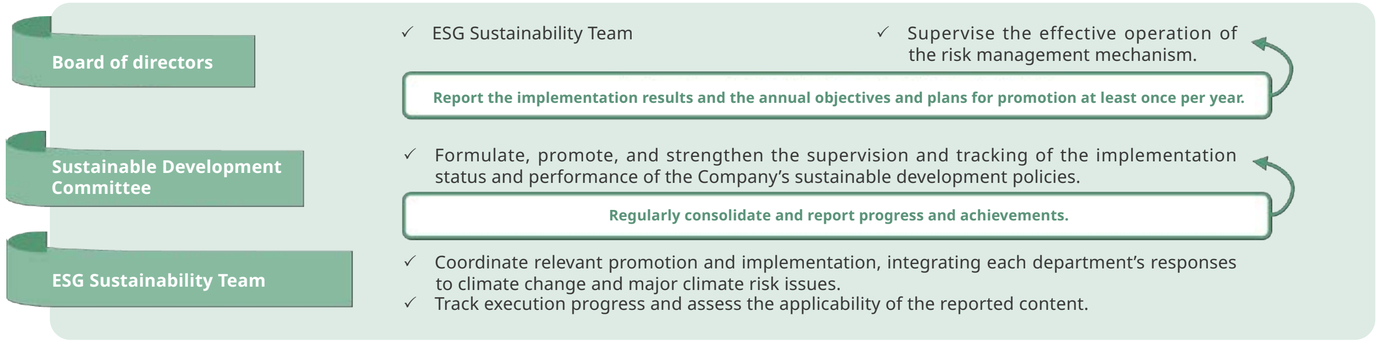
The Company also actively grasps the market opportunities brought about by climate change, such as energy efficiency improvement, water recycling efficiency improvement, and identifying high supply chain climate risks and resilience, among other things, and incorporates climate factors into the overall operating strategy to improve Hantech's resilience and competitiveness.

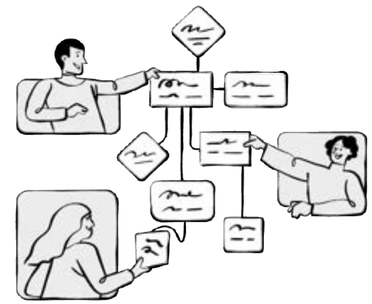
Governance

Hantech's Board of Directors is the highest decision-making unit for risk management, responsible for supervising and decision-making response strategies for climate-related risks and opportunities, ensuring that they are included in the overall operation and long-term development direction of the Company. The Board of Directors is ultimately responsible for the effectiveness of the climate risk management mechanism. In addition to regularly reviewing the effectiveness of the climate risk management mechanism, the Board of Directors continues to monitor the effective operation of the climate risk management mechanism based on the overall operating strategy and business environment, fully grasps the risk situation, ensures that resources are properly allocated to respond to climate challenges and opportunities.

Under the framework of the Sustainable Development Committee, in addition to the Board of Directors serving as the highest decision-making body, Hantech has established an "ESG Sustainability Task Force" under the Chairman to strengthen climate issue governance. This task force is responsible for coordinating related initiatives and implementation, integrating the applicability of reports submitted by various departments, continuously tracking progress, and incorporating climate objectives into the Company's overall risk management process to ensure effective implementation and continuous improvement. In addition, the ESG Sustainability Task Force regularly reports its progress and achievements to the "Sustainable Development Committee" and presents the implementation results, annual objectives, and plans to the Board of Directors at least once a year.

At the same time, the Company's Audit Office evaluates the effectiveness of management mechanisms for significant risk items to ensure the proper implementation of risk response measures and provides timely improvement recommendations. Each department head also bears first-line responsibility for risk management, analyzing and monitoring relevant risks within their respective units to ensure the effective execution of risk control mechanisms and procedures, thereby enabling the timely assessment of climate change impacts and their incorporation into decision-making.





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Strategy

Through the assessment of climate risks and opportunities, the Company is able to determine the possible impact on the Company, and then conduct a comprehensive inventory of the factory area and formulate solutions, in order to reduce the operational and financial impact of climate change and improve the organization's climate resilience. The 1%-5% of the net profit before tax in 2023 is used as the major threshold, and the short-term is defined as 3 years or less, the mid-term is 3 to 5 years, and the long-term is more than 5 years. The relevant climate risks and opportunities are assessed as the potential impact on the Company's operations and finances, in order to plan various actions in response to climate-related risks and opportunities.

This year, a total of 3 major physical risks, 8 major transition risks, and 9 major opportunity issues were identified. For details, please refer to page 54 Climate Change Major Risks and Matrix Chart in this chapter.

Risk Management

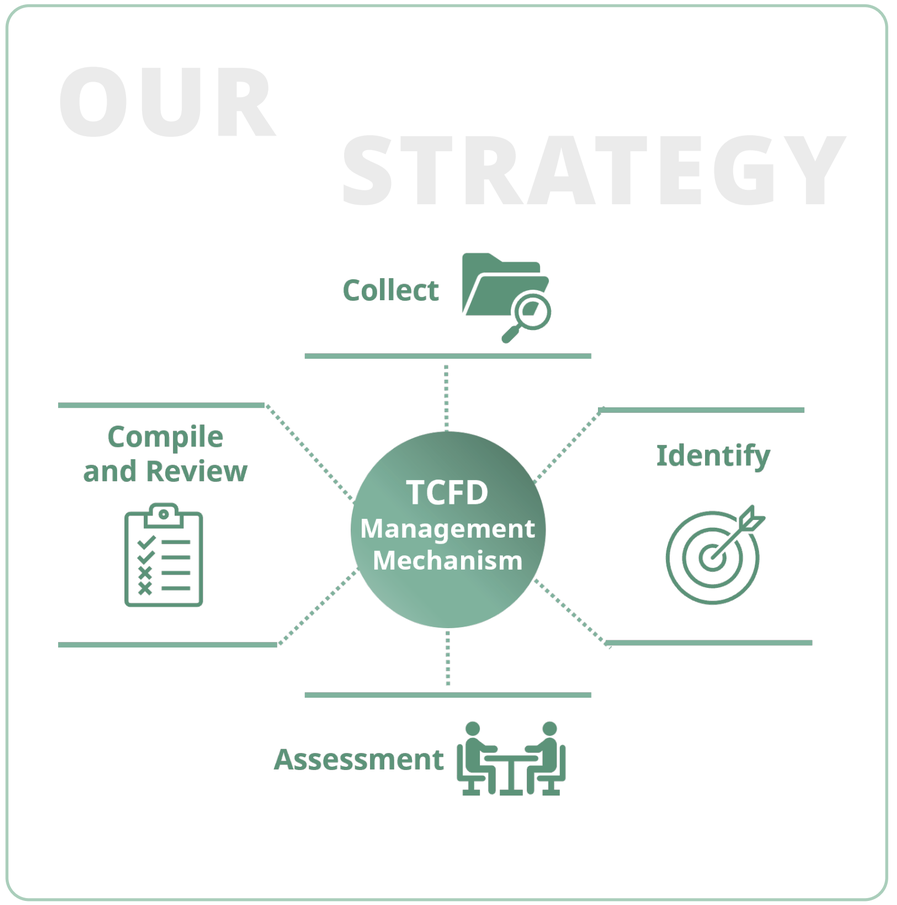
The Company has established a response mechanism to reduce the impact of climate change risk management policies, which are divided into four stages: "Collection, Identification and Summary and Review".

First, the Company selects and analyzes climate-related risks and opportunity topics based on the TCFD guidelines and industrial characteristics to ensure the integrity and applicability of the evaluation. The Company evaluates the occurrence probability, impact scope and time of various risks and opportunities to grasp the potential impact. Based on the cross-analysis of the "TCFD Climate Risk and Opportunity" provided by each unit, the Company will analyze the probability and severity of risks, and find opportunities to respond. The Company will formulate corresponding strategies, and ultimately optimize the management mechanism to ensure the Company's steady development and achieve the sustainable business goals.

Metrics & Targets

The Company has long been committed to environmental protection, and hopes to create a green operation model with "high production efficiency and low environmental impact" to create a harmonious win-win situation for the economy and the environment. Starting in 2025, Hantech is implementing a three-phase green action plan aimed at enhancing ecological benefits through source reduction and improved efficiency in three key areas: energy conservation, water conservation, and GHG reduction, thereby contributing to environmental sustainability.

In order to achieve net zero emissions, the Company has formulated a low-carbon transformation plan to conduct GHG inventories on direct emissions (Scope 1) and indirect emissions (Scope 2) from operating activities. The content of implementation includes:



❶ Continue to actively reduce carbon: R&D of advanced technologies, improvement of energy production efficiency and utilization efficiency, and reduction of carbon emissions during the manufacturing stage.

❷ Adoption of renewable energy: Significantly increase the proportion of renewable energy use, and actually support the low-carbon energy transformation.

❸ Invest in net-zero technologies: Invest in net-zero emission technology to offset the inevitable carbon emissions.

At the same time, based on the above implementation framework, Hantech has developed concrete action steps, aiming to gradually reduce GHG emissions and achieve net-zero emissions through the following measures. Since the Company initiated GHG inventory operations in 2024, specific reduction targets will be formulated following a thorough internal evaluation and subsequent planning.

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Items	Contents	Implementation Steps
Energy Management - Process Improvement	Through the measures of improving the operating efficiency of balanced voltage of equipment and energy saving of gas, the energy consumption is reduced, and the carbon emission is reduced and the cost is reduced, in order to meet the requirements of the government and the market for energy use, and improve the compliance and social responsibility image of the Han-Tian legal compliance.	1. Carbon inventory is conducted through third-party organizations to improve the accuracy of data collection and analysis, and lay the foundation for subsequent carbon reduction measures 2. Current energy consumption is assessed by third-party organizations 3. Implement technology and equipment upgrades in stages to reduce carbon
Resource Management	The Company will optimize resource management, promote energy-saving and water resource management plans, and implement the circular economy model.	1. Review the current use of resources to identify and optimize opportunities 2. Formulate energy-saving and water-saving goals to promote resource reuse 3. Allocate budget control, optimize resource distribution, and strengthen operational performance.
Installation of solar panels	Installing solar panels helps improve space utilization and reduce roof leakage and aging issues. During power restrictions or outages, they can operate at maximum efficiency, effectively lowering the risk of production downtime while increasing the use of green energy and reducing future carbon fee costs.	It is expected to be completed in Q4 of 2025, and start to operation in 2026.

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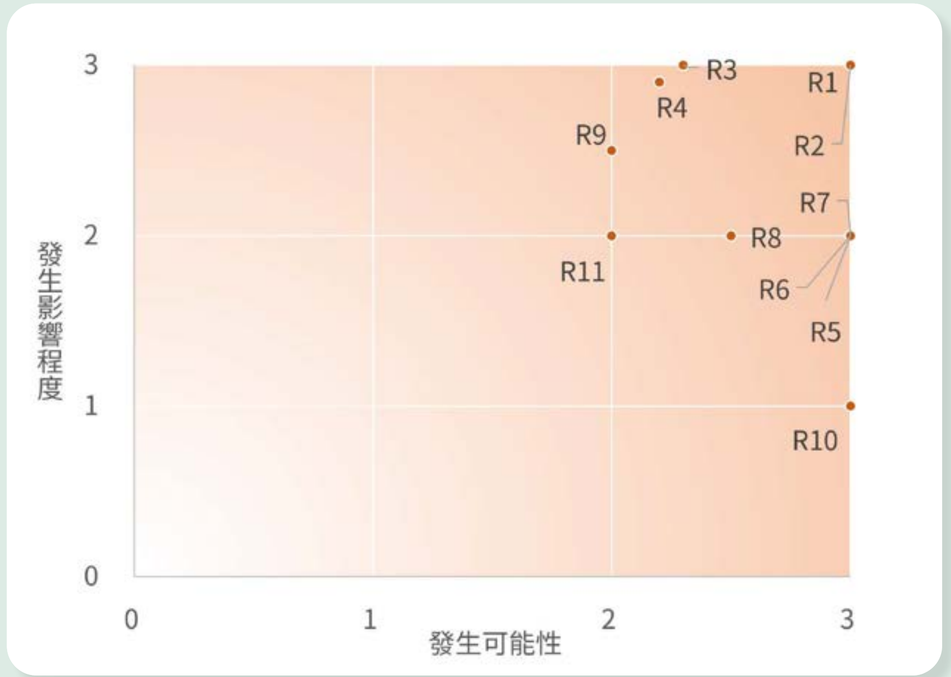
Major Climate Change Risks and Matrix Chart

Financial materiality and disclosure of major risks are assessed using a three-point rating system, with Hantech comprehensively evaluating the likelihood of occurrence and the magnitude of impact for both risks and opportunities. Among them, the "likelihood of occurrence" is divided into three levels: Short-term refers to within 3 years, the mid-term to 3 to 5 years, and the long term to more than 5 years. The "financial impact level" is defined with a materiality threshold of 1% to 5% of the 2023 net profit before tax, and items rated at 3.5 points or above are classified as major risks or opportunities for disclosure and related preventive measures. A matrix chart is used to clearly present the distribution of these major risks and opportunities.

Major Climate Change Risks Matrix

R1	Increase in severity of extreme weather events such as hurricanes and floods
R2	Low-carbon smart manufacturing and equipment investment
R3	High temperature risk under extreme weather
R4	Drought and water shortage due to changes in the rainwater
R5	Requirements for food safety and green packaging compliance improvement
R6	Impact of extreme weather on supply chain stability
R7	Energy price volatility due to the sustainable laws and regulations
R8	The requirements for climate change-related inspection and verification are increased
R9	Carbon tax levied and related laws and regulations
R10	Stakeholders' Concern for ESG Performance and Its Impact on Corporate Image
R11	Changes in low-carbon transformation and consumption behavior



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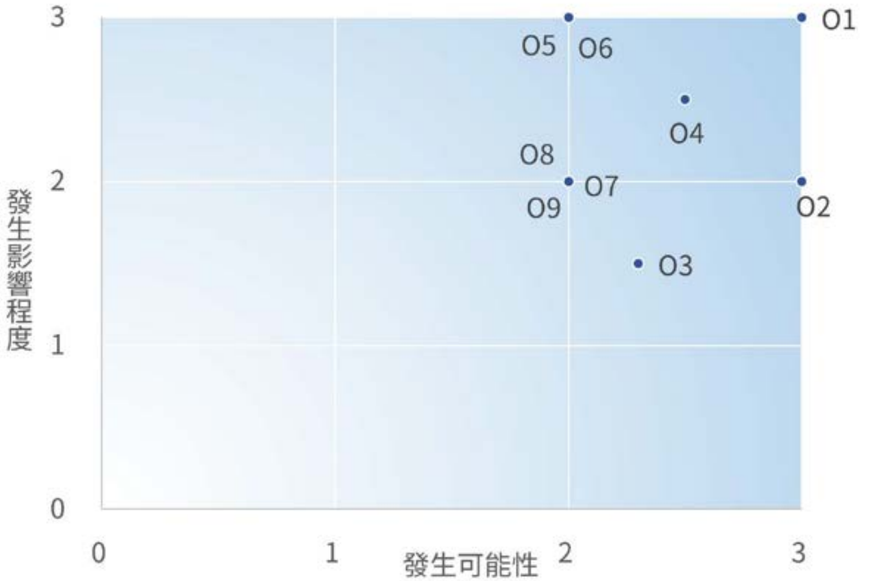
Major Climate Change Opportunity Matrix Chart

O1	Energy efficiency improvement
O2	High-efficiency equipment
O3	Energy resource integration and recycling and reuse
O4	Identify high supply chain climate risks and resilience
O5	Optimization of high-efficiency production process
O6	Development of new markets in line with international sustainability trends
O7	Carbon Footprint and Low Carbon Certification
O8	The market's demand for environmental protection packaging is increasing
O9	Strive for incentive policy



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Climate-related Impacts and Responses

Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Physical risk	Immediate	Increase in severity of extreme weather events such as hurricanes and floods	Global climate change has increased the frequency and intensity of extreme weather events such as typhoons and floods, posing risks to the Company's operations. Extreme weather events may cause production interruptions, equipment damage, inventory losses due to flooding or power outages, and reduced working days under suspension policies, all of which can impact output and revenue. Recovery of production also requires time, potentially leading to delivery delays. Severe weather conditions affect employee commuting and safety, reducing work efficiency and necessitating enhanced safety measures. In addition, extreme weather may cause raw material shortages and logistics delays, affecting supply chain stability and customer satisfaction. It may also alter consumer behavior, requiring strategic adjustments to maintain competitiveness and sustainable development.	Increased Operating Costs: ▶ It may damage factory facilities and production equipment, requiring repairs or replacements and increasing maintenance costs. ▶ Supply chain disruptions may lead to raw material shortages, requiring the sourcing of alternative or imported materials and the advance bulk purchasing of raw materials, thereby increasing inventory management and storage costs. ▶ Work suspension or production interruptions may reduce output and delay production schedules, leading to order delivery delays that could result in penalty payments or additional production delay costs. ▶ It may affect logistics and transportation, delaying the delivery of raw materials to the factory and finished products to customers. Alternative transportation methods may be required, resulting in increased transportation and logistics costs. Decreased Operating Income: ▶ It may result in delayed deliveries or failure to fulfill contracts, causing customers to question the Company's responsiveness, damaging its reputation, weakening market competitiveness, and ultimately leading to a decline in revenue.	▶ Assess flood risks in factory areas, establish emergency response plans for extreme weather events, and conduct regular disaster prevention drills. ▶ Prepare to implement a cloud backup system to address climate change risks and ensure the protection of critical data and business operations. ▶ Strengthen drainage system installations and complete waterproofing construction, while regularly inspecting equipment for moisture resistance to mitigate the impact of flooding. ▶ Establish a network of substitute raw material reserves and diversify supplier networks to reduce the risk of supply chain interruptions. ▶ Hold weekly production and sales meetings to adjust production targets and procurement strategies, thereby enhancing operational resilience. ▶ Use data-driven supply and predictive analytics to strengthen inventory management and safety stock strategies, ensuring adequate reserves. ▶ Establish emergency measures for labor shortages, allowing flexible workforce adjustments as needed to ensure uninterrupted business operations. ▶ The Company offers customized solutions for orders, and strengthens the communication with customers, and strengthens the long-term cooperation agreement with customers, to ensure that the Company can still cooperate steadily in extreme situations.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Physical risk	Long-term	High temperature risk under extreme weather	The increasing frequency of extreme heat poses risks to business operations. Extreme heat can cause equipment overheating and increased malfunction rates, affecting production stability. The additional load on cooling systems may lead to unstable power supply, reducing production capacity and delaying delivery schedules. At the same time, prolonged high temperatures accelerate equipment aging, increasing maintenance and replacement costs. The heavy operation of refrigeration equipment raises energy consumption, while power outages may cause cold chain failures and inventory losses. High temperatures also affect raw material quality and supply stability, leading to higher energy and operating costs.	Increased Operating Costs: ▶ During periods of extreme heat, the increased use of temperature control equipment leads to higher power consumption and greater monthly electricity expenses. ▶ High temperatures affect product storage stability, causing some raw materials to deteriorate or harden, which increases inventory disposal and repurchasing needs, thereby raising costs. ▶ Prolonged high temperatures accelerate equipment aging, potentially increasing maintenance frequency or necessitating early equipment replacement, thereby raising capital expenditures. ▶ High temperatures may affect suppliers' production capacity, leading to increases in raw material prices and further raising procurement costs. ▶ Due to raw material shortages, bulk purchasing in advance becomes necessary, increasing storage costs and inventory management complexity. In particular, the growing demand for refrigerated products requires strengthened cold chain management to control costs.	▶ Add energy-saving equipment and regulate system voltage to improve energy efficiency and reduce equipment damage. ▶ Plan to gradually upgrade the refrigeration equipment, improve the performance of the refrigeration chain, and reduce operating costs. ▶ Plan to install solar panels in 2025 to reduce roof temperatures, increase the use of green energy, and lower electricity consumption. ▶ Plan to complete the addition of special storage areas for certain raw materials in Q1 2026 and implement zoned storage management based on raw material characteristics to prevent deterioration caused by extreme heat. ▶ Strengthen insulation and ventilation systems in ambient storage warehouses to improve storage conditions, reduce inventory deterioration and backlog, and enhance inventory turnover. ▶ The Company has developed diversified supplier network construction, reducing reliance on a single supplier or region, ensuring stable supply under extreme weather conditions. ▶ The Company has established long-term cooperative relations with key suppliers and signed emergency contracts to ensure that the supply can be resumed quickly in the event of a supply chain interruption.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Physical risk	Long-term	Drought and water shortage due to changes in the rainwater	The intensifying effects of climate change have led to altered rainfall patterns, with droughts and water shortages posing significant risks to business operations. For industries reliant on water resources, water outages or unstable supply may restrict production capacity, cause scheduling delays, or even result in production shutdowns, affecting order fulfillment and creating risks of contract breaches. The supply chain is also affected, particularly in agricultural-related industries, which may face raw material shortages and supply chain disruptions.	Increased Operating Costs: ▶ The government may implement water rationing measures or adjust water rates in response to the situation, increasing operating costs. ▶ To address drought conditions, additional investment in water-saving facilities is required, such as installing water recycling systems or enhancing water resource management, leading to higher capital expenditures. ▶ It affects the supply of agricultural raw materials, requiring the sourcing of alternative or imported materials, which increases procurement costs. Planned early procurement is also required, resulting in increased inventory and storage costs. ▶ Water shortages may affect raw material supply and supply chain stability, leading to reduced production efficiency and a higher risk of shutdowns, which in turn may cause delivery delays and additional penalties, increasing operating costs and affecting sales revenue.	▶ The Company has sufficient water pumpers and establishes good cooperative relationships with suppliers. In case of drought and water shortage for more than one day, emergency water supply measures are initiated. ▶ Optimize water use processes by adopting high-efficiency water-saving equipment to reduce waste and improve water efficiency. Promote the use of recycled water for air-conditioning cooling and daily cleaning, and introduce water reuse in specific processes to reduce dependence on water resources. ▶ Establish a water resource recycling mechanism and continuously plan sustainable water-saving initiatives to enhance overall water resource management efficiency. ▶ Establish a flexible response mechanism to ensure the ability to quickly adjust production plans and procurement strategies during drought periods, thereby reducing risks caused by supply instability.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Technology	Low-carbon smart manufacturing and equipment investment	With the growing demand for low-carbon manufacturing, smart manufacturing systems are gradually becoming a key driver of industrial transformation. Failure to implement automated production management systems will affect production efficiency and competitiveness.	Increased Operating Costs: ▶ The introduction of new technologies or equipment may involve efficiency and quality risks. If integration is unsuccessful, it may affect production efficiency and product quality, while increasing testing and verification costs, thereby raising short-term expenditures. ▶ Promoting low-carbon smart manufacturing requires substantial investment in training resources and the recruitment of professional technical personnel, leading to higher salary and training costs. ▶ The promotion of low-carbon manufacturing must comply with relevant regulations and face stricter compliance requirements, which increase management costs.	▶ Through the introduction of ERP (enterprise resource planning), intelligent logistics, SFT (smart transportation management system) and APS (high schedule system), the Company is able to improve production dispatching efficiency, optimize inventory and logistics management, improve accuracy and visibility, accurately manage resources, and further optimize the low-carbon production process. ▶ Plan professional employee training programs focusing on sustainability standards such as ISO 14064-1 and ISO 14067 to ensure that employees acquire and apply new technologies, facilitating the smooth implementation of low-carbon manufacturing. ▶ The Company will continue to monitor the performance of its monitoring equipment to ensure that the new investment can achieve the expected energy-saving and carbon reduction goals, and adjust its operating strategy to increase the return on investment. It is expected that the mid-term improvement plan will invest more than NTD 3 million to cover basic facilities for water, electricity, and natural gas resources, reducing operating costs.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Policies and Regulations	Requirements for food safety and green packaging compliance improvement	Global consumers are becoming increasingly aware of food safety and environmental sustainability. Governments and international organizations worldwide are strengthening regulations, requiring companies to enhance food safety standards and promote green packaging. Regulations have tightened controls over food additives, pesticide residues, and microbial contamination, while requiring comprehensive food traceability mechanisms. At the same time, global trends are restricting single-use plastics and promoting recyclable and biodegradable packaging. Companies must adopt eco-friendly materials to comply with increasingly stringent packaging regulations.	Increased Operating Costs: ▶ With stricter green packaging requirements, more resources must be invested in the selection and procurement of eco-friendly packaging materials, increasing packaging costs. ▶ To comply with regulations, carbon footprint labeling and related certifications are required, resulting in increased operating costs. ▶ Stricter food safety and packaging compliance requirements increase pressure on the supply chain, necessitating that suppliers meet standards and thereby raising procurement costs.	▶ The Company has upgraded its products and packaging to reduce its impact on the environment. It has also cooperated with several third-party testing institutions to ensure that its packaging materials and products comply with international standards in terms of food safety and environmental protection. ▶ Formulate market segmentation strategies, provide customized solutions based on different market needs, ensure that they can stand out in the competition, and meet green packaging requirements. ▶ Expand international market presence and adjust market strategies in response to the growing global emphasis on green packaging and food safety compliance to enhance competitiveness and capture new business opportunities.
Transformation risks	Market	Impact of extreme weather on supply chain stability	Extreme climate events challenge supply chain stability and may lead governments to adjust export documentation or raw material requirements, necessitating timely responses. Recent extreme weather events, such as wildfires or blizzards in the United States, have affected communication with partners and disrupted supply chain operations. Climate disasters may also disrupt raw material supply, leading to interruptions or cost increases that affect product quality.	Increased Operating Costs: ▶ Supply chain disruptions or restrictions may require replacing or finding alternative material suppliers, resulting in higher acquisition costs. ▶ Extreme weather conditions may affect product transportation and storage conditions, indirectly impacting product quality, such as variations in powder moisture content or quality fluctuations during transit, thereby increasing reinspection and operating costs.	▶ Enhance supply resilience by adjusting safety stock strategies to maintain stable supply under extreme climate conditions and reduce the risk of production interruptions. ▶ The bank improves the visibility of orders, increases raw material inventory, ensures smooth production, and controls inspection costs. ▶ Special storage methods for some of the raw materials are established to reduce the impact of extreme weather on raw material quality.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Policies and Regulations	Energy price volatility due to the sustainable laws and regulations	As countries strengthen sustainability regulations and carbon reduction policies, the Company must increase the proportion of renewable energy used. However, before the transition is completed, operations will remain highly dependent on conventional power sources. If future electricity prices rise or carbon costs increase, energy expenditures will escalate, further affecting manufacturing costs and operational efficiency, thereby putting pressure on product pricing and market competitiveness.	Increased Operating Costs: ▶ To comply with sustainability regulatory requirements, the Company may need to undertake energy transition initiatives or purchase green energy, which will increase equipment and operating costs. Decreased Operating Income: ▶ Rising and fluctuating energy costs may require product price adjustments, potentially leading to the loss of price-sensitive customers or reduced demand, thereby affecting revenue.	▶ Plan to install solar panels in 2025 to increase the green energy proportion. ▶ Conduct regular training sessions and participate in seminars to help employees and management understand the latest sustainability regulations and energy market trends, stay informed about renewable energy developments and carbon pricing mechanisms, and enhance their ability to assess and respond to related regulations.
Transformation risks	Reputation	The requirements for climate change-related inspection and verification are increased	As climate change-related regulations and inspection and certification requirements become increasingly stringent, the Company faces growing compliance pressure in areas such as carbon emissions and energy consumption. If the Company fails to adjust its strategies and implement monitoring systems in a timely manner, it may face the risk of inspection failures, which could result in penalties imposed by regulatory authorities.	Increased Operating Costs: ▶ To meet customer requirements and ensure the accuracy and compliance of carbon emission data, the Company must increase verification budgets and implement professional inventory training programs, which will raise operating costs. ▶ As regulations require the disclosure of carbon emission data, the Company must engage third-party organizations to conduct inspections and verification, resulting in additional operating costs.	▶ Plan to introduce a high-efficiency carbon emission digital monitoring system to track and record greenhouse gas emissions data in a real time manner, ensure the accuracy of the data and enable the relevant operations to be adjusted quickly. ▶ Conduct regular data reviews and verification to ensure the accuracy of daily data collection across all departments, allowing timely corrections when issues are identified.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Policies and Regulations	Carbon tax levied and related laws and regulations	As global attention to sustainability increases, many countries are imposing carbon fees or carbon taxes, raising the cost of carbon emissions and increasing operating expenses for manufacturing industries that rely heavily on high-carbon energy sources. At the same time, stringent food cold chain management regulations require companies to upgrade to energy-efficient equipment. To address these challenges, the Company must invest in energy-saving and carbon-reduction technologies, upgrade cold chain equipment to comply with regulations, and strengthen supply chain management to reduce additional expenses, avoid penalties, and maintain competitiveness.	Increased Operating Costs: ▶ Increased production volume will raise carbon emission fees, thereby increasing production costs. ▶ If the Company does not comply with the laws and regulations, it may be subject to penalties, which will damage the Company's image and increase additional operating costs and financial losses. Decreased Operating Income: ▶ Rising production costs may necessitate slight product price adjustments, but in price-sensitive markets, this could weaken competitiveness and subsequently affect sales revenue.	▶ Promote energy transformation, introduce low-carbon or renewable energy technology, gradually use solar energy, reduce carbon footprint in the manufacturing process, and reduce future carbon emission expenses. ▶ Reduce operating costs of high-energy-consuming equipment and improve energy efficiency through equipment upgrades and process optimization. ▶ The Company plans to gradually upgrade the refrigeration equipment, reduce energy consumption and carbon emissions, optimize operating costs, and actively contribute to environmental goals. ▶ The equipment monitoring and anomaly reporting system is implemented to ensure that the equipment anomaly can be quickly notified and handled, to prevent energy waste and equipment damage.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Reputation	Stakeholders' Concern for ESG Performance and Its Impact on Corporate Image	In recent years, stakeholders' attention to corporate ESG performance has increased. If implementation is inadequate, it may damage the Company's reputation, reduce customer trust, and affect collaboration opportunities. Failure to actively respond to issues such as climate change may also harm the Company's image and influence the perceptions of shareholders, customers, and suppliers, potentially reducing investment willingness.	Increased Operating Costs: ▶ In response to the stakeholders' concern for ESG performance, the Company needs to increase the investment in environmental protection and social responsibility, , including the construction of environmental protection equipment, waste disposal, carbon emission inspection and environmental testing, etc., to increase operating costs. ▶ The initial implementation of sustainability policies requires substantial capital investment to achieve compliance, which may affect financial stability and increase operating expenses in the short term. Decreased Operating Income: ▶ If ESG performance issues are not effectively addressed, the Company's brand image may be damaged, potentially leading to stock price declines or customer loss, thereby affecting operating revenue.	▶ The heads of each department form a project team to be responsible for the planning and implementation of ESG-related policies, ensuring the coordination and implementation of various measures. ▶ Continuously optimize and improve internal control systems, particularly those related to sustainability provisions, to ensure that all objectives are effectively implemented and monitored. ▶ Plan short- and mid-term improvement programs for major energy and resource use (water, electricity, and gas) to avoid excessive one-time investments, enhance resource efficiency, and reduce costs. ▶ Through investor conferences and external events, communicate the Company's business strategy and future plans to stakeholders, enhance its low-carbon and green energy image, and reinforce its commitment and performance in sustainable development.

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Category	Aspect	Risk Name	Risk Description	Financial Impact	Preventive Measures Taken
Transformation risks	Market	Changes in low-carbon transformation and consumption behavior	As global awareness of environmental protection and sustainability grows, demand for low-carbon products is increasing, with plant-based beverages and natural ingredients gaining popularity. Consumers prefer plant-based foods, and failure to adjust the product portfolio may affect competitiveness. In addition, demand for high-carbon raw materials is decreasing, and suppliers' transition to organic products has led to higher prices and procurement instability. The Company must diversify its supplier base or adjust its strategies to address these transition challenges.	Increased Operating Costs: ▶ During the low-carbon transition, the use of low-carbon raw materials, components, or transportation services may increase production expenses and R&D costs. Decreased Operating Income: ▶ As consumer environmental awareness increases, failure to meet low-carbon requirements may result in the loss of market share and customers, affecting long-term revenue.	▶ Enhance market insights and trend research, and pay close attention to consumers' demand for environmental protection and sustainable products. ▶ Enhance the screening and evaluation mechanism of suppliers, and incorporate climate risk management into the cooperation conditions, to encourage suppliers to adopt sustainable production methods. ▶ The Company has established a CRM (Customer Relationship Management) system to strengthen customer demand response speed and service quality, support the promotion and sales of low-carbon products.

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Climate-related Opportunities and Responses

Aspect	Opportunity Name	Opportunity Description	Financial Impact	Preventive Measures Taken
Energy Source	Energy efficiency improvement	In response to global climate change, Hantech actively enhances energy efficiency and adopts renewable energy to achieve energy conservation and carbon reduction goals. Reduce reliance on fossil fuels and lower carbon emissions through solar power generation. At the same time, optimize production processes to reduce energy consumption and implement water-saving measures, such as adopting high-efficiency water-saving equipment and optimizing water management, to mitigate the risk of water resource shortages.	Decreased Operating Costs: ▶ Solar power generation can reduce dependence on external energy sources and lower long-term energy expenses. ▶ Use of high-efficiency water-saving equipment and optimized water management to reduce water expenses and reduce the risk of water shortage, thereby reducing operating costs.	▶ Plan to install solar power generation facilities on self-owned rooftops in 2025 to increase the proportion of self-generated green energy. ▶ Introduce gas-saving technologies to enhance process energy efficiency and reduce overall energy consumption. ▶ Introduce water-saving solutions in the manufacturing process to improve water recycling and reuse efficiency and reduce total water consumption. ▶ Reduce the impact of market fluctuations and ensure stable energy costs by signing long-term fixed-rate energy contracts.
Resource Efficiency	High-efficiency equipment	In line with global sustainability trends, high-efficiency equipment should be actively adopted to significantly improve energy efficiency, reduce equipment maintenance and downtime risks, ensure product quality stability, lower defect rates, and minimize customer complaint risks.	Decreased Operating Costs: ▶ With the improved stability of production processes brought by high-efficiency equipment, product defect rates are reduced, significantly lowering costs associated with rework, scrap, and defective product handling. ▶ Stable production helps reduce customer complaints caused by quality issues, thereby lowering complaint handling costs.	▶ Plan to introduce high-efficiency refrigeration and refrigeration equipment sensing technology to improve equipment operation efficiency, achieve more accurate temperature control, and reduce energy consumption. ▶ Enhancing product safety reduces cold chain management risks and helps lower customer complaints and handling costs arising from quality issues. ▶ Integrate dispersed warehouse information to optimize storage space planning and increase storage area visibility. Implement an intelligent logistics management system integrated with PDA and ERP systems to reduce dispatching costs, improve material issuing and receiving efficiency, and further enhance overall management performance.

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Aspect	Opportunity Name	Opportunity Description	Financial Impact	Preventive Measures Taken
Resource Efficiency	Energy resource integration and recycling and reuse	Amid global sustainability trends, optimizing energy and resource efficiency has become key to enhancing competitiveness and reducing environmental impact. Process optimization is the foundation for improving resource efficiency. By optimizing production processes, monitoring data, and recording monthly energy and resource usage data, resource waste issues can be identified and resolved promptly. In addition, continuously monitoring the usage of resources such as water, electricity, and gas and implementing corrective actions help improve energy and resource efficiency, reduce costs, and achieve energy-saving goals.	Decreased Operating Costs: ▶ By installing flow measurement and monitoring systems to cross-analyze production capacity and water usage, water waste or pipeline damage can be prevented, reducing hidden losses and lowering costs. ▶ Reduce carbon emissions and RO concentrated water treatment costs, thereby lowering environmental-related expenses.	▶ Integrate green technology initiatives and climate change response measures into managerial performance evaluations to ensure the implementation of energy conservation and carbon reduction goals. ▶ Upgrade equipment drainage pipelines and introduce intelligent systems integrated with process water-saving solutions to promote the use of recycled water for air-conditioning cooling and daily cleaning, as well as water reuse in specific processes, thereby reducing water resource waste. Regularly monitor water usage data to precisely manage water processes, reduce waste, and enhance water resource efficiency. ▶ Gradually promote waste recycling and reuse. The Company has begun using recycled paper pulp for carton production and continues to monitor consumption reduction progress.
Resilience	Identify high supply chain climate risks and resilience	Establish a comprehensive climate risk management framework and implement a climate risk identification process to incorporate climate risks into daily risk management. This enables early identification of risks arising from extreme weather events and climate policy changes affecting the Company and its supply chain, allowing preventive measures to be taken to reduce potential losses. Enhance supply chain management, particularly through supplier diversification, to improve product quality stability.	Decreased Operating Costs: ▶ Prevent the impact of floods, hurricanes, and other disasters on infrastructure, equipment, and inventory to reduce unexpected capital losses. ▶ Early identification of supply chain segments affected by climate risks helps prevent issues such as supply chain disruptions, raw material shortages, or production halts, thereby reducing financial losses.	▶ The Company has incorporated climate risk into the risk assessment framework to take into account climate change and extreme weather, and ensure the integrity of overall risk management. ▶ Implement supply chain diversification strategies to avoid overreliance on a single supplier or specific region, thereby reducing risks such as stock shortages.

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Aspect	Opportunity Name	Opportunity Description	Financial Impact	Preventive Measures Taken
Resource Efficiency	Optimization of high-efficiency production process	Amid the global trend of increasing emphasis on environmental sustainability, lean management and transportation efficiency should be actively enhanced. Improving resource efficiency not only reduces unnecessary energy consumption but also significantly increases production capacity, meets market demand, and strengthens competitiveness and operational stability.	Decreased Operating Costs: ▶ Optimizing high-efficiency production processes can reduce unnecessary energy consumption, minimize production losses, and lower costs.	▶ Optimize packaging equipment and adjust specifications to increase production efficiency by 1.5 times. ▶ Achieve labor cost reduction while maintaining quality through workforce optimization, professional specialization, and the introduction of inspection equipment. ▶ Optimize specific processes to improve production efficiency by 50%-60% and significantly reduce the use of boiler steam (gas energy). ▶ Integrate orders through the APS system to achieve continuous production of identical packaging types, reducing downtime and efficiency loss caused by machine changeovers. ▶ Adjust the transportation method in the plant area to reduce delay and logistics costs and improve the overall operation efficiency of the Company.
Market	Development of new markets in line with international sustainability trends	As consumers become more concerned about environmental protection and sustainability, the Company should actively develop products and services that meet these demands and explore emerging market opportunities. Enhance sustainability performance and strengthen brand image by participating in external ESG evaluations and obtaining sustainability-related certifications to significantly increase the visibility of the Company's sustainability efforts and attract more potential customers.	Decreased Operating Costs: ▶ Establish a green supply chain by collaborating with suppliers committed to low-carbon transformation. Through shared technological innovation and carbon reduction achievements, reduce raw material and production costs. Increased Operating Income: ▶ Participating in sustainable development and keeping pace with international sustainability trends help enhance the Company's image, attract more consumers to choose eco-friendly products, and further promote revenue growth.	▶ The Company participated in the ESG evaluation and obtained relevant certifications, to enhance the market awareness and competitive advantage of the Company, and attract more potential customers. ▶ Transparent disclosure of sustainable actions and performance, establishment of a stable HANTECH image, and improvement of investment attractiveness. ▶ Introduce carbon footprint labeling for products to enhance consumer recognition and expand competitive advantages in the green market.

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Aspect	Opportunity Name	Opportunity Description	Financial Impact	Preventive Measures Taken
Market	Carbon Footprint and Low Carbon Certification	Carbon footprint and low-carbon label certifications are gradually becoming market trends, reflecting the increasing emphasis that consumers and partners place on environmental responsibility. Obtaining such certifications not only enhances the Company's image and demonstrates Hantech's commitment to sustainable development but also expands collaboration opportunities with customers and increases market share.	Increased Operating Income: ▶ Obtaining relevant certifications helps increase product visibility in the market, attract environmentally conscious customers and potential markets, and boost sales revenue.	▶ The Company will actively promote technological innovation and develop processes and products that meet the requirements of low-carbon and energy-saving. E.g.: R&D of low energy-consumption processes, optimization of energy consumption in the production process, and assurance of products meeting the environmental protection certification standards. ▶ The optimized product design reduces waste of raw materials, which helps to improve the environmental protection of products, meet the needs of customers for green products, and meet the corresponding environmental standards.
Market	The market's demand for environmental protection packaging is increasing	As consumer environmental awareness increases, sustainable packaging has become a market mainstream. Governments are promoting low-carbon and simplified-ingredient products, leading to a significant rise in market demand for eco-friendly packaging. Consumers and brand owners are increasingly concerned about sustainability issues, showing a preference for biodegradable, plastic-reduced, or lightweight packaging. In particular, liquid pouch packaging is gradually replacing traditional bottle and capsule packaging due to its material efficiency and environmental advantages. Consumers also prefer products with transparent supply chains and clear ingredient labeling, showing greater trust in brands that disclose their manufacturing processes.	Increased Operating Income: ▶ Adopting eco-friendly packaging can increase product added value, enhance brand image and market competitiveness, attract sustainability-conscious consumers and customers, and drive revenue growth.	▶ Provide low-carbon, recyclable or decombustible packaging solutions to meet customers' needs and improve market competitiveness. ▶ Products that are made of environmental-friendly packaging materials are tested to ensure that they meet environmental protection regulations and customer needs, and that they meet market needs and sustainability standards.
Energy Source	Strive for incentive policy	In addition to pursuing economic benefits, the Company should actively assume environmental and social responsibilities and seek incentive programs for renewable energy and energy efficiency improvement. This not only demonstrates a strong sense of social responsibility but also effectively enhances Hantech's corporate image.	Decreased Operating Costs: ▶ By applying for government incentive energy programs such as subsidies and tax reductions, the Company can reduce the initial investment burden of energy transition and lower overall costs. Increased Operating Income: ▶ Securing government incentive energy policies helps enhance the Company's ESG performance, expand financing channels, attract potential collaboration opportunities, and increase operating revenue.	▯ Collect and assess green energy subsidies and incentives, actively apply resources, reduce transformation costs, and improve sustainable development benefits.

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4.2 Environmentally Friendly Management

In the face of environmental challenges such as climate change and resource depletion, enterprises must take responsibility for environmental protection while pursuing business growth. Hantech Bio-Tech systematically promotes various environmentally friendly measures ranging from energy conservation and carbon reduction to resource management and pollution prevention. Given the Company's high reliance on water resources in its production processes, water resource management has become a core focus of environmental management. Hantech Bio-Tech has implemented multiple risk management and adaptation measures. In addition to continuously enhancing water use efficiency, the Company also addresses water-related climate risks, including:

❶ Regularly assess the potential impacts of climate risks and opportunities on operations and finances.

❷ Conduct a comprehensive inventory of plant facilities and water resource usage, and formulate corresponding action plans:

- Strengthen flood risk management mechanisms.
- Optimize inventory and material preparation management strategies.
- Strengthen supply chain forecasting and risk diversification mechanisms.
- Strengthen water conservation, reuse, and flexible dispatch measures to reduce the risk of water shortages.

4.2.1 Energy and GHG Management

Hantech Bio-Tech recognizes that GHG emissions resulting from energy consumption impose environmental burdens; therefore, the Company is gradually implementing multiple internal improvement initiatives to strengthen energy conservation, carbon reduction, and resource efficiency. Enhance energy efficiency and effectively reduce operating costs through comprehensive optimization actions.

Starting from August, relevant measures have been implemented progressively, covering water conservation, reduction of gas consumption, reuse and application of RO concentrated water, installation of filters, and other emission reduction initiatives. At the same time, Hantech Bio-Tech has also promoted the upgrading and optimization of refrigeration equipment. By enhancing the performance and stability of the cold chain system, the Company effectively reduces energy loss and promotes operational stability.

To further improve energy efficiency, Hantech Bio-Tech plans to install additional energy-saving equipment and adjust system voltage to reduce equipment failure rates and extend service life.

In terms of green energy development, the installation of solar panels is expected to be completed in 2025. By reducing rooftop temperatures and introducing renewable energy, the Company will further increase the proportion of green electricity used and reduce overall power consumption.

In terms of raw material storage management, Hantech Bio-Tech also plans to complete the establishment of a special storage area in Q1 2026. The area will be managed by zones according to the properties of the raw materials to reduce the risk of deterioration caused by high-temperature environments.

Looking ahead, Hantech Bio-Tech will continue to strengthen the effectiveness of energy management, actively respond to the challenges posed by climate change, and steadily promote sustainable operations with systematic management, autonomous energy conservation, and carbon reduction as its core strategies.

At the same time, the Company will also establish due diligence and early warning mechanisms, incorporating energy and climate issues into daily operational decisions to steadily move toward the goals of low-carbon transition and sustainable development.

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Energy Management Organization

To effectively monitor the current status of energy use and plan future energy management strategies, Hantech Bio-Tech currently relies primarily on official data for energy statistics. By conducting comparative analyses of historical data, the Company identifies trends in energy and resource consumption. In the event of any abnormality, the Company will immediately convene internal meetings for review and improvement to ensure timeliness and accuracy in energy use management.

Hantech Bio-Tech has not yet established a formal energy management organization or charter. However, the Company has already initiated energy and GHG management through its existing management structure and departmental division of responsibilities. Each department is responsible for the daily monitoring and management of major energy resources within the plant, including water, electricity, and gas, in accordance with its duties. The Sustainability Task Force serves as a cross-departmental coordinating unit responsible for planning and implementing the Company's overall ESG objectives, covering key issues such as energy management and GHG reduction, to gradually establish a comprehensive energy governance mechanism.

In practice, energy management has been integrated into daily operations, including occasionally holding energy use review meetings to adjust management strategies based on actual performance, and promoting energy-saving projects such as heat recovery, water reuse, and process optimization. The Sustainability Task Force also regularly consolidates energy use and emission results and reports to senior management on a quarterly basis based on tracking outcomes, and will adjust to a semiannual or annual reporting mechanism in the future according to actual needs. If any significant abnormalities or potential energy-saving improvement opportunities are identified, the Sustainability Task Force will also present project-based briefings to promptly recommend adjustment measures to management.

Office Sustainability Practices

Hantech Bio-Tech continues to promote green office practices, striving to create an energy-efficient, high-performance, and environmentally friendly workplace while enhancing employees' awareness of and participation in biodiversity and sustainability. The Company has conducted company-wide awareness sessions during morning meetings to enhance environmental awareness and implement various concrete actions.

In terms of lighting improvement, all lighting fixtures within the plant have been fully replaced with high-efficiency LED tubes. The new plant, which commenced operations in 2024, also adopts a full LED lighting system, significantly enhancing energy efficiency and effectively reducing carbon emissions. In addition, the Company continues to conduct annual maintenance and inspection of elevator equipment to ensure operational safety and efficiency, while encouraging employees to take the stairs instead of elevators in their daily routines to foster energy-saving and carbon-reducing habits, thereby implementing the concept of green office. In terms of administrative operations, since the second half of 2021, the Company has fully implemented an electronic approval system to promote paper reduction and digital transformation, thereby enhancing administrative efficiency and reducing the consumption of paper and other resources.

In terms of water resource and energy management, the Company regularly records monthly water bill data as a basis for evaluating water-saving performance, accurately monitoring water usage and continuously optimizing water use efficiency. A fuel consumption record system is also in place for company vehicles. By regularly monitoring fuel usage data, the Company effectively tracks energy consumption and uses it as a basis for carbon emission management.

To further enhance energy-saving performance, Hantech Bio-Tech also prioritizes the selection of equipment with water- and energy-saving labels and evaluates the introduction of energy-efficient equipment such as high-performance boilers and natural gas systems with combustion efficiency. In the future, the Company will continue to increase the proportion of green procurement, regularly review the use of office supplies, and evaluate the feasibility of introducing eco-friendly alternatives to reduce carbon emissions and resource consumption, thereby strengthening its commitment and responsibility toward environmental sustainability.

Types of Sustainable Product Labels/Tags	Procurement Items	Procurement Quantity (Year)	Procurement Amount (NTD)
FSC Forest Stewardship Council Certification	Locally marketed products - packaging materials	20850	172463
Grade 1 Energy-saving Label	SANLUX Refrigerator	1	24500
Inverter technology provides both energy-saving and carbon-reduction benefits, contributing to the achievement of environmental protection and ESG goals.	Stainless Steel Freezer	1	77500

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Energy-saving actions - Sustainable practices in production lines

In addition to energy-saving practices in office areas, Hantech Bio-Tech is also actively implementing energy management measures on the production side. It is planned that in Q4 of this year, specific production processes will be optimized, resulting in an improvement of approximately 50% to 60% in production efficiency. This improvement not only effectively reduces the use of boiler steam (gas energy) but also significantly enhances energy efficiency, demonstrating the dual benefits of energy conservation and production capacity improvement.

In addition, in the current year, Hantech Bio-Tech converted the fuel system at the Yuanlin Plant from liquefied petroleum gas to natural gas and conducted a comparative analysis based on the operating experience of the Xihu Plant. Under the same production volume, natural gas consumption decreased by approximately 7.5% after the improvement. This improvement effectively reduced energy expenses while maintaining production capacity, clearly demonstrating the results of process optimization and energy conservation, and reaffirming the Company's commitment to its ESG sustainability goals.

Looking ahead, Hantech Bio-Tech will continue to monitor equipment performance to ensure that new facilities achieve the expected energy-saving results, and will adjust operational strategies on a rolling basis according to business conditions to enhance energy efficiency and return on investment. The mid-term improvement plan is expected to involve an investment of over NTD 3 million, focusing on the upgrading of infrastructure such as water resources, electricity, and natural gas. This will further strengthen operational resilience and cost efficiency while continuously advancing the production system toward high efficiency, low carbon, and sustainability.

Energy Usage Status

Unit: Gigajoule (GJ)

Energy Type	2024
Non-renewable electricity	6144.18
Gasoline	240.92
Diesel	164.41
Liquefied petroleum gas	2326.93
Natural gas	5818.94
Annual total energy consumption	14695.38
Operating revenue (NTD millions)	748.42
Energy Usage Intensity	19.635

Note:
1. Electricity = Annual electricity consumption (kWh)*3,600 KJ/thousand kWh.
2. Liquefied petroleum gas (J) = Annual consumption (kg)*6,635 (calorific value)*1.818 (unit conversion)*4,184 J.
3. Gasoline (J) = Annual consumption (L)*7,800 (calorific value)*4,184 J.
4. Diesel (J) = Annual consumption (L)*8,400 (calorific value)*4,184 J.
5. Natural gas (LNG) (J) = Annual consumption (m^3)*8,000 (calorific value)*4,184 J.

GHG Management

In response to global climate action trends, Hantech Bio-Tech has initiated a basic-level GHG emissions inventory, covering the collection of energy use and emissions data for Scope 1 and Scope 2. The Company identifies carbon emission hotspots through variance analysis and plans to gradually introduce hotspot analysis methods to further pinpoint high energy-intensive areas, serving as a basis for assessing emission reduction potential and planning voluntary carbon reduction actions.

In terms of reduction practices, Hantech Bio-Tech continues to promote measures such as natural gas conservation and optimization of electricity load balancing. Natural gas use efficiency is expected to improve by 8% to 10%, helping to reduce energy costs, while power system efficiency is also expected to increase by 4% to 5% to achieve energy-saving goals. In terms of renewable energy deployment, the Company has initiated a solar installation partnership project, and related procedures are actively progressing. Through diversified strategies, the Company aims to comprehensively implement carbon reduction actions, strengthening its response to climate change issues and fulfilling its corporate responsibility.

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GHG Emissions Status

Items	Unit	2023	2024
Scope 1	Metric tons of CO2e	413.44	748.16
Scope 2	Metric tons of CO2e	583.68	857.28
Total Emissions	Metric tons of CO2e	997.13	1605.44
GHG Emissions Intensity	Metric tons of CO2e/NTD millions	1.60	2.15

Note:
1. Direct emissions (Scope 1: Direct emissions from the Company's ownership or control) Indirect energy emissions (Scope 2: Indirect greenhouse gas emissions caused by input of electricity, heat or steam)
2. The difference in data disclosure is due to:
- The 2023 GHG inventory was conducted with assistance from an external consulting organization. Based on the collection of data from various energy activities of the Company, GHG emissions were calculated, and the inventory scope covered only the Yuanlin Plant.
- In 2024, the inventory was conducted under the guidance of a third-party professional organization in accordance with the ISO 14064-1:2018 standard, covering the calculation of Scope 1 and Scope 2 emissions. The inventory scope was expanded to include all sites in Taiwan (Xihu Main Plant, Corporate Headquarters, Logistics Center, Xihu Plant II, Xihu Warehouse II, and Yuanlin Plant).

Air Pollution Control

As GHG emissions have become an increasingly important sustainability issue, Hantech Bio-Tech complies with relevant government regulations and conducts required air pollution reporting procedures to ensure that all operations meet regulatory requirements.

Items	2022	2023	2024
Nitrogen oxides (NOx)	0.2600	0.3900	0.2660
Sulfur oxides (SOx)	0.0210	0.0300	0.0150
Persistent organic pollutants (POPs)	0.0000	0.0000	0.0000
Volatile Organic Compounds (VOCs)	0.0000	0.0000	0.0000
Hazardous Air Pollutants (HAPs)	0.0000	0.0000	0.0000
Suspended particulate matter/ particulate matter (PM)	0.0010	0.0070	0.0070

Unit: Metric tons

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4.2.2 Water Resource Management

As water scarcity becomes increasingly common, Hantech Bio-Tech actively promotes water conservation measures across all levels of management to address related risks, continuously improving water use efficiency to minimize environmental impact.

Material Topic Water Resource Management	
Significance of Material Topics	With the increasing frequency of extreme weather events, Hantech Bio-Tech faces risks such as typhoons, droughts, and high temperatures. Given that the product manufacturing process is highly dependent on water resources, climate change has further intensified the challenges of water resource management. Therefore, the Company identifies water resources as a key operational issue and is committed to enhancing operational resilience and adaptive capacity to ensure stable business development.
Policy/ Commitment	The Company has long been committed to environmental protection, upholding the principle of achieving a harmonious win-win situation that balances maximum production efficiency with environmental sustainability. Starting from 2025, the Company plans to implement a three-phase green action program. Through source reduction and improved utilization efficiency, the program will focus on three major aspects of energy conservation, water conservation, and GHG reduction, with the goal of enhancing overall ecological benefits and contributing to environmental sustainability. Specific measures are as follows: ▶ Upgrade equipment drainage pipelines and implement a water monitoring system to strengthen water usage monitoring and management efficiency. ▶ Promote process water-saving initiatives to reduce overall water consumption and enhance the efficiency of water resource recovery and reuse. ▶ Optimize water use processes and adopt high-efficiency water-saving equipment to comprehensively enhance system energy-saving performance. ▶ Recycle process water for use in air conditioning cooling and daily cleaning operations, and introduce specific process reuse to reduce water resource waste. ▶ Integrate flow monitoring and data analysis to track real-time water usage, reducing pipeline losses and operating costs. ▶ Plan mid- and long-term water conservation action programs to continuously strengthen water resource management mechanisms and achieve sustainable operation goals.
Goals	Short-term ▶ Reduce water consumption by 10% to 15% in 2025 (compared with May 2024 as the baseline). ▶ Install water-saving devices and post water conservation stickers to raise employee awareness and promote company-wide participation in energy- and water-saving actions.
	Mid- to Long-term ▶ Build an environmentally friendly and energy-efficient environment by optimizing process and equipment operation efficiency to increase the water resource recovery and reuse rate by 3%. ▶ Reduce total water consumption by 5% to 10% by 2030 compared with the base year. ▶ The Company plans to introduce an energy management policy to promote company-wide participation in energy conservation, carbon reduction, and water-saving actions, thereby strengthening the sustainable use and management efficiency of resources.
Actions	The Company has long been attentive to water conservation and environmental protection issues. To ensure the effective implementation of water resource management actions and the achievement of targets, relevant performance tracking and management processes have been established as follows: I. KPI Setting and Target Management ▶ Metrics: Average water consumption per pouch (L/pouch) ▶ Annual Target: Reduce by 10% to 15% compared with the base year, while continuously optimizing processes and water use efficiency to steadily advance water conservation goals.

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Material Topic Water Resource Management (cont'd)	
Actions(cont'd)	II. Performance Tracking Mechanism ▶ Monthly Report Review: Track actual monthly water consumption performance, compare it with KPI targets, analyze the causes of variances, and identify areas for improvement. ▶ PDCA Management Cycle: Follow the "Plan → Do → Check → Act" process to continuously optimize water-saving strategies and management actions. III. Continuous Improvement Measures ▶ Hold quarterly water use review meetings and adjust measures and technical parameters based on performance. ▶ Regularly audit water consumption data and equipment operating conditions to ensure stable performance of water-saving equipment. ▶ Enhance employees' awareness and motivation for water conservation through training sessions and promotional slogans. ▶ The Company will continue to refine its water resource management practices to ensure that all water-saving actions are measurable and steadily progress toward the established KPI targets.
2024 years Actual Performance	▶ With May 2024 as the baseline, the Company introduced RO concentrated water recycling and reuse equipment, applying the recovered water to multiple areas such as air-conditioning cooling towers, restroom water use, cleaning operations, and specific process applications. This successfully reduced overall water consumption by approximately 10% to 15% and significantly improved water resource recovery and reuse efficiency.
Communication Channels	The Company has designated personnel responsible for promptly receiving and handling related matters to ensure timely response and proper resolution of issues. ▶ Address: No. 101, Gongye Rd., Xihu Township, Changhua County ▶ Tel.: (04) 8811181 ▶ Fax: (04) 8823456 ▶ Stakeholder email: service@htbios.com ▶ Company website: www.htbios.com/

Future Goals and Plans

- Continue optimizing processes and equipment to improve water use efficiency. The process water recovery system is expected to be completed in August 2025, with "average water consumption per pouch" used as the metric for tracking performance.
- In the future, the Company will set specific water-saving targets based on baseline data and regularly evaluate target achievement through KPI tracking, monthly monitoring, and annual reviews, continuously optimizing water use efficiency.

To address the extreme hydrological risks brought by climate change, the Company has also established a comprehensive flood response mechanism. This includes strengthening the plant's drainage system, completing waterproof engineering works, regularly inspecting equipment for moisture resistance, and assessing potential flood risks to formulate corresponding contingency plans.

(For more related response measures, please refer to the Water Shortage Prevention Actions section of this Chapter.)

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Daily Water Resource Management

In daily operations, Hantech Bio-Tech encourages employees to develop good water-saving habits, such as turning off water sources after use and recycling non-process water, to strengthen awareness and participation in water resource management. In terms of equipment procurement and management policies, the Company also prioritizes products with water-saving labels and incorporates pollution prevention and water quality reduction into its management principles to reduce the wastewater load generated from production and cleaning processes. By establishing clear water-saving targets and implementation mechanisms, Hantech Bio-Tech continues to strengthen the effectiveness of water resource management, thereby enhancing the overall sustainability and resilience of its operations.

Benefits Achieved

The recovery system was completed in the second half of 2024, with recycled water used for air-conditioning cooling, restroom facilities, and cleaning purposes.

Compile monthly total water consumption and compare it with data prior to the introduction of the recovery system to quantify water-saving performance and ensure the achievement of water-saving targets. In 2024, the Company successfully achieved a 10% to 15% reduction in water consumption.

Hantech Bio-Tech continues to enhance its water monitoring and data management operations by regularly recording and analyzing data from major water usage areas. Smart monitoring devices have also been installed at key points to track water use trends and detect potential abnormalities in real time. The consolidated water consumption data are regularly reported to management and used as a basis for subsequent water-saving strategies and management decisions. To enhance overall water resource utilization efficiency, each plant has gradually optimized water use processes, introduced high-efficiency water-saving equipment, and promoted the reuse of water resources for various non-process applications, including cooling and cleaning. At the same time, related drainage systems and monitoring facilities have been upgraded to work in conjunction with existing water-saving programs, establishing a management system that ensures both accuracy and timeliness.

In the future, the Company will continue to strengthen its flexible response mechanisms, adjusting internal operational strategies as needed during periods of water supply tension to reduce operational risks, enhance water resource resilience, and achieve sustainable operational capability.

Water Resource Recycling and Reuse

Hantech Bio-Tech actively promotes water resource recovery and management mechanisms, striving to enhance reuse efficiency and reduce overall water consumption and discharge load. A recovery system has already been established, and specific process reuse has been implemented to enhance the effectiveness of water resource reuse. To further expand water-saving achievements, the Company plans to launch an advanced water recovery and reuse program in the second half of 2025. This initiative will integrate existing energy facilities to achieve dual benefits of water reduction and energy integration, demonstrating the Company's commitment to improving resource use efficiency and strengthening operational resilience.

In terms of rainwater management, although rainwater harvesting facilities and dedicated monitoring systems have not yet been established, the plant's drainage system has been properly planned to effectively direct rainwater discharge, reducing the risks of water accumulation and environmental pollution.

In the future, Hantech Bio-Tech will evaluate the feasibility of installing fire backup water and rainwater recovery systems based on actual operational needs and site conditions, gradually improving the overall water resource management framework to strengthen the Company's resilience in responding to climate change and extreme weather events.

Water Shortage Prevention Actions

Hantech Bio-Tech has established a basic water pipeline maintenance and inspection system. Technicians conduct daily routine checks, and any abnormalities identified are immediately reported to management for handling, minimizing operational risks that may arise from such issues. In accordance with the emergency leakage response SOP, the Company can take immediate action in the event of an abnormality, such as shutting off the water supply and arranging emergency repair work, to ensure personnel safety and operational stability.

To enhance response consistency and operational efficiency, Hantech Bio-Tech will continue to strengthen institutional management by establishing standardized SOPs and planning the gradual replacement of aging pipelines and the introduction of high-efficiency water-saving equipment to further optimize water resource management effectiveness. At the same time, the Company has begun implementing basic employee training to ensure that personnel are familiar with reporting procedures and emergency response measures (such as shutting off the main water valve), thereby enhancing the plant's overall response capability and risk prevention effectiveness.

At the same time, to strengthen emergency response capabilities and ensure water supply stability within the plant, Hantech Bio-Tech has also installed water storage facilities. In 2024, in response to the completion of the new plant, the water storage capacity increased by 5 tons. This helps enhance water resource storage capacity during emergencies, ensuring uninterrupted operations.

Simple leakage emergency response process within the plant

When a leakage is detected on site, the operator must immediately stop the related operations and report the situation to the on-site supervisor. After the supervisor arrives, they will assess the leakage situation to determine whether operations can continue and whether any safety concerns exist. If necessary, the branch water valve will be closed to ensure safety.

Warning signs will be placed on site to prevent personnel from approaching the affected area, and maintenance staff or contractors will be notified to carry out emergency repair work. After the initial handling is completed, the incident will be reported through the internal communication system, recording the leakage time, location, condition, and handling method. Once the repair is finished, the issue will be confirmed as properly resolved. If the leakage is caused by equipment aging or structural issues, it will be included in subsequent improvement plans to prevent similar incidents from recurring.

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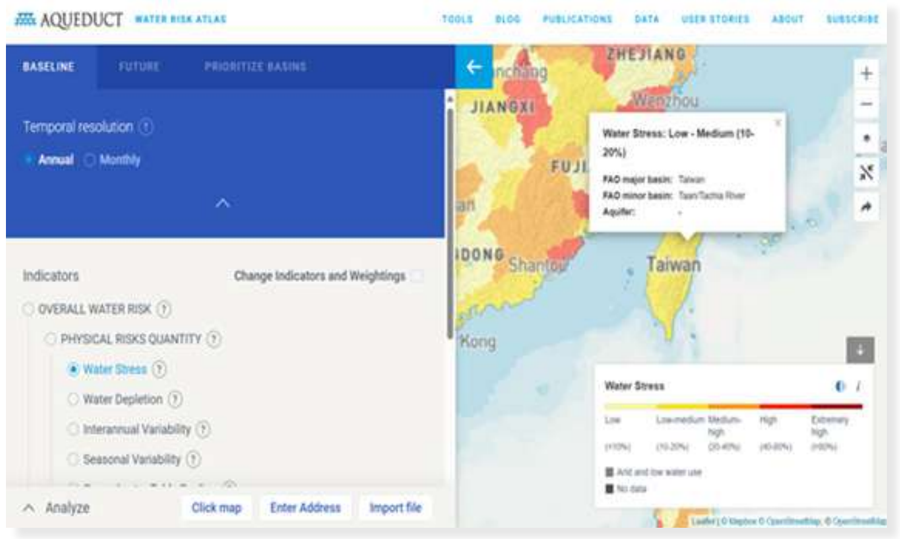
Water Resource Risk Management

Due to the biotechnology manufacturing industry's high water consumption characteristics, Hantech Bio-Tech requires a large amount of water during production for equipment cleaning, raw material dissolution, and environmental sanitation maintenance. Its overall water demand is significantly higher than that of general office-based organizations, making it highly sensitive to and dependent on a stable water supply. To mitigate potential operational risks arising from climate change and resource depletion, the Company has established a systematic water resource risk identification and management process. By assessing and monitoring both direct and indirect water usage in production processes and conducting scenario simulations to evaluate potential water supply interruptions caused by extreme weather events, the Company develops specific adaptation strategies accordingly.

The Company's operations are located solely in Taiwan. According to the World Resources Institute (WRI) Water Risk Atlas, Taiwan as a whole falls within the baseline water stress range of 10-20%, classified as a low-to-medium risk area. This indicates that the Company's current water risk remains within a manageable range; however, continued attention to regional resource changes and long-term climate trends is necessary to strengthen operational resilience and resource allocation capabilities.

Therefore, Hantech Bio-Tech has formulated diversified management strategies to address water resource risks, focusing on enhancing operational resilience and reducing resource dependency risks. Key measures include optimizing non-process water allocation, strengthening employee awareness of water conservation, enhancing water resource recovery and reuse efficiency, reducing water consumption per unit of product, and establishing diversified backup water supply cooperation mechanisms to address droughts or unexpected water outages, thereby ensuring uninterrupted operations.



At the same time, the Company regularly records and analyzes water use trends as a basis for internal adjustments and risk management. It also actively coordinates with local governments, water authorities, and community policies to dynamically adjust water-saving measures and production schedules, ensuring alignment with public policy directions. The Company has also established effective communication and coordination mechanisms to promote stable regional water resource allocation and sustainable utilization, demonstrating its commitment to stakeholder engagement and environmental responsibility.

In addition, the Company has incorporated water resource management into its core sustainability strategy and established internal management indicators to track water-saving performance. Relevant targets are also regularly reviewed and optimized in accordance with regulatory requirements and industry trends to ensure continuous improvement of water-saving actions and alignment with external sustainability goals, demonstrating the Company's commitment to and implementation of environmental responsibility.

Annual Water Consumption Status

Hantech Bio-Tech operates in the health supplement contract packaging industry, where process water is primarily used for product mixing and the cleaning of machinery and equipment. Since the water source used is general domestic water, the production process does not involve heavy metals, chemical agents, or other highly polluting materials, resulting in RO concentrated water with an extremely low level of contamination.

At present, all RO concentrated water is discharged into local water bodies in accordance with environmental regulations, without causing any substantial burden on the surrounding environment. This indicates that the Company's production processes have a limited impact on water pollution risks and fully comply with environmental compliance principles.

Unit: Thousand cubic meters (1,000 m^3)

Type of Water Withdrawal	2024
Water Withdrawal	159.38
Water Consumption	0.91
Water Discharge	158.47
Revenue	748423
Water Intake Intensity	0.000213
Suspended particulate matter/ particulate matter (PM)	0.0010

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Water-saving initiatives for the year

To address the risks of climate change and water resource depletion, Hantech Bio-Tech actively promotes water-saving projects to improve water use efficiency and implement water resource recycling and reuse. In 2024, the Company implemented water-saving improvement measures in two phases, effectively reducing the generation of RO concentrated water and increasing the proportion of recycled and reused water to achieve sustainable water resource goals.

Phase I: Optimization of Industrial RO Water System

In this phase, Hantech Bio-Tech optimized the water production system to address the issue of excessive RO concentrated water generation commonly found in traditional equipment during operation. By adjusting system parameters and enhancing equipment performance, the Company effectively strengthened pure water production efficiency, significantly reducing water resource loss and RO concentrated water discharge during the water production process.

This improvement not only helps reduce water loss and discharge pressure but also enhances the plant's operational resilience in the face of water shortages or unstable supply conditions, strengthening its alignment with sustainability goals.

Saved RO Concentrated Water Volume (tons/day)	Monthly Water Savings Volume (estimated based on 26 days per month)	Water Savings Percentage
180	Approx. 4,680 tons	50%

Phase II: Installation of Water Storage Facilities at Major Production Sites

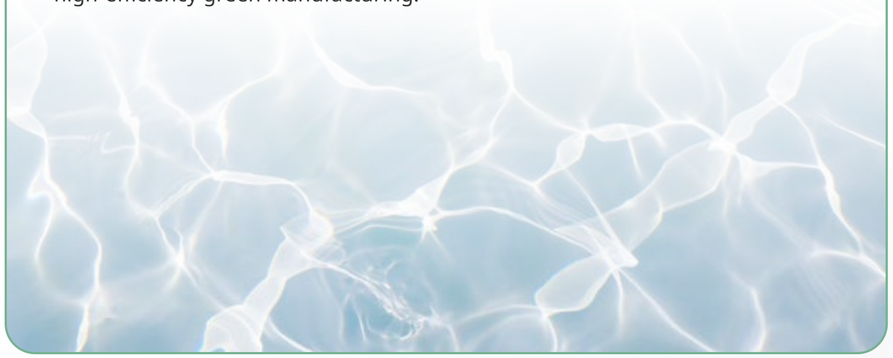
To further enhance water resource utilization efficiency across its plants, Hantech Bio-Tech launched the second phase of its water-saving project in 2024. The initiative introduced water resource recovery and reuse mechanisms in specific process areas at major production sites to reduce discharge volume and strengthen water management flexibility during exceptional circumstances, moving toward the goals of water conservation and circular reuse while further reducing water consumption and discharge.

This project was completed and implemented in Q2 2024. Follow-up observations show that the system can recover over 60% of process water daily, effectively achieving water-saving targets and enhancing overall water resource recycling efficiency. At the same time, this project has also generated measurable operational benefits. According to observation data from different periods, the average water cost per unit of product has been significantly reduced. Based on annual production estimates, the total annual cost savings are expected to reach several NTD hundred thousands, demonstrating the dual benefits of energy conservation and cost optimization.

Areas of RO concentrated water reuse:

- Specific production processes and air-conditioning cooling systems.
- Restroom facilities and external area cleaning.
- On-site sprinkling and drainage ditch cleaning.

Looking ahead, Hantech Bio-Tech will continue to invest in upgrading water-saving equipment, promoting water recycling and reuse, and optimizing water use practices to strengthen resilience and sustainability in water resource management throughout its operations, moving toward the goal of low-energy, high-efficiency green manufacturing.



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4.2.3 Waste Management

Hantech Bio-Tech has established the "Waste Management Operating Procedures" in accordance with relevant regulations to serve as the basis for waste disposal and management operations, ensuring that all handling processes are legal, effective, and traceable. Although the Company's monthly waste generation does not reach the regulatory reporting threshold of 10 metric tons and is therefore not required to file a waste disposal plan, it has proactively established an internal management system and operation record mechanism to implement standardized management of waste classification, temporary storage, and removal processes. Through comprehensive internal self-management and legally compliant external disposal processes, Hantech Bio-Tech is committed to preventing potential environmental risks, demonstrating its dedication to environmental protection and regulatory compliance, and fulfilling its responsibility to safeguard the local ecological environment.

Waste Management

Hantech Bio-Tech has proactively established an institutionalized management mechanism to implement source reduction and a classification system. Waste is categorized by type into recyclable resources (such as paper, cans, and packaging materials), reusable resources, general industrial waste, and domestic waste. Visual labels and employee training are also used to improve classification accuracy and enhance resource recovery efficiency.

All waste is handled by licensed waste disposal contractors, with formal contracts signed to ensure compliant and stable operations. A measurement and recording mechanism is in place throughout the waste disposal process. Relevant data are regularly consolidated into corresponding records to strengthen audit references and data traceability, ensuring transparency and accountability in waste management procedures.

The Company has also established the "Waste Management Procedures" with reference to the principles of the ISO management system to promote continuous improvement of all operations through institutionalized practices. In the future, the Company will continue to monitor regulatory developments, regularly review and optimize its processes, strengthen overall environmental management performance, and fulfill its commitment to resource circulation and sustainability.

Waste Output Statistics

Types and Treatment Methods		Unit	2023	2024
General Industrial Waste	Resource Recycling	Metric tons	21.11	21.50
	Incineration	Metric tons	61.97	74.77
Total		Metric tons	83.08	96.27
Total Output		Thousand bags	84251	130310
Waste Intensity		Metric tons/ Total output	0.00099	0.00074

Daily Cleaning Process

At present, the waste generated by Hantech Bio-Tech mainly consists of general domestic waste and general industrial waste, both of which are regularly collected and transported by contracted, licensed waste disposal companies. This ensures that all operations remain stable and compliant, with no risk of waste accumulation. The Company has also established an internal tracking mechanism to manage waste generation volumes and disposal records, ensuring traceability and consistency in related operations and documentation.

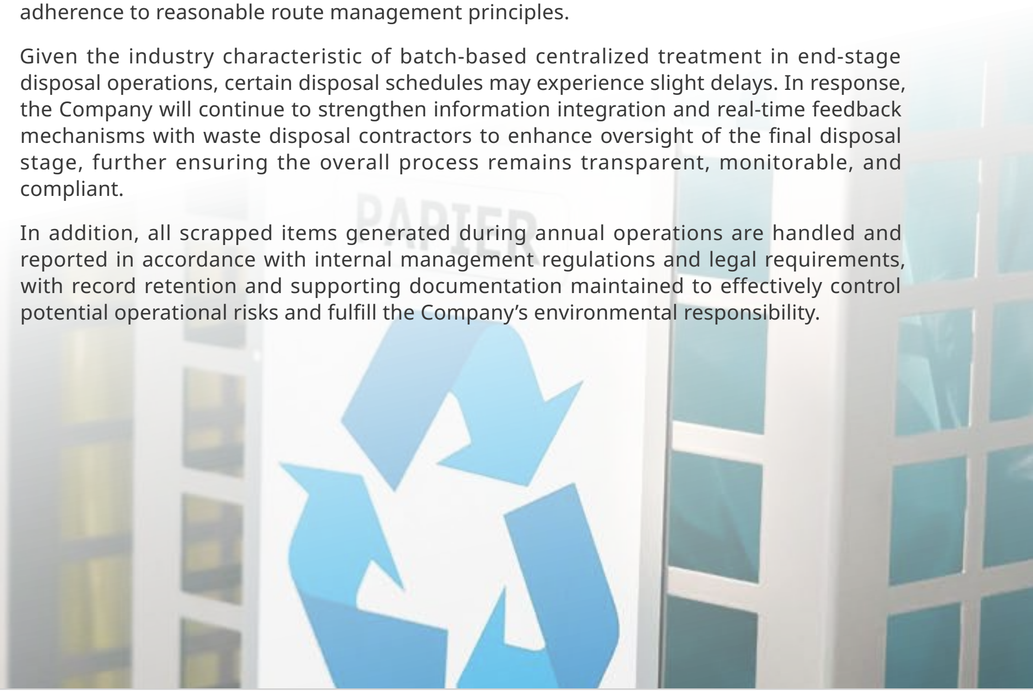
In terms of resource recycling, recyclable materials generated from daily operations (such as paper and packaging materials) are included in the scope of waste collection and classification management, with subsequent disposal processes handled by external professional contractors. Through institutionalized procedures and regular audits, the Company ensures that the waste disposal process is transparent and compliant with environmental regulations, further reducing the operational impact on the environment and demonstrating its commitment to resource circulation and sustainable development.

Daily Management of Waste Disposal Contractors

To strengthen the compliance and traceability of the general industrial waste disposal process, Hantech Bio-Tech has entrusted legally qualified waste disposal contractors to handle related operations and implemented a transportation supervision mechanism to enhance transparency and auditability throughout the transport process. The Company has also established random inspection and record verification procedures to regularly review transportation routes and records, ensuring compliance with regulations and adherence to reasonable route management principles.

Given the industry characteristic of batch-based centralized treatment in end-stage disposal operations, certain disposal schedules may experience slight delays. In response, the Company will continue to strengthen information integration and real-time feedback mechanisms with waste disposal contractors to enhance oversight of the final disposal stage, further ensuring the overall process remains transparent, monitorable, and compliant.

In addition, all scrapped items generated during annual operations are handled and reported in accordance with internal management regulations and legal requirements, with record retention and supporting documentation maintained to effectively control potential operational risks and fulfill the Company's environmental responsibility.



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Chapter 05

Friendly Workplace

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Performance Highlights

→ In 2024, the total number of training hours reached **1,396.5** hours.

→ In 2024, female employees accounted for **53.80%.**

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Hantech Bio-Tech firmly believes that creating a friendly workplace not only reflects the Company's culture but also serves as a key foundation for achieving sustainable development. The Company upholds the belief in growing together with its employees and is committed to fostering a respectful, diverse, and inclusive work environment where every employee can fully utilize their strengths and realize their self-worth. Through an open and transparent communication mechanism, a systematic training system, and the promotion of a healthy workplace, the Company effectively enhances employee satisfaction and overall competitiveness, working together toward steady growth and the realization of corporate sustainability.

5.1 Human Resource Management

Hantech Bio-Tech actively recruits and cultivates outstanding talent through a sound recruitment and training system to enhance overall organizational competitiveness. At the same time, the Company values transparent communication and employee care, striving to create a positive and healthy workplace culture that fosters mutual trust and cooperation, helping employees achieve steady development and maintain a balance between work and life. The Company also promotes career development planning and physical and mental health support measures, and motivates employees by offering a competitive remuneration and reward system.

Material Topic Talent Attraction and Retention

Significance of Material Topics	Hantech Bio-Tech upholds the core philosophy of "Integrity and Excellence, Professionalism and Innovation, Sustainability and Co-prosperity," and is dedicated to creating a friendly workplace that values human rights and labor-management trust. The Company provides comprehensive benefits, competitive remuneration, training, and career development opportunities to cultivate outstanding talent, while fostering a safe, healthy, respectful, and inclusive work environment. By promoting workplace equality, Hantech strengthens employee well-being and organizational cohesion, building a team with strong unity and competitiveness. This aims to enhance the Company's overall operational performance and efficiency.
Policy/ Commitment	Talent is the foundation of corporate sustainable development. The Company continuously promotes a friendly workplace based on respect, diversity, and inclusion, establishes institutionalized and diversified training programs, and fosters a culture of transparent communication and efficient collaboration. Through competitive remuneration and benefits, it attracts and retains talent, encourages self-learning and cross-disciplinary development, and cares for employees' physical and mental well-being to enhance happiness and strengthen organizational resilience.
Goals	Short-term ▶ Establish a performance appraisal system to provide a basis for promotion, bonuses, and remuneration, thereby enhancing the Company's operational performance. ▶ Strengthen the remuneration structure to ensure salary levels remain competitive. Mid- to Long-term ▶ The average annual training hours increase by 10% each year. ▶ Establish a corporate talent pool and campus collaboration channels. ▶ Participate in at least two recruitment events each year.
Action Plans	▶ Institutionalized remuneration and incentive mechanisms ▶ Establish a comprehensive employee benefits system ▶ Promote education, training, and career development ▶ Create a safe and friendly working environment ▶ Regularly evaluate and improve human resource management

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Material Topic Talent Attraction and Retention (cont'd)	
Actions	▶ Salary competitiveness review ▶ Employee satisfaction survey ▶ Training effectiveness tracking ▶ Employee turnover rate analysis ▶ Performance evaluation system ▶ Exit interview system
2024 years Actual Performance	▶ Implement the remuneration and reward system with regular reviews and adjustments. ▶ Continuously optimize welfare measures to promote work-life balance and enhance employee satisfaction. ▶ In 2024, the total number of training hours reached 1,396.5 hours. ▶ In 2024, a total of four labor-management and welfare committee meetings were held, and weekly morning meetings were conducted throughout the year, totaling 52 meetings.
Grievance Mechanism/ Communication Channels	Internal Channels ▶ Regular communication meetings: Labor-management meetings, welfare committee meetings, and morning meetings ▶ Digital and daily communication channels: Email, social communication software, and the official website External Channels ▶ Grievance Email: report@htbios.com

5.1.1 Talent Attraction and Retention

Hantech Bio-Tech deeply understands that corporate growth depends on the dedication and efforts of every employee, as talent is the foundation of the Company. Upholding the core philosophy of integrity and excellence, professionalism and innovation, and sustainability and co-prosperity, the Company is committed to creating a high-quality, safe, and healthy work environment. It provides stable and market-competitive remuneration and benefits, including a bonus system, health communication channels, group insurance, and health examination subsidies, helping employees work with peace of mind, maintain work-life balance, and enhance overall well-being.

To support employees' continuous growth, the Company provides diverse learning resources and has established a competency learning map to help employees plan their development based on their professional fields, advancing toward either professional or managerial positions, and ensuring that every employee enjoys equal career development opportunities.

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Diverse Recruitment Channels

Hantech Bio-Tech recruits talent with diverse backgrounds and professional skills through multiple channels based on the characteristics of each department and position, ensuring that every role is filled by the most suitable candidate. The overall recruitment process emphasizes fairness and transparency, while effectively utilizing external resource platforms to optimize human resource allocation and enhance overall organizational efficiency.

Recruitment Channels	Description	2024 Achievements
104 Job Bank	Job openings are posted through recruitment platforms to broaden talent reach, improve recruitment efficiency, and enhance job visibility.	Successfully matched and recruited 48 outstanding talents
Employee Internal Referral	Existing employees are encouraged to refer outstanding talents to improve recruitment efficiency and cultural adaptability, strengthen employee engagement, and expand talent sources.	Successfully referred and recruited 6 outstanding talents
Internal Recruitment System	Announce internal job openings to encourage employee transfers and development, promote talent mobility and proper job placement, and support diversified career growth.	A total of 23 employees completed internal transfers

Recruitment Strategy and Planning

Stage	Description
Motivation	▶ To attract and retain outstanding talent while supporting each employee's continuous growth, the Company adopts a goal management mechanism based on employee responsibilities to help them understand their performance and objectives.
Action	▶ Attract suitable talent through diverse recruitment channels. ▶ Provide diverse training programs covering newcomer orientation, managerial competencies, professional skills, general education seminars, and ESG courses, while encouraging employees to engage in self-learning and cross-disciplinary development to support their continuous growth. ▶ Establish a performance appraisal system to provide a basis for employee promotion, bonuses, and remuneration, thereby enhancing the Company's operational performance..
Achievements	▶ Through diverse recruitment channels, employees are hired in alignment with the Company's needs, thereby reducing the turnover rate. In terms of talent development, 10 employees were successfully promoted to managerial positions, demonstrating positive growth in the internal promotion mechanism.

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Workforce Structure

As of the end of 2024, Hantech Bio-Tech had a total of 171 employees. The majority were young and middle-aged adults between 31 and 50 years old. In terms of education, university graduates accounted for 54.39%, and vocational high school graduates made up 34.50%.

Sorted by Age

As of the end of 2024, employees aged below 30 accounted for 28.65%, those aged 31-50 accounted for 63.74%, and those aged above 51 accounted for 7.60%.

Sorted by Gender

Male employees accounted for 46.20%, while female employees accounted for 53.80%.

Sorted by Education Level

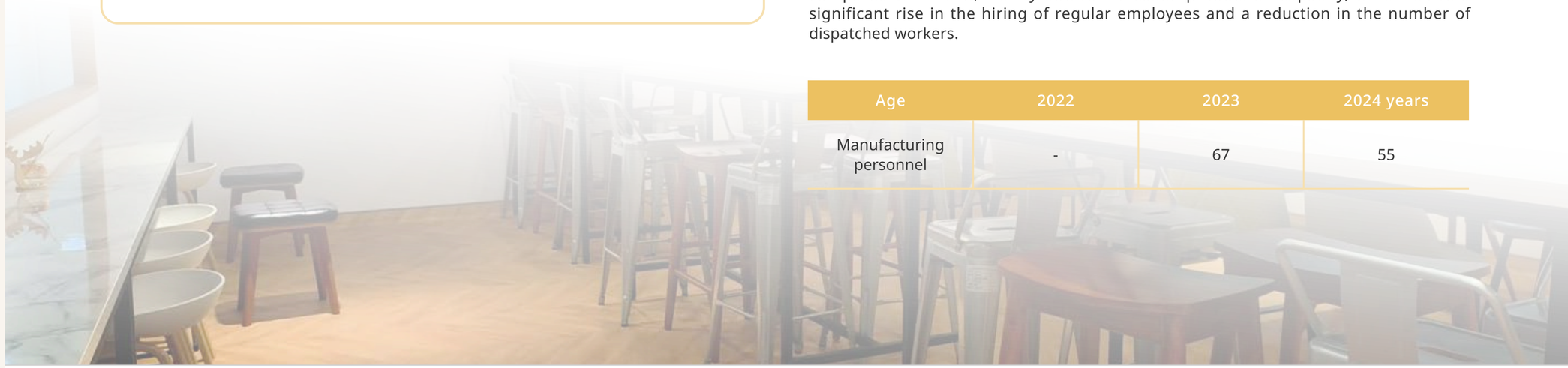
Employees with P.hD accounted for 0.58%, those with master's degrees accounted for 7.02%, those with bachelor's degrees accounted for 54.39%, those with senior high school (or vocational school) education accounted for 34.50%, and those with education below senior high school (or vocational school) accounted for 3.51%.

Sorted by Nature of the Contract

Permanent employees accounted for 100%.

Sorted by Working Hours

Full-time employees accounted for 99.42%, while part-time employees accounted for 0.58%.



Workforce structure statistics for the past three years

Hantech Bio-Tech maintains a stable workforce structure. In 2024, the total number of employees increased compared with the previous two years, mainly due to ongoing business expansion that drove a corresponding rise in manpower demand. The Company will continue to strengthen its talent attraction and retention systems and is committed to creating a friendly and comfortable work environment to attract more outstanding talents and improve employee retention.

Item/Gender		Age	2022	2023	2024 years
Regular employees	Male	Under 30	24	26	23
		31-50	35	36	51
		Over 51	5	7	5
	Female	Under 30	21	27	26
		31-50	39	48	58
		Over 51	6	7	8
Total			130	151	171

In 2024, the Company employed 55 non-employee workers, primarily dispatched manufacturing personnel from external agencies. The overall number decreased compared with 2023, mainly due to increased production capacity, which led to a significant rise in the hiring of regular employees and a reduction in the number of dispatched workers.

Age	2022	2023	2024 years
Manufacturing personnel	-	67	55

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New hires and resignations

The Company is committed to creating a friendly and efficient workplace environment and, through comprehensive onboarding training and continuous care mechanisms, helps new employees quickly adapt to their work and realize their full potential. Therefore, through systematic training and management mechanisms, we strive to enhance employees' sense of belonging and work efficiency, further strengthening talent retention and organizational resilience to build a solid foundation for the Company's sustainable development.

Management Mechanism

1. Training and Support System for New Hires

- → Check-in and department introduction: On the day of onboarding, new employees are guided by HR personnel to become familiar with their departments and working environments.
- → New employee training courses: Targeted training programs are provided to help employees understand their responsibilities, the Company's culture, and workplace knowledge.
- → Supervisor mentoring system: Direct supervisors communicate with employees monthly to check on their adaptation, provide guidance, and strengthen teamwork and cohesion.
- → Adaptation and evaluation mechanism: Employees are encouraged to share challenges and needs within three months, during which supervisors regularly assess and provide development plans.
- → Confidentiality agreement: Upon onboarding, employees are required to sign the confidentiality agreement, the "Personal Data Protection Act," and the "Employment Contract." All confidential information accessed during employment, whether disclosed or not, is considered the property of the Company, and employees are obligated to maintain confidentiality.

2. Integration of Organizational Resilience and Sustainable Development

- → Career development: Encourage employees to pursue continuous learning and enhance their professional skills by providing diverse training programs and learning platforms.
- → SDGs: During training, new employees learn about the Company's SDGs, enhancing their awareness of environmental protection and social responsibility, and transforming these values into a driving force in their daily work.

3. Data-driven Employee Care and Performance Management

- → Performance evaluation: Regularly evaluate employees' learning progress and job performance, and provide precise feedback.
- → Satisfaction survey: Continuously optimize the working environment through employee feedback to enhance employees' sense of belonging and loyalty.

4. Systematic Resignation Management Mechanism

- → Confidentiality agreement: When an employee resigns, they must return all Company and third-party data without retaining or damaging any of it. Any violation will result in liability for damages.
- → Resignation handover: After resignation, employees are still required to protect the Company's confidential information until it is authorized for disclosure by the Company.

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New hire rate over the past three years

Hantech Bio-Tech continuously optimizes its human resource strategies, adjusting the scale of new hires based on organizational development needs and operational scale. Since 2022, the overall new hire rate has decreased annually from 58.68% to 33.54% in 2024, reflecting the Company's gradual shift toward steady growth and workforce optimization, as well as its commitment to achieving a stable workforce characterized by high retention and low turnover.

Year	2022 years				2023				2024 years			
Age/Gender	Male	%	Female	%	Male	%	Female	%	Male	%	Female	%
Under 30	14	19.72%	14	19.72%	14	22.58%	12	19.35%	9	16.67%	10	18.52%
31-50	18	25.35%	20	28.17%	18	29.04%	16	25.81%	22	40.74%	12	22.22%
Over 51	2	2.82%	3	4.22%	1	1.61%	1	1.61%	-	- %	1	1.85%
Total number of new hires	71				62				54			
Total number of employees	130				151				171			
Total new hire rate (%)	58.68%				44.13%				33.54%			

1. Proportion of new hires = Number of new hires by age and gender/total number of new hires in the year
2. Total new hire rate = (Number of new hires in the year/((Number of employees at the beginning of the year + Number of employees at the end of the year)/2))*100%

Turnover rate over the past three years

Hantech Bio-Tech values human resource stability and talent retention strategies. Through strengthened internal communication, the establishment of career development mechanisms, and the optimization of the work environment, the employee turnover rate has shown a steady decline in recent years. Since 2022, the overall turnover rate has significantly decreased from 43.80% to 21.12% in 2024, reflecting the Company's continuous improvement in human resource management efficiency.

Year	2022 years				2023				2024 years			
Age/Gender	Male	%	Female	%	Male	%	Female	%	Male	%	Female	%
Under 30	9	16.98%	2	3.77%	10	24.39%	5	12.20%	7	20.59%	5	14.71%
31-50	20	37.74%	20	37.74%	18	43.90%	7	17.07%	11	32.35%	8	23.53%
Over 51	-	- %	2	3.77%	-	- %	1	2.44%	3	8.82%	-	- %
Total number of new hires	53				41				34			
Total number of employees	130				151				171			
Total new hire rate (%)	43.80%				29.18%				21.12%			

1. Proportion of resignations = Number of resignations by age and gender/total number of resignations in the year
2. Total turnover rate = (Number of resignations in the year/((Number of employees at the beginning of the year + Number of employees at the end of the year)/2))*100%

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Local Employment Status

As of 2024, Hantech Bio-Tech had a total of 18 managers with supervisory responsibilities. From 2022 to 2024, all senior management positions in the Company were held by local residents, with the proportion of local residents consistently maintained at 100%. This reflects the Company's continued commitment to developing local human resources and cultivating local talent, demonstrating its dedication to local operations and sustainable development.

Items	2022	2023	2024
Number of local residents[1] serving in senior management positions[2]	19	19	18
Total number of senior management personnel in the Company	19	19	18
Ratio of local residents serving in senior management positions	100.00%	100.00%	100.00%

1. Individuals holding Taiwanese nationality
2. Management-level employees or above who were employed as of December 31

Gender Equality

Hantech Bio-Tech is committed to creating a gender-friendly and inclusive working environment, ensuring that all employees, regardless of gender, enjoy equal employment opportunities and career development prospects. We encourage women to actively participate in various positions and management roles, and support employees in achieving work-life balance and self-fulfillment through comprehensive training, transparent promotion mechanisms, and family-friendly policies. In the future, the Company will continue to review and optimize its gender equality policies to enhance workplace diversity and inclusiveness in decision-making, uphold the spirit of gender equality, and move toward a more resilient and sustainable organizational development.

Ratio	Achievements
Percentage of female employees	53.80%
Percentage of female employees in management positions	36.59%
Percentage of female employees in entry-level management positions	52.17%
Percentage of female employees in senior management positions	14.29%
Percentage of female supervisors in administrative units (excluding support units)	37.04%
Percentage of female supervisors in R&D units	33.33%

Inclusion and Acceptance Policy

Hantech Bio-Tech is committed to promoting diverse, equitable, and inclusive employment policies. In accordance with Article 38, Paragraph 2 of the "People with Disabilities Rights Protection Act," the Company employs individuals with disabilities, assigns work appropriately based on their abilities, and provides necessary assistance to ensure the smooth performance of their duties. As of 2024, the Company employed 2 individuals with disabilities, accounting for 1.17% of the total workforce, exceeding the statutory requirement and demonstrating its commitment to upholding and implementing the employment rights of disadvantaged groups.

The Company also actively promotes equal employment opportunities and workplace-friendly policies for migrant workers and foreign spouses. Through various management and communication mechanisms, it ensures the protection of their labor rights and workplace safety. Including:

- Language assistance is provided, and when necessary, professional intermediaries are engaged to translate more complex or technical content to minimize communication errors.
- All SOPs are available in translated versions to enhance accuracy and efficiency in execution.
- Develop exclusive safety training guidelines for migrant workers and further strengthen their safety awareness and understanding through their basic Chinese proficiency.
- Provide translated versions of internal management systems and operational guidelines to ensure that migrant workers clearly understand Company policies as well as their rights and obligations.

The Company continues to optimize systems and support resources for migrant workers, fostering a diverse, inclusive, and respectful work environment. It fully implements equal employment opportunities, demonstrating its commitment to employee human rights and corporate social responsibility.

Items	2022	2023	2024
People with disabilities	2	2	2
Foreign migrant workers	5	5	5
Foreign spouses	-	-	1
Proportion of employees with disabilities in the Company Note 1	1.54%	1.32%	1.17%
Statutory employment ratio required by Taiwan regulations: 1.0%	1.00%	1.00%	1.00%
Whether it exceeds regulatory requirements	Yes	Yes	Yes

Note: Ratio of employees with disabilities = Number of employees with disabilities/total number of employees in the year

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Inclusion and Acceptance Policy (cont'd)

Accessible Facilities	Provide accessible facilities such as ramps, restrooms, elevators, stairways, and designated parking spaces to facilitate office access for individuals with disabilities.
Job Content Adaptability	After assessing employees' physical conditions, tasks involving heights or requiring intense physical coordination are avoided. Employees are reassigned to suitable and safe positions to ensure workplace safety and optimal job performance.
Flexibility and Respect Principles	The Company provides flexible support and appropriate assistance as needed, demonstrating its commitment to respecting individual differences and promoting workplace adaptability.

Minimum Notice Period for Termination Of Employment Contract

Hantech Bio-Tech upholds the principles of respect and friendliness, values employees' rights and well-being, and ensures fair treatment for departing employees. The Company strictly complies with the provisions of the "Labor Standards Act" by providing notifications in accordance with the legally required notice period based on employees' years of service, ensuring that the resignation process is compliant and that employees' rights are fully protected.

In-service Period	Advance Notice Period
Employees with three to twelve months of service	10 days in advance
Employees with one to three years of service	20 days in advance
Employees with three or more years of service	30 days in advance

5.2 Diverse and Inclusive Working Environment

Hantech Bio-Tech is dedicated to creating a diverse and inclusive working environment that respects and embraces employees of different backgrounds, genders, ages, and cultures, enabling every member to realize their full potential and grow together. The Company promotes equal employment opportunities by ensuring fairness and non-discrimination in recruitment, promotion, and remuneration systems. It has also established open communication channels to encourage employees to express their ideas and opinions.

In addition, Hantech Bio-Tech designs a variety of training programs covering professional skills, teamwork, and multicultural awareness to meet the needs of different positions and functions. The Company encourages self-directed learning and continuous development, expanding diverse career paths while fostering an inclusive, respectful, and engaging workplace atmosphere that supports employees' growth and contributes to shared organizational value.

MAterial Topic Friendly Workplace	
Significance of Material Topics	Hantech Bio-Tech is committed to creating a safe, healthy, respectful, and inclusive working environment, upholding human rights protection and workplace equality to strengthen employee well-being and organizational cohesion.
Policy/ Commitment	In accordance with labor regulations, the Company has established clear management systems and occupational safety mechanisms, providing fair remuneration, comprehensive benefits, and career development opportunities. Through diverse employment and gender equality policies, the Company actively recruits new immigrants, middle-aged and senior workers, and individuals with disabilities to promote diversity and inclusion. We oppose all forms of discrimination and forced labor, value employee feedback and communication, and enhance employees' sense of belonging and organizational cohesion through continuous training, health management, and team activities, achieving shared prosperity and mutual growth between the Company and its employees.

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Material Topic Friendly Workplace (cont'd)

Goals

Short-term

- Promote occupational safety and health management with quarterly environmental disinfection to effectively maintain workplace hygiene and safety.
- Promote gender diversity and equality training, as well as health promotion and workplace-friendly initiatives.
- Regularly organize employee engagement activities to foster team cohesion.

Mid- to Long-term

- Foster a highly inclusive and friendly workplace culture.
- Enhance overall employee physical and mental health management to create a happy workplace.
- Improve welfare policies to enhance employee satisfaction.
- Establish career development and training systems to promote employees' professional growth.
- Strengthen workplace safety management to reduce occupational accidents and achieve zero workplace injuries.

Action Plans

- Strengthen awareness of workplace sexual harassment prevention, the Gender Equality in Employment Act, and employment discrimination prevention.
- Strengthen labor-management communication and cooperation mechanisms.
- Promote occupational safety and health management
- Promote employees' physical and mental well-being and strengthen team cohesion.

Actions

- Establish employee suggestion boxes and grievance channels to encourage employees to voice their opinions and suggestions.
- Hold regular labor-management meetings to facilitate two-way communication.
- Arrange annual occupational safety training to strengthen employees' safety awareness, and regularly inspect safety equipment and conduct fire drills.
- Plan diverse employee engagement and health promotion activities to strengthen connections among colleagues.
- Track employees' professional growth and provide personalized learning recommendations and training resources.

2024 years Actual Performance

- In 2024, the proportion of female managers increased to 36.59%.
- In 2024, a total of 168 employees completed the "Gender Equality Online Course" and passed the assessment, accumulating 336 hours in total.
- In 2024, a total of 4 employees adopted the flexible working hours system.
- In 2024, a total of 97 employees completed health consultation services.

Grievance Mechanism/ Communication Channels

Internal Channels

- Communication meetings: Labor-management meetings, welfare committee meetings, and morning meetings
- Digital and daily communication channels: Email, social communication software, and the official website
- Employee suggestion box: A formal channel for submitting suggestions, concerns, or complaints anonymously or with identification.

External Channels

- Grievance Email: report@htbios.com

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5.2.1 Talent Cultivation and Development

Hantech Bio-Tech places great importance on talent development, continuously implementing training systems and establishing diverse and systematic learning platforms. Based on different position levels and functional needs, the Company designs phased training programs to systematically strengthen employees' professional and managerial capabilities, support long-term career development, and simultaneously enhance the Company's human capital value and organizational competitiveness as a key foundation for sustainable development.

Diverse courses include: New employee training (basic training), management competency training (management capability enhancement), professional competency courses (professional skill advancement), general education seminars, ESG courses, and cross-disciplinary learning and self-development are described as follows.

The Company values talent development and a culture of continuous learning, actively promoting ESG-related training programs and striving to embed sustainability concepts into the core of its corporate culture. Through systematic planning and regular training programs, the Company helps employees gain a comprehensive understanding of the importance of sustainable development and fosters related awareness. This enhances employees' understanding and application of sustainability issues, promoting the integration of sustainable actions into daily operations and decision-making.

Diverse Courses	Description
New Employee Training	Help new employees quickly integrate into the organizational culture and work environment while understanding Company policies and operating procedures.
Management Competency Training	Strengthen leadership and management capabilities to cultivate forward-looking managerial personnel.
Professional Competency Courses	Provide professional development resources related to technical or job-specific needs based on departmental requirements.
General Education Seminars and ESG Courses	Enhance employees' overall competence and promote their understanding and implementation of environmental, social, and corporate governance (ESG) issues.
Cross-disciplinary Learning and Self-development	Encourage employees to engage in self-directed learning and participate in cross-departmental courses and projects to expand diverse career development paths.

Education and Training by Job Level

Training Category	Training Category
All Employees	Basic courses (new employee training, food hygiene and safety training, occupational safety and health training, etc.)
Entry-level Supervisors	Managerial competency courses (performance development, problem analysis and solving, process thinking and flowchart design, etc.)
Mid- and Senior-level Supervisors	Organizational strategy courses (annual seminars, mid-term seminars, budget planning, etc.)

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Continuing Education Channels

Course Category	Internal Education Channels	External Education Channels
New Employee Training	▶ HR department orientation and workflow guidance	▶ None
Management Competency Training	▶ Management talent training ▶ Internal lecturer system ▶ Supervisor experience sharing ▶ Consultant-led internal training mechanism	▶ Tunghai University - Industrial Talent Investment Program ▶ Workplace Health Development Association - Industrial Talent Investment Program ▶ Changhua County Industrial Association ▶ Changhua County Labor-Management Relations Association ▶ Chinese HACCP Development Association
Professional Competency Courses	▶ Professional courses for departments such as R&D, Quality Assurance, and Production ▶ Consultant-led internal training mechanism	▶ Industrial Talent Investment Program ▶ Chinese HACCP Development Association ▶ China Productivity Center ▶ Accounting Research and Development Foundation ▶ Institute of Internal Auditors ▶ Food Industry Research and Development Institute
General Education Seminars	▶ Morning Meetings ▶ Employee Seminars ▶ Cross-departmental knowledge exchange ▶ Corporate culture integration	▶ Industrial Talent Investment Program
ESG Course	▶ Sustainability management internal training ▶ Consultant-led internal training mechanism	-
Cross-disciplinary Learning and Self-development	▶ Cross-departmental rotation ▶ Competency mapping planning ▶ Diverse online learning resources	▶ Diverse online learning resources

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Competency enhancement and support programs

Learning and Development Support

To foster a culture of continuous learning and self-growth, the Company actively provides diverse and flexible learning resources to support employees in pursuing further education based on their job requirements and personal interests. In addition to regularly organizing internal seminars, the Company has also introduced online learning platforms such as the "National Labor Education e-Network" and "Data Systems eLearning Competency Platform" to create a convenient digital learning environment and strengthen employees' overall learning motivation. At the same time, the Company engages professional consultants to provide practical guidance and knowledge transfer in key areas such as business strategy, ESG sustainable development, system optimization, and R&D quality. This helps teams deepen their professional expertise, stay abreast of industry trends, and further enhance the overall organizational competitiveness.

Organizational Adjustment and Career Support

In 2024, the Company conducted parallel transfers for a total of 23 employees, including 14 indirect employees (primarily for work coordination needs) and 9 direct employees (primarily for multi-skilled workforce development). To help employees successfully transition into new roles and adapt to new environments, the Company provides comprehensive support mechanisms, including competency training, on-the-job guidance, and adaptation assistance, enabling employees to quickly integrate into their new positions. At the same time, this initiative has enhanced the organization's flexibility in development and human resource allocation, strengthening overall operational efficiency and talent development.

2024 Education and Training Hours

Each year, Hantech Bio-Tech formulates an "Annual Training Plan" based on Company policies and the training needs of each department. Courses are scheduled and completed in accordance with the "Job Title Training Map Plan" to continuously strengthen professional capabilities and career development.

→ Total education and training completed in 2024: 1,396.5 hours

- Internal training courses: 544.5 hours
- External training courses: 516 hours
- Gender equality online course: 336 hours (incl.)
  1. "Keep Your Hands to Yourself" - Preventing Workplace Sexual Harassment: 0.5 hours
  2. "Labor Rights Education" - Creating a Gender-diverse and Equal Workplace: 0.5 hours
  3. Practical Discussion on Gender Diversity and Inclusion Measures in the Workplace: 1.0 hours
- Average training hours per employee: 8.16 hours
  1. Average training hours for male employees: 8.86 hours
  2. Average training hours for female employees: 7.57 hours
  3. Demonstrate the Company's specific achievements in continuously cultivating talent and promoting gender equality education

.

Year	2024 years		
Course Category	Number of courses(sessions)	Total training hours(hours)	Number of trainees(people)
HR Management	2	13.5	2
Internal Audit	3	76	3
Production Management	1	14	1
Business Management and Finance and Accounting	7	712.5	102

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Year	2024 years		
Course Category	Number of courses(sessions)	Total training hours(hours)	Number of trainees(people)
Food Safety, Hygiene, and Quality	1	68	3
Information Technology	2	10.5	3
Environmental Sustainability	2	73.5	21
Occupational Health and Safety	3	92.5	35
Gender Equality Online Course	3	336	504
Total	24	1396.5	674

5.2.2 Remuneration and Benefits

Hantech Bio-Tech upholds a fair and reasonable remuneration system, offering market-competitive pay packages along with comprehensive welfare policies to support employees' quality of life and job satisfaction. Through an open and transparent performance evaluation and incentive mechanism, the Company inspires employees to reach their full potential while continuously optimizing welfare policies to create a healthy, friendly, and stable work environment, achieving shared growth between employees and the Company.

Remuneration System

To ensure that the remuneration system remains competitive in the market, the Company conducts annual reviews of all employees' salary levels and makes reasonable adjustments based on external salary surveys, industry trends, and market benchmarks. At the same time, the Company takes annual performance evaluation results into consideration, linking individual remuneration to corporate operational goals and overall profitability to ensure that the remuneration system remains fair, reasonable, and motivational.

Ratio of basic salary and remuneration of women to men in 2024

Hantech Bio-Tech ensures fairness and transparency in its remuneration system by regularly reviewing the employee remuneration structure and categorizing it based on its components. Basic salary refers to the fixed remuneration paid by the Company to employees for performing their duties, without any gender or other differences. Remuneration includes basic salary (such as base pay, meal allowance, and position allowance) and variable bonuses (such as year-end and quarterly bonuses). The Company uses the basic salary ratio and remuneration ratio as key indicators to demonstrate the competitiveness of its remuneration strategy. In 2024, the remuneration of female managers was lower than that of male managers, mainly because most female employees were concentrated in entry-level managerial positions, while male employees held a greater proportion of mid- and senior-level managerial roles.

Category	Items	2024
Management Position	Base salary	0.76: 1
	Remuneration	0.76: 1
Non-management Position	Base salary	0.94: 1
	Remuneration	0.90: 1

Salary of full-time employees who are not in management positions

The salary information of full-time employees who are not in management positions at Hantech Bio-Tech is shown in the table below. It includes the average and median salary figures, serving as important references for evaluating the effectiveness of human resource management and the soundness of the remuneration system. This indicator helps assess the fairness and market competitiveness of the remuneration structure, further supporting employee retention and the Company's sustainable operations. However, as the Company was officially listed on the TPEx in 2024, there are no historical data from the previous year available for comparison. For details, please refer to the "ESG Information Disclosure" section under "Social - Human Resource Development Indicators" on MOPS.

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Items	Unit	2024
Full-time employees who are not in management positions	people	150
Total salary of full-time employees who are not in management positions	NTD thousand	102777
"Average salary" of full-time employees who are not in management positions	NTD thousand	685
"Median salary" of full-time employees who are not in management positions	NTD thousand	596

Performance Evaluation

Hantech Bio-Tech implements a quarterly performance evaluation system. Based on departmental responsibilities and job functions, each department supervisor adjusts evaluation items according to actual needs. The standardized Company evaluation forms are applied flexibly to ensure consistency and appropriateness of the assessment mechanism.

After the evaluation, each department supervisor provides feedback on the assessment results. Through face-to-face communication and coaching, employees are helped to understand their work performance and clarify directions for future improvement, while also receiving professional advice and development resources to support continuous growth and advancement.

The number and ratio of employees included in the 2024 performance evaluation are summarized in the table below:

Unit: People; Percentage

Items	Category	Number of people evaluated	Total number of people	Ratio
Gender	Male	79	79	100.00%
	Female	91	91	100.00%
	Total	170	171	100.00%
Employee Type	Senior-level Supervisors	7	7	100.00%
	Mid-level Supervisors	11	11	100.00%
	Junior Supervisors	23	23	100.00%
	Non-management positions	129	129	100.00%

Note: According to Company regulations, employees on unpaid parental leave, as well as contract-based personnel such as interns, contract workers, or dispatched labor, are excluded from the evaluation.

Ratio of minimum wages in 2024

Items	Gender	2024
Local minimum wages [1]	-	27470
Entry-level wages [2]	Male	30600
	Female	30600
Ratio of company wages to minimum wages	Male	1.11
	Female	1.11

Note:
1. The local minimum wages is based on the statutory standard stipulated by law for 2024 and serves as the calculation base.
2. The standard wages for entry-level employees is set as the minimum approved wages for employees in the respective region.

Welfare System

Hantech Bio-Tech provides statutory benefits and insurance coverage in compliance with the law, while also offering various benefits beyond legal requirements, including group insurance (accident and medical), annual health checkups, travel subsidies, festival bonuses, birthday gifts, and monetary gifts for weddings, funerals, and other special occasions. To enhance employees' sense of belonging and team cohesion, the Company regularly organizes departmental gatherings, Mid-Autumn barbecues, and year-end banquets, while also offering exclusive travel benefits for long-serving employees.

In addition, to encourage continuous learning and growth, the Company offers training scholarships to reward employees who participate in Company-approved training programs during their days off. The Company also provides facilities such as unlimited coffee and other amenities to create a comfortable, energetic, and healthy working environment. Through diverse and comprehensive welfare measures, the Company is committed to creating a friendly workplace that supports work-life balance, enhancing employee satisfaction and overall well-being.

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Unit: NTD thousand

Items	Benefits Description	Subsidy Amount
Insurance	▶ Labor and health insurance ▶ Group insurance (accident and medical)	243
Health checkup	▶ Strengthen leadership and management capabilities to cultivate forward-looking managerial personnel.	132
Festival bonuses/gift vouchers/gift boxes	▶ Provide professional development resources related to technical or job-specific needs based on departmental requirements.	1234
Birthday gift money	▶ Enhance employees' overall competence and promote their understanding and implementation of environmental, social, and corporate governance (ESG) issues.	88
Monetary gifts for weddings, funerals, and other special occasions	▶ Encourage employees to engage in self-directed learning and participate in cross-departmental courses and projects to expand diverse career development paths.	25
Departmental gatherings	▶ Promote team communication and interaction within the Company.	47
Free coffee	▶ Create a more comfortable and energetic working environment.	5
Senior employee trips	▶ Exclusive travel benefits for employees with more than three years of service.	1345
Training scholarship	▶ To encourage employees to pursue further education, those who attend Company-approved training courses during their days off are granted a reward allowance.	55
Mid-Autumn barbecue	▶ Express gratitude for employees' hard work and strengthen team cohesion to enhance mutual camaraderie.	193
Year-end banquet	▶ Express gratitude to all employees for their hard work and contributions over the past year while welcoming a brand-new year.	160

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Unpaid parental leave

Hantech Bio-Tech, in accordance with the "Gender Equality in Employment Act," provides employees the option to apply for unpaid parental leave and commits not to dismiss or treat them unfavorably due to such applications. For pregnant employees, the Company provides maternity checkup leave in accordance with the law and appropriately adjusts work assignments and the working environment based on individual health conditions to ensure their safety and well-being.

To help employees balance family and work responsibilities, in addition to implementing flexible working hours, the Company actively plans various family support measures, including parental leave benefits and future collaboration with local kindergartens to provide childcare support, progressively building a family-friendly workplace environment. In addition, the Company has established a private and well-equipped lactation room with facilities such as a refrigerator, allowing working mothers to comfortably balance breastfeeding and work needs. In 2024, the reinstatement rate after unpaid parental leave was 100%, while the retention rate one year after returning from unpaid parental leave was 0%.

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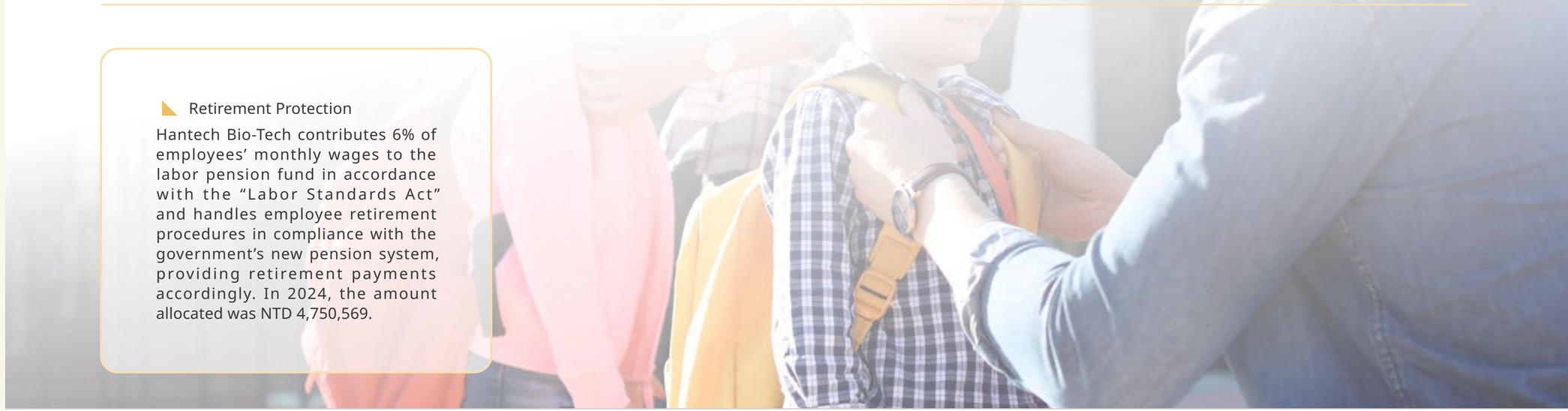
Items	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees applying for paternity leave	-	-	-	-	-	-	-	1	1
Number of employees applying for maternity leave	-	-	-	-	-	-	-	-	-
Number of applicants in the year	-	-	-	-	1	1	-	7	7
Number of employees scheduled to be reinstated in the year (A)	-	-	-	-	-	-	-	4	4
Number of employees who were actually reinstated in the year (B)	-	-	-	-	1	1	-	4	4
Number of employees who were actually reinstated in the previous year (C)	-	1	1	-	2	2	-	-	-
Number of employees who remained employed for one year after being reinstated in the previous year (D)	-	-	-	-	2	2	-	-	-
Reinstatement rate % (B/A)	- %	- %	- %	- %	- %	- %	- %	100%	100%
Retention rate % (D/C)	- %	- %	- %	- %	100%	100%	- %	- %	- %

Note:
Reinstatement rate = Number of employees who were actually reinstated during the reporting year/number of employees scheduled to be reinstated during the reporting year
Retention rate = Number of employees who remained employed for one year after being reinstated in the year prior to the reporting year/number of employees who were reinstated in the year prior to the reporting year

Retirement Protection

Hantech Bio-Tech contributes 6% of employees' monthly wages to the labor pension fund in accordance with the "Labor Standards Act" and handles employee retirement procedures in compliance with the government's new pension system, providing retirement payments accordingly. In 2024, the amount allocated was NTD 4,750,569.



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5.2.3 Employee Communication

The Company values labor-management communication and cooperation. Through regular in-person meetings, employee suggestion boxes, and social communication platforms, it promotes two-way interaction, helps employees understand the Company's development direction, and allows management to listen to frontline voices, thereby strengthening internal collaboration and organizational cohesion.

To ensure employees can express their opinions freely and safely, the Company has established multiple communication channels, including anonymous complaint mailboxes and identified online suggestion platforms. Employees are encouraged to share their feedback through email, the internal system, or by directly contacting relevant departments. All complaints are handled by a designated department, which provides a response regarding the progress or outcome within seven working days. If employees have concerns about the result, they may further file an appeal with the HR Department. Through a well-established communication mechanism, the Company is committed to creating an open, transparent, fair, and respectful workplace environment.

Communication Channels	Content Description	Number of Communications in 2024	Communication Results
Labor-management Meetings	▶ Labor and management representatives communicate on various topics such as working conditions and employee benefits (including promoting health promotion competitions and implementing employee club activity regulations).	4 times	Promote full exchange and mutual understanding of opinions between labor and management.
Welfare Committee Meetings	▶ Welfare Committee meetings discuss topics related to employee welfare activities (such as preparing gift vouchers for the Lunar New Year and Labor Day, departmental gatherings, and the Mid-Autumn barbecue party).	4 times	The Welfare Committee occasionally organizes various employee welfare programs and activities.
Employee Suggestion Box	▶ A designated department is responsible for handling and responding to feedback received through the employee suggestion mailbox.	0 cases	-
Morning Meeting	▶ Announcements and experience sharing by departments (covering diverse topics such as book recommendations, inspirational stories, and policy promotion).	52 times	Promote knowledge sharing and value alignment to strengthen mutual connections and build employee consensus.
Management Meetings	▶ Weekly progress, cross-departmental coordination, problem-solving, and task planning	38 times	Build consensus among senior management, coordinate resource allocation, and promote policy implementation.

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Employee Support Program

Hantech Bio-Tech is committed to creating a friendly and inclusive working environment that helps employees balance their careers and family lives, fulfilling the Company's commitment to employee well-being. To address family care and childcare needs, we promote flexible working hours and family support programs, including:

Support Program	Program Description
Health Management and Consultation Services	Arrange annual health checkups for employees and provide key personnel with occupational nurse health consultations and health education twice a month to help reduce health risks and promote physical and mental well-being.
Psychological and Emotional Support	Set up employee complaint and suggestion mailboxes to encourage the expression of stress sources and feedback. Through internal communication mechanisms and a friendly culture, create an open and reassuring communication environment.
Promote Work-life Balance	Set up employee complaint and suggestion mailboxes to encourage the expression of stress sources and feedback. Through internal communication mechanisms and a friendly culture, create an open and reassuring communication environment.
Education and Training and Self-growth	Plan internal and external training courses throughout the year based on job functions, including gender equality, workplace respect, and regulatory compliance, to support employees' career development and growth.

In the future, the Company will continue to optimize employee care systems and regularly collect feedback to strengthen a family-friendly culture, creating a more sustainable and competitive workplace environment.

Sexual Harassment Prevention

Hantech Bio-Tech is committed to creating a workplace and service environment with zero tolerance for sexual harassment by implementing appropriate preventive, corrective, disciplinary, and handling measures to protect the rights and privacy of all parties involved. Establish the "Measures for Prevention, Complaint, and Punishment of Sexual Harassment" to implement relevant management and prevention mechanisms. In 2024, no sexual harassment complaints were received.

Goals and Practices	Mitigation/Remedial Measures	Grievance Channels
To protect employees of the Company from sexual harassment in the workplace, these Procedures are established.	▶ Supervisors shall provide sexual harassment prevention education and training to workers. ▶ Job duties or work areas shall be adjusted as necessary depending on the circumstances. ▶ Depending on the severity of the circumstances, the respondent shall be subject to disciplinary actions such as reprimand, minor demerit, major demerit, or demotion, or be dismissed in accordance with the provisions of Article 12, Paragraph 2 of the Labor Standards Act. If the case involves criminal liability, the Company may also refer it to judicial authorities.	▶ Grievance Handling Unit: HR Unit, Administration Department ▶ Grievance Hotline: 04-8811181 ▶ Grievance dedicated email: hr@htbios.com ▶ Other companies may submit complaints through the online reporting platform: report@htbios.com

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5.2.4 Human Rights

Human Rights Policy

The Company upholds the principles of human rights and workplace equality, strives to create a safe, healthy, respectful, and inclusive working environment, and strictly complies with the Labor Standards Act, the Gender Equality in Employment Act, and other relevant regulations to eliminate forced labor and discriminatory practices. We have established a comprehensive occupational safety and health management system and regularly conduct health examinations, safety education, and fire drills to reduce potential risks. At the same time, all forms of forced labor, discrimination, and harassment are strictly prohibited to ensure that every employee is treated equally and with dignity.

Human Rights Management Structure

Unit	Management Responsibilities	Reporting Status and Frequency
Administration Department	▶ Formulate various human resource management regulations to promote human rights-related policies, objectives, and implementation methods.	▶ Review the achievement rate of human rights objectives on a quarterly basis and report to the General Manager's Office.
All Departments	▶ Department supervisors shall participate in and implement various human rights-related management activities and communication.	▶ Each quarter, departments may submit reports on the implementation status of human rights-related management activities as a reference for improving and optimizing the annual human rights policy.

Human Rights Management Process

The human rights management process covers the implementation mechanism, training and communication, risk assessment and management, regulatory identification, grievance management, and performance objectives. Continuous revisions and adjustments are made based on domestic regulations and supplier responsibility standards to ensure that labor rights protection keeps pace with the times and to demonstrate the Company's commitment to and emphasis on human rights.

Human Rights Grievance and Communication Channels

Please refer to Section 5.2.3, Labor-Management Communication, under Employee Communication for details.

Human Rights Identification and Risk Mitigation

Items	Description	Goals	Annual Achievement Status
Working Hours and Wages	▶ The Company's working hour system complies with relevant labor laws and regulations, does not exceed the statutory limits, and provides overtime pay in accordance with the law to ensure employees receive fair compensation and the right to rest.	Zero violation of laws and regulations	☑
Freedom of employment	▶ Strictly comply with relevant regulations and never withhold employees' personal identification documents to safeguard their personal freedom and rights.	Freedom of employment	☑
Prohibition of child labor	▶ Strictly verify the identification documents of new employees to ensure their age complies with relevant legal requirements and to guarantee that the recruitment process is lawful and compliant.	Zero child labor	☑

Human Rights-related Education and Training

Year	Unit	2024 years
Number of trainees	Number of Participants	504
Total training hours	Hours	336
Total number of employees	people	171
Employee training percentage	Hours/people	100%

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5.3 Employee Health and Safety

Hantech Bio-Tech upholds the philosophy of "people-oriented, safety first" and is committed to creating a safe, healthy, and secure working environment to protect the workplace safety of all employees and contractors. All operations are included in hazard identification and risk assessment, which are reviewed and revised in a timely manner during process changes, equipment modifications, incident occurrences, or regulatory updates to ensure the continuous and effective operation of the occupational safety and health management system.

In 2024, the Company's occupational safety and health management coverage reached 100%, encompassing 171 employees and 55 non-employee workers. With the goal of achieving a "zero-accident workplace," the Company continuously promotes safety education and the development of a safety culture to create a healthy, safe, and sustainable working environment.

Material Topic Occupational Safety and Health	
Significance of Material Topics	Hantech Bio-Tech recognizes that "occupational safety and health" is essential to corporate sustainability. It not only concerns the protection of fundamental human rights but also helps enhance work efficiency, reduce operational risks, and is closely linked to the Company's economic performance and social responsibility.
Policy/ Commitment	▶ Establish the "Occupational Safety and Health Management Regulations" to systematically identify and control risks. ▶ Conduct regular hazard identification, risk assessment, education and training, and health checkups to reduce the risk of occupational accidents. ▶ Implement emergency response measures and foster a safety culture by continuously conducting various emergency drills and safety awareness campaigns. ▶ Establish a continuously improving occupational safety and health system through occasional workplace hazard prevention inspections to consistently review work procedures and on-site management.
Goals	Short-term ▶ The target for major occupational injury incidents is zero. ▶ The target for the disabling injury frequency rate is below 1.5%. Mid- to Long-term ▶ Hold Occupational Safety and Health Committee meetings quarterly. ▶ Implement occupational safety and health education and training to create a zero-accident workplace.
Action Plans	▶ Employee Health Management ▶ Safety education and awareness enhancement include: Operational safety, traffic safety, and workplace safety.
Actions	▶ Continuously monitor employees' health checkup status. ▶ Conduct occupational safety and health education and training. ▶ Maintain a continuous record of no-disaster working hours.

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Material Topic Occupational Safety and Health (cont'd)	
2024 years Actual Performance	▶ In 2024, a total of 97 employees completed health consultation services. ▶ In 2024, there were 0 major occupational injury incidents. ▶ In 2024, a total of 4 Occupational Safety and Health Committee meetings were held. ▶ In 2024, the total occupational safety and health training hours reached 301 hours.
Grievance Mechanism/ Communication Channels	Internal Channels ▶ Employee suggestion box: A formal channel for submitting suggestions, concerns, or complaints anonymously or with identification. External Channels ▶ Grievance email: report@htbios.com

5.3.1 Occupational Health and Safety Management

The Company formulates and implements the "Occupational Safety and Health Management Regulations" in accordance with the "Occupational Safety and Health Act", continuously promoting occupational safety and health management with a coverage rate of 100%, including all employees and contractors. All operation plans incorporate hazard identification and risk assessment mechanisms, and promote four major workplace health promotion programs, including: Prevention of ergonomic hazards, maternal health protection in the workplace, prevention and management of diseases caused by abnormal workloads, and prevention of unlawful infringements in the workplace are implemented to comprehensively enhance employees' workplace health and safety, ensuring the continuous and effective implementation of the occupational safety and health management system.

Risk Assessment, Control, and Emergency Response Procedures

To strengthen the occupational safety and health management mechanism, Hantech Bio-Tech conducts regular hazard identification and risk assessment in accordance with the "Hazard Identification and Risk Assessment Management Procedures." The scope covers all operational activities and facilities, including those involving contractors and visitors. By implementing identification and control procedures, operational risks are effectively managed to ensure compliance with regulations and relevant safety standards.

Workers covered by an occupational health and safety management system

Items	2022		2023		2024	
	Employee	Non-employees	Employee	Non-employees	Employee	Non-employees
Number of people under this management system	130	-	151	67	171	55
Percentage under this management system	100%	-	100%	100%	100%	100%
Total number of employees	130		151		171	
Total number of non-employees	-		67		55	

The assessment process includes operation process review, risk matrix analysis, and risk level evaluation. For Level 1 to Level 3 "unacceptable risks," control measures and continuous monitoring are implemented in accordance with the corresponding improvement action plan. All assessment results are reviewed and confirmed by department supervisors and the Occupational Safety Office, then submitted to the General Manager for approval as the basis for annual safety objectives and improvement plans, demonstrating the Company's commitment to and continuous advancement in occupational safety management.

During the identification process, potential hazards are systematically identified and current protective measures are reviewed through on-site observations and employee interviews to develop feasible risk control strategies. All countermeasures take into account operational practices and on-site requirements to ensure that employees work in a safe environment, further reducing the likelihood of accidents and risk exposure.

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Risk Assessment Process

Violations in 2024

Description of Violations of Laws and Regulations in 2024	Mitigation/Remedial Measures	Grievance Channels
An employee was injured when adjusting the conveyor gear tension and cleaning oil stains without stopping the machine beforehand. The employee inserted their right hand holding a wiping cloth between the conveyor drive gear and chain for cleaning, resulting in the hand being caught and injured. This violated Article 6, Paragraph 1, Subparagraph 1 of the "Occupational Safety and Health Act", and a fine of NTD 60,000 was imposed.	Drying Section	Provide education and training to promote the importance of tagging and locking. Include maintenance tagging and locking in the standard operating procedures.

Hazard Classification Assessment and Preventive Measures

Hantech Bio-Tech classifies risks into four levels based on the frequency of occurrence and severity of hazards. High-risk operations are subject to immediate control measures to reduce workplace risks.

In 2024, risk levels were tracked and controlled accordingly. Existing control measures were implemented for mild to moderate operational activities, taking into account on-site operational conditions to ensure compliance with safety requirements and to strengthen overall risk management and operational safety.

嚴重度等級	可能性等級			
	P4	P3	P2	P1
S4	5	4	4	3
S3	4	4	3	3
S2	4	3	3	2
S1	3	3	2	1

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Common Hazards	Groups Affected by the Hazard	Program Description
Traffic incidents (company vehicles)	Employees riding in company vehicles	Conduct traffic safety awareness programs and perform vehicle inspections before departure, with inspection forms completed accordingly.
Cutting, laceration, puncture, abrasion / entanglement / electric leakage, electric shock (including static electricity and sparks)	Equipment operators, maintenance staff	Enhance personal protective equipment and improve through occupational safety and health education and training.
Gas or natural gas leakage	Equipment operators	Install gas detectors around gas and natural gas equipment and conduct regular inspections.

Issues such as infectious diseases, ergonomic hazards, and traffic safety are incorporated into daily management mechanisms, including health management, epidemic prevention awareness, education and training, and equipment inspection. By integrating professional resources with internal systems, workplace risks are effectively reduced.

Risk Level	Risk Issues	Control/Mitigation Measures	2024 Implementation Effectiveness
High risk	Statutory infectious diseases	▶ Strengthen office cleaning and disinfection efforts. ▶ Nurse case care and support. ▶ Occasionally issue epidemic prevention and health education announcements.	▶ Engage professional service providers to clean and disinfect the plant every three months. ▶ The contracted occupational nurse provides case-specific education and issues health education materials.
Medium risk	Commuting and Business Travel Safety	▶ Conduct traffic safety awareness programs for new employees. ▶ Inspect vehicle conditions before company vehicles are dispatched.	▶ Promote traffic safety during education and training sessions. ▶ Inspect vehicle conditions before company vehicles are dispatched and maintain records of the inspections.
Medium risk	Ergonomic hazards (musculoskeletal soreness)	▶ Formulate and implement the "Ergonomic Hazard Prevention Program" in accordance with the law. ▶ Employees exposed or suspected to be exposed to hazards receive health care and follow-up from contracted physicians and nurses.	▶ The care coverage rate for employees exposed or suspected to be exposed to hazards is 100%. ▶ Based on health checkup assessment results, provide health care and follow-up for employees with health conditions, and keep records of the implementation.

Disabling Injury Statistics

The Company's occupational injuries mainly involve cutting/abrasion, entanglement, falls, and commuting accidents within the plant. To reduce the risk of occupational injuries, the Company continues to strengthen the promotion of safe operating procedures, actively implements various safety management audit measures, and regularly conducts education and training programs as well as awareness activities to enhance employees' occupational safety awareness and knowledge. Strengthen safety system management to move toward the goal of zero occupational accidents.

In 2024, the Company recorded a total of 9 occupational injury cases, classified by type as follows: 1 cutting/abrasion case, 1 entanglement incident, 3 fall incidents, and 4 traffic accidents.

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Statistics on Occupational Injuries

Category	Unit	2022 years	2023	2024 years
Total working hours (including overtime)	Hours	239165	281527	326067
Leave hours due to occupational injuries	Hours	-	89	318.5
Recordable work-related injuries	Case	-	4	5
Number of severe occupational injuries (excluding fatalities)	people	-	-	-
Number of fatalities resulting from occupational injuries	people	-	-	-
Total number of occupational diseases	Case	-	-	-
Total workdays lost	Days	-	11	40
Days of absence	Days	178	405	326
Injury Rate (IR)	Ratio	-	2.84	3.07
Disabling Injury Severity Rate (SR)	Ratio	-	7.90	24.42
Occupational Disease Ratio (ODR)	Ratio	-	-	-
Lost Day Rate (LDR)	Ratio	-	7.90	24.42
Absenteeism Rate (AR) %	Percentage (%)	0.60	1.15	0.80
Ratio of fatalities resulting from occupational injuries	Ratio	-	-	-

Note:
1. The above data exclude occupational injury incidents caused by commuting accidents.
2. Total working hours = The actual total working hours of employees throughout the year (including overtime).
3. Injury Rate (IR) = Recordable occupational injury rate = (Total number of occupational injury cases/total working hours)*1,000,000
4. Disabling Injury Severity Rate (SR) = Rate of serious occupational injuries (excluding fatalities) = (Total lost workdays/Total working hours)*1,000,000
5. Occupational Disease Rate (ODR) = (Total number of occupational diseases/total working hours)*1,000,000
6. Lost Day Rate (LDR) = (Total lost workdays (injury leave)/Total working hours)*1,000,000
7. Absentee Rate (AR) = (Number of absent days (occupational injury leave + sick leave + menstrual leave + personal leave)/total number of workdays of all employees in the year)*100%
8. Fatal Injury Rate = (Number of fatalities caused by occupational injuries/total working hours)*1,000,000

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EHS Education and Training and Promotion

Hantech Bio-Tech actively enhances employees' safety awareness and provides professional training programs for occupational safety and health personnel to strengthen their knowledge and practical skills. Through education and training, they are equipped to effectively carry out occupational safety and health–related tasks, serving as the first line of defense in protecting employees from occupational hazards.

2024

→ A total of **133** participants received occupational safety and health–related training.

→ The total accumulated training hours reached **301** hours.

Course Description	Number of participants (people)	Total training hours (Hours)
Safety promotion - How to Prevent Entanglement Incidents	28	14
On-the-job safety and Health Education and training for Supervisors of Hazardous Operations	1	6
Self-defense Fire Brigade Training	29	58
Fire Safety Manager Initial Training Course	2	24
Fire Safety Manager Refresher Training Course	1	6
Operators of Radioactive Materials or Ionizing Radiation-emitting Equipment	3	54
Emergency Response Measures and Fire Drills	68	136
Common Occupational Accident Issues and Practical Case Analysis	1	3

Acquisition of relevant certifications in 2

Type of Certification	Number of certified individuals
On-the-job safety and Health Education and training for Supervisors of Hazardous Operations	1
On-the-job Education and Training for Occupational Safety and Health Managers	1
Fire Safety Manager Initial Training Course	2
Fire Safety Manager Refresher Training Course	1
Training for Operators of Radioactive Materials or Ionizing Radiation-emitting Equipment	3

Emergency Response

To strengthen the Plant's disaster response capabilities and emergency reaction of personnel, the Company continuously promotes the establishment and regular drills of emergency response plans to ensure that relevant personnel can respond promptly and effectively in the event of an incident, minimizing losses and safeguarding personnel safety and equipment integrity.

In 2024, the Yuanlin Plant and Xihu Plant jointly conducted emergency response and fire drills with a total of 98 participants (20 from the Yuanlin Plant and 78 from the Xihu Plant). The drill simulated a scenario in which dense smoke emerged from abnormal power equipment on the production line, comprehensively verifying the effectiveness of the fire alarm system, automatic broadcasting, reporting procedures, and emergency response mechanisms.

During the drill, employees from both plants promptly and orderly evacuated to outdoor safety zones in accordance with the SOP, immediately notifying Taiwan Power Company and the fire department, and coordinated with utility contractors to carry out on-site firefighting and power restoration. The drill demonstrated strong cross-functional coordination and practical execution capabilities, enhancing employees' emergency response and strengthening the plant's overall disaster preparedness and risk management resilience.

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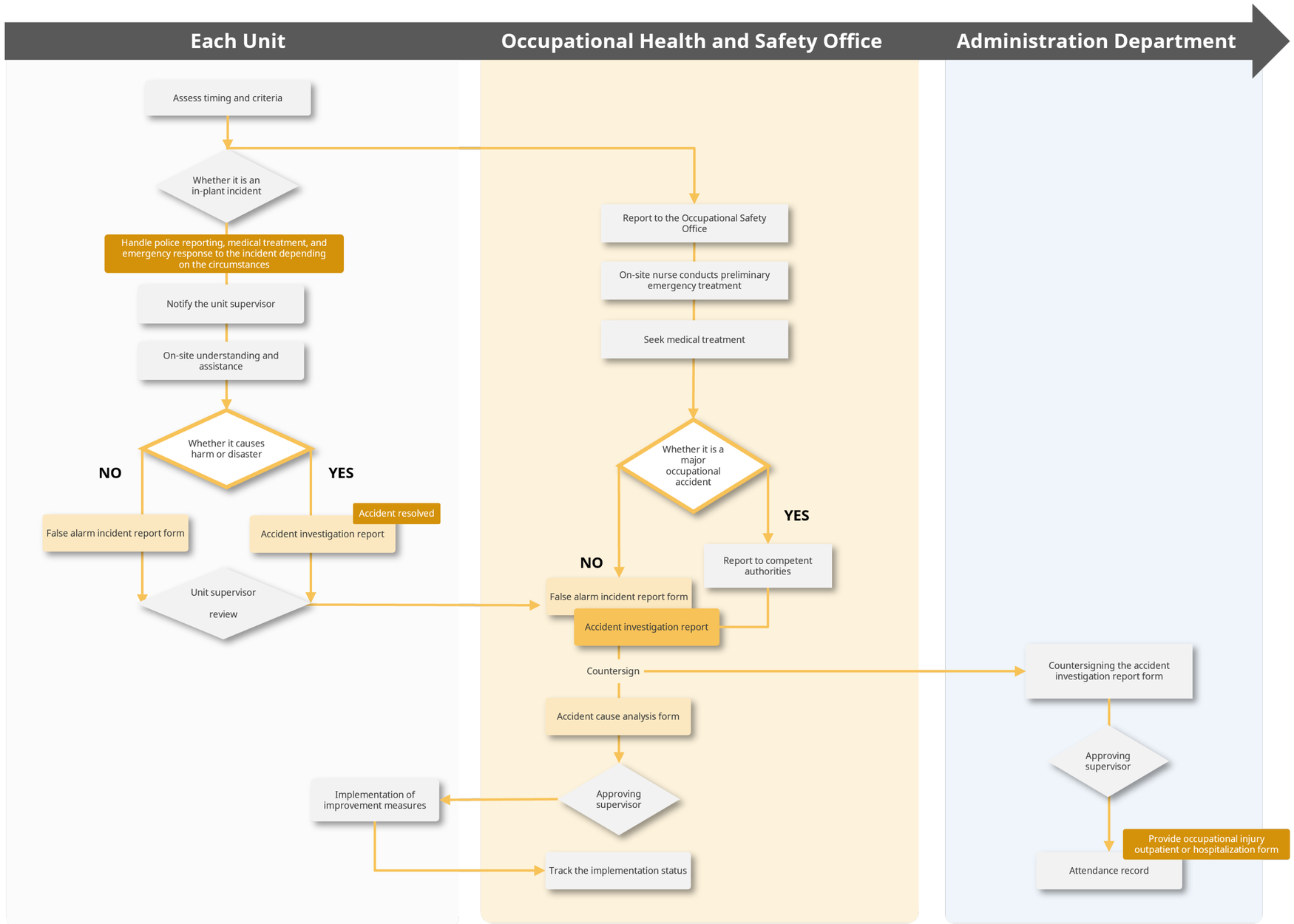
Emergency Incident Response Process



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Occupational Hazard Management

The Company adheres to the principle of "safety first, prevention foremost," and is committed to establishing a systematic occupational hazard management mechanism to ensure that employees work in a healthy and safe environment. All employees are required to regularly participate in occupational safety and health education and training. New employees receive such training as part of the onboarding program to strengthen their basic safety awareness and protective capabilities. In accordance with legal requirements, one Class A occupational safety and health supervisor and one Class B occupational safety and health manager are appointed, dedicated to promoting the establishment and implementation of the plant's occupational safety and health systems to ensure that all operational activities comply with regulations and safety standards.

For special environments (such as dust operation areas), the Company provides personal protective equipment (PPE) that meets regulatory standards, including safety helmets, protective goggles, respirators, protective gloves, safety shoes, aprons, gaiters, safety face shields, and N95 masks. Protective equipment is managed and inspected regularly based on operational characteristics to reduce occupational injury risks and operational uncertainties. In addition, the Company strengthens employees' awareness and habits regarding the proper use of PPE through regular education, training, and practical instruction, further enhancing the overall effectiveness of workplace safety protection.

In terms of equipment operation safety management, it is clearly stipulated that forklifts may only be operated by personnel with valid technician licenses. Safety inspections must be conducted before each use, with daily inspection records properly completed. Boilers and small pressure vessels are also operated by qualified personnel and inspected and maintained daily in accordance with regulations to reduce the risk of equipment failure and personnel injury. In 2024, the Company invested NTD 290,228 in protective equipment to enhance employees' operational safety and health protection.

5.3.2 Employee Care

In terms of health promotion, the Company has fully planned and implemented four major health promotion programs, covering the prevention of ergonomic hazards, maternal health protection, prevention of diseases caused by abnormal workloads, and prevention of unlawful infringements, actively maintaining workplace health.

Occupational Health Services

The Company actively supports employees' health promotion needs through the implementation of health education, activities, and health services, aiming to guide employees in developing the concept of autonomous health management. By providing diverse health promotion activities and resources, the Company encourages employees to pay attention to their health conditions, enhance health awareness, and adopt proactive behaviors to maintain physical and mental well-being. These measures not only contribute to employees' personal health but also foster a healthy atmosphere throughout the workplace.

Prevention of Ergonomic Hazards

The Company has established prevention and management mechanisms to address the risk of musculoskeletal injuries that may result from prolonged, repetitive movements or poor working postures, and continues to implement these measures consistently. An annual survey on musculoskeletal symptoms is also conducted on a regular basis. Through data analysis, potential occupational injury risks are identified in advance, and improvement recommendations and work assistance are provided promptly to reduce the impact of ergonomic hazards on employees' health and strengthen the workplace safety culture.

Occupational health personnel also continuously monitor employees' musculoskeletal symptoms based on annual health checkup results, assess workload and environmental risks, and further propose improvement measures.

The Company has established a feedback and reporting mechanism. Employees who experience physical discomfort may proactively report to the Occupational Safety Office to arrange occasional assessments and follow-up, ensuring that their health conditions receive appropriate care and management.

Maternal Health Protection

The Company's plant is equipped with a well-designed and fully furnished lactation room that ensures privacy and provides a comfortable and safe space for rest and breastfeeding, fulfilling the basic protection of maternal health. For female employees in pre-pregnancy, pregnancy, and postnatal breastfeeding stages, the Company provides services such as work and environmental hazard exposure assessments, suitable job assignment recommendations, and health consultations.

To ensure systematic management and continuous improvement, each department is required to complete the "Maternal Health Risk Assessment Form" annually. The form is reviewed and managed by an occupational medicine specialist, who conducts classification management and follow-up to ensure proper care for pregnant and postpartum employees. Through institutionalized maternal health protection measures, the Company has created a safe, healthy, friendly, dignified, and inclusive working environment that balances workplace equality and maternal protection, fostering a workplace culture conducive to the physical and mental well-being of female employees.

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Abnormal Workload-related Illness Prevention

According to physical examination results, if an employee is found unfit to engage in certain types of work, the Company shall, in accordance with the law, not assign the employee to such work. For employees with abnormal health checkup results, professional medical personnel provide health guidance and conduct follow-up assessments. If a physician determines that an employee is unfit to perform their original duties, the Company will take appropriate health management measures by adjusting the job content, changing the workplace, or reducing working hours based on the physician's recommendations. Employees with abnormal health checkup results are also required to comply with health guidance and attend regular follow-up visits. When necessary, work adjustments may be discussed with physicians to reduce the risk of work-related illnesses caused by workload and to maintain employees' physical and mental health as well as workplace safety.

Prevention of Unlawful Infringement

The Company strictly prohibits any form of workplace violence and bullying. If employees encounter verbal or physical abuse, threats, or assaults in work-related environments that have an actual or potential impact on their physical or mental safety, health, or well-being, the Company considers such incidents significant and handles them with utmost seriousness.

Employee Health Checkup Overview

The Company provides health checkups that exceed legal requirements, offering annual checkups for all employees. Foreign migrant workers undergo health checkups twice a year, one arranged by the Company and the other arranged by the employment agency. All employees (excluding those who joined after April 2024) are encouraged to participate actively. In 2024, the Company's employee health checkup expenses amounted to NTD 130,000, demonstrating the Company's commitment to safeguarding employee health.

For employees identified as medium- to high-risk or high-risk based on health checkup results, on-site consultations are conducted by occupational medicine specialists. Corresponding health education measures, work condition assessments, or job adjustments are implemented as needed, with continuous follow-up and care provided by the occupational health nurse to help employees improve their health conditions and achieve the goal of protecting their physical well-being. No special health checkup items were conducted in 2024.

On-site Occupational Health Services

The Company's contracted professional medical personnel provide health consultation services, including regular physician consultations and daily health management by occupational nurses and physical therapists. Employees may schedule relevant services as needed to receive personalized health consultations and professional guidance on musculoskeletal issues, enhancing their awareness and care for their own health.

In 2024, a total of 97 employees received health follow-up services. The primary focus for the year was health consultation, while issues such as ergonomic hazards and maternal protection were also given attention by the Company. Through these measures, the Company comprehensively safeguards employee health, promotes health management programs, and fosters a healthy workplace environment.

Occupational Medicine Specialist and Workplace Nurses

Physical Therapist

	Frequency	Hours
Occupational Medicine Specialist	4	8
Workplace Nurses	17	68
Physical Therapist	7	28

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5.3.3 Contractor Management

The Company regards contractors as essential partners for maintaining operations and equipment maintenance and also values their safety and health protection during work activities. To ensure that all non-Company personnel entering the Plant fully understand potential risks and protective requirements, and to comply with the Company's occupational safety and health management standards, the "Contractor Operation Management Procedures" have been established and implemented to build a systematic risk control and operational supervision mechanism. The main management measures are as follows:

- Contractor orientation and training: All contractors entering the Plant to perform work are required to complete safety and health education and training before starting operations. The training covers plant operation regulations, explanations of potential risk environments, and safety precautions to enhance contractors' self-protection capabilities and safety awareness.
- Hazard notification before operation: Before carrying out any type of engineering or maintenance work, risk identification and on-site hazard explanations must be conducted, and the "On-Site Hazard Notification Form" must be completed to ensure that all construction personnel are aware of operational risks and corresponding preventive measures prior to commencing work.
- High-risk operation permit system: For high-risk tasks such as work at heights and hot work, a "Work Permit" must be obtained. Operations may only proceed after the protective measures have been verified and approved, thereby strengthening pre-operational risk control.
- On-site safety inspection and violation management: During operations, the Company conducts occasional on-site safety inspections. Any violations of safety regulations will be documented with photographs, and a violation notice will be issued in accordance with the relevant regulations. Necessary actions will be taken based on the severity of the circumstances, including immediate suspension of work or fines, to ensure that the work site complies with occupational safety and health regulations and the Company's safety management requirements.

The Company will continue to strengthen its contractor management system to further enhance the sustainability performance and safety awareness of supply chain partners. It will also ensure the maintenance of high standards in risk control and compliance with occupational safety and health regulations, advancing toward comprehensive occupational safety and health governance and sustainable development goals.

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Social Inclusion

6.1 Social Engagement 149

Performance Highlights

→ "2024 Xihu Design" Local Beverage Development

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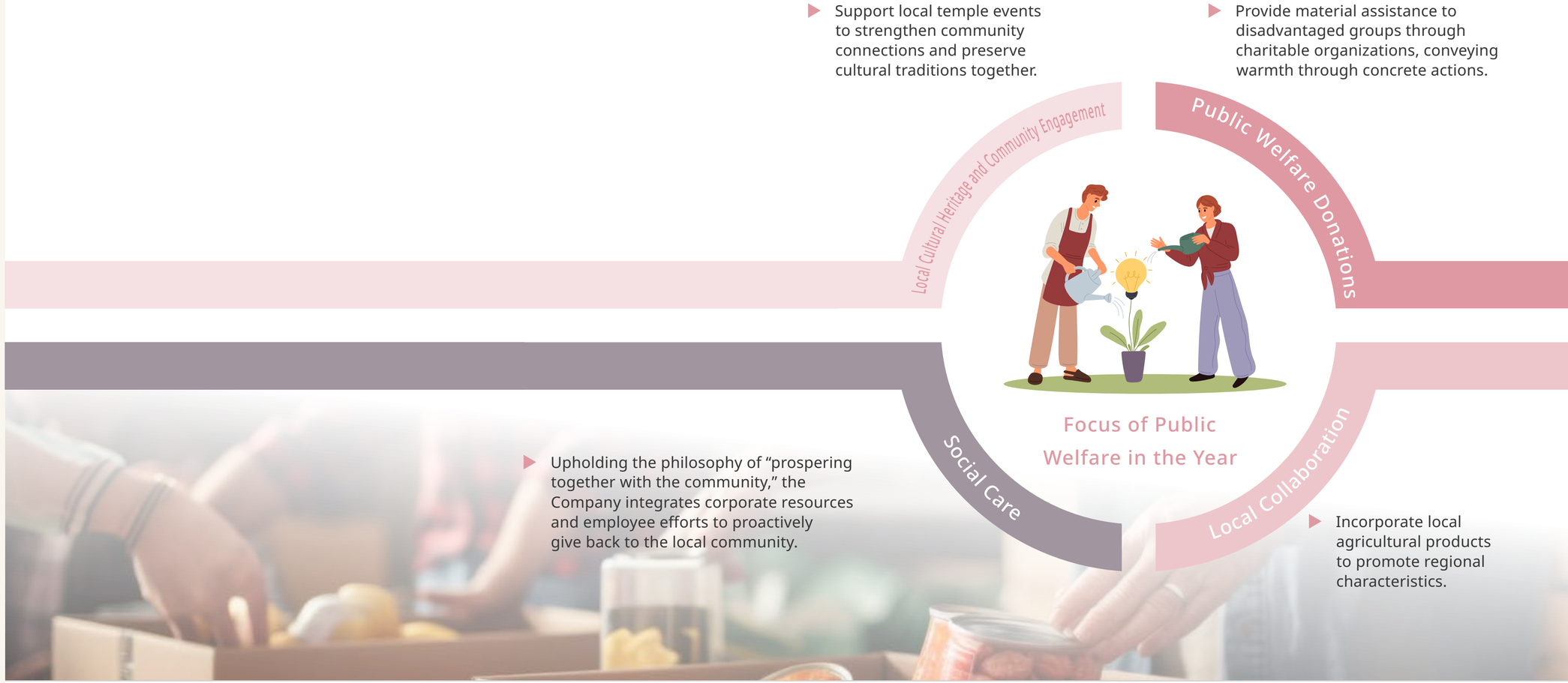
6.1. Focus of Public Welfare

Hantech Bio-Tech upholds the spirit of "social inclusion" and "care for the underprivileged," continuously fulfilling its corporate citizenship responsibilities. The Company actively participates in community engagement and public welfare initiatives, striving to achieve the sustainable goal of mutual prosperity, coexistence, and a shared future. The Company firmly believes that sustainable development requires joint efforts from multiple parties. Therefore, it has established a strategic partnership with NPO Channel to collaboratively engage in assistance programs for disadvantaged groups. By integrating corporate resources with social welfare initiatives, the Company aims to become an important partner in driving positive social impact. In 2024, the Company donated a total of NTD 454,556 across various public welfare activities.

Dedicated/Part-time Public Welfare Activity Organizers

Hantech Bio-Tech's public welfare activities are coordinated and reviewed by the General Management Division, while the implementation is carried out by the Administration Department. Overall participation in public welfare activities is primarily through collaboration with external organizations or internal proposals. If any department intends to engage in public welfare cooperation, a proposal must be submitted to the General Management Division for review in accordance with established procedures. The Company promotes public welfare initiatives through diverse approaches, collaborating with partners whose values align with the Company's sustainability philosophy. Through long-term project collaborations, the Company actively participates in various social welfare activities. Hantech Bio-Tech continues to devote efforts to social care, aiming to create a better living environment and social foundation for future generations, thereby fulfilling its core commitment to sustainable corporate operations.



- Support local temple events to strengthen community connections and preserve cultural traditions together.
- Provide material assistance to disadvantaged groups through charitable organizations, conveying warmth through concrete actions.
- Upholding the philosophy of "prospering together with the community," the Company integrates corporate resources and employee efforts to proactively give back to the local community.
- Incorporate local agricultural products to promote regional characteristics.

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Together for the Local Community: Starting with a Cup of Beverage - "2024 Xihu Design" Local Product Development and Public Welfare Initiative

In the small town of Xihu in central Taiwan, a century-old steam locomotive slowly travels through the fields, carrying passengers as they journey between memories and scenery. The gentle breeze along the way carries the scent of ripened chives, while sunlight filters through the grapevines, reflecting the warmth of the land. Hantech Bio-Tech has been deeply rooted in Xihu for many years, establishing its plant here and regarding this land as its second home, serving as a vital foundation for coexistence and mutual growth with the local community.

To give back to the land that has nurtured the Company's growth, Hantech Bio-Tech launched the "Xihu Design" project in 2024, starting with local agricultural specialties to develop functional sterilized pouch beverages that combine practicality with cultural significance. The two products, "Daily Fight" and "Dream Revive," combine Xihu's agricultural characteristics, local memories, and consumer health needs, showcasing the integration of local culture with the Company's R&D capabilities. Hantech Bio-Tech upholds the belief that "products are not merely commodities but also carriers that connect communities and convey goodwill." The Company pledges to donate NTD 1 for every product produced. As of now, total donations have reached NTD 61,750, with the funds specifically allocated to support festive charity meals and the distribution of social welfare supplies. Through these efforts, every act of dedication is transformed into tangible assistance, allowing each product not only to represent the flavor of Xihu but also to embody the Company's commitment to social goodwill.

Photos from the Charity Event

Charity Products

Starting from February 2025, the Company has set up a booth at the Xihu Sugar Factory each month to distribute its products free of charge to passengers of the steam train. Each product is accompanied by a carefully illustrated guide map inviting travelers to explore Xihu and discover its local stories, extending the experience from taste to footsteps and fostering a genuine emotional connection with the land.

To ensure the smooth implementation of public welfare initiatives, Hantech Bio-Tech has established a comprehensive proposal review and cross-departmental collaboration mechanism. Progress is reported regularly to management, and every stage, from material estimation and event planning to on-site execution, is jointly carried out and continuously refined by all participating departments. Although the Company initially faced challenges such as inaccurate estimations that led to delivery pressure, through review and process improvement, it has effectively enhanced execution efficiency and resource utilization. Through indicators such as participation rates and traveler feedback, the Company gradually evaluates the tangible impact and meaningful influence of its public welfare initiatives. The "2024 Xihu Design" project has now become Hantech Bio-Tech's annual public welfare program and is gradually expanding collaborations with local organizations and charitable groups, continuously amplifying the Company's positive social impact.

The scenery of Xihu changes with the seasons, yet the bond and responsibility between the Company and the land remain unchanged. This is not only a journey of product development but also a profound practice of local collaboration, corporate sustainability, and social connection. Hantech Bio-Tech will continue to respond to the kindness and hopes of this land through concrete actions, allowing every cup of beverage to serve as a medium that connects people with the community and conveys goodwill and hope.

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Public Welfare Action Collaboration Process

01 R&D Department

During the product development stage, efforts focused on the three major specialty products of Xihu. After evaluation, grapes and chives were selected as raw materials. By integrating R&D expertise for innovative applications, functional beverages featuring both functional benefits and local characteristics were developed, becoming a highlight of the public welfare initiative.

02 General Administration Division

Proactively contacting the Xihu Township Office to establish a cooperative relationship, understand local needs, and integrate resources, assisting in arranging product donation activities to fulfill local contribution, and enhance participation and visibility.

03 Materials Department

Coordinating packaging materials and supplies required for the public welfare activities, consolidating the checklist and arranging packing and delivery to ensure sufficient quantities and compliance with specifications, thereby improving execution efficiency.

04 Business Division

Promoting local ingredients and product features to customers, explaining the development background and ESG practices to enhance recognition and strengthen the customers' sustainable supply chain image.

05 Quality Assurance Department

Inspecting product quality and confirming that labeling and storage conditions comply with standards and regulations to ensure the safety of public welfare donations and protect the health rights of recipients.

06 Finance and Accounting Department

Coordinating the public welfare budget and conducting cost-effectiveness analysis, tracking expenditures and completing reimbursement procedures to ensure transparent and compliant use of funds.

07 Administration Department

Coordinating interdepartmental collaboration and communication to facilitate smooth implementation of the project, while establishing risk response and performance evaluation mechanisms to enhance project management quality.

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Protecting the Land and Passing on Care - Promoting Local Cultural Preservation and Community Blessing Activities

Hantech Bio-Tech has long been dedicated to local development, striving to promote cultural preservation and community inclusion. In 2024, the Company actively participated in various local religious activities, including donating to temple renovation projects, taking part in pilgrimage blessings, and organizing blessing ceremonies. Through these concrete actions, the Company supports traditional religious culture and folk activities, preserving generational memories while deepening the emotional connection between the enterprise and the community, thereby integrating public welfare into everyday life.

During the blessing ceremonies, the Company also expressed its wishes for community well-being, employee safety, and smooth operations, joining residents in prayers for a stable life, environmental harmony, and local prosperity.

By supporting traditional culture and integrating it into everyday life, Hantech Bio-Tech fulfills its corporate social responsibility, embodying the core philosophy of coexistence, mutual prosperity, and sustainable development between the Company and the local community.

▶ Supervisors and Employees Participating in the Blessing Ceremony

▶ Photo of the Pilgrimage Event

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"Mother's Day Love Sharing" - Let's Eat Cake Together! Fulfilling Dreams for Underprivileged Children in Rural Areas

The warm month of May is approaching, and Mother's Day, which symbolizes deep gratitude toward mothers, has also become a meaningful time to fulfill the small wishes of underprivileged children in rural areas.

This year, Hantech Bio-Tech joined hands with the NPO Channel public welfare platform and four major NPOs to launch the "Food for Love: Mother's Day Cake Joint Donation Campaign," delivering blessings and warmth to underprivileged families in areas including the North Coast of New Taipei City, Chiayi, Kaohsiung, Pingtung, Penghu, and Hualien. This initiative spreads sweetness and love, allowing it to blossom in every ordinary yet extraordinary family.

Number of Beneficiaries: **160**

A total of **160** sets of supplies were donated

Region	Collaborating Organizations	Beneficiary
▶ Underprivileged families across 6 regions in Taiwan	▶ Kaohsiung Social Welfare Association ▶ Hualien County Association for the Elderly and Family Care ▶ Shing Yi Charity Foundation	▶ Economically disadvantaged families in Taipei City, New Taipei City, Taoyuan City, Tainan City, Kaohsiung City, Pingtung County, Hualien County, and Penghu County.

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"Rice Burger Joint Donation" - Bringing Hope to Underprivileged Children

A long-term lack of nutritionally balanced food has affected the healthy growth of children in rural areas. To address this issue, Hantech Bio-Tech collaborated with Rice Burger to launch a fundraising partnership, providing children with essential nutrition and calories. A single rice burger may seem insignificant to most people, but for these children, it represents warmth, care, and tangible support.

This initiative not only improves children's meal conditions but also gives them the opportunity to enjoy nutritious and delicious rice burgers, bringing more hope and dignity to their daily diet. By gathering public compassion and resources, Hantech Bio-Tech hopes to transform every act of kindness into concrete action, bringing warmth to every corner in need and delivering tangible improvements and hope for the future to underprivileged children in rural areas.

Number of Beneficiaries: **168**

A total of **168 sets of supplies were donated**
4 rice burgers per set

Region	Collaborating Organizations	Beneficiary
▶ Underprivileged families across 6 regions in Taiwan	▶ Kaohsiung Social Welfare Association ▶ New Life Social Welfare Development Association ▶ Hualien County Association for the Elderly and Family Care ▶ The Charity Union Association of the Chiayi County	▶ Priority is given to underprivileged families in the North Coast, Chiayi County, Kaohsiung City, Pingtung County, Hualien County, and Penghu County who are on the margins of eligibility and unable to receive government assistance.

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"Pineapple Cake Joint Donation" - Spreading Love on the Mid-Autumn Festival

As the Mid-Autumn Festival approached, Hantech Bio-Tech collaborated with NPO Channel and several public welfare organizations to launch the "Pineapple Cake Joint Donation Program." Through this initiative, pineapple cakes symbolizing reunion and blessings were delivered to marginalized and underprivileged families across northern, eastern, southern, and island regions of Taiwan, spreading love and warmth during the festive season. Each gift box not only conveys the warmth of the festive season but also delivers genuine care and support. Through the collaboration between enterprises and society, the Company hopes to spread warmth to every corner in need and jointly achieve the sustainable goal of shared care and mutual well-being.

Number of Beneficiaries: **166**

A total of **166 sets of supplies were donated**
8 pineapple cakes per box

Region	Collaborating Organizations	Beneficiary
▶ Marginalized households across 5 regions in Taiwan	▶ Kaohsiung Social Welfare Association ▶ New Life Social Welfare Development Association ▶ Hualien County Association for the Elderly and Family Care	▶ Marginalized households in rural and island areas across the North Coast, Kaohsiung City, Pingtung County, Hualien County, and Penghu County.

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Xixi Village Community Activities in Xihu Township

Number of Beneficiaries:
84

To promote community interaction and cohesion, and to express gratitude for volunteers' dedication to maintaining the community environment, the Company supported a one-day trip for volunteers in southern Taiwan. This initiative served as a gesture of care and appreciation for the volunteer group, further strengthening positive engagement and mutual relations between the Company and the community.

Region	Collaborating Organizations	Beneficiary
Xixi Village, Xihu Township	Xixi Village Community in Xihu Township	Volunteers of Xixi Village in Xihu Township

Hantech Bio-Tech has always upheld the philosophy that corporate growth must go hand in hand with social well-being. From "Food for Love" to "Local Design" in 2024, the Company extended its efforts from material assistance to cultural preservation, carrying out a series of concrete actions to demonstrate care for the land, the community, and people.

Looking ahead, Hantech Bio-Tech will continue to center its efforts on the concept of "co-prosperity," deepening local connections and fostering greater positive impact, making public welfare both a lasting commitment and a part of everyday practice.

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HANTECH BIO-TECH

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"Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" 167

Independent Assurance Statement 168

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GRI Standards Sustainability Reporting Standards Disclosure Table

GRI 1: Foundation 2021

Statement of Use	Hantech Bio-Technology Co., Ltd. has reported the content for the period from January 1 to December 31, 2024 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable Industry Standards	None

GRI 2: General Disclosures

GRI Standards	Disclosure Items	Corresponding Chapter	Omission/Remarks	Page No.
The organization and its reporting practices				
2-1	Organizational details	About the Report		03
2-2	Entities included in the organization's sustainability reporting	About the Report		03
2-3	Reporting period, frequency and contact point	About the Report		03
2-4	Restatements of information	About the Report		03
2-5	External assurance	About the Report		03
Activities and workers				
2-6	Activities, value chain and other business relationships	Company Overview 3.3.1 Supplier Management		09 80
2-7	Employee	5.1.1 Talent Attraction and Retention		119
2-8	Workers who are not employees	5.1.1 Talent Attraction and Retention		119
Governance				
2-9	Governance structure and composition	1.2 Sustainable Governance Structure 2.1.1 Corporate Governance Structure		15 28
2-10	Nomination and selection of the highest governance body	2.1.1 Corporate Governance Structure		28

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GRI Standards	Disclosure Items	Corresponding Chapter	Omission/Remarks	Page No.
Governance				
2-11	Chair of the highest governance body	2.1.1 Corporate Governance Structure		28
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Corporate Sustainability Policy and Commitment 1.2 Sustainable Governance Structure 1.3 Stakeholder Communication and Materiality Analysis		13 15 16
2-13	Delegation of responsibility for managing impacts	1.2 Sustainable Governance Structure		15
2-14	Role of the highest governance body in sustainability reporting	1.2 Sustainable Governance Structure		15
2-15	Conflicts of interest	2.1.1 Corporate Governance Structure		28
2-16	Communication of critical concerns	2.1.1 Corporate Governance Structure		28
2-17	Collective knowledge of the highest governance body	2.1.1 Corporate Governance Structure		28
2-18	Evaluation of the performance of the highest governance body	2.1.1 Corporate Governance Structure		28
2-19	Remuneration policies	2.1.1 Corporate Governance Structure		28
2-20	Process to determine remuneration	2.1.1 Corporate Governance Structure		28
2-21	Annual total compensation ratio	Not disclosed due to privacy concerns		
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Message from the Chairman 1.1 Corporate Sustainability Policy and Commitment		06 13
2-23	Policy commitments	1.1 Corporate Sustainability Policy and Commitment 5.2.3 Employee Communication		06 135
2-24	Embedding policy commitments	1.1 Corporate Sustainability Policy and Commitment 5.2.3 Employee Communication		06 135
2-25	Processes to remediate negative impacts	1.3 Stakeholder Communication and Materiality Analysis 2.1 Sound Governance 5.2.3 Employee Communication		16 28 135
2-26	Mechanisms for seeking advice and raising concerns	2.1.2 Ethical Corporate Management		32

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GRI Standards	Disclosure Items	Corresponding Chapter	Omission/Remarks	Page No.
Strategy, policies and practices				
2-27	Compliance with Laws and Regulations	2.1.2 Ethical Corporate Management		32
2-28	Membership associations	2.2.1 Financial Performance		36
Stakeholder engagement				
2-29	Approach to stakeholder engagement	1.3 Stakeholder Communication and Materiality Analysis		16
2-30	Collective bargaining agreements	The Company has not yet signed a collective agreement with employees but communicates and coordinates with them through labor-management meetings.		
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1.3 Stakeholder Communication and Materiality Analysis		16
3-2	List of material topics	1.3 Stakeholder Communication and Materiality Analysis		16
3-3	Management of material topics	1.3 Stakeholder Communication and Materiality Analysis		16

Topic Disclosures

GRI Standards		Disclosure Items	Corresponding Chapter	Remarks	Page No.
201 Economic Performance	201-1	Direct economic value generated and distributed	2.2.1 Financial Performance		36
	201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Strategy		89
	201-3	Defined benefit plan obligations and other retirement plans	5.2.2 Remuneration and Benefits		130
202 Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.2 Remuneration and Benefits		130
	202-2	Proportion of senior management hired from the local community	5.1.1 Talent Attraction and Retention		119
203 Indirect Economic Impacts	203-1	Infrastructure investments and services supported	6.1 Focus of Public Welfare		149
	203-2	Significant indirect economic impacts	6.1 Focus of Public Welfare		149
204 Procurement Practices	204-1	Proportion of spending on local suppliers	3.3.2 Procurement and Raw Material Management		85
205 Anti-corruption	205-1	Operations assessed for risks related to corruption	2.1.2 Ethical Corporate Management		32
	205-2	Communication and training about anti-corruption policies and procedures	2.1.2 Ethical Corporate Management		32
	205-3	Confirmed incidents of corruption and actions taken	2.1.2 Ethical Corporate Management		32
206 Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.1.2 Ethical Corporate Management		32

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GRI Standards		Disclosure Items	Corresponding Chapter	Remarks	Page No.
207 Tax (2019)	207-1	Approach to tax	2.2.2 Tax Policy		39
	207-2	Tax governance, control, and risk management	2.2.2 Tax Policy		39
301 Materials	301-1	Materials used by weight or volume	3.3.2 Procurement and Raw Material Management		85
	301-2	Recycled input materials used	3.3.2 Procurement and Raw Material Management		85
	301-3	Reclaimed products and their packaging materials	3.3.2 Procurement and Raw Material Management		85
302 Energy	302-1	Energy consumption within the organization	4.2.1 Energy and GHG Management		107
	302-3	Energy intensity	4.2.1 Energy and GHG Management		107
303 Water and Effluents (2018)	303-1	Interactions with water as a shared resource	4.2.2 Water Resource Management		111
	303-2	Management of water discharge-related impacts	4.2.2 Water Resource Management		111
	303-3	Water Withdrawal	4.2.2 Water Resource Management		111
	303-4	Water Discharge	4.2.2 Water Resource Management		111
	303-5	Water Consumption	4.2.2 Water Resource Management		111
305 Emissions	305-1	Direct (Scope 1) GHG emissions	4.2.1 Energy and GHG Management		107
	305-2	Energy indirect (Scope 2) GHG emissions	4.2.1 Energy and GHG Management		107
	305-4	GHG Emissions Intensity	4.2.1 Energy and GHG Management		107
	305-5	Reduction of GHG emissions	4.2.1 Energy and GHG Management		107
	305-6	Emissions of ozone-depleting substances (ODS)	4.2.1 Energy and GHG Management		107
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2.1 Energy and GHG Management		107
306 Waste	306-1	Waste generation and significant waste-related impacts	4.2.3 Waste Management		116
	306-2	Management of significant waste-related impacts	4.2.3 Waste Management		116
	306-3	Waste generated	4.2.3 Waste Management		116
	306-4	Waste diverted from disposal	4.2.3 Waste Management		116
	306-5	Waste directed to disposal	4.2.3 Waste Management		116
401 Employment	401-1	New employee hires and employee turnover	5.1.1 Talent Attraction and Retention		119
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2.2 Remuneration and Benefits		130

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GRI Standards	Disclosure Items		Corresponding Chapter	Remarks	Page No.
401 Employment	401-3	Parental leave	5.2.2 Remuneration and Benefits		130
402 Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	5.1.1 Talent Attraction and Retention		119
403 Occupational Health and Safety (2018)	403-1	Occupational health and safety management system	5.3.1 Occupational Health and Safety Management		139
	403-2	Hazard identification, risk assessment, and incident investigation	5.3.1 Occupational Health and Safety Management		139
	403-3	Occupational Health Services	5.3.2 Employee Care		145
	403-5	Worker training on occupational health and safety	5.3.1 Occupational Health and Safety Management		139
	403-6	Promotion of worker health	5.3.2 Employee Care		145
	403-8	Workers covered by an occupational health and safety management system	5.3.1 Occupational Health and Safety Management		139
	403-9	Work-related injuries	5.3.1 Occupational Health and Safety Management		139
	403-10	Work-related ill health	5.3.1 Occupational Health and Safety Management		139
404 Training and Education	404-1	Average hours of training per year per employee	5.2.1 Talent Cultivation and Development		127
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2.2 Remuneration and Benefits		130
405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	2.1.1 Corporate Governance Structure 5.1.1 Talent Attraction and Retention		28 119
	405-2	Ratio of basic salary and remuneration of women to men	5.2.2 Remuneration and Benefits		130
408 Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	5.2.4 Human Rights		137
411 Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	No relevant incidents in 2024		
413 Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	6.1 Focus of Public Welfare		149
415 Public Policy	415-1	Political contributions	-	There were no instances of financial or in-kind political contributions	
416 Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No relevant incidents in 2024		
417 Marketing and Labeling	417-1	Requirements for product and service information and labeling	3.2.1 Product Quality and Safety		58
	417-2	Incidents of non-compliance concerning product and service information and labeling	No relevant violations in 2024		
	417-3	Incidents of non-compliance concerning marketing communications			
418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			

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Sustainability Accounting Standards Board (SASB) Standards Disclosure Table: Processed Foods Industry

Disclosure Topic: Energy Management				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-130a.1	(1) Total energy consumption, (2) percentage of grid electricity, and (3) percentage of renewable energy.	Please refer to the chapter description.	4.2.1 Energy and GHG Management	107
Disclosure Topic: Water Management				
FB-PF-140a.1	1. Total water withdrawal and the percentage from areas with high or extremely high baseline water stress 2. Total water consumption and the percentage from areas with high or extremely high baseline water stress	Please refer to the chapter description.	4.2.2 Water Resource Management	111
FB-PF-140a.2	Number of violations related to water quality permits, standards, and regulations	Please refer to the chapter description.	4.2.2 Water Resource Management	111
FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate such risks	Please refer to the chapter description.	4.2.2 Water Resource Management	111

Disclosure Topic: Food Safety			
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter
FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit: (a) Major nonconformities and (b) minor nonconformities, including (1) nonconformity rate and (2) corrective action implementation rate	In 2024, there were no violations of major food safety regulations and no product recalls.	
FB-PF-250a.2	Percentage of raw materials sourced from Tier 1 supplier sites certified under a food safety certification program recognized by the GFSI	Among the raw materials sourced from Tier 1 supplier sites, 17.12% have obtained Safe Quality Food (SQF) and Forest Stewardship Council (FSC) certifications, both of which are recognized food safety certification programs under the GFSI.	3.3.2 Procurement and Raw Material Management 85
FB-PF-250a.3	(1) Total number of received food safety violation notices (2) Percentage of corrective actions implemented	No relevant violations in 2024.	
FB-PF-250a.3	(1) Number of announced product recalls (2) Total weight of recalled food products	There were no recalls in 2024.	

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Disclosure Topic: Health and Nutrition				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-260a.1	Revenue from products promoted or marketed based on health and nutritional attributes	Not disclosed due to the involvement of sales figures		
FB-PF-260a.2	Discussion of the processes for identifying and managing products and ingredients related to consumer nutrition and health concerns	Please refer to the chapter description.	3.3.2 Procurement and Raw Material Management	85

Disclosure Topic: Product Labeling and Marketing				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-270a.1	Percentage of advertisements (1) directed at children and (2) promoting products that meet dietary guidelines for children	0%. The Company operates under a B2B model and does not directly promote or sell products to end consumers, including children. Therefore, the Company does not conduct any advertising or product promotion targeting children.		
FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-genetically modified organisms (non-GMOs)	In 2024, all products of Hantech Bio-Tech were non-genetically modified foods. Therefore, revenue from genetically modified products was NTD 0, and total revenue amounted to NTD 748,423 thousand.		
FB-PF-270a.3	Number of incidents of non-compliance with labeling or marketing regulations set by industry standards or competent authorities	0 cases		
FB-PF-270a.4	Total monetary value of legal penalties resulting from legal proceedings related to labeling or marketing practices	NTD 0		

Disclosure Topic: Packaging Life Cycle Management				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-410a.1	(1) Total package weight	289.59 metric tons	3.3.2 Procurement and Raw Material Management	85
	(2) Percentage made from recycled or reclaimed materials	A total of 156.60 metric tons of cartons were made from recycled paper pulp, accounting for 54.08% of the total packaging weight of all products.		85
	(3) Percentage of recyclable, reusable, or compostable materials	A total of 37.60 metric tons of recyclable color boxes accounted for 12.98% of the total packaging weight of all products.		85
FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging during its life cycle	Please refer to the chapter description.	3.3.2 Procurement and Raw Material Management	85

Disclosure Topic: Environmental and Social Impacts of the Raw Material Supply Chain				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-430a.1	Percentage of food raw materials certified by third-party environmental or social standards, and breakdown by certification standard	The Company evaluates its suppliers in accordance with the "Procurement and Supplier Management Procedures" and plans to include third-party environmental and social standard certifications in future assessments.		
FB-PF-430a.2	Supplier social and environmental responsibility audits: (a) Major nonconformities and (b) minor nonconformities, including (1) nonconformity rate and (2) corrective action implementation rate	The Company will gradually assess and implement supplier social and environmental responsibility standards and management systems based on operational needs and ESG development trends to enhance the overall sustainability performance and governance of the supply chain.		

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Disclosure Topic: Raw Material Sourcing				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-440a.1	Percentage of food raw materials sourced from areas with high or extremely high baseline water stress	The Company does not procure raw materials from areas with high or extremely high baseline water stress.		
FB-PF-440a.2	List of priority food raw materials and discussion of sourcing risks related to environmental and social considerations	Please refer to the chapter description.	3.3.2 Procurement and Raw Material Management	85

Activity Indicators				
Indicator Code	Disclosure Indicators	Summary	Corresponding Chapter	Page No.
FB-PF-000.A	Weight of products sold	In 2024, the total quantity of products sold was 2,236.36 metric tons.		
FB-PF-000.B	Number of production sites	A total of 2 production plants: the Xihu Main Plant and the Yuanlin Plant.		

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Table 2 Climate-related Information Comparison Table for Listed Companies under the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

No.	Requirement Items	Corresponding Chapter	Page No.
1	Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management	4.1 Climate Strategy	89
2	Describe how the identified climate risks and opportunities affect the business, strategy and finance of the Company (short-term, mid-term, and long-term)		89
3	Describe the financial impact of extreme climate events and transformation		89
4	Describe how climate risk identification, assessment, and management processes can be integrated into the overall risk management system		89
5	If a scenario analysis is used to evaluate the resilience in the face of climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used shall be stated	The Company has not disclosed this information for the current year.	-
VI	If there is a transformation plan in response to the management of climate-related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks		-
VII	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated		-
VIII	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.		-
IX	GHG inventory and assurance status and reduction targets, strategy, and specific action plan	4.2 Environmentally Friendly Management	107
	Describe the GHG emissions in the last two years (metric tons of CO2e), intensity (metric tons of CO2e/NTD million), and data coverage	4.2 Environmentally Friendly Management	107
	Describe the assurance status in the last two years, including the scope of assurance, the assurance organization, the assurance standards and the assurance opinions	The Company has not disclosed this information for the current year.	-
	Specify the GHG reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets	4.2 Environmentally Friendly Management	107

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Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies

Sustainability Disclosure Indicators - Applicable to entities for which revenue from the food manufacturing and restaurant industries accounts for 50% or more of total operating revenue

No.	Indicator	Indicator Type	Unit	Corresponding Chapter	Page No.
1	Assessment and improvement measures implemented to enhance food hygiene, safety, and quality with respect to personnel, workplaces, facility sanitation management, and quality assurance systems, as well as the main categories and percentages of products and services affected.	Quantitative and Qualitative Description	Ratio (%)	3.2.1 Product Quality and Safety	58
2	Categories and number of incidents of non-compliance with health and safety regulations or product and service information and labeling regulations, as well as the number of product withdrawals and the total weight of withdrawn products.	Quantitative and Qualitative Description	Quantity, metric tons (t)	3.2.1 Product Quality and Safety	58
3	Percentage of total procurement that meets internationally recognized product responsibility standards, broken down by standard.	Quantitative	Ratio (%)	3.3.2 Procurement and Raw Material Management	85
4	Percentage of products manufactured in facilities independently verified by third parties as compliant with internationally recognized food safety management system standards.	Quantitative	Ratio (%)	3.2.1 Product Quality and Safety	58
5	Number and percentage of suppliers audited, along with audit items and results.	Quantitative and Qualitative Description	Quantity, ratio (%)	3.3.1 Supplier Management	80
VI	Status of product traceability and tracking management conducted in compliance with regulatory requirements or voluntarily, and the percentage of related products out of all products.	Quantitative and Qualitative Description	Ratio (%)	3.2.1 Product Quality and Safety	58
VII	Status of food safety laboratories established in compliance with regulatory requirements or voluntarily, including testing items, testing results, related expenditures, and their percentage of net operating revenue.	Quantitative and Qualitative Description	Reporting currency, ratio (%)	3.2.1 Product Quality and Safety	58
VIII	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Gigajoule (GJ), percentage (%)	4.2.1 Energy and GHG Management	107
IX	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (1,000 m^3)	4.2.2 Water Resource Management	111
X	Weight of products sold and number of production sites	Quantitative	Metric tons (t), quantity	(1) In 2024, the total quantity of products sold was 2,236.36 metric tons. (2) A total of 2 plants.	

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漢田生技
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Independent Assurance Statement

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會計師有限確信報告

漢田生技股份有限公司 公鑒

確信範圍

本會計師接受漢田生技股份有限公司(以下簡稱漢田公司)之委任，對 2024 年度永續報告書中所選定之永續績效資訊(以下稱「標的資訊」)，執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關漢田公司之標的資訊及其適用基準詳列於附件一。

管理階層之責任

漢田公司管理階層之責任係依據財團法人中華民國證券櫃檯買賣中心「上櫃公司編製與申報永續報告書作業辦法」，以及參考適當之基準編製標的資訊，包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之 2021 年 GRI 準則(GRI Standards)。漢田公司管理階層應選擇所適用之基準，並對標的資訊在所有重大方面是否依據該適用基準報導負責，此責任包括建立及維持與標的資訊編製有關之內部控制、維持適當之記錄並作成相關之估計，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照財團法人中華民國會計研究發展基金會所發布之確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作，以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。本會計師依據專業判斷，包括對導因於舞弊或錯誤之重大不實表達風險之評估，以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據，以作為表示有限確信結論之基礎。

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會計師之獨立性及品質管理

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

本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策或程序。

所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量漢田公司內部控制之有效性，惟本確信案件並非對漢田公司內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 與漢田公司人員進行訪談，以瞭解漢田公司之業務與履行永續發展之整體情況，以及永續報導流程；
- 與漢田公司攸關人員進行訪談，以瞭解用以蒐集、整理及報導標的資訊之相關流程；
- 檢查計算標準是否已依據適用基準中概述的方法正確應用；
- 針對報告中所選定之永續績效資訊進行分析性程序；蒐集並評估其他支持證據資料及所取得之管理階層聲明；如必要時，則抽選樣本進行測試；
- 辨認及測試支持計算的假設；
- 針對來源資訊之相關文件，抽選樣本進行測試以檢查其正確性；
- 閱讀漢田公司之永續報告書，確認其與本會計師取得關於永續發展整體履行情況之瞭解一致。

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先天限制

因永續報告書中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師：陳明宏

西元二〇二五年八月二十八日

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附件一：漢田公司所選定之標的資訊及其適用標準。係依「上櫃公司編製與申報永續報告書作業辦法」第四條附表一之一(以下簡稱「作業辦法」)加強揭露資訊與確信項目彙總表

編號	頁次	內文標題	標的資訊	適用基準	作業辦法
1	62、167	3.2.1 產品品質與安全	「設施衛生管理」面向： • CIP 清潔系統：漢湖廠自 2024 年導入 CIP 清潔系統，並於 2025 年 2 月完成試車驗收後啟用，管線每週進行兩次定期清洗作業，由製造部人員依據既定程序執行。清洗過程中將依照系統預設比例添加清潔藥劑（如檸檬酸等），並於清洗完成後使用檢驗試紙確認酸鹼值是否符合標準。品保部將負責進行清洗結果之覆核，確保清洗效果達到規範要求。執行清洗及覆核之人員皆須於《拌料設備清洗紀錄表》簽名確認，以利追溯與管理。	漢田公司 2024 年為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度等方面進行之評估與改進及所影響之主要產品與服務類別與百分比。	編號一
2	64、167	3.2.1 產品品質與安全	2024 年度漢田生技未有違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量。	漢田公司 2024 年違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量。	編號二
3	85、167	3.3.2 採購與原物料管理	2024 年度漢田生技食品原物料中，來自通過 GFSI 認可之 SQF（Safe Quality Food）認證採購金額，及經 FSC(森林管理委員會)認證之包材採購金額占原物料總採購金額比例為 17.12%(註)。 註：計算基礎：(採購經 SQF 認證原料金額+FSC 包材採購金額)/原物料總採購金額。	漢田公司 2024 年採購符合國際認可之產品責任標準者占整體採購之百分比，並依標準區分。	編號三

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編號	頁次	內文標題	標的資訊	適用基準	作業辦法
4	59、167	3.2.1 產品品質與安全	漢田公司 2024 年產品取得食品安全認證一覽表： 產品線 / ISO22000 / HACCP / HALAL 員林廠〔珍珠粉線〕 / 100.00% / 100.00% / 100.00% 員林廠〔液體線〕 / 100.00% / 100.00% / 1.44% 漢湖總廠〔液體線〕 / 100.00% / 100.00% / 0.00% 註：ISO22000 及 HACCP 為系統認證，通過該認證的產線均符合該認證之規範；HALAL 認證之百分比係以通過驗證之產品產量除以總產量來計算。	漢田公司 2024 年經獨立第三方驗證符合國際認證之食品安全管理系統標準之廠房所生產產品之百分比。	編號四
5	83、167	3.3.1 供應商管理	依漢田《供應商評估表》進行供應商評比，評分項目分為「文件審查、倉儲管理、支付條件、品質管控、服務態度」五大構面，2024 年供應商稽核結果如下： 年度別 / 2024 年 書面文件審查 / 144 現場稽核 / 7 已稽核供應商家數 / 151 年度交易供應商 / 151 稽核百分比* / 100% A 級 / 80 B 級 / 69 C 級 / 2 註： 1. 稽核百分比=當年度已稽核供應商家數÷年度交易供應商總家數。 2. 分數級別說明：90 分以上為 A 級供應商、60-89 分為 B 級供應商，未達 60 分為 C 級供應商不得繼續交易。	漢田公司 2024 年對供應商進行稽核之家數及百分比、稽核項目及結果。	編號五
6	63、167	3.2.1 產品品質與安全	漢田生技依據《食品安全衛生管理法》建置完善的食品追溯追蹤制度，並依法將產品資訊上傳至「食品追溯追蹤管理資訊系統（非追不可）」，強化資訊透明度與應變效率，目前本公司產品已達成 96.62%可追溯與追蹤之管理。	漢田公司 2024 年依法規要求或自願進行產品追溯與追蹤管理之情形及相關產品占所有產品之百分比。	編號六

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編號	頁次	內文標題	標的資訊	適用基準	作業辦法
7	62-63、167	3.2.1 產品品質與安全	1、2024 年投入食品安全實驗室費用概況： • 投入食品安全實驗室總費用：新台幣 809 仟元 • 投入食品安全實驗室總費用佔營業收入淨額比例：0.11% 註：（實驗室支出 ÷ 營收淨額）×100% 2、食品安全實驗室檢測項目： 原料 / 微生物檢驗：總生菌、大腸桿菌群、大腸桿菌、黴菌、酵母菌及金黃色葡萄球菌、水分、pH 酸鹼值、糖度、水活性 成品 / 保溫試驗 3、食品安全實驗室之測試結果： • 原物料檢測受測率為 100.00%，通過率為 99.90%。 • 成品檢測受測率為 100.00%，通過率為 100.00%。	漢田公司 2024 年依法規要求或自願設置食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比。	編號七
8	109、167	4.2.1 能源與溫室氣體管理	漢田公司 2024 年能源消耗量統計如下： 單位：十億焦耳(GJ) 類別 / 2024 年 外購電力 / 6,144.18 液化石油氣 / 2,326.93 柴油 / 164.41 天然氣 / 5,818.94 汽油 / 240.92 合計 / 14,695.38 定量指標 / 單位 / 2024 年 消耗能源總量 / GJ / 14,695.38 外購電力百分比 / 百分比 / 41.81% 再生能源使用率 / 百分比 / 0.00% 註： 1. 電力= 該年度用電度數 *3,600KJ/ 仟度。 2. 液化石油氣 (J)= 液化石油氣=該年度用量 (kg)*6,635(熱值)*1.818(單位換算)*4,184J。 3. 汽油(J)= 該年度用量(L)*7,800(熱值)*4,184J。 4. 柴油(J)= 該年度用量(L)*8,400 (熱值)*4,184J。 5. 天然氣 (LNG)(J)= 該年度用量 (m^3)*8,000(熱值)*4,184J。	漢田 2024 年能源統計數據。	編號八

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編號	頁次	內文標題	標的資訊	適用基準	作業辦法
9	114、167	4.2.2 水資源管理	漢田公司 2024 年自來水使用情況如下： 單位：千立方公尺(m^3) 類別 / 2024 年 總取水量 / 159.38 總耗水量 / 0.91 總排水量 / 158.47 註： 1.總排水量=總取水量-總耗水量。 2.總取水量依台灣自來水(股)公司帳單進行揭露。 3.總耗水量依公司物料明細之標準用水統計。	漢田公司 2024 年用水及耗水統計數據。	編號九
10	165、167	SASB 準則內容索引	• 2024 年銷售產品總重量為 2,236.36 公噸，上述總重量僅包含機能性飲品。 • 以員林廠區及漢湖總部作為生產工廠，其餘據點皆為倉庫及物流中心。	漢田公司 2024 年售出產品重量、生產設施場所數量。	編號十

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