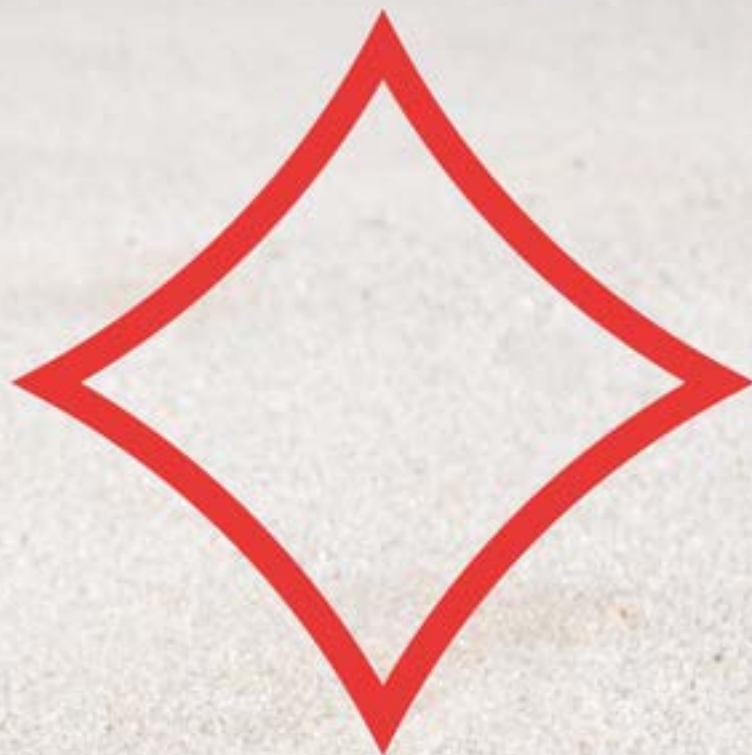


**Profit
People
Planet**



Let's Spark the Future

tci Sustainability Report

Longevity with Joy & Wellness

Vol. 2024



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Message from the Chairman

As business leaders, why do we prioritize sustainability?
Because sustainability means having a future.
Only by embracing change and rising to challenges every day can a company continue to move forward.

True sustainability goes beyond economics—
It is about empowering our company to always have a future.
In a volatile market where challenges never cease, the one constant is consumers' expectation for innovation and value.

Fulfilling this expectation is our purpose.
Creating the future is our ongoing commitment.

This is why we redesigned our Group's logo,
placing "Spark" at the heart of our spirit.

Spark represents creativity, action, and surprise.
It embodies our drive to constantly challenge ourselves and create those "This is amazing!" moments.
This is the future we aspire to bring.

We believe that only on the foundation of innovation
can a company truly fulfill its responsibilities to both the environment and society.

**Science makes the future visible,
business makes the future real.
With the spirit of Spark, we ignite the future.**

Let's Spark the Future — now.



Chairman

Vincent Chan

Let' s Spark the Future

TCI is guided by the corporate mission of "Longevity with Joy & Wellness," and is fully committed to sustainable development across the entire organization. The Company strives to strengthen corporate governance, promote environmental sustainability, and foster social prosperity. By collaborating closely with suppliers and partners across the value chain, TCI aims to create shared value for all stakeholders. Through public alignment with global sustainability initiatives, TCI has made ambitious external commitments and continues to invest in the company' s sustainable transformation, with the goal of driving positive influence across the industry value chain. TCI has already committed to leading initiatives in energy and climate action, and actively advances renewable energy adoption and carbon reduction measures. Looking ahead, the Company will further expand its sustainability governance framework, integrate ESG goals into strategic decision-making, and translate its sustainability vision into tangible actions that generate positive impacts on both society and the environment.

♦ TCI' s Commitment —

RE100

Affected companies must commit to using 100% renewable energy by 2050

2030

100% use of renewable energy
Member Since: 2018

EP100

Affected companies must set targets for improving energy productivity or integrate energy management systems

2026

Integration of energy management system by 2026
Using 2016 as the base year, energy productivity will increase by 35% in 2040
(*EP100 Energy Productivity Unit: Revenue/kWh)
Member Since: 2019



SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION
Commit to corporate carbon reduction targets with a rigorous methodology developed by the Science Based Targets initiative (SBTi)

2030

Using 2018 as the base year, decrease the absolute emission reduction of Scope 1 and 2 by 51% and decrease the emission of "purchase of goods and services" of Scope 3 by 15% by 2030.
Member Since: 2021



Improving the sustainable management of water resources: implementing internal (organizational) and external (watershed) measures to maximize the water resource benefits for society, the environment, and the economy.

The first Taiwanese company has been granted permission to join the Alliance for Water Stewardship (AWS), an international organization for water resource management.
Member Since: 2022

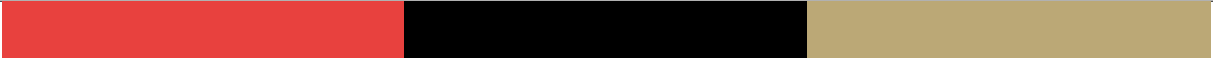
Let's Spark Ignite Tomorrow



With a refreshed brand identity,
we embrace the rapid transformation of the global health market.

- This is more than a visual refresh—it is a renewed commitment to our values:
- Driving progress in human health through continuous innovation and intelligent manufacturing.
 - Strengthening our CDMO+ end-to-end services by integrating AI and biotechnology expertise to create new value for clients and consumers.
 - Deepening global collaborations to foster lifestyles of health, happiness, and longevity.

We sincerely thank every partner, client, and consumer who supports TCI.
Behind our new brand identity lies our unchanged mission and enduring passion to move forward.
Stay tuned as we continue to unlock new possibilities for global health!



- TCI Corporate Colors:
- TCI Red / PANTONE Red 032 C — Symbolizing passion and the spark of creativity
 - TCI Black / PANTONE Process Black C — Representing rationality and professionalism
 - TCI Gold / PANTONE 8383 C — Symbolizing excellence and honor



The core emblem, the "Red Spark", symbolizes the fusion of science and passion, igniting our belief in driving health through innovation.
The shift from uppercase to lowercase in our brand lettering conveys greater approachability, reflecting our openness, diversity, and progressive spirit in connecting with global clients and consumers.

The typography blends the DNA of "Daiken" and "tci", replacing the traditional shield design with a modern fluid form, symbolizing vitality and the continuous spark of innovation.



About This Report

Starting in 2018, TCI Co., Ltd. (hereinafter referred to as TCI) publishes an annual Sustainability Report. The previous report was released in September 2024. In addition to disclosing certain financial information, this report summarizes the previous year' s management guidelines, investment, and performance on non-financial issues related to corporate governance, environmental protection, and social responsibility. The "ESG" section of the Company' s website responds to address the concerns and expectations of global stakeholders on the issue of sustainable development. It aims to establish long-term partnerships with stakeholders to promote social inclusion and sustainable growth.

Reporting Period and Compliance

This report was compiled per GRI Standards, 2021 edition, issued by the Global Reporting Initiative (GRI). The information disclosure period is from January 1, 2024, to December 31, 2024, the same as the reporting period of TCI' s 2024 Annual Report.

Reporting Boundaries and Scope

The organizational boundaries covered in this report include the management policies and performance of economic, environmental, and social material topics at TCI' s Taipei Headquarters and Pingtung Precise iManufacturing Center (Rock Park). Some indicators also cover the Shanghai Precise iManufacturing Center (Golden Mountain Park), other offices in China, the United States Precise iManufacturing Center (Beehive Park), other U.S. offices, and European offices, representing 99% of TCI' s total manufacturing revenue. However, subsidiaries such as Maxigen Biotech Inc., TCI Gene Inc., and TCI Living Co. are not included. Different organizational boundaries for specific data are noted separately.

- ♦ Company Headquarters: 8F., No.187, Gangqian Road, Neihu District, Taipei City, Taiwan
- ♦ Pingtung Precise iManufacturing Center (Rock Park):
PABP BRANCH: No. 12, Shennong Rd., Dehe Vil., Changzhi Township, Pingtung County (S5 Functional Drink Factory, S9 Functional Food Factory, S12 Automatic Warehouse)
BioCosme PABP BRANCH: No. 21, Shennong Rd., Dehe Vil., Changzhi Township, Pingtung County (S11 Eco Facial Mask Factory)
- ♦ Shanghai Precise iManufacturing Center (Golden Mountain Park): No.989, Jin Ge Rd., JinShan Industrial Park, Shanghai 201506, China (S8 Shanghai Dietary Supplements Factory)
- ♦ United States Precise iManufacturing Center (Beehive Park): 737 E 1180 S American Fork, Utah 84003, United States (S16 Beehive Functional Drink Factory)

Report Assurance

The Company has entrusted PwC Taiwan to conduct limited assurance on specific essential performance information per ISAE 3000. The assurance report is as attached in the Appendix.





I. OUR BUSINESS

1.1 About TCI

1.2 Main Products and Value Chain

1.3 Organizational Overview

1.4 Operational Overview



TCI upholds Trust as its guiding principle, values Creation, and leverages Intelligence in manufacturing to consistently provide customers and consumers with high-performance products and services over the long term.

Building upon three core commitments—Scientific Leadership (Integrated Bioscience Design, IBD), Reliable Manufacturing (Contract Development and Manufacturing Organization+, CDMO+), and Customer Trust (Global Total Solution, GTS)—TCI is rapidly expanding worldwide and opening new frontiers.



大江基因
TCI GENE INC



TCI LIVING
—— 大江生活

1.1 About TCI

Founded in 1980, TCI launched its initial public offering in 2011 and has been listed on the stock exchange market since 2013. At the end of 2024, there were 792 employees in the TCI global organizations. In the past decades, the Company created many best-selling products for many customer partners worldwide. Every year, TCI produces hundreds of millions of tablets and capsules of health foods, tens of millions of functional drinks, and millions of masks, serums, and other skincare products; these products are sold in 67 countries around the world. TCI aims to accelerate the development of higher-performance products based on "Integrated Bioscience Design (IBD)" and "BioResource Data Mining" and join and delight the lives of hundreds of millions of people through the influence of its high-quality products. As a Contract Development and Manufacturing Organization (CDMO), TCI designs and manufactures unique formulas and exceptional products in the market for our customers through our differentiated product design and research and development technology. Headquartered in Neihu Technology Park, Taipei, Taiwan, TCI has operational locations in Asia, Europe, and North America. In 2024, its consolidated revenue reached NTD 7.24 billion. Through effective planning and development of the economy, environment, and society, TCI has created sustainable value for enterprises, the environment, and society and opened up the potential for shared prosperity.

* Prior to the publication of this report, sales expanded to 67 countries.

In 2025, TCI will transform into a CDMO+ service model, leveraging AI and data to drive innovation and enhance efficiency in product design, development, and manufacturing. By applying AI technologies, TCI can more rapidly analyze market demands, optimize manufacturing processes, and deliver differentiated product design solutions, while also providing clients with market entry and regulatory support. This transformation will significantly accelerate full product lifecycle planning and supply chain management.

1980
Founded
2013
Listed on OTC
(Taiwan)
67 Sales
countries



Image: CDMO+ promotional image at Vitfoods 2024

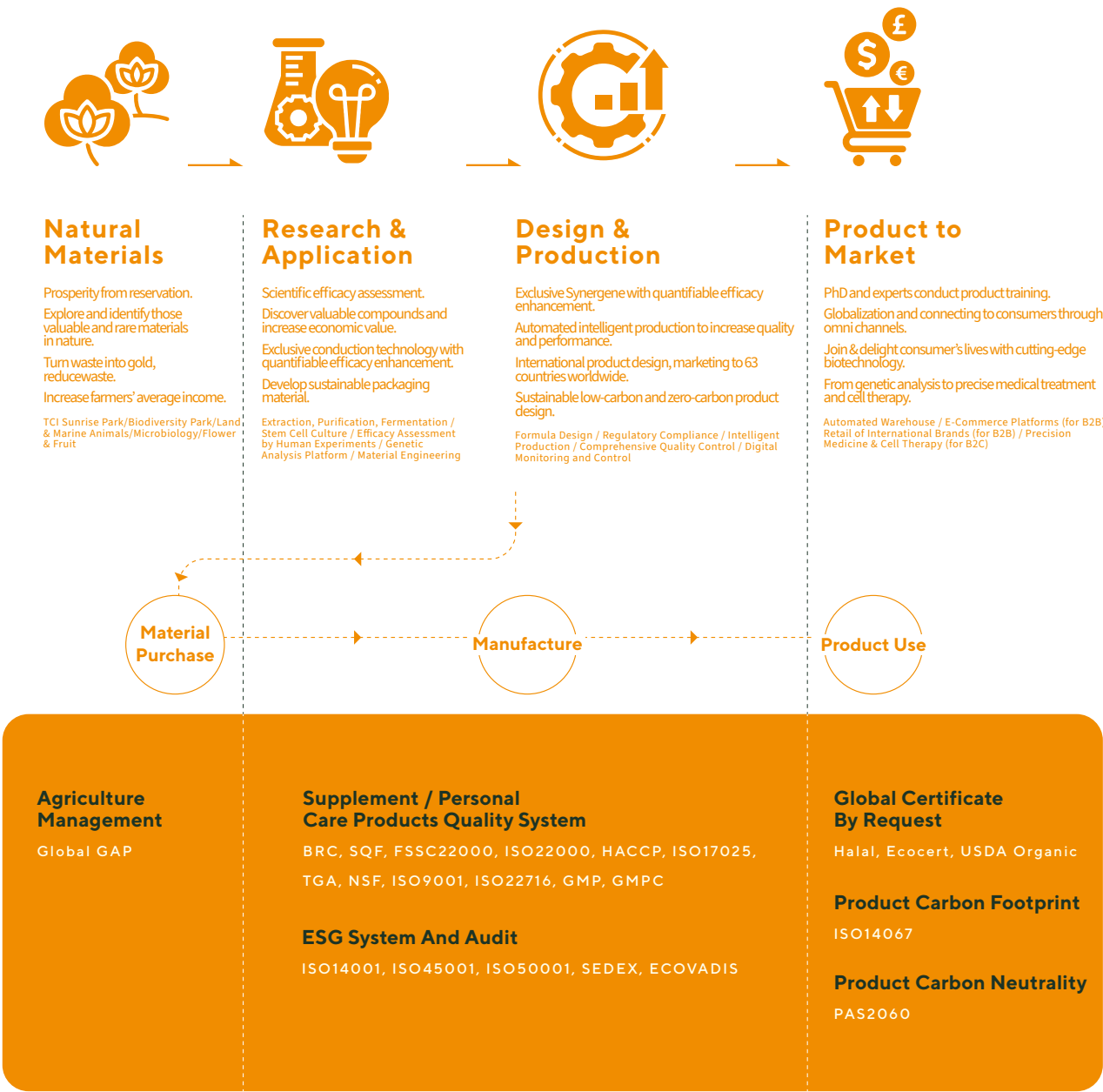
1.2 Main Products and Value Chain



Among the TCI Group, TCI has 45 years the history on Contract Development and Manufacturing Organization as its core business and has longest professional CDMO+ experience. In addition, TCI invests and accumulates the most research and development results among the Group. TCI focuses on the CDMO+ business model of health foods and skincare products, providing differentiated and high-performance product designs. Through cutting-edge scientific validation and human clinical trials, TCI ensures that consumers can benefit from the products designed and manufactured by the Company so that the products can "join & delight consumer' s life."

TCI serves global customers and currently sells products in 67 countries. By continuing to invest in cutting-edge research and development every year, not only has TCI accumulated an extensive database of natural functional ingredients but also revealed unique applications in new delivery technologies and dosage forms to our customers. TCI forms strong partnerships with international customers by establishing state-of-the-art intelligent factories, stable and responsible supply chains, pursuing the highest global quality standards, and optimizing digital management. As a result, customers only need to plan their product launches, and TCI provides them with an endless supply of popular products and a one-stop service with a zero-time difference. TCI' s S-grade factory represents Safety, Standards, and Speed. The Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Mountain Park) have progressively obtained a range of international certifications, including Global GMP, GMPC, FSSC22000, SQF (Safe Quality Food) , HACCP, ISO

9001 Quality Management System (QMS), ISO22000 Food Safety Management System, ISO 22716 Cosmetics - Good Manufacturing Practices (GMP) , ISO 14001 Environmental Management Systems, ISO 50001 Energy Management System, ISO 45001 Occupational Health and Safety Management System, ISO 14644 Clean Room Standards, ISO 28000 Security Management for the Supply Chain, as well as SMETA (Sedex Members Ethical Trade Audits) audits through Sedex (Supplier Ethical Data Exchange), BRC (British Retail Consortium) certification, and the rare NSF (National Sanitation Foundation) certification from the United States and TGA (Therapeutic Goods Administration) certification from Australia. The centers also participate in the annual EcoVadis Corporate Social Responsibility (CSR) assessment. In addition, TCI assists customers in FDA registration, China food marketing authorization, Indonesia BPOM application registration, and HALAL certification application, including MUI, JAKIM, THIDA, and other HALAL types. This allows customers to focus on marketing without worrying about the rapid expansion of the market and the regulatory and qualification requirements of each regional market.



International Audit

Category	Audit		Country/Region	Rock Park (S5.S9.S12)	Rock Park (S11)	Golden Mountain Park (S8)
GFSI	BRC	Food Safety Standards	International (EU & US)	✓	✓	—
	BRC	Food Safety Standards (Packaging Materials)	International (EU & US)	✓	—	—
	FSSC22000	Food Safety Management System	International	✓	✓	—
	IFS	International Food Safety Standards	International (DEU/FRA)	✓	✓	—
	SQF	Food Safety Standards	International	✓	✓	—
	SQF	Food Safety Standards (Packaging Materials)	International	✓	✓	—
Global GAP	Global GAP	Good Agricultural Practices	International	✓	—	—
ISO	ISO 9001	Quality Management System	International	✓	✓	✓
	ISO22000	Food Safety Management System	International	✓	✓	—
	ISO14001	Environmental Management System	International	✓	✓	✓
	ISO45001	Occupational Health and Safety System	International	✓	✓	✓
	ISO50001	Energy Management System	International	✓	✓	—
	ISO22716	Cosmetic Safety Management System	International	✓	—	—
	ISO14064-1	GHG	International	✓	✓	✓
	ISO14644	Clean Room Standards	International	✓	✓	✓
	ISO46001	Water Management System	International	In process	In process	In process
	ISO14046	Water Footprint Standard	International	In process	In process	In process
	ISO13485	Medical Facility Management System	International	✓	In process	—
	ISO28000	Secure Supply Chain Systems	International	✓	✓	In process

Category	Audit		Country/Region	Rock Park (S5.S9.S12)	Rock Park (S11)	Golden Mountain Park (S8)
Others	TGA	GMP	International (AUS)	✓	—	—
	PAS2060	Carbon Neutrality	International	✓	✓	—
	NSF	GMP	International (US)	✓	✓	—
	HACCP		International	✓	✓	—
	TQF	GMP	Taiwan	✓	—	—
	TFDA	GMP	Taiwan	✓	✓	—
	GMPC	GMP	International	✓	—	—
	SMETA	Social Responsibility	International	✓	✓	✓
	SA8000	Social Responsibility	International	✓	—	—
	AWS	Alliance for Water Stewardship	International	In process	In process	In process

1.2.1 Exclusive Integrated Bioscience Design

TCI's mission is to develop high-performance products through an Integrated Bioscience Design methodology based on consumers' needs, to join & delight consumer's life. The purpose of TCI is to create good products. Consumers only purchase and use truly effective products, thus, joining consumer's life. In addition, only effective products improve consumers' health, therefore, delighting consumer's life. Thus, TCI must produce high-quality products that can join & delight consumer's life. Currently, TCI-developed products, including health foods, skincare products, medical devices, and pharmaceuticals, are sold in 67 countries worldwide. Committed to its CDMO business model, TCI creates market-steady and popular products for brand customers.

1.2.2 Create Differentiated Products

TCI adheres to the spirit of "loyal to customers." The Company designs and develops differentiated products for customers in the international market and assists customers in ensuring that their products satisfy consumer demands of different regions in terms of function, taste, user experience, and environmental sustainability. To create differentiated products, TCI assembles outstanding teams worldwide, including Taiwan, China, the U.S., Europe, Southeast Asia, and Oceania. In addition, the Company forms long-term and mutually beneficial partnerships with corporate customer partners through resource sharing, accumulating research and development, manufacturing, intellectual property, quality certification, and various intangible assets.

1.3 Organizational Overview



At least 5%
of annual revenue is
allocated to R&D each year.

1.4 Operational Overview

1.4.1 Key Operational Performance

	2022	2023	2024
Revenue <small>(NT\$ Billion)</small>	74.3	80.1	72.4
Gross Profit <small>(NT\$ Billion)</small>	31.3	32.1	31.7
Operating Profit <small>(NT\$ Billion)</small>	10.2	10.5	10.2
Non-operating Income and Expenses <small>(NT\$ Billion)</small>	2.6	1.2	1
Profit Before Tax <small>(NT\$ Billion)</small>	12.8	11.7	11.3
Net Profit After Tax <small>(NT\$ Billion)</small>	8.2	9.9	9.7
EPS <small>(NT\$/Share)</small>	6.06	7.73	7.60
Cash Dividend <small>(NT\$/Share)</small>	5.00	7.00	10.00
R&D as % of Revenue <small>(%)</small>	9.0%	7.0%	9.0%

Note: The financial figures related to operating performance are based on the consolidated financial statements of the TCI Group.

1.4.2 Biotechnology-focused Diversification Strategy

TCI invests about 5% of its annual revenue in research and development. Over the years, the Company accumulated a large number of precious discoveries, which have the potential to upgrade the industry, whether applied to health care products, skincare products, pharmaceuticals, genetic platforms, biological materials, medical materials, and others. Therefore, TCI proactively prepares for strategic investments and mergers and acquisitions since 2021, intending to form a biotechnology alliance. Utilizing TCI' s Technical IP, Capital, and International Channel resources to bring Taiwan' s health food, skincare, personal products, medical devices, pharmaceuticals, and cutting-edge medical treatments towards internationalization. TCI continues to build research and development capacity, upgrade industrial technology, invest in automated intelligent production, develop global sales channels, and create a business model in which local and international resources prosper together to achieve a biotechnology-focused diversification strategy.

II.

HOW WE APPROACH SUSTAIN- ABILITY

2.1 Sustainability Key Performance

2.2 Sustainability Policy

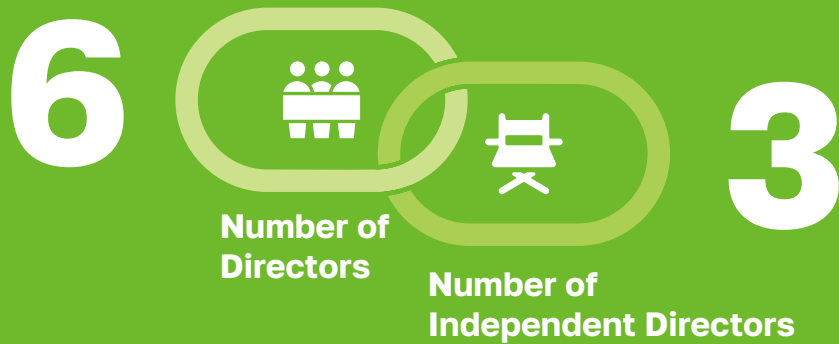
2.3 In Response to International Sustainable Development

2.4 Stakeholder Engagement

2.5 Materiality Analysis

2.1 Sustainability Key Performance

Economic



	2022	2023	2024
Company Revenue <small>(NT\$ Billion)</small>	74.3	80.1	72.4
R&D Expense as % of Total Revenue <small>(NT\$ Billion)</small>	9.0%	7.0%	9.0%
Incidents of Ethical or Integrity Violations <small>(NT\$ Billion)</small>	0	0	0
Number of Patents Obtained <small>(NT\$ Billion)</small>	142	104	34
Number of Trademarks Obtained <small>(NT\$ Billion)</small>	181	122	288

Environmental

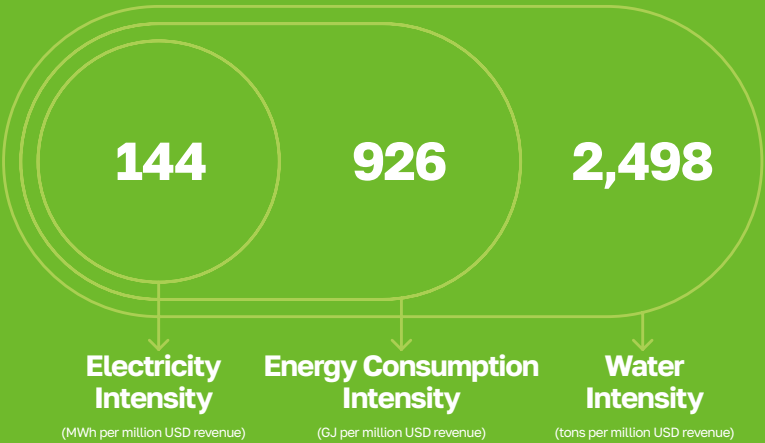
Solar Panel Installation Capacity



- Received a B grade in the 2024 CDP Climate Change Questionnaire

- Participated in the S&P CSA in 2024 and scored in the top 15% of the world' s personal care products industry

- Pingtung Precise iManufacturing Center (Rock Park) - PABP Branch and BioCosme PABP Branch: Awarded Silver for EcoVadis, Shanghai Precise iManufacturing Center (Golden Mountain Park): Awarded Bronze for EcoVadis



Note:Environmental Performances covers Pingtung Precise iManufacturing Center (Rock Park), Shanghai Precise iManufacturing Center (Golden Hill Park).

Social

930K
annually

The average salary of non-manager full-time employees



30.6
hours



Education training hours per capita (hours)

52%



Female management job ratio



134,079
completes lessons on the TCI App online learning platform

2.2 Sustainability Policy

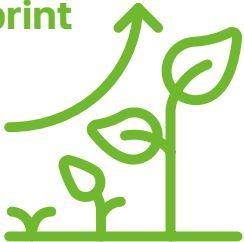


Corporate Governance

ESG management
ESG Disclosure Transparency Enhancement,
corporate governance assessment
IR and public relations

Sustainable Operation

Energy management: Energy saving and renewable electricity
Carbon management: Carbon reduction and neutrality
Product management: Circular economy and carbon footprint
Water management
Waste management
Supply chain sustainability



Employee & Social Care

Talent development
Compensation and benefit increase
Contribution for community
Human rights protection

2.2.1 ESG Policy

With the corporate mission of "join & delight consumer's life," TCI adheres to the business principles of Trust, Creation, and Intelligence and works with suppliers and value chains to create value for various stakeholders. TCI focuses on sustainable development, and the entire TCI Group commits to improving corporate governance, promoting environmental sustainability, and practicing social prosperity. The Company adopts the United Nations Sustainable Development Goals (SDGs) as the approach to sustainable operations, echoing eleven goals pertinent to the Company's operations. In addition, TCI continues to realize substantive actions in various aspects, such as economic, environmental protection, ecological restoration, human rights, education, and integrity in the Company's operations and the value chain, with the Board of Directors as the highest level of supervision and carrying out concrete actions at all levels.

TCI's ESG policies includes the following aspects:

- Establishment of regulations on non-use of hazardous substances
- Procurement policies of conflict minerals
- Pollution prevention: air quality, waste, wastewater, noise
- Greenhouse gas management
- Mitigate food loss
- Use of resources and circular economy
- Biodiversity
- Equality of human rights
- Prohibition of sexual harassment and various forms of harassment such as verbal, physical, and stalking

2.2.2 ESG Development Structure

The ESG Committee promotes the sustainability affairs of TCI, and the Chairman leads the ESG Committee as the Chairperson. The Chairman appoints members of the ESG Committee who represent the top executives of each department, consisting of 13 senior executives. The professional capabilities of the Committee members include fields such as finance, legal affairs, business development, information technology, ESG, corporate governance, human resources, etc., and participate and discuss ESG projects and provide cross-departmental resources. With the Board of Directors at the highest level, the Committee realizes corporate social responsibility on four primary levels by implementing corporate governance, promoting a sustainable environment, fostering social care, and strengthening information disclosure. The ESG Committee routinely convenes a meeting every quarter and reports to the Board of Directors at least once a year. The Chief Sustainability Officer plans the Company's ESG strategy blueprint and action plans sets sustainability goals and allocates corporate resources. In addition, the Chief Sustainability Officer works with the ESG Committee to plan and promote sustainability projects within the company, track implementation progress, make timely adjustments per international sustainability trends, and respond to stakeholders' expectations. Under the President Executive Office, Sustainable Development Office studies international trends in sustainable development, grasps stakeholder needs, and identifies material issues proposes strategies to address or mitigate them, and presents them to the ESG Committee. In addition, The Sustainable Development Office prepares an annual Sustainability Report to address the economic, environmental, and social impact issues arising from operational activities as one crucial communication channel with external stakeholders.

2.3 In Response to International Sustainable Development

2.3.1 UN Sustainable Development Goals



2 Eliminate Hunger

The increased atmospheric carbon dioxide concentration expects to reduce plant protein content, including in major food crops. As a nutritional supplement solution provider, we research and development, design, and manufacturer with specific products and technologies. TCI helps solve the health problem of insufficient protein intake for the general public.



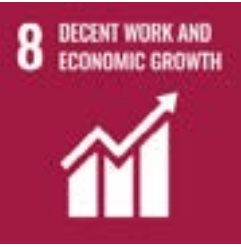
4 Quality Education

Culturing young talents is the foundation of the Company's long-term management. TCI applies its expertise and resources in biotechnology to promote science education in cooperation with the Taichung National Museum of Natural Science. The Company has set up corner bookshelves in elementary and middle schools in the rural areas of Pingtung to encourage students to read.



7 Affordable and Clean Energy

As users of energy, companies should contribute to sustainable energy production methods. TCI takes action year by year to build renewable energy and energy storage facilities and improve energy use efficiency, playing the role of a promoter in energy transformation.



8 Suitable Work and Economic Growth

A friendly working environment and appropriate salary and benefits are the basis for the world's progress and the growth of the company's operations. TCI provides better than average market salary and benefits to create high-quality life for its employees.



9 Industry, Innovation and Infrastructure

Through innovative research and development, TCI promotes social progress through continuous product innovation; thus, the Company continues to refine industrial production processes to improve the efficiency of energy and resource utilization and gradually implement sustainable production.



10 Reducing Inequality

As an international company, “value diversity and inclusion” is among the eight TCI Spirits. The Company ensures that employees are not treated differently based on gender, nationality, physical or mental condition, race, religious beliefs, or political affiliation.



12 Responsible Consumption and Production

The deterioration of the ecological environment has led to an increasing concern for sustainable products worldwide. Therefore, providing environmentally friendly and sustainable products to customers and end consumers through green production is one of the essential strategies in the operation of TCI.



13 Climate Action

Mitigating the negative impacts of climate change is a shared responsibility of all businesses, and climate-related risks and opportunities interact with business operations. Therefore, TCI commits to promoting the construction of renewable energy, improving energy efficiency, and responding to international initiatives to start actions to mitigate climate change.



14 Marine Ecology Conservation

15 Terrestrial Ecology Conservation

The marine and terrestrial ecosystems provide abundant natural resources for human beings. The sustainability of food and nutrition depends on the sound functioning of natural ecological functions. TCI obtains raw materials for its products from nature and will continue to invest in biodiversity restoration projects.



17 Diverse Partnerships

By strengthening the cooperation between upstream and downstream of the value chain through multiple channels, TCI maintains effective communication between the Company’s sustainability policy and its suppliers and customers, thus, enhancing the overall sustainability benefits of the value chain.



2.3.2 International Sustainability Initiatives

TCI maintains its focus on international sustainability issues and trends. The Company commits to ambitious sustainability goals by publicly responding to international initiatives. TCI continues to invest in the Company’s sustainability transition and hopes to make an impact in the industry value chain. The Company has already committed itself to a landmark initiative in energy and climate change and is actively involved in renewable energy development and energy reduction.

Initiative Name	Member Since	Contents	TCI's Commitment
RE100	2018	Affected companies must commit to using 100% renewable energy by 2050	100% use of renewable energy by 2030
EP100	2019	Affected companies must set targets for improving energy productivity or integrate energy management systems	Integration of energy management system by 2026 Using 2016 as the base year, energy productivity will increase by 35% in 2040 *EP100 Energy Productivity Unit: Revenue/kWh
SBTi	2021	Commit to corporate carbon reduction targets with a rigorous methodology developed by the Science Based Targets initiative (SBTi)	Using 2018 as the base year, decrease the absolute emission reduction of Scope 1 and 2 by 51% and decrease the emission of "purchase of goods and services" of Scope 3 by 15% by 2030.
Alliance for Water Stewardship, AWS	2022	Improving the sustainable management of water resources: implementing internal (organizational) and external (watershed) measures to maximize the water resource benefits for society, the environment, and the economy.	The first Taiwanese company has been granted permission to join the Alliance for Water Stewardship (AWS), an international organization for water resource management.

2.4 Stakeholder Engagement

Through the ESG Committee, TCI invites interdepartmental colleagues to conduct stakeholder identification. In addition, the Committee identifies priority communication targets and responds to stakeholder concerns based on the five fundamental principles of the AA1000 Stakeholder Engagement Standard (2015): dependability, accountability, degree of concern, influence, and multiple perspectives. The six significant stakeholders identified include customers, investors, suppliers, employees, communities, and government.

2.4.1 Stakeholder Engagement Methods

To handle and respond to the issues of stakeholders' concerns, the ESG Committee collects communication information from each contact person, including but not limited to questionnaire surveys, telephone/video/physical meetings, e-mail communication, and others. Through diversified and unobstructed communication channels, TCI solicits the suggestions and expectations of stakeholders and reports the feedback to the ESG Committee which shall serve as an essential reference indicator for the formulation of operational and sustainable development strategies.

Stakeholders	Issues of Concern	Communication Channels	Communication Frequency	2024 Communication Results
Investors	3.2 Integrity management 3.4 Risk management 4.1 Innovative research and development 5.1 Climate change and carbon management 5.2 Energy management	ESG website, ESG reports Annual shareholder meetings Investor conferences Financial reports Company website Email (for shareholder services) Investor forums Visits by institutional shareholders	Yearly Yearly Quarterly Yearly Irregular Irregular Irregular Irregular	TCI held 1 shareholder meeting TCI organized 4 investor conferences TCI attended 1 investor forums TCI organized 1 corporate shareholder visit conference In addition, there are immediate responses to investor calls and emails to maintain an open engagement channel.
Customers	3.5. Customer relationship management 3.7 Information security and management 5.1 Climate change and carbon management 4.1 Innovative research and development 5.5. Green products 6.4. Occupational health and safety 6.2 Labor rights equalit	ESG website, ESG Reports Customer satisfaction surveys Technical reports Industry monthly reports Business review meetings with customers Customer audits Company website	Yearly Yearly Quarterly Monthly Irregular Irregular Irregular	TCI conducted 37,400 business review meetings. Customer needs were immediately feedbacked to senior executives of various departments. The Company formulated specific response policies after unobstructed engagement to rapidly respond to customer needs and expectations.
Suppliers	3.6 Supplier sustainability management 3.4 Risk management 5.1 Climate change and carbon management 6.2 Labor rights equalit	ESG website, ESG Reports Questionnaires and annual audits and site visits Supplier conferences Regular business review meetings Instructions for environmental health and safety management	Yearly Yearly Yearly Quarterly Irregular	TCI held 1 supplier meetings and engaged all supplier suggestions through open channels.
Employees	6.1 Talent employment and development 6.3 Joyful workplace	Labor meetings Employee performance Meetings of the employee welfare committee Internal website of the company Email/Dedicated communications through TCI Service	Half-yearly Quarterly Irregular Irregular Real-time	TCI received 887 proposals and opinions from employees in labor meetings, proposal meetings, internal communication channels, and TCI Service, and engaged all through open channels.
Communities	7.1 Social welfare 5.3 Water resource management 5.4 Waste management	ESG website, ESG Reports Corporate donations or donations for welfare activities Industry-academia-research cooperation Company website Email	Yearly Irregular Irregular Irregular	TCI organized 85 industry-academia interactions and receptions and one community concert, raising over NT\$1.7 million in donations. In addition, TCI cooperated with the National Museum of Natural Science to promote popular science education and lectures in Pingtung, comprising 13,132 participants. Furthermore, TCI sponsored 2 local Pingtung athletes by nutritions supplement.
Government	3.2 Integrity management 3.3 Legal compliance 5.1 Climate change and carbon management 5.2 Energy management 6.2 Labor rights equality 6.4. Occupational health and safety	Official documents Market Observation Post System Company website Government-organized events	Real-time Real-time Irregular Irregular	TCI continuously communicates and optimizes the management system for material issues such as corporate governance, environmental protection, labor rights, occupational health, safety, and others.

2.5 Materiality Analysis

2.5.1 Process for Identification of Material Issues

To understand the degree of concern of stakeholders about TCI' s sustainable issues and the impact of various sustainable issues on the Company' s operations and to enable the corporate social responsibility report to achieve effective communication with stakeholders, TCI conducts an annual materiality analysis, has organized the sustainability issues of major concern to stakeholders which would cause a significant impact on the Company's operations. Based on the analysis, TCI has arranged the order of the material issues, defined the boundaries for disclosure in the ESG report, and set up the goals of internal sustainability management so as to continuously improve sustainable operational performance, strengthen information disclosure and take necessary measures. For the identification of sustainability issues, TCI considers the economic, environmental, and social aspects from the perspective of risks and opportunities and incorporates the GRI Standards (2021) and the Sustainability Accounting Standards Board (SASB) Standards referring to the essential disclosure items of the international sustainability assessment such as CDP, DJSI, Sustainalytics, EcoVadis. In addition, the Company evaluates the issues of concern for international initiatives, the direction of the Company' s business strategy, and the results of stakeholder engagements and lists 23 potentially material issues. Representatives from various departments of the ESG Committee analyzed potential material issues, focusing on the impact on the Company and the level of concern of stakeholders, with a final evaluation of 11 material issues.

9

- Business Performance
- Ethical Business Practices
- Regulatory Compliance
- Risk Management
- Supply Chain Management
- Customer Relationship Management
- Product Quality and Safety
- Innovation in Technology and Business Deployment
- Innovative Business Models or Products

7

- Climate Change and Carbon Management
- Energy Management
- Water Resource Management
- Waste Management
- Pollution Prevention
- Biological and Natural Resources
- Green Products

7

- Labor Rights and Equality
- Diverse Employment and Non-Discrimination
- Talent Recruitment and Development
- Happy Workplace and Employee Care
- Workplace Health and Safety Management
- Social Participation
- International Participation

Process for Identification of Material Topics

Step1: Identification of potential issues	<p>6 significant stakeholders</p> <p>Six types of stakeholders have been identified based on AA 1000 SES: employees, customers, suppliers, investors (including shareholders), communities, and governments; and grasped the issues of stakeholder concerns.</p>	<p>22 sustainability issues collected</p> <p>1.Reference to the key points of international sustainability evaluation: CDP, DJSI, Sustainalytics, EcoVadis</p> <p>2.International initiatives: SDGs, RE100, EP100, SBTI, TCFD</p> <p>3.Direction of the Company' s business strategy</p> <p>4.Results of stakeholder engagements</p>
Step2: Analysis and Evaluation	<p>Investigation and Analysis by the ESG Committee</p> <p>The ESG Committee, represented by the supervisors of each department, uses the results of stakeholder engagements to determine the "level of concern" of each stakeholder about the issue and the potential "level of impact" of the economic, environmental, and social issues discussed by the ESG Committee to determine the level of significance of the topic.</p> <p>Impact measurement factors: revenue, operational risk, customer partnerships, environmental impact, social impact.</p>	<p>13 ESG committee members</p> <p>↓</p> <p>6 stakeholders</p> <p>Level of concern</p> <p>5 evaluation factors : revenue, operational risk, customer relationship, environmental impact, social impact.</p> <p>Level of impact</p> <p>↓</p> <p>9 economic issues, 6 environmental issues, 7 social issues.</p>
Step3: Approval of Material Issues	<p>In 2024, the Company has analyzed 11 material issues related to the operation of TCI. The ESG Committee reports these issues to the Board of Directors and discloses them as significant issues of concern in the annual sustainability report.</p>	

2.5.2 Material Issues and Value Chains

○ Direct impact ○ Indirect impact

	Material Issues (Chapter)	Related GRI Specific Topics	Issue Boundaries		
			Within the Organization	Outside the Organization (Upstream)	Outside the Organization (Downstream)
Economic	3.2 Integrity management	205 Anti-corruption 206 Anti-competition	○	○	○
	3.4 Risk management	201 Economic performance	○	○	○
	3.5 Customer relationship management	418 Customer privacy	○		○
	3.6 Supply chain sustainability	308 Supplier environmental assessment 414 Supplier social assessment	○	○	
	4.1 Innovation and R&D	201 Economic performance	○		○
Environment	5.1 Climate change and carbon management	201 Economic performance 302 Energy 305 Emissions	○	○	○
	5.2 Energy management	302 Energy	○	○	○
	5.5 Green product	302 Energy 306 Waste	○		○
Social	6.1 Talent employment and cultivation	404 Training and education	○		
	6.2 Equality of labor rights	405 Diversity and equal opportunities 406 Non-discrimination 408 Child labor 409 Forced or compulsory labor 412 Human rights assessment	○	○	○
	7.1 Social Care	203 Indirect economic impacts	○		○



III.

HOW WE GOVERN



- 3.1 Enhancing the Functions of the Board of Directors**
- 3.2 Integrity Management**
- 3.3 Legal Compliance**
- 3.4 Risk Management**
- 3.5. Customer Relationship Management**
- 3.6 Supply Chain Sustainability**
- 3.7 Information Security Management**

3.1 Enhancing the Functions of the Board of Directors

3.1.1 Board Member Diversity and Professionalism

TCI's "Organizational Regulations for the Nominating Committee" and "Director Election Procedures" outline the criteria for director selection, emphasizing factors such as professional expertise, skills, experience, and diversity including gender, age, nationality, culture, and race. Article 192-1 of the Company Act mandates that shareholder perspectives be considered in nominating members of the highest governing body. Moreover, the governance supervisor attends both the nominating committee and the board of directors to ensure the independence of director candidates and prevent conflicts of interest arising from spousal or immediate family relationships. The Board of Directors of TCI Co., Ltd. is composed of three directors and three independent directors, serving three-year terms with an average tenure of 7.3 years. Among the six board members, three are women—one female independent director and two female corporate representative directors—bringing the proportion of female directors to 50%. Board members bring diverse expertise in business management, accounting, economics, biochemistry, and industry marketing, aligning with the

company's strategic goals. They adhere to the Code of Conduct for Board Meetings to mitigate conflicts of interest and follow regulations outlined therein for ethical conduct. In addition to expertise, the board considers skills such as operational decision-making, leadership, crisis management, and international perspectives to enhance its supervisory role. Directors undergo training annually, covering topics like corporate sustainability, social responsibility, governance, and risk management related to emerging trends like AI and significant corporate transactions. These initiatives ensure that the board remains effective in steering the company toward its strategic objectives while upholding the highest standards of governance and ethics.

Education and Training of Directors

Position	Name	Newly appointed or reappointed	Hours
Chairman	Yung-Hsiang Lin	Reappointed	6 hours
Director	Pi-Shu Li	Reappointed	6 hours
Director	Ching-Ting Chen	Newly appointed	6 hours
Independent director	Shu-Min He	Reappointed	6 hours
Independent director	Sung-Yuan Liao	Reappointed	6 hours
Independent director	Chen-Yi Kao	Reappointed	6 hours

In accordance with Article 3 of the "Directors' Performance Evaluation Regulations," TCI requires an external evaluation of the Board of Directors at least once every three years by a professional independent organization or expert. Accordingly, TCI commissioned the Taiwan Institute of Ethical Business on July 22, 2024, to conduct an external performance evaluation of the Board. Moving forward, TCI will continue

to conduct such external evaluations at least once every three years. In addition, the Company has established the "Board of Directors Self-evaluation or Peer Evaluation Management Measures," under which an internal performance evaluation of the Board is conducted at least once a year. The internal assessment is carried out through a self-assessment questionnaire.

Evaluation Items of the Board of Director's Performance by an External Organization

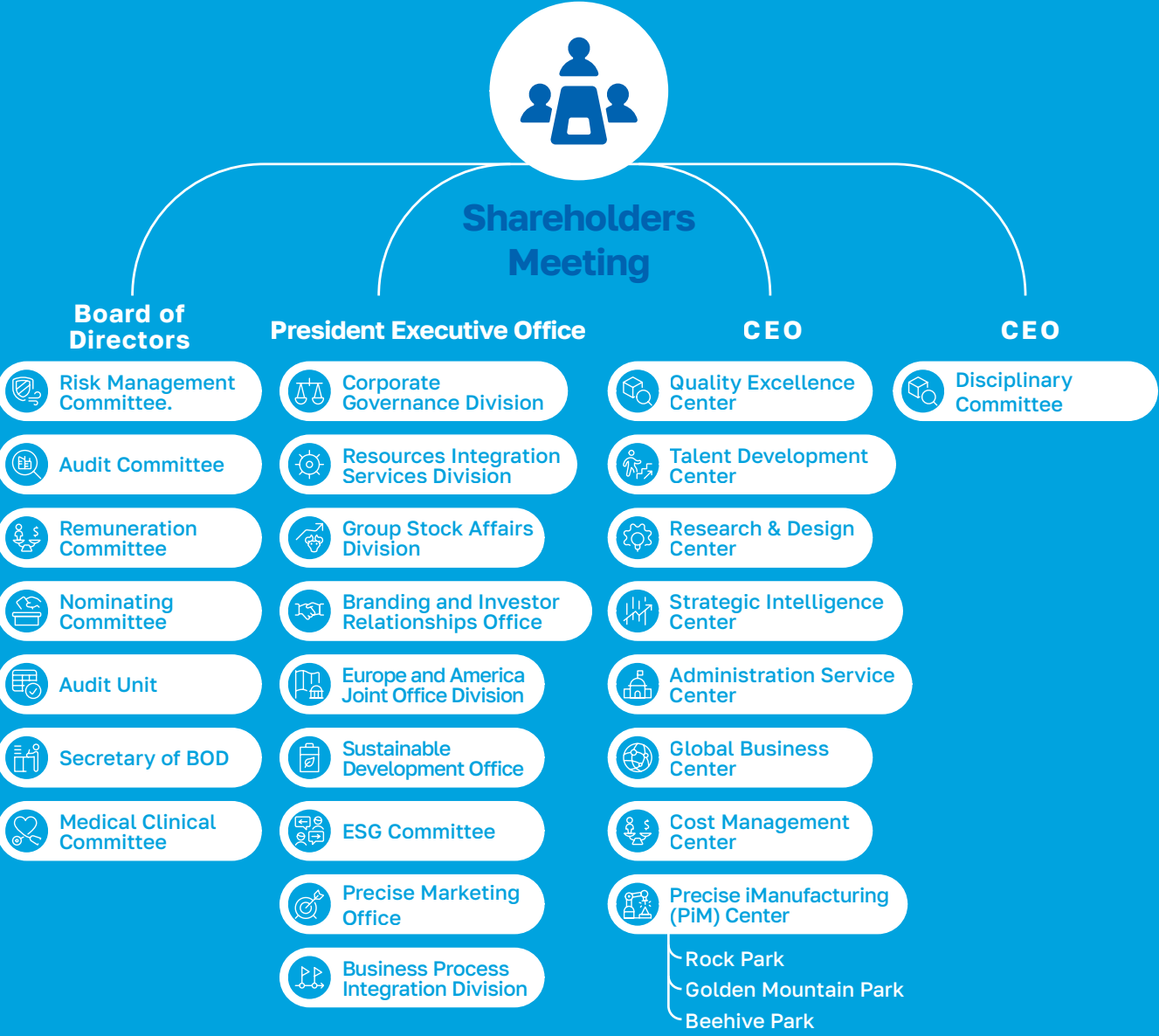
1. Composition of the Board of Directors
2. Guidance from the Board of Directors
3. Authorization of the Board of Directors
4. Supervision of the Board of Directors
5. Communication of the Board of Directors
6. Internal Control and Risk Management
7. Self-discipline of the Board of Directors
8. Others (Board of Directors meetings, support systems, etc.)

3.1.2 The Structure of the Board of Directors and Functional Committees

The Structure of the Board of Directors and Functional Committees

	Responsibilities	Frequency of meetings
<div>Audit Committee The Audit Committee consists of 3 independent directors.</div>	The Audit Committee plays a pivotal role in supporting the Board by overseeing the Company's accounting, auditing, financial reporting processes, and financial controls to ensure their quality and integrity. It evaluates various matters such as financial reports, audit and accounting policies, internal control systems, significant asset or derivative transactions, loans and endorsements, issuance of securities, regulatory compliance, related party transactions, conflict of interest issues, employee grievances, fraud investigations, corporate risk management, and appointments or dismissals of certified public accountants, financial officers, and internal audit officers. Through its thorough examination and assessment of these critical areas, the Audit Committee helps uphold transparency, accuracy, and compliance within the Company's financial operations, safeguarding the interests of stakeholders and ensuring accountability at all levels.	At least 1 regular meeting per quarter, with online participation also counted towards attendance. A total of 5 meetings convened in 2024, with an average attendance rate of 100%.
<div>Nominating Committee The Nominating Committee consists of the Chairman and 3 independent directors.</div>	<ol style="list-style-type: none">1.The Committee sets forth criteria encompassing expertise, skills, experience, and gender diversity essential for board members, supervisors, and senior managers. It undertakes the task of identifying, assessing, and nominating suitable candidates for directorial, supervisory, and senior management roles.2.The Committee is tasked with shaping and refining the structure of the Board of Directors and its subcommittees. It conducts periodic performance evaluations of the Board, its committees, directors, and senior management, while also assessing the independence of independent directors.3.The Company's "Nominating Committee" adopts the "Candidate Nomination System." In accordance with this system, the Nominating Committee reviews proposed candidate lists for directors and independent directors. Subsequently, the lists are deliberated upon in Board meetings before being presented for election at shareholders' meetings.	A total of 3 meetings convened in 2024, with an average attendance rate of 100%.
<div>Remuneration Committee The Remuneration Committee consists of 3 independent directors.</div>	<ol style="list-style-type: none">1.Develop and periodically review performance evaluation criteria, annual and long-term performance objectives, as well as policies, systems, standards, and structures governing the compensation of directors, supervisors, and management personnel within the Company.2.Conduct regular assessments of the performance of the Company's directors, supervisors, and management team, and determine the substance and level of their remuneration in alignment with the results derived from the performance evaluation criteria.	A total of 3 meetings convened in 2024, with an average attendance rate of 100%.
<div>Risk Management Committee The Nominating Committee consists of the Chairman and 3 independent directors.</div>	<ol style="list-style-type: none">1. Review the risk management policy.2. Assess the appropriateness of the risk management framework.3. Examine significant risk management strategies, including risk appetite or tolerance.4. Review management reports on significant risk issues and oversee improvement mechanisms.5. Provide regular reports to the Board on the implementation status of risk management.	A total of 1 meetings convened in 2024, with an average attendance rate of 75%.

3.1.3 Corporate Governance Structure



3.1.4 Significant Issues Reported to the Board of Directors

Stakeholder Communication

In managing stakeholder concerns, TCI's ESG Committee actively gathers feedback through various channels, including surveys, meetings, emails, and more. This comprehensive approach ensures open and diverse communication avenues. Stakeholder suggestions and expectations are carefully considered and reported to the ESG Committee, serving as vital inputs for shaping operational and sustainable development strategies. The outcomes of stakeholder engagement serve as crucial benchmarks for refining our strategies. For detailed information on stakeholder communication in 2024, please refer to section 2.4 Stakeholder Engagement.

Intellectual Property Management Plan

Intellectual property rights serve as invaluable assets for our company, with trade secrets being pivotal to our competitive edge. Recognizing their significance in driving our competitiveness and maximizing our benefits, we have developed a comprehensive intellectual property management plan aligned with our operational objectives. This plan encompasses both an intellectual property rights management system and a trade secrets protection and management system. In our 2024 report to the Board of Directors, we highlighted our achievement of a total of XX global patent applications and the approval of XXX patents. Notably, no significant irregularities were identified in our management of intellectual property throughout the year.

Risk Management Policy

In an effort to enhance corporate governance, uphold the proper functioning of the Company, and facilitate sustainable development, TCI developed the "Risk Management Regulations" in 2021. These regulations were subsequently approved by the Board of Directors and effectively implemented. For a detailed overview of our risk management initiatives, please consult section 3.4 titled "Risk Management."

Board of Directors and Key Management Succession Plan

In addressing the Board of Directors' succession plan, TCI focuses on nurturing senior management individuals for potential inclusion in the Board. This process involves equipping them with a comprehensive understanding of the Board's responsibilities, operations, regulatory compliance, and various business sectors within the Group. Job rotations are employed to deepen their industry expertise. Presently, the Group boasts a considerable number of senior management professionals who have undergone relevant education and training, thereby constituting a substantial talent pool for future directorship roles. Moreover, to ensure diversity, the Company limits the number of directors who concurrently hold managerial positions to no more than one-third. Priority is given to candidates from diverse gender backgrounds possessing the requisite knowledge, skills, and attributes essential for effective Board performance.

2024 Board of Directors and Key Management Succession Plan

Item	Number of people
Board of Directors' responsibilities and compliance Course	8
Business management related training	178
Management level interdepartmental job rotation	30
Number of Total	216

Internal Audit Reports

The Company engages auditors certified as internal auditors in the Republic of China and Certified Internal Auditors (CIA) to produce quarterly internal audit reports for the directors.

3.2 Integrity Management

At TCI, integrity stands as the cornerstone of our business ethos. We maintain a steadfast commitment to upholding the highest standards of conduct, with zero tolerance for corruption, malfeasance, or bribery. Our entire team, including employees and directors, strictly adheres to regulatory frameworks such as the Company Act, the Securities and Exchange Act, and the Business Entity Accounting Act. Furthermore, we have implemented robust measures including the Integrity Management Code, the Code of Conduct for Directors and Management, Integrity Procedures and Guidelines, and Management Measures for Preventing Insider Trading and Handling Internal Critical Information. These initiatives underscore our dedication to operating with integrity and professionalism at all times.

Key Actions

1. Enter into official agreements with external suppliers and business partners, ensuring the inclusion of integrity management clauses and terms.
2. Within the company, we have instituted the Integrity Management Code and Integrity Procedures and Guidelines.
3. All full-time employees are required to acknowledge and adhere to these guidelines.
4. Facilitate integrity management education and training programs for all staff members.

2024 Performances

1. Achieve zero instances of business violations related to integrity management regulations and conflicts of interest.
2. Ensure 100% participation in integrity management education and training among employees.
3. Attain a 100% completion rate for the signing of Integrity Procedures and Guidelines by full-time employees.

2025 Target TCI is steadfast in upholding the highest standards of integrity, maintaining its unwavering commitment to a zero-violation objective.

3.2.1 Integrity Management Policy

TCI is fully committed to adhering to both international and domestic laws and regulations governing anti-corruption and anti-bribery practices. Upholding integrity as the cornerstone of our business operations, we maintain a zero-tolerance policy towards any form of violation or misconduct. Internally, TCI has established comprehensive management rules and regulations pertaining to integrity management, serving as guiding principles for employees and subject to regular audits by the Audit Office. Externally, we mandate that suppliers and partners agree to "contractual integrity clauses," enforcing stringent standards of anti-corruption and anti-bribery policies as essential prerequisites for collaboration. By implementing these measures, we aim to eradicate corruption and bribery at their roots and uphold the highest ethical standards in all our dealings. In 2024, our company conducted anti-corruption audits across 100% of its global operations (including Taipei Headquarters, Pingtung Precise iManufacturing Center (Rock Park), Shanghai Precise iManufacturing Center (Golden Hill Park), and other offices in China, as well as other overseas offices) , and no significant corruption risks or incidents were identified.

Integrity Management Policy

- TCI prohibits any bribery.
- TCI prohibits any unlawful political donation.
- TCI prohibits any improper donation or sponsorship.
- TCI prohibits the offering or acceptance of any unreasonable gift, unreasonable hospitality, or any improper benefit.
- TCI prohibits the leakage of trade secrets to protect customer data.
- TCI prohibits insider trading.
- TCI prohibits deception, misleading, fraud, and any behavior that undermines consumer trust and harms consumer rights.
- Directors and managers shall abide by the principles for avoidance of conflict-of-interest infringement regarding personal interests related to business affairs.
- TCI conducts necessary background checks on our customers, suppliers, and other stakeholders to avoid dishonest behavior that could damage the Company's interests.
- TCI prohibits directors, managers, employees and other insiders from using company property, non-public information or gaining illegal benefits by virtue of their position, and ensures that employees do not engage in fraud, misconduct or other misconduct.
- TCI prohibits directors, managers, employees and other insiders from engaging in or instructing others to engage in any illegal or unethical behavior for any reason
- Directors, managers, and employees must adhere to integrity and disciplinary standards, and clearly define the code of conduct for employee behavior.

Management Regulations

- 《Integrity Management Code》
- 《Code of Conduct of Directors and Management》
- 《Integrity Procedures and Guidelines》
- 《Management Measures for Preventing Insider Trade and Processing Internal Critical Information》

Integrity Management Education and Training

TCI mandates that all new employees partake in an 8-hour training program for new employee orientation. This program includes a 1-hour seminar on integrity and ethics, ensuring a 100% participation rate among new employees. Moreover, TCI periodically provides comprehensive integrity management courses to our staff. In 2024, TCI offered an integrity management course encompassing various subjects including legal matters, taxation, business transactions, and confidentiality, totaling 80.1 training hours with 1,262 participants.

3.3 Legal Compliance

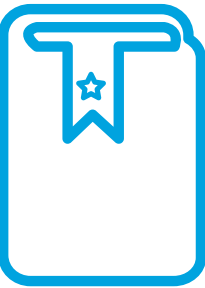
Understanding of Regulations

TCI upholds compliance with all pertinent regulations through its specialized departments. These departments diligently monitor the evolving landscape of laws and regulations to ensure alignment of the Company's business and production activities with regulatory standards. They proactively make operational adjustments and develop countermeasures in response to updates or new legislations. Moreover, TCI conducts both regular and ad-hoc online and

in-person training sessions, ensuring that employees are well-informed. Additionally, the Company promptly updates its intranet site with relevant information to facilitate seamless and comprehensive compliance with laws and regulations.

Legal Compliance Implementation

In 2024, TCI was not subject to any warnings or penalties from regulatory authorities due to material violations of laws related to corporate governance, labor practices, environmental protection, quality and safety management, or human rights. Additionally, there were no incidents involving insider trading by executives, nor any complaints from clients regarding breaches of personal privacy.



Legal Aspects	Laws	Tracking Unit
Company Management and Governance	The Company Act, the Securities and Exchange Law, Trade Secrets Act, and the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies formulated by the Taipei Exchange.	President Executive Office, Group Stock Affairs Division, Corporate Governance Division, Audit Unit, International Legal Intellectual Property Office
Labor	Labor Standards Act, Labor Pension Act, Regulations of Leave-Taking of Workers, Labor Insurance Act, Employment Insurance Act, Occupational Safety and Health Act, Act for Protecting Worker of Occupational Accidents, National Health Insurance Act, Act of Gender Equality in Employment, Employment Service Act	Talent Development Center, Corporate Governance Division, Precise iManufacturing (PiM) Center, International Legal Intellectual Property Office
Environmental Protection	Waste Disposal Act, Resource Recycling Act, Air Pollution Control Act, Noise Control Act, Water Pollution Control Act	Precise iManufacturing (PiM) Center, Corporate Governance Division, International Legal Intellectual Property Office
Quality Safety	Act Governing Food Safety and Sanitation, Cosmetic Hygiene and Safety Act, Patent Act, Trademark Act, Civil Code, Consumer Protection Act, Personal Data Protection Act	Quality Excellence Center, Corporate Governance Division, International Legal Intellectual Property Office

Non-Compliance Record

Non-Compliance Category	Penalty Amount	Incident Description	Improvement Measures	Note: TCI defines a "material" event as one that may have a significant impact on shareholder interests or the company' s stock price. No material regulatory violations occurred in 2024. The incidents disclosed in this table are presented to align with the information disclosed in TCI' s annual shareholder report.
Environmental Protection	6,000 NTD	Penalty for Violation of Waste Storage Regulations at Pingtung Precise iManufacturing Center (Rock Park)	1.Enhance Waste Management Standard Operating Procedures (SOPs): Conduct a comprehensive review and revision of procedures related to waste classification, labeling, storage, and disposal to ensure full regulatory compliance. 2.Strengthen Training and Awareness: Provide regular environmental compliance training for personnel in production, warehousing, and EHS (Environment, Health, and Safety) to improve knowledge of waste management and regulatory awareness. 3.Establish an Incident Reporting and Follow-Up System: Integrate violation cases into the company' s risk management framework and designate them as internal improvement items to ensure accountability and continuous corrective action.	
Labor			None	
Human Rights			None	
Quality Safety (Product Recall)			None	
Equipment Control			None	

3.4 Risk Management

TCI has developed Risk Management Regulations to effectively manage enterprise-level risks and consistently enhance our risk management framework, thereby ensuring the stability of the company's operations.

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CLIMATE ACTION

Key Actions
<div>1.Recognizes, assesses, and addresses risks in alignment with our internal Risk Management Regulations.</div> <div>2.Forms a dedicated risk management subgroup within the ESG Committee to spearhead discussions on risk-related matters.</div> <div>3.Ratified the creation of a board-level risk management committee.</div>

2024 Performances

Invest NT\$39 million in capital expenditures to address potential climate-related risks.

Adjust financial risk by managing the proportion of foreign currency liabilities relative to foreign currency assets, and hedge funds across different regions.

2025 Target

10 % increase in capital expenditures for climate risk.

Identify 8 significant potential risks within the five major categories of global risks.

3.4.1 Risk Management Policy

Risk management endeavors to adeptly discern both internal and external influences impacting the Company's operational strategy and performance. In pursuit of fortifying corporate governance and fostering stable, sustainable development, TCI has devised "Risk Management Measures." These measures are designed to preempt potential losses and enhance the optimization of the Company's resource allocation.

Risk Management Process

The Risk Management Regulations oversee the company's risk management process across three tiers of management, encompassing risk detection and assessment, operational execution, and review procedures.

(1) Chaired by the Chairman, the ESG Committee evaluates risk warning mechanisms and response plans presented by operational departments. Upon resolution approval, the Chairman directs relevant departments, beyond the one identifying the risk, to collaborate on an interdepartmental risk response, mitigating potential impacts on the Company's overall operations. Furthermore, the Internal Audit Department conducts annual audits on established response plans to ensure the efficacy of the risk alert mechanism.

(2) The supervisor of each operational department reports identified risks to the ESG Committee's Risk Management Team. Upon receipt, this team conducts an initial assessment of risks and proposed response plans, offering recommendations for discussion with the department. Subsequently, the Chief Sustainability Officer reports findings to the ESG Committee.

(3) Operating departments, serving as the primary risk controllers, identify and evaluate short, medium, and long-term risks associated with their business activities. Qualitative or quantitative risk assessments are conducted, leading to the formulation of preliminary risk warning mechanisms and response plans based on assessment outcomes.

3.4.2 Risk Management List

Risk Category	Risk Factor	Control Mechanism
Financial Risk	Exchange Rate Risk	The company utilizes the US dollar as its primary functional currency and operates across 67 countries worldwide. In order to mitigate potential exchange losses and fluctuations in future cash flows arising from currency exchange rate variations, the company employs forward exchange contracts for hedging purposes.
	Credit Risk	TCI follows the prepayment-before-shipment procedure for both domestic and international customers. Before approval, the designated unit assesses the customer's financial standing and past business collaborations. The Company grants credit extensions only upon approval and ensures accounts receivable insurance coverage. Credit impairment is accurately reflected in financial reports. Additionally, credit risk is vigilantly managed through weekly management meetings.
	Liquidity Risk	For many years, TCI has upheld a robust and stable cash position. The financial department, under the vigilant oversight of the Chairman, rigorously monitors borrowing levels. Moreover, TCI regularly conducts quarterly assessments of short, medium, and long-term capital needs for presentation to the Board of Directors.
Raw Material Supply Chain Risk	Risk of Supply Shortages or Disruptions	Utilizing an online supplier platform, TCI and its suppliers swiftly exchange short and medium-term calculation requirements in real-time, thereby reducing delivery times and associated risks. Additionally, the Company enters into purchasing contracts with suppliers, incorporating standard terms within purchase orders to regulate quality specifications and delivery obligations. Furthermore, sourcing from various countries ensures diversification, guaranteeing a secondary supplier for crucial raw materials to mitigate potential shortage risks. TCI directly procures key raw materials and fosters long-term partnerships with suppliers, actively fostering a collaborative model for effective cooperation.
Information Security Risk	Phishing Threats	TCI holds ISO 27001 certification and has crafted an information security policy aligned with internal management standards. The company has instituted a thorough information security framework and consistently conducts periodic security drills within the organization to heighten employee awareness regarding information security.
Climate Change Risk	Transition Risks	TCI upholds a steadfast long-term carbon footprint management strategy, diligently implementing internal carbon reduction measures in alignment with its reduction objectives. Through voluntary carbon inventories, the development of low-carbon products, and climate-related risk assessments within the supply chain, the company effectively manages risks associated with climate change.
	Physical Risks	TCI institutes risk management regulations to conduct simulation drills, fortifying the company's overall agile response mechanism, and refining standard crisis management procedures at every production site. Additionally, the company ensures that each operational and production site is equipped with essential disaster prevention materials to provide support during emergencies.

3.5 Customer Relationship Management

TCI's three fundamental principles of customer relationship management consist of continuously creating value for our customers, growing with them, loyalty to them, and protecting the customers' privacy.

8
DECENT WORK AND ECONOMIC GROWTH

12
RESPONSIBLE CONSUMPTION AND PRODUCTION

17
PARTNERSHIPS FOR THE GOALS

Key Actions
<div>1. Annual customer satisfaction survey and routine customer business review meetings.</div> <div>2. Per the Personal Data Protection Act and the European Union's General Data Protection Regulation (GDPR), TCI establishes an internal Information Security Policy and signs confidentiality agreements with our customers.</div> <div>3. Information security awareness education and training</div>

2024 Performances

1. Through written or telephone inquiries, a customer satisfaction survey was conducted.
2. 0 incidents of violation of privacy regulations, policies, or disputes.
3. 100% coverage rate of information security education and training

2025 Target
By 2025, TCI will achieve precise implementation of information security measures while elevating customer satisfaction to 80%.

3.5.1 Customer Satisfaction Survey

TCI annually conducts a comprehensive ‘Customer Satisfaction Survey’ covering various aspects including product research and development, pricing, quality, customer service, and delivery timelines. This survey is instrumental in identifying and improving areas valued by customers, serving as a valuable reference for shaping business strategies.

TCI employs integrated bioscience design to craft high-performance health and skincare products, incorporating sustainable design and production practices to enhance global economic, environmental, and social impact. Leveraging resources such as the Strategic Intelligence Center, Advanced Design Institute, Product R&D Institute, Strategic Development Department, Precision iManufacturing Center, and Global Business Center, the company develops differentiated products using automated data integration analysis and in-depth research on global market trends. TCI also provides comprehensive product resumes for customers to fully trace product origins.

Furthermore, TCI establishes Virtual Global Offices worldwide, facilitating customer communication with zero time difference. The implementation of the "Sales Service" hotline allows for immediate addressing of customer needs, opinions, and suggestions pertaining to marketing, products, and sales.

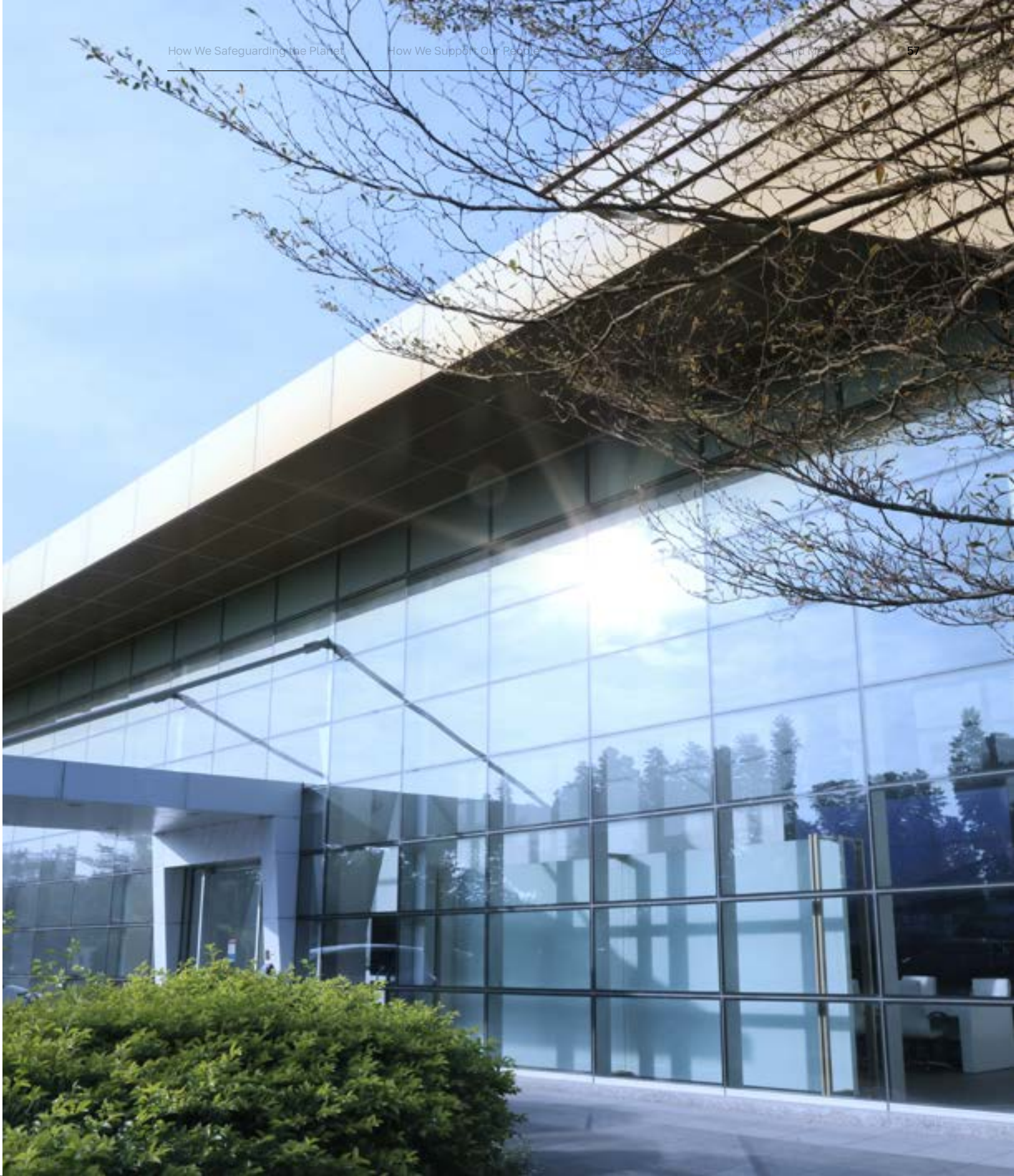
3.5.2 Customer Right and Privacy

Purpose of Privacy Management

TCI places paramount importance on earning the trust of individuals whose data is collected through its privacy policy statement and privacy protection management mechanism. By offering clear and transparent information about TCI's privacy policy, customers can make informed decisions about sharing their personal information. TCI's objective is to raise awareness about privacy management and foster a robust, mutually beneficial relationship built on privacy protection with our customers and other data collectors associated with TCI.

Privacy Management Practices

One of the primary objectives of TCI's information security management is to safeguard customer privacy. In compliance with Taiwan's Personal Data Protection Act and the European Union's General Data Protection Regulation (GDPR), the Company has established a comprehensive Privacy Protection Policy. This policy includes contact details for the individual responsible for overseeing customer privacy matters, allowing customers to make inquiries, access, rectify, cease collection, or request deletion of their data. Moreover, TCI diligently upholds the terms outlined in customer contracts and confidentiality agreements. Commercially sensitive information, documents, and all customer-related data are securely uploaded to the internal system using encryption protocols for stringent control. Access to these documents is restricted to authorized personnel with valid account credentials and passwords, necessitating an online decryption process for viewing. Notably, in 2024, TCI received no reports of privacy breaches or complaints.



3.6 Supply Chain Sustainability

To uphold adherence to internationally recognized human rights standards, including the International Bill of Human Rights, the United Nations Universal Declaration of Human Rights, the International Labor Organization Convention, and the United Nations Global Compact, TCI requires its suppliers to align with these principles. This entails respecting fundamental human rights in the workplace, ensuring compliance with safety regulations outlined in labor laws, prioritizing environmental conservation efforts, and strictly prohibiting any actions that contravene laws, regulations, or ethical standards.

8 DECENT WORK AND ECONOMIC GROWTH

10 REDUCED INEQUALITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

17 PARTNERSHIPS FOR THE GOALS

Key Actions
<div>1. Require cooperating suppliers to follow TCI' s Supplier Code of Conduct.</div> <div>2. Key supplier site visits and audits.</div>
<div>2024 Performances</div> <div><div>1. Pingtung Precise iManufacturing Center (Rock Park) has implemented the ISO 28000 Security Management for the Supply Chain certification.</div><div>2. 137 suppliers signed the Supplier Code of Conduct, with first tier suppliers accounting for 92.2% of the endorsement rate. First tier key suppliers had a 100% endorsement rate.</div><div>3. 154 ESG self-assessment forms were evaluated, 90.6% evaluation rate.</div></div>
<div>2025 Target</div> <div><div>1. 95% of the first tier suppliers sign the Supplier Code of Conduct. 100% of first tier key suppliers sign off.</div><div>2. 100% evaluation rate of ESG self-assessment form from first tier suppliers</div></div>

3.6.1 Supplier Management Policy

To enhance the sustainability of our supply chain, TCI has established a Supplier Code of Conduct, mandating suppliers to comply with legal requirements when delivering products and services, encompassing labor standards, health and safety regulations, and environmental norms. Furthermore, we proactively address contemporary environmental and social concerns, embracing our corporate social responsibility and perpetuating ongoing improvement initiatives. When engaging new suppliers, we provide self-assessment forms to gauge their alignment with our standards and encourage their endorsement of the Supplier Code of Conduct. Upon passing initial assessments, new suppliers undergo formal audits to ensure the integrity of TCI's production processes. In addition to seeking international certifications such as ISO, SEDEX, and HACCP, we integrate ESG (Environmental, Social, and Governance) self-assessment criteria into supplier evaluations, covering human rights, labor practices, health and safety standards, and environmental stewardship. By mitigating sustainability risks within our supply chain, we aim to bolster the overall sustainability of our value chain. In 2024, the Pingtung Rock Park introduced the ISO 28000 Supply Chain Security Management System, demonstrating its commitment to comprehensive and effective supply chain security management.

Four Main Aspects of the Supplier Code of Conduct

Code of Ethics

- Information Disclosure and Prohibition of Falsification and Misrepresentation
- Fair Competition
- Employee Whistleblowing Channels
- Privacy and Information Security Policy
- Avoid Conflicts of Interest
- Assignment of Right
- Legal compliance



Environment

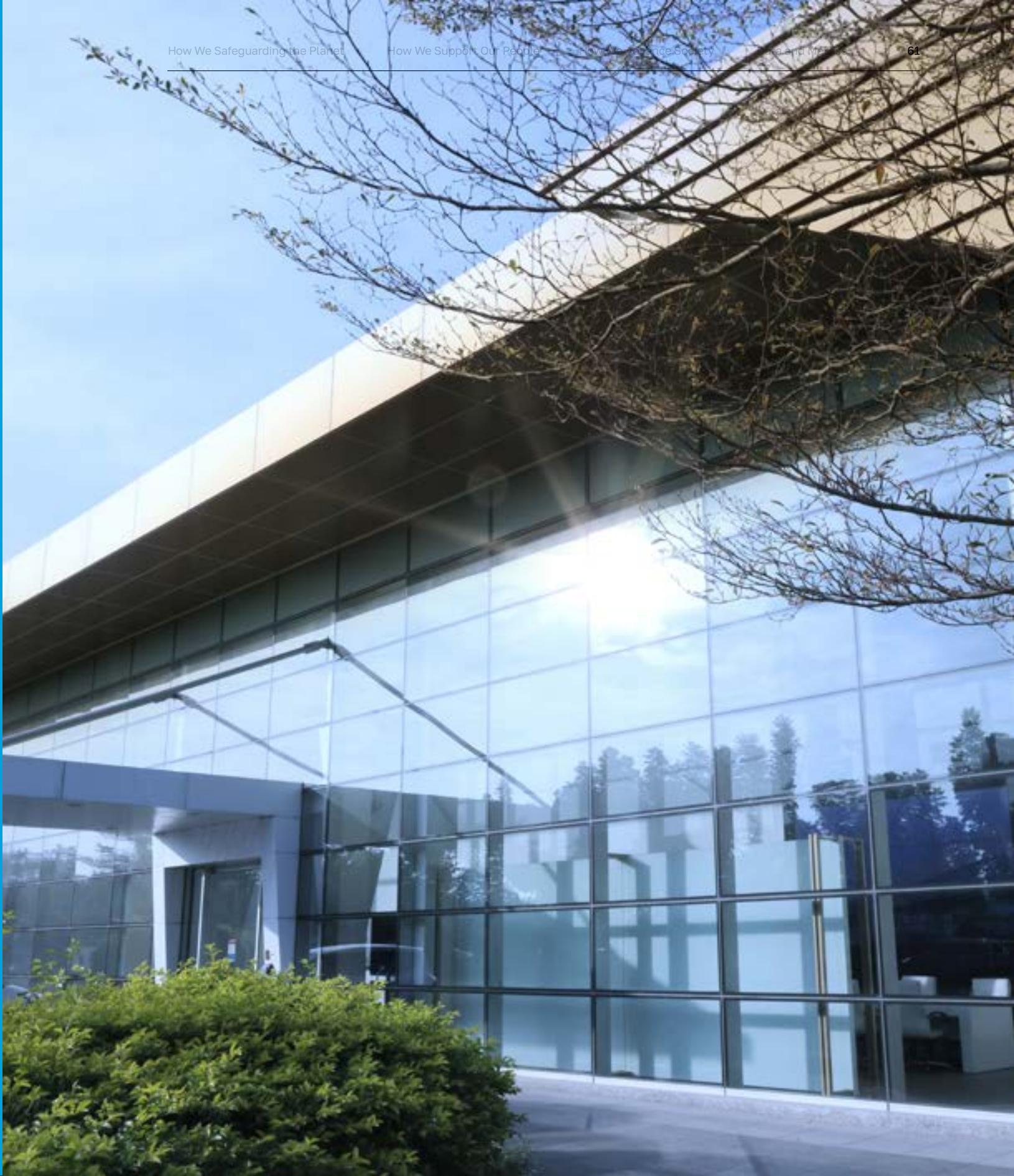
- Environmental Conservation
- Labeling of Hazardous Substances and Safe Operating Specifications
- Water Management
- Management Policy for Greenhouse Gas Emissions

Labor

- Prohibition of Unfair Labor Practice
- Labor Freedom
- Working Hours
- Prohibition of Child Labor
- Wages and Benefits
- Humane Treatment
- Freedom of Association
- Prohibition of sexual harassment and various types of harassment

Health and Safety

- Safety and Operating Environment Specifications
- Emergency Preparedness
- Safeguarding
- Education and Training





3.6.2 Supply Chain Management Process

TCI conducts annual evaluations of its raw material and material suppliers, OEM partners, and other collaborators. These evaluations assess quality, supplier financial health, production capacity, and coordination, production stability, commodity-specific stability, regional risk, serving as a basis for risk management. Suppliers with a total evaluation score of 90 points or above are classified as Grade A excellent suppliers, those scoring between 81 and 90 points are classified as Grade B qualified suppliers, and those scoring between 71 and 80 points are classified as Grade C qualified suppliers. Suppliers scoring below 70 points are classified as Grade D unqualified suppliers. Grade A excellent suppliers are given priority manufacturing/supply status or may receive increased orders. If deficiencies are identified during the evaluation process, and a supplier receives a Grade D, TCI will provide clear improvement goals and consultation. The supplier must make improvements within 14 days, after which the audit team will conduct a re-evaluation. If the supplier fails to make timely improvements, they will be eliminated according to company evaluation regulations. TCI conducts due diligence on its supply chain and, through a robust evaluation and audit system, aims to identify potential risks early. By continuously working with the supply chain, TCI strives to create safe, stable, and high-efficiency products for consumers.

Supplier Type	Management Method	Execution Ratio	Future Management Focus
First Tier Supplier	Evaluation rate of ESG self-assessment form	92.2%	Strengthen on-site audits
	Sign the Supplier Code of Conduct	90.6%	Continue to increase the percentage of supplier signatures Strengthen on-site audits
Audit of Existing Suppliers	On-site audits	100%	Strengthen on-site audits

3.6.3 Sustainable Supply Chain

TCI actively promotes a sustainable value chain. Since 2021, the company has provided suppliers with a comprehensive ESG self-assessment questionnaire covering topics such as environmental data and management plans, human rights, and regulatory compliance. This enables TCI to evaluate suppliers' sustainability performance across economic, social, and environmental dimensions, and serves as an important scoring criterion for supplier evaluations. Through this process, TCI seeks to reduce sustainability risks within the supply chain and enhance the overall resilience and sustainability of the value chain.

At the same time, TCI provides suppliers with sustainability-related recommendations and corresponding solutions, supporting supply chain partners in formulating sustainability goals during monthly supplier meetings. Suppliers with outstanding ESG performance are recognized at the Supplier Conference, and their ESG scores are linked to future collaboration and procurement opportunities. In addition, TCI supports excellent suppliers in forming strategic alliances with major biotechnology industries, thereby expanding their potential business networks. Looking ahead, TCI will continue to strengthen sustainability due diligence across the supply chain, identify high-risk suppliers, and proactively collaborate with partners to enhance their sustainability performance.

TCI recognizes that the land nurtures all life and serves as the foundation of sustainable development. To honor its long-term commitment to ecological conservation and food security, TCI collaborates with local farmers and supply chain partners to promote sustainable farming practices, introducing organic and pesticide-reduction cultivation techniques to minimize the impact of agricultural production on soil and water resources while improving the safety and quality of agricultural products.

TCI has obtained GLOBALG.A.P. (Global Good Agricultural Practices) certification to enhance product traceability and strengthen trust in international markets. In alignment with the ISO 14064 international greenhouse gas management standard, TCI promotes farmland carbon emission inventories to gradually establish a carbon emission database and improve agricultural climate management mechanisms. Furthermore, solar panels have been installed on farmland to integrate green energy resources, improve land-use efficiency, and increase energy self-sufficiency.

Through this series of concrete actions, TCI continues to advance the core goals of responsible agriculture, climate resilience, and resource sustainability, steadily moving toward a sustainable agricultural vision where the environment and industry can thrive together.

3.7 Information Security Management

Information Security Policy

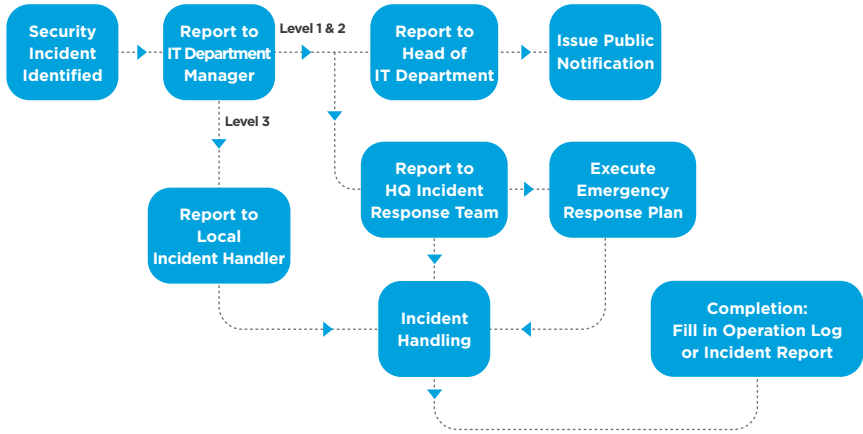
TCI's Information Security Management Committee, headed by the CEO, oversees management processes certified under both ISO 27001 and CNS 27001 standards. Internally, the company formulates information security policies tailored to management requirements. The primary objective of these policies is to ensure the security of services provided by information systems, safeguard the confidentiality, integrity, and availability of critical personal and transactional data, and uphold the information security and privacy of both TCI and external stakeholders engaged in information exchanges with TCI. By enhancing information security management, bolstering protection measures for systems, equipment, and networks, TCI aims to ensure the quality of its services.

The Company has implemented and established a comprehensive Information Security Management System (ISMS) and formed a cross-departmental information security organization to ensure the availability of business operations. An information security risk assessment mechanism has been put in place to enhance the effectiveness of information security management. The internal audit system for information security is rigorously enforced to ensure the effectiveness of implementation and support the Group' s continuous business development and sustainable operations.

All business activities must comply with applicable policies, laws, and regulations. Through the ongoing cycle of "Plan-Do-Check-Act" (PDCA), the Company ensures the effective operation of its systems, retaining relevant documentation and system records. All incidents or anomalies must be assessed and verified according to established procedures. The Company is expected to complete the ISO information security management system upgrade certification by January 2025 to validate the implementation status and achievement of its information security objectives.

Information Security Management Practices

- 1.Information Security Risk Management: The Strategic Intelligence Center, tasked with information security management, establishes an inventory of information assets, identifies their owners, conducts risk assessments based on asset levels, and manages risks exceeding acceptable thresholds.
- 2.Strengthening Information Security Awareness: New employees undergo mandatory "New Employee Information Security Education and Training," while all employees participate in regular "Information Security Advocacy" sessions and semi-annual "Information Education and Training Exams."
- 3.Software and Hardware Controls: The company implements firewalls and demilitarized zones (DMZs) on internal and external networks and establishes backup or monitoring mechanisms for critical equipment. Personal computers are equipped with anti-virus software, with regular updates for virus code checks, and unauthorized software usage is prohibited. Additionally, access control and regulations govern items entering and exiting laboratories and information security control areas.
- 4.Information Security Incident Notification Procedures: Employees encountering information security incidents must promptly report them. TCI categorizes incidents into severity levels one to three, with local incident managers or information supervisors initiating responses and deciding whether to activate emergency response plans or handle incidents conventionally. Personnel complete incident reports post-response to prevent recurring incidents.



2024 Information Security Management Actions

Action Programs	Action Plan	Implementation Results
Information Security Defense	Implemented a Security Operations Center (SOC) to enable continuous 24-hour monitoring and real-time incident response, ensuring comprehensive detection and handling of abnormal behaviors and cybersecurity threats.	Through continuous monitoring and real-time response mechanisms, abnormal connections and suspicious emails are proactively detected and blocked, significantly reducing the potential risks of hacking and data breaches.
	Established a three-layer email filtering architecture, covering source authentication, content analysis, and behavioral detection, to provide multi-layer protection against phishing emails and malicious links, significantly reducing cybersecurity risks.	
	Participated in cybersecurity intelligence alliances such as TWCC and HKCC, establishing mechanisms for threat intelligence sharing and collaborative defense to enhance early warning and response capabilities against emerging threats.	
	Achieved certification under the latest ISO 27001 standard and continued expanding its implementation across subsidiaries, promoting unified group-wide cybersecurity management to improve overall security maturity and resilience.	Beyond regulatory compliance, these measures demonstrate top management' s strong commitment to information security, thereby strengthening the information governance framework and enhancing overall cybersecurity effectiveness.
	Integrated SASE and MDR services to enforce a zero trust security architecture, while strengthening privileged account management, thereby building a multi-layered security framework across networks, endpoints, and identities to improve threat detection and response efficiency.	Enhanced security operations for both personal computers and servers, incorporating threat behavior analysis and malware detection mechanisms to improve the identification and response to potential attacks.
	Conducted regular penetration testing to assess system defense capabilities, identify and remediate security vulnerabilities early, and continuously improve risk control and protection effectiveness.	Annual penetration testing is conducted to thoroughly assess the system' s stability and incident response capabilities under high-pressure scenarios, ensuring the timeliness and effectiveness of cybersecurity measures in compliance with relevant regulations and operational requirements.
	Performed ongoing system vulnerability scanning, including management of third-party software vulnerabilities, to ensure timely patching and risk mitigation, maintaining overall system security and stability.	Regular vulnerability scanning and patch management are carried out to continuously mitigate risks associated with publicly known vulnerabilities, while ad hoc remediation is performed for critical security flaws to strengthen system resilience and defense capabilities.

In 2021, TCI formed a specialized information security unit tasked with coordinating, managing, and overseeing all information security activities within the Group. Furthermore, dedicated information security engineers regularly conduct vulnerability scans, social engineering drills, checks on the effectiveness of protection systems, and other relevant information security tests. They also provide information security dissemination and education through training courses. In 2024, there were no major information security incidents at TCI.

IV.

WHAT WE CREATE

4.1 Innovative Research and Development

4.2 Innovative Incubation

4.3 Product-centric One-stop Service



4.1 Innovative Research and Development

The Company remains committed to allocating resources towards scientific research and manufacturing development, aimed at producing premium dietary supplements and skincare products, while also offering comprehensive Contract Development and Manufacturing Organization (CDMO) services worldwide. Furthermore, TCI prioritizes investments in global patent protection and trademark strategies, safeguarding our research and design outcomes. This strategic approach aligns our innovations with business goals, fortifying our competitive edge and fostering intellectual property innovation.



Key Actions

- 1.Enhance research and development efficiency by embracing Industry 4.0 as the cornerstone of intelligent manufacturing and upgrading processes.
- 2.Safeguard intellectual property through the acquisition of patents and trademarks, ensuring the protection of innovative ideas and designs.
- 3.Sustain investment in recruiting top-tier research and development talent, as well as in refining raw materials, manufacturing processes, formulations, and packaging, fostering continuous innovation and product excellence.

2024 Performances

- 1. 2024 intelligent manufacturing system optimization, manufacturing process improvement in production efficiency, saving cost, and reducing losses, with an estimated benefit of approximately NT\$ 29 million.
- 2. TCI's patent commercialization value reached NT\$ 4.8 billion in 2024.
- 3. Research and development expenses amounted to NT\$0.61 billion , accounting for 9% of the total revenue.

2025 Target

- 1.Maximize the advantages of optimizing the intelligent manufacturing system to achieve a 5% increase in output per capita.
- 2.Aim for a 8% growth in the value of patented outputs, demonstrating our commitment to innovation and intellectual property protection.
- 3.Allocate no less than 5% of revenue towards research and development expenses, ensuring continuous investment in pioneering solutions and product advancement.

4.1.1 R&D Results of Integrated Bioscience Design

2024 Innovation and Research Development Achievements



【Natural Oral Supplement That Promotes GLP-1 Secretion】

TCI has launched the GLP-1 Formula, a weight management product composed of natural botanical extracts and prebiotics. By regulating the gut microbiota, it helps stabilize blood glucose levels and suppress appetite. Experimental results have confirmed that the formula can increase serum GLP-1 levels within 15 minutes, peaking at a 10.3% increase within 1 hour. By promoting insulin secretion, it effectively stabilizes post-meal blood sugar and reduces postprandial glucose spikes by up to 97%.

As the world's first natural oral supplement proven to stimulate GLP-1 secretion, TCI GLP-1 Formula has attracted significant attention since its launch in 2023. In 2024, clinical trials involving 30 and 100 participants were successfully initiated, and a 300-person clinical trial application was launched in 2025.

The Taiwan patent for TCI GLP-1 Formula has been successfully filed and granted in 2025. For international markets, the company is actively preparing for Japan's functional food certification and Vietnam's health supplement registration, expected to be completed in 2026 and 2027 respectively. The operational goal for 2025 is to develop at least 20 new customers and further strengthen collaborations with existing distribution channels in Europe and the United States.

The validation of the formula's effectiveness in 2024 has not only boosted market confidence but also accelerated TCI's global strategic deployment. The product is expected to become a key growth driver for the company's weight management product line.

VeCollal®

【Sustainable Collagen】

TCI unveils its latest innovation, VeCollal® Type II, a vegetarian collagen designed to support the synthesis of type II collagen in the human body. This revolutionary product integrates key plant extracts and has been scientifically proven to increase the expression of type II collagen genes in cartilage cells by 1.5 times, significantly enhancing the secretion of glycosaminoglycans while simultaneously suppressing inflammatory factors. This achievement not only promotes healthier lifestyles for the elderly and athletes but also effectively reduces carbon dioxide emissions associated with the consumption of animal-derived collagen supplements. Utilizing our proprietary "Precision Fermentation" process, TCI synthesizes collagen by precisely controlling microbial fermentation under specific conditions, leveraging advanced genetic recombination technology to replicate human collagen genes. VeCollal® Type II has been successfully developed and applied in collagen-based health products, catering to customers from 67 countries seeking sustainable health solutions.



【Development of Functional Probiotics and Their Applications in Food】

In response to the fast-paced lifestyle and imbalanced diets common in modern society, TCI has continued to invest in innovative applications for gut health and systemic wellness. In 2024, the company is focusing on two core areas: promoting smooth bowel movements and supporting joint health.

To address bowel movement issues, TCI developed the "FlowBoost+ Formula", a compound formula that integrates probiotics, dietary fiber, and secondary metabolites. This formulation enhances intestinal motility and microbiota diversity. It has been applied in bowel support food products and successfully completed preclinical verification. Results showed that 80% of participants experienced improvements such as increased bowel movement frequency, reduced defecation time, and a gentler, more comfortable experience.

For joint degeneration and discomfort, the team developed "Pediococcus pentosaceus TCI666", which combines probiotics with functional ingredients that provide lubrication effects. This synergistic formula helps protect joint cartilage and regulate chronic inflammation. Preliminary human studies have observed reduced joint stiffness and improved mobility.

In 2024, TCI's development of functional probiotics achieved significant recognition, winning several international awards including a Silver Medal at the International Exhibition of Inventions of Geneva, a Gold Medal at the World Genius Convention & Education Expo in Tokyo, a Gold Medal at the iCAN International Invention Innovation Competition in Canada, and a Gold Medal at the Seoul International Invention Fair in Korea.

TCI continues to center its innovation on microbial applications, advancing the integration of functional foods with precision nutrition while strengthening clinical validation and enhancing market competitiveness.



【Innovative IBD Sustainable Ingredient】Apple Peel Extract

Apple peels and pomace are the main by-products of apple processing, accounting for approximately 30–40% of the whole fruit. These by-products are often discarded or used as agricultural compost. However, they are actually rich in dietary fiber and antioxidants, making them highly valuable for further development.

TCI leverages its proprietary Bio Resource Data Mining platform to deeply explore the functional potential of apple by-products. Research has revealed that apple peel extract can regulate the expression of genes related to muscle growth, stimulate muscle cell proliferation, and enhance the secretion of irisin. Irisin plays a key role in promoting energy metabolism, aiding fat conversion, and reducing fat accumulation—thereby supporting the dual health goals of muscle gain and fat loss.

Through the development and application of apple peel extract, TCI not only increases the economic and nutritional value of these by-products but also contributes positively to agricultural resource utilization and environmental sustainability.



【Innovative Formulations】

In the realm of health supplements, efficacy often hinges on absorption rate. TCI is committed to delivering the most effective product experiences to consumers. Therefore, leveraging the strengths of our research and development team, we pioneered diverse formulations with significant success. Our latest innovation, double 2 Nutri®, has further evolved into the new generation double 2 Nutri® Solid. Validated by the E.V.E LAB using LIPO-VC (The Powder-Form Vitamin C encapsulated in TCI's Liposome), our studies confirm that Vitamin C processed with double 2 Nutri® Solid technology exhibits superior absorption rates compared to untreated Vitamin C. The absorption rate is increased by 1.98 times, with calcium absorption rate enhanced by over 2 times. This advancement enables prolonged nutrient absorption, lasting up to 8 hours, as validated and published in the "Journal of Biomedical Nanotechnology," earning recognition from the international academic community.

Double 2 Nutri® Solid encapsulates both liquid and solid advantages, catering to a wide range of product types including jellies, beverages, powder packets, chewable tablets, and gummies. Additionally, TCI has developed a sublingual absorption series, allowing health supplement ingredients and nutrients to directly enter the bloodstream through the oral mucosa, rapidly exerting their effects while bypassing the complex processes of the digestive tract. Product types in this series include tablets, droplets, sprays, and more, providing consumers with a diverse and effective range of health supplements to promote their well-being.



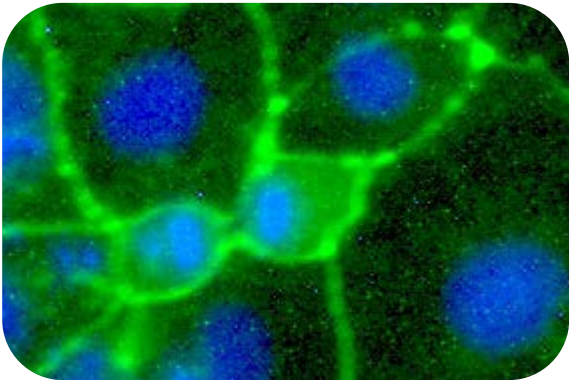
【Skincare Products】

TCI has developed a unique melanin-targeting liposome technology, featuring a specialized carrier that increases affinity for melanin by 2.4 times. This enables effective delivery of whitening ingredients directly to melanin-producing cells, inhibiting melanin formation at the source. Human trials have shown that this technology can visibly brighten skin tone in a short period, with improvements in skin brightness and reduction in pigmentation observed within 14 days.

In addition, TCI has utilized natural colorful plant-based ingredients to create vibrantly colored bio-cellulose eye masks, designed to appeal to the social media-savvy Gen Z demographic.

TCI has also launched a brand-new probiotic skincare series, leveraging its deep R&D expertise in probiotics. Proprietary probiotic-based ingredients are applied to address various skin concerns, including acne prevention, hydration, anti-aging, and scalp/hair health, offering a comprehensive solution for everyday skincare needs.

2025 Innovation and Research Development Goal



【Next-Generation Postbiotics and New Applications of Functional Probiotics】

As probiotic research enters the post-microbiome era, TCI will focus in 2025 on three innovative application areas: gut regeneration, pain management, and female anti-aging, actively driving the commercialization of next-generation microbiome technologies.

First, in response to issues such as gut aging and declining mucosal function, TCI is applying repair-oriented probiotic metabolites to rebuild the intestinal barrier and restore microbial balance. These solutions are expected to be applied in areas such as chronic intestinal disorders and postoperative nutritional support. Second, to address the needs of individuals suffering from chronic pain, TCI plans to introduce neuroregulatory probiotic strains and anti-inflammatory metabolites, aiming to create functional foods for pain management without pharmaceutical dependency, advancing a new frontier in probiotic applications. Finally, targeting the menopausal and anti-aging market for women, TCI is developing formulations that combine plant-based phytoestrogens with probiotic metabolic activity, working synergistically to support hormonal balance, bone health, and skin elasticity—deepening the role of functional probiotics in women' s health.

In 2025, TCI will continue to drive science-based innovation by exploring the interaction among strain functionality, microbial metabolites, and host responses, advancing toward precision nutrition and personalized wellness solutions.

【Sustainable Ingredients】

TCI continues to explore sustainable and environmentally friendly raw materials, and in 2025 will focus on the development of halophyte samphire (*Salicornia europaea*). Samphire naturally grows in high-salinity and arid soils without the need for freshwater or fertilizers, helping to reduce the environmental burden of traditional agriculture. It also contributes to improving soil quality and land utilization, while creating new opportunities for production and economic growth.

Samphire is rich in antioxidants, minerals, and dietary fiber, making it a promising ingredient for the development of health and functional products. TCI aims to transform this resource into a high-value ingredient for health supplements, promoting agricultural circular economy and sustainability.



【Skincare Products】

TCI' s patented technology LipoButy™ will be upgraded to LipoButy 2.0, further enhancing liposome absorption efficiency through our exclusive manufacturing process. Additionally, TCI plans to launch an eco-friendly mask guidebook, integrating sustainable packaging materials such as PCR aluminum pouches, paper packaging, and single-material mask sachets, aiming to reduce plastic waste while maintaining beauty and skincare effectiveness.

Furthermore, TCI is advancing the development of vegan-derived exosome skincare products, extracting active exosomes from probiotics and plant stem cells to more precisely address skin concerns and meet diverse consumer needs.

【Industry-academia cooperation】

TCI has an outstanding internal R&D team dedicated to innovation, and further validates the safety of new products through clinical trials conducted in collaboration with academic institutions.

In 2024, we partnered with Taipei Medical University, Chung Shan Medical University, China Medical University, Chia Nan University of Pharmacy and Science, and Hungkuang University.The collaborations covered efficacy evaluations of various products, including Adaptogen Elixir, AKK Formula, *Lactobacillus johnsonii* TCI250, White Pomegranate, Black Tomato, Yin (drink), *Lactobacillus salivarius* TCI153, and Maxi Collagen Drink.



2024 List of Awards

類別	獎項名稱	獲獎產品	獎項
	2024 America Invention Innovation Expo	·TCI GLP-1 Formula ·TCI988 Levilactobacillus brevis	·2 Gold Medals ·2 Special Awards
	2024 9th iCAN International Invention Innovation Competition	·VeCollal® Type II ·TCI727 Lacticaseibacillus paracasei	·2 Gold Medals ·2 Special Awards
	2024 International Invention & Trade Expo London	·VeCollal® Type III ·Apple Pome Extract	·2 Gold Medals ·2 Special Awards
	2024 49th International Exhibition of Inventions of Geneva	·TCI GLP-1 Formula ·Pediococcus pentosaceus TCI666	·1 Gold Medal ·1 Silver Medal
	2024 38th World Genius Convention & Education Expo	·Pediococcus acidilactici TCI550 ·TCI Banana Oligosaccharides ·TCI Citrus Maxima Extract	·2 Gold Medals ·1 Silver Medal
	2024 Seoul International Invention Fair	·DelightTS formula (complex prebiotics)	·1 Gold Medal
	2024 123th Concours Lépine International Paris	·White pomegranate extract ·Cashew nut skin extract	·2 Bronze Medals
	Global Beauty & Wellness Awards (GBWA)	·TCI Kefir ·TCI GLP-1 Formula ·TCI Laser Brightening Mask	·Most Innovative Probiotic Complex - Winner ·Most Innovative Food Supplement, Best Ingredient Facial Product - Finalists
	World FOOD Innovation Awards	·TCI Room Temperature Live Probiotic Drink ·Double 2 Nutri®	·Best Drink Innovation - Commended ·Best Technology Innovation - Finalists
	World DAIRY Innovation Awards	·VeCollal® Type II	·Functional dairy - Commended ·Dairy alternative, Dairy alternative innovation - Finalists
	Global Good Awards	·TCI GLP-1 Formula	·Game Changing Innovation of the Year - Finalist

Note: Please refer to the Appendix for the complete list of TCI's awards for 2024.

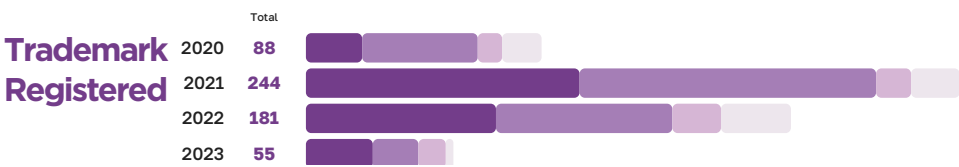
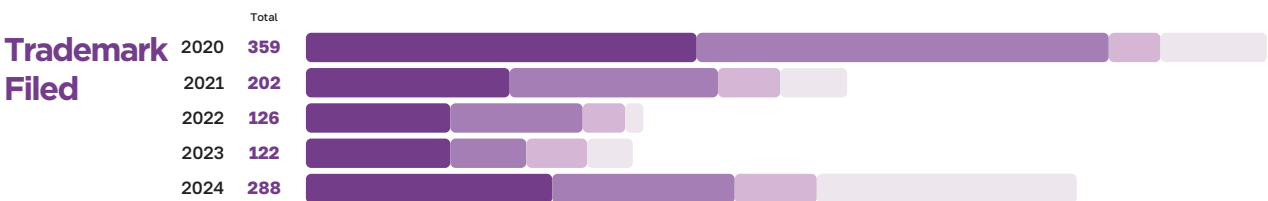
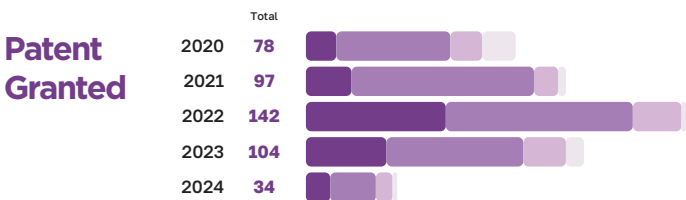
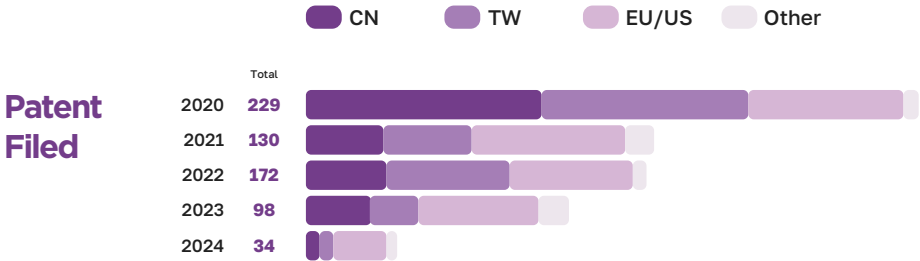
4.1.2 "Bio-Resource Data Mining" Model

In 2018, the Company embarked on a groundbreaking business model termed "Bio-Resource Data Mining," leveraging genetic technology, big data analytics, automation, an intelligent formulation platform, and Industry 4.0 manufacturing techniques. This initiative incorporates cutting-edge technologies such as real-time fluorescence quantitative analyzers, AOI (automated optical inspection), and fully automated nucleic acid extraction systems. By integrating these advanced tools with global biotechnology resources, we develop high-performance products. The "Bio-Resource Data Mining" model orchestrates seven extraction and biotransformation processes, 100 cellular efficacy platform evaluations, 200 gene regulation mechanisms, and 15 natural substance composition analyses through automated R&D. Each active ingredient undergoes 17,700 experiments, driving a remarkable 70-fold increase in efficiency through vertical integration and automation.

4.1.3 Intellectual Property Deployment

TCI conducts thorough market assessments and intellectual property evaluations for each IBD material developed, ensuring a deep understanding of consumer markets and future product development potential. Comprehensive evaluations of patents, trademarks, copyrights, fair trade, and other aspects are also conducted to secure maximum intellectual property protection globally. This strategic approach safeguards TCI's products from infringement, enhancing their market competitiveness. Patent and trademark applications are meticulously managed to align with the company's R&D efforts, ensuring the complete protection of research achievements. As of the end of 2024, TCI had accumulated 1,279 patent applications with 654 approvals across 21 countries, including Taiwan, China, Hong Kong, Japan, South Korea, India, Indonesia, Singapore, Malaysia, Thailand, Vietnam, Russia, Canada, United States, Brazil, United Kingdom, France, Germany, Belgium, Spain, and Australia. Additionally, there were 1,503 trademark applications and 1,014 approved trademarks filed in 30 countries worldwide, reflecting TCI's commitment to global IP protection.

21 Patent Applications



31 Trademark Applications

	CN	TW	EU+US	Others	Total
2020	88	77	58	6	229
2021	29	33	57	11	130
2022	30	46	46	5	127
2023	24	18	45	11	98
2024	5	5	20	4	34

	CN	TW	EU+US	Others	Total
2020	11	43	12	12	78
2021	17	68	9	3	97
2022	52	70	18	2	142
2023	30	51	16	7	104
2024	9	17	6	2	34

	CN	TW	EU+US	Others	Total
2020	146	154	19	40	359
2021	76	78	23	25	202
2022	54	49	16	7	126
2023	54	28	23	17	122
2024	92	68	31	97	288

	CN	TW	EU+US	Others	Total
2020	21	43	9	15	88
2021	102	111	13	18	244
2022	71	66	18	26	181
2023	25	17	10	3	55
2024	42	47	29	11	129

4.2 Innovative Incubation

4.2.1 12 Main Laboratories



NEXT LAB



SBL. LAB



H&M LAB



E.V.E. LAB



GMA LAB



ARMTE LAB



CLEAN B. LAB



Q-ODM LAB



MIA LAB



EAGLE EYE LAB



CELL V. LAB



ART LAB



QODM Lab

Combine package design and process technology to create cost-effective, high-performance formulas and dosage forms that comply with regulatory requirements.

E.V.E. Lab

We develop innovative visualization, cellular, animal, and human studies (internal & external) to scientifically validate product efficacy, ensuring safety and health benefits.



Eagle Eye Lab

To match the output of high-speed automated production equipment, the speed and quality of manual inspection no longer meet the demand. The Eagle Eyes Laboratory (Eagle Eyes Lab) continues to develop extremely sensitive monitoring equipment through visual recognition system inspection technology, direct in-line monitoring, and produce cloud data for high-quality production.



Next Lab

Discover the possibilities of tomorrow Find more effective and safer ingredients and new technologies under reasonable conditions!

Cell Validation Lab

Loyal to customer needs, exploring potential efficacy and development directions through scientific validation



H&M Lab

Focusing on our microbiome, through the targeted guidance of probiotics and prebiotics, the chain reaction in the microscopic world creates significant effects from the inside out!

4.2 Innovative Incubation

4.2.1 12 Main Laboratories



Clean Beauty Lab

At the Clean Beauty Laboratory (Clean Beauty Lab), we create high-performance cosmetics that shine from the inside out. Beginning with a rigorous selection of raw materials and packaging materials, with TCI's insistence on efficacy verification, we construct highly effective cleansing formulas and zero-carbon automated production to create truly green and sensational products that bring beauty and sustainability to the beauty industry and consumers.

GMA Lab

The Genetic Medical Application Laboratory (GMA Lab) established a healthy gene database to develop advanced products, such as personalized nutritional supplements and cosmetic and skincare products. The database is fully equipped to analyze DNA, mRNA, and protein. Simultaneously, the GMA Lab also develops reagents to detect various pathogens, combining biological information and R&D capabilities to create the most accurate detection technology.



ARMTE Lab

Integrating cells, scaffolds, and signaling factors to design new solutions for tissue regeneration and repair



MIA Lab

The Molecular Identification & Analysis Laboratory (MIA Lab) leverages advanced instruments such as GCMS, LCMS, NMR, and UPLC to analyze rare plant extracts, proteins, probiotics, and collagen from various species. It conducts ingredient identification, protein sequencing, and bioactivity screening to uncover health benefits, optimize extraction, and enhance efficacy—developing high-performance, differentiated products that enrich consumers' lives.



ART Lab

The Advanced Regenerative Therapy Laboratory (ART Lab) strives to develop various cellular therapeutic technologies, ranging from in vitro culture of immune cells, adipose stem cells, memory NK cells, and others to developing fibroblast and hematopoietic stem cell therapeutic technologies. Our proprietary manufacturing process produces the highest quality cellular preparations by culturing autologous or allogeneic cells in vitro and strictly controlling the inspection process.



Synthetic B. Lab

The Synthetic Biology Laboratory (SBL Lab) pioneers the medical application of human collagen and hyaluronic acid. Using big data and AI, it programs microbial genomes to produce high-performance, stable, and concentrated bio-materials for health-care, food, and consumer products. Its non-animal fermentation and purification process ensures bio-sustainability.

4.2.2 Internal Innovation

In order to infuse continuous momentum into TCI's research and development (R&D) innovations, an internal R&D interaction platform has been established within the company. This platform hosts regular R&D proposals, breaking through organizational frameworks to encourage colleagues to suggest innovative ideas. Proposals aligned with the company's development direction and subsequently developed and invested in may be rewarded with R&D bonuses. Annually, a group innovation proposal competition is held, with internal mentors assigned to assist teams in optimizing proposal content, facilitating the practical implementation of cross-departmental creativity. Winning teams that proceed to implementation are awarded the "TCI Coin" R&D innovation bonus, incentivizing internal innovation and stimulating the development of various novel solutions within the organization.

4.2.3 Intelligent Manufacturing

The effectiveness of our information systems relies heavily on robust research and development practices. TCI's Strategic Data Center prioritizes ongoing investments in optimizing both our corporate intranet and factory production processes. Each year, we allocate resources towards upgrading our hardware and software infrastructure. In 2024, TCI will embark on 8 significant system upgrade initiatives. These projects will center on enhancing customer experience and collaboration, streamlining product development and management processes, and refining production data monitoring and optimization capabilities. These strategic investments underscore our commitment to operational excellence and continuous improvement.

System Name	Optimizing Content and Benefits
APP System	-Adjust and optimize the raw materials section, enhance the promotion of patent and trademark applications, and improve business professionalism and customer trust. -Continuously optimize and strengthen the quick quotation system, and integrate AI applications.
BI System	-Factory cost analysis now incorporates AI-driven insights and recommendations. -Factory cost analysis now incorporates AI-driven insights and recommendations.
Document Management System	-Automated Certificate Management System for the Group: Integrates multiple internal platforms and cross-departmental certificate validity maintenance with automated notifications to ensure consistency and validity of all platform certificates. -AI-Powered Certificate Document Retrieval: Enhances efficiency and accuracy in accessing certificate-related documents. -Automated Procedure Document Directory Updates: Enables conditional searches to improve query efficiency and facilitates version control. -Official Document Management System Launched: Features automatic numbering and document tracking, significantly reducing manual processing time and the risk of document loss, while ensuring complete document archiving.
SAP	-Successful integration of the project management timetable system nodes has significantly reduced operational time for both sales and procurement teams. -The new related-party transaction process enhances transparency and traceability of cash flow and information flow, effectively reducing manpower needs -Import duties are categorized to facilitate tax refunds and report analysis. -Cost simulation is provided for use on the TreasureIsland system, ensuring consistency with the sales app for more accurate cost estimation. -Customer approval process has been added.
Factory Management System	-Multiple Eagle Eye AOI systems have been launched, with partial integration of AI models to reduce manpower and enhance inspection capability and accuracy. -The TMS system has been implemented to speed up the shipping process and reduce communication bottlenecks. -IBD COA is now automatically generated, reducing manual labor and accelerating shipment. -FPS has been digitized to streamline data integration across systems and further expedite shipping.
Information Security System	-Implemented SASE framework, enabling three-layer email filtering, real-time vulnerability patching, enhanced MDR, and zero trust architecture control. -The SOC ensures continuous 24-hour monitoring, adopting an attack surface reduction approach to enhance overall cybersecurity protection.
Virtual Reality System	-Enhance global customer experience, allowing customers from Europe and the United States to have a realistic factory visit and production line tour without being physically present.
Carbon Management System	-The ESG carbon management system is now operational.

4.2.4 External Innovation Incubation

In addition to internal research and development and innovation, TCI strives to invest in cultivating new and innovative industries. The Chairman and senior executives provide multi-faceted support to start-ups and social entrepreneurship organizations from a mentor's perspective, like a runner who accompanies the entrepreneur to thrive. In the face of international competition, Taiwan needs more innovative solutions. Thus, TCI firmly believes that enterprise support for start-ups and generating Unicorns cultivates talents for Taiwan's industries and the essential practice of giving back to society. In 2024, TCI provided financial support of 1 million NTD to the AAMA (Asia America MultiTechnology Association) Cradle Program. Mr. Lin Yung-Hsiang, Chairman of TCI, also personally served as a mentor to offer guidance and support to the program.

TCI Supports Taiwanese Entrepreneurs

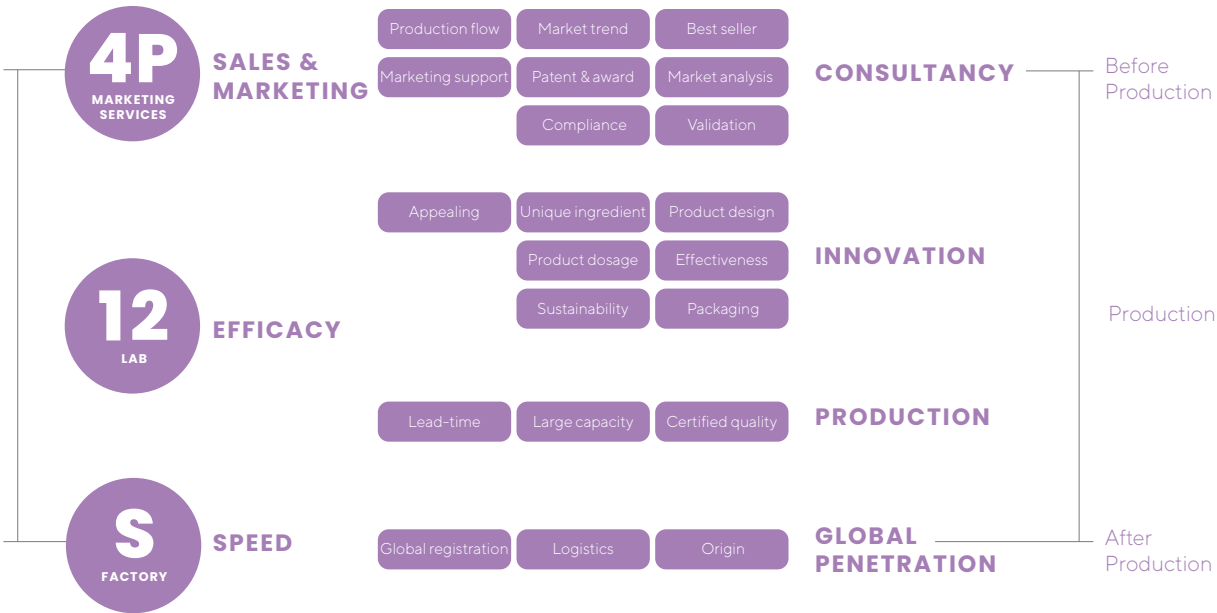
- 1.Direct Investment: TCI currently invests in three start-up companies. Because start-ups often encounter challenges in their first steps in sales, TCI can help start-ups in their first large-scale application or opening up international sales channels.
- 2.Provide incubation grants: In cooperation with the CnC Club, TCI provides incubation funding for new start-up companies with potential after evaluation. In addition to capital resources, the Company also maintains quarterly formal meetings to allow start-ups to present their growth plans, assemble appropriate resources, and provide useful advice.
- 3.Matching Industry Resources: TCI acts as a "matchmaker" for start-up companies, bridging customers, suppliers, and potential investors and providing all the network resources in TCI to assist start-ups and social innovation. For example, TCI has long-term partners in health food, agricultural products, health care products, daily necessities, and biotechnology and medical industry chains. For start-up companies interested in developing related industries, TCI also proactively seeks to help start-ups or social innovation integrate multiple resources.

4.3 Product-centric One-stop Service

TCI is built on three core principles: Scientific Leadership (Integrated Bioscience Design, IBD), Reliable Intelligent Manufacturing (Contract Development and Manufacturing Organization+, CDMO+), and Customer Trust (Global Total Solution, GTS). Driven by AI-driven innovation, TCI provides global clients with full product lifecycle development planning—from product concept to market launch. This includes comprehensive services such as raw material R&D, risk assessment, product planning, manufacturing, quality management, regulatory consultation, and post-sales value-added support, helping clients accelerate production and time-to-market.

During the pre-development phase, TCI's Research and Development Center meticulously evaluates product efficacy and conducts thorough market analyses in collaboration with customers. This includes studying market trends and regional regulations. Additionally, experimental designs are validated, and effect mechanisms are discussed with customers. TCI prioritizes selecting the best raw materials and devising comprehensive product designs leveraging the global supply chain. Following numerous product development workshops, trial production and rigorous quality and efficacy tests ensue. Throughout this process, patent and intellectual property protection evaluations are integral to ensure full safeguarding of research outcomes. Upon product confirmation, TCI finalizes product documentation, manuals, and marketing resources. Subsequently, the product is launched into the market. Utilizing the "Dropshipping service," TCI facilitates direct shipping to distributors/agents and end consumers worldwide, enhancing service efficiency and minimizing carbon emissions during transportation.

END-TO-END PRODUCT DEVELOPMENT & MANUFACTURING SERVICE



END-TO-END PRODUCT DEVELOPMENT & MANUFACTURING FLOW



v.

HOW WE SAFE- GUARDING PLANET

5.1 Climate Change and Carbon Management

5.2 Energy Resource Management

5.3 Water Resource Management

5.4 Waste Management

5.5 Green Products



5.1 Climate Change and Carbom Management

TCI pledges its climate commitments and targets, cooperate with international climate advocacy organizations, and actively leads corporate climate action.



Key Actions

1. Systematic carbon management through international standards ISO14064-1 and PAS2060.
2. Commitment to SBTi (Science-based Carbon Reduction Target Initiative), targeting 51% absolute reduction in Scope 1 and 2 and 15% absolute reduction in Scope 3 for 2030 (with 2018 as the base year).
3. Establish an internal carbon governance and risk management framework per TCFD recommendations.

2024 Performances

1. Implement TCFD framework to assess operational climate risks and opportunities
2. Carbon intensity 87 tCO2e/\$Million USD revenue of Rock Park Factory, 71 tCO2e/\$Million USD revenue of Golden Hill Factory.

2025 Target

1. Deepen TCFD climate scenario analysis to quantify risk and financial values of opportunities.
2. 1.5 % reduction in carbon intensity by 2024.

5.1.1 Climate Related Financial Disclosure Recommendations

TCFD Framework and TCI' s Response Measures	
Governance	<p>The Board of Directors The Board of Directors primarily oversees and advises on assessing financial risks arising from climate issues, climate related capital expenditures, research and development to grasp opportunities related to climate issues, and the Company's participation in climate and energy initiatives. In 2022, the Board of Directors proposed that in evaluating future mergers, acquisitions or investments, the Company must conduct due diligence on climate issues related to the Company's operations as a necessary assessment for the Board of Directors to approve mergers, acquisitions, and investments.</p> <p>ESG Committee The ESG Committee, chaired by the Chairman, reviews the risk warning mechanism and response plan proposed by the operating departments. After the resolution passes, the Chairman instructs other departments involved in the risk, in addition to the department that identified the risk, to make an interdepartmental risk response to mitigate the possibility or impact of the risk on the Company's overall operation. The ESG Committee reports to the Board of Directors at least once a year. In 2022, the ESG Committee approved the investment in the construction of power plants and the installation of energy-saving and energy-storage-related equipment.</p> <p>Risk Management Team The supervisor of the operating department reports the risks to the Risk Management Team of the ESG Committee. Upon receipt of the notification, the Risk Management Team conducts an initial review of the risks and response plans proposed by the department and makes recommendations for discussion with the department. Then, the Chief Sustainability Officer reports it to the ESG Committee.</p> <p>Sustainable Development Office The Sustainable Development Office, under the Chief Sustainability Officer, identifies ESG-related risks, including climate risks. The ESG Development Department closely monitors risk information from sources such as the Global Risks Report, published annually by the World Economic Forum (WEF), and mainstream sustainability information disclosure frameworks or proposed plate changes, which reference indicators such as GRI, CDP, TCFD, and TNFD.</p>
Strategies	<p>Defining Short, Medium, and Long-Term Risks and Opportunities Based on the Company's financial planning, strategic direction, and visionary goals, TCI defines short (within 3 years), medium (within 10 years), and long (more than 10 years) term risks and opportunities, respectively, and adjusts the Company's operation planning yearly by combining the analysis results of the Sustainable Development Office and sustainability trends.</p> <p>Deepen TCFD Applications Using the TCFD framework as the basis for assessing climate risks and opportunities, TCI continues to strengthen the Company's overall management system for addressing climate issues based on the results of our established analysis.</p> <p>Strengthen Situational Analysis Follow the latest IPCC assessment report to plan risk and opportunity responses for at least two climate scenarios of varying severity.</p>
Risk management	<p>Information Mastery Continuously track information, resources, and tools related to domestic and international weather risks. For example, the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) provides information on climate change projections, which assists TCI in updating basic risk data for physical risk hazard assessment and adjustment of risk response measures.</p> <p>Implementation in Stages Based on the current risk materiality assessment results, TCI will gradually introduce risk response measures based on the short, medium, and long-term projections of expected risk occurrences.</p> <p>Effectiveness Review Review the implementation results against the goals set for the project. Submit significant motions to the Board of Directors for review and rolling adjustments.</p>
Indicators and Goals	<p>Key Management Indicators TCI established environmental performance indicators, such as carbon emission intensity, electricity consumption intensity, water consumption intensity, and total waste, and managed them with ISO or other common international standards and tools.</p> <p>International Initiative Goals Publicly responding to international energy and carbon reduction initiatives such as RE100, EP100, AWS (Alliance for Water Stewardship) and SBTi serves as the Company's climate goal and as a commitment and declaration to external stakeholders.</p>



- Step1 Collect Climate Risk and Opportunity Issues**

Through research reports on climate change published by international research institutions and discussions with stakeholders, TCI collects information on the risks and opportunities the Company may face in its operations, environment, and products.
- Step2 Identify Major Climate Risks**

Through interviews with each unit, we compiled all climate risk and opportunity issues that may affect operations and designed a climate change risk and opportunity assessment questionnaire. We described the possible impact of TCI in each item group of the questionnaire and asked colleagues to respond to each climate issue's likelihood and degree of impact. In the end, we selected 6 key risks and 2 key opportunities.
- Step3 Analyze Financial Impacts**

Further quantify the financial impact of critical risks under a given scenario to understand the potential impact on operations. In addition, make adjustments to the existing risk management mechanism and regularly report to the Board of Directors on specific strategies to address major climate risks.
- Step4 Draft Countermeasures**

We establish management policies for the 6 key risks and 2 key opportunities identified, and review the effectiveness of these measures on a quarterly basis to make rolling adjustments as needed.

Material Climate Risks and Management Approaches

Transition Risks and Climate Management Approach

Risk Category	Timeframe	Potential Financial Impact	Risk Factor	Management Approach
Policy and Regulation: Green Energy Certificate Competition	Short Term	Increased operating costs	TCI has set the goal of using 100% renewable energy by 2030. If TCI's power plants are insufficient, it may compete with other companies for a limited number of green power certificates.	·Self-built renewable energy generating facilities. ·Implement greenhouse gas reduction projects.
Policy and Regulation: Carbon Fee	Medium to Long Term	New operating expenses	The domestic "Climate Change Response Act" draft expects to levy carbon fees in stages, depending on the scale of the enterprise, from large to small. As a result, TCI expects new 'carbon fee' operating costs.	Implement greenhouse gas reduction projects.
Market: Change in Raw Material Production and Quality	Medium to Long Term	Increased operating costs Reduced shipments and limited revenues	TCI' s product formulas use natural ingredients and rely to some extent on natural resources. However, climate change affects many crops and animal resources, resulting in fluctuations in quality, reduced production, and higher raw material prices.	Strengthen research and development technology and develop diversified products, reducing dependence on single raw materials. Sign long-term contracts with suppliers for high-risk raw materials to establish a stable supply source.
Goodwill: Customer expectations for sustainability	Medium to Long Term	Loss of existing customers and decline in revenue Loss of potential customers and limited growth	More and more customers ask for low and zero carbon products or expect TCI to respond to more international climate initiatives. The effect of greenhouse gas reduction affects TCI's goodwill and customer engagement and further affects customers' business performance.	Increase the proportion of renewable energy use yearly. Provide low and zero carbon product solutions.

Physical Risks and Climate Management Approach

Risk Category	Timeframe	Potential Financial Impact	Risk Factor	Management Approach
Chronic: Water Scarcity	Medium to Long Term	·Product production disruption and decline in revenue	Research by the Academia Sinica predicts that the more severe the degree of warming in the future, the more pronounced the uneven spatial and temporal distribution of rainfall in southern Taiwan. TCI' s factory in Pingtung may face the risk of water scarcity.	Promote water management and water conservation programs to enhance water resource usage efficiency.
Acute: Flooding	Short Term	·Loss of production capacity and decline in revenue ·Capital loss	As climate change intensifies, the frequency of flooding in Changzhi Township, Pingtung County, the location of TCI's factory, may increase, which may cause damage to raw materials, products, or equipment.	Capital expenditure related to improving drainage systems and investing in flood prevention.

Material Climate Opportunities and Management Strategy

Opportunity Category	Timeframe	Potential Financial Impact	Opportunity Causes	Management Approach
Green Product Sales	Medium to Long Term	·Increased product sales and growth in revenue ·Reach out to new customers and growth in revenue	As the global sustainability trend takes shape, consumers become more environmentally conscious, driving customer demand for green products.	Gradually increase the application of environmentally friendly packaging materials, reduce greenhouse gas emissions, and reduce the carbon footprint of products.
Promote ESG performance	Medium to Long Term	Obtain working capital	Investors are increasingly concerned about corporate ESG performance	Continued participation in domestic and international ESG evaluations and implementation of sustainable performance management framework and tools.

Transition Plans

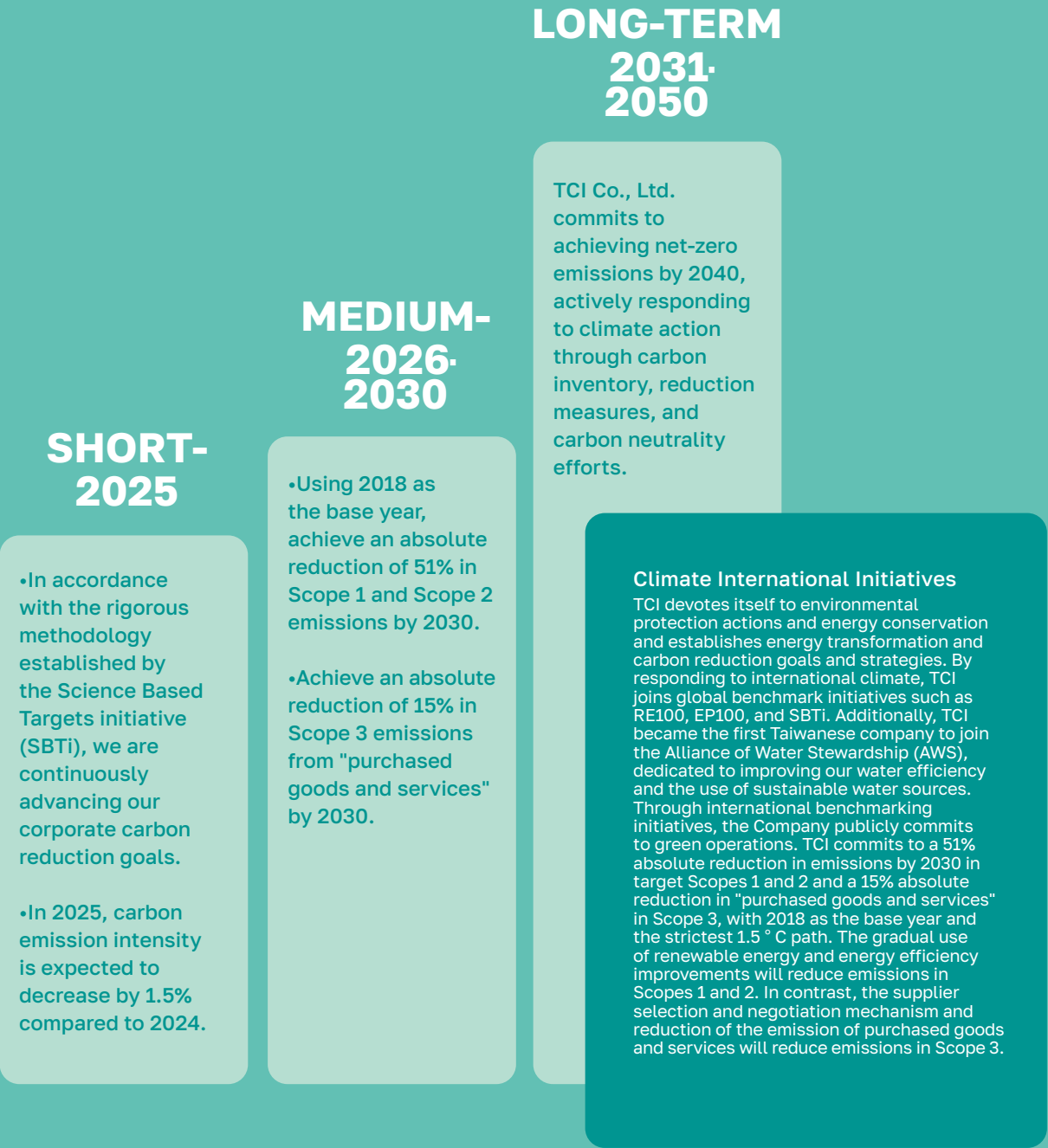
Project	Content	Implementation Steps
Carbon Reduction Plan	The company will progressively reduce or avoid carbon emissions by promoting low-carbon production technologies and processes, and introducing renewable energy to enhance energy efficiency.	1.Assess current production processes and energy usage. 2.Set carbon reduction targets and select appropriate low-carbon equipment. 3.Implement technology upgrades and equipment renewal in phases
Resource Management Plan	Promote resource management initiatives, including energy and water resource management plans, and implement circular economy models.	1. Review current resource usage indicators and identify areas for improvement. 2. Establish energy and water goals, and promote resource reuse. 3. Introduce resource management technologies to enhance resource utilization efficiency.

Indicators and Targets

2024 Target	Medium- to Long-term Target
1.Increase the use of green electricity. 2.Continue to obtain ISO 14064-1 verification for the manufacturing sites. 3.Implement energy-saving and water resource management programs. 4.Continue promoting the reduction of diesel use within factory sites; hybrid vehicles are adopted for official use, with plans to gradually introduce electric vehicles. 5.Continuously reduce overall carbon emissions and electricity intensity. 6.Increase the use of recycled materials.	1.Regularly report climate-related issues to the Board of Directors, including climate risks and the status of greenhouse gas inventories. 2.Continue promoting 100% green electricity use at office locations and expand coverage to additional sites, aiming for 100% renewable energy usage by 2030. 3.Achieve a 25% reduction in water intensity and zero waste-to-landfill by 2030. 4.Reduce Scope 1 and 2 greenhouse gas emissions by 51% and Scope 3 emissions from purchased goods and services by 15% by 2030, using 2018 as the base year.

5.1.2 Management of Greenhouse Gas Emissions

Short-, Medium-, and Long-term Goals for Greenhouse Gas Management



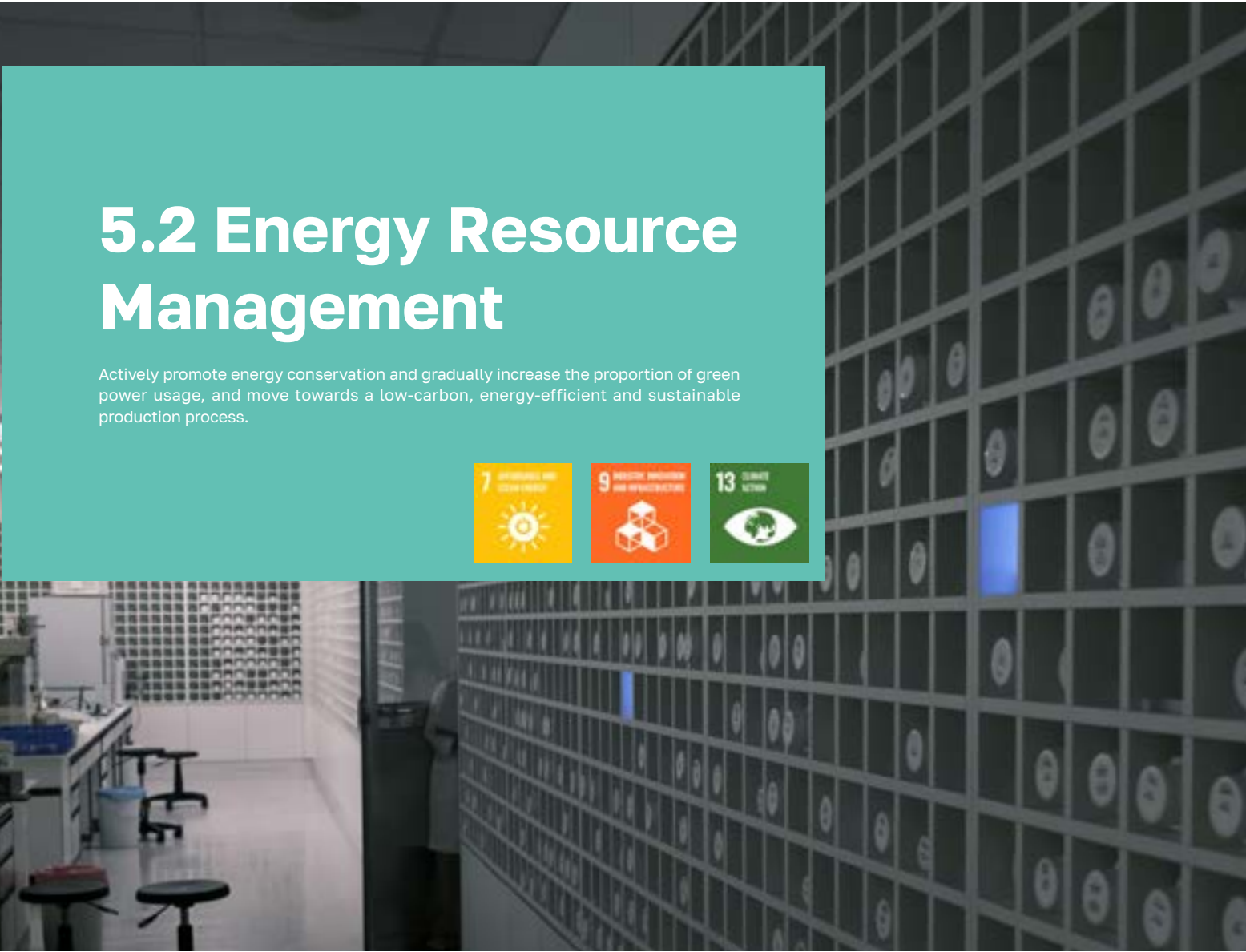
In 2024, the direct greenhouse gas emissions of the Pingtung Precise iManufacturing Center (Rock Park) amounted to 3,831 tCO2e, and energy indirect emissions totaled 9,449 tCO2e. Combined, these emissions were reduced by 0.26% compared to 2023. The Shanghai Precise iManufacturing Center (Golden Hill Park) reported direct emissions of 11.93 tCO2e and energy indirect emissions of 4,551 tCO2e, achieving a 37.84% reduction in total emissions compared to 2023. TCI adopts the rigorous methodology set by the Science Based Targets initiative (SBTi) to continuously implement corporate carbon reduction goals. Using 2018 as the base year, we are committed to achieving an absolute reduction of 51% in direct and indirect emissions by 2030, and to reach net-zero emissions by 2040. We actively respond to climate action through carbon inventory, reduction measures, and carbon neutrality.

Pingtung Precise iManufacturing Center (Rock Park)						Shanghai Precise iManufacturing Center (Golden Hill Park)		
	2020	2021	2022	2023	2024	2022	2023	2024
Direct (tCO2e)	4,917	4,296	3,723	3,646	3,831	820	7.41	11.93
Energy indirect (tCO2e)	10,205	10,683	9,954	9,669	9,449	6,526	6,051	4,551.27
Total (tCO2e)	15,122	14,979	13,677	13,315	13,280	7,346	6,059	4,564.2
Emission Intensity (tCO2e/USD\$ Million revenue)	74	73	82	83	87	91	75	71

Note 1: Greenhouse gas emissions data only covers Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Hill Park).
Note 2: Greenhouse gas emissions intensity is the total tons of emissions from each factory/USD\$ Million revenue of each factory of the current year.

Scope 1 and 2 Emissions
According to the Greenhouse Gas Reduction and Management Act enacted in Taiwan, TCI is not obliged to report its greenhouse gas emissions to the government. However, with the rise of international climate initiatives, climate change-related risk management, greenhouse gas management, and greenhouse gas emissions information disclosure has become a key issue for business operations. TCI has voluntarily started to conduct organizational greenhouse gas inventories, which indicate direct (scope 1) emissions and indirect (scope 2) emissions, in Pingtung Precise iManufacturing Center (Rock Park) in accordance with the GHG Protocol every year since 2018, while the Shanghai Precise iManufacturing Center (Golden Hill Park) independently conducts organized greenhouse gas inventory and has gained third-party verification against ISO 14064-1. In 2024, the direct greenhouse gas emissions of the Pingtung Precise iManufacturing Center (Rock Park) amounted to 3,831 tCO2e, and energy indirect emissions totaled 9,449 tCO2e. Combined, these emissions were reduced by 0.26% compared to 2023. The Shanghai Precise iManufacturing Center (Golden Hill Park) reported direct emissions of 11.93 tCO2e and energy indirect emissions of 4,551 tCO2e, achieving a 37.84% reduction in total emissions compared to 2023. TCI adopts the rigorous methodology set by the Science Based Targets initiative (SBTi) to continuously implement corporate carbon reduction goals. Using 2018 as the base year, we are committed to achieving an absolute reduction of 51% in direct and indirect emissions by 2030, and to reach net-zero emissions by 2040. We actively respond to climate action through carbon inventory, reduction measures, and carbon neutrality.

Scope 3 Emissions
Since 2022, TCI has conducted and disclosed Scope 3 greenhouse gas emissions in accordance with the GHG Protocol Evaluator Tool to identify the major emission sources within Scope 3. After identifying the significant emission categories, it was found that "purchased goods and services" accounted for more than 80% of total Scope 3 emissions. As a result, this category was selected for verification and submitted to a third-party organization for validation. TCI has progressively expanded its emission accounting scope, and in 2024, the Pingtung Precise iManufacturing Center (Rock Park) reported Scope 3 emissions from purchased goods and services, capital goods, fuel- and energy-related activities, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, upstream leased assets, and downstream transportation and distribution, totaling 5,986 tCO₂e. Moving forward, TCI will continue collaborating with its supply chain to promote environmental sustainability and achieve a 15% absolute reduction in Scope 3 emissions by 2030 (with 2018 as the base year), aligning with the Paris Agreement target scenario of limiting global warming to 1.5° C.



5.2 Energy Resource Management

Actively promote energy conservation and gradually increase the proportion of green power usage, and move towards a low-carbon, energy-efficient and sustainable production process.

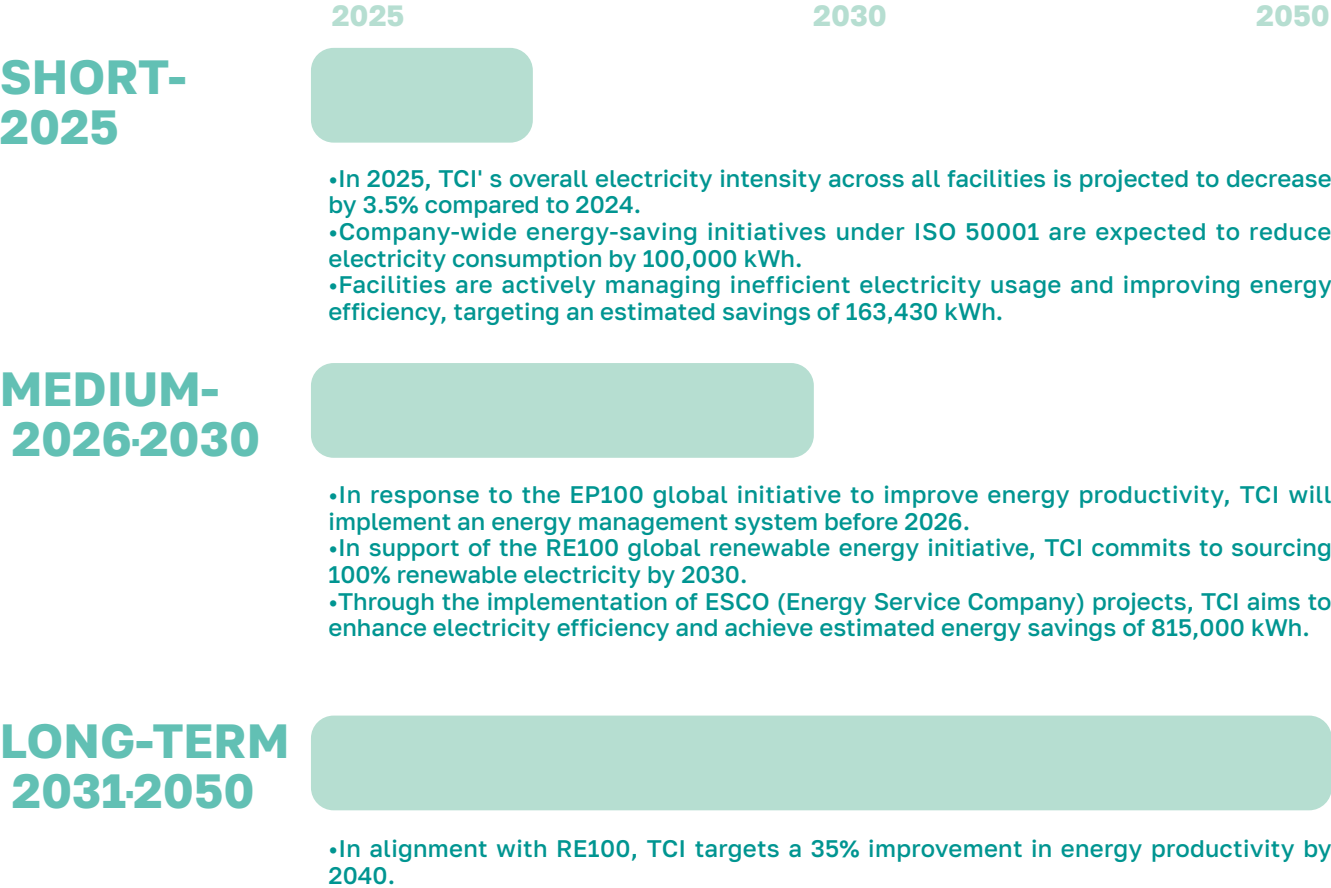


Key Actions
1.Invest in automation of facility equipment systems to enhance energy efficiency 2.Adjust air compressor supply pressure 3.Raise chilled water supply temperature during holidays 4.Replace and promote electric forklifts over diesel forklifts 5.Implement real-time energy consumption monitoring in operational areas

2024 Performances

- 1.TCI's Shanghai Precise iManufacturing Center (Golden Mountain Park) reduced its electricity intensity by 5.88% compared to 2023.
- 2.68% reduction in diesel consumption (Panshi Plant)

2025 Target
3.5 % reduction in electricity consumption and water consumption intensity compared to 2023.



Energy Use

TCI has fully implemented the ISO 50001 Energy Management System at both the Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Mountain Park). Through this international standard, TCI systematically manages energy efficiency and strengthens its digital energy management system to enhance energy-saving and optimization efforts.

At both sites, energy usage includes fossil fuels (natural gas, diesel, gasoline, and steam) and purchased electricity. Among these, natural gas consumption for steam generation via boilers is the highest, followed by electricity used to operate facility equipment. Diesel is primarily used for emergency generators, and gasoline is used for company vehicles—both of which contribute relatively less to overall energy consumption.

In 2024, the facilities continued to experience a significant base load of electricity usage. The electricity consumed at both the Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Mountain Park) is primarily non-renewable purchased electricity. Based on total electricity usage compared to annual revenue (in million USD), the Pingtung Precise iManufacturing Center (Rock Park) consumed 20,407 MWh of electricity in 2024, with an electricity intensity of 133 MWh / USD million. The Shanghai Precise iManufacturing Center (Golden Mountain Park) consumed 5,125 MWh, with an electricity intensity of 80 MWh / USD million.

Energy Consumption Statistics

Pingtung Precise iManufacturing Center (Rock Park)						Shanghai Precise iManufacturing Center (Golden Hill Park)		
Year	2020	2021	2022	2023	2024	2022	2023	2024
Purchased Non-renewable Electricity (MWh)	20,050	20,989	19,256	19,536	19,935	5,323	6,161	4,495
Non-renewable Electricity Consumption (MWh)	20,050	20,989	19,256	19,536	19,935	5,323	6,161	4,495
Total Renewable Electricity Consumption (MWh)	529	489	499	468	472	688	648	673
Total Electricity Consumption (MWh)	20,579	21,478	19,755	20,004	20,407	6,011	6,809	5,168
Electricity Consumption Intensity (MWh/USD\$ Million)	100	105	118	125	144	74	85	87
	91,377	80,089	69,043	66,492	69,605	0	0	0
Diesel (GJ)	340	103	65	85	16.11	0	0	0
Fuel (GJ)	190	170	186	213	285	141	143	161
Steam (GJ)	0	0	0	0	0	29,255	30,114	22,758
Electricity (GJ)	74,084	77,321	71,118	72,007	71,767	21,639	22,180	16,184
Total Energy Consumption (GJ)	165,992	157,682	140,435	138,499	141,673	51,035	54,769	39,103
Energy Intensity (GJ/USD\$ Million revenue)	809	772	842	862	926	629	680	610

Note 1 : Energy calorific values are calculated using fixed values. Natural gas: 8,815 Kcal/m3, diesel: 8,000 Kcal/L, petrol: 7,800 Kcal/L.

Note2 : Total non-renewable electricity consumption refers to the deduction of non-renewable electricity purchased through non-coincidental renewable energy certificates (such as T-REC).

Note3 : Total renewable electricity consumption includes self-generated renewable energy, PPA (Power Purchase Agreement) electricity procurement, and non-coincidental renewable energy certificates (such as T-REC).

Note4 : The exchange rates for USD and RMB to TWD are calculated based on the monthly average historical exchange rates from Taiwan Bank.

Note5 : Energy statistics data includes historical data from Pingtung Precise iManufacturing Center (Rock Park). Shanghai Precise iManufacturing Center (Golden Hill Park) are starting from 2022.

Energy Management

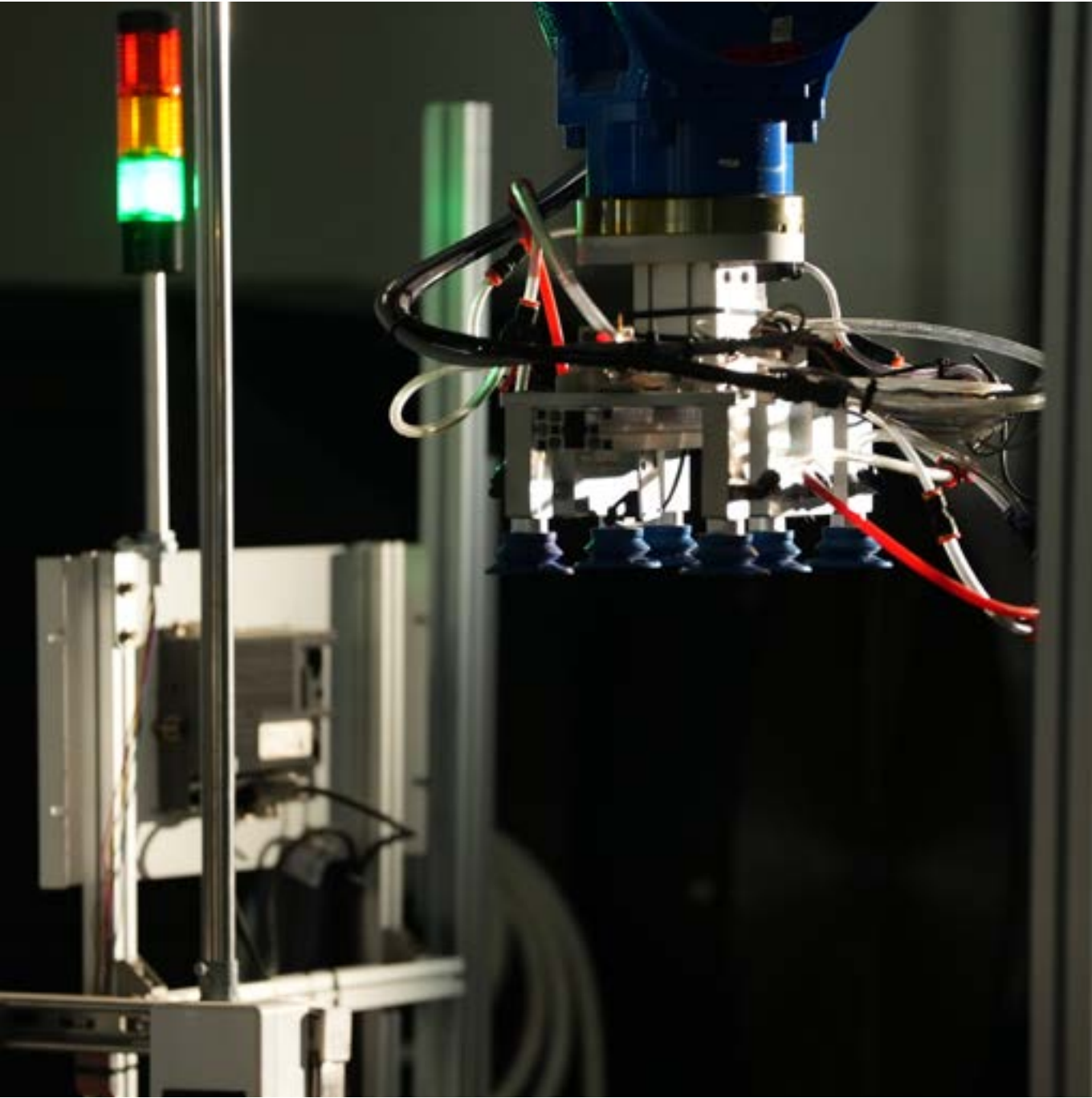
TCI's Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Mountain Park) have fully implemented the ISO 50001 energy management system and installed the solar power system on the roof. Among them, the S11 Eco Facial Mask Factory and the S12 automated warehouse have obtained the Leadership in Energy and Environmental Design (LEED) green building certification from the U.S. Green Building Council (USGBC). In response to the Industry 4.0 trend, TCI has been evaluating AI-driven process optimization since 2023. They are integrating IT and OT data to establish a production scheduling center that provides real-time control over human-machine-material information such as production progress and activation rate. This initiative aims to enhance production efficiency. TCI also plans to install smart meters for real-time energy monitoring and integrate cloud-based AI computation to develop a centralized control and management hub, aiming for a low-energy consumption smart production base. Additionally, the factory roofs are fully equipped with solar panels for green electricity generation, boosting the use of renewable energy. In 2024, the Pingtung Precise iManufacturing Center (Rock Park) reduced the air compressor pressure by 0.5 kg/cm², which is expected to save approximately 3% of the energy consumption associated with compressed air systems. At the Shanghai Precise iManufacturing Center (Golden Hill Park), energy consumption in 2024 decreased compared to the previous year, mainly due to the replacement of conventional chillers with more energy-efficient magnetic levitation chillers, along with ongoing efforts to enhance energy-saving measures and reduce overall energy use. To achieve the goal of 100% renewable energy usage by 2030, TCI continues to invest in projects and capital expenditures to improve energy efficiency, including upgrading energy-efficient equipment, replacing LED lighting systems, installing smart meters and energy monitoring systems, and integrating cloud-based AI computing, etc., to achieve more comprehensive energy management.

Solar Panel Construction in the Factory

TCI installed solar power generation equipment on the rooftop of the Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Hill Park). Pingtung Precise iManufacturing Center' s total installed capacity is1,362kW, with an installed area of 7,940 square meters. Shanghai Precise iManufacturing Center' s total installed capacity is 689 kWp, with an installed area of 7,500 square meters. The roof of the S12 automated warehouse, completed in 2019, is also equipped with solar panels with a capacity of 400kW to produce green electricity for the warehouse's use. Thus, reducing greenhouse gas emissions by approximately 886 metric tons of carbon dioxide equivalent (CO2e) compared to a non-solar photovoltaic system. Considering the limited roof area of the factory, to achieve the goal of RE100 energy transition, TCI now proactively looks for space outside the factory to invest in renewable energy construction and expects to achieve 50% green electricity use by 2030 and 100% renewable energy use by 2030.

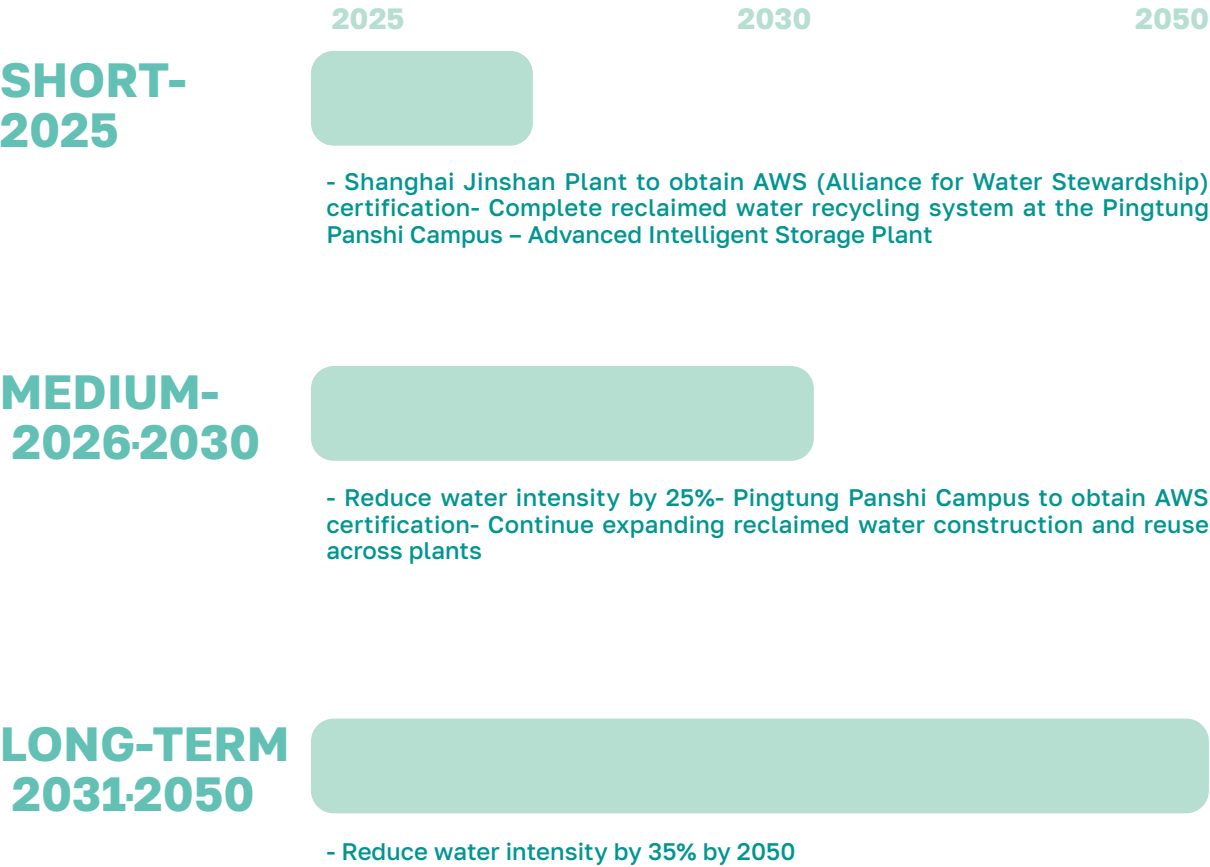
Energy International Initiative

RE100 and EP100 are corporate initiatives launched by The Climate Group for renewable energy and energy efficiency, respectively. By 2021, over 300 companies will have responded to RE100, and over 100 companies will have responded to EP100, each setting challenging and indicative energy targets. In 2018, TCI became the first Taiwanese company to join RE100 and has pledged to use 100% green power by 2030 at the Pingtung Precise iManufacturing Center (Rock Park). To fulfill the Company's commitment to RE100, TCI continues to develop green power promotion strategies to strengthen the application of renewable energy. Currently, the Company implements three methods: purchasing Taiwan Renewable Energy Certificates (T-RECs), signing Renewable Energy Power Purchase Agreements (PPAs) with renewable energy generators, and self-generating solar power systems at our factories. In the future, the Company plans to generate energy for self-use as the main method to achieve the target. TCI also joined EP100 in early 2019, pledging to improve energy productivity and energy use efficiency by 35% by 2040, using 2016 as the baseline. The Company will continue to invest in energy efficiency projects and capital expenditures, such as upgrading energy-efficient equipment, replacing LED lighting systems, installing smart meters and monitoring systems, and others, to use energy more efficiently and enhance energy savings.



5.3 Water Resource Management

Water Resource Management Roadmap



Water consumption Statistics

Pingtung Precise iManufacturing Center (Rock Park)						Shanghai Precise iManufacturing Center (Golden Hill Park)		
	2020	2021	2022	2023	2024	2022	2023	2024
Water withdrawal (tons)	322,164	354,202	346,154	324,405	353,089	92,213	101,111	77,170
Water discharge (tons)	-	-	-	-	176,165	-	-	69,453
Water consumption (tons)	-	-	105,122	108,128	176,924	9,222	10,112	7,717
Water Intensity Water Intensity (tons/USD\$ Million revenue)	1,570	1,734	2,075	2,020	2,498	1,136	1,256	1,303

Note 1: The exchange rate of the U.S. dollar and the Chinese Yuan (RMB) to the Taiwan dollar is calculated by taking the monthly average of the historical exchange rate of the Bank of Taiwan each year.

Note 2: The water consumption statistics only cover Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Hill Park) from 2022 onwards.

Note 3: Water consumption = Water withdrawal - Wastewater Volume

Management of Water Use

TCI's Pingtung Precise iManufacturing Center (Rock Park) uses tap water as the industrial water source, with approved water consumption of 1,500 metric tons per day (1,500 CMD). In 2023, four factories at the PABP BRANCH implemented a loop system to convert waste heat (steam) into condensate for reuse in steam boilers, enhancing recycling efficiency. S11 Eco Facial Mask Factory also designed the rainwater recycling pipeline to recover rainwater for planting and irrigation and RO water for toilet flushing.

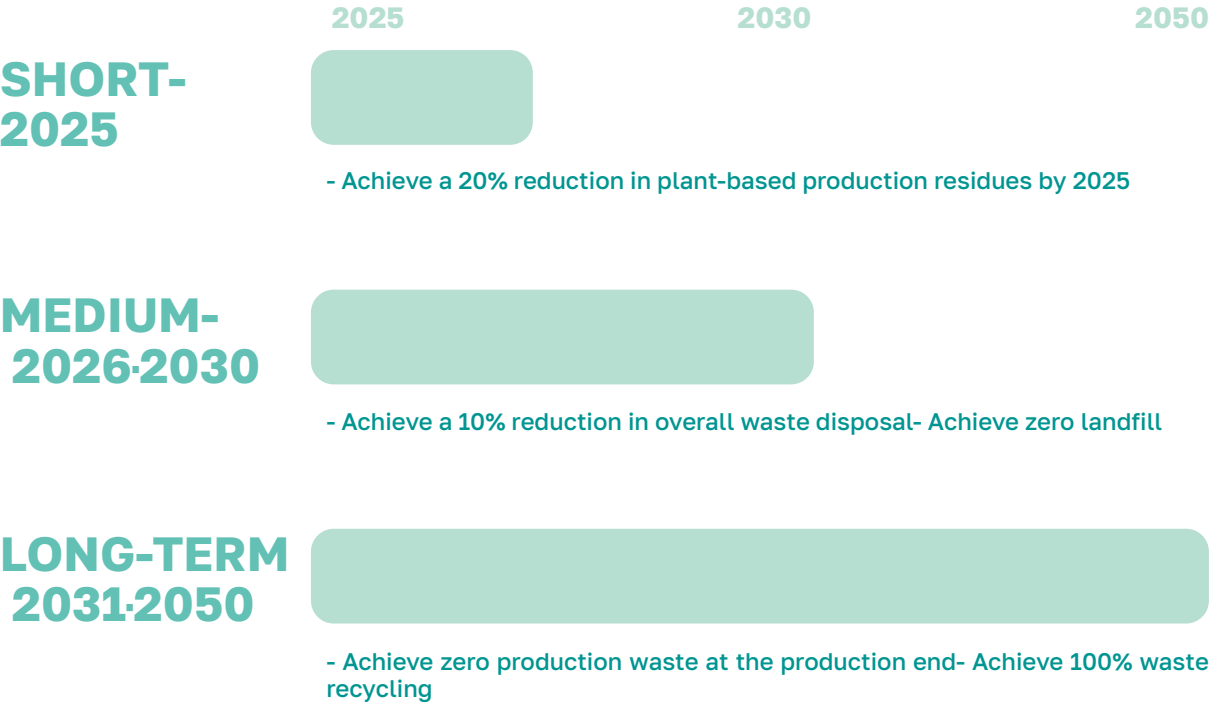
In addition, the Shanghai Precise iManufacturing Center (Golden Mountain Park) joined the AWS (Alliance for Water Stewardship) in 2023, with plans to obtain certification in 2025. The facility recycles RO bottle washing water monthly for use in warming machines, employs a smart water-saving system for remote monitoring of water meter data to improve management efficiency, and reuses primary treated water for cooling towers and toilets, saving an estimated 1,050 tons of water monthly. In the future, TCI will continue to plan water conservation measures and water recycling programs and expects to invest about NT\$5 million to NT\$8 million in discharge water recycling equipment within three years. This initiative is expected to reduce overall water intake and intensity, with the goal of lowering water intensity by 25% by 2030, using 2022 as the baseline year.

Management of Wastewater

The wastewater treatment plant of the Pingtung Agricultural Biotechnology Park Administration treats the wastewater from TCI's factory. The S5 Functional Drink Factory and S9 Functional Food Factory have built separate wastewater treatment facilities to reduce water temperature, pH, suspended solids, chemical oxygen demand, biochemical oxygen demand, and other water quality items before discharging it to the Pingtung Wastewater Treatment Plant. The Company also commissions an inspection company approved by the Environmental Protection Department to conduct wastewater quality inspections every six months to ensure that the overall wastewater management process complies with the Water Pollution Control Law and the agricultural biotechnology park sets water quality standards. The factory had no leaks, spills, or water quality violations in 2024.

5.4 Waste Management

Waste Management Roadmap



Waste Management

For general industrial waste, the Company applies for permission and reports the quantity per the law, entrusts qualified vendors to clean and treat the waste and aims to improve the recycling rate of process waste and reduce the amount at the source. In terms of the division of labor for waste disposal, the production department performs waste disposal, strictly examines the qualifications of waste disposal vendors, and performs waste classification management; the environmental safety unit monitors and inspects the waste removal and disposal status through occasional random inspections to ensure that waste is handled correctly.

To reduce waste at the source, TCI collaborates with suppliers to develop and prioritize sustainable packaging materials. The company also minimizes excessive raw material packaging and recycles packaging materials. Certified recycling vendors collect packaging from domestic customers, and reusable packaging is redistributed to production sites for continued use.

TCI keeps monthly statistics on the number of package materials recycled, the recycling rate, and the achievement rate and reviews the items that do not meet the target. Through the packaging recycling management mechanism, the Company extends the materials' life cycle, reduces material usage and costs, and reduces waste generation. Pingtung Precise iManufacturing Center (Rock Park) used a total of approximately 298.5 metric tons of plastic material (including packaging, cushioning, film, and other materials) in 2023, To achieve the goal of zero waste at the production end by 2030, the Company shall draft plastic reduction measures and reduction targets and continue to monitor the total amount of waste.

Waste Management Statistics

Industrial Waste

Pingtung Precise iManufacturing Center (Rock Park)						Shanghai Precise iManufacturing Center (Golden Hill Park)			
		2020	2021	2022	2023	2024	2022	2023	2024
Reuse/recycle		581.4	740.5	604.3	1,211	806.8	253	271	208
Non-reusable/ non-recyclable	Incineration	516.9	719.7	518.7	599	493	100	175	53.19
	Landfill	0	0	0	0	0	0	0	0
	Other disposal	0	0	0	0	0	0	0	0
Total Amount(tons)		1,098.3	1,460.2	1,123	1,810	1,299	353	446	261.19
Waste Intensity (tons/USD\$ Million revenue)		-	-	-	11.26	8.48	-	5.53	4.06

Hazardous Industrial waste

Pingtung Precise iManufacturing Center (Rock Park)						Shanghai Precise iManufacturing Center (Golden Hill Park)			
		2020	2021	2022	2023	2024	2022	2023	2024
Reuse/recycle		0	0	0	0	0	0	0	0
Non-reusable/ non-recyclable	Incineration	0	0	0	0	0	1.071	1.2	1.1077
	Landfill	0	0	0	0	0	0	0	0
	Other disposal	1.1	0.6	0.675	0	0	0	0	0
Total Amount(tons)		1.1	0.6	0.675	0	0	1.071	1.2	1.1077

Note 1 : The waste statistics only cover Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Hill Park) from 2022 onwards.

Note 2 : Waste intensity is the total tons of waste from each factory/USD\$ Million revenue of each factory of the current year.

Note 3 : The exchange rate of the U.S. dollar and the Chinese Yuan (RMB) to the Taiwan dollar is calculated by taking the monthly average of the historical exchange rate of the Bank of Taiwan each year.

5.5 Green Products

To enhance the green competitiveness of our products by adopting the concepts of circular economy, low carbon, and environmental friendliness in every aspect of raw materials, production, and packaging.

2 ZERO WASTE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

14 LIFE BELOW WATER

15 LIFE ON LAND

Key Actions

1. Invest in low-carbon product research and development

2. Gradually increase the ratio of the use of recyclable packaging materials

3. Use agricultural by-products as functional raw materials to realize the circular economy of biotechnology products

2024 Performances

1. In 2024, the proportion of recyclable packaging materials used in products reached 51.8%
2. In 2024, the proportion of products using circular economy concept raw materials reached 30%

2025 Target

1. In 2025, increase the ratio of recyclable packaging materials used in products by 55%
2. In 2025, the proportion of products using circular economy concept raw materials will reach 38%
- By 2025, achieve 30% of products designed with green design concepts.
- Fully upgrade product sustainability across the board!

5.5.1 Create Circular Economy Agricultural By-Products

TCI recognizes that approximately one-third of global food production is lost or wasted. Hence, losses and waste are prevalent at any point between the production and consumption of food, regardless of location. TCI responds to the global target of reducing food loss and waste by 50% by 2030. Since 2021, TCI has been developing agricultural by-products, successfully transforming materials such as banana peels, banana stems, Taiwan Djulis husks, and cashew nut skin into healthcare products, skincare items, packaging materials, and more. For example, 100% biodegradable face masks made from banana sources and Djulis cream jars made from a blend of Djulis by-products and biodegradable PBS. The packaging includes caps and outer boxes made from recycled plastic (PCR), while inner boxes are crafted from Djulis by-products. After using the lotion, consumers only need to purchase the inner box. If this production model sells 100,000 units annually, with 50,000 units being inner boxes, it is estimated to reduce 14,286 kgCO2e, which is roughly equivalent to the carbon sequestration capacity of 1,190 trees. This approach revitalizes agricultural by-products with new economic value, creating a circular economy to help prevent food loss and waste.

5.5.2 Sustainable Collagen

TCI has developed a new product, VeCollal® Type II, which is a non-animal sourced collagen aimed at supporting the synthesis of human type II collagen. This collagen incorporates essential plant extracts and has been experimentally proven to increase the production of type II collagen in chondrocytes, significantly promoting the secretion of glycosaminoglycans while reducing inflammatory factors. Additionally, TCI utilizes precision fermentation technology to synthesize collagen. Through advanced genetic recombination techniques, they control microbial fermentation under specific conditions to mass-produce collagen, offering healthier products for the elderly and sports enthusiasts, and providing sustainable health foods without animal sources to customers in 65 countries worldwide.

5.5.3 Sustainable Materials and Fair Trade

Approximately 60% of TCI's revenue comes from products that contain collagen from fish skin. In 2021, TCI significantly increased the procurement of sustainable marine ingredients under the Marine Stewardship Council (MSC). In response to the growing number of consumers in the market who prefer sustainable products, TCI commercialized the "Vegan Collagen Alternative," a non-animal source of amino acids, and continues to invest in developing synthetic collagen. As a purchaser of health supplement ingredients, TCI is committed to controlling the sustainability of raw material production. The highest criterion for raw materials are not harming human health and being environmentally friendly. Raw material suppliers are required to submit relevant certificates, and raw materials undergo standardized acceptance procedures, including specification and quality testing. Inspection standards also reference the latest international trends and prioritize surpassing regulations from various countries, such as the US FDA, Canada CFIA, UK FSA, Germany BVL, France ANSES, Australia TGA, among others, or based on customer requirements. All products are regulated, conforming to or exceeding EU REACH standards. The raw materials used in products are committed to not containing the EU REACH SVHC highly concerning substances (accumulating 233 items) to ensure their safety. TCI values localization and fair trade and uses locally sourced raw materials for 100% of its products, and uses native Taiwanese plants and fruits as targets for research and innovation. The Company realizes fair trade in purchasing coffee beans and acerola unripe fruit. In addition, TCI promises small farmers a guaranteed purchase price to maintain their livelihood and sustainable operation, preventing them from being exploited by distributors or having their livelihood affected by drastic price fluctuations. Most fair-trade crops use environmentally friendly farming practices, which relatively cost more and are the biggest obstacle for many farmers when deciding whether or not to abandon customary farming practices. TCI provides technology and resources for farmers' transition, helps introduce friendly and regenerative farming, and guarantees purchase prices to establish long-term partnerships with farmers to achieve a win-win situation for both the environment and society.

5.5.4 Packaging Weight Reduction – SR5C: Fulfilling Sustainability Commitments Through Product Packaging Practices

At TCI, our commitment to sustainable development is a core driver of innovation and product development. To strengthen this commitment, we are proud to introduce the SR5C initiative—a strategic approach to promoting sustainable packaging practices from 2025 to 2030. SR5C focuses on five key pillars: Safety, Reduce, Reuse, Recycle, Replace, along with Retain and Cost, working together to create environmentally responsible and regulation-compliant packaging solutions.

- Reduce: Lightweight design and reduced ink usage
- Reuse: Increased use of recycled materials and acquisition of environmental certifications
- Recycle: Use of mono-material packaging for sheet masks, powders, and liquids

Through this strategy, we aim to support TCI' s sustainability commitment by reducing packaging weight to lower transportation costs and carbon footprint, increasing the use of recycled materials, and ensuring our packaging integrates seamlessly into existing recycling systems. We are also dedicated to replacing traditional materials with sustainable alternatives—such as increasing paper content and reducing ink use—to minimize environmental impact while maintaining product integrity. Furthermore, all products undergo rigorous testing and comply with global regulations to ensure safety and quality.

TCI invested in digital printing, which is more energy-efficient and carbon-reducing than traditional printing. With the "trackable marketing technology" and platform, customers can conduct marketing activities, such as raffles and gift sending, and discount coupons, after adopting the "trackable marketing technology" platform (i.e., each product has a unique barcode). In China, for example, marketing campaigns are paperless, reduce cross-city movement and significantly increase customer engagement rates. In addition, the Company made efforts in the labeling of drink bottles. Traditional collagen drinks use 106mm*64mm bottle labels. However, we reduced them to 55mm*35mm, and the new carbon reduction labels are estimated to emit 212.76 kg CO2e per 100,000 labels, a reduction of 71% in carbon emissions compared to traditional bottle labels.

5.5.5 Green Products

TCI recognizes the irreversible impact that plastic packaging has on the environment and oceans. In pursuit of achieving zero production waste by 2030, we established an eco-friendly packaging materials laboratory in 2022. Partnering closely with our suppliers, we have embraced waste-reducing design principles and integrated circular economy concepts—prioritizing the use of bio-based materials that are either biodegradable after use or easy to recycle.

One example is our recyclable aluminum-plastic packaging for facial masks. After extensive testing, we successfully developed stable-quality packaging that meets international safety standards. Additionally, in our fabric mask R&D, we incorporated post-consumer recycled (PCR) plastics sourced from marine waste. By reducing plastic use at the source—from fabric to soft pouch—and enabling product recycling, we are helping to ease the burden on marine ecosystems.

In selecting product packaging, TCI adheres to the concept of environmental sustainability. We work alongside packaging suppliers to influence international clients toward using Forest Stewardship Council (FSC)-certified paper and developing lightweight glass for outer packaging. On the product level, TCI has begun designing waterless sheet masks for clients, which significantly reduces both packaging volume and the carbon footprint associated with transportation. In 2021, we assisted a Chinese client in obtaining carbon neutrality certification (PAS 2060) for a health drink product—the first zero-carbon product certified under this standard in China, verified by the China Quality Certification Centre (CQC).

In 2024, TCI' s total packaging weight was 4,120 metric tons, of which 2,234 metric tons came from eco-friendly materials, accounting for 54.2% of the total. Additionally, 2,134 metric tons were recyclable or reusable, representing 51.8% of the total packaging weight. By 2025, TCI aims to incorporate green design principles into 30% of its products, paving the way for a sustainable and responsible business practice that meets the needs of customers, the environment, and future generations.





VI.

HOW WE SUPPORT OUR PEOPLE

6.1 Talent Employment and Development

6.2 Labor Rights Equality

6.3 Joyful Workplace

6.4 Occupational Health and Safety

6.1 Talent Employment and Development

According to the employee survey results:

- Workplace Atmosphere
The workplace environment is harmonious, with mutual respect and collaboration among colleagues being most prominent. Relevant satisfaction indicators exceeded 95%, reflecting strong recognition of teamwork and corporate culture by employees.
- Workplace Safety and Comfort
Employees reported high recognition of workplace safety and comfort. This year' s survey showed that more than 94% of employees expressed strong approval of the company' s efforts in maintaining a safe and comfortable work environment.
- Leadership and Communication
Managerial leadership and team communication performed well. In particular, the indicators of "trust in supervisors" and "pleasant interactions with supervisors" were highly affirmed by over 92% of employees, effectively building a foundation for positive workplace interactions.
- Policy Awareness and Compliance
Through continuous policy promotion and internal communication mechanisms, employees' awareness of major policies and regulations averaged 94%, ensuring widespread understanding and implementation of compliance, grievance mechanisms, occupational safety, and equal employment practices.

Looking ahead, the company will continue to optimize the survey participation process and trust mechanisms to strengthen two-way communication, enhance feedback efficiency, and further foster a culture of organizational feedback.



Key Actions

1. TCI offers compensation packages that exceed the average of listed and OTC companies as well as industry peers, enhances diversity in talent recruitment by launching the 60+ Recruitment Program, and fosters a diverse and inclusive workplace.
2. TCI provides a wide range of training programs, such as AI workshops and ESG sustainability courses, to develop internal talent.

2024 Performances

1. 30.6 hours of education and training per capita, with a 95.2% course satisfaction rate.
2. 94% satisfaction across four workplace indicators, demonstrating TCI' s commitment to a sustainable workplace:
 - Mutual respect and collaboration among colleagues
 - Workplace safety and comfort
 - Supervisory leadership and communication
 - Awareness of major policies and regulations
3. Awarded the 1111 Job Bank "Happy Enterprise Gold Award", the CSR Excellence in Corporate Social Responsibility – Medium Enterprises: Top 5, the TCSA Taiwan Corporate Sustainability Awards – Taiwan Sustainable Enterprise Excellence Award, and the International CSR Excellence Awards (UK) – Equal Opportunities: Bronze Winner
4. Obtained the Badge of Accredited Healthy Workplace from the Health Promotion Administration, Ministry of Health and Welfare (HPA)

2025 Target
98% course satisfaction rate

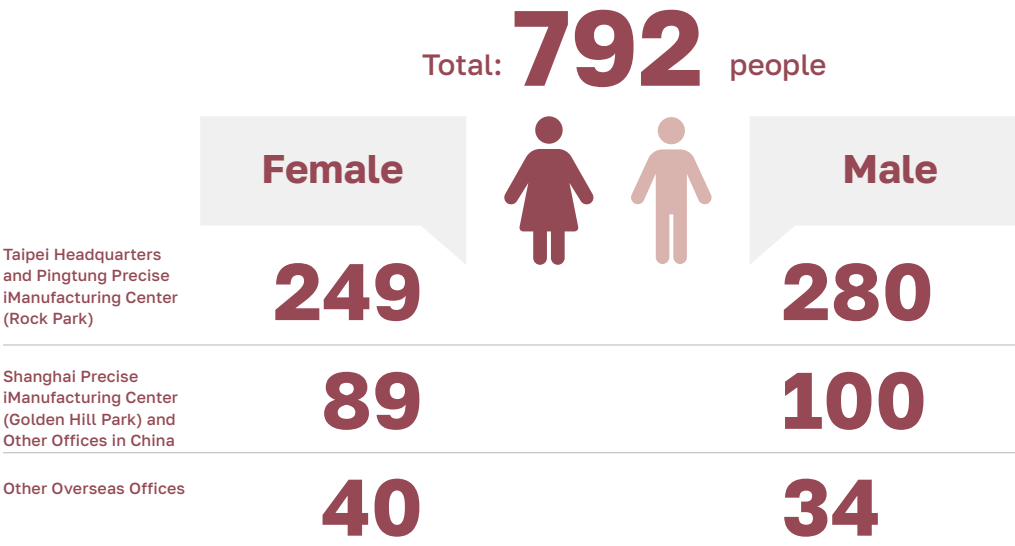
6.1.1 Employee Structure

By the close of 2024, TCI boasted a workforce totaling 792 individuals, both domestically and internationally. Among them, 414 were male employees, representing 52.3% of the total, while 378 were female, constituting 47.7%. Noteworthy is the fact that 66 female employees held managerial positions, comprising 52.0% of all managerial staff, underscoring the company’s commitment to unbiased promotion and career development evaluations regardless of gender. Specializing in the design and production of beauty and healthcare products, TCI actively employs individuals with disabilities and fosters a supportive workplace culture. Employees under the age of 30 make up 29.5% of the workforce, while the 31-50 age group constitutes 66.7%. Those over 50 comprise a modest 3.8%. The company’s diverse and inclusive environment attracts a new wave of talent, fueling ongoing innovation. Guided by the principles of trust, innovation, and intelligence, TCI is dedicated to providing high-efficiency products and services to customers while attracting partners who share its values. Amidst rapid global expansion, the company is committed to nurturing sustainable talent development programs and offering competitive career advancement opportunities for the younger workforce.

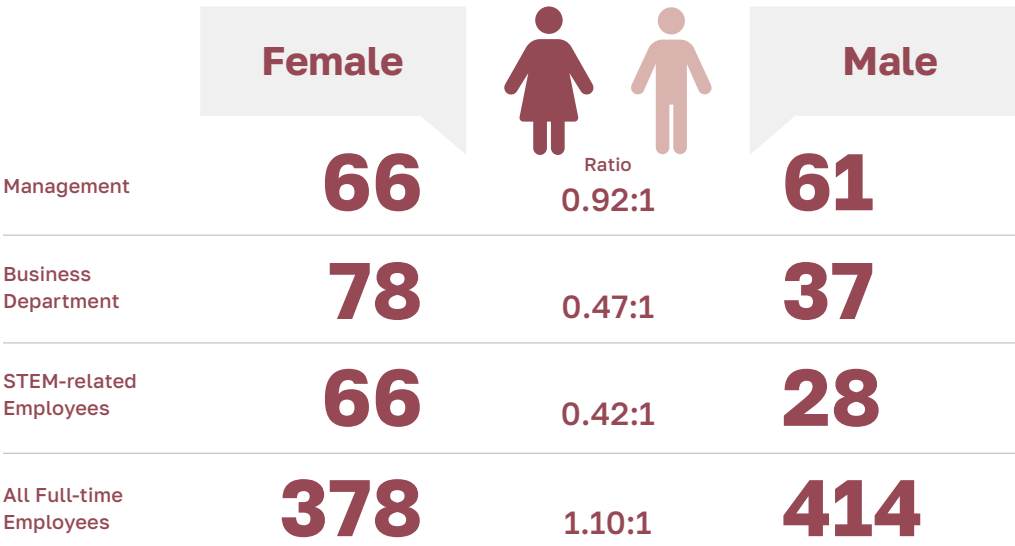
Age Distribution of Full-time Employees (include overseas offices)

Full-time Employees	Taipei Headquarters and Pingtung Precise iManufacturing Center (Rock Park)	Shanghai Precise iManufacturing Center (Golden Hill Park) and Other Offices in China	Other Overseas Offices	Total	Ratio
Age under 30	147	69	18	234	29.5%
Age 31-50	371	115	42	528	66.7%
Age 50 and up	11	5	14	30	3.8%

Total number of employees by employment contract and by region



Ratio of Male to Female (include overseas offices)



Recruitment Policy

TCI is committed to crafting products that effectively enhance the quality of life for our customers, a commitment upheld and put into practice by all our employees. To this end, our Human Resources department closely collaborates with hiring units to consistently attract exceptional professionals across various fields who align with our values. We prioritize diversity and adhere to both domestic and international regulations, ensuring the exclusion of child labor, discrimination, and other human rights violations in our policies.

Our audit unit conducts regular audits of the recruitment process each year to guarantee regulatory compliance. In 2024, a comprehensive audit revealed no instances of related risks. Furthermore, recruiting units receive ongoing training in interview techniques, including diversity recruitment, interview skill enhancement, and professional assessment tool utilization. Through transparent selection processes, we provide equal opportunities for all candidates to showcase their abilities, thereby enhancing the fairness and effectiveness of our recruitment procedures.

In addition to utilizing internal and external recruitment platforms for open recruitment, we actively engage with universities and colleges through campus outreach programs and research and development internships. These initiatives offer early exposure to industry structures for students and create opportunities for employment for socially talented individuals with development potential. In 2024, TCI hired a total of 328 new employees, representing 41.4% of the total workforce, with a hiring rate of 39.1%. TCI has implemented a six-month mentorship program, pairing new employees with mentors from within and across departments. Monthly gatherings facilitate mentorship and provide necessary assistance, enabling new colleagues to integrate swiftly into our organizational culture. Furthermore, our Chief Human Resources Officer hosts informal gatherings known as "Monthly Welcome Dinners" to gauge new employees' adjustment and gather feedback in a relaxed environment.

New Hire Rate Statistics

Region	Gender	Age Group	Total Employees (Beginning of 2024)	Total Employees (End of 2024)	New Hires		
TW	Male	Under 30	74	59	Managerial 0	New Hires – Non-Managerial 36	New Hire Rate (Note 1) 54.1%
		30–50	216	216	6	60	30.6%
		Over 50	3	4	0	1	28.6%
	Female	Under 30	106	86	0	65	67.7%
			144	154	5	67	48.3%
		Over 50	5	7	2	0	33.3%
CN	Male	Under 30	52	38	0	16	35.6%
		30–50	79	59	1	13	20.3%
		Over 50	3	3	0	0	0%
	Female	Under 30	53	31	0	26	61.9%
		30–50	65	56	1	6	11.6%
		Over 50	0	2	0	0	0%
Others	Male	Under 30	2	6	0	4	100%
		30–50	27	19	1	3	17.4%
		Over 50	8	10	0	3	33.3%
	Female	Under 30	13	14	0	6	44.4%
		30–50	31	24	1	5	21.8%
			4	4	0	0	0%
Total			885	792	17	311	39.1%

Note 1: Calculation method = (Number of new hires during the year) ÷ [(Year-end employees + Year-beginning employees) ÷ 2]

Employee Structure by Location

Category	Item	Total number of employees at the beginning of the year		Total number of employees at the end of the year	
Region		Male	Female	Male	Female
	Taipei Headquarters	94	152	53	120
	Pingtung Precise iManufacturing Center (Rock Park)	199	103	226	127
	Shanghai Precise iManufacturing Center (Golden Mountain Park) and Other Offices in China	134	118	100	89
	Other Overseas Offices	37	48	35	42

6.1.2 Diversity and Non-Discrimination

"Emphasizing multiculturalism and inclusivity is a cornerstone of TCI's corporate ethos. We adhere to principles of 'respect for human rights' and 'merit-based employment', implementing diversity initiatives in our talent acquisition processes. Our practices align with national regulations such as the Labor Standards Act and the Gender Equality in Employment Act, prioritizing individual professional competence in selection criteria.

Furthermore, we uphold guidelines outlined in documents like the United Nations Universal Declaration of Human Rights, International Labor Organization conventions, and United Nations Global Compact, ensuring equitable compensation for employees. We provide wages exceeding local minimum living standards, uphold freedom of association, and offer comprehensive welfare benefits, while proactively combating discrimination, forced labor, and child labor to foster a supportive work environment.

In 2024, TCI employed staff from 20 different nationalities, aiming to leverage the diverse backgrounds of its employees to bring fresh perspectives to company operations and deepen the group's business development. Additionally, TCI holds a monthly "Global Cuisine" event, featuring specialty dishes from various countries. This allows employees to enjoy delicious food while learning about different culinary cultures, further enhancing cultural understanding and respect among multinational colleagues, and demonstrating TCI's commitment to diversity and inclusion.

6.1.3 Employee Retention and Development



Employee Retention

To retain top talent, TCI offers a range of incentive measures tailored to employees of different seniority levels and professional backgrounds. These include onboarding training programs, employee care and motivation initiatives, long-term service and outstanding performance awards, internal job transfers, promotions, salary structure adjustments, and performance-based profit sharing. These efforts reflect TCI' s commitment to building a professional, capable, and fulfilling workplace environment. In 2024, TCI facilitated 30 internal job transfers, actively promoting career flexibility and diverse development paths for its employees. Through cross-departmental rotations and skills expansion, employees are empowered to unlock their potential, enhance job-role fit, and strengthen overall team capabilities. At the same time, TCI continuously improves its performance evaluation and feedback mechanisms to ensure fair recognition of every individual' s contributions, fostering a workplace where long-term growth is both possible and encouraged. In addition, to ensure that employees stay current with evolving industry demands and support the company' s long-term development, TCI encourages continuous learning and development. For employees who are preparing to leave the company, individualized support is available through the Employee Assistance Program (EAP), which offers access to professional counseling in areas such as mental health, legal matters, and financial planning.

Employee Development

The objective of learning and development at TCI is to nurture individuals who are self-driven, proactive, and deeply committed to the company, embodying a strong sense of responsibility. Through continuous personal growth and learning, these individuals enhance their performance and contribute to achieving organizational objectives. Consequently, employee development is a key focus area for us.

We encourage our employees to engage in continuous learning and problem-solving, thereby enriching their professional knowledge, honing their skills, and ultimately improving service quality while fostering innovation. The Education and Training Division of our Talent Development Center conducts annual assessments of departmental training needs, tailoring customized training plans for each unit and regularly reviewing implementation to ensure effectiveness.

Regarding talent development, we promote and rotate employees based on their job performance, capabilities, and unique attributes, aiming to provide opportunities for growth and development from within the organization. For key talents, we execute talent development through our "Succession Plans for Board Members and Key Management Personnel."

Through this succession planning framework, we groom senior executives for potential board positions, acquainting them with board responsibilities, operations, regulatory compliance, and group-wide business operations through job rotations to deepen their industry experience. Progress in this regard is reported to the board of directors annually.

Additionally, in alignment with our "Key Management Successor Program," we identify and select potential successors and implement a systematic reserve candidate management mechanism. Each potential successor's readiness is reviewed annually, and development plans are collaboratively devised by senior executives and HR. These plans include assignments to affiliated companies, project responsibilities, cross-departmental rotations, participation in management courses, and personalized mentorship, all aimed at enhancing succession capabilities and expediting the succession process.

Comprehensive Learning Initiatives

TCI employs digital platforms to offer a wide range of learning opportunities, tailored to accommodate employees with diverse learning preferences. Our learning programs encompass On-the-Job Training (OJT), lecture-style courses, interactive workshops, live online sessions, and pre-recorded modules. Supported by our proprietary digital learning platform, the "TCI App," our global workforce can access courses, complete assessments, and provide feedback using various devices, eliminating constraints of time and location and empowering employees to manage their learning at their convenience.

Furthermore, our digital learning platform serves as an effective tool for disseminating best practices, instilling corporate culture, and communicating strategic initiatives to employees company-wide. We employ pre-course assessments, interactive sessions, and post-course evaluations to facilitate structured and engaging learning experiences.

In 2024, the TCI App introduced 489 new online courses, comprising a total of 306 digital resources (including videos and handouts). Throughout the year, 28,481 overall participations in training sessions, completed online modules, assessments, and provided course feedback. Since its inception in 2018, the platform has offered a cumulative total of 1,877 online courses and 12,563 digital resources, benefiting a total of 134,079 overall participations by the end of 2024.

Training Program Overview

In 2024, our training initiatives were structured into various categories, including "Professional Development," "Business Skills," "General Education," "Legal Compliance," "Manufacturing Practices," and "ESG Sustainability." Additionally, we introduced new courses focusing on digital transformation and AI workshops. A total of 571 sessions were conducted, comprising 232 physical classes and 339 digital sessions. The total expenditure, encompassing general training, external programs, and continuing education scholarships, amounted to approximately NT\$2,569,500. The cumulative training hours reached 2,064, with 3,036 overall participations, averaging 30.6 hours of training per person, and achieving a 100% participation rate. The satisfaction rates for all courses exceeded 95.2%. Aside from our corporate offerings, employees were encouraged to propose their own development plans, illustrating the relevance of their chosen training to their roles. Upon approval, employees received full tuition reimbursement for participating in external training and study programs. In 2024, the total amount of educational scholarship subsidies reached NT\$2,949,607.

Distinguished Speaker Series

We invited distinguished figures from various industries and academia to enlighten our employees on a range of crucial topics. Covering aspects such as personal well-being, resilience, effective communication, and industry insights, these speakers inspired a culture of continuous learning and growth within our organization.

Global Business Training

Our global business training sessions brought together professionals from diverse backgrounds for collaborative activities, including group proposal competitions. These initiatives facilitated the exchange of practical experiences across cultures and regions, enhancing participants' international perspectives and aligning them with our global development strategies.

Manufacturing Internships

Monthly manufacturing internships provided new hires with hands-on experience spanning the entire product development lifecycle, from design to production. Participants also gained familiarity with various equipment and systems used in intelligent manufacturing. These internships not only fostered collaboration between different teams but also instilled a mindset of continuous improvement among participants in their day-to-day operations.

Course Content

Items	Content Overview	Participants	Rank
TCI Academy	Company development direction, the TCI 8 Spirits of enterprise, core values, and TCI leadership science	All employees	All
Technical Course	Introduction of our patented technology	Dedicated department R&D departments Business departments	
Product Course	Product knowledge, formula design, proposal design, packaging artwork	Dedicated department R&D departments Business departments	
Raw Materials Course	IBD raw material knowledge and application	R&D departments Business departments	
Sales Course	Product selling points, sales tips, experience sharing	Business departments	
Industry Analysis Course	Monthly special reports, TCI Industry Weekly and Monthly	All employees	
Legal Course	Legal disputes, trade secrets, contracts and trademark practices	All employees	
Process Course	Business process, delivery confirmation, product development process, MES	All employees	
General Course	Knowledge forums, health nutrition, English classes, tax filing courses	All employees	
Factory Course	Production line advantage, manufacturing, quality management	All employees	
Information Security Course	Phishing intrusion, social network and information security, information life and its risk management, protection of personal privacy	All employees	
Market Trends Course	ESG Sustainability and AI Digitalization	All employees	
AI Course	Corporate AI Strategic Thinking, Understanding the Underlying Logic of AI, and Business Mindsets for the AI 2.0 Era	All employees	

Training Hours

Management		Professional Jobs		Total	Number of trainees as a percentage of total employees	
	Male	Female	Male	Female		
Number of Employees	61	66	353	312		100%
Total Training Hours	1,376.7	1,927.4	9,667.7	7,128.4		
Average Training Hours	30.6					

Annual Expense for Employee Education and Training (NT\$)

	2020	2021	2022	2023	2024
General Training and Seminars	756,361	696,342	535,242	850,588	1,056,980
External Training	973,106	767,246	1,581,280	872,930	281,719
Scholarship for further studies	282,054	271,578	536,592	342,852	2,949,607
Total	2,011,521	1,735,166	2,653,114	2,066,370	4,288,306

Integrity Management, Information Security, and Human Rights Training Programs

At TCI, it is mandatory for all new employees to undergo an 8-hour onboarding training program, which includes a dedicated 1-hour session on integrity and ethics. The participation rate for new hires consistently stands at 100%. Furthermore, we conduct periodic, in-depth training sessions for our existing staff covering integrity management, risk awareness, information security, and human rights. In the year 2024 alone, we provided a cumulative total of 405.88 training hours across these pertinent courses, benefiting a total of 1,416 overall participations. In addition to offering human rights-related courses to enhance employee awareness, TCI conducts an annual Human Rights and Employee Satisfaction Survey to understand the current work conditions of its employees. The 2024 survey primarily focuses on the company's human rights policy and work environment. The human rights policy includes the prevention of unlawful infringements, sexual and non-sexual harassment, various forms of inappropriate harassment, bullying, discrimination, occupational hazards, and policies safeguarding employees' freedom of association, as well as internal grievance channels. (The survey was issued on April 18, 2024.) The 2024 employee survey covered the following policies: courses on preventing unlawful practices, internal grievance channels, workplace safety and health management policies, occupational hazard prevention training and courses, clearly defined policies and regulations on sexual harassment prevention, occupational injury compensation and relief, labor safety, labor-management meetings, and the company's adherence to the principles advocated by the United Nations Universal Declaration of Human Rights. Through the survey, TCI aimed to determine whether employees are aware of the company's relevant regulations to enhance advocacy efforts. The survey covered TCI headquarters and global overseas organizations.

	Course Title	Duration (hours)	Number of Trainees	Total Training Hours (Duration x Number of Trainees)	Target Audience	Job Level
Integrity Management and Risk Awareness	Preventing Insider Trading in 2024	17	446	23.8	All Employees	All Levels
	2024 Confidentiality Awareness	18	816	56.3	All Employee	
Information Security	Security Awareness (June)	20	440	24.4	All Employees	
	Security Awareness (March)	89	457	53.4	All Employees	
Human Rights	Prevention of Unlawful Conduct Training Course	116	575	170.4	All Employees	

6.1.4 Performance Management System

TCI has implemented two essential mechanisms for evaluating employee performance: the "New Employee Task Card Examination Mechanism" and the "Assessment Measures for Employees" for new and regular employees, respectively. Upon registration, new employees are issued task cards, which serve as a tool for managing their tasks and career progress. Through a continuous three-month project assessment, TCI evaluates the performance and eligibility of new employees, ensuring alignment with the company's culture and requirements. These task cards meticulously document employee work performance, ensuring fair and transparent evaluation. Upon successful completion of the probationary period, employees transition to the "Assessment Measures for Employees" system. Performance evaluations are conducted every 3 to 6 months, forming the basis for rewards, penalties, promotions, and job rotations. To ensure comprehensive and unbiased assessments, a two-way communication approach is adopted, allowing employees to provide input and engage in discussions with their supervisors. The performance appraisal results are then reviewed by the Rewards and Disciplinary Committee. To recognize and develop outstanding talent, TCI presents quarterly awards such as the "TCI Star" and "Outstanding Supervisor." All employees are eligible to participate, and nominations are submitted by supervisors and HR representatives for joint review by the Reward and Disciplinary Committee. Additionally, TCI annually selects the "Global Excellence 8" from among the "TCI Stars." These exceptional individuals are granted the opportunity to participate in the "V PROJECT," engaging in high-level meetings with key international partners and strategic sessions with the CEO. This initiative significantly contributes to leadership development and succession planning.

*The Reward and Disciplinary Committee, comprising the Chairman and top executives from each center, convenes monthly meetings to review nominations and make informed decisions regarding rewards and penalties. This process not only recognizes outstanding contributions but also fosters a culture of excellence and motivation within the organization.



6.2 Labor Rights Equality

TCI adheres to protecting the fundamental human rights of employees and complying with international human rights conventions without discrimination or unequal treatment based on "sex, sexual orientation, age, race, color, national origin, religion, disability, marital status, or political affiliation."



Key Actions

1. TCI implements the human rights and labor standards of the "Universal Declaration of Human Rights," "ILO Convention," and "The UN Global Compact" as the highest governing framework.
2. Diversity inclusion and employment, fair selection and employment

2024 Performances

There were 0 violations of any human rights or labor rights such as discrimination, child labor, forced labor, and others.

2025 Target

TCI will continue to uphold a zero-infringement record, ensuring zero tolerance for violations of labor rights and human rights.

Maintain 0 violations of human rights or labor rights such as discrimination, child labor, forced labor, and others.

6.2.1 Human Rights Policy

The Company regards talent as its most valuable asset and is dedicated to upholding international standards concerning social responsibility, labor practices, gender equality, and other relevant national laws and regulations. TCI firmly stands by the principles of "respect for human rights," "equal opportunity employment," and ensuring the "right person in the right position." Discrimination based on gender, age, race, nationality, religion, marital status, or political affiliation is strictly prohibited within the Company. TCI is committed to fostering an operating environment characterized by integrity, safety, and international competitiveness. To uphold labor human rights, the Company actively promotes human rights concepts and policies among its employees. Additionally, TCI emphasizes the prevention and mitigation of sexual harassment, encompassing various forms such as verbal, physical, and cyber harassment. Furthermore, TCI endeavors to establish diverse and open channels of communication between labor and management to ensure that employees have access to a high-quality and secure working environment.

Human Rights Issues	TCI's Policy
Diversity Appointments and Non-Discrimination	-Advocate TCI' s corporate spirits to each new employee, including "value diversity and inclusion" -Employ an adequate number of employees with physical and mental disabilities per the law
Prohibition of Child Labor and Forced Labor	-Check the identity documents of new employees to confirm that they have reached the legal working age -Employ per the law, no forced labor, slavery, and human trafficking
Equal Pay for Equal Work	Assess salary based on professional competence, with no differences based on gender, nationality, race, religion, or other factors
Occupational Health and Safety	-Introduce ISO45001 standard to implement occupational safety and health management in factories to minimize the risk of occupational accidents and environmental safe -UK Sedex certification, regulating human rights, labor rights, labor conditions, employment relations, and environmental safety are up to standard
Harassment Prevention	Develop and publicly disclose prevention measures for various forms of harassment
Freedom of Association	-To not intervene in the establishment, operation, or management of organizational activities or collective bargaining in any way -Each operating location should establish a labor-management meeting to ensure that employees can fully exercise their freedom to participate in activities and labor conferences within the organization and can conduct collective negotiation and discussion

Human Rights Risk	Impacted Entity	Mitigation Method	Remediation Mechanism
Employee health and safety. (includes OHS, harassment, discrimination, forced labor)	Employees	•Provided safety prevention training. •Provided the health check and insurance. •Conducting the random survey and audit of human right. •Provided the clear appeal method.	Adjustments to job positions or work areas will be made as necessary, with sufficient medical and mental health support provided to employees. Leave and salary compensation will be granted according to the law, and disciplinary actions will be taken in accordance with the reward and punishment regulations.
Procurement of quality and safe products and services	Employee Supplier Customer	•Inspected products and services for quality, safety, and environmental friendliness. •Conducted a supplier sustainability on-site audit. •Provided product safety and quality development training.	Sufficient medical and mental health support will be provided to employees, leave and salary compensation will be granted according to the law, and disciplinary actions will be taken in accordance with the reward and punishment regulations.
Suppliers and contractors health and safety	Suppliers Contractors	•Conducting the random survey and audit of human right. •Provide a clear channel for lodging complaints	If the supply chain or contractors violate local human rights-related laws, they will be eliminated in accordance with regulations.

6.2.2 Human Rights Mitigation Measures and Remediation Mechanisms

TCI' s human right mitigation measurements are applied to TCI' s 4 sites in the global, which includes Neihu Headquarter, Pingtung Rock Factory in Taiwan, and Shanghai Precise iManufacturing Center (Golden Hill Park) in China, and Utah office in the USA. Except above mentioned sites, TCI also apply the human right mitigation to our supplier and contractor, to secure and reduce the human rights violation. TCI has established a comprehensive grievance channel and communication framework, while also committing to protecting the safety of whistleblowers. If any individual identifies potential human rights violations, they can anonymously report or use various communication mechanisms to provide feedback or report suspected violations to the company, triggering the corresponding handling procedures. Once a human rights violation within TCI's organization is confirmed, TCI will activate remediation mechanisms based on the nature of the incident and, when necessary, collaborate with relevant stakeholders to prevent recurrence.

6.2.3 Parental Leave

TCI actively promotes a work-life balance for its employees, encouraging them to fulfill their professional duties while also attending to their family responsibilities. When employees need additional time for newborn care and cannot balance work, TCI implements the provisions of the Act of Gender Equality in Employment. The company provides comprehensive parental leave benefits, allowing eligible employees to receive 80% of their insured salary during the period they can apply for parental leave subsidies, thus facilitating a smooth transition back to work. Over the past five years, a total of 130 employees have been eligible for parental leave, with the highest number being 40 in 2020. Approximately 54 employees have availed themselves of this benefit. In support of employees starting families, TCI offers a childbirth subsidy of up to NTD 22,000, along with a complimentary baby stroller, upon submission of the newborn's birth certificate (within three months of birth). This initiative underscores our proactive approach to employee welfare and support.

Parental Leave Statistics

		2020	2021	2022	2023	2024
Number of people eligible for parental leave	Male	27	15	15	14	21
	Female	13	8	8	9	7
	Total	40	23	22	23	28
Actual number of applicants	Male	1	1	5	5	6
	Female	12	7	6	8	11
	Total	13	8	11	13	17
Number of people who should be reinstated	Male	1	1	5	5	5
	Female	9	10	6	8	8
	Total	10	11	11	13	13
Actual number of reinstatements	Male	1	1	1	3	5
	Female	7	6	2	4	5
	Total	8	7	3	7	10
Reinstatement rate1	Male	100%	100%	20%	60%	100%
	Female	78%	60%	50%	50%	63%
	Total	80%	64%	27%	54%	82%
Number of people reinstated for one year in the previous year	Male	0	1	2	1	2
	Female	8	3	3	3	4
	Total	8	4	5	4	6
Retention rate2	Male	-	100%	100%	10%	66%
	Female	89%	43%	50%	70%	100%
	Total	89%	50%	71%	85%	85%

Note 1: Reinstatement rate = Actual number of reinstatements / Number of people who should be reinstated
Note 2: Retention rate = Number of people reinstated for one year in the previous year / Actual number of people reinstated in the previous year

6.3 Joyful Workplace and Employee Care

6.3.1 Competitive Compensation

In order to ensure our workforce remains competitive and to attract and retain top talent, while also considering shareholder interests and maintaining a high standard of living for our employees, TCI implements regular adjustments to salary levels. These adjustments take into account factors such as price fluctuations, market demands, salary benchmarks, and local regulations. Additionally, we have established a robust promotion system.

In 2024, the average annual salary for non-managerial employees at TCI reached NTD \$935,000. Apart from offering competitive fixed salaries that surpass industry standards in Taiwan, our employees also benefit from year-end bonuses and mid-year performance bonuses, which are tied to the company's annual operational performance. The total annual expenditure on employee welfare amounted to \$654,276 (in thousands of NTD), with an average welfare expense per employee of \$1,260 (in thousands of New Taiwan Dollars), and an average salary expense per employee of \$960 (in thousands of NTD). To incentivize outstanding performance among our staff and teams, we have established various reward systems. These include performance bonuses, production bonuses, proposal bonuses, restricted stock options, quarterly opportunities for salary adjustments based on performance reviews, quarterly recognition as "TCI Star" (equivalent to an outstanding employee rating), and annual rewards for long-serving employees.

The average salary adjustment for 2024 stood at 4.10%, with non-managerial staff experiencing an average adjustment of 4.08%. This is significantly higher than the industry average, which was reported at 3.2% according to a survey by 104 Job Bank. We offer a structured system of regular salary adjustments on a quarterly or semi-annual basis, exceeding the industry standard. By empowering supervisors to determine the frequency and extent of salary adjustments for their team members, we encourage ongoing performance discussions within teams.

Among these, "i8436" is the stock code for TCI in Taiwan, referring to a virtual stock used as a mechanism for dividends or employee rewards, phonetically similar to "love TCI". Each year, the company issues shares based on operational performance and employee performance. For outstanding project performance or significant contributions to the company, department heads can propose additional "i8436" shares at the Rewards and Penalties Committee. Employees are eligible for "i8436" shares after completing three months of service, encouraging new colleagues to strive for project opportunities and performance. The calculation of bonuses linked to "i8436" depends on the previous year's earnings per share (EPS) multiplied by the number of virtual "i8436" shares. Starting from 2023, "i8436" shares are officially distributed quarterly to provide more timely rewards. In 2024, a total of NT\$17,605,661 worth of "i8436" shares were distributed. Employees with less than two years of tenure received NT\$2,503,184 in bonuses based on their annual "i8436" share allocation. TCI uses "i8436" as a reward system to emphasize individual employee performance while also recognizing new colleagues for their achievements.

Full-time Salaries for Non-managerial Employees (NT\$ thousand)

	2020	2021	2022	2023	2024
Number of Pople	642	569	499	482	557
Average Salary	1,028	949	916	817	935
Median Salary	923	842	811	753	854

Ratio of Average Annual Employee Salary Between Men and Women

	Male	Female
Taipei Headquarters	1.13	1
Pingtung Precise iManufacturing Center (Rock Park)	1.05	1
All Employees	1.10	1

6.3.2 Retirement System

TCI manages retirement-related affairs in strict accordance with the Labor Standards Act and the Labor Pension Act regulations. While the old retirement system is applicable to only a minority of long-serving employees, the majority opt for the modern pension schemes outlined in the Labor Pension Act. Under this scheme, each employee contributes 6% of their monthly salary to an individualized pension account, ensuring compliance with legal retirement provisions.

1.Pursuant to the Labor Pension Act, employees who continue to utilize pension schemes under the Labor Standards Act or maintain working years not yet covered by labor retirement regulations will receive retirement benefits as per the aforementioned regulations.

2.In the case of employees subject to retirement pension schemes under the Labor Standards Act, who are compelled to retire under Article 35, Paragraph 1 (2) due to mental or physical incapacitation resulting from job-related duties, their pension will be augmented by 20% in accordance with the aforementioned provisions.

3.For employees covered by retirement benefits under the Labor Pension Act, the Company will deduct 6% of their monthly salary, depositing it into a dedicated pension account for individual employees. account for individual workers.

6.3.3 Benefit System

TCI Coin Welfare

TCI is committed to providing its employees with competitive salaries, comprehensive benefits, and a range of perks tailored to their needs. To ensure the well-being of our employees and their families, we have established an Employee Welfare Committee dedicated to their care.

At the heart of our employee welfare program is the "TCI Coin," our virtual currency, which holds an equivalent value to the Taiwan Dollar. Employees can use TCI Coins for various purchases, recurring TCI Coin Events, and exclusive activities organized by the Administration Services Center. These activities include both dynamic and static events, such as domestic and international tours, family outings, stand-up paddleboarding, aerial yoga, dining at Michelin-starred restaurants, booking luxury cinemas or salons, and participating in flower arrangement or DIY soap courses.

Employees receive TCI Coins monthly, based on their role and seniority, and can earn additional coins by participating in company competitions, achieving excellence at work, leading successful projects, engaging in public welfare activities, or proposing innovative sustainability initiatives. Additionally, employees receive TCI Coins during their birthday month. In 2024, the total face value of TCI Coins (excluding bonuses) amounted to approximately NT\$6,300,000. A total of 505 TCI Coin events were held, with 16,371 employees and their family members participating.

2024 TCI Coin Events

Regular TCI Coin Activities	Dynamic TCI Coin Activities
TCI Coin Massage TCI Coin Car Wash TCI Coin Laundry Service TCI Coin Haircut TCI Coin Manicure TCI Coin Skincare Treatment TCI Coin Ear Cleaning TCI Coin Home Cleaning Services TCI Coin Juice / Afternoon Tea / Multicultural Global Cuisine	Domestic and Overseas TCI Coin Travel Programs Spin Class with Instructor Pilates Class Brazilian Jiu-Jitsu Experience Aerobic Dance Class K-Pop Dance Class Drum Set Experience Class CDJ Electronic Music Basic Mixing Course

Health and Welfare Measures

As a leader in the biotechnology and medical industry, TCI prioritizes the health and well-being of its employees. We offer various health-related benefits to support their physical and mental wellness. For instance, our "Energy Replenishment Station" provides free TCI-produced functional drinks, food, skincare products, and nutritional blends to meet employees' daily nutritional needs and combat eye fatigue. Additionally, we offer a complimentary healthy dinner every evening at 6 PM, ensuring employees can dine nutritiously while working. Furthermore, through our "Biotechnology Alliance," employees have access to a wide range of complementary medical resources from leading biotech/pharmaceutical companies within the TCI Group. We organize internal lectures and regularly share the latest medical information with employees. Through the "TCI Service Center," employees can conveniently arrange appointments for professional medical treatment, emergency care, or hospitalization assistance, extending these services to their family members as well.

Category	Description
Insurance	Medical insurance, group insurance, business travel insurance
Cash/Monetary	•Mid-Autumn Festival, Dragon Boat Festival bonuses, year-end bonuses, long-term service bonuses, performance bonuses, special contributions •Bonuses, proposal bonuses •Employee rewards (bonuses), employee stock options, treasury stock, restricted stock
Social/Work-Life Balance	•Various sports clubs •TCI Coin activities (discounted employee purchases, five-star travel, Michelin-starred dining, exclusive cinema screenings, DIY classes, sports classes) •Library, concerts, birthday celebrations, marathons, family days •Employee travel accommodations
Subsidies	•Marriage grants •Funeral assistance •Housing subsidies •Car/motorcycle parking, private car for public use subsidy, official telecommunications fee subsidy •External training subsidies, in-service scholarship •Overseas assignment allowance, overseas family allowance •Information equipment subsidy •Graduation gift for employees' children
Health	•Professional massages from the visually impaired •Employee health check-ups/genetic testing discounts •Gym/shower facilities •On-site health counseling and services by doctors, nurses, occupational therapists, and psychologists
Other	•TCI Dream Plan: Full-time employees who have served the company for more than two years are eligible to apply for interest-free loans

6.4 Management of Occupational Health and Safety

Targets

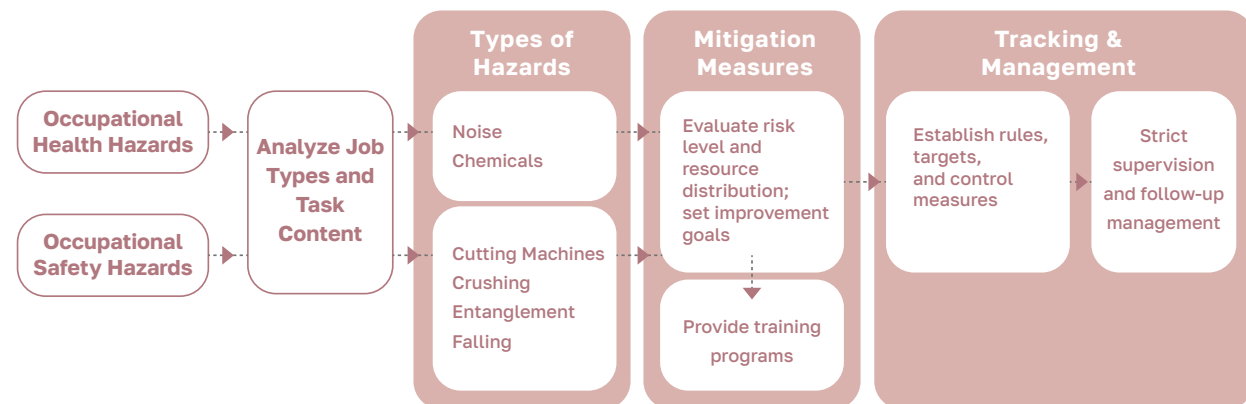
- Placing occupational health and safety policies at the center of business management to create a pleasant and safe workplace for employees.
- To comply with relevant laws and regulations and practice ESG management by establishing the occupational health and safety system.
- Establish a more comprehensive occupational health and safety supporting culture by strengthening safety awareness and training of every employee, with a training coverage of 100%.
- The executive management shall serve as the top decision-making body for occupational health and safety-related plans and policies.

6.4.1 Occupational Health and Safety Policy and Management

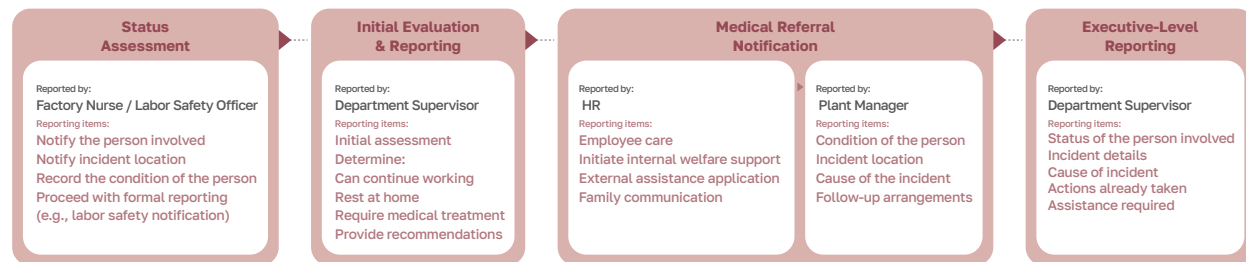
To safeguard the fundamental human rights of our workforce, TCI meticulously adheres to pertinent labor statutes and international human rights agreements, ensuring the protection of our employees' legal entitlements. Embracing the ethos of the Plan-Do-Check-Act (PDCA) cycle within our occupational health and safety management framework, we systematically implement measures to uphold workplace safety and well-being. The Pingtung Precise iManufacturing Center (Rock Park) and the Shanghai Precise iManufacturing Center (Golden Mountain Park) have both attained ISO 45001 certification, underscoring our commitment to furnishing employees with a high-quality and secure working milieu. Furthermore, we subject the factory to external accreditation under Sedex's SMETA (Sedex Members Ethical Trade Audit) social auditing methodology, assessing various aspects such as human rights norms, labor conditions, and environmental safety. In 2024, TCI obtained the Badge of Accredited Healthy Workplace from the Health Promotion Administration, Ministry of Health and Welfare (HPA), and continues to actively implement measures to create a healthy and safe working environment. Each factory houses a dedicated health and safety management unit, comprising qualified administrators and specialists tasked with orchestrating health and safety initiatives. These professionals meticulously plan and execute health and safety operations, ensuring the seamless implementation of health and safety management practices. We mandate that the coverage rate of pertinent training courses surpasses 90%, with factory managers assuming responsibilities for management, oversight, and audit functions. In compliance with local regulations, each factory convenes an Occupational Health and Safety Committee every three months, uniting representatives from both labor and management. These committees convene regular meetings to review, coordinate, and recommend initiatives pertaining to health and safety management. Throughout 2024, the Pingtung Precise iManufacturing Center (Rock Park) held 4 such meetings, while the Shanghai Precise iManufacturing Center (Golden Hill Park) convened 4, focusing on enhancing occupational health and safety measures and formulating action plans for the occupational health and safety management system.

Work Safety Measures at the Factory

Regularly	Irregular
<ul style="list-style-type: none">• Monthly online disaster report• Quarterly outsourced high-temperature environmental monitoring• Semi-annual outsourced work environment and noise monitoring<ul style="list-style-type: none">• Conduct semi-annual fire drills and first aid drills. In addition, conduct annual fire maintenance reports and building public safety reports per law• Labor health and safety education and training at least once every six months	<ul style="list-style-type: none">• Formulate labor health and safety and work regulations• Develop and publicly disclose sexual harassment prevention measures<ul style="list-style-type: none">• Labor health and safety education and training• Continuous health and safety education and training for contractors<ul style="list-style-type: none">• Irregular factory safety inspections



Injury and Illness Emergency Reporting Mechanism at TCI's Manufacturing Sites



6.4.2 Occupational Injury and Disease Statistics

In 2024, TCI's Pingtung Precise iManufacturing Center (Rock Park) had 2 occupational injury incidents, with no cases of death, severe occupational injury, or occupational disease. Shanghai Precise iManufacturing Center (Golden Hill Park) reported 0 occupational injury incident, with no cases of death, severe occupational injury, or occupational disease.

Pingtung Precise iManufacturing Center (Rock Park)							Shanghai Precise iManufacturing Center (Golden Hill Park)		
Employee		2020	2021	2022	2023	2024	2022	2023	2024
	Incidence of fatalities due to occupational injuries	0	0	0	0	0	0	0	0
	Incidence of severe occupational injuries	0	0	0	0	0	0	0	0
	Lost Time Injury Frequency Rate (LTIFR)	0	2.04	0	0	2.84	0	1.79	0
	Incidence of death due to occupational diseases	0	0	0	0	0	0	0	0
All non-employees whose jobs and/or workplaces are under the control of the organization	Recordable incidence of occupational diseases	0	0	0	0	0	0	0	0
	Incidence of fatalities due to occupational injuries	0	0	0	0	0	0	0	0
	Incidence of severe occupational injuries	0	0	0	0	0	0	0	0
	Lost Time Injury Frequency Rate (LTIFR)	0	0	0	0	0	0	0	0
	Incidence of death due to occupational diseases	0	0	0	0	0	0	0	0
	Recordable incidence of occupational diseases	0	0	0	0	0	0	0	0

Note 1 Occupational injury and occupational disease statistics only cover the Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Hill Park) , Utah Precise iManufacturing Center(Beehive Park).

Note 2 The statistics do not include commuting accidents; the incidence rate is taken at two decimal places, and the third place is rounded off unconditionally.

Note 3 Incidence of fatalities caused by occupational injuries = Number of fatalities caused by occupational injuries / Total working hours * 1,000,000.

Note 4 Incidence of severe occupational injuries = Number of severe occupational injuries / Total working hours * 1,000,000.

Note 5 Lost Time Injury Frequency Rate (LTIFR)= Number of recordable occupational injuries / Total working hours * 1,000,000.

Note 6 Incidence of deaths caused by occupational diseases = Number of deaths caused by occupational diseases / Total working hours * 1,000,000.

Note 7 Incidence of recordable occupational diseases = Number of recordable occupational diseases / Total working hours * 1,000,000.

Note 8 Total working hours are calculated by multiplying the number of employees at the end of each month of the year by the number of national working days in each month multiplied by the standard working hours (nine hours per day).

VII.

HOW WE ADVANCE SOCIETY

- 7.1 Let' s spark the future of Ocean -
Investing in Education and Protecting the Ecosystem**
- 7.2 Let' s spark the future of Land -
Biodiversity Parks**
- 7.3 Let' s spark the future of Education -
Educational and Health Support for Remote Areas**

7 How We Advance Society

TCI believes that a company's true value lies not only in its products, but in its deep commitment to society. Over the years, we have actively engaged in diverse public welfare initiatives—amplifying the voices of the marginalized, illuminating the path of education, and revitalizing our environment through concrete actions. In marine and terrestrial restoration, we focus on sea turtle conservation, ecological farming, and watershed rehabilitation. By integrating local resources, we strive to realize a sustainable vision that benefits both nature and the communities we live in. In educational support, we are dedicated to the future of children in remote and indigenous communities—promoting programs in career exploration, mental resilience, reading resources, and health education, to instill hope and confidence in the next generation. Sustainability is not merely about balancing the environment and the economy—it is also about human connection and the continuity of goodwill. As an industry leader, TCI is committed to fostering social awareness and corporate identity through academia-industry collaboration, science education, and public initiatives—creating a ripple effect that uplifts communities and gives back to society.



Key Actions

- 1.Promote sea turtle conservation starting from Taiwan, expanding to overseas sites, with partnerships across civil and educational sectors to document marine ecosystems and raise awareness of endangered species.
- 2.Support watershed restoration and eco-friendly farming, establish ecological parks, and empower indigenous and local cultures to drive regional revitalization.
- 3.Focus on transformative education with long-term collaboration involving corporations, National Museum of Natural Science, and local NGOs.

2024 Performances

- 1.Taitung County Sea Turtle Reproductive Ecology Conservation Research Project: TCI, with a focus on marine ecology, partnered with National Taiwan Ocean University to witness the birth of 2,273 endangered sea turtles.
- 2.Corner Bookshelf Project: As of the end of 2023, we have provided support to a total of 252 schools and institutions, including 175 elementary schools and 43 junior high schools in Pingtung County, benefiting approximately 27,000 individuals.
- 3.We conducted 66 industry-academia interactions, one community concert, and collaborated with the Science Museum to promote science education exhibitions in Pingtung, with a total of 13,132 participants.

2025 Target
Continue advancing ecology, education, and public welfare in parallel, expanding our social impact
To engage with the community through activities such as visits, science education, charity initiatives, and other interactions, with the aim of involving 20,000 participants.

7.1 Let' s spark the future of Ocean

According to 2024 statistics, over 70% of stranded sea turtles were already deceased at the time of reporting. Even sea turtles known for their resilience to impact are now showing signs of vulnerability and helplessness in the face of a deteriorating environment. This is not only an alarming signal for marine ecosystems, but also a mirror reflecting the fragile relationship between humans and nature.

TCI deeply recognizes the crisis facing our oceans. Since 2018, we have taken "sea turtle conservation" as the starting point of a broader mission—connecting marine rescue, international collaboration, educational outreach, scientific research, and circular material innovation. These efforts form an integrated "Blue Action Chain" that bridges public welfare, education, and industrial transformation.

Through science, action, and cross-disciplinary cooperation, TCI is actively advancing a series of blue initiatives—each one a meaningful step toward a more sustainable future for our oceans and ecosystems.

7.1.1 Sea Turtle Recovery Initiatives

In October 2019 and June 2023, TCI partnered with the National Museum of Marine Biology and Aquarium (NMMBA) in Pingtung to organize sea turtle release events, inviting employees and their families to take part. Under the guidance of professional caretakers, participants engaged in educational sessions on sea turtle rescue and learned key conservation concepts.

In 2024, TCI launched the "Sea Turtle Guardian Initiative", adopting a sea turtle rehabilitation pool at the marine conservation park operated by the Taiwan Cetacean Society. This initiative supports the professional treatment and care of stranded sea turtles.

Since 2022, TCI has also been sponsoring the "Sea Turtle Reproductive Ecology and Conservation Research Program in Taitung" led by the Institute of Marine Biology, College of Life Sciences, National Taiwan Ocean University. To date, the project has documented 26 nesting female turtles laying a total of 49 clutches, resulting in 2,273 hatchlings with a hatching success rate of 81%. The number of nesting females on Lanyu Island has shown a consistent upward trend, positioning the island as a vital sea turtle genetic reservoir in Taiwan. The reproductive ecology research conducted on the island plays a critical role in species conservation.

In 2024, TCI' s conservation efforts extended beyond Taiwan to the Pawikan Conservation Center in the Philippines, where the company provides an annual sponsorship of USD 10,000 to support local sea turtle conservation. This includes education outreach, community engagement, and sustainable practices. So far, 36,982 sea turtle eggs have been collected, with an 81% hatching success rate.

Through these ongoing initiatives, TCI aims to empower government bodies and academic institutions to take appropriate actions addressing the threats of extinction and environmental hazards facing endangered sea turtle populations.



TCI Sea Turtle Conservation Timeline



TCI has recorded the successful birth of 2,273 sea turtle hatchlings through ongoing conservation efforts.

A total of 36,982 sea turtle eggs have been rescued and protected across various initiatives.

With a remarkable hatching success rate of 81%, TCI' s marine conservation programs continue to deliver tangible ecological impact.



7.1.2 Ocean Sustainability — Recycled Plastics and Sustainable Collagen

TCI partnered with face mask packaging suppliers to use ocean-retrieved waste. Discarded plastics were processed into sustainable, single recyclable materials. After extensive testing, they successfully developed high-quality face mask pouches that meet international safety standards. This initiative aims to reduce plastic use at the source and promote product recycling, lessening the burden on marine ecosystems.



7.2

Let' s spark
the future of Land

Both terrestrial and marine environments are facing tremendous ecological pressures and crises. In response, TCI extends its sustainability efforts to deeper levels of land stewardship and agricultural transformation. Centered on the principles of eco-friendly farming, resource circularity, and species restoration, we aim to rebuild the symbiotic relationship between water, land, and people—restoring trust between humans and the earth, and safeguarding biodiversity. From the Taiwan blue magpie tea cultivated in the Feitsui Reservoir watershed of New Taipei, to the naturally farmed red quinoa in Majia Township, Pingtung, TCI partners with local smallholder farmers to promote toxin-free agriculture and soil-water restoration. These efforts have enabled wildlife to return to their habitats, reawakening ecosystems while preserving the cultural bond between communities and their land. At the same time, leveraging our core technologies, we upcycle agricultural byproducts and transform agri-waste into value-added resources, advancing the vision of a circular food economy. When the land can breathe, species thrive, and farmers prosper—this is what sustainability means: a future where all life flourishes together.

7.2.1 Watershed Restoration Program

Pingtung Majia Township — Pesticide-free Red Quinoa Cultivation

In addition to the eco-friendly cultivation of Taiwan Blue Magpie Tea, TCI has adopted land in Majia Township, Pingtung, to support the cultivation of pesticide-free red quinoa. This initiative not only enables ecological recovery, but also protects soil health and biodiversity, contributing to a more sustainable agricultural future. By eliminating the use of chemical pesticides, the program improves the natural quality of crops while minimizing harm to local ecosystems and restoring habitat integrity. It helps revive native flora and fauna, and critically, prevents top predators such as the Mountain Hawk-Eagle from being poisoned through secondary consumption of pesticide-contaminated prey. Red quinoa, often referred to as the "ruby of grains," is a cultural staple among Taiwan' s Indigenous peoples. Through promoting its cultivation, TCI helps preserve and revitalize traditional agricultural knowledge, ensuring that the Indigenous community' s deep connection to the land is passed down through generations. This initiative fosters both ecological regeneration and cultural continuity. Additionally, TCI collaborates with students from Evergreen Lily Elementary School, who engage in biodiversity documentation in nearby contract-farmed quinoa fields. Through observation and illustration, students deepen their understanding of and appreciation for the land and the life it nurtures.



Eco-Friendly Cultivation of Taiwan Blue Magpie Tea

According to Taiwan' s Ministry of Agriculture, the country uses an average of 13.6 kilograms of pesticides per hectare, leading to severe soil and water contamination and significant harm to biodiversity. Recognizing the urgency and responsibility to restore ecological balance, TCI supports local tea farmers in their "Watershed Restoration Action", with a focus on pesticide-free farming and environmental rehabilitation in reservoir catchment areas to rebuild sustainable natural ecosystems. To achieve this, TCI promotes the cultivation of Taiwan Blue Magpie Tea grown using toxin-free and eco-friendly farming methods in the Feitsui Reservoir watershed of New Taipei City. The tea is verified to be free from pesticide residues, safeguarding the habitat of native species such as the Taiwan Blue Magpie while improving soil health. Through value-based consumption, the project encourages more farmers and younger generations to embrace environmentally responsible agriculture. It also supports local farmers in developing place-based storytelling, highlighting the cultural and ecological value of their communities. By integrating eco-tours and conservation, cultural heritage preservation, and sustainable farming, the initiative brings new vitality to the local economy and lays a strong foundation for long-term sustainable development—a triple-win model for community revitalization, ecological stewardship, and agricultural innovation.



7.2.2 Sunlit Biodiversity Park

Since 2021, TCI has partnered with National Pingtung University of Science and Technology (NPUST) to transform 2.5 hectares of campus land into Taiwan' s first industry-academia collaborative Biodiversity Park. This initiative aims to promote the prosperity of ecology, industry, and future sustainability through plant restoration. The Biodiversity Park also serves as a site for academic collaboration and internship programs. Each year, TCI will continue acquiring 30 seed varieties from the World Vegetable Center for long-term seed preservation, with the goal of safeguarding Taiwan' s endemic plant species internationally and enhancing their nutritional value through scientific research. Beyond the campus, TCI' s Shuguang Agricultural Contract Farming Program has expanded to 103 partner farms across multiple counties in Taiwan, with an annual raw material output of 300 to 500 metric tons. Of these, 10% are now under projects promoting eco-friendly farming methods guided by TCI. In 2022, bananas from Nanzhou, Pingtung, and guavas from Yanchao, Kaohsiung received certification under Good Agricultural Practices (GAP). A carbon inventory has also been completed for the banana farming areas. Looking ahead, TCI will continue supporting contract farmers in transitioning toward sustainable agriculture, with the goals of increasing natural carbon sinks and maximizing carbon reduction benefits.

Procured 2,234 kg of agricultural by-products for circular resource utilization.

Revitalized 19 types of agricultural waste, transforming discarded materials into value-added ingredients.

Reduced CO₂e emissions by 413 kg through sustainable sourcing and upcycling.

7.2.3 Agricultural Waste Valorization

TCI recognizes that approximately one-third of all food produced globally is either lost or wasted. Food loss and waste occur across the entire supply chain—from production to consumption. In alignment with the global goal of reducing food loss and waste by 50% by 2030, TCI has actively engaged in innovative, waste-reducing collaborations with Taiwanese farmers since 2021. Through this initiative, TCI purchases unsellable or lower-grade fruits and agricultural by-products, transforming them into high-value health supplements, skincare products, and sustainable packaging. These efforts not only increase farmers' income but also unlock the hidden value of what was once considered waste. Examples include extracting bioactive compounds from banana peels to create effective sleep-aid supplements, converting red quinoa husks into collagen-boosting nutraceuticals, and using young jujube fruits as ingredients in liver health and hangover relief formulas. These applications help reduce food loss while supporting consumer health and environmental goals. TCI' s Agri-Waste Valorization Program was recognized with the 2024 Reuters Circular Transformation Award. Since 2015, the program has procured at least 2,234 metric tons of agricultural by-products, effectively avoiding 413 metric tons of CO₂e emissions. These by-products have contributed to the development of over 1,568 products, generating approximately USD \$421 million in revenue for TCI and delivering more than USD \$2.71 billion in market value for its clients.



7.3
Let' s spark
the future
of Education

While advancing environmental protection and social initiatives, TCI deeply understands that the transmission of shared prosperity and cultural continuity relies fundamentally on education. On the road to sustainable development, only by allowing learning to take root downward and culture to grow inward can we cultivate future talents with resilience and a strong sense of identity. This intergenerational connection keeps the wave of sustainability moving forward. Education not only unlocks individual potential—it is also the cornerstone that strengthens the bond between society and the land.

For this reason, TCI continuously invests in rural education support, youth STEAM learning, literacy and health knowledge promotion, and provides support for athletes and hands-on cultural initiatives. From promoting science reading and career exploration camps to offering nutritious school lunches and scholarships, we fulfill our commitment to shared education and knowledge equity through concrete action. We also focus on youth development and regional integration—combining sustainability planning, sports training, and agricultural education to create collaborative learning platforms that integrate education and culture.

These efforts respond not only to the current needs in education but also deepen the continuity of culture and strengthen the inclusiveness of society. At the intersection of knowledge and values, we believe that education is the most enduring form of sustainable investment—and the most grounded promise a company can make to the future.



科學人
TAIWAN

7.3.1 Science Popularization: Scientific American Taiwan Initiative

Since 2023, TCI has partnered with Scientific American Taiwan to promote science education across a broad audience—including youth, global employees, and value chain partners. The initiative encourages the habit of reading science magazines, with the goal of helping Taiwan become an "Island of Science" that nurtures scientific talent and transforms knowledge into innovation and commercial value. Beyond print distribution, the program features several in-person events, including the 2024 Scientific American Annual Salon held at Fubon Lecture Hall, which presented 10 science talks and AI-focused cross-disciplinary panels, attracting over 600 participants. In collaboration with top high schools, the initiative also delivered three science lectures at Taipei First Girls High School and the Affiliated Senior High School of National University of Tainan, further expanding access to science literacy.

Since 2021, TCI has also worked with the Yongjiang Education Foundation to organize the "Taichung Science Camp" and the "Dream Exploration Camp," providing students from Pingtung with opportunities to visit the National Museum of Natural Science, exploring themes such as space, animals, and ecosystems. TCI offers full support including transportation, meals, and lodging—enabling schools and families to focus their resources on learning. As of the end of 2024, a total of 1,299 students have participated.

The two-day Dream Exploration Camp connects students with professionals from diverse fields such as health, crafts, technology, culinary arts, aesthetics, and lifestyle. These interactions help students explore real-world career possibilities, identify their interests, and build future aspirations. TCI fully sponsors 240 middle school students each year and opens its international-standard Green Factory in Pingtung as a unique learning venue. With a special focus on STEAM education—science, technology, engineering, arts, and mathematics—the program supports youth in underserved areas and strengthens the educational environment, empowering the next generation to pursue their dreams.

7.3.2 TCI Educational Support Program

TCI has long supported local athletes in Pingtung, including pole vaulting talents Huang Cheng-Chi and Lin Chih-Cheng, by providing nutritional supplementation, training subsidies, international competition funding, and access to professional pole vaulting equipment. Through their dedication and TCI' s support, both athletes have achieved impressive results in domestic and international competitions. In 2024, Huang Cheng-Chi claimed 1st place at the National University Track and Field Open with a height of 5.15 meters, and again won 1st place at the Thailand Athletics Open with a personal best of 5.20 meters. Lin Chih-Cheng also secured 1st place at the National High School Indoor Pole Vault Championships (5.10 m), the Taipei Spring National Athletics Open (5.25 m), and the New Taipei National Youth Cup (5.10 m). TCI will continue providing nutritional and financial support to help under-resourced yet talented athletes in Pingtung pursue international success and represent Taiwan with pride. In response to the financial challenges faced by children in rural areas, TCI has donated NTD 80,000 annually since 2016 to support scholarships for students at the Syuhai Living School, alleviating financial pressure on both students and their families. Additionally, TCI provides NTD 120,000 annually to Wangjia Elementary School to support the establishment of a lunch nutrition station and a "Weekly Milk for All" initiative, ensuring students in remote communities receive adequate nutrition and can stay focused on their studies.



7.3.3 Lifelong Learning for All Ages — Rural Agri-Education, Youth Sustainability Ambassadors, and Senior Wellness Programs

Rural Agri-Education | Shennong Program
TCI collaborates with rural schools in Pingtung to implement the "One School, One Farm" model, guiding students in hands-on organic farming while learning about biodiversity, local identity, and food systems. The program strengthens students' connection to their homeland and has helped increase rural school enrollment by 68% over six years.

Youth Sustainability Ambassadors | Sustainability MA Program
In 2024, TCI launched Taiwan' s first Sustainability MA Program, offering young professionals a full curriculum in ESG knowledge, corporate sustainability planning, mentorship, and practical training. The program nurtures talent capable of driving sustainable transformation within enterprises.

Senior Wellness Programs | Active Aging Initiatives
TCI co-hosted a free wellness seminar in collaboration with Pingtung County Government and local hospitals, offering preventive healthcare education for elderly residents. The initiative improves senior health literacy and builds stronger rural health networks for long-term community care.



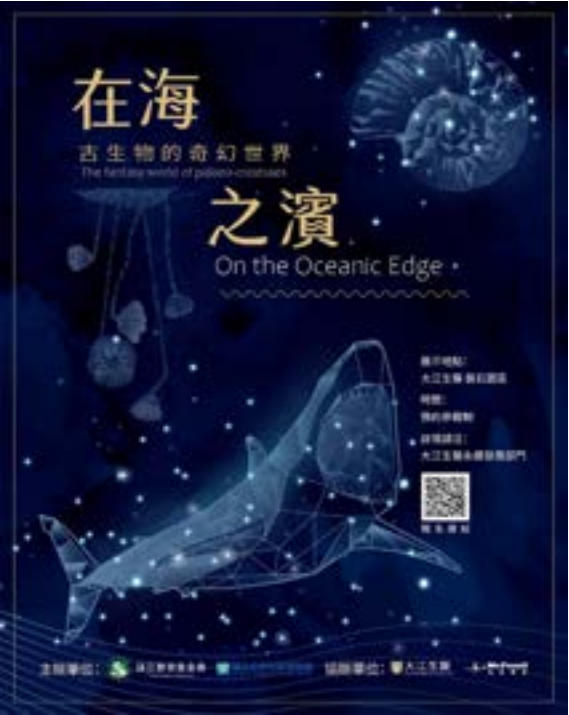
7.3.4 Educational Support Program at the Utah Plant, USA

TCI's Utah Plant in the United States has organized a variety of educational activities. For example, in the SheTech program for women in science, TCI employees, together with other volunteers, assisted middle and high school girls in participating in STEM activities and learning courses, cultivating their passion for science, technology, engineering, and mathematics (STEM). In addition, TCI partnered with the local community action group Project Success to provide essential hygiene kits for homeless individuals and disadvantaged immigrant communities, thereby improving the health and well-being of vulnerable groups. On the eve of the school year, TCI also collaborated with the Utah Refugee Connection to provide essential school supplies and daily necessities to low-income students and immigrant families returning to school.



7.3.5 Marine Education: "From Sea to Land" and "At the Edge of the Sea" Public Science Exhibitions

To help children understand the importance of marine conservation and the evolution of species, TCI has partnered with the National Museum of Natural Science since 2021 and again in 2024 to co-organize the special exhibitions "From Sea to Land" and "At the Edge of the Sea." These exhibitions introduced the evolutionary journey of animals—from swimming in the ocean to walking on land and soaring in the sky—allowing more than a thousand students to experience firsthand the wonders of evolution spanning hundreds of millions of years. The exhibitions feature authentic fossils and life-size models, including a placoderm fossil dating back 400 million years, as well as fossils of cave bears, saber-toothed tigers, crinoids, and giant ammonites. Through these exhibits, TCI aims to deepen science education in both urban and rural areas and to inspire the next generation of outstanding biotechnology talents.



As of the end of 2024, the "From Sea to Land" and "At the Edge of the Sea" exhibitions had attracted a total of 2,220 participants, while the accompanying online teaching videos had accumulated 4,129 views.

- A total of 2,220 participants joined the special exhibition.
- Recorded online teaching videos have accumulated 4,129 views.
- Education programs have reached over 10,000 participants.

VIII .

Data and Metrics

- 8.1 GRI Standard Index
- 8.2 The UN Global Compact
- 8.3 Sustainability Accounting Standards Board (SASB) Index
- 8.4 TCFD Task Force on Climate Related Financial Disclosures8.4 2022 List of Awards
- 8.5 2024 TCI List of Awards
- 8.6 Annual Donation Record
- 8.7 Association Member
- 8.8 ISAE 3000 Assurance Item Summary Sheet
- 8.9 Third-party Assurance Statement and Assurance Report
- 8.10 The GHG Emissions Validation Statement

8.1 GRI Standard Index

Statement of use	TCI 2024 Sustainability Report is prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021 edition. The reporting period covers January 1, 2024, to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	No applicable GRI Sector Standards were issued during the reporting period of this report.

GRI 2: General Disclosures 2021

Disclosure Topic	Disclosure Indicator		Chapter in the Report	Page	Notes
The organization and its reporting practices	2-1	Organization details	1.1 About TCI	15	
	2-2	Entities included in the organization' s sustainability reporting	About This Report	10	
	2-3	Reporting period, frequency and contact point	About This Report	10	
	2-4	Restatements of information	-		Not-restated
	2-5	External assurance	About This Report 8.7 ISAE 3000 Assurance Item Summary Sheet 8.8 Third-party Assurance Statement and Assurance Report	10 184 185	
Activities and workers	2-6	Activities, value chains and other business relationships	1.2 Main Products and Value Chain	16	
	2-7	Employees	6.1.1 Employee Structure	116	
	2-8	Workers who are not employees	-		No non-employee workers

Disclosure Topic	Disclosure Indicator		Chapter in the Report	Page	Notes
Governance	2-9	Governance structure and composition	3.1.2 Organizational Structure of the Board of Directors and Functional Committees 3.1.3 Corporate Governance Structure	43 44	
	2-10	Nomination and selection of the highest governance body	3.1.1 Board Member Diversity and Professionalism	42	
	2-11	Chair of the highest governance body	3.2.1 Integrity Management Policy	48	Chairman and General Manager (concurrent)
	2-12	Role of the highest governance body in overseeing the management of impacts	2.5.1 Process for Identification of Material Issues	36	
	2-13	Delegation of responsibility for managing impacts	2.2.2 ESG Development Unit 2.5.1 Process for Identification of Material Issues	29 36	
	2-14	Role of the highest governance body in sustainability reporting	2.5.1 Process for Identification of Material Issues	36	
	2-15	Conflicts of interest	3.2.1 Integrity Management Policy	48	
	2-16	Communication of critical concerns	2.4.1 Stakeholder Engagement Methods	35	
	2-17	Collective knowledge of the highest governance body	3.1.1 Board Member Diversity and Professionalism	42	
	2-18	Evaluation of the performance of the highest governance body	3.1 Enhancing the Functions of the Board of Directors	42	
	2-19	Remuneration policies	3.1.2 Organizational Structure of the Board of Directors and Functional Committees	43	
	2-20	Process to determine remuneration	3.1.2 Organizational Structure of the Board of Directors and Functional Committees	43	
	2-21	Annual total compensation ratio	-		Personal privacy is not disclosed

GRI 2: General Disclosures 2021

Disclosure Topic	Disclosure Indicator		Chapter in the Report	Page	Notes
Strategy, policies and practices	2-22	Statement on sustainable development strategy	2.2.1 ESG Policy TCI official website	29	
	2-23	Policy commitments	2.2.1 ESG Policy TCI official website	29	
	2-24	Embedding policy commitments	2.2.1 ESG Policy 2.2.2 ESG Development Unit TCI official website	29 29	
	2-25	Processes to remediate negative impacts	Material Topic Management Policy of Each Chapter		
	2-26	Mechanisms for seeking advice and raising concerns	2.4.1 Stakeholder Engagement Methods	35	
	2-27	Compliance with laws and regulations	3.3 Legal Compliance	49	
	2-28	Membership associations	8.6 Association Member	169	
Stakeholder engagement	2-29	Approach to stakeholder engagement	2.4.1 Stakeholder Engagement Methods	35	
	2-30	Collective bargaining agreements	-		Not applicable

GRI 3: Material Topics 2021

Economy

Topics	Disclosures		Relevant Sections	Page	Notes
201 Economic Performance	201-1	Direct economic value generated and distributed	1.4 Operational Overview	21	
	201-2	Financial implications and other risks and opportunities due to climate change	5.1.1 Climate Related Financial Disclosure Recommendations	90	
	201-3	Defined benefit plan obligations and other retirement plans	6.3.1 Competitive Compensation 6.3.2 Retirement System 6.3.3 Benefit System	128 129 129	
	201-4	Financial assistance received from government			
203 Indirect Economic Impacts	203-1	Infrastructure investments and services supported	7 How We Advance Society	136	
	203-2	Significant indirect economic impacts	3.4 Risk Management 3.4.1 Risk Management Policy 3.4.2 Risk Management List 7 How We Advance Society	50 52 53 36	
205 Anti-corruption	205-1	Operations assessed for risks related to corruption	3.2.1 Integrity Management Policy	48	
	205-2	Communication and training about anti-corruption policies and procedures	3.2.1 Integrity Management Policy	48	
	205-3	Confirmed incidents of corruption and actions taken	3.2.1 Integrity Management Policy	48	
206 Integrity Management	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2.1 Integrity Management Policy	48	

Environment

Topics	Disclosures		Relevant Sections	Page	Notes
GRI 302 : Energy 2016	302-1	Energy consumption within the organization	5.2 Energy Management	96	
	302-2	Energy consumption outside the organization	5.2 Energy Management	96	
	302-3	Energy intensity	5.2 Energy Management	96	
	302-4	Reduction of energy consumption	5.2 Energy Management	96	
	302-5	Reductions in energy requirements of products and services	5.5 Green Product	106	
GRI 303 : Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.3 Water Resource Management	102	
	303-2	Management of water discharge-related impacts	5.3 Water Resource Management	102	
	303-3	Water withdrawal	5.3 Water Resource Management	102	
	303-4	Water discharge	5.3 Water Resource Management	120	
	303-5	Water discharge	5.3 Water Resource Management	102	
GRI 305 : t Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.1.2 Management of Greenhouse Gas Emissions	94	
	305-2	Energy indirect (Scope 2) GHG emissions	5.1.2 Management of Greenhouse Gas Emissions	94	
	305-3	Other indirect (Scope 3) GHG emissions	5.1.2 Management of Greenhouse Gas Emissions	94	
	305-4	GHG emissions intensity	5.1.2 Management of Greenhouse Gas Emissions	94	
	305-5	Reduction of GHG emissions	5.1.2 Management of Greenhouse Gas Emissions	94	
	305-6	Emissions of ozone-depleting substances (ODS)	-		No relevant substances used
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-		No relevant substances used

Topics	Disclosures		Relevant Sections	Page	Notes
GRI 306 : Waste 2020	306-1	Waste generation and significant waste-related impacts	5.4 Waste Management	104	
	306-2	Management of significant waste-related impacts	5.4 Waste Management	104	
	306-3	Waste generated	5.4 Waste Management	104	
	306-4	Waste diverted from disposal	5.4 Waste Management	104	
	306-5	Waste directed to disposal	5.4 Waste Management	104	
GRI 308 : Supplier Environmental Assessmen 2016	308-1	New suppliers screened using environmental criteria	3.6 Supplier Sustainability	58	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.6 Supplier Sustainability 3.6.2 Supply Chain Management Process	58 62	

Society

Topics	Disclosures		Relevant Sections	Page	Notes
401 Employment	401-1	New employee hires and employee turnover	6.1 Talent Employment and Development 6.1.3 Employee Retention and Development	114 120	
	401-2	Benefits provided to full-time employees	6.3 Joyful Workplace and Employee Care	128	
	401-3	Parental leave	6.2.3 Parental Leave	127	
403 Occupational Health and Safety	403-1	Occupational health and safety management system	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-2	Hazard identification, risk assessment, and incident investigation	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-3	Occupational health services	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-4	Worker participation, consultation, and communication	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-5	Worker training on occupational health and safety	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-6	Promotion of worker health	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-7	Prevention and mitigation of occupational health and safety impacts	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-8	Workers covered by an occupational health and safety management system	6.4.1 Occupational Health and Safety Policy and Management	131	
	403-9	Work-related injuries	6.4.2 Occupational Injury and Disease Statistics	133	
	403-10	Work-related ill health	6.4.2 Occupational Injury and Disease Statistics	133	
404 Training and Education	404-1	Average hours of training per employee per year	6.1.3 Employee Retention and Development	120	
	404-2	Programs for upgrading employee skills and transition assistance	6.1.3 Employee Retention and Development	120	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.1.3 Employee Retention and Development	120	
405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	6.1.1 Employee Structure	116 119	
	405-2	Ratio of basic salary and remuneration of women to men	6.1.2 Diversity and Non-discrimination	128	

Topics	Disclosures		Relevant Sections	Page	Notes
406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	6.3.1 Competitive Compensation	126	No discrimination incidents
408 Child labor	408-1	Operations and suppliers at significant risk for incidents of child labor	6.2.1 Human Rights Policy	126	No incidents of child labor have occurred
414 Supplier Social Assessment	414-1	New suppliers screened using social criteria	3.6 Supplier Sustainability	58	
	414-2	Negative social impacts in the supply chain and actions taken	3.6 Supplier Sustainability 3.6.2 Supply Chain Management Process	58 62	
418 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.5.2 Customer Benefits and Privacy	56	

8.2 The UN Global Compact

Category	10 Principles		TCI Implementation	Relevant Sections
Human Rights	Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	TCI values human rights at work and creates a friendly work environment per the standards advocated in the "Universal Declaration of Human Rights," "ILO Convention," and "The UN Global Compact." Human rights and labor standards: <ul style="list-style-type: none">• Eliminate any discrimination, sexual harassment, forced labor, bullying, and child labor.• Protect employees' freedom of association and freedom of speech and provide a smooth and diversified communication channel and complaint mechanism.• Protect freedom of speech and assembly and hold regular labor-management meetings for two-way communication.• Equal job opportunities and reasonable wages and working conditions.	6.1 Talent Employment and Cultivation 6.2 Labor Rights Equality 6.3 Joyful Workplace
	Principle 2	Make sure that they are not complicit in human rights abuses		
Labour	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining		
	Principle 4	The elimination of all forms of forced and compulsory labour		
	Principle 5	The effective abolition of child labour		
	Principle 6	The elimination of discrimination in respect of employment and occupation		
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges	<ul style="list-style-type: none">• Develop and provide green products and solutions to customers• Implement circular economy concept and utilize agricultural by-products as raw materials.• Establish carbon reduction target and energy management systems.• Enhance resource efficiency and strengthen water and waste recycling.	5.2 Energy Resource Management 5.3 Water Resource Management 5.4 Waste Management 5.5 Green Products
	Principle 8	Undertake initiatives to promote greater environmental responsibility		
	Principle 9	Encourage the development and diffusion of environmentally friendly technologies		
Anti-Corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	<ul style="list-style-type: none">• Provide integrity management training yearly.• Enhance the Integrity Management Code.• Sign Ethical Clause with partners.	3.2 Integrity Management

8.3 Sustainability Accounting Standards Board (SASB) Index (Household Personal Product)

Disclosure Topic	Code	Accounting Metric	Unit of Measure	Data	Corresponding Section
Water Management	CG-HP-140a.1	Total water withdrawn	Cubic meters (m³)	353,089	5.3 Water Resource Management
		Total water consumed	Cubic meters (m³)	176,924	5.3 Water Resource Management
		Percentage of above in regions with High or Extremely High Baseline Water Stress	%	0%	5.3 Water Resource Management
	CG-HP-140a.2	Description of water risk management and discussion of strategies and practices to mitigate these risks	Qualitative	TCI emphasizes water quality control and commissions SGS to conduct annual external water sampling inspections. In 2024, TCI continued to increase the recovery of RO concentrated wastewater, improving water efficiency and reducing environmental impact. TCI is also the first company in Taiwan approved to join the Alliance for Water Stewardship (AWS), adopting both internal (organizational) and external (watershed-level) measures to deliver optimal water resource benefits for society, the environment, and the economy.	5.3 Water Resource Management

Disclosure Topic	Code	Accounting Metric	Unit of Measure	Data	Corresponding Section
Product Environmental, Health, and Safety Performance	CG-HP-250a.1	Revenue from products containing substances of very high concern (SVHC) under EU REACH Regulation	Reporting currency	TCI commits to ensuring that raw materials used in its products do not contain EU REACH SVHC substances (233 in total). Supplier due diligence is strictly enforced within the Supplier Management System. In 2024, all raw materials were confirmed to be free of such substances.	5.5.3 Sustainable Raw Materials & Fair Trade
	CG-HP-250a.2	Revenue from products containing substances on the California DTSC Candidate Chemicals List	Reporting currency	TCI does not use substances listed on the California DTSC Candidate Chemicals List in its products.	5.5.3 Sustainable Raw Materials & Fair Trade
	CG-HP-250a.3	Discussion of processes to identify and manage emerging materials and chemicals of concern	Qualitative	TCI' s ISO 17025-certified laboratory, accredited by TAF and Taiwan FDA, is equipped with high-resolution LC/MS, GC/MS, ICP-MS, and electron microscopes, as well as a P2 biosafety laboratory for pathogen detection. Testing capabilities have increased 4.3 times compared to the past, enhancing product quality assurance for clients and consumers. TCI pioneered the "100% Peace of Mind" product traceability system, documenting product specifications and over 300 test parameters (including plasticizers, preservatives, microorganisms, heavy metals, pesticides, etc.), with reports attached to each shipment.	5.5.3 Sustainable Raw Materials & Fair Trade
	CG-HP-250a.4	Revenue from products designed with green chemistry principles	Reporting currency	TCI does not currently use materials under green chemistry principles; therefore, reported revenue is 0.	5.5.3 Sustainable Raw Materials & Fair Trade
	Packaging Lifecycle Management	CG-HP-410a.1	Total weight of packaging	Metric tons (t)	4,120 t (2024)
Percentage from recycled and/or renewable materials			%	2,234 t, representing 54.2% of total packaging weight (2024)	5.5.5 Green Products
Percentage that is recyclable, reusable, and/or compostable			%	2,134 t, representing 51.8% of total packaging weight (2024)	5.5.5 Green Products

Disclosure Topic	Code	Accounting Metric	Unit of Measure	Data	Corresponding Section	
Packaging Lifecycle Management	CG-HP-410a.2	Discussion of strategies to reduce environmental impact of packaging lifecycle	Qualitative	1. TCI launched the SR5C Program (2025–2030) focusing on Safety, Reduce, Reuse, Recycle, Replace, Retain, and Cost to deliver compliant, eco-friendly packaging solutions. 2. In collaboration with packaging suppliers, TCI promotes FSC-certified paper for international clients. 3. TCI has begun designing waterless facial masks for clients, reducing both packaging and transport-related carbon footprint.	5.5.4 Packaging Reduction – SR5C	
Environmental and Social Impacts of Palm Oil Supply Chain	CG-HP-430a	Palm oil certified under RSPO Identity Preserved	Metric tons (t)	0		
		RSPO Segregated	Metric tons (t)	0		
		RSPO Mass Balance	Metric tons (t)	0		
		% certified via Book & Claim and other mechanisms	%	0 %		
Activity Metrics	CG-HP-000.A	Units of products sold and total product weight	Units / Metric tons (t)	2024: 8,798,374 units; 70,741.27 t		
	CG-HP-000.B	Number of manufacturing facilities	Count	3		

8.4 TCFD(Task Force on Climate Related Financial Disclosures)

Category	Topic	Relevant Sections
Governance	Board' s Oversight of Climate Related Risks and Opportunities.	1.3 Organizational Overview 3.1 Enhancing the Functions of the Board of Directors 5.1 Climate Change and Carbon Management 5.2 Energy Management 5.5 Green Products
	Management' s Role in Assessing and Managing Climate-related Risks and Opportunities.	2.5 Materiality Analysis 3.4 Risk Management 5.1 Climate Change and Carbon Management 5.2 Energy Management 5.5 Green Products
Strategy	Identified Short-, Medium- and Long-term Climate-related Risks and Opportunities	2.3 In Response to International Sustainable Development 3.4 Risk Management 5.1 Climate Change and Carbon Management
	Impact of Climate-related Risks and Opportunities on the Organization' s Businesses, Strategy, and Financial Planning.	3.4 Risk Management 5.1 Climate Change and Carbon Management
	The Potential Impact of Different Scenarios on Organizational Business, Strategy, and Financial Planning	3.4 Risk Management 5.1 Climate Change and Carbon Management 5.2 Energy Management 5.5 Green Products
	Organization' s Processes for Identifying and Assessing Climate-related Risks.	3.4 Risk Management 5.1 Climate Change and Carbon Management
Risk Management	Organization' s Processes for Managing Climate-related Risks.	3.4 Risk Management 5.1 Climate Change and Carbon Management 5.2 Energy Management 5.5 Green Products
	The Processes for Identifying, Assessing and Managing Climate-Related Risks and How the Processes are Integrated into Overall Risk Management.	3.4 Risk Management 5.1 Climate Change and Carbon Management
	Disclose Scope 1, Scope 2, and Scope 3 Emissions and Related Risks.	3.4 Risk Management 5.1 Climate Change and Carbon Management
Targets and Indicators	Indicators used by the Organization to Assess Climate-Related Risks and Opportunities in line with the Strategy and Risk Management Processes.	3.4 Risk Management 5.1 Climate Change and Carbon Management 5.2 Energy Management 5.5 Green Products
	Describe the targets used by the organization to manage climate-related risks and opportunities, and disclose performance against these targets.	3.4 Risk Management 5.1 Climate Change and Carbon Management 5.2 Energy Management

8.5 List of Awards

ESG Awards

Name of Awards	Awarded Categories
2024 Asia-Pacific Sustainability Action Awards, APSAA	·SDG13-Climate Action-Innovative Low Carbon Supplements Development: Gold ·SDG14-Life Below Water-Sustainability in the Azure Ark: Silver
2024 Taiwan Sustainability Action Awards, TSAA	·SDG13-Climate Action-Innovative Low Carbon Supplements Development: Silver ·SDG14-Life Below Water-Sustainability in the Azure Ark: Bronze
2024 Taiwan Corporate Sustainability Awards,TCSA	·Sustainability Individual Performance: Social Inclusion Leadership Award Excellence in Corporate Social Responsibility - Medium Enterprises: Top 5 ·Sustainable Comprehensive Performance: Taiwan Sustainable Enterprise Excellence Award ·ESG Report Award-Silver Awards
2024 CSR Excellence in Corporate Social Responsibility	·Excellence in Corporate Social Responsibility - Medium Enterprises: Top 5
2024 1111 Job Bank Happy Enterprise Award	·Happy Enterprise Award Gold Award
2024 Reuters Sustainability Awards	·Circular Transition Award: Global Winner
2024 Green World Award	·Sustainability: Global Gold Winner ·Conservation & Wildlife Projects: Global Gold Winner ·Corporate Social Responsibility: Global Gold Winner
2024 The International CSR Excellence Awards	·Community Commitment: Global Gold Winner ·Innovation: Global Silver Winner ·Equal Opportunities: Global Bronze Winner
2024 Asia – Pacific Stevie Award	·Sustainability Awards - Reuse And Recycle: Gold Winner
2024 S&P Corporate Sustainability Assessment	·Top 15% in the global personal care products industry
2024 CDP Climate Change Questionnaire	·B grade

Research and Development Awards

	Name of Awards	Awarded Products	Award
	2024 America Invention Innovation Expo	·TCI GLP-1 Formula ·TCI988 Levilactobacillus brevis	·2 Gold Medals ·2 Special Awards
	2024 9th iCAN International Invention Innovation Competition	·VeCollat® Type II ·TCI727 Lacticaseibacillus paracasei	·2 Gold Medals ·2 Special Awards
	2024 International Invention & Trade Expo London	·VeCollat® Type III ·Apple Pome Extract	·2 Gold Medals ·2 Special Awards
	2024 49th International Exhibition of Inventions of Geneva	·TCI GLP-1 Formula ·Pediococcus pentosaceus TCI666	·1 Gold Medal ·1 Silver Medal
	2024 38th World Genius Convention & Education Expo	·Pediococcus acidilactici TCI550 ·TCI Banana Oligosaccharides ·TCI Citrus Maxima Extract	·2 Gold Medals ·1 Silver Medal
	2024 Seoul International Invention Fair	·DelightTS formula (complex prebiotics)	·1 Gold Medal
	2024 123th Concours Lépine International Paris	·White pomegranate extract ·Cashew nut skin extract	·2 Bronze Medals
	Global Beauty & Wellness Awards (GBWA)	·TCI Kefir ·TCI GLP-1 Formula ·TCI Laser Brightening Mask	·Most Innovative Probiotic Complex - Winner ·Most Innovative Food Supplement, Best Ingredient Facial Product - Finalists
	World FOOD Innovation Awards	·TCI Room Temperature Live Probiotic Drink ·Double 2 Nutri®	·Best Drink Innovation - Commended ·Best Technology Innovation - Finalists
	World DAIRY Innovation Awards	·VeCollat® Type II	·Functional dairy - Commended ·Dairy alternative, Dairy alternative innovation - Finalists
	Global Good Awards	·TCI GLP-1 Formula	·Game Changing Innovation of the Year - Finalist

8.6 Annual Donation Record(\$/NTD)

Item/ Year	2020	2021	2022	2023	2024
Industry association or tax-exempt group expenditure	893,670	881,100	2,471,516	871,591	371,428
Community Care and Public Welfare Activities	1,583,000	1,326,120	5,077,238	4,894,138	3,891,183
Environmental Research and Ecological Conservation	-	3,886,975	2,567,624	328,000	3,292,000

8.7 Association Member

Classification	Association	Purpose of Participation
Enterprise	International Life Sciences Institute Taiwan Taiwan Bio Industry Organization Institute for Biotechnology and Medicine Industry Taiwan Chamber of Commerce & Industry Importers & Exporters Association of Taipei National Association of Small & Medium Enterprise, R.O.C. Total Quality Food Association Taiwan Listed Company Association National Innovation and Entrepreneurship Association, R.O.C. Winner' s Fellowship of the Award of Outstanding SMes (Affiliated with National Association of Small & Medium Enterprises) Pingtung County Industrial Association Taiwan Sunshinebless Association European Chamber of Commerce Taiwan Taiwan Listed Company Association Chinese Non-Store Retails Association	To grasp the changes in import and export patterns in the market, various industrial certifications, related regulations and policies of enterprises to respond to industry trends and comply with various regulations in a timely manner.
ESG	Commonwealth CSR European Chamber of Commerce Taiwan – Low Carbon Initiative	To understand international sustainability trends, innovative technologies, and domestic and international sustainability or climate-related regulatory developments.
Cosmetics	Taiwan Beauty Valley Taipei Cosmetics Industry Association Taiwan Cosmetics Industry Association	To exchange the latest market trends, grasp the changes in supply and demand and technical information, and pursue product innovation.

Classification	Association	Purpose of Participation
Food	Taiwan Cannery Association Health Food Society of Taiwan Taiwan Association for Food Science and Technology Winner's Fellowship of the Taiwan Association for Food Science and Technology Taiwan Functional Food Industry Association Food Distributors Association of Taiwan Food Association of Taiwan Agricultural Chemical Society of Taiwan Taiwan Elderly Care Industry Association	To exchange the latest market trends, grasp the changes in supply and demand and technical information, and pursue product innovation.
Industry-academia	Academia Industry Consortium for Science Parks in Central Taiwan Academia-Industry Consortium for Agricultural Biotechnology Park	To promote industry-academia cooperation and youth development, integrate cross-sectoral technological innovation in industry-academia research.
Certification	Taiwan Halal Integrity Development Association	To understand certification standards and specifications to provide customers with quality certified products.
Gene	A Community Of Minds Pushing Forward Advancements In Precision Medicine Taiwan Research-based Biopharmaceutical Manufacturers Association	To grasp the changes in regulations and policies related to industry certification and enterprise-related regulations and policies to respond to industry trends and comply with various regulations promptly.

8.8 ISAE 3000 Assurance Item Summary Sheet

No.	Assurance Item	Applicable Standards	Page
1	Discloses that the average attendance rate of the Audit Committee in 2024 is 100%. Discloses that the average attendance rate of the Remuneration Committee in 2024 is 100%.	Based on the meeting minutes and attendance records provided by the Board's committees for the Audit Committee and Remuneration Committee for 2024, in cases of remote attendance via video conferencing, visual screenshots will be relied upon for identification purposes.	43
2	The "Electricity Consumption Intensity Statistics" table discloses that the electricity intensity of Pingtung Precise iManufacturing Center (Rock Park) is 144 and Shanghai Precise iManufacturing Center (Golden Hill Park) is 87 in 2024.	Electricity consumption intensity (A) is calculated by dividing "electricity consumption (MWh)" (B) by "revenue per million dollars" (C).	99
3	The "Water Consumption Intensity Statistics" table discloses that the water intensity of Pingtung Precise iManufacturing Center (Rock Park) is 2,498 and Shanghai Precise iManufacturing Center (Golden Hill Park) is 1,303 in 2024.	Water consumption intensity (D) is calculated by dividing "water consumption (metric tons)" (E) by "revenue per million dollars" (C).	103
4	Discloses that the percentage of female employees across domestic and overseas offices at the end of 2024 was 47.7%. Discloses that the proportion of female management employees to total management personnel across domestic and overseas offices at the end of 2024 was 52.0%.	Based on the employee information of Taipei Headquarters, Pingtung Precise iManufacturing Center (Rock Park), Shanghai Precise iManufacturing Center (Golden Hill Park) and Other Offices in China, Other Overseas Offices as of December 31, 2024, the management level is defined as those who hold the position of team leader or above. Based on the employee information across domestic and overseas offices as of December 31, 2024, the management level is defined as those holding the position of team leader or above.	116
5	"Occupational Injury and Disease Statistics" table discloses that Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Hill Park) both had zero serious occupational injuries in 2024. "Occupational Injury and Disease Statistics" table also reveals that the recordable occupational injury incidence rate for Pingtung Precise iManufacturing Center (Rock Park) was 0, while Shanghai Precise iManufacturing Center (Golden Hill Park) recorded an incidence rate of 2.84 in 2024.	The incidence of death due to occupational injury is calculated by dividing the "number of serious occupational injuries (those disabled for more than six months)" by the "total number of hours worked" multiplied by 1,000,000. The incidence of recordable occupational injuries is calculated by dividing the "number of recordable occupational injuries" by the "total number of hours worked" multiplied by 1,000,000. The number of recordable occupational injuries excludes injuries from commuting accidents not caused by transportation arranged by TCI. The total number of hours worked is calculated by multiplying the number of employees at the end of each month of the year by the number of national working days in each month and the number of standard working hours (nine hours per day).	133
6	TCI conducts an annual Human Rights and Employee Satisfaction Survey to understand the current work conditions of its employees. The 2024 survey primarily focuses on the company's human rights policy and work environment. The human rights policy includes the prevention of unlawful infringements, sexual and non-sexual harassment, various forms of inappropriate harassment, bullying, discrimination, occupational hazards, and policies safeguarding employees' freedom of association, as well as internal grievance channels. (The survey was issued on April 18, 2025.)	Based on the employee survey issuance and response data provided by the Human Resources Department for the 2024 fiscal year.	123

The calculation of the measurement basis is described as follows:
(1) Electricity consumption intensity (A) = "electricity consumption (MWh)" (B) divided by "revenue per million dollars" (C), where:
B = The total electricity consumption for the S12 Automated Warehouse at Pingtung Precise iManufacturing Center (Rock Park) and the total electricity generation for Shanghai Precise iManufacturing Center (Golden Hill Park), as per the Taiwan Power Company's billing records, and as obtained from China Grid Shanghai Power Company's billing records for the year 2024. This information is also available through the Chunghwa Telecom Smart Green Energy Management System.
C = The amount of operating revenues of TCI for 2024, as audited by our auditors, was converted into U.S. dollars using the average exchange rate of New Taiwan dollars to U.S. dollarsfor the year 2024.
(2) Water consumption intensity (D) is calculated by dividing "water consumption (metric tons)" (E) by "revenue per million dollars" (C), where E = The water consumption of Pingtung Precise iManufacturing Center (Rock Park) and Shanghai Precise iManufacturing Center (Golden Hill Park) in 2024 is based on the water bill from Taiwan Water Corporation and Shanghai Jinshan Tap Water Co., Ltd.

8.9 Third-party Assurance Statement and Assurance Report



資誠

會計師有限確信報告

資會綜字第 24012305 號

大江生醫股份有限公司 公鑒：

本會計師受大江生醫股份有限公司（以下簡稱「貴公司」）之委託，對 貴公司選定 2024 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並就確信結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2024 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍繫於永續報告書之「報導範疇」段落說明。

管理階層之責任

貴公司管理階層之責任係依照適當基準編製永續報告書所選定之關鍵績效指標，並設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本業務多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制，對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範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。

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

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依據確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之合適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險，就情況對所評估風險作出必要之因應，以及評估所選定

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資誠

會計師有限確信報告

資會綜字第 24012305 號

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對過程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及相關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對 2024 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不會就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 支秉鈞



2 0 2 5 年 8 月 1 1 日

8.10 The GHG Emissions Validation Statement

編作項目彙總表-			通用基準		頁碼
編號	確性項目				
1	國際 2024 年度審計委員會平均出席率為 100%。 國際 2024 年度薪酬委員會平均出席率為 100%。		依據董事會小組提供之「2024 年度審計委員會薪酬委員會之會議紀錄及委員會簽到紀錄，並有親臨出席之情形，則對國際董事會成員進行調查。」	P.43	
2	「兩電審計年度統計」表顯示兩電董事會及上海金山區區 2024 年度之兩電審計委員會分別為 144 (MWh/百萬美元營收) 及 87 (MWh/百萬美元營收)。		兩電審計委員會(A)之計算公式為「兩電量(MWh)」(B)除以「每百萬美元營收」(C)。	P.99	
3	「兩電審計年度統計」表顯示兩電董事會及上海金山區區 2024 年度之兩電審計委員會分別為 2,498 (噸/百萬美元營收) 及 1,203 (噸/百萬美元營收)。		兩電審計委員會(D)之計算公式為「兩電量(噸)」(E)除以「每百萬美元營收」(C)。	P.103	
4	根據 2024 年底海外女性員工占全體員工比例為 47.7%。 根據 2024 年底海外女性管理層層占管理層層員工比例為 52%。		依據人事作業系統於 2024 年 12 月 31 日海外之員工工資統計表，其中管理層層係定義為擔任小組負責人以上職務者。	P.116	
5	「職業傷害及職業疾病統計」統計表顯示兩電董事會及上海金山區區 2024 年度職業傷害發生率分別為 0。 「職業傷害及職業疾病統計」統計表顯示兩電董事會及上海金山區區 2024 年可記錄職業傷害發生率分別為 2.84 及 0。		職業傷害發生率之計算公式為「嚴重之職業傷害數(失能或死亡個月數)」除以「總工作時數」乘以 1,000,000。 可記錄職業傷害發生率之計算公式為「可記錄之職業傷害數」除以「總工作時數」乘以 1,000,000。可記錄之職業傷害人數統計係通過大江生醫安插的運輸工具造成運動事故造成的傷害。 總工作時數之計算係以當年度每月在員工人數乘以每月份額上班日乘以標準工作時(每日九小時)計算。	P.133	
6	大江生醫每年及時收入報關員工次數及調查問卷，以瞭解員工現階段之工作情況。2024 年度問卷內容涵蓋面向以公司人際政策以及工作環境為主。人際政策包括：不法侵害、性騷擾與非性騷擾、各型式之不當職權、霸凌、歧視、職業安全與福祉，以及企業保護員工結社自由等政策。及企業內部申請管道。(問卷係於 2025/4/18 發出)		依據人事部門提供之「2024 年度員工問卷之發出及問卷回覆之實際數據」。	P.123	



Report No. : (TH08-218 / Version 1)

Certificate


Certificat

Greenhouse Gas Verification Report Opinion

THGHG08218-01

Verification	TCI (TAIWAN) PABP BRANCH (55, 58 & 512 Factory)		
Scope:	No. 12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.) <input checked="" type="checkbox"/> The information of other sites are listed on the subsequent page.		
Verification	ISO 14064-1 : 2018		
Criteria:			
Verification	According to ISO 14064-3:2018, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).		
Objectives :			
Data Period :	From 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)		
Verification	Direct GHG Emissions (Category 1):	3,831.9749	Ton CO ₂ e
Data :	Energy Indirect GHG Emissions (Category 2):	9,449.2659	Ton CO ₂ e
	Indirect GHG Emissions (Category 3-6):	5,986.1656	Ton CO ₂ e
Global Warming Potential (GWP) : Refer to IPCC 2021 Year, the 6 assessment report			
Statement Basis : This statement must be interpreted as a whole with the following.			
	GHG Inventory Report (Version : 5	Date : 06 15, 2025)
	GHG Inventory (Version : 5	Date : 06 15, 2025)
Materiality : 5% (Category 1 and Category 2)			
Type of Opinion :	<input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Qualified (see the subsequent page) <input type="checkbox"/> Disclaim the issuance		
Verification	To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.		
Conclusion:	Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.		
Date of Issuance:	07 07, 2025		

APPROVED BY




Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA


Page 1 of 4

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CERTIFIED BY AFNOR



Certificate
Certificat

Report No. : (TH08-218 / Version 1)

The Geographical Location of Multiple Sites :


Site	Address
TCI (TAIWAN) PABP BRANCH (S5, S9 & S12 Factory)	No. 12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan(R.O.C.)
TCI Co., Ltd - BioCosme PABP BRANCH (S11 Factory)	No. 21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan(R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Process emissions, Fugitive emissions	3,831.9749	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	9,449.2659	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting, Business travel	2,062.7961	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Waste treatment	3,923.3695	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS		NS
(Category 6) Indirect GHG emissions from other sources	NS		NS

Biomass Burning Emission : 0.0000 Ton CO₂e

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Certificate
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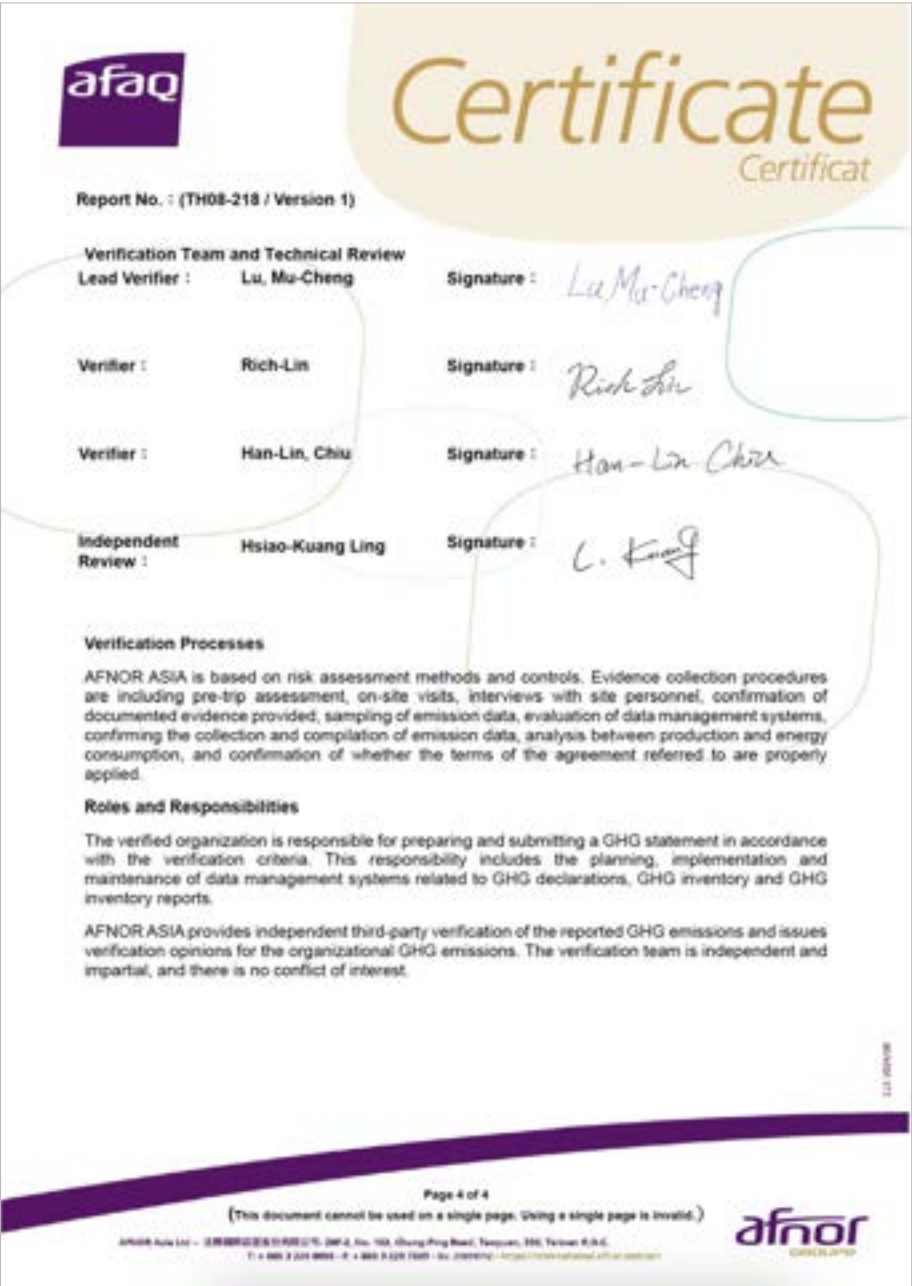
Report No. : (TH08-218 / Version 1)

Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of intended Use:	Understanding voluntarily the status of GHG emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria For Significance of Indirect Emissions :	- Identified stakeholder requirements: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2024 power factor announced by the Energy Administration of the Ministry of Economic Affairs on April 14, 2025.
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Carbon Footprint Information Platform <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	04 24, 2025 04 25, 2025 05 08, 2025
Report Date :	06 18, 2025

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