

ALL COSMOS

All Cosmos Bio-Tech Holding Corporation

ACBT – 2024 Sustainability Report



Table of Contents

About the Report	02	Appendix	
Message from the Chairman	04	Appendix 1: GRI Sustainability Reporting Guidelines	
About ACBT	06	Content Index	73
Key Achievements	11	Appendix 2: Sustainability Accounting Standards Board (SASB) Cross-Reference Table	80
2024 Key Performance	12	Appendix 3: TCFD Cross-Reference Table	82
		Appendix 4: Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies – Climate-related Information Disclosure Cross-Reference Table	82

1 stakeholder Engagement and Management of Material Issues

1-1 Stakeholder Engagement	14
1-2 Material Sustainability Topics	15

2 Environment-friendly and R&D Innovation

2-1 Climate Change Response	25
2-2 Energy and GHG Management	27
2-3 Water Resource Management	31
2-4 Waste Management	32
2-5 Sustainable Product R&D and Innovation	34
2-6 Circular Economy	36

3 Sustainable Operations and Product Responsibility

3-1 Corporate Governance and Ethical Management	38
3-2 Risk Management	46
3-3 Quality and Customer Service	49
3-4 Sustainable Supply Chain	52

4 Building a Happy Workplace

4-1 Human Rights Policy	55
4-2 Healthy Workplace	56
4-3 Talent Cultivation and Development	63
4-4 Occupational Health and Safety	65
4-5 Community Development and Care	70

About the Report

Welcome to the 2024 Sustainability Report (hereinafter referred to as “the Report”) issued by All Cosmos Bio-Tech Holding Corporation (hereinafter referred to as “ACBT” or “the Company”). The Report adheres to the principles of openness, transparency, and integrity, disclosing the Company's sustainable development efforts and overall performance in environmental care, social responsibility, and corporate governance in 2024. The aim of the Report is to help all stakeholders understand ACBT's concrete actions and results in advancing sustainable operations.

Scope and Boundary

The information disclosed in the Report covers the period from January 1 to December 31, 2024. Except for financial performance, which is presented in the consolidated financial statements, all other content primarily relates to All Cosmos Bio-Tech Holding Corporation (Taipei parent company) and All Cosmos Industries Sdn Bhd. (Malaysia Subsidiary).

Calculation basis

The Report is prepared based on the following international and domestic sustainable development reporting standards and regulations:

Global Reporting Initiative (GRI)

**Sustainability Reporting Standards
(GRI Standards) 2021 version**

**Sustainability Accounting Standards
Board (SASB)**

**Industry Standards
(Chemical Industry)**

Taiwan Stock Exchange

**Taiwan Stock Exchange Corporation Rules
Governing the Preparation and Filing of Sustain-
ability Reports by TWSE Listed Companies**

Internal Review

The information disclosed in the Report is compiled based on the Company's actual operations and sustainability performance, with data provided by relevant departments according to their respective roles and consolidated by the Sustainability Report Preparation Team. The current report has not undergone third-party verification. However, to improve the reliability and transparency of information disclosure, the Company plans to introduce an external assurance process in the future, progressively incorporating levels of reasonable or limited assurance, with the goal of providing stakeholders with higher-quality sustainability information. The information in the Report (including information on material topics) was compiled by each responsible unit based on their respective duties, and then underwent data review and content verification according to internal standard operating procedures. A preliminary review was conducted by the sustainability promotion team. Once the content was drafted, it was submitted to relevant department heads for review and ultimately confirmed by senior management to ensure the accuracy and consistency of the disclosed information. All information was submitted to the Board of Directors for final review and approval before being officially disclosed on the Company's website and the MOPS. The overall preparation process follows the GRI Standards framework, and disclosure content is aligned with the core issues of concern to stakeholders, as determined by a materiality assessment, ensuring information is accurate and complete.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

External verification

This is the first sustainability report (and first report on GHG data) published by the Company, and it has not yet undergone third-party verification or assurance. GHG-related information will be progressively enhanced in quality and transparency in accordance with the guidelines outlined in the "Sustainable Development Roadmap for Listed Companies", and will be verified within the statutory timeframe. Furthermore, all financial data cited in the Report are based on the Company's 2024 audited financial statements, which were certified by CPAs, providing a statutory basis for verification and ensuring the accuracy and reliability of the financial information.

Issue Time

The annual corporate sustainability report of ACBT will be published regularly starting in 2025 and will be available for download on the company website.

Reporting period	January 1 to December 31, 2024
Frequency	Every year
Date of previous issue	None
Date of this issue	August 2025 (First issuance; there are no restatements of information this year)
Date of next issue	August 2026

Contact Information

If you have any questions or suggestions regarding the content of the Report, please feel free to contact us:



Taipei Headquarters

Malaysia Subsidiary

ESG Contact Person

Telephone

Email

Company website

7F-4, No. 181, Fuxing North Road, Songshan District, Taipei City, 105, Taiwan

PLO 650, Jalan Keluli 7, Pasir Gudang Industrial Estate, 81700 Pasir Gudang, Johor, Malaysia

Janice Cheow, CFO

02-27120685

esg@allcosmos.com

www.allcosmos.com



Message from the Chairman

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

As global attention to environmental protection and sustainable development grows, companies are no longer simply economic players and must actively embrace social and environmental responsibility. Since its establishment, All Cosmos Bio-Tech has always prioritized "sustainable agricultural development" as its core goal and is committed to building an agricultural ecosystem that balances environmental protection and economic benefits. In addition, we actively collaborate with partners across all sectors to promote responsible business conduct and foster inclusive development for businesses and society.



Environment-friendly & Sustainable Agriculture

Fertilizers are essential inputs for agricultural production. Traditional agricultural practices often rely on the overuse of chemical fertilizers and pesticides in pursuit of high yields, leading to soil degradation, water resource pollution, and increased carbon emissions. Therefore, through technological innovation and scientific management, we combine organic fertilizer, microorganisms, and chemical substances to produce products that offer the quick release of chemical fertilizers, the sustained release of organic fertilizers, and the benefits of soil maintenance and restoration through microorganisms. We continue to develop soil improvement technologies based on organic matter and microorganisms, helping farmers reduce their reliance on chemical fertilizers, thus promoting a healthy ecosystem cycle. We emphasize "starting from the land and giving back to nature" and believe that environmental protection and agricultural development are not contradictory but complementary. From R&D and production through to application, we have always focused on "environmental friendliness" and successfully reduced the need for chemical fertilizers through the use of organic matter and microorganisms. This approach reduces water pollution, improves soil pH levels, enhances the absorption of soil nutrients by crops, and maintains soil health while increasing crop yields. We are actively investing in the circular economy, using technological R&D to assist large palm plantations in recycling palm materials and extracting high-value products such as xylose. The remaining lignin is then made into fertilizer or biofuel, maximizing resource utilization and reducing the environmental impact of waste. Our products have been designed to not only reduce carbon emissions during production, but to also improve soil structure and water quality after use, positively impacting the agricultural ecosystem. To strengthen GHG management and climate action effectiveness, All Cosmos Bio-Tech has also set phased goals to gradually enhance its carbon inventory and carbon management capabilities. In the short term (within one year), the Company expects to complete its own GHG inventory (parent company). In the medium term (two years), the Company plans to expand the scope to complete a consolidated GHG inventory for the entire group, enhancing overall transparency and management effectiveness. In the long term (three years), the goal is to obtain third-party assurance for the parent company's GHG inventory, further enhancing disclosure quality and external trust.

Happy Workplace & Shared Prosperity

We are committed to creating a diverse, equal, and inclusive workplace environment based on a people-centric approach. We care about the health and well-being of every employee. Each year, we commission external professional organizations to conduct noise and air quality tests to ensure a safe and comfortable working environment. We also regularly organize employee health checkups, safety training, and industrial safety and health promotion activities to comprehensively protect employees' physical and mental health. In addition, we offer a robust benefits package and continuously refine our performance review process to ensure all employees have equal opportunities for growth and can reach their full potential together.

To respond to the expectations of employees and society, we have also planned clear phased development goals. In the short term (within one year), we will further optimize our current performance evaluation policy to make performance reviews more transparent and motivating. Our mid-term goal (within two years) is to formulate and publish our "Human Rights Policy" that encodes and specifies the ways in which the protection of labor rights and respect for human rights are integrated into our operations. Our long-term vision (within three years) is to promote an education and training system encompassing diversity, inclusion, and professional development, further strengthening organizational learning and employee empowerment. On the other hand, we deeply understand the pressures and risks farmers face in light of the challenges that extreme climate poses to the agricultural environment. Therefore, All Cosmos Bio-Tech continues to prioritize the rights and interests of farmers and assists local farmers in strengthening their agricultural knowledge and practical skills through community-based agricultural technical assistance. In response to climate phenomena such as temperature changes, unstable rainfall, and abnormal humidity, the Company regularly holds seminars on climate change adaptation to help farmers stay informed about the latest strategies. Meanwhile, climate prediction technology is used to analyze changes in rainy and dry seasons. Accurate fertilization recommendations are provided to help farmers plan their farming practices based on weather conditions. Through technical support, resource provision, and training programs, we not only help farmers improve crop quality and yields but also promote sustainable agricultural development and assist them in achieving economic independence.

Looking Ahead & Corporate Sustainability

We are committed to promoting sustainable agriculture and will continue to optimize our production processes and accelerate the R&D of more eco-friendly agricultural products. We aim to effectively reduce the impact of agricultural production on ecosystems and contribute to environmental conservation efforts. In addition, we are further integrating resources and technologies across the Company to enhance our sustainable governance practices in key areas such as corporate governance, climate change management, supply chain management, and social engagement. The goal of ACBT is to create a sustainable agricultural model for the entire ecological chain and ultimately achieve carbon-neutral agriculture. On the road to future development, we will uphold the core values of "environmental friendliness, social prosperity, and economic sustainability" to create a better agricultural future.

Sustainable Management & Enhanced Governance

A sound corporate governance mechanism is key to ensuring goal implementation and risk control during sustainable transformation. We deeply understand the importance of sustainable governance in enhancing organizational resilience and accelerating sustainable action. We are committed to strengthening awareness and engagement among internal and external stakeholders regarding sustainability issues, embedding sustainability into our organizational culture, and deepening sustainable partnerships with our supply chain, customers, and communities. Given this, we have established a comprehensive internal sustainable governance framework. This includes improving cross-departmental collaboration processes and sustainability information collection, management, and disclosure systems, as well as strengthening accountability and cross-functional integration across all units in driving sustainability initiatives. The Company established the "Sustainability Promotion Team" in 2024 to oversee the planning of the Company's sustainability initiatives, information disclosure, and communication and reporting to the Board of Directors. We have also established clear phased targets to promote the continuous evolution of our sustainable management framework. Short term (one year): Complete the internal control audit of sustainability information to ensure the quality and consistency of information disclosure and management processes. Medium-term (two years): Strengthen the overall risk management system and integrate sustainability risks into the corporate risk assessment framework and decision-making processes. Long term (three years): Complete the identification, assessment, and management of TCFD climate-related financial disclosures to enhance the Company's climate adaptation and transition resilience.

About ACBT

About ACBT

The main businesses of All Cosmos Bio-Tech Holding Corporation (referred to as "ACBT") cover the research, development, production, and sales of biochemical fertilizers, microbial R&D, agricultural solutions, and the manufacturing and sales of health foods. The products are primarily used in the cultivation of oil palm, rubber, and rice crops. As the first Malaysian company listed on the Taiwan Stock Exchange, ACBT's service market is primarily focused on Southeast Asia, in particular, Malaysia, the Philippines, and Indonesia, with business operations spanning diverse areas such as agricultural biotechnology, microbial research and development, health food, and the circular economy.

The main customer base of ACBT includes government-related enterprises, large private groups, and agricultural producers engaged in palm oil, fruit, pepper, and rice farming. The Company also actively collaborates with academic institutions and government departments to promote agricultural innovation and provide sustainable agricultural solutions. As this is our first ESG report, there is no prior reporting information available for comparison.

In line with our belief in integrity, we continue to develop green agricultural products and strive for sustainable environmental development. Our core values are highly consistent with the ESG (environmental, social, and corporate governance) concept. Through continuous efforts and innovation, ACBT aims to contribute to the sustainable development of global agriculture.

About the Company

Name of Organization	All Cosmos Bio-Tech Holding Corporation
Capital	NT\$ 640 million
Industry Category	Biomedical industry
Date of Establishment	2000/03/26
Listing Date	2017/04/21
Nature of Organizational Ownership	Publicly listed
Stock Ticker	4148
Chairman	Peng Shih-Hao
Employee Count	As of December 31, 2024, the total number of employees was 315.
Address of Headquarters	7F-4, No. 181, Fuxing North Road, Songshan District, Taipei City



Country of Operation

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Operating Sites	Company Name	Address	Telephone
Headquarters	All Cosmos Bio-Tech Holding Corporation	One Nexus Way, Camana Bay, Grand Cayman KY1-9005, Cayman Islands	-
		7F-4, No. 181, Section 1, Fuxing North Road, Songshan District, Taipei City, 105, Taiwan	+886-2-27120685
Malaysia Subsidiary	All Cosmos Industries Sdn Bhd.	PLO 650, Jalan Keluli 7, Pasir Gudang Industrial Estate, 81700 Pasir Gudang, Johor, Malaysia	+607-2523788
	Sabah Softwoods Hybrid Fertiliser Sdn. Bhd.	Lot 50 & 51, Phase 2, Jalan Tengah Nipah, 5.5KM, 91100 Lahad Datu, Sabah, Malaysia.	+6089-863280
	Arif Efektif Sdn. Bhd.	No.79, Jalan I-Park SAC 5, Taman Perindustrian I-Park SAC, 81400 Senai, Johor, Malaysia	+607-2523788
	Kinabalu Life Sciences Sdn. Bhd.	Lot B12, Phase 1C, Portcity @ POIC, KM 5, Jalan Tengah Nipah, 91100 Lahad Datu, Sabah, Malaysia	+6089-767600
	Sawit Ecoshield Sdn. Bhd.	Jalan Kelapa Sawit, Off KM 4, Jalan Tuaran, 88300 Kota Kinabalu, Sabah, Malaysia	+6088-235811
	Cosmos Nutriscience Sdn. Bhd.	12A, Jalan Dedap 17, Taman Johor Jaya, 81100 Johor Bahru, Johor, Malaysia	+607-3558833
	GK Bio International Sdn. Bhd.	43-G, Jalan PJU 5/21, THE STRAND, Kota Damansara, 47810 Petaling Jaya, Selangor, Malaysia	+603-61421139
	Eastern Eckare Malaysia Sdn. Bhd.	BO1-B-13, Boutique Offices 1, Menara 2, KL Eco City, No. 3, Jalan Bangsar, 59200 Kuala Lumpur, W.P., Malaysia	+6011-37376858
	PT All Cosmos Indonesia	Ira Building Jl. Cactus Raya Blok J No.1 Komp. Perumahan Setia, Medan - 20131, North Sumatra - Indonesia	+6261-8201288
Indonesia Subsidiary	PT All Cosmos Biotek	Jl. Biodiesel Kav., B-9, KEK Sei Mangkei, Bosar Maligas, Simalungun, Sumatera Utara 21183, Indonesia	+6261-8201288
	GKB SINGAPORE PTE. LTD.	18 AH HOOD ROAD, #11-51, SINGAPORE 329983	+65-62563028
Singapore Subsidiary			

Products and Services

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Organic fertilizers

ACBT's core products combine organic matter, beneficial microorganisms, and chemicals – our three key elements – to create biochemical fertilizers with high-efficiency nutrient release. These fertilizers are primarily used for important economic crops such as oil palm, fruits, pepper, and rice.

Health food

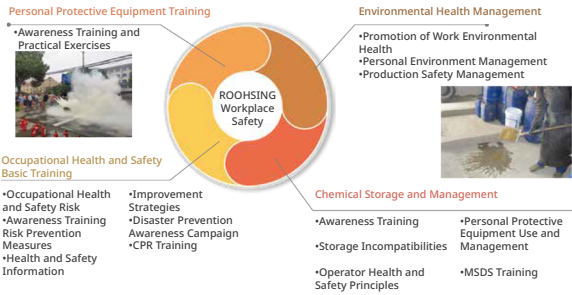
To expand into the biotechnology sector, ACBT has established a joint venture with Grape King Bio Ltd. aimed at developing the health food market in Southeast Asia (ASEAN).

Agriculture solutions

Develop recycling technologies for agricultural by-products (such as palm oil by-products and coffee grounds), and offer industrial composting processes and resource recycling services.

Microorganism R&D

With a comprehensive microbial library and large-scale microbial production capabilities, we are dedicated to developing a range of microbial application products for soil remediation, disease prevention, and crop enhancement.



Collaborations with external organizations

Name of Association	Association Purpose	Membership Eligibility
Federation of Malaysian Manufacturers (FMM)	<ul style="list-style-type: none">+ Lead the modernization of Malaysia's manufacturing industry and foster industrial upgrading and innovation.+ Uphold the core values of integrity, transparency, and a zero-tolerance policy towards corruption to ensure fair, open, and honest business operations.+ Provide comprehensive services to member companies, including human resources consulting, customs assistance, industry management, and more, to help businesses succeed in the competitive global market.+ Collaborate with domestic and international organizations to expand into international markets and enhance the global competitiveness of the Malaysian manufacturing industry.	General Member
Fertilizer Industry Association of Malaysia (FIAM)	<ul style="list-style-type: none">+ Promote Malaysian fertilizer products and increase their visibility in domestic and international markets.+ Strengthen collaboration with government and related agencies to ensure coordination and support of industrial policies.+ Improve trade facilities, streamline export and import procedures, and promote trade facilitation.+ Continue to improve the quality and standards of fertilizer products to ensure compliance with international regulations.+ Provide various services related to the fertilizer industry to support the development of member companies.	General Member

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

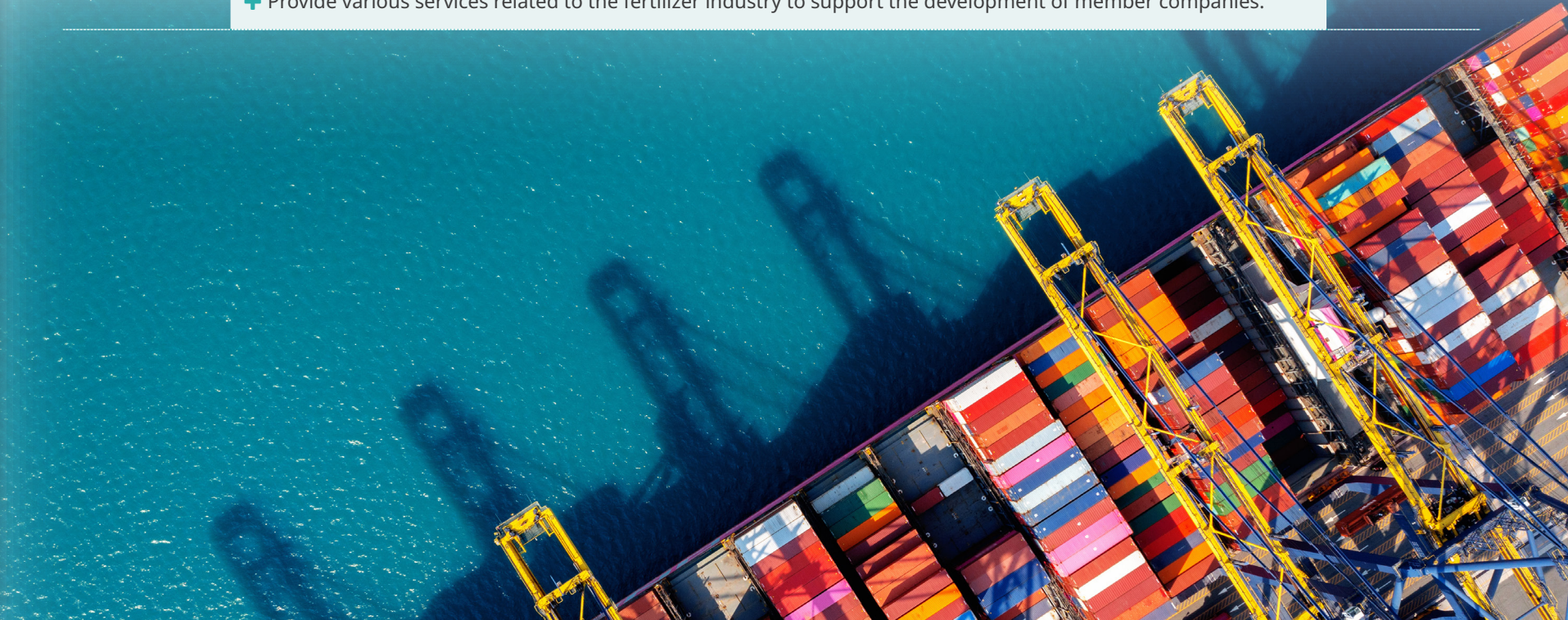
1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix



Operational Performance

Looking back at the past few years, the global economy has experienced significant uncertainty due to the COVID-19 pandemic, the Russia-Ukraine war, global edible oil shortage, and labor shortages. As a result, the palm oil market did not return to normal until 2023, with the average selling price, impacted by substantial raw material price fluctuations, now finally stabilized. Consequently, the year-over-year revenue decline of ACBT from 2022 to 2024 is primarily attributable to the average selling price returning from an unsustainable high to a more stable level. Regardless of changes in external economic factors, ACBT has consistently maintained a foundation of steady development, focusing on core business expansion and product innovation. Thanks to the collective efforts of all employees, ACBT's cumulative revenue for 2024 reached NT\$ 2,458,636 thousand. ACBT's consolidated financial information for the past three years is as follows:

Unit: NT\$1 million				
Item	Basic Elements	2022	2023	2024
Direct economic value generated	Operating revenue	3,702	2,828	2,459
	Employees salary and benefits	225	230	248
Distribution of economic value	Distribution of dividends to shareholders	96	160	64
	Payment of government taxes, Note 1	167	131	67
	Social participation and investment, Note 2	-	-	-
	Economic value retained, Note 3	650	67	290

Note1: Income tax paid.

Note2: Donations to government agencies, other organizations, and expenses for community relations.

Note3: Economic value retained = economic value generated - economic value distributed.

Consolidated Financial Information

Unit: NT\$1 million

Item	2022	2023	2024
Operating revenue	3,702	2,828	2,459
Operating costs	2,564	2,239	1,790
Gross profit	1,138	588	669
Operating expenses	471	398	513
Operating profit	667	190	156
Non-operating income (expenses)	-33	68	97
Net income (loss) before income tax	634	258	253
Net income (loss) after tax	368	139	129
Retained earnings	1,367	1,344	1,410

Key Achievements

Since its establishment, ACBT has been dedicated to the development of green agriculture and microbial technology, and actively expanding into the Asia-Pacific market while continuously strengthening its R&D capabilities and sustainable governance. This commitment has earned the Company numerous accolades from both government and industry sources. A summary of its development history follows:

Milestones and Major Awards Over the Years

Company History	Product Development	Awards/Certifications
<ul style="list-style-type: none">▶ 1999 Established All Cosmos Industries Sdn Bhd.▶ 2003 Established Hybrid Generation Sdn. Bhd▶ 2010 Established All Cosmos Bio-Tech Holding Corporation▶ 2010 Established Sabah Softwoods Hybrid Fertiliser Sdn. Bhd▶ 2011 Established PT All Cosmos Indonesia▶ 2012 Established Arif Efektif Sdn. Bhd▶ 2025 Established Cosmos Biowood Sdn. Bhd▶ 2017 Established Kinabalu Life Sciences Sdn. Bhd▶ 2017 Established Sawit Ecoshield Sdn. Bhd.▶ 2017 Listed on the Taiwan Stock▶ 2018 Established PT All Cosmos Biotek▶ 2023 Established Eckare Malaysia	<ul style="list-style-type: none">▶ 2008 Collaborated with the Malaysian Palm Oil Board (MPOB) to develop the "MPOB F4" 3-in-1 biochemical compound fertilizer▶ 2009 Signed a cooperation agreement with the University of Universiti Teknologi Malaysia (UTM) to develop a mass production platform for nitrogen-fixing bacteria▶ 2011 Jointly developed a microbial fertilizer containing bacteriophages with the Malaysian Agricultural Research and Development Institute (MARDI)▶ 2012 Jointly developed the biochemical compound fertilizer "GanoEF" with MPOB to control Ganoderma disease in oil palm trees▶ 2018 Developed K-Neutralizer, a soil amendment and regulator under RealStrong▶ 2018 Collaborated with MARDI to produce the solid nitrogen bio-agent products "Dieback Buster 95" and "N Bio Booster"▶ 2018 Signed a "Patent and Technology Licensing and Service Agreement for Lignocellulose Depolymerization" with the Industrial Technology Research Institute▶ 2020 Launched the new products: "Microfert" and "Microfert Pro"▶ 2022 Launched a series of RealStrong water-soluble foliar fertilizer products: PK Mix, Cal-Mag Pro, and Calzine Pro Chelator Plus	<ul style="list-style-type: none">▶ 2003 Obtained ISO 2001 and ISO 2000 certification▶ 2008 Received BioNexus Status certification▶ 2008 Received the Golden Bull Award for Outstanding Overseas Enterprise▶ 2009 Received the Product Innovation Award from the Malaysia International Commodity Conference & Showcase (MICCOS), the 2008-2009 Asia Pacific Enterprise Awards, and the Golden Bull Award▶ 2010 Received the Asia Pacific Biofertilizer Award from Frost & Sullivan▶ 2011 Certified as a green fertilizer product by the Ministry of Science, Technology and Innovation (MOSTI) of Malaysia▶ 2011 Appointed by the Malaysian Ministry of Science and Technology as its sole private-sector green consultant for agriculture▶ 2011 Received the Gold Award for Malaysia's Best Product Innovation, the International Consumer Double Gold Award, the Taiwan Overseas Chinese Enterprise Excellence Award, the Taiwan Top International Overseas Enterprise Award, and the China Individual Outstanding Product Award▶ 2012 Received the Excellent Brand Award by the Asian Enterprise Alliance (AEA)▶ 2013 Received a top three prize and the BioNexus Excellence Award by Biotech Corp.▶ 2013 Received the Sin Chew Business Excellence Awards – 2013 Product and Service Quality Excellence Award, Gold Medal for Best Agriculture, and the Malaysia Innovation Product Award (ITEX'13).▶ 2014 Received the third-place award in the patent category for GanoEF products▶ 2014 Awarded the 46th FMM Outstanding Business Award▶ 2015 Received the 47th FMM Outstanding Business Award▶ 2016 Received the 48th FMM Outstanding Business Award and the Malaysia Fertilizer Product Quality Excellence Award▶ 2017 Received the Bioeconomic Excellence Award from Biotech Corp.▶ 2024 Received the Sustainable Agriculture Special Business Excellence Award from the ASEAN Sustainable Agriculture and Food Security (ASAFS)▶ 2024 Received the Malaysia Health Brand Award

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

2024 Key Performance

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues














2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

In reference to the 17 Sustainable Development Goals (SDGs) established by the United Nations in 2015, we have integrated the SDGs relevant to our business into our corporate social responsibility policies and operations.

SDGs	Sub-item Targets		ACBT Practice	Corresponding Chapter
 	 Sustainable development and global citizenship education	 Sustainable management and use of natural resources	Organized 40 agricultural fertilizer seminars to provide local farmers with relevant fertilizer knowledge.	4-5 Community Development and Care
	 Increase the number of people with relevant skills for financial success		The 2024 employee training plan offered 45 courses and had 350 participants complete a total of 270 training hours.	4-3 Talent Training and Development
	 Develop effective, accountable and transparent institutions at all levels		The attendance rate of the Board of Directors in 2024 was 93.65%.	3-1 Sustainable Management
	 Substantially reduce corruption and bribery in all forms		No corruption or anti-competitive incidents occurred in 2024.	3-1 Sustainable Management
	 Sustainable management and use of natural resources		Customer satisfaction survey in 2024: 85.62% of customers expressed a very high degree of satisfaction.	3-3 Quality and Customer Service
 	 Ensure women's full and effective participation by providing equal opportunities in leadership at all levels of decision-making	 Ensure responsive, inclusive, participatory, and representative decision-making at all levels	A diverse Board of Directors, with women holding over 1/3 of all Board seats.	3-1 Sustainable Management



1

Stakeholder Engagement and Management of Material Issues

1-1 Stakeholder Engagement	14
1-2 Material Sustainability Topics	15

1-1 Stakeholder Engagement

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

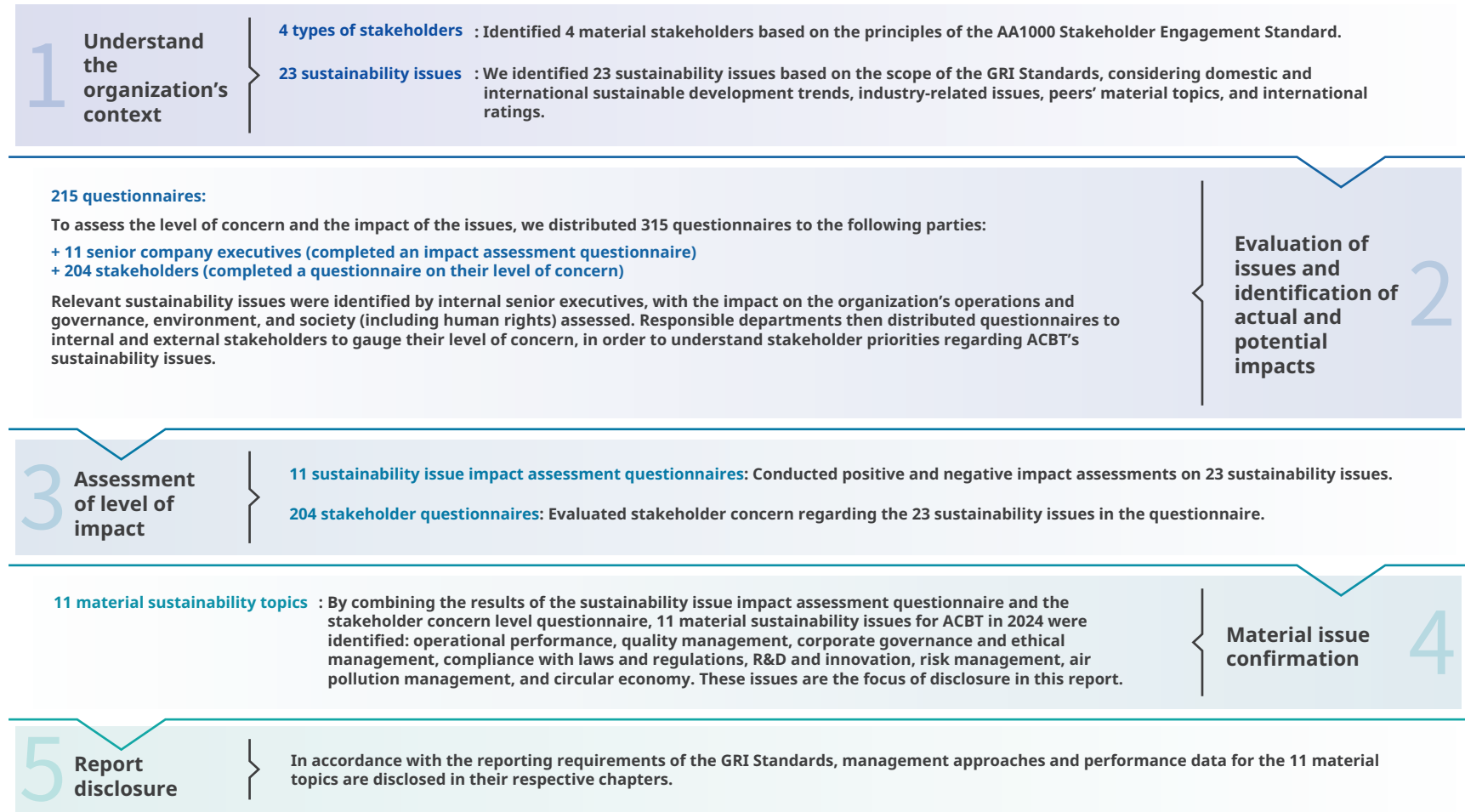
Appendix

To ensure that identified sustainability issues reflected the Company's operations and stakeholder expectations, we followed the five principles of the AA1000 SES Stakeholder Engagement Standard (2015)—dependency, responsibility, influence, tension, and diverse perspectives—to implement stakeholder engagement and assessments on the significance of individual sustainability issues to stakeholder groups. 11 department heads completed a stakeholder identification and assessment questionnaire, the results were ranked by level of relationship, with the top 2/3 – representing four major categories – identified as core stakeholders.

Stakeholders	Significance to ACBT	Concerns	Communication Channel and Frequency	2024 Communication Performance
Customers	Customers are a key driver of the Company's growth. We are dedicated to delivering high-quality, environmentally friendly products while proactively responding to and improving upon customer needs to foster long-term partnerships.	<ul style="list-style-type: none"> + Corporate governance and ethical management + Information security and personal data protection + Circular economy + Human rights 	Annually: Customer satisfaction survey From time to time: Telephone, email, corporate website, service email	<ul style="list-style-type: none"> + In 2024, 85.62% of customers expressed a very high degree of satisfaction in the customer satisfaction survey + In 2024, there were 13 customer complaints
Employees	Employees are the Company's most important asset. We offer a comprehensive work environment and prioritize diverse training and development opportunities to ensure our core competitiveness.	<ul style="list-style-type: none"> + Operational Performance + Human rights + Employee benefits + Occupational health and safety 	From time to time: Education and training, complaint channels, corporate website, service email	<ul style="list-style-type: none"> + In 2024, a total of 45 training sessions were held, with 350 participants and 270 training hours + Number of employee complaints: 0
Investors	Investors are the cornerstone of corporate operations and development. We ensure information transparency and openness to safeguard investor rights and enhance corporate value through prudent management strategies, thereby meeting investor expectations for sustainable operations.	<ul style="list-style-type: none"> + Corporate governance and ethical management + Innovative R&D + Circular economy + Compliance with laws and regulations 	Quarterly: Financial statements Annually: Shareholders' meeting From time to time: Earnings call, Market Observation Post System (MOPS), corporate website, service email	<ul style="list-style-type: none"> + One AGM was held + Invited to attend 1 earnings call + Issued the quarterly financial reports for 2024 and the annual report for 2023 + Disclosed self-consolidated revenue data 12 times + Announced material information 33 times
Suppliers	Suppliers are critical partners in ensuring normal operations and sustainable business practices, and they provide high-quality products and services.	<ul style="list-style-type: none"> + Corporate governance and ethical management + Information security and personal data protection + Compliance with laws and regulations + Waste management 	Annually: Supplier assessment From time to time: Telephone, email, corporate website, service email	<ul style="list-style-type: none"> + The top 20 suppliers received an A rating in their assessments (on a scale of A to D)

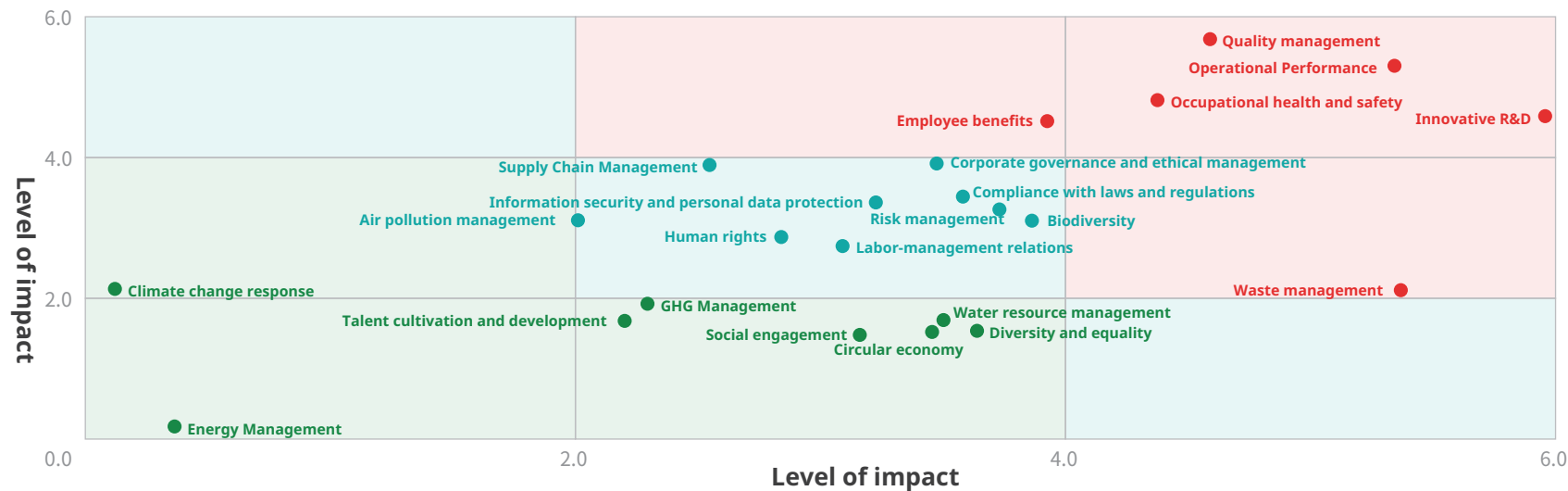
1-2 Major Sustainability Topics

We uphold the principles of integrity and transparency, and continuously strengthen communication with stakeholders to understand their sustainability concerns and incorporate them into our sustainable development strategy framework. The Company adopted the GRI 3: Material Topics (Material Topics 2021) general guidelines issued by the Global Sustainability Standards Board (GSSB) to conduct a materiality analysis. Through this process, the Company identified key issues of concern to stakeholders and prioritized them based on their significance and impact on the Company's operations, resulting in the identification of 11 material sustainability topics. As this is the first sustainability report issued, there are no material topic changes.

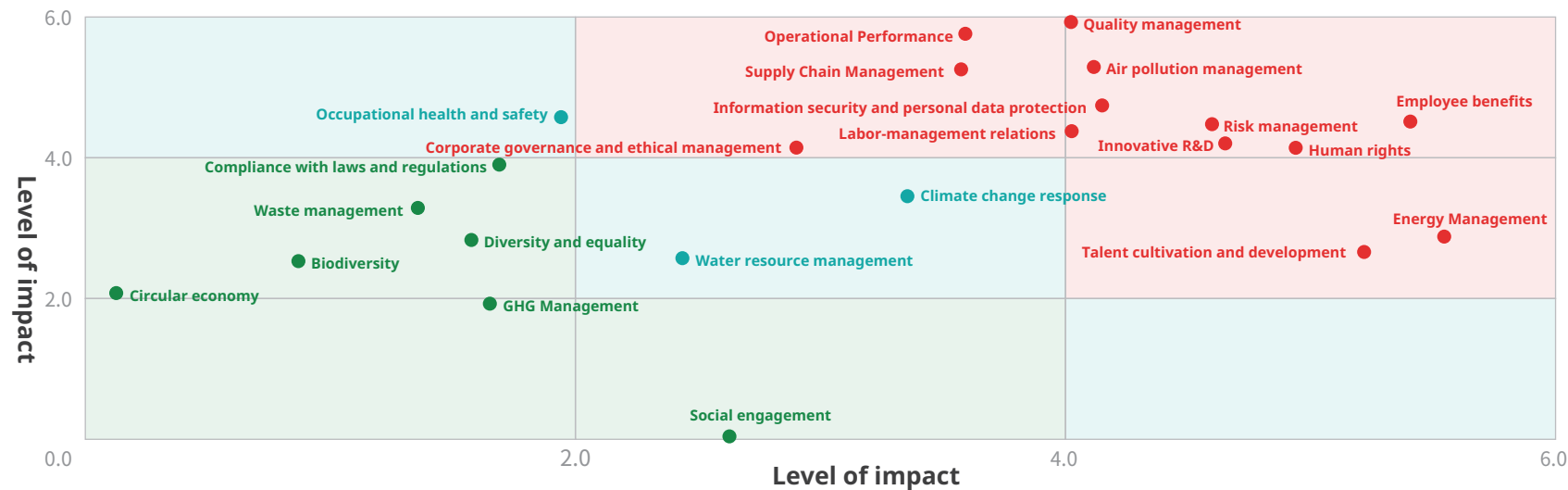


- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

Matrix of Material Topics with Positive Impacts



Matrix of Material Topics with Negative Impacts



Material Topics and Boundaries

Classification of Material Topics	Material Issues	Corresponding GRI Standards	Impact Boundary		
			Upstream	ACBT	Downstream
Governance	Operational Performance	GRI 201 Economic Performance	▲▲■	●▲■	▲▲■
	Quality management	GRI 416 Customer Health and Safety	▲▲■	●▲■	●▲■
	Corporate governance and ethical management	GRI 205: Anti-corruption	●▲■	●▲■	●▲■
	Compliance with laws and regulations	Compliance with laws and regulations (custom topic)	▲▲	●●■	▲▲
	R&D and innovation	R&D and innovation (custom topic)	▲▲■	●▲■	▲▲■
	Risk management	Risk management (custom topic)	▲▲	●▲■	▲▲
Environment	Air pollution management	GRI 305 Emissions	▲▲	●▲■	▲▲
	Circular economy	Circular economy (custom topic)	▲▲■	●▲■	▲▲■
Society	Human rights	Human rights (custom topic)	▲▲■	▲▲■	▲▲
		GRI 401 Employment	▲▲	●▲■	▲▲
	Employee benefits	GRI 402 Labor/Management Relations	▲▲	●▲■	▲▲
	Occupational health and safety	GRI 403 Occupational Health and safety	▲▲■	●●■	▲▲

Note: Substantial positive impact ● ; substantial negative impact ● ; potential positive impact ▲ ; potential negative impact ▲ ; impact caused or facilitated by the organization ■ ; impact directly related to business relationships ■ .

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Management Policy of Material Topics

1. Operational performance

Policies	Optimize operational performance
Commitment	Improve operational performance through various management policies
Direct Impact	Good business results can strengthen an enterprise's capital structure and improve its profitability, while also enhancing stakeholder trust – including that of investors, suppliers, and employees – and bolstering the enterprise's reputation and market competitiveness
Negative Impact	If the financial performance falls short of expectations, it could reduce financial flexibility, constrain resources for sustainability initiatives, and impact employee benefits, supply chain payments, and external credit ratings
Actions Taken in Response	<p>Business plan and operating strategy:</p> <p>Formulate annual business plans and operating strategies, maintain sound financial management, and continuously improve business performance to create long-term value</p> <p>Sustainable commitments and goal setting:</p> <p>By establishing clear sustainability commitments, we ensure effective resource allocation to advance sustainability goals and maintain internal controls over sustainability information management, with regular reporting of progress to the Board of Directors</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>Successfully established operations in Indonesia, expanding our overseas market layout</p> <p>2025 Targets:</p> <p>We expect to add another overseas operating base to further our international development strategy</p>
Stakeholder Engagement	Disclose the Company's operating results regularly on the Company's website and the MOPS

2. Quality Management

Policies	Quality management system ensures customer satisfaction
Commitment	Fully implement the quality management system and strengthen customer complaint handling and quality inspection processes
Direct Impact	A robust quality management system can effectively ensure product safety and consistency, build customer trust and a strong market reputation, and help enhance brand value and customer loyalty
Negative Impact	Quality deviations during the production process may increase operating costs, lead to more customer complaints and returns, damage the Company's reputation, and even result in legal disputes
Actions taken in response	<p>Quality management system:</p> <p>Establish quality management SOPs and conduct regular internal audits and system reviews</p> <p>Customer complaint response and analysis mechanism:</p> <p>The sales department handles customer complaints, analyzes them, and tracks the effectiveness of improvements</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>Customer satisfaction survey: 85.62% of customers expressed a very high degree of satisfaction</p> <p>2025 Targets:</p> <p>The expected satisfaction rate will increase to 90%</p>
Stakeholder Engagement	Set up a customer service hotline on the official website to handle customer complaints

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

3. Corporate Governance and Ethical Management

Policies	Implement ethical management and strengthen corporate governance
Commitment	Establish anti-corruption and competition standards to promote a corporate integrity culture
Direct Impact	A sound corporate governance structure and a culture of ethical management help strengthen checks and balances and accountability between the Board of Directors and management, enhance decision-making transparency and efficiency, reduce operational risks, and consolidate the Company's image and brand reputation
Negative Impact	If the corporate governance structure is unclear or the supervision mechanism is weak, it may lead to internal fraud, decision-making errors, or misallocations of resources, thereby affecting operating performance. This may also result in the loss of business partners and a decline in market confidence
Actions taken in response	<p>Promotion of ethical corporate management policy:</p> <p>Strengthen publicity for anti-corruption and fair competition</p> <p>Establish a reporting and protection mechanism:</p> <p>Establish internal and external reporting channels to allow anonymous reporting of any behavior that does not comply with laws and regulations or company policies</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>No corruption or anti-competitive incidents occurred</p> <p>2025 Targets:</p> <p>Continue to maintain zero tolerance for corruption and anti-competitive incidents</p>
Stakeholder Engagement	<p>+ The Company explains the overall operating results and future outlook to shareholders at the annual shareholders' meeting</p> <p>+ Through investors' conferences, the Company provides a business overview and information on profitability to investors</p>

4. Compliance with laws and regulations

Policies	Ensure that the Company operates in compliance with laws and regulations
Commitment	Strengthen employee training and prohibit any illegal activities
Direct Impact	Active compliance with relevant laws and regulations can effectively reduce legal and administrative risks, enhance the legality and trustworthiness of business operations, and strengthen cooperation with the government, customers, and suppliers
Negative Impact	Failure to respond to changes in regulations in a timely manner or to establish a complete management mechanism may result in administrative penalties, work stoppages, or breaches of contract, which may affect capital market evaluation and the company's governance rating
Actions taken in response	<p>Education and training, and internal communication:</p> <p>Regularly organize compliance training on topics such as environmental protection laws, occupational safety and health, anti-corruption, and trade</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>A total of 150 people participated in the relevant training, for a combined 540 hours</p> <p>2025 Targets:</p> <p>The number of people receiving education and training will increase to 250</p>
Stakeholder Engagement	Regularly organize education and training related to regulations to enhance employees' knowledge of laws and regulations

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

5. R&D and Innovation

Policies	Enhance resource utilization and reduce environmental pollution
Commitment	Invest in R&D resources to bolster microbial applications and innovation
Direct Impact	Proactive investment in R&D and technological innovation, in response to customer ESG needs, helps improve resource utilization efficiency, reduce environmental impact, and promote sustainable product development
Negative Impact	An R&D direction that strays from market needs could prevent products from becoming commercially viable, leading to wasted resources and investment losses
Actions taken in response	<p>Promote external cooperation:</p> <p>Collaborate with colleges, universities, and research institutions on technology transfer, strain selection, and biomaterial evaluation to deepen R&D capabilities</p> <p>Promote sustainable R&D:</p> <p>ESG goals, including applied microbiology and soil pollution reduction, are incorporated into new product development assessments</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>Collaborate with subsidiaries to develop the Plant Booster product by 2024</p> <p>2025 Targets:</p> <p>Optimize new organic fertilizers specifically designed for peat soil to reduce chemical nutrient waste, enhance plant nutrient absorption, and increase yield</p>
Stakeholder Engagement	Collaborate with R&D partners and academic institutions to continuously meet customer demand for environmentally friendly and low-carbon products

6. Risk Management

Policies	Optimize risk identification to reduce operational risks
Commitment	Conduct annual risk assessments and follow-up actions and incorporate the results into operational decisions and internal audits
Direct Impact	Systematic risk management can help businesses identify potential threats early on, reinforce operational resilience, improve crisis response efficiency, and enhance decision-making quality
Negative Impact	Without a risk assessment and control mechanism, the Company may be unable to respond promptly when an emergency occurs, leading to financial losses, regulatory violations, or operational disruptions
Actions taken in response	<p>Annual risk identification and assessment:</p> <p>Each department head completes a risk assessment checklist annually, detailing risk descriptions, impact levels, and existing control measures</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>1 internal audit</p> <p>2025 Targets:</p> <p>Incorporate management of sustainability information into the audit plan</p>
Stakeholder Engagement	Continue to communicate with department heads and management to systematically collect and identify potential risks across all areas

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

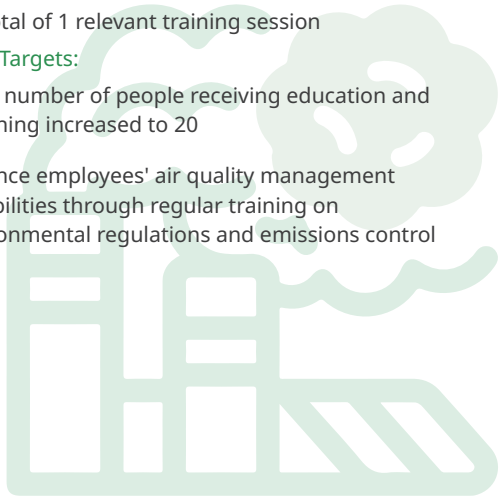
3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

7. Air Pollution Management

Policies	Ensure compliance with laws and regulations and reduce air pollution risks
Commitment	Establish an air pollution control system to minimize workplace contamination
Direct Impact	Effective control of process emissions can enhance operational safety and work environment quality, ensure compliance with regulations, reduce the risk of penalties, protect the health and environmental quality of surrounding communities, and improve stakeholder trust and corporate image
Negative Impact	If the exhaust gas and dust from manufacturing processes are not properly controlled, they could negatively affect the health of nearby residents, crops, and the environment, potentially leading to public protests, regulatory audits, or penalties
Actions taken in response	<p>Regular education and training:</p> <p>Regularly conduct training on environmental regulations and process emission control, allowing employees to enhance the air pollution awareness and response capabilities of frontline staff</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>A total of 1 relevant training session</p> <p>2025 Targets:</p> <p>The number of people receiving education and training increased to 20</p>
Stakeholder Engagement	Enhance employees' air quality management capabilities through regular training on environmental regulations and emissions control



8. Circular Economy

Policies	Reduce soil damage and environmental impact
Commitment	Recycle and process waste generated by the palm oil industry and convert it into organic fertilizer
Direct Impact	The implementation of a circular economy can effectively improve resource efficiency, reduce raw material consumption and waste disposal costs, help generate green revenue streams, align with global sustainability trends, and attract ESG-driven investment and collaboration opportunities
Negative Impact	The initial stage of promoting a circular model requires additional investment in facilities, personnel, and technology development. If the expected benefits are not realized, it could increase operational burdens or financial risks, and potentially impact product safety and customer trust
Actions taken in response	<p>Expanded recycling of agricultural organic waste:</p> <p>Increase the number of palm oil suppliers who recycle waste materials such as fruit shells and coffee grounds</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>Number of merchants cooperating with palm oil waste recycling service providers: 5</p> <p>2025 Targets:</p> <p>The number of palm oil waste service providers increased by 3</p>
Stakeholder Engagement	Expand the agricultural organic waste recycling program and actively communicate and collaborate with palm oil mills



About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

9. Human rights

Policies	Comply with various international human rights conventions such as the Universal Declaration of Human Rights, the UN Global Compact, and the International Labour Organization
Commitment	Protect labor conditions and human rights, prohibit discrimination and forced labor, and foster a people-centered culture
Direct Impact	Respecting human rights and implementing labor protection can promote a diverse and inclusive work environment, enhance employee sense of belonging and organizational cohesion, and in turn stabilize talent retention and work efficiency
Negative Impact	Failure to adequately protect human rights may lead to disputes such as discrimination, harassment, forced labor, and excessive work hours, potentially resulting in labor disputes, negative media coverage, and legal liabilities
Actions taken in response	<p>Formulate human rights policies:</p> <p>Prohibit any form of discrimination, harassment, child labor, and forced labor, and guarantee the right to work, freedom of association, and a system of work hours and holidays</p> <p>Establish a complaint and protection mechanism:</p> <p>Set up an anonymous human rights complaint channel (e.g., suggestion box, email) and provide Chinese and multilingual support to protect the right of employees of all nationalities to file complaints</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements: Achieve zero complaints</p> <p>2025 Targets:</p> <p>Improve human rights policy and enhance human rights education and training</p>
Stakeholder Engagement	Promote human rights awareness through new employee training to ensure staff recognize and understand the Company's human rights policy and human rights principles generally

10. Employee Benefits

Policies	Optimize the welfare policy to enhance talent retention
Commitment	Provide diverse welfare benefits to improve employee happiness and satisfaction, and foster a positive work environment
Direct Impact	Providing a good welfare system can strengthen employee loyalty, reduce turnover, and improve employee satisfaction, contributing to increased organizational productivity and a stronger corporate image
Negative Impact	If employee benefits do not align with industry standards or if there's a lack of employee support, it could lead to employee turnover, decreased morale, and even labor disputes, impacting the Company's operational reputation
Actions taken in response	<p>Medical insurance and medical expenses:</p> <p>Providing employees and their families with accommodation, and coverage for surgical and medical expenses during hospitalization</p> <p>Leave system exceeding statutory requirements:</p> <p>Provide a leave system that exceeds legal requirements. In addition to statutory national holidays, three additional paid vacation days and one day of leave to receive a health check up are offered</p> <p>Education subsidies:</p> <p>Provide employees with continuing education and on-the-job training expense subsidies</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>In 2024, one employee applied for and received education subsidies</p> <p>2025 Targets:</p> <p>Encourage employees to continue their professional development, resulting in two employees receiving education subsidies</p>
Stakeholder Engagement	Formulate a diverse and comprehensive benefits policy and ensure that all employees understand its contents

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

11. Occupational Health and Safety

Policies	Establish a safe and healthy working environment to prevent work-related injuries
Commitment	Regular employee education and training and safety inspections
Direct Impact	A sound occupational health and safety system can effectively prevent work-related accidents, protect employee health and safety, enhance employee trust and sense of belonging in the Company, and thereby improve production efficiency and operational stability
Negative Impact	Incomplete safety systems or inadequate education and training may lead to workplace accidents and employee injuries, resulting in operational disruptions and increased potential legal liabilities and regulatory pressure
Actions taken in response	<p>Workplace safety inspection:</p> <p>Commission external institutions to conduct noise and air quality testing</p> <p>Safe operation and training:</p> <p>Safety briefings are given before each entry, and regular employee education and training are provided</p>
Information on the Effectiveness of Actions Taken	<p>2024 Achievements:</p> <p>5 sessions of occupational health and safety courses, quarterly noise testing</p> <p>2025 Targets:</p> <p>6 sessions of occupational health and safety courses</p>
Stakeholder Engagement	Comply with occupational safety and health regulations, promote a safety culture, and create a safe and healthy workplace environment





2

Environment-friendly and R&D Innovation

2-1 Climate Change Response	25
2-2 Energy and GHG Management	27
2-3 Water Resource Management	31
2-4 Waste Management	32
2-5 Sustainable Product R&D and Innovation	34
2-6 Circular Economy	36

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

2-1 Climate Change Response

The impacts of climate change are becoming increasingly apparent, from extreme weather events and supply chain disruptions to the push for international carbon emission regulations and net-zero commitments, presenting businesses with unprecedented challenges. As a member of the agricultural biotechnology industry, ACBT has a deep understanding for the long-term impact of climate change on agricultural ecosystems and fertilizer needs, and actively promotes internal governance and builds resilience to contribute to sustainable agriculture.

Based on the four aspects of the TCFD (Task Force on Climate-related Financial Disclosures), we are gradually building a resilient climate governance framework and information disclosure system. At the governance level, the Board of Directors provides the highest level of oversight for climate change issues and is responsible for regularly reviewing the Company's overall sustainability strategy and risk management approach. In addition, we recognize the significant impact of climate change on the Company's long-term operations and sustainable development and are actively adopting the risk management framework proposed by the TCFD. We also reference the guidelines of IFRS S2 on climate-related disclosures in systematically identifying and assessing the risks and opportunities that climate change may pose to the Company's operations and finances. The Company continues to promote climate change mitigation and adaptation measures, enhance operational resilience, reduce the impact of climate risks, and actively explore growth opportunities in this low-carbon transition phase to achieve corporate sustainability goals.

TCFD Aspect	Contents
Governance	The Company has established a "Sustainability Promotion Team", led by the CFO, to coordinate and oversee the advancement of climate-related initiatives. The task force regularly reviews the implementation of climate-related issues annually and reports to the Board of Directors for review, ensuring that climate risks and opportunities are integrated into the Company's core governance framework and are aligned with the overall sustainability information management system. The Board of Directors, as the highest supervisory body for climate-related issues, is responsible for resource allocation, disclosure decisions, and driving progress towards goals, ensuring climate action aligns with the Company's strategic direction.
Strategy	We are committed to addressing climate risks and capitalizing on the opportunities presented by the transition to a low-carbon economy. We actively promote carbon reduction initiatives with specific actions as we navigate an orderly transition. These include the adoption of green and low-carbon processes, strengthened energy conservation management, optimized energy efficiency, the development of low-carbon and microbial application products, and the introduction of a circular economy in relation to raw materials. We continuously strengthen our circular economy and green operations systems. We are concerned about the potential financial impacts of extreme climate events on operations, asset valuation, and capital costs. For this reason, we continuously enhance overall corporate adaptability and operational resilience through institutional design and risk management mechanisms.
Risk Management	The Company adopts the TCFD framework to identify climate-related risks and opportunities, analyze their potential impact on operations and finances, and prioritize and develop countermeasures based on timing and severity to strengthen adaptation and transition resilience. The Company's risk management system employs a dual approach of top-down implementation and cross-functional integration. Each business unit is responsible for regularly identifying changes in risks related to operations, finance, the environment, climate, and hazardous events. Senior management is responsible for establishing risk management policies and operational structures, and implementing corresponding strategies according to Board of Directors' decisions. The Company reports on the execution of risk management to the Board of Directors annually.
Metrics & Targets	We have been planning to set specific indicators and quantifiable targets for climate change risks and opportunities, based on the TCFD framework, to serve as the basis for future internal management and performance tracking. We will continue to review the appropriateness of indicators and targets, and gradually reduce the impact of our operations on the environment through strengthened energy and resource management and improved waste recycling efficiency.

Climate Change Risk and Opportunity Management

Risks/ Opportunities	Category	Description	Impact	Impact on Finance	Management Measures
Risks	Physical	Increased severity of extreme weather events, such as typhoons and floods	Damage to crops, disruptions to production and supply, and impacts on product delivery and market availability	Increased repair costs, business interruption losses, and rising insurance premiums	+ Reinforce the factory's drainage and protection facilities + Promote fertilizer products to address extreme weather
		Changes in precipitation patterns and extreme climate shifts (long-term)	The unstable crop growth environment affects the accuracy of the performance and demand forecast of fertilizer products	Fluctuations in market demand lead to increased costs for inventory management and production scheduling adjustments	+ Promote climate-smart agriculture guidance programs
	Transformation	Cost of low-carbon technology transformation	If the speed of transformation does not keep pace with market demand, it will affect product competitiveness and opportunities for customer collaboration	Increase in R&D costs, impacting profitability (short term)	+ Participate in low-carbon technology collaboration projects related to the industry to meet sustainable agricultural development needs
		Changes in customer behavior	Customers' increasing demand for low-carbon and eco-friendly products will lead to loss of market share if not addressed	Decreased sales and damage to brand image	+ Accelerate organic product R&D, expand the sustainable product line, and enhance market competitiveness.
Opportunities	Products and services	New low-carbon products and new climate adaptation solutions (mid-term)	Satisfy the market demand for low-carbon, climate-resilient agricultural technologies and generate new revenue streams	Develop new product markets and diversify the revenue structure	+ Focus on the development of bio-organic fertilizers, microbial agents, and circular economy products to enhance R&D capabilities
	Resource efficiency	Recycling and reuse of agricultural waste	Reduce the burden on the environment to enhance the resilience of agricultural ecosystems	Reduce the cost of raw material procurement, lower waste disposal costs, and improve overall operating efficiency and gross profit margin	+ Increase the number of waste recycling suppliers

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

2-2 Energy and GHG Management

Energy Management

At present, the Company's primary energy consumption is electricity used in product manufacturing, representing roughly 68.63% of its total energy use. This electricity consumption is sourced from usage reported on electricity bills. Diesel fuel accounts for roughly 29.12% of total energy consumption and is used in transportation equipment such as forklifts and company vehicles, with sourcing based on amounts listed on oil procurement invoices. The Company currently does not utilize renewable energy or generate its own power. No energy was sold in 2024. We value the efficient use and continuous improvement of energy, and consider energy conservation a key strategy for both environmental protection and operational efficiency. We are also actively assessing the feasibility of adopting solar power generation systems, with the goal of gradually reducing our dependence on non-renewable energy sources, thus achieving energy diversification and a reduction in carbon emissions.

Energy Usage

Type of Energy	Energy Consumption						Calorific value (GJ)					
	2022		2023		2024		2022		2023		2024	
Region	Taipei Headquarters	Malaysia Subsidiary	Taipei Headquarters	Malaysia Subsidiary	Taipei Headquarters	Malaysia Subsidiary	Taipei Headquarters	Malaysia Subsidiary	Taipei Headquarters	Malaysia Subsidiary	Taipei Headquarters	Malaysia Subsidiary
Externally purchased electricity (kWh)	2,481	4,674,099	2,377	3,223,420	2,435	4,854,594	8.93	16,826.76	8.56	11,604.31	8.77	17,476.54
Gasoline (L)	-	11,665	-	15,208	-	16,705	-	398.94	-	520.11	-	571.31
Diesel (L)	-	198,362	-	174,898	-	192,109	-	7,656.77	-	6,751.06	-	7,415.41
Total							8.93	24,882.47	8.56	18,875.49	8.77	25,463.26

Note1: The Taipei Headquarters calculates emissions based on the thermal value provided in version 6.0.4 of the GHG emission coefficient management table published on the Ministry of the Environment's website. Electricity: 3,600 (GJ/million kWh).

Note2: The Malaysia Subsidiary converts the values based on the National GHG Inventory and the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Electricity: 3,600 (GJ/million degrees Celsius); gasoline: 34,200 (GJ/liter) for gasoline; diesel: and 38,600 (GJ/liter).

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

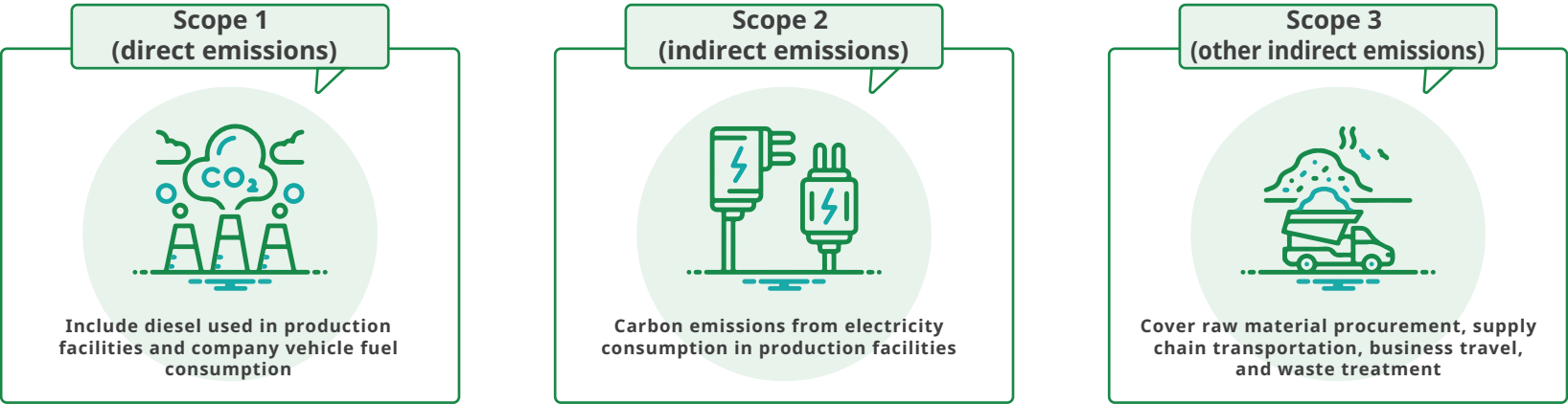
Energy Intensity

Category	2022	2023	2024
Revenue (NT\$ millions)	2,637	1,635	1,434
Energy intensity (GJ / NT\$ million)	9.44	11.54	17.76

Note1: Energy intensity = energy calorific value / operating revenue.
Note2: Revenue includes the entities covered in this Report.
Note3: As the Taipei Headquarters does not generate revenue, energy intensity is based on the data from the Malaysia Subsidiary.

GHG Management

In response to global climate change trends, we are actively aligning with Taiwan's 2050 Net-Zero Pathway and Strategies released by the National Development Council, and the Financial Supervisory Commission's "Roadmap for Sustainable Development of Listed Companies", to enhance the organization's climate risk resilience. Meanwhile, to support Malaysia's carbon neutrality policy, we initiated organizational-level GHG inventories in 2020 and have concurrently developed a phased plan for carbon reduction strategies. By doing this, we actively pursue low-carbon operations and sustainable development goals. GHG emissions cover the following three scopes:



The total GHG emissions of the Company in 2024 were 96,477.30 tCO₂e, an increase of 30,369.85 tCO₂e (46.94%) compared to 2023. In 2024, the total emissions from direct sources (Scope 1) was 571.84 tCO₂e, accounting for 0.59% of total emissions. The total emissions from indirect sources (Scope 2) was 3008.84 tCO₂e, accounting for 3.12% of total emissions. The GHG emissions intensity was 2.49 (t/NT\$ million). In 2024, total Scope 3 emissions was 89,593.30 tCO₂e, representing 96.29% of overall emissions. The inventory covers emissions from diesel consumption, electricity use, employee commuting, business travel, purchased goods and services, upstream transportation and distribution, and waste generated during operations.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Unit: CO ₂ equivalent tons (tCO ₂ e)			
Scope	2022	2023	2024
Scope 1	63.83	556.25	571.84
Scope 2	3,300.06	2,371.19	3,008.84
Scope 3	87,930.50	63,180.01	92,896.62
Total (Scope 1 + Scope 2 + Scope 3)	91,294.39	66,107.45	96,477.30
Revenue (NT\$ millions)	2,637	1,635	1,434
GHG Emissions Intensity	1.28	1.80	2.49

Note1: The GHGs covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Note2: The GHG emissions calculation is conducted based on the operational control approach. The calculation method is: activity data x emission coefficient x GWP value. The emission coefficient is based on the GHG Inventory Guidance, and the GWP value is based on the IPCC's 2021 Sixth Assessment Report. If the Sixth Assessment Report does not have an update, the content of the IPCC's 2013 Fifth Assessment Report is used for calculation.

Note3: 2020 is the base year for the GHG inventory.

Note4: The GHG data from 2022 to 2024 have been inventoried but not assured.

Note5: Given that the Taipei Headquarters does not generate revenue and has not conducted a GHG inventory, the GHG emissions intensity is based on data from the Malaysia Subsidiary.

Note6: The GHG emissions intensity only includes Scope 1 and 2.

Carbon Reduction Initiatives at the Malaysia Subsidiary

According to the results of the GHG inventory, over 90% of carbon emissions come from materials (particularly chemical raw materials) and their logistics and transportation. In addition, the Company refers to the climate policies of by the Malaysian government as the basis for its operational planning, including the goals of reducing carbon emissions by 45% relative to GDP by 2030 and achieving net-zero by 2050. In order to effectively respond to the carbon reduction challenges, ACBT has launched three carbon reduction initiatives:

Transformation of product structure

At present, 10% of our products sold are all-organic, 65% are semi-chemical products with biological components, and the remaining 25% are purely chemical products. The Company plans to increase the proportion of bio-formulated products to 90% within the next five years, reducing reliance on traditional chemical fertilizers.

Increase local procurement

Priority is given to using Malaysian agricultural by-products, such as palm kernel expeller and coffee grounds, as the primary raw material source to reduce long-distance transportation and the carbon footprint. Due to the nature of the product, some chemical raw materials still rely on imports. In the future, the Company will continue to optimize its formulation design, actively reduce its reliance on chemical raw materials, and gradually increase the proportion of agricultural by-products in its raw material structure to promote circular resource utilization. Simultaneously, we will strengthen supply chain resilience and environmental sustainability.

Low-carbon materials and innovative technologies

We actively collaborate with suppliers to explore and introduce new materials and innovative technologies with lower carbon emissions. We will continue to expand the application of low-carbon materials and promote technology upgrades to achieve our carbon reduction goals and facilitate the green transformation of the overall supply chain.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

Air Pollution Control

During the production process, some operations may generate fine dust, potentially affecting air quality in the work environment. To protect the health of employees and reduce the operational impact on the environment, ACBT has established an air pollution control mechanism and implemented dust collection facility management at the worksite. Meanwhile, the Company complies with the Environmental Impact Assessment (EIA) regulations set by the Department of Environment (DOE) of Malaysia, carrying out regular environmental monitoring, air quality testing, and external audits. By doing this, we ensure operational compliance and the continuous improvement of the production environment’s cleanliness and safety.

Air pollution control measures

○

Environmental monitoring report

○

The Company's environmental monitoring of the entire facility is regularly conducted by third-party professional consulting firms on a quarterly basis, covering air quality and environmental noise within the operating areas to ensure compliance with regulatory standards. All monitoring operations are conducted in accordance with the relevant laws and regulations of the Department of Environment (DOE) of Malaysia, and qualified laboratories provide test reports and compliance determinations.

○

As of the end of 2024, all environmental monitoring results were in compliance with legal standards and no violations were recorded. This indicates that ACBT consistently delivers effective air pollution prevention and noise management, while constantly prioritizing environmental compliance and operational risk control.

○

Dust management

○

All production facilities of ACBT are equipped with bag filter dust collection systems to effectively capture dust generated during the production process and prevent its release into the plant environment. After screening and quality inspection, the recycled dust will be reused in the formulation process, achieving dual goals of resource recycling and pollution reduction while minimizing waste generation and environmental impact.

○

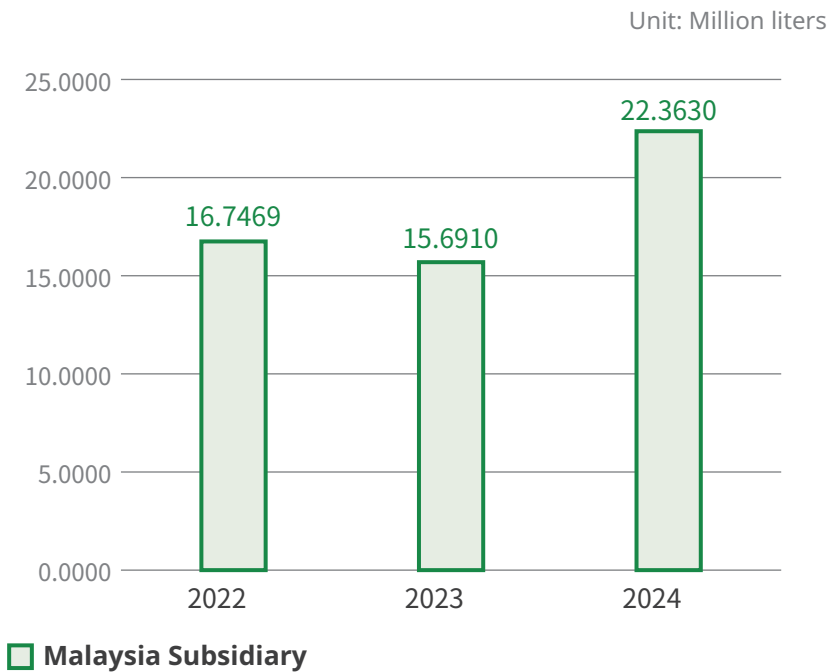
To ensure stable system operation and workplace safety, we have established an internal inspection and maintenance record system and regularly check the performance of filter materials and the condition of the equipment.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

2-3 Water Resource Management

The water resources for the entire facility are sourced from municipal water, primarily for use in daily factory operations. According to the World Resources Institute (WRI) Aqueduct Water Risk Atlas, the overall water stress in the area where our Malaysia office is located (Johor Bahru) is "Low (0-1)", while in Taipei City, where our headquarters is located, it is "Low - Medium (1-2)". Water stress is relatively low at both operating locations. Although our production processes require less water than other industries, we still view water resources as essential to our operations and are committed to responsible water usage, ensuring operational efficiency and environmental protection go hand in hand. To improve water efficiency, we have implemented basic water recording and monitoring systems, and are continuously tracking water usage trends to assess the potential for future water conservation and reuse initiatives. In addition to water intake, a rainwater harvesting system is also in place for water conservation. While the current system is relatively simple and only allows for limited rainwater recycling, it still effectively supports landscaping and irrigation within the factory area, reducing reliance on municipal water. 100% of the water used by the Taipei Headquarters comes from Taiwan Water Corporation, with no use of groundwater or other sources. Beyond educating employees on various water conservation measures, our daily operations do not impact surrounding water sources. In 2024, the total water withdrawal of the Malaysia Subsidiary was 22.363 million liters.

Water Withdrawal

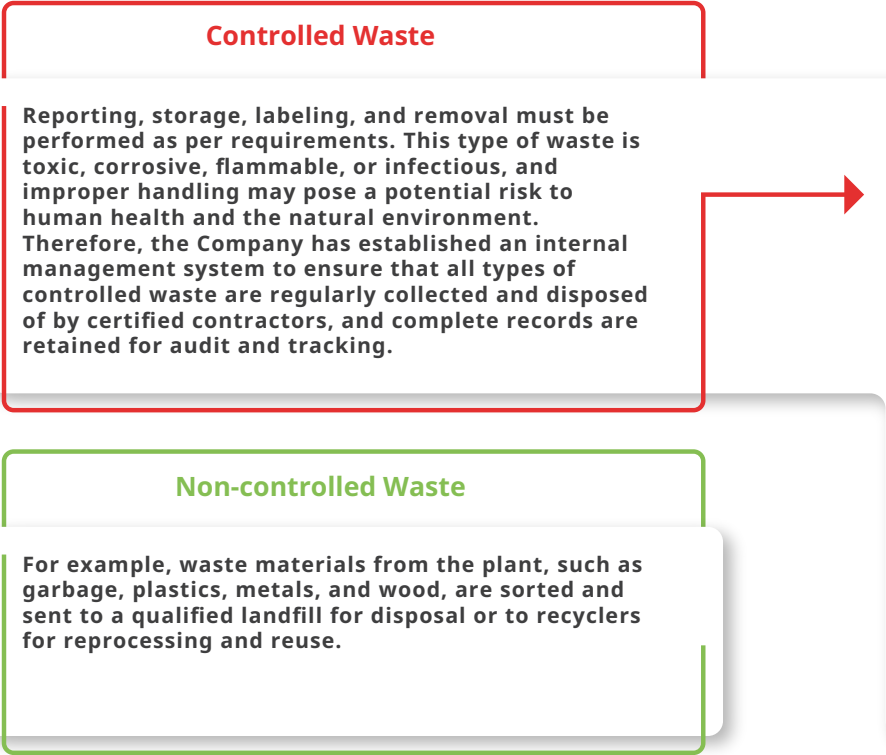


- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

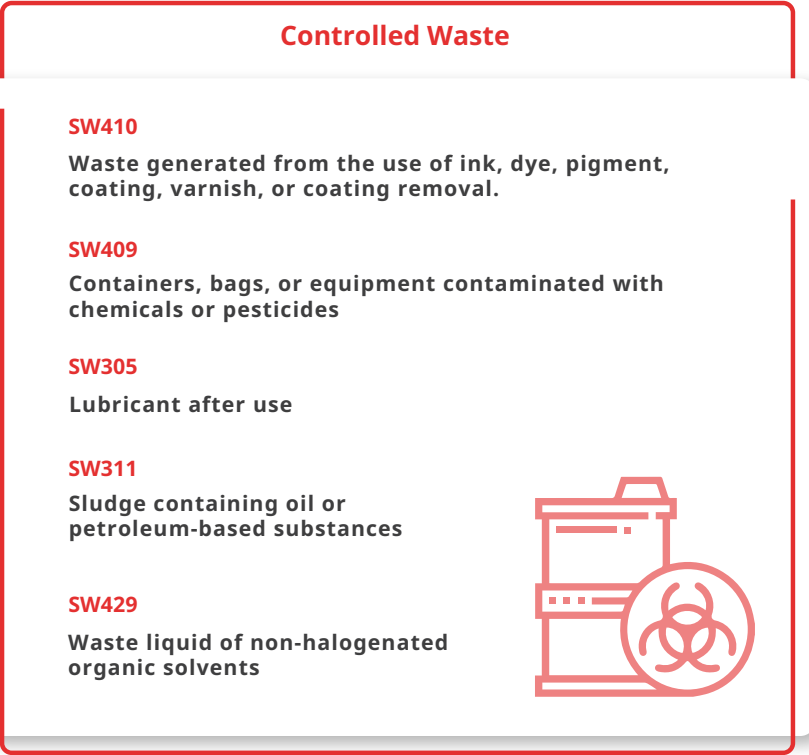
2-4 Waste Management

We are committed to implementing green manufacturing practices, viewing waste as an integral part of the resource cycle, and establishing a comprehensive classification, tracking, and compliance management system to ensure proper handling and maximize the reuse of all waste generated during operations. The Taipei Headquarters primarily handles stock affairs and is not involved in any physical development or manufacturing, eliminating concerns about pollution or waste generation. Resource recycling bins are available on each floor for waste sorting and recycling, and employees are expected to comply with resource recycling guidelines to promote environmental protection. The manufacturing processes of the Company's Malaysia Subsidiary comply with the classification and management requirements of the Environmental Quality Act 1974 and the Environmental Quality (Scheduled Wastes) Regulations 2005. All 77 types of waste listed in the Regulations are classified as controlled waste, with all others being non-controlled waste. In 2024, the Company generated five types of regulated waste from its operating activities.

Definition of Waste



Types of regulated waste generated by the Company



ACBT maintains complete records and tracking of the generation and treatment of various types of waste to ensure information traceability and process auditability. For controlled waste, shipping notes in standard format are used as required by government regulations. These notes detail the waste category, weight, source, treatment method, and time, and are submitted by third-party treatment contractors holding valid environmental permits. This management system can effectively prevent potential environmental risks, and also assists in establishing waste reduction goals and evaluating overall treatment efficiency, as well as facilitating inspections by regulatory authorities and annual audit requirements.

Generation and Disposal / Transfer of Waste

		Unit: Ton			
Item		Disposal / Transfer	2022	2023	2024
Listed waste (hazardous waste)	SW410	Recycling	5.88	9.78	10.09
	SW409	Recycling	1.80	8.85	13.73
	SW305	Recycling	-	-	0.53
	SW311	Recycling	2.97	3.37	3.77
	SW429	Incineration	1.74	0.56	0.30
General waste (non-hazardous waste)	Factory garbage	Landfill	209.10	106.95	102.77
	Plastic waste	Recycling	506.65	194.47	193.81
	Metal	Recycling	251.53	309.33	114.21
	Wood waste	Recycling	123.18	107.20	51.37
Total			1,102.84	740.51	490.58

Note1: All of the Company's waste is disposed of by certified contractors.

Note2: The statistics cover the Company's subsidiaries in Malaysia.

2-5 Sustainable Product R&D and Innovation

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Since establishment, ACBT has been committed to its corporate mission of “environmental sustainability and agricultural protection”, actively investing in the research, development, and promotion of sustainable agricultural technology. At ACBT, we strive to provide innovative solutions that mitigate environmental impact, enhance agricultural performance, and improve soil health. In line with the core spirit of “transforming traditional agriculture with biotechnology”, the Company continues to integrate microbial technology, organic raw materials, and industrial processes. In doing so, we have developed a diverse range of bio-organic fertilizers and plant protection products, realizing the sustainable goal of harmonious coexistence between the environment and agriculture.



We actively promote a circular economy model and continue to be committed to transforming agricultural waste into valuable resources. We cooperate with several palm oil mills in Malaysia to process organic waste such as empty fruit bunches (EFB), decanter cake, and palm oil mill effluent (POME) sludge into high value-added agricultural products. These include biological vaccines, which are organic substances rich in beneficial microorganisms, used to improve crop health and control the main disease of palm trees – basal stem rot (BSR).

In the future, we plan to incorporate more of this processed organic waste into our biochemical fertilizers. These fertilizers combine macro elements, trace elements, organic matter, and plant growth-promoting bacteria (PGPB) to provide a complete nutrient solution and reduce reliance on chemical fertilizers. By improving nutrient absorption efficiency in crops, we can not only reduce waste and environmental pollution, but also increase crop yields and the income of growers, creating a win-win for both ecology and the economy.

This integrated strategy fully demonstrates ACBT’s commitment to ESG principles, achieving infinite resource circulation through scientific innovation, restoring soil health, and promoting long-term sustainable agricultural development.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Currently, the core strategy of product R&D focuses on three main directions:

Continue to optimize the application technology of microorganisms

ACBT has long incorporated biochemical compound fertilizer technology, combining organic matter and chemical elements, into its production system. More recently, ACBT has focused on strengthening the application of microbial elements, particularly in the area of agricultural waste recycling. Taking the palm oil industry as an example, applying proprietary microbial strains to treat organic waste during the refining process not only successfully transforms the waste into high-performance organic fertilizer substrates, but also significantly reduces the pollution risks associated with traditional waste disposal methods, effectively supporting the goals of circular agriculture and carbon reduction.

Expand new applications of microorganisms for disease control.

The Company's research team recently discovered that the native microbiome is significantly effective in controlling sooty mold and orange spotting. Unlike traditional soil-based applications, microbiome acts directly on the leaf surfaces of crops, overcoming previous limitations in application methods. This technology is expected to offer a new biological control solution for crops with limited reliance on pesticides, further broadening the Company's market applications and advancing the development of non-chemical plant protection technologies.

Launch an innovative product portfolio that combines nutritional supplementation and disease prevention.

With breakthroughs in and the mature application of biostability technology, ACBT will launch a new product portfolio offering "dual protection".

MPOB F4:

The high-performance 3-in-1 compound fertilizer developed in collaboration with the Malaysian Palm Oil Board provides comprehensive nutritional support, enhancing the growth and resilience of oil palm trees.

Sawit Shield:

Products designed for the prevention and treatment of Ganoderma lucidum disease can reduce disease incidence and tree mortality rates.

When used in combination, these two products offer a comprehensive "one-stop fertilization and disease prevention" solution for agricultural management, helping farmers simplify operations and increase profitability.

In addition to the above, ACBT continues to invest in the following R&D areas:

- Microfert series products:** The microbial fertilizer developed based on high-quality organic matter and specific beneficial bacterial groups promotes root development, enhances soil activity, and increases yield.
- GanoEF:** Functional fertilizer combining nutritional supply with the disease prevention and control functions of Ganoderma, recognized by MPOB and incorporated into its palm oil disease management strategies and standards.
- K-Neutralizer soil conditioner:** K-Neutralizer adjusts soil pH, improves structure, and promotes organic matter release to enhance soil health and fertilizer efficiency stability.
- RealStrong soluble fertilizer:** Developed for foliar feeding, the formulation is optimized based on the nitrogen, phosphorus, and potassium ratios needed for different crops, and combined with microbial applications to enhance nutrient absorption.

The R&D department also collaborates closely with domestic and international academic and research institutions, including joint development with MARDI in Malaysia of microbial fertilizer application technology, and participation in cross-departmental research on plant physiology and strain development. In addition, the Company continues to strengthen its intellectual property portfolio and has accumulated over 600 proprietary microbial strains, positioning itself as a leader in microbial agricultural research and development in the Asia-Pacific region. In the future, we will focus on three key areas: developing climate-resilient crop varieties, optimizing carbon footprint reduction in formulations, and establishing smart agricultural fertilization standards. We will integrate R&D, manufacturing, and agricultural services to build a biotechnology innovation platform with a core focus on sustainable agriculture.

2-6 Circular Economy

In the face of global resource stress and the growing impacts of climate change, the circular economy has become one of the core strategies for enterprises to achieve sustainable operations. As a leading company in the agricultural biotechnology industry, we have long been committed to transforming agricultural and industrial waste into high-value resources, and achieving the goals of "resource recycling and regeneration, source reduction, and agricultural production upgrading" through innovative technologies and biotechnology.

Three Core Practices of the Circular Economy

Agricultural waste is converted into organic fertilizer

We focus on recycling and treating waste generated by the palm oil industry, including agricultural by-products such as fruit shells and coffee grounds, and convert them into functional organic fertilizers using composting and biological conversion technologies. This technology not only reduces the use of chemical fertilizers by about 20% to 30%, but also replenishes organic soil matter and the nutrients plants need, improves soil microbial balance, and effectively prevents common crop diseases such as Ganoderma. Furthermore, recycling waste can replace traditional incineration methods, further reducing carbon emissions and achieving the goals of resource circulation and sustainable management. In 2024, there were 5 palm oil waste recycling service partners, and the target for 2025 is to add 3 more.

Resource recycling of process dust and by-products

During the fertilizer production process, the processing and transportation of raw materials may generate fine dust and clumps. To prevent pollution from fugitive emissions, we have installed a comprehensive dust collection system and re-use the collected dust and agglomerated raw materials in the production process after testing and confirming they meet quality standards. This practice not only effectively saves materials, but also helps to reduce dust pollution and storage and transportation risks within the factory. In addition, we have also implemented special treatment procedures, such as laying organic materials on the ground to absorb liquid substances that leak during production. This absorbent material is then recycled and reused, which not only effectively increases the organic content of our products but also helps maintain factory cleanliness and a safe working environment, demonstrating our dual commitment to resource circulation and pollution prevention.

Biological and organic product circulation

The Company's bio-organic compound fertilizer products combine organic and chemical ingredients to effectively improve fertilizer absorption efficiency, reduce application rates, minimize nutrient loss and soil salinization, and enhance the water and nutrient retention capabilities of farmland. The positive benefits of this product contribute to long-term soil health by promoting biological cycles and rebuilding and supporting soil micro-ecosystems by reintroducing recycled organic matter into the soil. To support carbon reduction efforts and respond to the United Nations Sustainable Development Goals (UN SDGs) and Malaysia's carbon neutrality policy (reducing carbon emissions by 45% by 2030 and achieving net zero by 2050), we will gradually replace more than 20% of chemical fertilizers with organic fertilizers to lower the carbon footprint of agriculture. This can also enhance agricultural resilience and help farmers reduce their dependence on external inputs such as imported fertilizers, while strengthening the ability of local agriculture to adapt to and maintain stable production in the face of climate change. At present, several large industrial parks have adopted the Company's sustainable organic fertilizer products and incorporated them into their long-term operational and sustainability plans, demonstrating strong market confidence in the practicality and sustainable benefits of our circular economy products.





3 Sustainable Operations and Product Responsibility

3-1 Corporate Governance and Ethical Management	38
3-2 Risk Management	46
3-3 Quality and Customer Service	49
3-4 Sustainable Supply Chain	52

3-1 Corporate Governance and Ethical Management

Sustainability Framework

We are committed to establishing a resilient and well-governed sustainable development framework, incorporating environmental, social, and governance (ESG) risks and opportunities into our core operational decision-making processes, to fulfill our commitments to stakeholders and our responsibilities as a corporate citizen.

Sustainable Governance Organizational Structure

We have established a sustainability governance mechanism led by the Board of Directors and implemented by a dedicated unit. Our sustainability framework is built on the core principles of “leadership from the Board of Directors, dedicated execution, and company-wide participation” to ensure our sustainability strategy is closely aligned with our business operations. Through cross-departmental collaboration, we drive the comprehensive implementation of sustainability goals, ensuring sustainability management covers governance, environmental, and social dimensions and is dynamically adjusted in response to evolving regulations and industry trends. Although the task force did not hold any formal meetings in 2024, a system has been established, with preliminary planning completed. It is expected that the task force will operate officially starting in 2025 according to the Sustainable Information Management Operations Measures. Moreover, at least one task force meeting will be held each year to continue strengthening the Company’s drive and execution in sustainable governance. The organizational structure is as follows:

Board of Directors:

As the highest decision-making and supervisory body for all matters pertaining to sustainability, the Board of Directors is responsible for approving sustainable development strategies, reviewing the sustainability report, overseeing the accuracy of sustainability information disclosure, and ensuring resource allocation aligns with sustainable management goals.

Sustainability Promotion Team:

The CFO serves as chair, appoints the sustainability promotion team, and acts as the point of contact for sustainability initiatives, as well as being responsible for cross-departmental communication, policy implementation, and data collection.

Governance of Material Issues and Sustainability Risks

We have established Sustainability Information Management Measures and Corporate Social Responsibility Practice Guidelines, outlining procedures for identifying material issues, assessing risks, and responding to them. The following principles are adopted to promote management of environmental, social and governance issues closely related to the Company’s operations:

Materiality analysis

Every year, the Company assesses material topics based on stakeholder concerns, operational impact, and regulatory requirements. The results are included in the sustainability report.

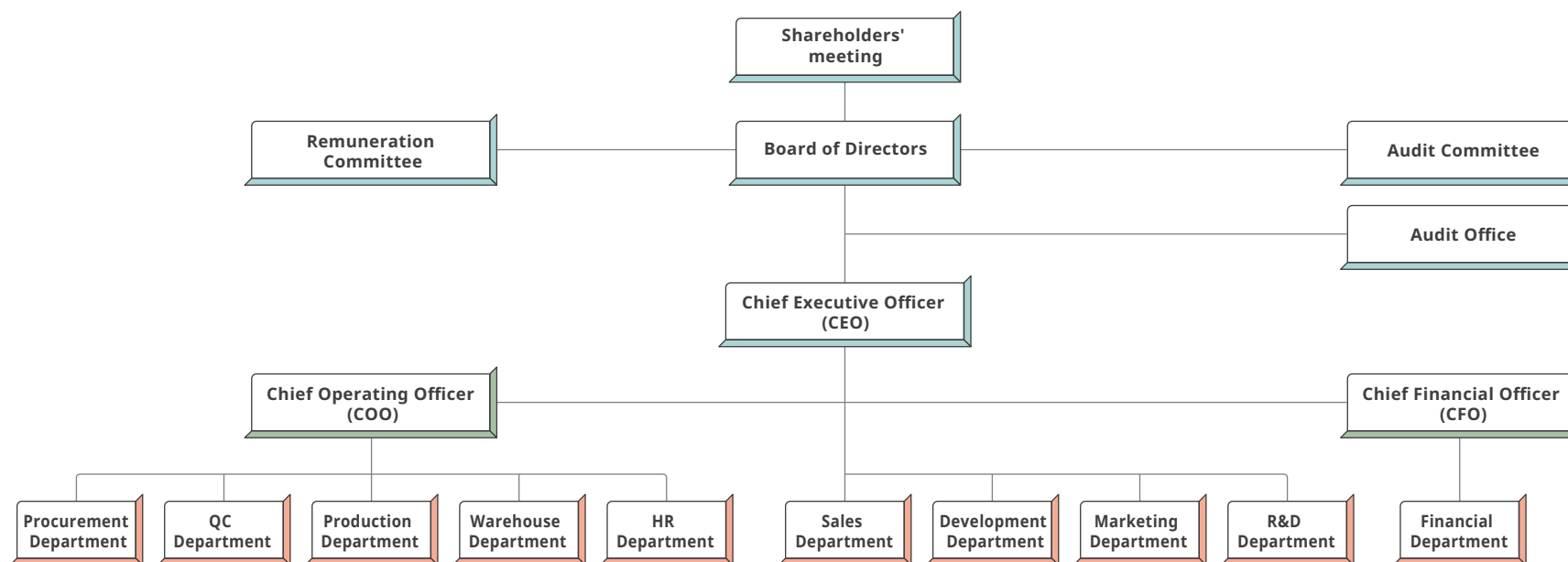
Risk management system integration

ESG risks (such as climate change, compliance with laws and regulations, human rights protection, supply chain stability) are incorporated into the risk assessment process and managed jointly with financial and operational risks.

Sustainability policies and concrete actions

There are clear goals and execution mechanisms in place for areas such as energy conservation and carbon reduction, circular economy, occupational safety, supplier management, and human resource sustainability.

Corporate Governance Framework



Board of Directors and Functional Committees

We are committed to strengthening our corporate governance structure, ensuring transparent operations, sound decision-making, and fulfillment of stakeholder expectations. As of 2024, the Board of Directors serves as the Company's highest governing body. It consists of nine members with expertise in areas such as business management, agricultural technology, biotechnology, financial services, and international markets. The Board's wealth of practical experience and a global outlook are key to making the Company an industry leader in terms of sustainability. Among the nine directors, four are independent directors, representing 44.44% of the Board, in compliance with relevant provisions of the Securities and Exchange Act. This ensures the Board maintains independence and objectivity in its decision-making process. Furthermore, 66.67% of the directors are unrelated to each other through marriage or by second degree of kinship. Therefore the conditions outlined in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act do not apply.

To strengthen professional supervision and improve governance effectiveness, the Company has established two functional committees: the Audit Committee and the Remuneration Committee. The Audit Committee is composed of four members and is responsible for assisting the Board of Directors in overseeing the quality and integrity of the Company's accounting policies, financial reporting, internal control systems, and audit procedures. The Remuneration Committee consists of three members who are responsible for establishing and reviewing the compensation structure and benefits policies for directors and senior management, ensuring the system is market-competitive and aligned with sustainable business objectives. The Board of Directors and Audit Committee meet at least quarterly, and the Remuneration Committee meets at least twice a year. By regularly reviewing management mechanisms and external developments, we continuously strengthen corporate governance and risk control mechanisms to promote the Company's steady growth.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

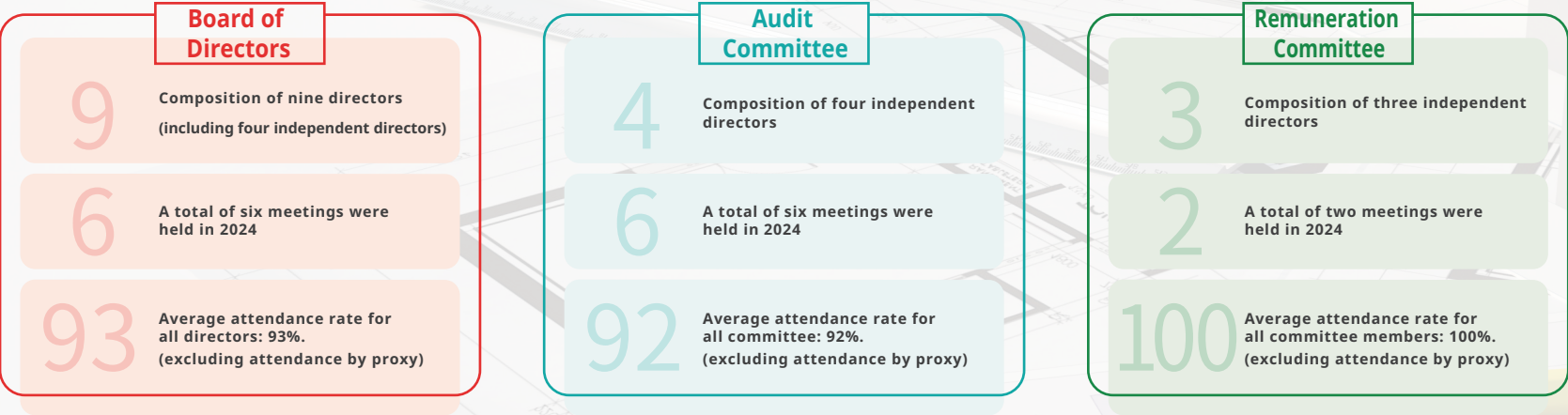
Appendix

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

Diversity of the Board of Directors

In terms of gender diversity, as of 2024, four of the nine directors are women, representing 44.44% of the Board, significantly exceeding international recommendations. This demonstrates ACBT's commitment to gender equality and inclusion. At present, no member of the Board of Directors has been identified as belonging to a minority or disadvantaged group. Going forward, ACBT will continue to pursue Board diversity, considering factors such as gender, age, nationality, professional skills, and industry experience, to deepen the diversity and resilience of its governance structure, strengthen its sustainable governance foundation, and achieve long-term growth in corporate value. We encourage all directors to actively participate in sustainability courses and training related to the economic, environmental, and social aspects of the Company's operations. This will strengthen their understanding of sustainable development trends and responsibilities, enhance their professional capabilities and decision-making quality, and further improve the Company's corporate governance performance and sustainable management capabilities. (Please refer to the [2024 annual report](#) for details on directors' professional development in 2024.)

Operations of the Board of Directors and Functional Committees



Members of the Board of Directors

Title	Name	Gender	Age Distribution	Professional Background			Professional Knowledge and Skills				
				Industry experience	Law	Accounting	Business judgment skills	Business management skills	Crisis management skills	International market perspective	Leadership and decision-making skills
Chairman	Peng Shih-Hao	Male	41-50 years old	✓			✓	✓	✓	✓	✓
Director	Lo Tzu-Wu	Male	51-60 years old	✓	✓		✓	✓	✓	✓	✓
Director	Peng Chia-Lin	Female	51-60 years old	✓			✓	✓	✓	✓	✓
Director	Peng Yi-Fen	Female	41-50 years old	✓			✓	✓	✓	✓	✓
Director	Lim Tau Boon	Male	61-70 years old	✓			✓	✓	✓	✓	✓
Independent Director	Yang Yung-Cheng	Male	51-60 years old	✓		✓	✓	✓	✓	✓	✓
Independent Director	Lee Wen-Chuan	Male	61-70 years old	✓			✓	✓	✓	✓	✓
Independent Director	Juan Chiung-Hua	Female	51-60 years old	✓		✓	✓	✓	✓	✓	✓
Independent Director	Ho Chia-Fang	Female	41-50 years old	✓	✓		✓	✓	✓	✓	✓

Note1: At the 2022 AGM, ACBT elected nine directors, each with a three-year term.

Note2: Information on individual members of the Board of Directors is disclosed in the Company's annual report and on the Company's official website, and includes their education, experience, and independence status. The implementation of the Company's Board diversity policies is also highlighted. Additionally, the top ten shareholders are disclosed in the Company's annual report and the Market Observation Post as required by law. Monthly reports are filed regarding changes in shareholdings by Company insiders (Board members and managers).

Note3: In 2024, 33.33% of the governance unit's members were between 41 and 50 years old, 44.45% were between 51 and 60 years old, and 22.22% were between 61 and 70 years old.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

About the Report

Message from the
Chairman

About ACBT

Key Achievements

2024 Key
Performance1 Stakeholder
Engagement and
Management of
Material Issues2 Environment-
friendly and R&D
Innovation3 Sustainable
Operations
and Product
Responsibility4 Building a Happy
Workplace

Appendix

Evaluation of Board Performance

To strengthen corporate governance and continuously improve the operational effectiveness of the Board of Directors, we established the Board of Directors Performance Evaluation Procedures, which were approved by the Board in June 2020. These Measures stipulate that the Board of Directors' performance should be evaluated regularly each year, serving as an important basis for continuously optimizing the Board's functions and strengthening governance quality. The Evaluation assesses the Board as a whole, individual directors, and functional committees (including the Audit Committee and Remuneration Committee), and is conducted through internal self-assessment, peer review, and other appropriate methods. The evaluation method uses a standardized questionnaire and is regularly revised and adjusted based on the actual operations of the Board of Directors to ensure the evaluation mechanism remains timely and appropriate. The overall performance evaluation results for 2024 met the evaluation criteria. The performance evaluation report was compiled and will be presented to the Board of Directors on March 13, 2025. It is expected that performance evaluation indicators related to economic, environmental, and social impacts will be incorporated into future Board assessments.

Evaluation of the performance of the Board as a whole and individual directors

Aiming to comprehensively review the directors' fulfillment of their corporate governance responsibilities, the performance evaluation of the Board members covers the following six aspects:

- + Understanding of the Company's goals and missions
- + Awareness of director duties and roles
- + Level of involvement in the Company's operations and major decision-making
- + Internal relations and communication effectiveness among the Board
- + Professional competency and continuing education efforts
- + Understanding and performance of supervision over the internal control system

Evaluation results

All members of the Board of Directors have demonstrated strong performance across all key metrics. They actively engage in corporate governance and business decision-making, effectively fulfill their supervisory duties, and contribute to enhancing the Company's strategic initiatives and risk management.

Evaluation of the performance of functional committees

The performance of the functional committees is evaluated based on the following five aspects:

- + Level of involvement in company operations and support of the Board
- + Scope of responsibilities and understanding of duties
- + Improvement of decision-making quality and professional judgment skills
- + Diversity of committee composition and professional suitability of members
- + Support and oversight of the internal control and risk management system

Evaluation results

All functional committees are operating well, effectively supporting the Board of Directors in fulfilling its supervisory and decision-making functions, and enhancing the overall resilience and effectiveness of corporate governance.

About the Report

Message from the
Chairman

About ACBT

Key Achievements

2024 Key
Performance1 Stakeholder
Engagement and
Management of
Material Issues2 Environment-
friendly and R&D
Innovation3 Sustainable
Operations
and Product
Responsibility4 Building a Happy
Workplace

Appendix

Nomination and Selection of the Board of Directors

In accordance with the Company Act and relevant laws and regulations, the Company has stipulated in its Articles of Incorporation that director elections will be conducted using a candidate nomination system. The qualifications of all director candidates must be carefully reviewed and approved by shareholders through a vote at the shareholders' meeting, to fully reflect shareholder opinions and protect shareholder rights. In the selection process, in accordance with the Company's "Corporate Governance Best Practice Principles" and Article 192-1 of the Company Act, and with consideration for diversity and independence, the Board of Directors will propose a slate of qualified candidates and carefully assess their qualifications, integrity, professional expertise, and whether they are subject to any restrictions as outlined in Article 30 of the Company Act. This ensures nominees possess the professional background needed for the Company's operations and development and have no potential conflicts of interest. In terms of professional capabilities, the selection process places particular emphasis on candidates' industry knowledge and practical experience related to the Company's core business, as well as their ability to effectively participate in risk identification and management decision-making. This helps the Board of Directors enhance overall governance and organizational resilience, and ultimately strengthen the Company's operational stability and sustainable development potential. To maintain the independence and quality of corporate governance, at least one-third of the members of ACBT's Board of Directors must be independent directors. Furthermore, in line with corporate governance principles, directors may not be related by marriage or be within the second degree of kinship to ensure the objectivity and fairness of decision-making processes.



Remuneration Policies of the Board of Directors and Senior Management

Information on the remuneration of the Board of Directors (the highest governance body) and management is disclosed in the annual report at each annual shareholders' meeting in accordance with regulations, and is available for review by shareholders and stakeholders. According to the Articles of Incorporation, director remuneration is calculated from the net income before the employee and director remuneration of that year is deducted, with employees' remuneration to be no less than 1% and no more than 10% of net income, and director remuneration to be no more than 10% of net income. There is no clawback mechanism for the remuneration of the Board of Directors and senior executives, nor are contract signing bonuses provided. Regarding severance benefits, senior managers are eligible for severance pay in accordance with their employment agreements upon meeting specified conditions. However, Board members, being appointees rather than regular employees, are not subject to the severance pay system and are not entitled to related benefits. With the exception of the Board of Directors, which does not have a pension system, senior executives and all other employees enjoy the same pension contribution rates. The fixed salary is mainly based on the "Salary, Benefits & Employment Conditions Survey" published by the Federation of Malaysian Manufacturers (FMM) and the Malaysian Employers Federation (MEF) and, when determining salary and remuneration, comprehensively considers the roles of directors and managers, their contributions to the Company, and the Company's overall profitability. Variable remuneration includes performance bonuses and holiday bonuses. The Remuneration Committee is responsible for formulating and periodically reviewing the performance evaluation mechanism and remuneration policies, systems, standards, and structures for directors and managers. We do not engage remuneration consultants to assist with this work. When assessing remuneration, the Committee not only considers industry salary levels but also carefully evaluates the reasonable relationship between individual performance, company operating results, and potential future risks, to ensure the remuneration framework does not incentivize directors and managers to take risks exceeding the Company's risk tolerance in pursuit of short-term gains. At present, the remuneration policy for all directors and senior managers does not yet incorporate economic, environmental, and social impact goals and performance metrics into its decision-making criteria. We will continue to monitor sustainable development trends and develop a plan to gradually integrate sustainability considerations into the design and management of the remuneration system. The payment ratio and timing of short-term performance bonuses or variable compensation for directors and senior managers will also be comprehensively assessed and carefully planned, taking into account industry characteristics and the nature of the Company's business. We also value feedback from stakeholders, who can express their views on the remuneration system through channels such as attending the Annual General Meeting. The Remuneration Committee regularly reviews relevant suggestions, and these are taken into consideration as key references for future adjustments to remuneration mechanisms. During the 2024 AGM, no shareholders raised any concern regarding the remuneration of directors or employees. This is documented in the meeting minutes, demonstrating the Company's transparent information disclosure and its emphasis on stakeholder feedback.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

Conflicts of Interest Avoidance Mechanism and Regulations

The Company's Code of Business Conduct, Corporate Governance Best-Practice Principles, and internal control systems clearly define the measures for preventing conflicts of interest, requiring directors, managers, and all employees to proactively prevent improper gains arising from their positions or influence. Regarding the Board of Directors, the Board of Directors Meeting Rules and the Audit Committee Charter include conflict of interest provisions. If a director has a conflict of interest regarding an agenda item – whether personally or through an entity they represent – that could harm the Company's interests, they must recuse themselves from the discussion and voting and may not vote by proxy for other directors. The chairman currently also serves as the general manager, primarily due to the fact that since assuming office, the chairman has been leading all departments in integration and strategic planning from a professional standpoint, which benefits long-term development and fosters strong customer relationships. As ABCT continues to grow, the chairman's experience and leadership remain crucial. However, to ensure a balanced governance structure, the number of independent directors was increased during the 2022 Board election and now exceeds statutory requirements as a way of further strengthening oversight and corporate governance. None of the members of the Board of Directors hold cross-shareholdings with major suppliers or other stakeholders. The major controlling shareholder is All Cosmos Investment Ltd. (Representative: Peng Shih-Hao). Related parties, their relationships, transactions, and outstanding balances are disclosed in the related party notes of the annual shareholders' report. Furthermore, major related-party transactions must be reviewed by the Audit Committee and approved by the Board of Directors to ensure fairness and reasonableness, information transparency, and to strictly prevent the transfer of benefits. All directors participate in internal and external training on economic, environmental, and social issues annually to continuously enhance their governance literacy and awareness of conflicts of interest. This demonstrates the Board's commitment to protecting and supporting the interests of all shareholders and stakeholders.

Ethical Management

Anti-corruption, ethical management, and the implementation of ethical values are core to ACBT's operations and serve as its foundation. The Board of Directors has approved and established the "Procedures for Ethical Management and Code of Conduct" (please refer to the Company's website:<https://allcosmos.com/zh-tw/>) as a code of conduct for all employees and business partners, proactively preventing any unethical conduct. All of the Company's directors, managers, employees, and individuals with substantive control are prohibited from directly or indirectly offering, promising, requesting, or receiving any improper benefits, or engaging in any conduct that violates integrity, is unlawful, or breaches fiduciary duties. In doing so, we prevent damaging the Company's interests and reputation and proactively foster a corporate culture of ethical management. The Board of Directors also approved the "Unethical Conduct Prevention Plan", and will implement specific measures through Board approval to establish a risk assessment mechanism for unethical conduct. This mechanism will regularly analyze and identify business activities with higher risk profiles. A dedicated unit will assess and review existing systems and internal controls to ensure their effectiveness and continuously enhance preventative measures. Meanwhile, we prioritize the implementation of a culture of integrity. In 2024, we conducted two relevant training sessions with a total of 150 participants, amounting to 540 hours. New employees are also required to complete courses on the code of ethical conduct and anti-corruption to enhance all employees' legal compliance awareness and risk prevention capabilities. In addition, we conduct all business activities in compliance with fair and ethical principles and in adherence to relevant laws, regulations, and contractual terms. We explicitly include integrity clauses in our contracts with counterparties, prohibiting bribery, corruption, extortion, or any other improper business conduct. This ensures our business dealings align with anti-corruption regulations and societal expectations, and we concurrently assess the integrity records of counterparties to reduce operational risks. As of the end of 2024, ACBT had no incidents of corruption, anti-competitive practices, anti-trust violations, or monopolistic practices that breached ethical conduct.

Whistleblowing System and Protection Mechanism

We support a culture of openness, transparency, and integrity. We have established a multi-level grievance and remedy mechanism to encourage internal employees and external stakeholders to report any violations of laws and regulations, company policies, or professional ethics. Reports or complaints can be submitted through various channels, including the company website, email (employee@allcosmos.com), and internal suggestion boxes. Anonymous reporting is permitted to protect the privacy and rights of the reporter. To strengthen the protection of whistleblowers, the Company also commits to providing appropriate measures to protect personal data and privacy, and to prevent retaliation against reporters, in order to encourage courageous reporting of wrongdoing. All cases are recorded, investigated, and processed according to standard procedures, with strict enforcement of anti-retaliation measures. Additionally, regular employee education and training are conducted to strengthen understanding of the integrity and complaint system. The whistleblowing channels are open year-round and offer multilingual support to ensure all stakeholders have easy access. For events that are significant and/or have attracted public interest, the Company immediately reports to headquarters upon notification. Relevant units will then verify and assess the situation, and determine whether to issue a press release, hold a press conference, or respond to media inquiries, ensuring public transparency. No reports concerning ethical conduct were received in 2024, demonstrating effective internal management and a strong ethical culture. Nevertheless, the complaint and remediation system remains operational, with regular monitoring of the complaint mechanism's accessibility to ensure continued system effectiveness and user confidence.

Compliance with laws and regulations

The Company is mainly exposed to legal compliance risks related to labor laws and regulations, environmental protection laws and regulations, and product liability. Additionally, as a listed company, the Company must also comply with the Company Act, the Securities and Exchange Act, and the securities authorities' requirements regarding corporate governance and sustainable development. To ensure the effectiveness of compliance management, the General Manager's Office coordinates compliance matters, and the responsible officers of each business unit monitor changes in laws and regulations through various channels, including announcements from competent authorities, industry associations, legal counsel, CPAs, and consultants. They promptly review and revise relevant operating procedures and regulations to ensure all business activities continue to comply with legal requirements and effectively implement compliance management.

Significant Violation Incident

All cases are evaluated individually to determine if a significant violation has occurred (definition of "significant": a comprehensive assessment is carried out by senior management regarding the penalty for the violation, and also the violation's impact on operations, reputation, and internal control systems. As of 2024, the Company had not experienced any significant violations impacting its operations.

Number	Violation of Laws and Regulations	Improvement
1	On October 15, 2024, the Company was found to be in violation of the Schedule Wastes Reg. 2005 for failing to label containers of designated waste generated. Fine: MYR 2,000	Strengthened employee training and awareness, and established related management procedures.
2	On October 23, 2024, the Company was found to be in violation of the Schedule Waste Improper Handling regulation for failing to fulfill its responsibilities as a designated waste generator. Fine: MYR 2,000	Strengthened employee training and awareness, and established related management procedures.



Information Security Management

ACBT understands the importance of information security for operational stability, customer trust, and sustainable development. We have incorporated information security management into our corporate governance system and continue to strengthen various information security protection measures. To this end, the Company has established a dedicated information unit responsible for coordinating information security policies, systems, and management procedures. This unit conducts regular annual reviews and assessments of information security safeguards to ensure they align with the Company's operational requirements and evolving external risk landscape.

Governance and Supervision Mechanism

The Board of Directors is responsible for reviewing and overseeing the formulation and implementation of information security policies. The information unit handles daily management and the incident reporting mechanism, while the audit unit conducts regular internal control audits of information security. Relevant units are required to submit improvement plans when a deficiency is identified, with the effectiveness of corrective actions is continuously monitored.

3-2 Risk Management

Risk Management Mechanism

In the face of the rapidly changing global political and economic landscape, escalating climate change threats, and growing supply chain uncertainties, corporate risk management has become a key competitive advantage for sustainable development. We adopt a cautious and steady management philosophy, and introduce and follow international standards (Committee of Sponsoring Organizations of the Treadway Commission – Enterprise Risk Management: Integrating with Strategy and Performance (COSO ERM 2017)). We have built a systematic and structured risk management mechanism to grasp potential risks, enhance organizational resilience, ensure business stability, and advance towards sustainable development goals.

ACBT considers risk management to be an indispensable component of its corporate governance framework, systematically integrating it into overall decision-making processes and daily operations to enhance organizational resilience and responsiveness. To this end, we have established a comprehensive risk management system covering five major aspects: First, at the governance level, the Board of Directors regularly reviews and approves risk management policies, identified key risks, and corresponding strategies to ensure alignment and consistent decision-making. Second, the results of risk assessment and forecasting are integrated into annual operational planning and resource allocation to ensure strategic deployment that proactively addresses potential risks. Third, the Company has formulated standard operating procedures covering risk identification, assessment, control, and response mechanisms, and clearly defined the responsibilities and authorization at each level. Fourth, we have established multiple lines of defense through departmental self-assessments, regular internal audits, and external third-party reviews to strengthen the effectiveness of the internal control system. Finally, risk management performance is disclosed through regular internal briefings and management meetings to ensure information transparency and open communication. Through the above system and its implementation, ACBT continues to strengthen its risk management culture and pursue sustainable operations to navigate the rapidly evolving business landscape.

The Board of Directors of the Company is the highest decision-making body for risk management, responsible for overseeing and approving risk management policies and key risk management systems. The Board of Directors communicates with management and each specialized unit at least once a year regarding risk identification and the implementation of response measures for major sustainability topics, including operations, finance, compliance with laws and regulations, climate change, and human rights impacts. The Company adjusts its overall strategic direction based on these discussions. The Board of Directors also regularly engages with the sustainability promotion team and stakeholders to drive and oversee the due diligence process. Through reviewing reports on material issue identification, identified risks, and the risk response mechanism, the Board understands the potential economic, environmental, and social impacts, as well as stakeholder expectations and feedback. The Board of Directors is also involved in reviewing the outcomes of major impact and risk management and adjusting strategies to ensure the organization's operations align with external sustainability trends. Meanwhile, the Board of Directors is responsible for assessing the effectiveness of the Company's risk management framework and risk identification procedures. This review is supported by the Audit Committee and conducted at least annually. The Audit Office regularly conducts internal audits on the effectiveness of the internal control system and risk management procedures, and proposes improvement recommendations and follow-up actions to the Board of Directors and the Audit Committee. This ensures the soundness and responsiveness of the overall system, further strengthening the Company's resilience in responding to economic, environmental, and social impacts.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

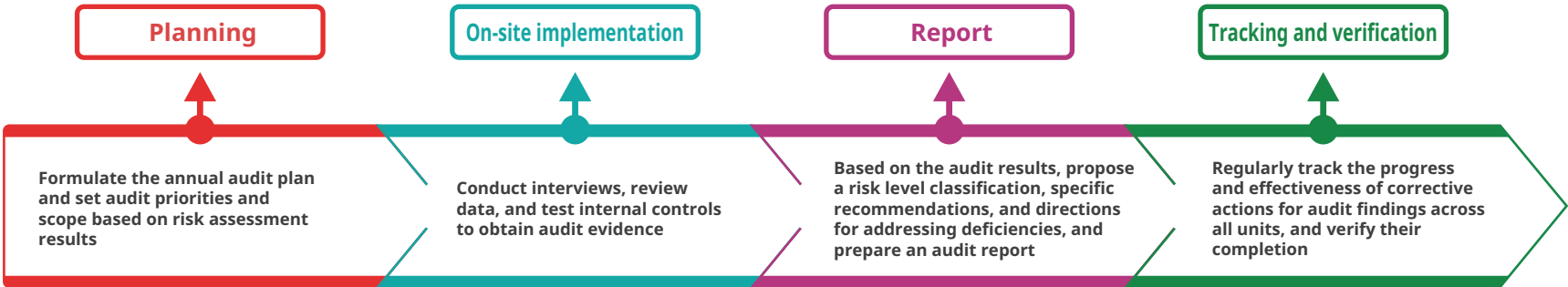
Risk Management Framework

Board of Directors	The Board of Directors is the highest decision-making and supervisory body for ACBT's risk management, responsible for reviewing and approving ACBT's overall risk management policies, strategies, and related internal control systems, and ensuring the risk management mechanisms align with the Company's business objectives. The Board of Directors regularly discusses reports on risk management implementation, reviews the identification of key risks and response measures, and oversees the implementation of risk management across all departments. The Board of Directors has requested the establishment of early warning and response mechanisms for significant operational, financial, climate change, compliance with laws and regulations, and human rights risks to enhance the organization's resilience and ability to withstand pressure.
Audit Committee	The Audit Committee is responsible for assisting in overseeing the effectiveness and implementation of the Company's internal control systems, risk management systems, and the handling of significant financial and operational risks. The Audit Committee regularly reviews internal audit reports and tracks progress on remediating major internal control deficiencies, ensuring the Company's overall risk management capabilities meet stakeholder and regulatory requirements.
Audit Office	The Audit Office is an independent operating unit that reports directly to the Board of Directors. The Audit Office is responsible for implementing the annual internal audit plan, including reviewing and evaluating the effectiveness of the risk management system. The Audit Office regularly reviews each unit's implementation of risk identification, control, and response procedures, and proposes improvement recommendations and follows up on any identified issues.
All units	Each business and functional unit serves as a first-line risk management unit, responsible for identifying, assessing, and providing an initial response to risks in daily operations. Each unit shall follow the internal control policy and relevant risk management procedures to conduct regular internal self-checks. When significant abnormal risks or potential impacts are discovered, they must be reported to senior management and the Audit Department immediately, triggering a cross-departmental response and coordination mechanism. Each unit also cooperates in identifying and evaluating major sustainability issues for the year, incorporating them into the overall risk management process to ensure that ACBT can flexibly respond to changes in the internal and external environment.

Risk Management Operations

The daily operation of the Company's risk management system centers on annual risk assessments and internal audits. At the beginning of each year, all department heads identify, classify, and rate risks related to their business operations, and rank them based on the probability and potential impact. The results of this risk assessment are consolidated by the General Management Division and submitted to the Board of Directors and the Audit Committee for review, and are then incorporated into the organization's annual operating plan and resource allocation.

The audit process is divided into four stages:



About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Risk identification and countermeasures

The main types of risk identification include the following aspects:

Risk Type	Risk Description	Risk Factors	Specific Measures
Strategic Risk	Peer competition risk	This is mainly due to competitive pressure from other companies in the industry regarding product quality, technological innovation, pricing strategies, market share, and brand recognition.	+ Continue to invest in the research and development of microorganism-related technologies and new products, and apply for related patents to maintain a competitive advantage and market share.
Operational Risk	Risk of reliance on imported primary materials	The main raw materials of chemical fertilizers – nitrogen, phosphorus, and potassium – are only produced in limited quantities, or not at all, in Malaysia. As a result, these materials must be imported, and their import prices are subject to fluctuations in the global economy.	+ Most of the Company's orders are obtained through competitive bidding. Therefore, we refer to suppliers' quotations for the raw materials needed for each bid before determining our bidding price. This helps the Company mitigate the impact of raw material price fluctuations on project profitability.
Financial Risk	Interest rate risk	Primarily floating / fixed interest on bank loans arising from operational needs.	+ Raise funds through other capital market financing instruments. + Choose fixed or floating interest rates for loans based on interest rate trends.
	Exchange rate risk	Most goods are purchased in USD, and most exchange rate fluctuations are hedged through forward foreign exchange contracts. However, there may be a shortfall in pre-purchased foreign exchange, which could lead to exchange losses if the MYR appreciates against the USD.	+ Continue to strengthen financial personnel's hedging awareness, evaluate exchange rates for forward foreign currency purchases based on the Company's raw materials stocks and sales orders, and enhance connections with financial institutions and monitor international political and economic conditions through online real-time exchange rate systems to assess exchange rate trends as a reference for forward foreign currency purchases. + Increase the proportion of exports to cover procurement and related expenses with sales revenue in the same currency, thereby achieving a natural hedging effect.
	Information security risk	System interruptions, data breaches, and hacking attacks impact operations and customer trust.	+ Establish firewalls, spam filters, anti-virus software, and controls for external storage device insertion to protect the security of internal networks, including hosts and databases. + Regularly back up important operational systems to ensure data integrity and security.

Cybersecurity Policy

We have established a comprehensive information security policy, strengthening internal antivirus measures, network management, and data protection. We have also implemented firewalls and defense systems externally to prevent unauthorized access and hacking attempts, with a long-term goal of enhancing information security awareness among our employees. In 2024, ACBT experienced no major information security incidents and received no complaints regarding customer privacy infringement or personal data loss. Furthermore, ACBT was not penalized by any competent authority for information security incidents. To enhance resilience, we continue to implement automatic backups, off-site redundancy, and security incident reporting mechanisms to mitigate the risk of operational disruptions caused by natural disasters, human error, or security attacks.

Information Security Education and Training

We value the information security literacy of our employees and conduct annual information security education and training. The training covers foundational information security knowledge, practical case studies, common threat prevention, and emergency response procedures. New hires are also required to sign an information security confidentiality agreement to ensure all employees understand and comply with information security regulations.

Specific Management Measures



3-3 Quality and Customer Service

Product Quality Management

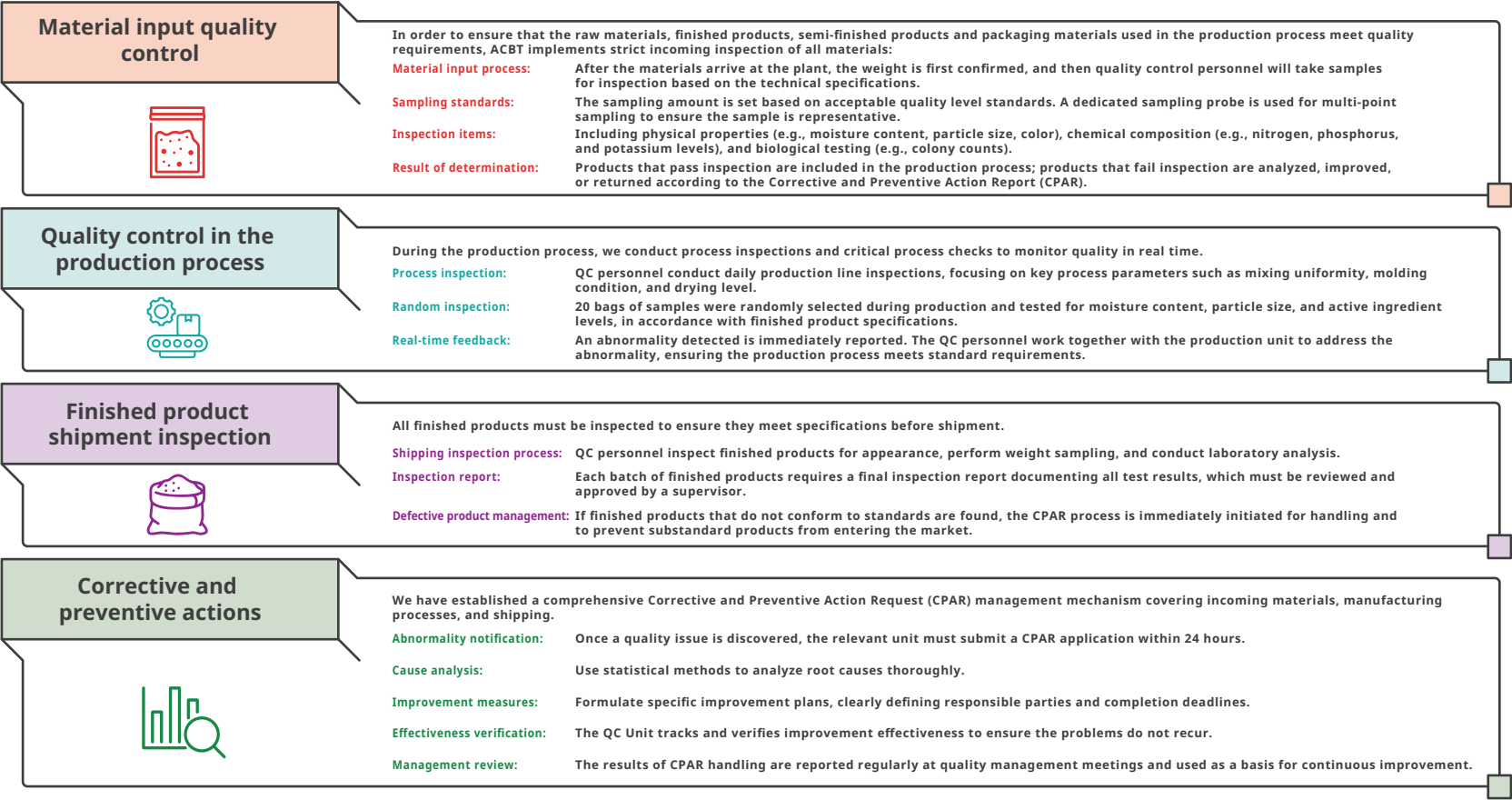
We understand that product quality is the cornerstone of sustainable business operations and the key to maintaining customer trust and market competitiveness. Therefore, we uphold the principle of "quality first" and have established a systematic quality management system. From raw material intake to the final shipment of finished products, we have fully implemented standardized processes and rigorous internal controls to ensure that every batch of products meets our high quality standards. In light of the Company's strong commitment to and proven results in product quality control, all operations in 2024 adhered to relevant regulations and there were no health and safety violations related to products or services.

We have fully adopted and comply with ISO 9001 quality management system standards, establishing a comprehensive internal quality control policy centered on prevention and continuous improvement. All quality management activities are based on technical specifications, operating instructions, and internal standards to ensure that all operations are performed according to established procedures and documented guidelines.



- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

Quality Management System and Policy



Customer Service and Complaint Handling Mechanism

Customer Satisfaction Management

We view "customer satisfaction" as the core foundation of our business and brand trust, and we are dedicated to meeting our customers' diverse needs with high-quality products and comprehensive services. To systematically understand customer feedback and market expectations, we conduct customer satisfaction surveys annually, covering areas such as product quality, delivery efficiency, technical support, and after-sales service. The survey results will be used as a key foundation for internal improvement plans and resource allocation to continuously optimize customer experience and strengthen customer relationships. Through continuous communication and feedback, ACBT hopes to grow alongside our customers and build long-term, solid partnerships.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

Customer satisfaction surveys are conducted using a standardized questionnaire covering four key areas: product, technical support, customer service, and delivery. The evaluation includes 15 detailed metrics, such as quality, packaging design, product knowledge, problem-solving skills, professionalism, and on-time delivery. Customer ratings are categorized into four levels: "Excellent", "Good", "Average", and "Poor". After the survey results are summarized, quantitative analysis is conducted to assess overall satisfaction and the performance of individual service areas. The 2024 survey results showed an overall satisfaction rate of 99.73%, with 85.62% of respondents rating their satisfaction level as "Excellent" and 14.11% as "Good". Just 0.27% of opinions were rated as "Average", and no respondents gave a rating of "Poor". In terms of individual performance areas, product quality received the highest satisfaction rating at 93.55% (excellent), followed by technical support (87.27%) and customer service (84.38%). This indicates strong customer recognition of the team's expertise and responsiveness. Although the lead time performance was generally good, the percentage of "excellent" ratings was slightly lower (80.97%) and will be a key area for optimization by the operations team.

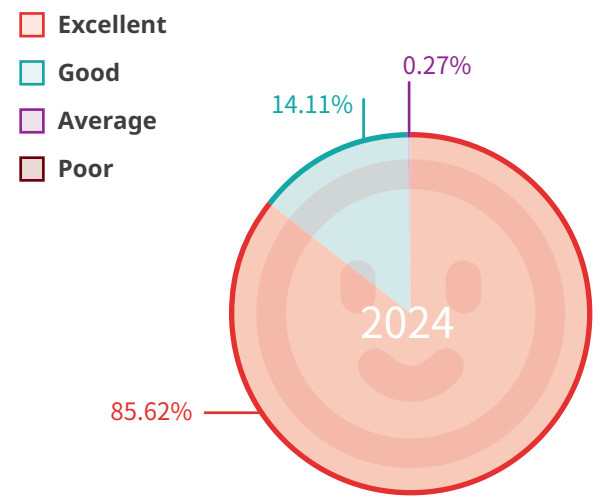
Customer Complaint Handling Mechanism

To effectively address customer complaints and enhance service quality, ACBT has established a comprehensive customer complaint management process. According to the SOP for handling customer complaints, upon receipt of a customer complaint, the QC Department will log the case and create a complaint form for tracking and management. The case requires review and assignment by the general manager to the relevant department for investigation and resolution. The responsible unit shall complete a preliminary response within 48 hours, provide a root cause analysis, and propose specific improvement measures to ensure effective problem resolution. For systematic issues, continuous tracking and preventive improvement will be incorporated into quality management meetings, and regular internal training conducted to enhance response capabilities. All customer complaint data is included in statistical and archival management and serves as a basis for future operational improvements and risk prevention. In response to the primary causes of customer complaints, the Company has implemented several significant improvement measures, including:

- Cooling system upgrade:** Introduce new cooling equipment to optimize the molding and curing of granular products and reduce the rate of finished product clumping.
- Mixing process optimization:** Adjust the equipment and stirring parameters to improve raw material mixing uniformity and ensure consistent nutrient distribution.
- Education and training strengthening:** Regularly organize quality awareness and operational skill training for production and quality staff to improve quality awareness.

From 2023 to 2024, the number of customer complaints decreased from 13 to 10. The above efforts have effectively lowered the product defect rate and increased customer satisfaction, showcasing ACBT's commitment to continuous quality improvement.

Customer Satisfaction Survey Results



- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

3-4 Sustainable Supply Chain

Supply Chain Management

We believe that a responsible procurement strategy is an important first step towards corporate sustainability. In addition to continuously monitoring suppliers' performance in quality, delivery, and environmental protection, we are gradually incorporating human rights management into supplier evaluation and cooperation requirements to fulfill our human rights commitments. This includes prohibiting forced labor, child labor, discrimination, and harassment, and requiring suppliers to commit to upholding the human rights principles outlined in global charters, such as the Universal Declaration of Human Rights and the International Labour Organization Core Conventions. Based on the procurement system established in accordance with the ISO 9001:2008 quality management system, we have clearly defined the principles of "appropriate quantity, timing, price, and quality". Procurement covers a diverse range of items, including materials (e.g., chemical raw materials, agricultural by-products), packaging materials, manufacturing equipment, maintenance engineering, outsourced process services, professional consultants, and management services. All procurement operations are carried out by qualified procurement specialists based on actual operational needs and are subject to approval by relevant units, ensuring that each procurement activity is appropriate and has adequate risk control mechanisms. By the end of 2024, ACBT's network of cooperating suppliers exceeded 300, encompassing manufacturers, importers, local distributors, contractors, and professional consultants. These suppliers operate in industries including chemicals, agricultural waste recycling, logistics and transportation, equipment maintenance, and cleaning services. As this is ACBT's first report, there is no prior reporting information available for comparison. Supplier activities mainly include the provision of materials, product mixing and processing, systematic maintenance and repair, consulting services, and regulatory guidance. ACBT maintains long-term cooperative relationships with most of its suppliers, with quality requirements, delivery times, payment terms, and codes of conduct explicitly stipulated in contracts. Some strategic suppliers signed a Memorandum of Understanding (MOU) with us to jointly develop raw materials and stabilize material sources to enhance the resilience of both parties. The supply chain of the Company primarily involves agricultural and chemical materials, and is characterized by significant raw material price volatility, the need for precise delivery timing, and strict compliance requirements for storage and transportation. In the face of such challenges, we have established an "Approved Supplier List" system and conduct annual performance evaluations of our top 20 suppliers based on metrics such as quality, delivery time, service, and compliance with laws and regulations. New suppliers are required to complete a "Supplier Information Form" and are subject to review by financial and management personnel, with on-site audits conducted as needed as we aim to build a robust and sustainable supply chain.

Supplier Management Process



Supplier search and preliminary information collection

The Procurement Department will search for potential new suppliers online or through other appropriate channels, and request that suppliers complete a "Supplier Information Sheet" covering company background, product information, and quality certifications.

Internal audit and approval procedures

After the procurement unit completes the preliminary data collection, the "Supplier Information Sheet" will be submitted to the Finance Department and senior management for review. The review standards include, but are not limited to, the supplier's financial soundness, product quality, delivery reliability, compliance with laws and regulations, and environmental and social responsibility performance. If necessary, an on-site audit will be arranged to verify relevant information.

System filing and list management

After approval by senior management, the Finance Department will update supplier information in the information system. Simultaneously, the procurement unit will add new suppliers to the "Approved Supplier List" and retain the "Supplier Information Sheet" for audit purposes.

New supplier assessment



Annual supplier performance evaluation

Each year, we conduct at least one regular performance evaluation of the top 20 suppliers (ranked by purchase volume). The evaluation covers three key indicators: product quality, on-time delivery, and service (including price competitiveness, cooperation, and responsiveness).

Performance evaluation

The evaluation results are compiled into the Supplier Performance Evaluation Report and submitted to the annual management review meeting for discussion and decision-making, serving as a key reference for decisions regarding supplier renewal, improvement, or replacement.

Continuous improvement requests

If the supplier evaluation results fail to meet the standards, they will be required to submit an improvement plan within a specified timeframe, and follow-up audits will be scheduled to continuously improve supply chain management performance.

Annual evaluation of collaborating suppliers

In 2024, we conducted annual performance evaluations of our key suppliers based on three main indicators: service quality, product quality, and delivery time. Each indicator was scored on a scale of 1 to 5, with the total score divided into four levels: A (13–15 points), B (10–12 points), C (7–9 points), and D (6 points or below). Suppliers with a D rating will be further evaluated for potential termination of the business relationship. All major suppliers included in this year's evaluation received an A rating, reflecting their excellent performance in service, quality, and delivery. This also demonstrates the stable and trustworthy partnerships between ACBT and its suppliers. In 2024, no suppliers were removed for failing to meet standards, and overall supply chain operations remained in good condition.

Local Procurement

All fertilizers require raw materials such as urea, phosphate rock powder, potassium chloride, borax, ammonium phosphate, ammonium chloride, dolomite powder, and organic matter (cocoa shell residue, coffee grounds, or palm kernel residue). Urea, potassium chloride, and phosphate are natural resources that are scarce in Malaysia. Only a few countries – including China, Arabia, Iran, Russia, Egypt, and India – have significant reserves and mine these raw materials, necessitating imports from international suppliers. The total procurement amount for 2024 was approximately NT\$1.105 billion, of which approximately NT\$416 million was procured from local suppliers in Malaysia. With the exception of raw materials unavailable locally, ACBT prioritizes sourcing products from Malaysia in all procurement processes, actively supporting the development of local businesses, promoting job creation, and collaborating with local communities to build shared economic prosperity.

Proportion of Spending on Local Suppliers

Unit: NT\$ 10,000				
Location	Type	Procurement Amount	Local Procurement Amount	Local Procurement Ratio
Malaysia	Raw materials	97,681	31,523	32%
	Packaging materials	4,230	3,210	76%
	Others	8,610	6,877	80%
	Total	110,521	41,610	38%

Note: The organization's definition of "local" geography: Malaysia.



4

Building a Happy Workplace

4-1 Human Rights Policy	55
4-2 Healthy Workplace	56
4-3 Talent Cultivation and Development	63
4-4 Occupational Health and Safety	65
4-5 Community Development and Care	70

4-1 Human Rights Policy

About the Report

Message from the
Chairman

About ACBT

Key Achievements

2024 Key
Performance

1 Stakeholder
Engagement and
Management of
Material Issues

2 Environment-
friendly and R&D
Innovation

3 Sustainable
Operations
and Product
Responsibility

4 Building a Happy
Workplace

Appendix

At ACBT, we uphold the fundamental values of respecting and promoting human rights, and are committed to upholding international human rights standards with concrete actions. For this reason, we adhere to international human rights standards, including the Universal Declaration of Human Rights, the UN Global Compact, and the ILO's Fundamental Conventions, and fully integrate them into our business operations and management systems. We are committed to protecting the labor conditions and basic human rights of all employees, prohibiting any form of discrimination, harassment, child labor, or forced labor, and actively promoting a diverse, equal, and inclusive workplace environment. To strengthen the human rights implementation mechanism, the Company has established anonymous complaint channels, including suggestion boxes and a multilingual email platform, to ensure that all employees (including those of different nationalities) can file complaints and suggestions. All complaints are handled by a dedicated unit, which is committed to completing investigations and providing responses within a reasonable timeframe to ensure the protection of victims' rights and the continuous improvement of the work environment. Up to 2024, no human rights complaints were received, achieving the annual goal of zero complaints and demonstrating the initial effectiveness of the internal human rights policy. Looking ahead, our goal for 2025 is to further refine the human rights policy framework. In addition to providing basic human rights education and training for new hires during onboarding, we will continue to promote regular education and training, holding at least one education course on human rights each year. This will strengthen all employees' human rights awareness and respect for diverse cultures, ensuring that human rights concepts are deeply embedded in corporate governance, business operations, and corporate culture. In addition, to prevent sexual harassment in the workplace, posters on sexual harassment prevention have been posted in the office area, clearly outlining reporting procedures and channels to raise employee awareness and safeguard their safety and dignity at work.



Diversity

We uphold the concept of "respecting differences and embracing diversity" and actively create an open, inclusive, and accessible work environment. We are committed to promoting gender equality, fostering ethnic diversity, and encouraging age integration. We welcome employees from different backgrounds, nationalities, and cultures, and provide equal employment and promotion opportunities. We are committed to creating a workplace atmosphere that respects the value of each member. Currently, our workforce is primarily composed of the general population, and we do not yet have specific representation from any minority or disadvantaged groups (such as people with disabilities). The Company has set up a prayer room to provide a safe and convenient space for religious activities, demonstrating its inclusiveness and respect for diverse religious beliefs. We will continue to optimize the work environment to ensure all employees can thrive in a workplace that is equal, inclusive, and welcoming, and work together towards sustainable development. In addition, we offer flexible work arrangements and individualized support to employees with varying needs, balancing the practical requirements and career growth of our diverse workforce. To deepen inclusivity and workplace cohesion, ACBT regularly holds cross-cultural exchange activities and training courses, such as workshops on respecting cultural differences and courses on disability awareness. These exchanges create a more inclusive and friendly workplace that ultimately benefits both the employees and the Company as a whole.

4-2 Healthy workplace

Workforce Structure

At the end of 2024, the Company had a total of 316 employees. Among all employees, there were 60 female employees (19%) and 3,758 male employees (81%). The majority of employees, 201 (64%), were between the ages of 31 and 50. At key operational locations, 87.5% of senior management positions were filled by local residents.

Employee structure - by gender and type of employment contract

Year	Type of contract	Employment contract		Employment type		Total
		Regular employees	Temporary employees (contract employees)	Full-time employees	Part-time employees	
2022	Female	49	0	49	0	49
	Male	289	1	289	1	289
	Total	338	1	338	1	339
2023	Female	56	0	56	0	56
	Male	302	1	302	1	303
	Total	358	1	358	1	359
2024	Female	60	0	60	0	60
	Male	255	1	255	1	256
	Total	315	1	315	1	316

Note1: Regular Employees: full-time, officially-rostered staff; temporary staff (contract employees): hired on fixed-term contracts to meet short-term operational needs or for specific projects.

Note2: Part-time employees are hired to meet the Company's short-term operational needs or for specific projects.

Note3: In 2024, total employee headcount decreased by 43 compared to the previous year, primarily due to the fact that some foreign employees did not return to Malaysia after repatriation, leading to natural employee turnover.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Employee structure - by region and employment contract

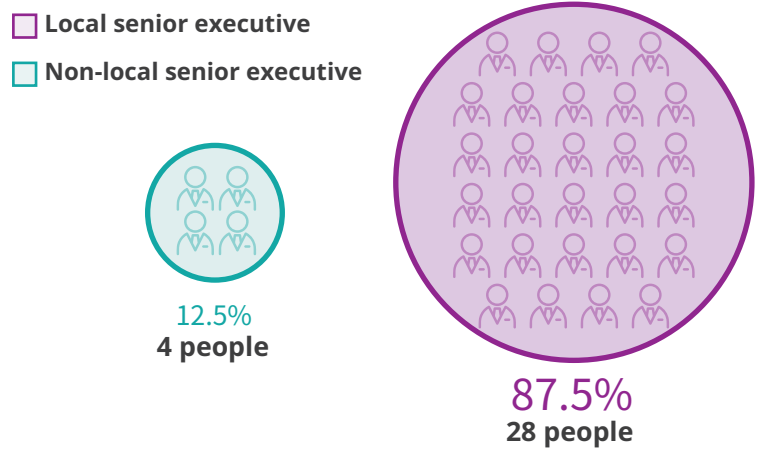
Year	Type of contract	Employment contract		Employment type		Total
		Regular employees	Temporary employees (contract employees)	Full-time employees	Part-time employees	
2022	Taipei Headquarters	3	0	3	0	3
	Malaysia Subsidiary	335	1	335	1	336
	Total	338	1	338	1	339
2023	Taipei Headquarters	3	0	3	0	3
	Malaysia Subsidiary	355	1	355	1	356
	Total	358	1	358	1	359
2024	Taipei Headquarters	3	0	3	0	3
	Malaysia Subsidiary	312	1	312	1	313
	Total	315	1	315	1	316

Note1: Regular Employees: full-time, officially-rostered staff; temporary staff (contract employees): hired on fixed-term contracts to meet short-term operational needs or for specific projects.

Note2: Part-time employees are hired to meet the Company's short-term operational needs or for specific projects.

Note3: In 2024, total employee headcount decreased by 43 compared to the previous year, primarily due to the fact that some foreign employees did not return to Malaysia after repatriation, leading to natural employee turnover.

Proportion of senior management hired from the local community



Note1: Percentage of senior management positions filled by local residents at important operating sites: 87.5%.

Note2: Definition of "Senior Management": Assistant manager and above.

Note3: The organization's definition of "local" geography: Taipei and Malaysia.

Note4: Definition of "important operating site": Taipei Headquarters and Malaysia Subsidiary.

Statistics of Employees by Age

Item		Employee Age			Subtotal	Percentage (%)
		Under 30 years old	31-50 years old	51 years old and over		
2022	Female	14	33	2	49	14
	Male	118	160	12	290	86
2023	Female	18	36	2	56	16
	Male	117	173	13	303	84
2024	Female	19	39	2	60	19
	Male	84	162	10	256	81

Statistics of Employees by Grade and Gender

Item		Female		Male		Total	
		Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)
2022	Supervisor	15	4.42	24	7.08	39	11.50
	Non-supervisor	34	10.03	266	78.47	300	88.50
2023	Supervisor	15	4.18	23	6.41	38	10.58
	Non-supervisor	41	11.42	280	77.99	321	89.42
2024	Supervisor	17	5.38	18	5.70	35	11.08
	Non-supervisor	43	13.61	238	75.32	281	88.92

Statistics of Employees by Job Grade and Age

Item		Employee Age						Total	
		Under 30 years old	Percentage (%)	31-50 years old	Percentage (%)	51 years old and over	Percentage (%)	Number of people	Percentage (%)
2022	Supervisor	0	0.00	33	9.73	6	1.77	39	11.50
	Non-supervisor	132	38.94	160	47.20	8	2.36	300	88.50
2023	Supervisor	1	0.28	30	8.36	7	1.95	38	10.58
	Non-supervisor	134	37.33	179	49.86	8	2.23	321	89.42
2024	Supervisor	2	0.63	27	8.54	6	1.90	35	11.08
	Non-supervisor	101	31.96	174	55.06	6	1.90	281	88.92

Statistics on New and Resigned Employees

In 2024, the Company hired 41 new employees and had 79 resignations. We conduct check-in interviews with new hires to ensure their expectations align with their actual job responsibilities and provide them with the support they need. We also conduct exit interviews with departing employees to understand their reasons for leaving and identify areas for improvement.

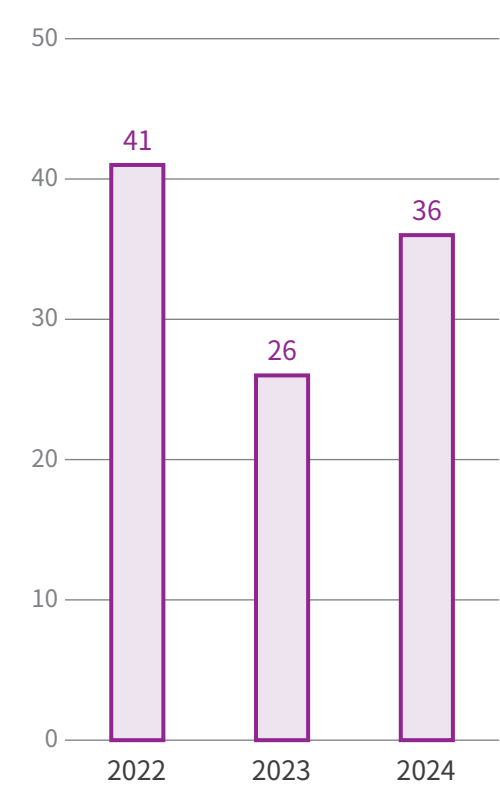
Number of new full-time employees

Employees	Gender		Total	Age			Total
	Female	Male		Under 30 years old	31-50 years old	51 years old and over	
2022	8	154	162	85	72	5	162
2023	11	47	58	29	28	1	58
2024	26	15	41	24	16	1	41
New hire rate (%)							
2022	2.36	45.43	47.79	25.07	21.24	1.47	47.79
2023	3.06	13.09	16.16	8.08	7.80	0.28	16.16
2024	4.75	8.23	12.97	7.59	5.06	0.32	12.97

Number of full-time employees who resigned

Employees	Gender		Total	Age			Total
	Female	Male		Under 30 years old	31-50 years old	51 years old and over	
2022	8	43	51	27	22	2	51
2023	3	33	36	11	23	2	36
2024	9	70	79	32	42	5	79
Resignation rate (%)							
2022	2.36	12.68	15.04	7.96	6.49	0.59	15.04
2023	0.84	9.19	10.03	3.06	6.41	0.56	10.03
2024	2.85	22.15	25.00	10.13	13.29	1.58	25.00

Number of Non-employee Workers



Number of people

Note1: Non-employee workers are primarily factory workers provided by a staffing agency contracted by the Company. They sign service contracts with the agency.

Note2: The number of non-employee workers will be adjusted based on the actual needs of the production line. In 2024, the number will increase by 10 compared to the previous year, due to operational policy adjustments and workflow optimization.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

Employee Communication and Grievance Channels

We value employees’ rights to express their opinions and communicate, and are committed to fostering an open, trustworthy, and respectful communication culture. We provide multiple communication channels, including email, departmental meetings, and employee gatherings, allowing employees to actively share their opinions, suggestions, or raise questions with their direct supervisors or the HR Department. Through institutionalized communication platforms and regular interactions, we enhance interdepartmental coordination and improve communication efficiency between management and employees, ensuring stable and harmonious labor relations. We have a formal grievance handling mechanism in place. When an employee submits a grievance via email, the HR department will immediately interview them to understand the situation and assess whether it can be resolved at the department level. If a consensus cannot be reached after preliminary processing, the complaint will be submitted to the Personnel Committee for further review and decision to ensure fair, objective, and confidential handling. ACBT currently does not have a labor union; therefore, no collective bargaining agreements have been signed. Labor-management related issues are handled through employee communication and grievance mechanisms.

Salary and Benefits

Remuneration Policy

We have established a Remuneration Committee dedicated to providing a competitive, transparent, and fair remuneration system to attract, retain, and motivate top talent. The Company's remuneration policies are based on job content, professional ability, education, experience, and work performance, and do not vary based on gender, ethnicity, or other factors, ensuring equal pay for equal work. The remuneration structure is reviewed each year, with salaries adjusted and bonuses awarded based on the Company's operating performance and individual performance. This allows the Company to share its business results and promote the joint growth of employees and the Company.

Annual total compensation ratio

		Unit: NT\$		
Item		2022	2023	2024
Ratio of the annual total remuneration of the highest-paid individuals in the reporting organization to the median percentage increase in annual total remuneration for all other employees		34.59	36.33	36.33
Ratio of the percentage increase in the annual total remuneration of the highest-paid individuals in the reporting organization to the median percentage increase in annual total remuneration for all other employees		0.00	4.69	0.00

Note1: The ratio of the average total remuneration (fixed remuneration) of the highest-paid individuals in the organization over the past three years (2022–2024) to the average median total remuneration of other general employees over the same period

Note2: In 2024 and 2022, the total annual remuneration for the highest-paid individuals in the organization remained the same as the previous year, resulting in a calculated ratio of 0.

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Ratio of Salary for Entry-Level Positions to Local Minimum Wage

Unit: NT\$

2024	Average Salary	Average Salary for Male Employees	Average salary of Female Employees
Taipei Headquarters	1.03	-	1.03
Malaysia Subsidiary	1.35	1.24	1.96

Note1: The average salary for entry-level positions is given on a monthly basis.

Note2: The minimum local salary is based on Taiwan’s Ministry of Labor regulations for the Taipei Headquarters and Department of Labour Peninsular Malaysia regulations for the Malaysia Subsidiary.

Note3: Entry-level positions include employees at or below the assistant manager level (excluding assistant managers).

Note4: Definition of "important operating site": Taipei Headquarters and Malaysia Subsidiary.

Employee Benefits

We are committed to creating a safe, healthy, and dynamic work environment. We value the well-being and career development of every employee and have established comprehensive social insurance and welfare measures in accordance with the law, including basic protections such as medical insurance, labor insurance, and pension contributions. Meanwhile, we also offer a diverse range of benefits, such as annual employee health checkups, festival monetary gifts, employee trips, and family days, to promote employee well-being and work-life balance. In addition, to enhance employee cohesion and a sense of belonging, ACBT encourages employees to participate in various club activities, such as badminton, basketball, and outdoor hiking, to promote cross-departmental communication and a healthy lifestyle, further fostering a positive and collaborative corporate culture.

Benefits	Employee Benefits
Group hospitalization and surgery insurance	We provide accommodation, surgery, and medical expense coverage for employees during hospitalization. Total expenses for 2024 are estimated at NT\$70 thousand.
Group insurance	The Company provides group insurance benefits, with an estimated NT\$1,964 thousand in group insurance expenses for 2024.
Health checkup	Every year, free health checkups are offered to employees to promote employee health management. In 2024, 77 employees participated in the checkups.
Dormitory accommodation	Free accommodation is provided for foreign employees and some non-local employees. In 2024, 125 employees benefited from this perk, with a total expenditure of approximately NT\$3,664 thousand.
Higher education subsidies	We subsidize the tuition fees of employees pursuing higher education (e.g., master's degrees) to encourage continuing education and career development. In 2024, one employee received this subsidy, totaling approximately NT\$88 thousand.
Gifts, monetary gifts	Employees can receive monetary gifts or gifts from the Company for major holidays, employee childbirth, marriage, or the death of a family member. In 2024, the Company spent approximately NT\$ 35 thousand on such gifts.
Employee leave system	At ACBT, we provide a leave system that exceeds legal requirements. In addition to statutory public holidays, employees are offered three extra days of paid leave and one day of health check leave.
Other activities	Employee leisure and club activities benefits

Note1: Definition of "important operating site": Taipei Headquarters and Malaysia Subsidiary.

Note2: No employee stock options are provided.

Employee Remuneration Ratio

Unit: NT\$

2024	Personnel Category	Female	Male
Taipei Headquarters	Supervisor	1	-
	Non-supervisor	1	-
Malaysia Subsidiary	Supervisor	1	1
	Non-supervisor	1	1.16

Note1: Managers include assistant managers and above; non-managers include employees below the assistant manager level (excluding assistant managers).

Note2: The salary is the average monthly salary.

Note3: Definition of "important operating site": Taipei Headquarters and Malaysia Subsidiary.

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix



Reinstatement and Retention Status After Parental Leave

We respect and support employees in achieving a balance between work and family, and have established a compliant and inclusive parental leave system in accordance with the applicable regulations at different locations. In accordance with the labor laws of Malaysia and Taiwan, the Company provides legally mandated maternity leave, paternity leave, and childcare leave to help employees welcome new family members while balancing parenting responsibilities and career development. The Taipei Headquarters fully complies with Taiwan's "Gender Equality in Employment Act" and the "Employment Insurance Act", offering eligible employees the right to apply for up to two years of unpaid parental leave and assisting them in applying for government parental benefits. During this period, the Company will retain the original position or an equivalent position and guarantee the employee's job rights and benefits upon their return, preventing any career disruption due to childcare leave. No employees at Taipei HQ applied for childcare leave in 2024. The parental leave policy of the Malaysia Subsidiary is based on the Malaysian Employment Act 1955. Female employees are entitled to 98 days of fully paid maternity leave, and male employees are entitled to 7 days of fully paid paternity leave as stipulated in the amended regulations. Malaysia's labor law does not currently have a statutory long-term parental leave system. However, ACBT also provides flexible unpaid leave arrangements based on individual needs to support employees' childcare needs, with application procedures following the Company's human resources policy. In 2024, five female employees applied for maternity leave, and four male employees applied for paternity leave.

Pension system

We have established a comprehensive retirement system and make contributions in accordance with applicable laws and regulations in each region. At Taipei Headquarters, as stipulated by the "Labor Pension Act", for those subject to the Act, 6% of an employee's monthly salary is contributed to their individual pension account each month. As for the Malaysia Subsidiary, in accordance with the local Labor Standards Act and the Employees Provident Fund (EPF) regulations, a certain percentage of the total paid salary is contributed to a government account for future use, operating under a defined contribution system. The contribution base for Malaysian employees is: Employees contribute 11%, and the Company contributes 12% to ensure basic retirement security. However, employees who are not Malaysian citizens are not eligible for the contribution plan.

Minimum Notice Periods Regarding Operational Changes

When the Company faces major operational changes that may affect employee rights, such as organizational restructuring, relocation of offices, or changes in staffing, it will provide reasonable notice in accordance with local labor laws and its internal procedures. Affected employees will be notified through a formal process to ensure transparency and protect their rights and interests. In accordance with Article 16 and Article 11 of the Labor Standards Act, Taipei Headquarters processes contract terminations or layoff notices, providing a minimum notice period of 3 to 30 days based on employee seniority, or equivalent notice pay. Major changes will be communicated through supervisor briefings and internal memos to ensure information is conveyed and transition support is provided. The Malaysia Subsidiary provides a minimum of 14 days' notice for operational changes or termination of employment, in accordance with the "Labor Act of 1955" and the company's HR policies. Department heads will clearly communicate the details of the changes, subsequent arrangements, and available support to Employees via meetings, internal announcements, or individual discussions. For employees affected, the Company also provides support services such as job reassignment, career counseling, or application for government assistance programs to help employees transition smoothly and maintain employment.

4-3 Talent Training and Development

We firmly believe that talent is the core asset driving corporate resilience and future growth. Therefore, we consider employee development a key cornerstone of the Company's sustainability. We are committed to cultivating talents with professional expertise and a global perspective through structured and systematic learning and development programs, ensuring the organization is equipped to meet future challenges. In terms of continuous learning, we promote various training and continuing education courses – covering technical expertise, management skills, and language skills – based on business needs and Employees' career development plans. To enhance the performance management mechanism, ACBT officially began a transformation of its performance evaluation system in the fourth quarter of 2024, centering on the Company's vision and mission and cascading it down to each department and individual to ensure alignment of goals across the organization.

Performance Evaluation Mechanism

We have established a systematic and transparent performance evaluation system based on the principles of fairness, objectivity, and appropriateness to evaluate employees' work performance and achievements. This system serves as an important basis for human resources management functions such as job adjustments, talent development, reward and punishment decisions, and salary adjustments. The evaluation process operates on a yearly cycle. At the beginning of each year, individual and departmental annual key performance indicators (KPIs) are established. Mid-year reviews and performance feedback sessions are held, and at year-end, supervisors and employees collaboratively assess performance results and conduct a comprehensive evaluation of the year's achievements. This ensures strong alignment between the performance management system and organizational objectives, fostering continuous improvement and building mutual communication and trust.

Regular Performance Checkup

Year	Personnel Category	Female	Ratio	Male	Ratio	Total	Ratio
2022	Supervisor	11	3.24%	16	4.72%	27	7.96%
	Non-supervisor	30	8.85%	143	42.18%	173	51.03%
	Total	41		159		200	
2023	Supervisor	14	3.90%	18	5.01%	32	8.91%
	Non-supervisor	38	10.58%	252	70.19%	290	80.78%
	Total	52		270		322	
2024	Supervisor	13	4.11%	19	6.01%	32	10.13%
	Non-supervisor	8	2.36%	252	79.75%	260	82.28%
	Total	21		271		292	

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

Education and Training

We value the continuous improvement of our employees' knowledge, skills, attitudes, and job performance, and consider education and training to be one of the key strategies for enhancing our competitiveness and achieving sustainable development. To help employees realize their potential and improve work performance, the Company continues to build a comprehensive education and training system, designing corresponding courses based on job grade and competence. We have planned a complete training program for new hires, covering the Company's business strategy, organizational structure and personnel system, information system application, foundation of quality management, as well as industrial safety and environmental protection and health regulations. The program helps new hires quickly integrate into the organizational culture and smoothly transition into the workplace. In 2024, the Company held a training camp designed for deputy managers, new managers, and senior managers. The camp focused on the core principles of change management, integrating theoretical frameworks with mindset development to help participants understand the psychological and structural obstacles commonly encountered during organizational change, and to acquire key communication skills and leadership strategies. In 2024, total education and training hours across the Company reached 2,046 hours, averaging six hours per employee.

Number of Employees Who Received Education and Training by Gender and Employee Category

Employee Count	Supervisor	Non-supervisor	Total number of people
Female	17	43	60
Male	18	238	256
Total number of people	35	281	316

Total Education and Training Hours by Gender and Employee Category

Total Hours of Employee Education and Training	Unit: Hours		
	Supervisor	Non-supervisor	Total hours
Female	386	904	1,290
Male	242	514	756
Total Training Hours	628	1,418	2,046



Average Hours of Employee Education and Training by Gender and Employee Category

Average Hours of Employee Training	Unit: Hours		
	Supervisor	Non-supervisor	Total average
Female	23	21	22
Male	13	2	3
Total average	18	5	6

Note: This is mainly due to the fact that more training courses were offered outside the factory and on the production line, and a larger percentage of those courses are taken by female employees, resulting in a higher proportion of training hours for women compared to men.

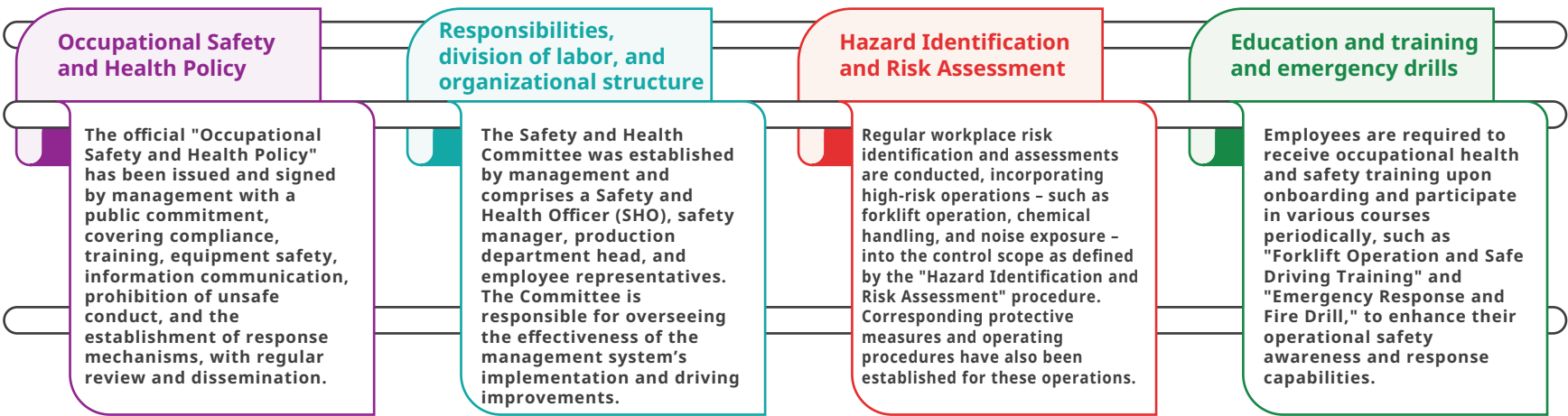
- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace
- Appendix

4-4 Occupational Health and Safety

Occupational Safety and Health Policy

To ensure workplace safety and employee health, ACBT has established clear occupational safety and health policies. The policy covers aspects including legal compliance, operational safety, education and training, and organizational commitment. Emphasizing strict adherence to all relevant laws and regulations, the policy ensures that all machinery and equipment meet operational safety standards. To implement the policy intent, the Company actively promotes various occupational health and safety management measures, regularly conducts air quality and noise inspections, and cooperates with occupational safety audits to ensure the work environment complies with regulatory requirements. In terms of employee training, new employees must receive occupational safety and health education upon joining the Company, covering work safety guidelines, emergency response procedures, and disaster prevention concepts. Existing employees also participate in regular safety drills and awareness courses to continuously enhance their response awareness and self-protection capabilities. The Company provides sufficient safety and health information and guidance to eliminate unsafe operating practices and enhance the organization's overall safety culture through a comprehensive training system. In terms of facilities, we continue to optimize accessibility by installing accessible passages, user-friendly equipment, and clear signage to ensure that employees of different backgrounds and needs can work safely and without obstacles. Our management is committed to fostering a healthy, friendly, and inclusive work environment. As of 2024, the Company's occupational safety and health management system covered all employees. However, the Company had not yet undergone internal or external audits, and outsourcing and contractor workers for off-site operations will gradually be integrated into the system's management and risk control framework. For personnel not employed by the Company who are performing on-site operations, the Company will provide necessary safety training, risk notification, and work permit procedures to ensure compliance with the same safety standards. Relevant safety requirements are also incorporated into contracts with contractors and subcontractors as fundamental conditions for performing work, and on-site supervisors are responsible for overseeing their work practices and ensuring compliance. For those who violate safety regulations, appropriate disciplinary actions, such as warnings, work stoppages, or contract termination will be taken, to ensure consistent safety standards across the work environment and promote a culture of workplace safety with full participation.

Occupational Safety and Health Management System



- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
 - 2024 Key Performance
 - 1 Stakeholder Engagement and Management of Material Issues
 - 2 Environment-friendly and R&D Innovation
 - 3 Sustainable Operations and Product Responsibility
 - 4 Building a Happy Workplace

Appendix

66

Occupational Safety and Health Hazard Identification

We have established a complete occupational safety and health hazard identification process as one of the core measures for risk prevention and management. In accordance with the Occupational Safety and Health Act of Malaysia and its related guidelines, department heads and safety personnel regularly hold safety review meetings to identify and assess potential physical, chemical, biological, and operational risks associated with work activities. The occupational safety and health hazard identification process is based on prevention first, followed by systematic management, to establish specific operating mechanisms and implementation standards, aiming to identify and assess risks in advance to ensure workplace safety and employee health. The hazard identification process mainly includes: Regular workplace inspection and on-site safety management, work hazard identification and risk assessment, investigation and improvement of work-related injuries, occupational health and safety audit and compliance management, and chemical management. Through the above processes, we can comprehensively identify on-site risks and develop appropriate control measures based on those findings.

Workplace Inspection and On-Site Safety Management

To strengthen workplace safety and risk prevention mechanisms, ACBT has established a regular workplace inspection system. Safety officers and departmental representatives jointly form inspection teams to conduct on-site factory inspections according to a monthly schedule. The inspection covers all production and warehouse areas, and systematically inventories and conducts risk assessments on items related to electrical facilities, communication lines, equipment stability, work platforms, building structure, and overall environmental hygiene. For deficiencies identified during inspections, we have implemented a deficiency tracking mechanism. The responsible person will report on the repair status and completion dates, and the security unit will conduct a secondary verification. This inspection system not only helps eliminate potential occupational hazards promptly, but also enhances on-site personnel's awareness of environmental safety and encourages proactive reporting.

Investigation and Improvement of Work-Related Injuries

We have established a standardized accident reporting and investigation mechanism. When a work-related injury occurs in the workplace, the department head, safety and health officer, and management representative will jointly initiate an investigation, record and analyze the cause of the accident and propose corresponding improvement measures. There were several work-related injuries between 2022 and 2024, including a pinching injury, crash injury, impact injury, and one fatal injury. Work-related injuries in 2024 included a worker being struck by a forklift with obstructed visibility and a pinching injury occurring during maintenance work using a manual hoist. In 2023, an incident occurred where a worker sustained a pinching injury during a ring core change due to improper hand placement. In 2022, there were several major accidents involving contact with rotating machinery, scalding from equipment hot water, and collisions between loaders and brick walls. One such incident resulted in a fatality. All incidents have been investigated in accordance with internal procedures, with specific improvement plans proposed and employee retraining conducted. These measures have also been incorporated into reviews of high-risk operating procedures.

Identification of Operational Hazards and Risk Assessment

In accordance with Malaysia's occupational safety and health regulations, All Cosmos Bio-Tech has fully implemented hazard identification, risk assessment, and risk control procedures to prevent operational risks and occupational injuries through systematic identification, evaluation, and control. This system is implemented by a team comprising safety and health personnel, unit supervisors, and senior operators, who form an assessment group covering the factory's main operating areas and activities, including raw material handling, warehousing and transportation, machine operation, chemical handling, loading and unloading, and vehicle dispatch. The operational hazard identification and risk assessment documents provide detailed records of hazard identification, potential damage types, existing control measures, risk levels (based on severity and probability), and recommendations for additional controls to be strengthened for various operational activities. All risk items are scored based on calculating "severity × probability" to determine risk levels: low (1–4), medium (6–8), and high (9–12). Management strategies are then implemented according to these levels. For example, high-risk situations (such as reversing vehicles indoors and exposure to flue gas) have been added to the priority improvement list, with requirements for speed limit management, operator certification, and daily equipment checks. The responsible person and target timeline are clearly indicated in the operational hazard identification and risk assessment documents, and the Safety and Health Officer (SHO) is responsible for tracking implementation. All results are

updated annually and incorporated into education and training references to enhance the risk identification skills and operational consistency of field personnel.

Statistics on Work-related Injuries of Employees

Year	Total Work Hours	Occupational Accidents			Ratio of Fatalities as a Result of Work-Related Injuries	Ratio of Severe Work-Related Injuries	Ratio of Recordable Work-Related Injuries
		Number of Severe Work-Related Injuries	Number of Fatalities	Number of Recordable Work-Related Injuries			
2022	818,688	2	0	2	0	0.49	0.49
2023	819,936	1	0	1	0	0.24	0.24
2024	797,696	2	0	2	0	0.50	0.50

Note: Calculation method: (Number of injured persons / total work hours) × 200,000.

Statistics on Work-Related Injuries of Non-Employees

Year	Total Work Hours	Occupational Accidents			Ratio of Fatalities as a Result of Work-Related Injuries	Ratio of Severe Work-Related Injuries	Ratio of Recordable Work-Related Injuries
		Number of Severe Work-Related Injuries	Number of Fatalities	Number of Recordable Work-Related Injuries			
2022	52,000	1	1	2	3.85	3.85	7.69
2023	31,200	0	0	0	0	0	0
2024	20,800	0	0	0	0	0	0

Note: Calculation method: (Number of injured persons / total work hours) × 200,000.

2024 Statistics and Analysis of 2024 Occupational Injuries

Item	Case	Target	Incident Description	Handling Procedure	Improvement Measure
Pinching injury	1	Employees	An employee used an unsafe method for lifting with a forklift, causing a manual hoist to slip during operation and pinch the employee's fingers between the engine and the chassis.	After receiving initial treatment at the medical station, the injured employee was immediately transferred to the hospital for injury diagnosis. Follow-up procedures were completed according to internal reporting protocols.	<div><div>+</div> Strengthen employee training and select suitable tools and equipment for operations.</div> <div><div>+</div> Use a sling (3-ton capacity) to secure the engine, and operate the forklift with the forks as close together as possible.</div>

- About the Report
- Message from the Chairman
- About ACBT
- Key Achievements
- 2024 Key Performance
- 1 Stakeholder Engagement and Management of Material Issues
- 2 Environment-friendly and R&D Innovation
- 3 Sustainable Operations and Product Responsibility
- 4 Building a Happy Workplace
- Appendix

Occupational Health and Safety Audit and Compliance Management

In order to continuously strengthen occupational safety and health management performance, we regularly receive on-site audits by the Department of Occupational Safety and Health (DOSH) of Malaysia, which comprehensively reviews system design, implementation effectiveness, and the completeness of records. The review date in 2024 was June 10, and the review covered system and organizational structure, training and personnel management, record keeping and equipment management, and on-site operations and facility safety. The overall audit compliance rate was 83.32%, resulting in a B rating (good).

Systems and organizational structure

▶ We have a comprehensive occupational safety and health policy endorsed by management. The policy covers legal compliance, safety practices, information dissemination, operating procedures, and training programs. We have appointed qualified safety and health officers to be responsible for system implementation and formally established a Safety and Health Committee comprised of members from various departments. The Committee convenes regularly, conducts inspections, and participates in accident investigations. The audit results confirmed that the relevant systems and structures were in compliance with the requirements of the laws and regulations.

Training and personnel management

▶ New employees receive basic safety training upon joining the Company, and operators receive additional on-the-job training as well as courses on chemical handling and emergency response procedures. However, there are still areas where retraining and safety education for external personnel (such as contractors and visitors) have not been fully implemented.

Record preservation and equipment management

▶ We have established records for risk assessments, a chemical inventory, safety data sheets, chemical health risk assessments, and exposure monitoring. We also ensure regular maintenance of machinery and equipment, along with the registration of their certifications. In terms of emergency preparedness, complete emergency contact information, escape route maps, fire-fighting equipment, and a qualified response team are in place. Records of personal protective equipment distribution are also maintained.

On-site operations and facility safety

▶ During the on-site inspection, it was confirmed that most facilities were stable and secure, safety signage was complete, and chemicals were properly stored with noise isolation in place.

The results show that All Cosmos Bio-Tech has reached a certain level of maturity in system establishment and basic implementation. However, further strengthening is needed in areas such as continuing education, outsourced personnel management, and detailed ergonomic controls. Subsequently, the Company will implement improvement plans based on audit recommendations, including strengthening high-risk operations training, enhancing on-site standardized operating procedures and human factor risk control, and continuously optimizing workplace safety standards.

Chemical Management

We are committed to the safe management of chemical use and storage. In compliance with Malaysia’s Classification, Packaging and Labeling of Hazardous Chemicals Regulations 1997 and the Occupational Safety and Health (Hazardous Chemicals) Regulations 2000, we have established a hazardous chemical registration system and a Safety Data Sheet (SDS) mechanism to minimize potential risks to employee health and the work environment. Over 10 types of hazardous chemicals have been registered, primarily used in the mixing of production raw materials, blending of fertilizer ingredients, and as mechanical cleaning agents. The registered data also indicates that all chemicals are sourced from identified international and local suppliers, and contact information is clearly provided for a rapid response in the event of an emergency. To improve on-site operational safety, All Cosmos Bio-Tech has installed clear signage in all areas of use and stipulated that hazardous chemical storage areas must be equipped with an SDS, spill control materials, and emergency response equipment. At the same time, the Company also incorporates professional health risk assessments for chemicals into its tiered risk management system, prioritizing the evaluation of alternatives, optimization of operating procedures, and enhanced protection measures for medium- and high-risk items. In addition, all employees involved in the handling of hazardous chemicals must participate in dedicated chemical safety training courses, which cover topics including SDS interpretation, exposure control, proper use of personal protective equipment, and accidental spill response. They are also legally required to attend regular refresher training.

About the Report

Message from the
Chairman

About ACBT

Key Achievements

2024 Key
Performance1 Stakeholder
Engagement and
Management of
Material Issues2 Environment-
friendly and R&D
Innovation3 Sustainable
Operations
and Product
Responsibility4 Building a Happy
Workplace

Appendix

Occupational Safety and Health Training Courses

We value employees' understanding and application of occupational safety and health knowledge, and continuously promote systematic education and training programs to enhance their safety awareness and disaster prevention capabilities. All new employees are required to complete safety training during onboarding. The training covers work environment awareness, use of personal protective equipment, chemical handling procedures, fire emergency procedures, and basic first aid knowledge. For special operating positions—those operating high-temperature equipment, working in dusty areas, or handling machinery—specialized training is also provided, and its effectiveness is evaluated regularly. Existing employees participate in regular occupational safety and health retraining courses and on-site drills every year, including evacuation drills, accident simulation exercises, mechanical safety operation, and first aid drills, among others, and cover key professional courses, such as: Forklift operation and safe driving, aerial work safety, electrical safety, chemical spill response, and basic occupational first aid training, etc. The courses are taught by internal occupational safety and health personnel or qualified external consultants. The curriculum is updated and its effectiveness tracked regularly in accordance with the requirements of Malaysian occupational safety and health institutions and other relevant laws and regulations. Through the continuous improvement of its education and training system, the Company is committed to fostering a culture where every employee practices “self-protection and mutual safety”, ultimately achieving a workplace with zero disasters and zero accidents. In 2024, three occupational safety and health training courses were held, totaling 102 training hours.

Health checkup

We care about the physical and mental health of our employees and have established a comprehensive health examination system as an important foundation for workplace safety and labor protection. To maintain the health of our employees, we arrange for regular health checkups every year in accordance with the Occupational Safety and Health Act of Malaysia and industry practices. These checkups include general physiological tests (such as blood pressure, blood glucose, and cholesterol levels), vision and hearing tests, and lung function tests. We also conduct enhanced health monitoring for high-risk or special operations personnel to detect potential work-related ill health risks early on. The Company also appoints qualified medical institutions to conduct health checkups. The results are provided to employees for their self-health management reference, and follow-up medical advice or re-examination arrangements are offered as needed. Through preventive health management, ACBT is committed to creating a safe, healthy, and sustainable work environment, helping employees maintain long-term physical and mental health and wellness, and further enhancing overall workplace resilience and productivity. For existing employees who have been formally hired, they are eligible for a health checkup once every three years. Employees must take the initiative to apply with the HR Department, which will assist them in arranging the checkup with a designated medical institution. 77 employees participated in the health checkup in 2024.

In addition, to prevent long-term noise exposure from affecting employee health, ACBT arranged for 10 employees to undergo annual hearing tests in July 2024 in accordance with the 2019 Occupational Safety and Health (Noise Exposure) Regulations. Before testing, employees were required to avoid exposure to high noise environments for at least 14 hours, and tests were conducted in a certified soundproofed testing room by certified technicians under the supervision of an occupational health physician. The test results showed that five employees had normal hearing, and five employees had hearing loss to varying degrees, exhibiting characteristics of noise-induced hearing loss. Although the statutory threshold for hearing loss was not reached, continued monitoring and improvements to the work environment were recommended. For the affected employees, the Company arranged follow-up examinations, education, and protective measures, including: Use correct noise-canceling personal protective equipment, strengthen shift management in high-noise areas, and implement hearing protection training. For high-risk work areas, we have also enhanced signage and soundproofing, and regularly conduct noise exposure monitoring and employee health tracking.



4-5 Community Development and Care

Meaning and Commitment of Community Prosperity

We uphold the philosophy of "shared prosperity between enterprises and society". We deeply understand that we not only have a responsibility for economic growth, but also to actively give back to the local community to promote community welfare and sustainable development. For many years, we have been working with local farmer organizations to promote agricultural education and environmental awareness, and are dedicated to building a warm, harmonious, and inclusive community. In terms of agricultural technology guidance, ACBT has always upheld a spirit of selfless dedication, with the hope of channeling the Company's strength to drive local development. In terms of public welfare participation, ACBT has made donations to reliable foundations, focusing on improving children's education resources and environmental protection issues. In 2024, ACBT donated approximately NT\$70 thousand. We believe that a company's success should grow in step with societal progress, and therefore closely integrate social engagement with our corporate strategies, viewing it as an integral component of sustainable development.

Promotion of Sustainable Agriculture Education

We understand that advancing sustainable agriculture requires building a foundation of knowledge and raising awareness among farmers. Therefore, we consistently invest in communities through practical action, actively organizing and participating in a variety of agricultural education initiatives to enhance local farmers' understanding and implementation of sustainable agricultural practices. In 2024, All Cosmos Biotech not only organized its own agriculture-related activities but also collaborated closely with the Malaysian Palm Oil Board (MPOB) and various agricultural organizations to host a variety of exchanges and seminars covering fertilizer application, disease management, crop cultivation, and sustainable planting practices. These activities included industry visits, agricultural technology exchanges, workshops on crop disease prevention, briefings on sustainable planting, and charitable events with fruit farmers' associations. A total of 40 agricultural seminars were held, with cumulative attendance exceeding 600 people. These activities not only enhance farmers' understanding of environmental protection, resource recycling, and climate change adaptation, but also promote environmentally friendly and sustainable agricultural practices.

CSR Mentor-Mentee Rice Farming Program



Since 2023, ACBT has collaborated with local agricultural units, local cooperatives, and farmers' representatives to promote the "CSR Mentor-Mentee Rice Farming Program". The Program aims to help local rice farmers increase yields, improve soil structure and sustainable farming practices, and foster an atmosphere of agricultural technology exchange and cooperation. Senior agricultural experts from the Company mentor farmers, sharing planting techniques, fertilizer application, and best practices for sustainable agriculture to help them build their knowledge and experience. After students gain a certain level of knowledge and practical skills, they can transition into new mentors, continuing to share agricultural knowledge and sustainability principles with other farmers, creating a positive feedback loop and amplifying the impact of knowledge dissemination. By the end of 2024, the Program covered six rural areas, expanding the cumulative area from 105 hectares to 208.79 hectares.



About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

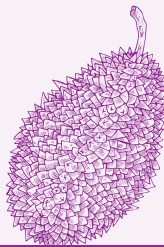
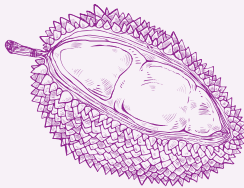
4 Building a Happy Workplace

Appendix

Promotion of Sustainable Durian Farming: Knowledge Sharing and Innovation Workshops.



In 2024, ACBT hosted durian cultivation technology workshops across Malaysia, sharing advanced knowledge of farming practices and hands-on experience with local farmers. During the event, a professional team explained durian cultivation techniques and demonstrated the effectiveness of ACBT's fertilizer products in the field, emphasizing the key impact of scientific fertilization on crop quality and yield. The seminar attracted 60 local farmers, and the atmosphere was lively and engaging.



Moving Towards Sustainable Co-Prosperity: Sustainable Action Plan for Indigenous Communities



In July 2024, ACBT hosted a sustainable action plan for indigenous community enterprises in the northeastern region of Johor, Malaysia, fostering sustainable and shared prosperity within the local community. The event focused on community empowerment, environmental conservation, and agricultural knowledge sharing. Through exchange and practical demonstrations, local residents were guided to master sustainable farming techniques, improve self-sufficiency, and promote livelihood diversification. The activities also emphasized the importance of ecological balance and joint resource management, encouraging residents and businesses to work together to protect nature. A total of 20 local residents participated in this event.



About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Sustainable Palm Oil Development Seminar: Malaysian Palm Oil Board Sharing Session



On February 28, 2024, ACBT partnered with the Parit Raja Branch of the Malaysian Palm Oil Board (MPOB Parit Raja) to jointly launch a palm oil guidance and consultation support program in the Sri Gading area of Johor, Malaysia, strengthening technical assistance and sustainable practices for local smallholder communities. During the on-site exchange, ACBT representatives shared their expertise on "Preventing Ganoderma Disease in Oil Palm Using GanoEF Biological Agents" to help farmers understand disease control strategies to control this major threat to oil palm production. A total of 30 farmers participated in the event. This collaboration helped promote the spread of technology and upgrade the local industry. Moving forward, we will continue to partner with MPOB to drive the palm oil industry towards a more resilient and sustainable future.



Jointly Promoting Sustainable Palm Oil Cultivation: Exchange Meeting on the Collaboration Plan Between ACBT and the Malaysian Palm Oil Board



On March 3, 2024, ACBT and the Kluang Branch of the Malaysian Palm Oil Board (MPOB Kluang) jointly initiated a palm oil guidance and consultation support program in the Paloh area of Johor, Malaysia, demonstrating their shared commitment to advancing the sustainable development of the palm oil industry. This was designed for local small farmers, with technical sharing by representatives from ACBT. The content covered "Ganoderma Disease Control Strategies" to help farmers address this disease that poses a major threat to palm oil production. The event attracted a total of 40 local farmers, and there was lively interaction and a warm response from those in attendance. We will continue to work closely with MPOB to strengthen the sustainability and local competitiveness of the palm oil industry through knowledge transfer, agricultural technology support, and resource sharing.



Appendix

Appendix 1. GRI Sustainability Reporting Guidelines Content Index

Statement of Use	The contents for the period from January 1 to December 31, 2024, have been reported in accordance with the GRI Standards by All Cosmos Bio-Tech Holding Corporation			
GRI 1 used	GRI 1: Foundation 2021			
Applicable GRI industry standards	No applicable GRI industry standards were published during the reporting period.			
GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/Remarks
GRI 2: General Disclosures 2021				
The organization and its reporting practices				
GRI 2-1	Organizational details	About the Report	02	
GRI 2-2	Entities included in the organization's sustainability reporting	About the Report	02	
GRI 2-3	Reporting period, frequency and contact point	About the Report	03	
2-4	Restatements of information	About the Report	03	
2-5	External assurance	About the Report	03	
Activities and workers				
2-6	Activities, value chain and other business relationships	About ACBT 3-4 Sustainable Supply Chain	06 52	
2-7	Employees	4-2 Healthy workplace	56	
2-8	Workers who are not employees	4-2 Healthy workplace	59	
Governance				
2-9	Governance structure and composition	3-1 Corporate Governance and Ethical Management	39	
2-10	Nomination and selection of the highest governance body	3-1 Corporate Governance and Ethical Management	43	

	GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/Remarks
About the Report	2-11	Chair of the highest governance body	3-1 Corporate Governance and Ethical Management	39	
Message from the Chairman	2-12	Role of the highest governance body in overseeing the management of impacts	3-2 Risk Management	47	
	2-13	Delegation of responsibility for managing impacts	3-2 Risk Management	47	
About ACBT	2-14	Role of the highest governance body in sustainability reporting	About the Report	02	
	2-15	Conflicts of interest	3-1 Corporate Governance and Ethical Management	44	
Key Achievements	2-16	Communication of critical concerns	1-2 Major Sustainability Topics	15	
2024 Key Performance	2-17	Collective knowledge of the highest governance body	3-1 Corporate Governance and Ethical Management	39	
	2-18	Evaluation of the performance of the highest governance body	3-1 Corporate Governance and Ethical Management	42	
1 Stakeholder Engagement and Management of Material Issues	2-19	Remuneration policies	3-1 Corporate Governance and Ethical Management	43	
	2-20	Process to determine remuneration	3-1 Corporate Governance and Ethical Management	43	
2 Environment-friendly and R&D Innovation			4-2 Healthy workplace	60	
	2-21	Annual total compensation ratio	4-2 Healthy workplace	60	
		Strategy, policies and practices			
3 Sustainable Operations and Product Responsibility	2-22	Statement on sustainable development strategy	Message from the Chairman	04	
	2-23	Policy commitments	3-1 Corporate Governance and Ethical Management	39	
			4-1 Human Rights Policy	55	
4 Building a Happy Workplace	2-24	Embedding policy commitments	3-1 Corporate Governance and Ethical Management	39	
			4-1 Human Rights Policy	55	
Appendix	2-25	Processes to remediate negative impacts	1-1 Stakeholder Engagement	14	
			1-2 Major Sustainability Topics	15	
	2-26	Mechanisms for seeking advice and raising concerns	3-1 Corporate Governance and Ethical Management	44	

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/Remarks
2-27	Compliance with laws and regulations	3-1 Corporate Governance and Ethical Management	45	
2-28	Membership associations	About ACBT	09	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1-1 Stakeholder Engagement	14	
2-30	Collective bargaining agreements		-	The Company has not signed any collective bargaining agreements
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1-2 Major Sustainability Topics	15	
3-2	List of material topics	1-2 Major Sustainability Topics	17	
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/Remarks
Material topic: Operational Performance				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	About ACBT	10	
201-3	Defined benefit plan obligations and other retirement plans	4-2 Healthy workplace	62	
Material topic: Quality management				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
GRI 416: Customer Health and Safety				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3-3 Quality and Customer Service	49	

	GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/Remarks
About the Report		Material topic: Corporate governance and ethical management			
		GRI 3: Material Topics 2021			
Message from the Chairman	3-3	Management of material topics	1-2 Major Sustainability Topics	19	
		GRI 205: Anti-corruption 2016			
About ACBT	205-3	Confirmed incidents of corruption and actions taken	3-1 Corporate Governance and Ethical Management	44	
		Material topic: R&D and innovation			
		GRI 3: Material Topics 2021			
Key Achievements	3-3	Management of material topics	1-2 Major Sustainability Topics	20	
		R&D and innovation			
2024 Key Performance		Custom topic	2-5 Sustainable Product R&D and Innovation	34	
		Material topic: Compliance with laws and regulations			
		GRI 3: Material Topics 2021			
1 Stakeholder Engagement and Management of Material Issues	3-3	Management of material topics	1-2 Major Sustainability Topics	19	
		Compliance with laws and regulations			
2 Environment-friendly and R&D Innovation		Custom topic	3-1 Corporate Governance and Ethical Management	45	
		Material topic: Risk management			
		GRI 3: Material Topics 2021			
3 Sustainable Operations and Product Responsibility	3-3	Management of material topics	1-2 Major Sustainability Topics	20	
		Risk management			
4 Building a Happy Workplace		Custom topic	3-2 Risk Management	59	
		Material topic: Air pollution management			
		GRI 3: Material Topics 2021			
Appendix	3-3	Management of material topics	1-2 Major Sustainability Topics	21	

	GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/Remarks
About the Report	GRI 305: Emissions 2016				
	305-1	Direct (Scope 1) GHG emissions	2-2 Energy and GHG Management	29	
Message from the Chairman	305-2	Energy indirect (Scope 2) GHG emissions	2-2 Energy and GHG Management	29	
	305-3	Other indirect (Scope 3) GHG emissions	2-2 Energy and GHG Management	29	
	305-4	GHG Emissions Intensity	2-2 Energy and GHG Management	29	
About ACBT	Material topic: Circular economy				
	GRI 3: Material Topics 2021				
Key Achievements	3-3	Management of material topics	1-2 Major Sustainability Topics	21	
	Circular economy				
2024 Key Performance	Custom topic		2-6 Circular Economy	36	
	Material topic: Human rights				
	GRI 3: Material Topics 2021				
1 Stakeholder Engagement and Management of Material Issues	3-3	Management of material topics	1-2 Major Sustainability Topics	22	
	Human rights				
2 Environment-friendly and R&D Innovation	Custom topic		4-1 Human Rights Policy	55	
	Material topic: Employee benefits				
	GRI 3: Material Topics 2021				
3 Sustainable Operations and Product Responsibility	3-3	Management of material topics	1-2 Major Sustainability Topics	22	
	GRI 401: Employment 2016				
	401-1	New employee hires and employee turnover	4-2 Healthy workplace	59	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4-2 Healthy workplace	61	
4 Building a Happy Workplace	401-3	Parental leave	4-2 Healthy workplace	62	

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/Remarks
GRI 402: Labor-management Relations 2016				
402-1	Minimum notice periods regarding operational changes	4-2 Healthy workplace	62	
Material topic: Occupational health and safety				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	23	
GRI 403: Occupational Health and Safety 2018				
403-3	Occupational health services	4-4 Occupational Health and Safety	65	
403-4	Worker participation, consultation, and communication on occupational health and safety	4-4 Occupational Health and Safety	65	
403-5	Worker training on occupational health and safety	4-4 Occupational Health and Safety	69	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4-4 Occupational Health and Safety	65	
403-9	Work-related Injuries	4-4 Occupational Health and Safety	67	
GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/Remarks
General Topics				
Economy				
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4-2 Healthy workplace	61	
202-2	Proportion of senior management hired from the local community	4-2 Healthy workplace	57	
GRI 204: Procurement Practices 2016				
204-1	Proportion of Spending on Local Suppliers	3-4 Sustainable Supply Chain	53	
Environment				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	2-2 Energy and GHG Management	27	
302-3	Energy intensity	2-2 Energy and GHG Management	28	

	GRI Standards	Disclosure items	Corresponding Chapter	Page number	Description/ Remarks
About the Report	GRI 303: Water and Effluents 2018				
	303-3	Water Withdrawal	2-3 Water Resource Management	31	
Message from the Chairman	GRI 306: Waste 2020				
	306-1	Waste generation and significant waste-related impacts	2-4 Waste Management	32	
	306-3	Waste generated	2-4 Waste Management	33	
About ACBT	306-4	Waste diverted from disposal	2-4 Waste Management	33	
	306-5	Waste directed to disposal	2-4 Waste Management	33	
Key Achievements	Society				
	GRI 404: Training and Education 2016				
2024 Key Performance	404-1	Average hours of training per year per employee	4-3 Talent Training and Development	64	
	404-3	Percentage of employees receiving regular performance and career development reviews	4-3 Talent Training and Development	63	
1 Stakeholder Engagement and Management of Material Issues	GRI 405: Diversity and Equal Opportunity 2016				
	405-1	Diversity of governance bodies and employees	3-1 Corporate Governance and Ethical Management 4-2 Healthy Workplace	40 61	
2 Environment-friendly and R&D Innovation	405-2	Ratio of basic salary and remuneration of women to men	4-2 Healthy workplace	61	
	GRI 418: Customer Privacy 2016				
3 Sustainable Operations and Product Responsibility	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3-2 Risk Management	48	
4 Building a Happy Workplace					

Appendix 2: Sustainability Accounting Standards Board (SASB) Cross-Reference Table

Topic	Code	Metric	Category	Unit of Measurement	Corresponding Chapter or Description	Page
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Tons (t) of CO ₂ equivalent, gross (%)	2-2 Energy and GHG Management	29
	RT-CH-110a.2	Discussion of long term and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	Not applicable	2-2 Energy and GHG Management	29
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N ₂ O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	Tons (t)	2-2 Energy and GHG Management	29
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Quantitative	Gigajoules (GJ), percentage (%)	2-2 Energy and GHG Management	27
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Kilocubic meters (m ³), percentage (%)	2-3 Water Resource Management	31
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Quantity	2-3 Water Resource Management	31
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	Not applicable	2-3 Water Resource Management	31
Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	Tons (t), percentage (%)	2-4 Waste Management	33
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and analysis	Not applicable	4-5 Community Development and Care	70
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Ratio	4-4 Occupational Health and Safety	67
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce the exposure of employees and contract workers to long-term (chronic) health risks	Discussion and analysis	Not applicable	4-4 Occupational Health and Safety	67

	Topic	Code	Metric	Category	Unit of Measurement	Corresponding Chapter or Description	Page
About the Report	Product Design for Use-Phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Quantitative	Presentation currency	The Company did not compile relevant statistics.	-
Message from the Chairman	Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Quantitative	Percentage (%) based on revenue	The Company did not compile relevant statistics.	-
About ACBT		RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion and analysis	Not applicable	4-4 Occupational Health and Safety	68
Key Achievements		RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage based on revenue (%)	All of the Company's products are made without genetically modified ingredients.	-
2024 Key Performance	Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage based on revenue (%)	All of the Company's products are made without genetically modified ingredients.	-
1 Stakeholder Engagement and Management of Material Issues	Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and analysis	Not applicable	3-1 Corporate Governance and Ethical Management	45
2 Environment-friendly and R&D Innovation	Operational Safety, Emergency Preparedness, & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Quantity, ratio	The Company did not compile relevant statistics.	-
3 Sustainable Operations and Product Responsibility		RT-CH-540a.2	Number of transport incidents	Quantitative	Quantity	No transport incidents occurred in 2024.	-
4 Building a Happy Workplace							

Appendix 3: TCFD Cross-Reference Table

About the Report

Message from the Chairman

About ACBT

Key Achievements

2024 Key Performance

1 Stakeholder Engagement and Management of Material Issues

2 Environment-friendly and R&D Innovation

3 Sustainable Operations and Product Responsibility

4 Building a Happy Workplace

Appendix

Category	Disclosure Content	Corresponding Chapter or Description	Page
Governance	a. Board's oversight of climate-related risks and opportunities b. Role of management in assessing and managing climate-related risks and opportunities	2-1 Climate Change Response	25
Strategy	a. Short-, mid- and long-term climate-related risks and opportunities identified by the organization b. Impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning c. The organization's strategic resilience, considering different climate-related scenarios (including 2°C or more severe scenarios)	2-1 Climate Change Response	25
Risk management	a. The organization's process for identifying and assessing climate-related risks b. The organization's climate-related risk management process c. How climate-related risks are identified, assessed, and managed within an organization's overall risk management system	2-1 Climate Change Response	25
Metrics and goals	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities as part of its strategy and risk management processes b. Describe the organization's goals for managing climate-related risks and opportunities, and its performance in achieving those goals	The metrics and targets are being planned.	-

Appendix 4: Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies – Climate-related Information Disclosure Cross-Reference Table

Item	Corresponding Chapter or Description	Page
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	2-1 Climate Change Response	25
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	2-1 Climate Change Response	25
3. Describe the financial impacts of extreme climate events and transition actions.	2-1 Climate Change Response	25
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	2-1 Climate Change Response	25
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios used, along with their parameters, assumptions, analysis factors, and key financial impacts, should be disclosed.	Internal evaluation is underway.	-
6. If a transition plan exists to manage climate-related risks, please describe the plan's contents, as well as the indicators and targets used to identify and manage both physical and transition risks.	2-1 Climate Change Response	25
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be specified.	There is no internal carbon pricing in place yet, and internal evaluation is underway.	-
8. If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.	No specific goals set yet.	-
9. Status of GHG inventory and assurance, and reduction targets, strategies, and specific action plans.	Internal evaluation is underway.	-