

ALL COSMOS

全宇生技控股有限公司

All Cosmos Bio-Tech Holding Corporation, ACBT

2025 Sustainability Report



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About the Report

All Cosmos Bio-Tech Holdings Corporation (hereinafter referred to as “All Cosmos”, “ACBT” or “the Company”) published its first 2024 Sustainability Report in 2025. This is the second sustainability report issued by ACBT, and its scope covers the Company's achievements and performance in 2025 across the areas of environmental sustainability, social engagement, and corporate governance. Through the disclosure of non-financial information, ACBT aims to provide stakeholders with comprehensive and transparent ESG information and to convey to the general public the Company's long-standing core philosophy of “From the Land to the Human Body.”

Scope and Boundary

The reporting period for this report is the same as that for the financial statements; the disclosure period is from January 1, 2025, to December 31, 2025. Regarding the scope of information disclosure, except for financial performance, which is presented based on the scope of the consolidated financial statements, all other content covers primarily All Cosmos Bio-Tech Holding Corporation, the Taiwan Branch of ACBT (a company incorporated in the Cayman Islands), and All Cosmos Industries Sdn Bhd. (a Malaysian subsidiary). There were no restatements of information during the current fiscal year.

Reporting Basis

Global Reporting Initiative , GRI

This report complies with the requirements of the 2021 edition of the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Sustainability Reporting Standards, GRI Standards), and takes into account the “Taiwan Stock Exchange Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies”.

Sustainability Accounting Standards Board , SASB

The Sustainability Accounting Standards Board (SASB) standards for the chemical industry, and the Task Force on Climate-related Financial Disclosures (TCFD) guidelines.

International Financial Reporting Standards , IFRS

The financial data in this report is prepared in accordance with International Financial Reporting Standards (IFRS), expressed in New Taiwan Dollars, and has been audited and certified by Deloitte Touche Tohmatsu Limited.

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Content Review and Assurance

Internal Review

The information disclosed in this report is compiled based on the Company's actual operations and sustainability achievements. Data was provided by the relevant departments in accordance with their respective responsibilities and was consolidated and compiled by the Sustainability Reporting Task Force. All sustainability information (including material topics) is reviewed and verified by the responsible departments within the Company in accordance with internal standard operating procedures. It is then preliminarily reviewed by the Sustainability Task Force, reviewed by the heads of relevant departments, and confirmed by senior management to ensure the accuracy, consistency, and completeness of the disclosed information. The content of the report is finally submitted to the Board of Directors for review and approval before being released to the public.

Issue Information

The annual corporate sustainability report has been published annually since 2025 and is available for download in the ESG section of the Company's official website.

Reporting Period January 1 to December 31, 2025

Frequency Every year

Date of Previous Issue August 2025

Date of this Issue August 2026

Date of Next Issue August 2027



ESG Section

Contact Information

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

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ACBT Website

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Against the backdrop of intensifying global climate change and the ever-growing demand for sustainable development, the sustainable transformation of agricultural production models has also become a focal point for all sectors. Since traditional agricultural system mostly depends on chemical fertilizers, they not only place long-term strain on soil health and the ecosystem, but also gradually failing to meet market's expectations for low-carbon and sustainable products. All Cosmos Bio-Tech (ACBT) has always believed that only through continuous technological innovation and development can agriculture be steered toward environmental sustainability and zero pollution, thereby achieving a balance between environmental and economic value while maintaining production efficiency.

All Cosmos Bio-Tech will continue to track the international sustainability trends and follow the “sustainable development roadmap” issued by the regulatory authorities. We'll keep reinforcing climate governance, information disclosure and risk management mechanisms, embedding the concept of sustainability deeply into the operational decision-making.



Sustainable Agriculture : Driving Agricultural Transformation Through Biotechnology

In 2025, we continued to deepen our R&D investment in the fields of biochemical fertilizers and microbial applications, achieving several key breakthroughs. We completed the formulation and production of a new type of biochemical fertilizer specifically designed for peat soil and began field trials. This product not only improves nutrient use efficiency but also reduces the environmental impact. Regarding the optimization of existing products, the biochemical fertilizer specifically formulated for oil palm seedlings has completed a 12-month trial. The results show that it can reduce chemical fertilizer usage by approximately 30% and lower fertilization costs by about 15%.

In the field of disease control, we are committed to promoting the use of microorganisms as alternatives to chemical pesticides. By 2025, we had completed the validation of a new biological vaccine containing Endophytic Trichoderma as its active ingredient. Compared to the previous version of the vaccine, this product is easier to apply and offers a broader spectrum of control; in addition to oil palm Ganoderma root rot, it can also effectively control a variety of fungal diseases.

Climate Action : Comprehensive Reduction of Greenhouse Gas Emissions

In terms of greenhouse gas reduction, we actively work to lower the carbon footprint of our products throughout their lifecycle through the use of alternative raw materials and product design, and we help our customers reduce their use of chemical fertilizers and pesticides, thereby further reducing greenhouse gas emissions that may be generated during agricultural production.

At the same time, we also actively promote biowaste reuse, such as turning organic waste into biological fertilizers, biological product and biological vaccines. From the aspect of energy transition, ACBT has completed the second phase of solar panel installation at its main plants. In addition, we have reduced carbon emissions per unit of transportation by optimizing loading efficiency and operational processes.

Within the short term (1 year), ACBT plans to expand the scope of its efforts to complete a consolidated group-wide greenhouse gas inventory, thereby enhancing the overall transparency and management efficiency of the inventory. In the medium term (2 years), the goal is to obtain third-party assurance for the greenhouse gas inventories of individual companies, thereby further improving disclosure quality and external credibility. In the long term (3 years), based on the inventory results, we plan to establish greenhouse gas reduction targets and action plans, and to continuously track and disclose reduction performance.

Corporate Sustainability : Deepening Industry Collaboration and Expanding Influence Along the Value Chain

We continue to cooperate with government agencies and industry partners to drive the sustainable transformation of the agricultural system. Related action includes collaborating with RISDA to develop rubber and oil palm seedlings resistant to fungal diseases, and enhancing crops resilience through microbial technologies.

Facing international market trends, commodities such as crude palm oil and natural rubber latex in the European and U.S. markets may need to achieve more distinct market differentiation through sustainability-driven premium pricing mechanisms. To this end, we have launched several integration initiatives to incorporate biological fertilizers, biological vaccines, and sustainable seedlings into the industrial system, helping our customers enhance the added value of their products and their international competitiveness.

In terms of knowledge dissemination, we've held 24 large-scale lectures in 2025, covering topics such as agricultural technology, diseases and pests' control, climate changes adaptation and reduction of greenhouse gas. We also made good use of digital media channels by producing educational videos and posting them on social media. We expect to expand our influence via digital platforms, helping our clients better understand sustainability-related issues, and driving the collective transformation of the industry as a whole.

In the short term (1 year), ACBT plans to establish a sound overall risk management system and integrate sustainable risk management into its corporate risk assessment framework and decision-making processes. In the medium term (2 years), the Company expects to complete the identification, assessment, and implementation of management strategies for TCFD climate-related financial disclosures, thereby strengthening the Company's resilience to climate adaptation and transition. In the long term (3 years), the Company plans to implement climate scenario analysis to quantify the potential impacts of climate change on the Company's finances and operations.

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Talent and Culture : Building a Diverse, Inclusive and Sustainable Organization

We're convinced that the sustainable development of corporations is built on talent and culture. In 2025, ACBT not only fully complied with the regulations to strengthen foreign labors rights but also continued to enhance the quality of employee housing. In our multicultural workplace, we encourage employees from different backgrounds and ethnics to interact and learn from one another, fostering an organizational atmosphere of mutual respect and shared growth so that every employee can find a sense of belonging at ACBT.

ACBT has also outlined clear phased development goals: in the short term (1 year), the Company will formulate and publish its "Human Rights Policy" to ensure that the protection of working conditions and respect for human rights are incorporated into operational management; The medium-term (2-year) vision is to promote an education and training system that encompasses diversity, inclusion, and professional development, thereby strengthening organizational learning and employee empowerment. In the long term (3 years), the Company plans to continue deepening its Diversity, Equity, and Inclusion (DEI) culture, create an attractive and sustainable workplace environment, and improve employee retention rates and corporate competitiveness.

Looking to the Future : Toward Net-Zero and a New Paradigm for Sustainable Agriculture

ACBT will keep deepen biotech development in the future and actively adopt automation and artificial intelligence in production and experimental design to improve resource efficiency and lower the greenhouse gas emissions from its products.

During the process of global supply chain reformation, sustainability is no longer an option but the core of corporation competitiveness. We'll work with industry partners and build a productive, resilient and eco-friendly future agricultural system via innovative technologies and systematic solutions.



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About ACBT

All Cosmos Bio-Tech Holding Corporation (referred to as “All Cosmos” , “ACBT” or “the Company”) was incorporated in the Cayman Islands on March 26, 2010, and is the first Malaysian company to be listed on the Taiwan Stock Exchange. All Cosmos has subsidiaries in Malaysia and Indonesia and is primarily engaged in the research and development, production, and sales of biochemical compound fertilizers, microbial products, agricultural solutions, and health supplements. Its products are mainly used for crops such as oil palm, rubber, rice, fruits, and pepper, and its service markets cover Malaysia, Indonesia, the Philippines, Vietnam, China, and Taiwan.

ACBT has long been deeply involved in the agricultural biotechnology sector. Its core product is a 3-in-1 biochemical compound fertilizer that combines organic matter, beneficial microorganisms, and chemical raw materials. By integrating the advantages of different fertilizer types, it helps improve crop growth efficiency and reduces the environmental impact that traditional chemical fertilizers may have. Leveraging its microbial technology and product R&D capabilities, ACBT is the first company in Malaysia to incorporate beneficial microorganisms into its fertilizer products, continuously driving agricultural production toward greater efficiency, lower environmental impact, and sustainability.

In terms of R&D collaboration, ACBT actively partners with government agencies, research institutions, and academic organizations to strengthen agricultural innovation and practical applications. Notably, the Company collaborated with the Malaysian Palm Oil Board (MPOB) to develop “MPOB F4,” a fertilizer product suitable for oil palm trees—Malaysia's primary cash crop—and has been recognized by the MPOB and authorized to use its trademark. In addition to increasing crop yields, ACBT has also collaborated with the Malaysian Palm Oil Board to develop products for combating and treating Ganoderma, a major disease affecting oil palm trees. This expands the scope of product applications from crop yield enhancement to pest and disease control, further strengthening the resilience of agricultural production.

ACBT'S client base includes government-affiliated enterprises, large private conglomerates, and agricultural producers engaged in the cultivation of crops such as oil palm, fruits, pepper, and rice. Through biochemical compound fertilizers, microbial technologies, and agricultural solutions, ACBT helps clients improve crop quality and production efficiency, while promoting more environmentally friendly and sustainable agricultural practices.

Facing global challenges such as climate change, food security, and the transition to sustainable agriculture, ACBT upholds its core values of integrity and innovation in research and development, and continues to invest in green agricultural products and sustainable agricultural solutions. Through the integrated application of agricultural biotechnology, the circular economy, and microbial technology, the Company aims to contribute to improving agricultural productivity, promoting environmental sustainability, and driving the global agricultural transition.

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2025 Company Profile

Name of Organization	All Cosmos Bio-Tech Holding Corporation
Capital	NT\$ 670 million
Industry Category	Biomedical industry
Date of Establishment	2000/03/26
Listing Date	2017/06/08
Nature of Organizational Ownership	Publicly Listed
Stock Ticker	4148
Chairman	Peng Shih-Hao
Employee Count	As of December 31, 2025, the total number of employees was 551.
Address of Headquarters	7F-4, No. 181, Fuxing North Road, Songshan District, Taipei City



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Country of Operation

Operating Sites	Company Name	Address	Telephone
Headquarters	All Cosmos Bio-Tech Holding Corporation	One Nexus Way, Camana Bay, Grand Cayman KY1-9005, Cayman Islands	+607-252-3788
Taiwan Branch	All Cosmos Bio-Tech Holding Corporation	105403, 7F-4, No. 181, Fuxing North Road, Songshan District, Taipei City	+886-2-2712-0685
Malaysia Subsidiary	All Cosmos Industries Sdn Bhd.	PLO 650, Jalan Keluli 7, Pasir Gudang Industrial Estate, 81700 Pasir Gudang, Johor, Malaysia	+607-252-3788
	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	+607-252-3788
	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
Indonesia Subsidiary	PT All Cosmos Indonesia	Ira Building Jl. Cactus Raya Blok J No.1 Komp. Perumahan Setia, Medan - 20131, Sumatera Utara – Indonesia	+6261-8201288
	PT All Cosmos Biotek	Jl. Biodiesel Kav., B-9, KEK Sei Mangkei, Bosar Maligas, Simalungun, Sumatera Utara 21183, Indonesia	+6261-8201288
Singapore Subsidiary	GKB SINGAPORE PTE. LTD.	18 AH HOOD ROAD, #11-51, SINGAPORE 329983	+65-62563028

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Products and Services

 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.	

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Biotech Value Chain

ACBT is a professional manufacturer of biochemical compound fertilizers and one of the leading brands in Malaysia's biochemical compound fertilizer industry. Its current main clients are large local plantations in Malaysia, and the Company continues to plan to expand into private plantations and agricultural markets in neighboring countries. The Company primarily produces compound fertilizers that combine organic matter, microorganisms, and chemical raw materials. The main upstream raw materials for its products include chemical ingredients such as potassium chloride, urea, and phosphate rock, as well as organic materials and microbial cultures. After processing by midstream fertilizer manufacturers, the finished products are delivered to downstream customers—including plantations, agents, and distributors.

In terms of securing upstream raw materials, chemical fertilizers primarily use the macronutrients nitrogen, phosphorus, and potassium—which are lacking in the soil—as their main raw materials. Since Malaysia has not yet begun large-scale mining of these chemical minerals, the procurement of raw materials for chemical fertilizers currently relies primarily on imports. In recent years, international conditions have been subject to occasional turbulence due to factors such as the pandemic and conflicts. The Company has carefully assessed various risks and maintained strong partnerships with raw material suppliers to ensure a steady supply of raw materials. As of this fiscal year, there have been no operational disruptions caused by insufficient raw material supplies. The raw materials for organic fertilizers consist primarily of waste residues from agricultural processing plants (such as coffee grounds). Leveraging its many years of deep-rooted local experience, ACBT has established long-term, stable partnerships with suppliers of organic raw materials. Even as sustainability awareness has emerged across various industries in recent years—transforming agricultural waste residues into valuable economic resources across sectors, ACBT continues to maintain the advantages of stable acquisition costs and high-quality raw materials.

In recent years, fertilizer manufacturers have been impacted by rising labor and imported raw material costs, making it a major challenge to maintain their original gross profit margins. As a midstream manufacturer in the fertilizer industry, has developed and produced products that have, against the trend, gained favor in the market because its biochemical compound fertilizers can effectively maintain soil fertility and reduce environmental damage. and long-term use can lower agricultural production costs. Based on these product characteristics, ACBT continues to promote the importance of sustainable agriculture to downstream farmers. At the same time, the Company has established partnerships with local governments and higher education institutions, playing a vital role in the journey toward net-zero emissions in agriculture. Not only does ACBT utilize field trial data accumulated over many years to develop more environmentally friendly organic fertilizers, but it has also successfully developed microbial fertilizers that effectively treat Ganoderma disease in oil palm trees.

ACBT also actively participates in trade association activities. Through its involvement in the Federation of Malaysian Manufacturers and the Malaysian Fertilizer Industry Association, the Company collaborates with industry partners to accelerate industrial upgrading, promote the development of domestic and international markets for fertilizer products, and improve trade conditions. ACBT has always adhered to the principle of sustainable operations. Its 2025 operational strategy remains largely unchanged from the previous year. Moving forward, ACBT will continue to focus on improving the quality of agricultural production, taking it upon itself to address the challenges faced by farmers on the front lines, and will continuously research, refine, and improve the products and services it provides.

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Collaborations with external organizations

Participating Association Name	Association Mission	Membership Status
Federation of Malaysian Manufacturers (FMM)	- 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)	- 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
The Incorporated Society of Planters (ISP)	- Strengthen cooperation with the government and relevant agencies to ensure that industrial policies are coordinated and consistent and receive support. - Improve trade infrastructure and streamline import and export procedures to facilitate trade. - Continuously improve the quality and standards of fertilizer products to ensure compliance with international norms and requirements. - Provide a diverse range of services related to the fertilizer industry to support the development and growth of member companies.	General Member
Malaysian Employers Federation (MEF)	- Advocate for the rights and interests of employers in the development of Malaysian labor law, employment policies, and labor-management relations practices. - Provide member companies with guidance and consulting services on human resources management, labor laws, labor-management relations, and compliance. - Promote harmonious employer-employee relations through constructive dialogue, support for collective bargaining, and dispute resolution mechanisms. - Organize training sessions, seminars, and knowledge-sharing events to enhance employers' capabilities, employee productivity, and compliance with evolving employment standards and regulations.	General Member

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Key Achievements

Since its establishment, ACBT has been dedicated to the development of green agriculture and microbial technology, and actively expanding into the AsiaPacific 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/Certification
▶ 1999 Established All Cosmos Industries Sdn Bhd. ▶ 2003 Established Hybrid Generation Sdn. Bhd ▶ 2010 Established All Cosmos BioTech Holding Corporation ▶ 2010 Established Sabah Softwoods Hybrid Fertiliser Sdn. Bhd ▶ 2011 Established PT All Cosmos Indonesia ▶ 2012 Established Arif Efektif Sdn. Bhd ▶ 2015 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 ▶ 2024 Subsidiary “PT All Cosmos Biotek” Establishes a New Plant in the Sei Mangkei Special Economic Zone (KEK) in Indonesia ▶ 2024 Established “GKB Singapore Pte Ltd.” ▶ 2025 Established “All Cosmos Biotech (Vietnam) Co. Ltd.”	▶ 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 tree ▶ 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	▶ 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 GanoEF product received 3rd place award in thee Patent Category ▶ 2014 Received the third-place award in the patent category for GanoEF products ▶ 2014 Awarded the 46th FMM Outstanding Business Award ▶ 2015 Awarded the 47th FMM Outstanding Business Award ▶ 2016 Awarded 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 ▶ 2025 Received the MyHIJAU Mark Certificate from Malaysian Green Technology and Climate Change Corporation (MGTC) ▶ 2025 Received SIRIM Eco-Label Licence

2025 Key Performance :::::::::::

Over the past year, the Company has worked diligently to advance sustainability-related policies and has made progress in the areas of environmental, social, and corporate governance, actively responding to the expectations that shareholders and stakeholders have for ACBT.

Environmental

Our Action		Alignment with SDGs	Corresponding Chapter
Committed to Soil Remediation	The first year of trials on a biochemical fertilizer specifically designed for oil palm seedlings has been completed. The results show that the use of chemical fertilizers can be reduced by 30%, and overall fertilization costs can be reduced by 15%.	6.3 Eliminating dumping and minimizing release of hazardous chemicals and materials 	3-5 Sustainable Product R&D and Innovation
More Environmentally Friendly Solutions	A five-year trial of a new biological vaccine has been completed. This vaccine contains endophytic Trichoderma and can effectively control various fungal diseases in plants as an alternative to chemical pesticides.	12.4 Reduce chemicals and all waste released to soil 	3-5 Sustainable Product R&D and Innovation
Practitioners of the Circular Economy	Convert 41,666 metric tons of organic waste into raw materials for manufacturing.	12.2 achieve the sustainable management and efficient use of natural resources 	3-6 Circular Economy
Achievements in Energy Conservation and Carbon Reduction	The second phase of solar panel installation at the main plant has been completed; during peak production hours, 40% of the plant's energy is supplied by renewable sources.	7.3 Improve the global rate of energy efficiency 	3-2 Energy and GHG Management

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Social

Our Action		Alignment with SDGs	Corresponding Chapter
Promoting Diversified Industrial Development	In collaboration with the Johor State Agriculture Department in Malaysia (Jabatan Pertanian Negeri Johor), we are developing a new type of organic fertilizer for vegetables and fruit trees to improve the efficiency of local fruit and vegetable production.	9.B Support scientific and technological research and development in developing countries and assist in the diversification of their industries 	3-5 Sustainable Product R&D and Innovation
Enhancing Employees' Professional Skills	To foster an empowering work environment, the 2025 employee training program consisted of a total of 40 courses, with 284 participants and a total of 3,245 training hours.	4.4 Increase the number of youth and adults who have relevant technical and 	4-3 Talent Cultivation and Development
Keeping Pace with the Times : Promoting Environmental Education Through Diverse Channels	The Company conducted 4 internal environmental training sessions, totaling 96 hours of instruction. In addition, the Company hosted 24 large-scale seminars this year on topics related to agricultural sustainability, climate change, and carbon reduction. It also recorded videos of these events and posted them on social media platforms such as Facebook and TikTok to expand the reach of the information and enhance its dissemination. As of the end of this year, the Company has published 213 educational videos on these two platforms, which have been viewed 5 million times.	4.7 Education for sustainable development and sustainable lifestyles 	4-3 Talent Cultivation and Development 4-5 Community Development and Care

Governance

Our Action		Alignment with SDGs	Corresponding Chapter
Gender Equality, Diversity and Shared Prosperity	More than one-third of the board members are women, ensuring that the Company's decision-making fully takes into account perspectives from both genders.	5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making 	2-2 Sustainable Governance and Ethical Management
A Fair Governance Environment	There were no incidents of corruption or unfair competition this year.	16.5 Reduce corruption and bribery in all their forms 	2-2 Sustainable Governance and Ethical Management
Establish an effective and accountable system	We have established a comprehensive audit system and a whistleblower mechanism, and regular reports on all operations are submitted to the Board of Directors and the Audit Committee. Board attendance for this fiscal year was 100 %.	16.6 Develop effective, accountable and transparent institutions at all levels 	2-2 Sustainable Governance and Ethical Management



1 Stakeholder Engagement and Management of Material Issues

1-1 Stakeholder Engagement

1-2 Material Sustainability Topics

1-1 Stakeholder Engagement

In accordance with the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015), the Company implemented stakeholder engagement procedures and materiality assessments to ensure that the identification process complied with the five key principles of Dependency, Responsibility, Influence, Tension, and Diverse Perspectives. Through a stakeholder identification and assessment questionnaire completed by 11 company managers, the survey results were ranked according to the degree of stakeholder relationship and relevance, leading to the identification of four major categories of key stakeholders.

In 2025, ACBT continued to adopt the stakeholder identification results from 2024 and identified four key stakeholder groups: customers, employees, investors, and suppliers.

ACBT has established comprehensive and effective communication channels to thoroughly understand stakeholders' concerns and specific feedback, and is committed to actively responding, reviewing, and implementing improvements accordingly.

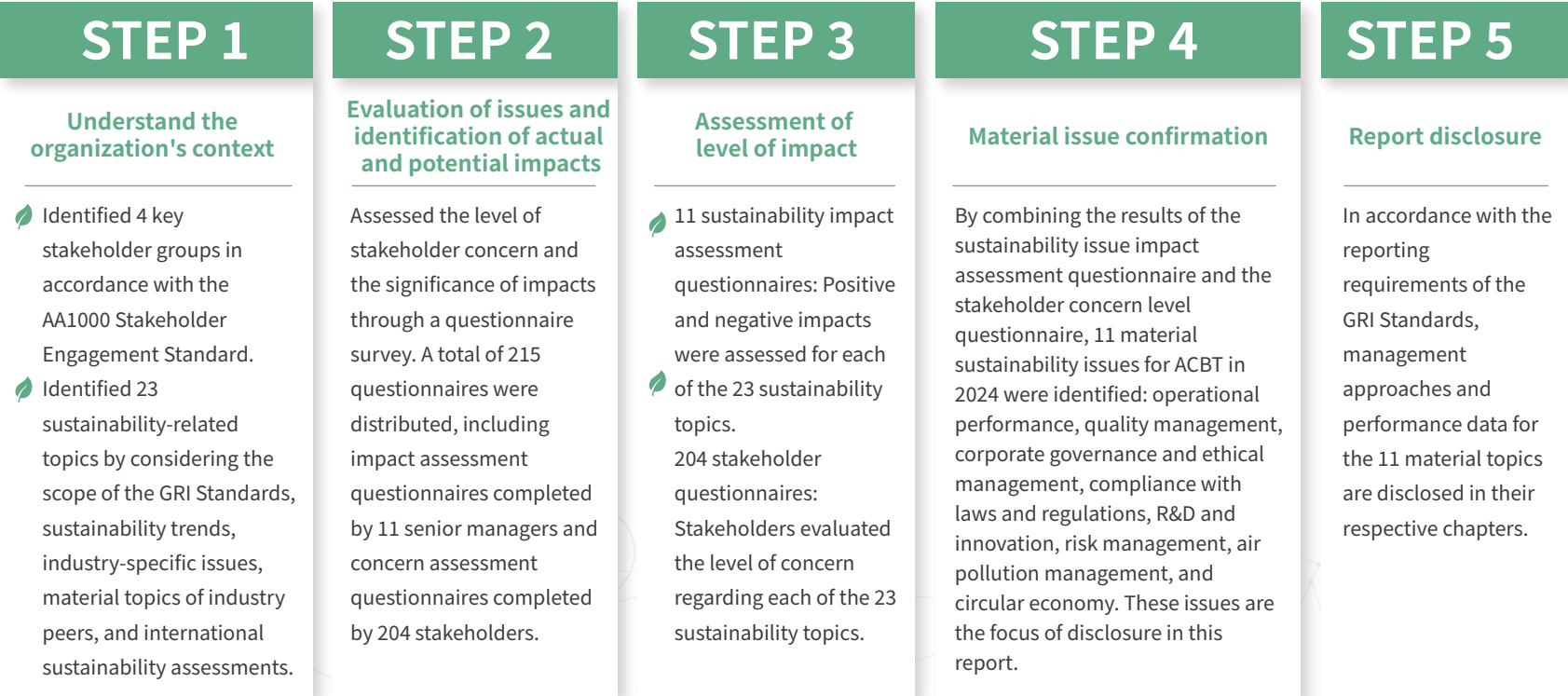
Stakeholders	Significance to ACBT	Concerns Issues	Communication Channel and Frequency	2025 Communication Performance
Customers	Customers are a key driver of the Company's growth. We are dedicated to delivering high-quality, environmentally friendly products while proactively responding to and improving upon customer needs to foster long-term partnerships.	- 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	- In the 2025 Customer Satisfaction Survey, the proportion of respondents rating their satisfaction as "Excellent" exceeded 90%. - In 2025, there were 8 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.	- Operational Performance - Human rights - Employee benefits - Occupational health and safety	From time to time : Education and training, complaint channels, corporate website, service email	- In 2025, a total of 40 training sessions were held, with 284 participants and 3,245 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.	- 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 conference, Market Observation Post System (MOPS), corporate website, service email	- One AGM was held - Invited to participate in 1 earnings conference. - Published its quarterly financial reports for 2025 and its 2024 Annual Report. - Disclosed its consolidated financial statements four times in 2025. - Issued 29 material information announcements in 2025.
Suppliers	Suppliers are critical partners in ensuring normal operations and sustainable business practices, and they provide high-quality products and services.	- 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	All of the top 20 suppliers evaluated achieved an A rating, based on the supplier assessment grading system ranging from A to D.

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1-2 Material Sustainability Topics ::::::::::

In accordance with the GRI Standards issued by the GSSB, ACBT identifies material topics to reflect its significant economic, environmental, and social impacts and respond to stakeholder concerns. In 2024, ACBT completed its material topic identification process and identified key sustainability issues based on industry trends and stakeholder expectations. In 2025, the Company conducted regular reviews through internal assessments, stakeholder engagement, and external environmental monitoring. As senior management confirmed that there were no significant changes in the Company's business model, material impacts, or key concerns, the existing 11 material topics were retained. ACBT will continue to review its material topics at least annually and report the results to the Board of Directors to ensure the relevance and value of its Sustainability Report.

Material Topic Identification Process :



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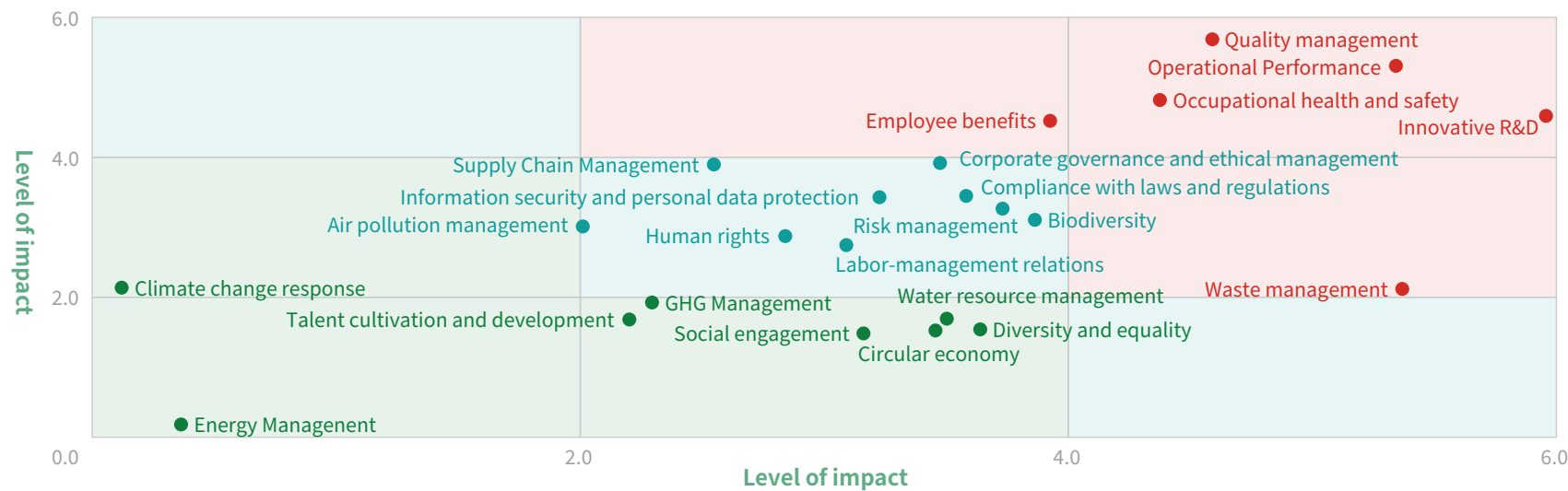
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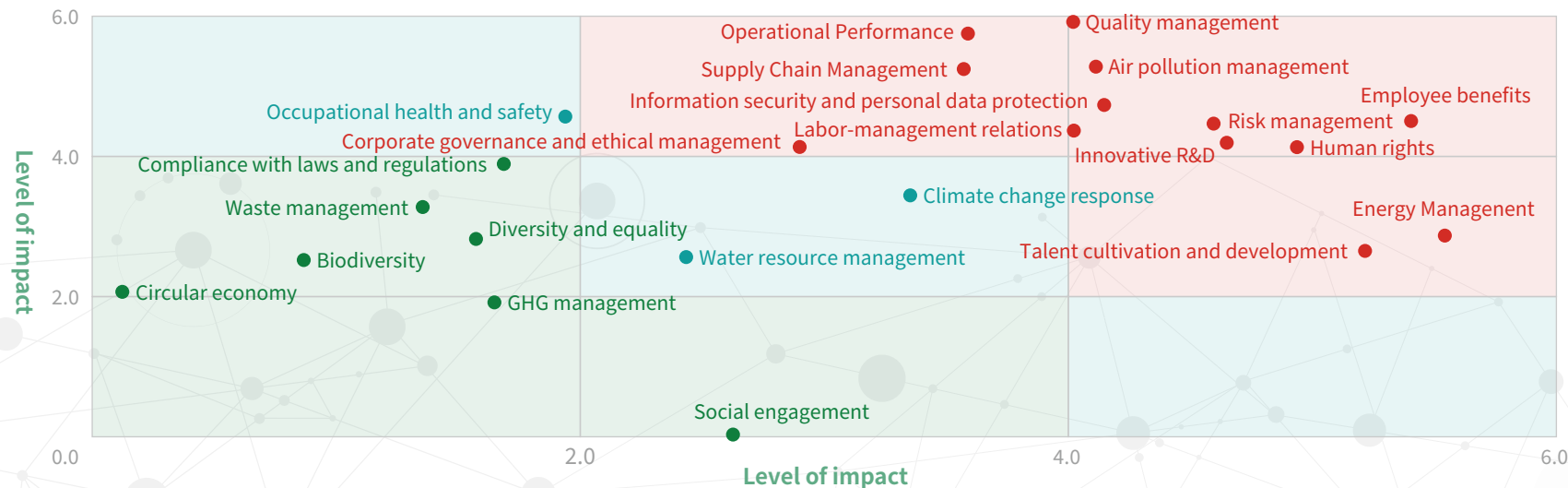
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Matrix of Material Topics with Positive Impacts



Matrix of Material Topics with Negative Impacts



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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)	▲ ▲ ■	▲ ▲ ■	▲ ▲
	Employee benefits	GRI 401 Employment	▲ ▲	● ▲ ■	▲ ▲
		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 ■

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Management Policy of Material Topics

01

Operational performance

- **Policies** Enhance Operational Performance
- **Commitment** Improve operational performance through various management policies.
- **Positive Impact** Strong business performance can strengthen ACBT's capital structure and enhance profitability. It also helps build stakeholder trust, including that of investors, suppliers, and employees, thereby reinforcing the Company's reputation and market competitiveness.
- **Negative Impact** If financial performance falls below expectations, it may reduce financial flexibility, constrain resources available for sustainability initiatives, and adversely affect employee benefits, supplier payment capabilities, and external credit ratings.

- **Actions Taken in Response**

Business Planning and Operational Strategy : ACBT establishes annual business plans and operational strategies, maintains prudent financial management, and continuously enhances operational performance to create long-term value.

Sustainability Commitments and Goal Setting : By establishing clear sustainability commitments, ACBT ensures the effective allocation of resources to advance its sustainability objectives and sustainability information management internal control system, while regularly reporting implementation progress to the Board of Directors.

- **Information on the Effectiveness of Actions Taken**

2025 Achievements :

- The Board of Directors regularly reviewed the annual business plan, operational performance, and overall business conditions, maintaining steady business growth.
- The Company continued to advance its sustainability objectives and the establishment of sustainability information management mechanisms, with implementation progress regularly reported to the Board of Directors.
- No material violations of laws or major financial risk incidents occurred.

2026 Targets :

- Achieve revenue growth of more than 15% to enhance profitability and shareholder value.
- Continue strengthening risk management and financial resilience to ensure zero major risk incidents.
- Enhance the internal control system for sustainability information management to ensure 100% accuracy in ESG information disclosure.
- Regularly report sustainability performance to the Board of Directors, achieve more than 90% of key sustainability indicator targets, and progressively reduce environmental impacts.

- **Stakeholder Engagement** Operational results are regularly disclosed through the Company's website and the Market Observation Post System (MOPS).

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02

Quality Management

- **Policies** Quality Management System to Ensure Customer Satisfaction
- **Commitment** Fully implement the quality management system and strengthen customer complaint handling and quality inspection processes.
- **Positive Impact** A robust quality management system helps ensure product safety and consistency, build customer trust and market reputation, and enhance brand value and customer loyalty.
- **Negative Impact** Quality deviations during the production process may increase operating costs, lead to customer complaints and product returns, damage the Company's reputation, and even result in legal disputes.

● Actions Taken in Response

Quality Management System : ACBT has established standard operating procedures for quality management and conducts regular internal audits and system reviews.

Customer Complaint Response and Analysis Mechanism : Customer complaints are handled by the sales department, which is responsible for investigating cases, analyzing root causes, and tracking the effectiveness of corrective actions.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- Achieved a 100% completion rate for internal audits of the quality management system.
- Achieved a 100% closure rate for customer complaint cases.
- Recorded zero major product quality incidents.
- Maintained customer satisfaction above 95%.
- Achieved a completion rate of over 95% for corrective actions related to customer complaints.

2026 Targets :

- Maintain a 100% completion rate for internal audits of the quality management system.
- Reduce the average customer complaint handling time by 10% compared with 2025.
- Increase customer satisfaction to above 97%.
- Reduce the customer complaint rate by 5% compared with 2025.
- Maintain zero major product quality incidents.

● Stakeholder Engagement

A customer service hotline is available on ACBT's official website as a channel for receiving and handling customer complaints.

03

Corporate governance and ethical management

- **Policies** Implement ethical management and strengthen corporate governance.
- **Commitment** Establish anti-corruption and fair competition policies and promote a culture of business integrity.
- **Positive Impact** A sound corporate governance framework and a culture of business integrity help strengthen checks and balances and accountability between the Board of Directors and management, enhance the transparency and efficiency of decision-making, reduce operational risks, and reinforce the Company's image and brand reputation.

- **Negative Impact** If the corporate governance structure is unclear or oversight mechanisms are weak, it may lead to internal fraud, poor decision-making, or misallocation of resources, thereby affecting business performance. It may also result in the loss of business partners and a decline in market confidence.

● Actions Taken in Response

Promotion of Business Integrity Policies : Strengthen awareness and communication regarding anti-corruption and fair competition practices.

Whistleblowing and Protection Mechanism : Establish internal and external whistleblowing channels, including dedicated reporting mailboxes, to allow anonymous reporting of any conduct that violates applicable laws, regulations, or Company policies.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- Achieved a 100% completion rate for business integrity and anti-corruption training.
- Established and officially announced whistleblowing channels.
- Recorded zero incidents of corruption, bribery, or violations of fair competition laws and regulations.

2026 Targets :

- Maintain a 100% completion rate for business integrity and anti-corruption training.
- Maintain zero incidents of corruption, bribery, and major violations of business ethics.
- Continuously review and enhance the whistleblowing and protection mechanism to ensure that more than 90% of employees are aware of the Company's reporting channels and related procedures.

● Stakeholder Engagement

1. At the Annual General Meeting, ACBT presents its overall operating performance and future outlook to shareholders.
2. Through earnings conference, ACBT provides investors with an overview of its business operations and profitability.

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04

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
- Positive Impact** Proactive compliance with applicable laws and regulations effectively reduces legal risks and administrative penalties, enhances the legitimacy and credibility of ACBT's operations, and strengthens its cooperative relationships with government authorities, customers, and suppliers.
- Negative Impact** If regulatory changes are not addressed in a timely manner or compliance management mechanisms are inadequate, ACBT may face administrative penalties, operational suspensions, or contractual breaches, which could adversely affect capital market evaluations and ESG ratings.
- Actions Taken in Response**

Training and internal communication : ACBT regularly conducts compliance training and awareness programs covering topics such as environmental regulations, occupational health and safety, anti-corruption, and trade compliance.
- Information on the Effectiveness of Actions Taken**

2025 Achievements :

 - Achieved a 100% completion rate for regulatory compliance-related training programs.
 - Conducted more than three compliance training and awareness sessions throughout the year.
 - Recorded no material violations of laws or regulations.
 - Incurred no material fines or penalties imposed by competent authorities for regulatory violations.

2026 Targets :

 - Maintain a 100% completion rate for regulatory compliance training.
 - Conduct no fewer than five regulatory compliance training and awareness programs throughout the year.
 - Achieve an average of more than four hours of regulatory compliance training per employee.
 - Maintain zero material violations of laws and regulations and zero material penalty cases.
- Stakeholder Engagement** Regularly conducts regulatory compliance training to enhance employees' knowledge and awareness of applicable laws and regulations.

05

R&D and Innovation

- Policies** Enhance resource utilization and reduce environmental pollution.
- Commitment** Invest in R&D resources to strengthen microbial applications and innovation.
- Positive Impact** Proactive investment in research and technological innovation helps improve resource efficiency, reduce environmental impacts, promote the development of sustainable products, and address customers' ESG expectations.
- Negative Impact** If R&D efforts are not aligned with market demand, products may fail to achieve commercialization, resulting in inefficient resource utilization and investment losses.
- Actions Taken in Response**

Promoting External Collaboration : ACBT collaborates with universities and research institutions on technology transfer, microbial strain selection, and biomaterial evaluation to enhance the depth and effectiveness of its R&D efforts.

Advancing Sustainability-Oriented R&D : ESG objectives, such as the application of microorganisms and the reduction of soil pollution, are incorporated into the evaluation process for new product development.
- Information on the Effectiveness of Actions Taken**

2025 Achievements :

 - Completed at least three microbial strain screening and application evaluation projects.
 - Invested more than MYR 1 million in research and development.
 - Launched at least two new products or formulations with sustainability benefits.
 - Completed at least three validation tests related to product carbon reduction, soil health improvement, or fertilizer efficiency enhancement.

2026 Targets :

 - Complete at least four evaluations of new microbial strains or biomaterials.
 - Increase R&D investment by 50% compared with 2025.
 - Launch at least three new products or technologies with ESG benefits.
 - Ensure that 100% of new product development projects incorporate environmental and sustainability impact assessments during the development stage.
- Stakeholder Engagement** Collaborates with R&D partners and academic institutions to continuously address customer demand for environmentally friendly and low-carbon products.

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06

Risk Management

- **Policies** Enhance Risk Identification and Reduce Operational Risks
- **Commitment** Conduct annual risk assessments and follow-up reviews, integrating the results into operational decision-making and internal audit processes.
- **Positive Impact** A systematic risk management approach enables ACBT to identify potential threats at an early stage, enhance operational resilience, improve crisis response capabilities, and support better decision-making.
- **Negative Impact** If risk assessment and control mechanisms are inadequate, ACBT may be unable to respond effectively to unexpected events, potentially resulting in financial losses, regulatory non-compliance, or operational disruptions.

● Actions Taken in Response

Annual Risk Identification and Assessment Process : Each year, department managers complete risk assessment checklists covering risk descriptions, impact levels, and existing control measures.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- Completed risk identification and assessment through audit activities and discussions with process owners regarding operational processes.
- Incorporated emerging risks and sustainability-related risks into the risk-based audit approach to strengthen the risk management mechanism.
- Improved risk response measures and the internal control system through audit suggestions.
- Enhanced audit planning and audit procedures to strengthen the identification and monitoring of operational and governance-related risks.

2026 Targets :

- Establish and strengthen the risk identification and assessment process through more comprehensive documentation and regular communication with process owners.
- Continue enhancing the risk-based auditing mechanism, with increased focus on emerging risks such as ESG, information security, supply chain disruptions, and climate change.
- Improve cross-functional communication on key risks and strengthen risk awareness to foster a proactive risk management culture.

● Stakeholder Engagement

ACBT systematically collects and identifies potential risks across all aspects of its operations through ongoing communication with department managers and senior management.

07

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
- **Positive Impact** Effective management of process emissions can enhance operational safety and workplace environmental quality while ensuring compliance with regulatory requirements and reducing the risk of penalties. It also helps protect the health of surrounding communities and environmental quality, thereby strengthening stakeholder trust and enhancing ACBT's corporate image.

- **Negative Impact** If process emissions and particulate matter are not properly controlled, they may adversely affect the health of nearby residents, agricultural crops, and the environment, potentially leading to community opposition, regulatory inspections, or penalties.

● Actions Taken in Response

Regular Training Programs : ACBT regularly conducts training on environmental regulations and process emission control to enhance frontline employees' awareness of air pollution issues and their emergency response capabilities.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- Achieved a 100% completion rate for training related to environmental regulations and air pollution prevention and control.
- Conducted at least one training course on environmental management and air pollution control during the year.
- Recorded zero air pollution incidents caused by operational errors.

2026 Targets :

- Maintain a 100% completion rate for training on environmental regulations and air pollution prevention and control.
- Conduct at least three training courses on environmental management and air pollution prevention and control during the year.
- Maintain zero air pollution incidents caused by human error.

● Stakeholder Engagement

ACBT strengthens employees' air quality management capabilities through regular training on environmental regulations and emission control practices.

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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.
- **Positive Impact** Implementing a circular economy can effectively improve resource utilization efficiency, reduce raw material consumption and waste management costs, help create green revenue streams, and align with global sustainability trends, while attracting ESG-focused investment and collaboration opportunities.
- **Negative Impact** The implementation of circular economy practices may require additional investments in facilities, workforce, and technological development during the initial stages. If the expected benefits are not achieved, it may increase operational burdens or financial risks and potentially affect product safety and customer confidence.

● Actions Taken in Response

Expanding Agricultural Organic Waste Recycling : Increase the number of palm oil mill suppliers providing agricultural organic waste, such as palm kernel shells and spent coffee grounds, for recycling and reuse.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- Add at least three new suppliers of agricultural organic waste.
- Recycled more than 30,000 metric tons of organic waste.
- Achieved an organic waste utilization rate of over 100% in the raw materials used for organic fertilizer production.
- Maintained a waste recycling and reuse rate of over 95%.
- Reduced more than 30,000 metric tons of waste requiring landfill disposal or incineration through raw material recycling and reuse.

2026 Targets :

- Add at least five new suppliers of agricultural organic waste on a cumulative basis.
- Increase the total volume of organic waste recycled by 10% compared with 2025.
- Maintain the proportion of organic waste used as raw materials at over 100%.
- Maintain a waste recycling and reuse rate of over 95%.
- Achieve an estimated 10% reduction in greenhouse gas (CO₂e) emissions compared with 2025.

● Stakeholder Engagement

Expanding agricultural organic waste recycling programs by actively engaging and collaborating with palm oil mills to expand the collection and recycling of agricultural organic waste.

09

Human rights

- **Policies** The Company adheres to internationally recognized human rights principles and standards, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the conventions of the International Labor Organization (ILO).
- **Commitment** ACBT is committed to safeguarding labor rights and human rights, prohibiting discrimination and forced labor, and fostering a people-oriented corporate culture.
- **Positive Impact** Respecting human rights and ensuring labor protection foster a diverse and inclusive workplace, enhance employees' sense of belonging and organizational cohesion, and contribute to talent retention and workforce productivity.
- **Negative Impact** Failure to adequately protect human rights may result in issues such as discrimination, harassment, forced labor, and excessive working hours, potentially leading to labor disputes, negative media exposure, and legal liabilities.

● Actions Taken in Response

Human Rights Policy Development : Establish and implement a human rights policy that explicitly prohibits all forms of discrimination, harassment, child labor, and forced labor, while safeguarding employees' rights to work, freedom of association, and fair working hours and leave arrangements.

Grievance and Protection Mechanisms : Establish anonymous human rights grievance channels (e.g., suggestion boxes and dedicated email addresses), provide Chinese, English, or multilingual support, and ensure equal access to grievance mechanisms for employees of different nationalities.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- 100% of employee age verification and employment documentation reviews were completed during the recruitment process.
- No cases of child labor or forced labor were identified.

2026 Targets :

- Ensure that 80% of managers and supervisors complete advanced training on human rights, workplace harassment prevention, and grievance handling.
- Complete investigations for 100% of human rights grievance cases within 30 days of receipt.
- Maintain zero major human rights incidents, including discrimination, harassment, child labor, and forced labor.

● Stakeholder Engagement

Human rights concepts are incorporated into new employee orientation programs to ensure that employees understand and align with the Company's human rights principles and commitments.

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Employee Benefits

- **Policies** Enhance employee benefits programs to strengthen talent retention and support long-term workforce stability.
- **Commitment** By providing a diverse range of employee benefits and welfare programs, the Company enhances employee well-being and satisfaction while fostering a supportive and inclusive workplace.
- **Positive Impact** A robust employee benefits program strengthens employee engagement and loyalty, reduces turnover, and enhances employee satisfaction. This, in turn, supports organizational productivity, while strengthening the Company's corporate image and employer brand.
- **Negative Impact** If employee benefits are not aligned with industry standards or lack adequate employee care and support mechanisms, the Company may face increased employee turnover, lower workforce morale, and potential labor disputes, which could adversely affect its operations and corporate reputation.

- **Actions Taken in Response**

Medical Insurance and Healthcare Support : Provide employees and their dependents with medical coverage for hospitalization, including accommodation, surgical procedures, and related healthcare expenses.

Enhanced Leave Benefits : Offer leave benefits that exceed statutory requirements. In addition to legally mandated public holidays, employees are granted three additional days of paid leave and one day of paid health examination leave.

Education Subsidies : Provide financial support for employees' continuing education and professional development to encourage lifelong learning and enhance job-related expertise.

- **Information on the Effectiveness of Actions Taken**

2025 Achievements :

- 100% employee medical insurance coverage was achieved.
- 100% dependent healthcare coverage was provided for eligible employee family members.
- 100% utilization coverage of paid health examination leave was achieved.
- Applications for education and professional development subsidies increased by 10% compared to 2024.
- The average employee training hours exceeded 10 hours per employee.
- Overall employee satisfaction exceeded 85%.

2026 Targets :

- Upgrade the outpatient healthcare management system to a mobile application platform, providing cashless payment options and expanded coverage of contracted clinics to enhance the healthcare experience for employees and their dependents.
- Achieve a health examination leave utilization rate of over 80%.
- Maintain an average of more than 20 training hours per employee.
- Increase applications for education subsidies by 10% compared to 2025.
- Improve overall employee satisfaction to above 90%.
- Maintain employee turnover below 8%.

- **Stakeholder Engagement**

Establish a comprehensive and inclusive employee benefits program and ensure that all employees are fully informed of and have access to information regarding the Company's benefits and welfare offerings.

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Occupational Health and Safety

- **Policies** Establish a safe and healthy working environment to prevent occupational injuries and illnesses, while safeguarding the well-being of all employees.
- **Commitment** Conduct regular employee training programs and workplace safety inspections to strengthen safety awareness, identify potential hazards, and maintain a safe and healthy working environment.
- **Positive Impact** A robust occupational health and safety management system helps prevent workplace accidents and occupational injuries, safeguards employees' health and well-being, strengthens employee trust and sense of belonging, and ultimately enhances productivity and operational stability.

- **Negative Impact** If occupational health and safety systems are inadequate or employee training is insufficient, workplace accidents, injuries, and fatalities may occur, potentially resulting in operational disruptions, increased legal liabilities, and heightened regulatory scrutiny.

● Actions Taken in Response

Workplace Safety Monitoring : Engage qualified external organizations to conduct regular workplace noise and air quality assessments to ensure compliance with occupational health and safety requirements.

Safe Work Practices and Training : Provide mandatory safety briefings prior to site entry and conduct regular occupational health and safety training programs to strengthen employees' safety awareness and safe working practices.

● Information on the Effectiveness of Actions Taken

2025 Achievements :

- 100% completion rate of external workplace safety inspections.
- 100% compliance rate for workplace noise and air quality monitoring.
- 100% completion rate of occupational health and safety training.
- 100% coverage of safety orientation programs for new employees and contractors.
- The occupational injury rate decreased compared to 2024.
- Zero major occupational health and safety incidents were recorded.

2026 Targets :

- Conduct at least two external workplace safety inspections annually and achieve a 100% completion rate.
- Maintain 100% compliance with regulatory standards for workplace noise, dust, and air quality.
- Maintain a 100% completion rate for occupational health and safety training.
- Achieve 100% retraining coverage for employees engaged in high-risk operations.
- Reduce the Lost Time Injury Frequency Rate (LTIFR) by 10% compared to 2025.
- Maintain zero major occupational health and safety incidents.

● Stakeholder Engagement

Comply with applicable occupational health and safety regulations, promote a strong safety culture throughout the organization, and foster a safe, healthy, and secure working environment for all employees.





2 Sustainable Governance and Product Responsibility

2-1 Operating Performance

2-2 Sustainable Governance and Ethical Management

2-3 Risk Management

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2-1 Operating Performance ::::::::::

The productivity of Malaysia's oil palm industry has continued to improve over the years, while both production volumes and market prices have remained relatively stable, reflecting a mature industry with a balanced supply-demand dynamic. Following a period of market price correction, ACBT has gradually restored operational stability. Through its long-term focus on technological advancement, the maintenance of strong customer relationships, and the simultaneous expansion into new markets, the Company has strengthened its market position. As ESG considerations become increasingly embedded throughout industry value chains, ACBT has leveraged sustainable agriculture as its core foundation while expanding into the health industry, generating strong momentum for overall business growth.

In 2025, supported by recovering market demand and the gradual realization of its regional expansion strategy, ACBT recorded revenue growth. This performance was primarily driven by a competitive pricing advantage in the second half of the year, which enabled the Company to secure a greater number of project tenders in the Malaysian market compared to previous years, thereby enhancing sales performance. At the same time, product demand at the Indonesian facility increased significantly due to supportive local policies and favorable climate-related factors, leading to substantial growth in sales volumes.

Profitability also improved during the year. Benefiting from the decline in prices of major fertilizer raw materials in late 2024 and early 2025, ACBT accumulated a larger inventory of lower-cost materials during the first half of the year. As market prices recovered in the second half, the Company was able to effectively utilize these inventories, resulting in a further improvement in gross profit margins.

Meanwhile, with the completion and commencement of operations at the Indonesian plant (PTACB), the Company's organizational scale continued to expand. Combined with adjustments to overall compensation levels, operating expenses increased compared with the previous year. Nevertheless, these investments provide a critical foundation for supporting future business growth and regional expansion. Regardless of changes in the external economic environment, ACBT remains committed to its core principle of prudent and sustainable development. The Company continues to deepen its market presence and optimize its product portfolio to enhance overall competitiveness and achieve long-term, stable growth. In 2025, ACBT reported consolidated revenue of NT\$2,949 million. A summary of the Company's consolidated financial performance for the past three years is presented below.



Consolidated Financial Information

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Item	2023	2024	2025
Operating revenue	2,828	2,459	2,949
Non-operating income (expenses)	68	97	0.783
Direct economic value generated(A)	2,896	2,556	2,950
Operating costs	2,239	1,790	2,120
Employees salary and benefits	230	248	286
Distribution of dividends to shareholders	160	64	32
Payment of government taxes (Note 1)	131	67	71
Social participation and investment (Note 2)	—	—	—
Distribution of economic value (B)	2,760	2,169	2,509
Economic value retained (A-B)	136	387	441
Net income (loss) before income tax	258	253	297
Net income (loss) after income tax	139	129	153
Retained earnings	1,344	1,410	1,499

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.

2-2 Sustainable Governance and Ethical Management :::::::::::

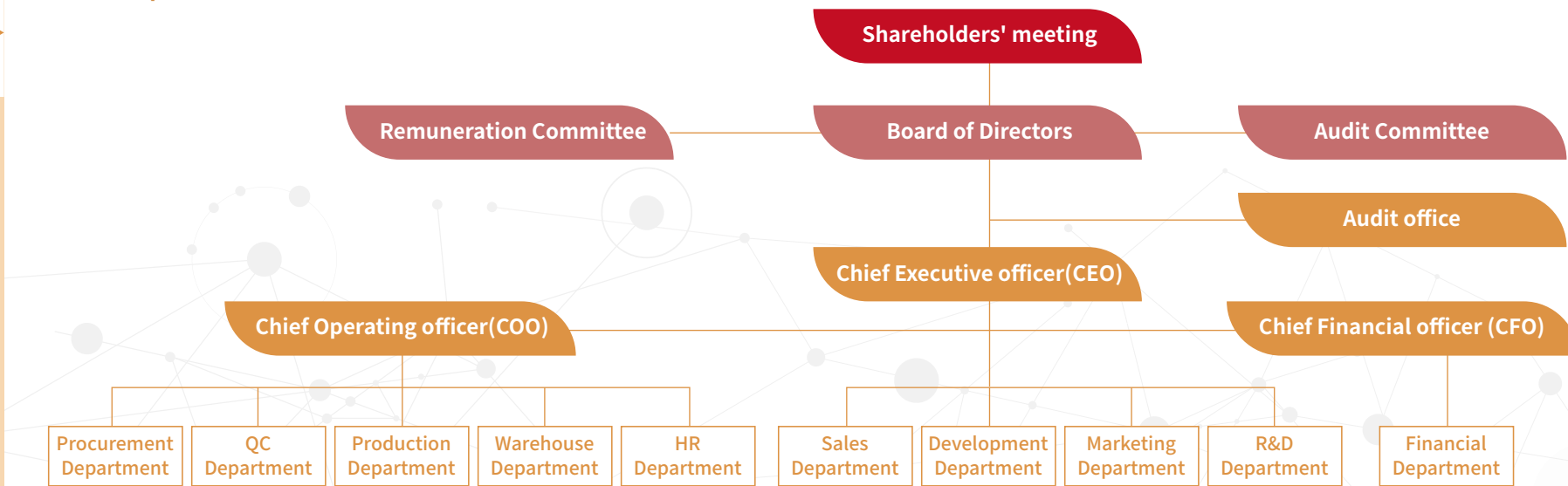
2-2-1 Sustainable Governance Organizational Structure

The Board of Directors serves as the highest governing body of ACBT and is responsible for establishing and approving the Company's vision, core values, and sustainable development strategy, while overseeing the formulation and implementation of ESG-related objectives. Senior management is responsible for executing policies approved by the Board, developing specific action plans in alignment with the Company's business strategy and sustainability goals, and regularly reporting operational performance and ESG achievements to the Board.

To strengthen the promotion and management of sustainability initiatives, the Company formally implemented its sustainability management mechanism in 2025 in accordance with the Sustainability Information Management Procedures. The Chief Financial Officer serves as the Chairperson of the Sustainability Task Force and is responsible for coordinating cross-functional communication, advancing sustainability policies, overseeing data collection and consolidation, and managing the preparation of the sustainability report. The Sustainability Task Force convenes at least once annually and reports its sustainability performance and progress to the Board of Directors at least once a year, enabling the Board to effectively monitor material issues, ESG performance, and the implementation status of related management measures.

Through a governance structure comprising Board oversight, executive management leadership, and cross-functional collaboration by the Sustainability Task Force, ACBT integrates sustainability considerations into its day-to-day operations, encompassing corporate governance, environmental management, and social responsibility. The Company continuously reviews and refines its sustainability management practices in response to regulatory requirements, industry trends, and stakeholder expectations, thereby supporting its long-term sustainable development objectives.

Corporate Governance Framework



Board Diversity and Composition

As of 2025, four of the Company's nine directors are women, representing 44.44% of the Board, demonstrating ACBT's commitment to gender equality and the promotion of diversity and inclusion. Going forward, the Company will continue to implement its Board Diversity Policy by considering factors such as gender, age, nationality, professional expertise, and industry experience when planning Board composition. Through these efforts, ACBT aims to further enhance the diversity and resilience of its governance structure, strengthen the foundation of sustainable governance, and support the creation of long-term corporate value.

Members of ACBT's Board possess extensive experience and professional expertise, with strong capabilities in areas including finance, legal affairs, environmental science, and social responsibility. Several directors also hold significant external positions and commitments, including board memberships at other companies and appointments to industry associations and professional organizations.

The Company has not designated specific Board seats for stakeholder representatives. However, the Board comprises directors with diverse professional backgrounds in business management, finance and accounting, legal affairs, risk management, corporate governance, and sustainable development. Through the operation of the Board and its functional committees, the Company incorporates the interests and expectations of shareholders, employees, customers, suppliers, local communities, and other stakeholders into major decision-making and oversight processes.

ACBT values diversity and inclusion as essential elements of effective governance and seeks to ensure that Board decisions reflect a broad range of perspectives and viewpoints, enabling responsive, balanced, and well-informed decision-making.

Members of the Board of Directors

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

Note 1 : ACBT completed a full re-election of its nine directors at the 2025 Annual General Meeting of Shareholders. The term of office for all directors is three years.

Note 2 : Information on the composition of the Board of Directors is disclosed in the Company's Annual Report and on its corporate website, including directors' educational and professional backgrounds, independence status, and the implementation of Board diversity practices. In addition, information on the Company's top ten shareholders is disclosed in the Annual Report and on the Market Observation Post System (MOPS) in accordance with regulatory requirements. Changes in shareholdings of Company insiders, including Board members and senior executives, are reported monthly.

Note 3 : As of 2025, the age distribution of ACBT's governing body members was as follows: 33.33% aged 41–50, 44.45% aged 51–60, and 22.22% aged 61–70.

Note 4 : Independent Director Yang Yung-Cheng has served as an independent director for more than three consecutive terms. His continued appointment reflects his professional expertise in accounting, extensive auditing experience, and deep understanding of the Company's operations. He performs his duties with independence and objectivity, providing valuable guidance and effective oversight to the Board.

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Operations of the Board of Directors and Functional Committees

ACBT's Board of Directors comprises nine directors with extensive business management, professional, and academic experience. Of the nine directors, four serve as independent directors. To strengthen corporate governance, the Company has established two functional committees: the Audit Committee and the Remuneration Committee.

The Audit Committee, consisting of four members, assists the Board in fulfilling its oversight responsibilities by reviewing the quality and integrity of the Company's accounting practices, audit activities, financial reporting processes, and internal control systems. The Remuneration Committee, composed of three members, supports the Board in formulating and evaluating the Company's overall compensation and benefits policies, as well as the remuneration of directors and senior management. The Board of Directors and Audit Committee convene at least once every quarter, while the Remuneration Committee meets at least twice annually.

For significant material matters, management proactively communicates with the Board through presentations, written reports, and other formal channels, enabling the Board to provide strategic guidance and effective oversight. In 2025, key material matters reported to the Board included organizational changes, regulatory compliance, and sustainability-related policy developments. These reporting mechanisms ensure that the highest governance body remains fully informed of operational risks and strategic priorities. During 2025, a total of five key material matters were reported to the Board.

Board of Directors

Percentage of Independent Directors :
44%

As the Company's highest governing body, the Board of Directors is responsible for establishing strategic policies and objectives for the Company's business operations and providing overall direction and oversight of corporate management.

2025 Operational Performance

Number of Meetings Held : 7 times

Actual Attendance Rate : 100%

Audit Committee

Percentage of Independent Directors :
100%

Enhance Board effectiveness by assisting the Board in overseeing matters related to the external auditor, financial reporting, internal control systems, and regulatory compliance.

2025 Operational Performance

Number of Meetings Held : 7 times

Actual Attendance Rate : 100%

Remuneration Committee

Percentage of Independent Directors :
100%

The Remuneration Committee is responsible for establishing the Company's compensation, incentive, and remuneration policies, systems, standards, and structures for directors, executives, and employees, and for regularly evaluating the alignment between compensation and performance outcomes.

2025 Operational Performance

Number of Meetings Held : 3 times

Actual Attendance Rate : 100%

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Director Nomination and Selection Process

In accordance with the Company Act and applicable regulations, ACBT has adopted a candidate nomination system for the election of directors, as stipulated in its Articles of Incorporation. All director candidates are subject to careful review and election by shareholders at the shareholders' meeting, ensuring that shareholders' views are fully reflected and their rights and interests are protected.

In the director selection process, ACBT follows its Corporate Governance Best Practice Principles and Article 192-1 of the Company Act. Taking into consideration both diversity and independence, the Board of Directors nominates qualified candidates and conducts a thorough assessment of each nominee's qualifications, integrity, professional competence, and potential disqualifications under Article 30 of the Company Act. This process helps ensure that nominees possess the expertise required to support the Company's business development and are free from conflicts of interest.

With respect to professional qualifications, particular emphasis is placed on candidates' industry knowledge and practical experience relevant to ACBT's core business operations. Candidates are also expected to contribute effectively to risk identification, risk management, and strategic decision-making, thereby enhancing the Board's overall governance capabilities and organizational resilience, while supporting the Company's operational stability and long-term sustainable growth.

To maintain Board independence and governance quality, independent directors account for at least one-third of the Board's membership. In addition, in accordance with corporate governance principles, directors may not have spousal relationships or familial relationships within the second degree of kinship with one another, ensuring the objectivity, impartiality, and integrity of the Board's decision-making process.

Director Training

ACBT arranges annual training programs for its directors to enhance the Board's knowledge of sustainable governance and strengthen management's ability to address emerging risks and challenges. In 2025, the Board of Directors completed a total of 97 training hours, with each director receiving more than 10 hours of training on average. Detailed information regarding directors' training activities can be found on pages 39-40 of ACBT's 2025 Annual Report. During the reporting year, members of the Board of Directors participated in the following sustainability-related training programs:

Training Date	Organizer	Course / Forum Title	Training Hours
2025/08/26	Taiwan Corporate Governance Association	Corporate Governance in Group Companies	3
2025/10/15	Taiwan Stock Exchange Corporation (TWSE)	IR & Engagement Trends: ESG and Sustainable Investment Forum	3
2025/10/16	Financial Supervisory Commission	The 15th Taipei Corporate Governance Forum	6
2025/10/23	Corporate operating and Sustainable Association	AI+ESG : Essential Strategies for Corporate Innovation and Sustainable Transformation	3
2025/11/06	Taiwan Corporate Governance Association	Financial Cybersecurity in an Era of Transformation : Risk Governance Perspectives Driven by Emerging Trends	3
2025/11/13	Taiwan Corporate Governance Association	Corporate Climate Governance and Practical Implementation of TCFD Disclosures	3

Board Performance Evaluation

To strengthen its corporate governance framework and continuously enhance Board effectiveness, ACBT adopted the Board Performance Evaluation Policy following Board approval in June 2020. The policy stipulates that Board performance evaluations shall be conducted annually as a key mechanism for optimizing Board functions and improving governance quality.

The scope of the evaluation covers the Board of Directors as a whole, individual directors, and functional committees, including the Audit Committee and Remuneration Committee. Evaluations are conducted through self-assessments, peer assessments, or other appropriate methods. A standardized questionnaire is used as the primary evaluation tool and is periodically reviewed and updated to reflect the Board's actual operating practices, ensuring the relevance and effectiveness of the evaluation process.

In 2025, the results of the overall performance evaluation indicated that the Board, individual directors, and functional committees met the established evaluation criteria. A consolidated performance evaluation report was prepared and presented to the Board of Directors on March 12, 2026.

Looking ahead, ACBT plans to incorporate performance indicators related to the Board's oversight of economic, environmental, and social impacts into its evaluation framework, further strengthening the integration of sustainability considerations into corporate governance and Board effectiveness assessments.

Board Performance
Evaluation

The Board performance evaluation covers the following five key dimensions :

- 1. Participation in the Company's Operations
- 2. Enhancement of Board Decision-Making Quality
- 3. Board Composition and Structure
- 4. Director Nomination and Continuing Education
- 5. Internal Control

Evaluation Results

The questionnaire results indicated that all directors considered the Company's performance across the five evaluation dimensions to be satisfactory. The Board of Directors effectively fulfilled its responsibilities in providing strategic guidance and oversight of the Company's business operations and risk management throughout 2025, demonstrating sound governance and effective overall Board performance.

Individual Director
Self-Assessment

The Individual Director Self-Assessment covers the following six key dimensions :

- 1. Understanding of the Company's Objectives and Mission
- 2. Awareness of Directors' Roles and Responsibilities
- 3. Participation in the Company's Operations
- 4. Internal Relationship Management and Communication
- 5. Professional Competence and Continuing Education
- 6. Internal Control

Evaluation Results

All directors provided positive self-assessment results, indicating that the Board effectively fulfilled its management, guidance, and oversight responsibilities across all six evaluation dimensions and demonstrated strong overall governance performance.

Functional
Committee
Self-Assessment

The Functional Committee Performance Evaluation covers the following five key dimensions :

- 1. Participation in the Company's Operations
- 2. Understanding of Functional Committee Roles and Responsibilities
- 3. Enhancement of Functional Committee Decision-Making Quality
- 4. Functional Committee Composition and Member Selection
- 5. Internal Control

Evaluation Results

Based on the self-assessment results, all functional committees demonstrated strong performance across the evaluation criteria. The committees operated effectively throughout the year and successfully enhanced the Board's oversight and governance functions, contributing to the overall effectiveness of corporate governance.

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Board and Executive Compensation Policy

Information regarding the remuneration of ACBT's highest governance body, namely the Board of Directors, and its executives, is disclosed annually in the Company's Annual Report and made available to shareholders and other stakeholders in accordance with applicable regulations. Compensation levels are primarily determined with reference to the Salary, Benefits and Other Compensation Survey Report published by the Federation of Malaysian Manufacturers (FMM) and the Malaysian Employers Federation (MEF), while also taking into consideration the responsibilities of directors and executives, their contributions to the Company, and the Company's overall financial performance.

The Remuneration Committee is responsible for establishing and periodically reviewing the performance evaluation framework, remuneration policies, systems, standards, and compensation structure for directors and executives. The Committee does not engage external compensation consultants. In assessing compensation, the Committee considers industry benchmarking data, individual performance, the Company's operating results, oversight and performance related to sustainable development initiatives, and potential future risks. This approach ensures that remuneration arrangements do not incentivize directors or executives to pursue short-term gains at the expense of the Company's long-term interests or risk tolerance.

The proportion and timing of short-term performance bonuses and variable compensation paid to directors and senior executives are also evaluated and determined based on industry practices and the nature of the Company's business operations.

Under the Company's director's compensation policy, when pre-tax profits are generated during the fiscal year, a prescribed percentage of earnings, as stipulated in the Articles of Incorporation, is allocated as employee compensation and director remuneration, subject to review by the Remuneration Committee prior to distribution. In 2025, ACBT allocated 3% and 25% of pre-tax net profit, respectively, for employee compensation and director remuneration. Apart from remuneration required by law and the foregoing arrangements, the Company has not established any additional compensation mechanisms for directors beyond fixed and variable compensation, including sign-on or recruitment bonuses, severance payments, clawback provisions, or retirement benefit programs.

ACBT also values stakeholder engagement and provides stakeholders with opportunities to express their views on the Company's compensation system through channels such as the Annual General Meeting of Shareholders. Recommendations and feedback are periodically reviewed by the Remuneration Committee and considered when evaluating future compensation policies and adjustments. During the 2025 Annual General Meeting, no shareholder inquiries or concerns were raised regarding director or employee compensation, as documented in the meeting minutes, reflecting the Company's commitment to transparent disclosure and responsiveness to stakeholder perspectives.



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Director Conflict of Interest Management Mechanism

ACBT has established conflict of interest prevention requirements in its Code of Ethical Conduct, Corporate Governance Best Practice Principles, and related internal control systems. Directors, executives, and employees are required to perform their duties with integrity and avoid situations where personal interests may conflict with those of the Company. Under the Company's Rules of Procedure for Board Meetings and Audit Committee Charter, directors who have an interest in any agenda item that may conflict with the Company's interests must disclose the conflict and abstain from discussion and voting. They may not exercise voting rights on behalf of other directors, ensuring objective and impartial decision-making. To enhance transparency, Board members are required to regularly disclose their positions in other companies, significant relationships or cross-shareholdings with suppliers and other stakeholders, and relevant information concerning controlling shareholders. A designated department reviews and verifies these disclosures, which are confirmed by directors through signed declarations.

The Chairman of the Board currently also serves as Chief Executive Officer, reflecting his extensive industry expertise, customer relationships, and operational experience. To strengthen governance oversight, the Company increased the number of independent directors during the 2022 Board re-election, resulting in an independent director ratio that exceeds regulatory requirements.

All material related-party transactions are reviewed by the Audit Committee and submitted to the Board for approval to ensure that transaction terms are fair, decision-making procedures are appropriate, and information is disclosed transparently. Relevant related-party information, including transaction details and outstanding balances, is disclosed in the Annual Report and financial statements in accordance with applicable regulations.

All directors participate annually in training programs covering economic, environmental, and social topics to strengthen their governance capabilities and conflict of interest awareness. The Company also regularly discloses information related to corporate governance and conflict of interest management through its Annual Reports, financial statements, and other public disclosure channels to enhance transparency and safeguard stakeholder interests.



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2-2-2 Ethical Management

Anti-corruption, ethical business conduct, and the promotion of ethical values are fundamental to ACBT's corporate culture and core values. In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Company has established its Procedures for Ethical Management and Guidelines for Conduct (available on the Company website: <https://allcosmos.com/zh-tw/>), which serve as the code of conduct for all employees and business partners and provide a framework for preventing unethical behavior.

Directors, executives, employees, and persons with substantial control over the Company are prohibited from directly or indirectly offering, promising, requesting, or accepting any improper benefits, or engaging in conduct that violates integrity, laws, or fiduciary duties. These requirements are intended to safeguard the Company's interests and reputation while fostering a culture of ethical business conduct. In 2025, all directors and executives signed declarations affirming their commitment to the Company's ethical management policy.

The Board has also adopted an Anti-Unethical Conduct Prevention Program, which includes a risk assessment mechanism to regularly identify and evaluate business activities with elevated integrity-related risks. The program incorporates preventive measures covering unethical conduct as defined under the applicable ethical management guidelines. Designated personnel periodically review related policies and internal control systems to ensure their effectiveness and strengthen preventive measures.

While ACBT has not yet established a formal standalone responsible business conduct due diligence system, the Company manages integrity and compliance risks through its unethical conduct risk assessment process, internal control framework, and related management procedures. The Company has also not formally adopted a precautionary principle policy or management mechanism. However, it will continue to monitor international sustainability trends and stakeholder expectations and assess the feasibility of incorporating relevant concepts into its risk management and governance framework.

ACBT places strong emphasis on embedding a culture of integrity throughout the organization. In 2025, integrity-related training programs reached 180 participants and totaled 540 training hours. Ethics and anti-corruption training are also included in new employee orientation programs to strengthen compliance awareness and risk prevention capabilities. The Company conducts all business activities in accordance with principles of fairness, ethical conduct, applicable laws and regulations, and contractual obligations. Integrity clauses are incorporated into contracts with business partners, prohibiting bribery, corruption, extortion, and other improper business practices. The Company also considers the integrity records of counterparties as part of its business relationship assessments to mitigate operational risks. As of the end of 2025, ACBT had no confirmed incidents of corruption, anti-competitive behavior, antitrust violations, or monopolistic practices.



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Whistleblowing System and Protection Mechanism

ACBT is committed to transparency and ethical business conduct and has established robust communication and whistleblowing mechanisms to encourage employees and external stakeholders to report concerns or any suspected violations of laws, regulations, Company policies, ethical business conduct principles, or codes of conduct through designated reporting channels.

To protect whistleblowers, the Company regularly provides employee awareness programs to enhance understanding of reporting channels, case-handling procedures, and whistleblower protection measures. Reporting and grievance channels remain available year-round, enabling employees, customers, suppliers, and other stakeholders to raise concerns and provide feedback in a timely manner.

Any internal or external party who becomes aware of conduct that may violate business ethics or integrity principles may submit a report through the Company's whistleblowing channels. Designated personnel are responsible for receiving reports within the prescribed timeframe and handling them in accordance with internal procedures, including case registration, preliminary assessment, investigation, follow-up actions, and progress reporting. The Company regularly reviews, tracks, and summarizes the status of reported cases. All reports are handled in strict confidence, and every effort is made to protect whistleblowers from retaliation or unfair treatment. Investigation outcomes and corrective actions are communicated through appropriate channels, providing stakeholders with visibility into case resolution progress and opportunities to provide feedback.

ACBT is committed to maintaining objectivity, completeness, and fairness throughout the investigation process while promoting transparent corporate governance and safeguarding stakeholder rights.

In 2025, the Company received zero whistleblowing cases. Anonymous reports may be submitted through the Company's employee suggestion box (empolyee@allcosmos.com) and dedicated whistleblowing mailboxes (wisblow@allcosmos.com) available to both employees and external parties.

Regulatory Compliance

ACBT's principal compliance risks relate to labor regulations, environmental protection laws, and product responsibility requirements. In addition, the Company complies with the Company Act, Securities and Exchange Act, and applicable regulatory requirements governing corporate governance and sustainable development. To ensure effective compliance management, regulatory compliance matters are coordinated by the Office of the President, while responsible managers within each business unit monitor regulatory developments through various channels, including regulatory authorities, industry associations, legal advisors, accountants, and professional consultants. Relevant operating procedures and internal policies are reviewed and updated as necessary to reflect regulatory changes, ensuring that all business activities remain compliant with applicable laws and regulations and that a sound compliance management framework is maintained.

Material Violations

ACBT evaluates each non-compliance incident on a case-by-case basis to determine whether it constitutes a material violation. A violation is considered material based on management's comprehensive assessment of factors including the amount of penalties imposed, and the impact on the Company's operations, reputation, and internal control systems. As of the end of 2025, ACBT had not experienced any material violations that adversely affected its operations.

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Information Security Management

ACBT recognizes that information security is critical to operational stability, customer trust, and sustainable business development. Information security management is therefore integrated into the Company's corporate governance framework, with continuous efforts to strengthen cybersecurity controls and protective measures. To support these efforts, ACBT has established a dedicated information technology function responsible for overseeing information security policies, management systems, and related operations. Information security controls are reviewed and assessed annually to ensure their effectiveness and alignment with business needs and evolving external threats.

Governance and Oversight

The Board of Directors is responsible for reviewing and overseeing the establishment and implementation of information security policies. The information technology function manages day-to-day cybersecurity operations and incident reporting processes, while the internal audit function regularly conducts information security and internal control audits. Any identified deficiencies are addressed through corrective action plans, and improvement progress is tracked to ensure timely remediation.

Information Security Policy

ACBT has established a comprehensive information security policy that strengthens internal antivirus protection, network management, and data protection measures. Externally, the Company deploys firewalls and security defense systems to prevent unauthorized access and cyberattacks. Enhancing employee cybersecurity awareness remains a long-term objective of the Company's information security program.

In 2025, ACBT recorded zero material cybersecurity incidents, received no complaints concerning customer privacy breaches or personal data losses, and incurred no regulatory penalties related to information security incidents. To further enhance operational resilience, the Company maintains automated data backup processes, off-site backup systems, and cybersecurity incident reporting mechanisms to reduce the risk of business disruptions arising from natural disasters, human error, or cyberattacks.

Information Security Training and Awareness

ACBT places strong emphasis on cybersecurity awareness and conducts annual information security training programs for employees. Training topics include cybersecurity fundamentals, case study reviews, common threat prevention measures, and incident response procedures. In addition, all new employees are required to sign information security and confidentiality agreements to ensure their understanding of and compliance with the Company's information security requirements.



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Data Backup and Rapid Response

Regularly back up data and maintain copies both on-site and at off-site locations to strengthen disaster recovery capabilities.



Firewall and Email Filtering Systems

Deploy firewall and email filtering systems to protect against external cyberattacks, malicious threats, and unsolicited emails.



Three-Tier Antivirus Protection System

Deploy an antivirus protection system across all workstations and, with regular updates to enhance cybersecurity protection.



Access Control Management

Implement role-based access controls according to authority levels to reduce the risk of information



System Updates and Threat Prevention

Regularly update antivirus definitions and firewall software to protect against emerging cybersecurity threats, including phishing, ransomware, spyware, and other malicious attacks.



Awareness and Training

Regularly disseminate cybersecurity alerts and updates on emerging threats to all employees and conduct security awareness

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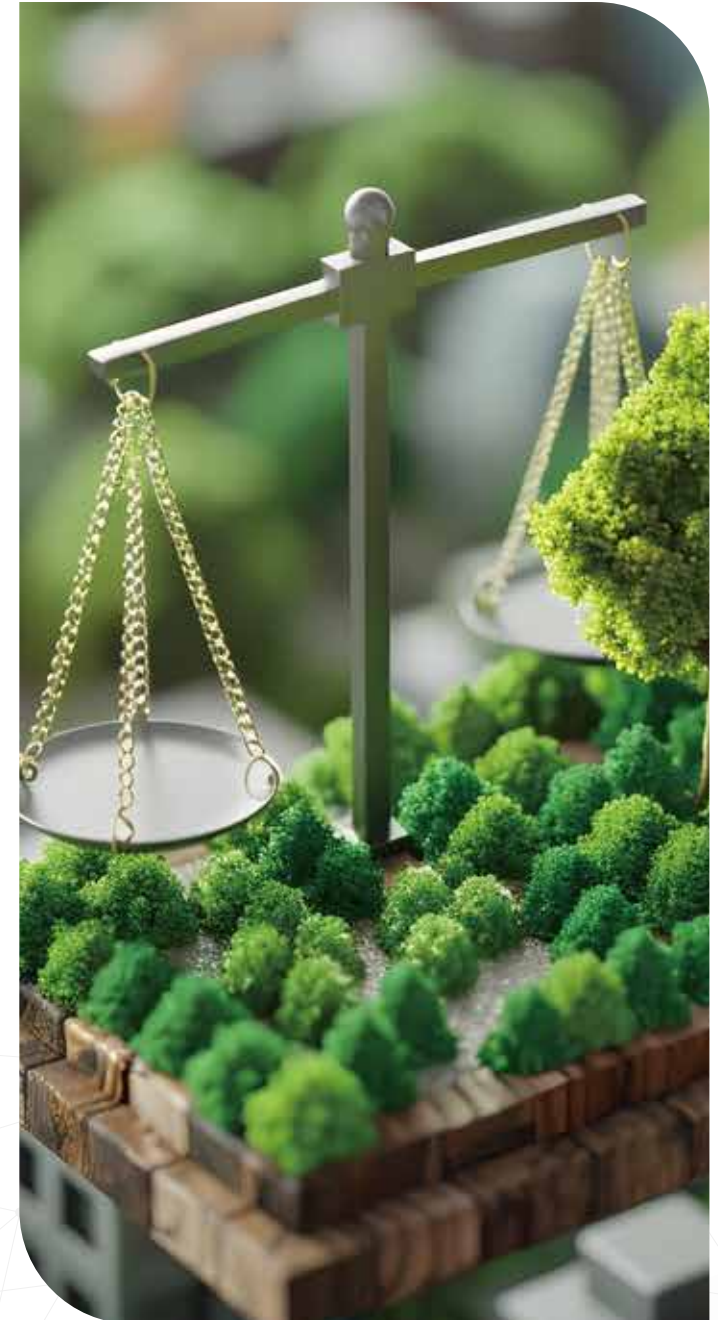
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Risk Management ::::::::::

In response to rapidly changing global political and economic conditions, escalating climate change risks, and increasing supply chain uncertainties, the ability to effectively identify, assess, and respond to risks has become essential to maintaining operational stability and driving sustainable development. Guided by a prudent and disciplined management philosophy, ACBT regards risk management as an integral component of its corporate governance framework and continues to embed risk considerations into its decision-making processes and day-to-day operations. The Company has established the Sustainability Information Management Procedures and Corporate Social Responsibility Best Practice Principles, which define the processes for identifying material topics, assessing risks, and implementing response measures. Each year, ACBT conducts a materiality assessment based on stakeholder concerns, the significance of operational impacts, regulatory requirements, and industry trends. The results serve as the foundation for sustainability disclosures and the development of subsequent management actions.

From a governance perspective, the Board of Directors serves as the highest oversight body for sustainable development and the management of material impacts. The Board is responsible for overseeing the Company's management of economic, environmental, and social impacts, while the Sustainability Task Force coordinates sustainability-related initiatives across the organization, including material topic management, risk identification, target setting, and improvement measures. Individual departments are responsible for implementing management actions within their respective areas of responsibility and regularly monitor economic, environmental, and social impacts through internal management meetings and sustainability reporting mechanisms. The Company reports materiality assessment results, sustainability risk management performance, progress toward sustainability targets, and related improvement initiatives to the Board of Directors at least annually. This enables the highest governance body to oversee sustainability performance and potential impacts while providing strategic guidance and oversight as appropriate.

Moving forward, ACBT will continue to integrate ESG-related risks into its existing operational, financial, and compliance risk management framework, further enhancing organizational resilience and risk response capabilities to support sustainable growth in an increasingly dynamic business environment.



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Risk Management Policies

ACBT has adopted and follows the internationally recognized Committee of Sponsoring Organizations of the Treadway Commission – Enterprise Risk Management: Integrating with Strategy and Performance (COSO ERM 2017) framework to establish a comprehensive risk management system covering risk identification, assessment, control, response, and monitoring. Risk management is integrated into the Company's corporate governance, strategic planning, operational management, and internal control processes. The Board of Directors serves as the highest decision-making body for risk management and is responsible for overseeing and approving the Company's risk management policies, material risk inventory, and key risk mitigation strategies. At least annually, the Board meets with management and relevant functional units to review the identification of sustainability-related risks, including operational, financial, regulatory compliance, climate change, and human rights risks, as well as corresponding mitigation measures. The results are incorporated into strategic reviews to ensure alignment between risk management, business objectives, and sustainable development goals.

ACBT's risk management framework is built upon five key pillars. First, at the governance level, the Board regularly reviews and approves risk management policies, material risk inventories, and response strategies to ensure alignment with corporate decision-making. Second, risk assessment and forecasting results are incorporated into annual business planning and resource allocation processes, enabling proactive identification of potential risks during strategic planning. Third, the Company has established standardized procedures covering risk identification, assessment, control, and response, with clearly defined responsibilities and authorities at each organizational level. Fourth, a multi-layered defense mechanism is maintained through departmental self-assessments, periodic internal audits, and external third-party reviews to strengthen the effectiveness of internal controls. Finally, risk management performance and results are regularly communicated through internal briefings and management meetings to ensure transparency and effective cross-functional communication.

To support sustainability governance and oversight, the Board regularly engages with the Sustainability Task Force and reviews materiality assessment reports, material risk inventories, and risk response evaluation reports. These reviews enable the Board to understand the Company's potential economic, environmental, and social impacts and assess its responsiveness to stakeholder expectations. The Board also participates in reviewing major impact assessments, risk response outcomes, and strategic adjustments to ensure that corporate governance and sustainability management practices remain aligned with evolving external trends and business needs.

In addition, the Board is responsible for evaluating the effectiveness of the Company's overall risk management framework and risk identification processes, with support from the Audit Committee. Such evaluations are conducted at least annually. The Internal Audit Office regularly reviews the implementation of internal control and risk management procedures and reports its findings, recommendations, and follow-up results to the Board and Audit Committee. Through these mechanisms, ACBT continuously strengthens its risk management system and enhances organizational resilience in responding to economic, environmental, and social challenges.

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Risk Management Framework



The Board of Directors is the highest governing body responsible for risk management at ACBT. It oversees and approves the Company's risk management policies, strategies, and internal control systems, ensuring alignment with business objectives. The Board regularly reviews risk management performance, evaluates material risks and mitigation measures, and oversees implementation across the organization. It also requires the establishment of early warning and response mechanisms for key risks, including operational, financial, climate-related, compliance, and human rights risks, to enhance organizational resilience.



The Audit Committee assists in overseeing the effectiveness of ACBT's internal control system, risk management framework, and management of material financial and operational risks. It regularly reviews internal audit reports and monitors the remediation of significant control deficiencies to ensure that the Company's risk management capabilities meet stakeholder expectations and regulatory requirements.



The Internal Audit Office operates independently and reports directly to the Board of Directors. It is responsible for executing the annual internal audit plan, including reviews and effectiveness assessments of the Company's risk management framework. The Internal Audit Office regularly evaluates the implementation of risk identification, control, and response procedures across business units, and provides recommendations and follow-up reviews to ensure timely remediation of identified issues.



Business units and functional departments serve as the first line of defense in risk management, responsible for identifying, assessing, and responding to operational risks. Departments conduct regular self-assessments in accordance with internal control and risk management procedures and promptly report material risks to senior management and the Internal Audit Office. They also participate in the annual assessment of material sustainability topics to strengthen ACBT's overall risk management and responsiveness to changing conditions.

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Risk Management Practices

ACBT's risk management activities are primarily driven by its annual risk assessment process and internal audit program. At the beginning of each year, department managers identify, classify, and evaluate risks relevant to their areas of responsibility, ranking them based on the likelihood of occurrence and potential impact. The assessment results are consolidated by management and submitted to the Board of Directors and Audit Committee for review, with the findings incorporated into the Company's annual business planning and resource allocation process.

The internal audit process consists of the following four stages



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Risk Identification and Mitigation Measures

The Company's risk identification process primarily covers the following key risk categories:

Risk Type	Risk Description	Risk Factors	Specific Measures
Strategic Risk	Industry Competition Risk	Arises from competitive pressures within the industry, including product quality, technological innovation, pricing strategies, market share, and brand recognition.	Continuously invest in microbial technology research and development, develop new products, and apply for relevant patents to maintain competitive advantages and market share.
Operational Risk	Dependence on Imported Raw Materials	As Malaysia produces only limited quantities, or none, of the major chemical fertilizer raw materials—nitrogen, phosphorus, and potassium—the Company relies heavily on imports. As a result, raw material costs are subject to fluctuations driven by global market conditions.	As the majority of ACBT's orders are obtained through competitive bidding, the Company references supplier quotations for the required raw materials prior to submitting bids to determine appropriate pricing, thereby mitigating the impact of raw material price fluctuations on project profitability.
Financial Risk	Interest Rate Risk	Primarily arises from interest expenses associated with the Company's floating-rate and fixed-rate bank borrowings used to support business operations.	- Diversify funding sources through alternative capital market financing instruments. - Monitor interest rate trends and select the most appropriate mix of fixed-rate and floating-rate borrowings to manage interest rate exposure.
	Foreign Exchange Risk	The Company's raw material purchases are primarily denominated in U.S. dollars. Although most foreign exchange exposure is hedged through forward foreign currency purchases, insufficient hedge coverage may result in exchange losses when the Malaysian Ringgit appreciates against the U.S. dollar.	- Strengthen the treasury team's foreign exchange risk management capabilities and determine foreign currency purchase requirements based on procurement and sales orders. Exchange rate movements are monitored through real-time foreign exchange systems, financial institutions, and global economic and political developments to support hedging decisions. - Increase export sales to generate revenues in the same currency used for procurement and related expenditures, thereby achieving a natural hedge.
Information Security Risk	Cybersecurity Risk	System disruptions, data breaches, cyberattacks, and other information security incidents may adversely affect business operations and customer trust.	- Implement firewalls, email spam filtering systems, antivirus software, and controls over the use of external storage devices to protect hosts, databases, and internal network security. - Perform regular automated backups of critical operating systems to ensure data integrity, availability, and security.

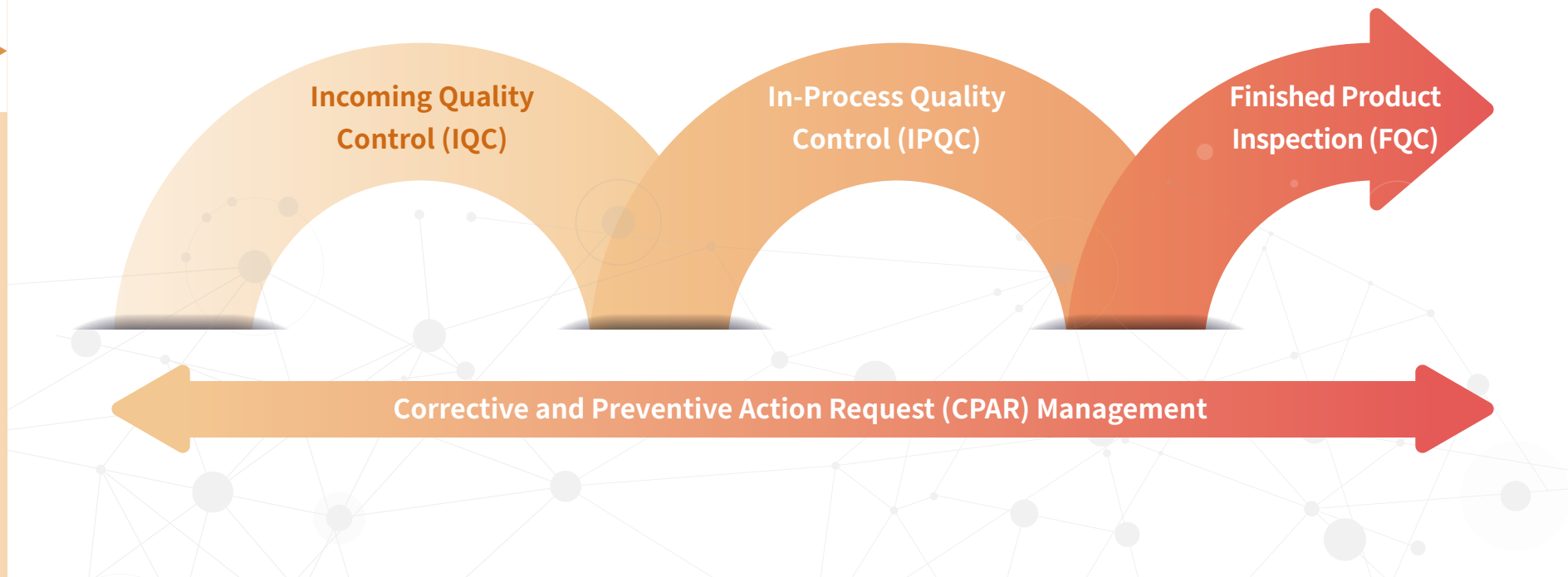
2-4 Product Quality and Customer Service ::::::::::

Product Quality Management 🌱

ACBT recognizes that product quality is the cornerstone of sustainable business operations and a key factor in maintaining customer trust and market competitiveness. Guided by a quality-first philosophy, the Company has established a systematic quality management framework that incorporates standardized procedures and rigorous internal controls throughout the entire value chain, from raw material procurement and production processes to final product delivery. This comprehensive approach ensures that all products consistently meet stringent quality standards. Reflecting the effectiveness of its quality management practices, ACBT fully complied with all applicable product health and safety regulations in 2025, with zero incidents of non-compliance related to product and service health and safety requirements.

ACBT has fully implemented and adheres to the ISO 9001:2008 Quality Management System, establishing comprehensive internal quality control policies based on the principles of prevention and continuous improvement. All quality management activities are conducted in accordance with technical specifications, operating procedures, and internal standards to ensure consistency, traceability, and effective execution across all operations.

ACBT Quality Management Process Flow 🌱



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Description of ACBT's Quality Management Policy

Incoming Quality Control

In order to ensure that the raw materials, finished products, semi-finished products and packaging materials used in the production process meet quality requirements, ACBT implements strict incoming inspection of all materials:

- 🔥 Material input process: After the materials arrive at the plant, the weight is first confirmed, and then quality control personnel will take samples for inspection based on technical specifications.
- 🔥 Sampling standards: The sampling amount is set based on acceptable quality level standards. A dedicated sampling probe is used for multi-point sampling to ensure the sample is representative.
- 🔥 Inspection items: Including physical properties (e.g., moisture content, particle size, color), chemical composition (e.g., nitrogen, phosphorus, and potassium levels), and biological testing (e.g., colony counts).
- 🔥 Result of determination: Products that pass inspection are included in the production process; products that fail inspection are analyzed, improved, or returned according to the Corrective and Preventive Action Report (CPAR).

During the production process, we conduct process inspections and critical process checks to monitor quality in real time.

- 🔥 Process inspection: QC personnel conduct daily production line inspections, focusing on key process parameters such as mixing uniformity, molding condition, and drying level.
- 🔥 Random inspection: 20 bags of samples were randomly selected during production and tested for moisture content, particle size, and active ingredient levels, in accordance with finished product specifications.
- 🔥 Real-time feedback: An abnormality detected is immediately reported. The QC personnel work together with the production unit to address the abnormality, ensuring the production process meets standard requirements.

In-Process Quality Control

Finished Product Inspection

All finished products must be inspected to ensure they meet specifications before shipment.

- 🔥 Shipping inspection process: QC personnel inspect finished products for appearance, perform weight sampling, and conduct laboratory analysis.
- 🔥 Inspection report: Each batch of finished products requires a final inspection report documenting all test results, which must be reviewed and approved by a supervisor.
- 🔥 Defective product management: If finished products that do not conform to standards are found, the CPAR process is immediately initiated for handling and to prevent substandard products from entering the market.

We have established a comprehensive Corrective and Preventive Action Request (CPAR) management mechanism covering incoming materials, manufacturing processes and shipping.

- 🔥 Abnormality notification : Once a quality issue is discovered, the relevant unit must submit a CPAR application within 24 hours.
- 🔥 Cause analysis : Use statistical methods to analyze root causes thoroughly.
- 🔥 Improvement measures : Formulate specific improvement plans, clearly defining responsible parties and completion deadlines.
- 🔥 Effectiveness verification : The QC Unit tracks and verifies improvement effectiveness to ensure the problems do not recur.
- 🔥 Management review : The results of CPAR handling are reported regularly at quality management meetings and used as a basis for continuous improvement.

Corrective and Preventive Actions

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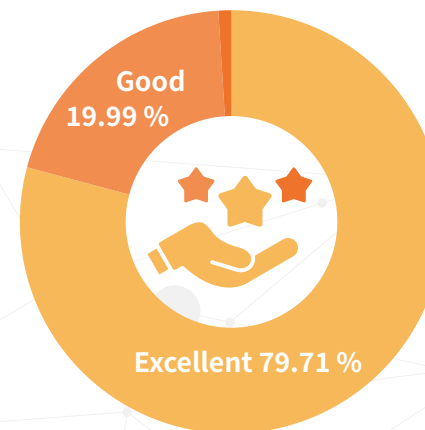
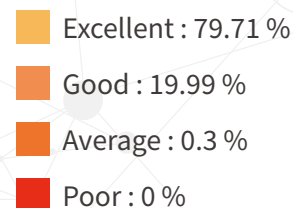
Customer Service and Complaint Handling Procedures

Customer Satisfaction Management

ACBT regards “customer satisfaction” as the cornerstone of its business operations and brand trust and is committed to meeting customers' diverse needs with high-quality products and comprehensive services. To systematically understand customer feedback and market expectations, ACBT conducts annual customer satisfaction surveys covering areas such as product quality, delivery efficiency, technical support, and after-sales service. The survey results serve as a key basis for internal improvement plans and resource allocation priorities, enabling us to continuously optimize customer experience and strengthen customer relationships. Through ongoing communication and feedback mechanisms, ACBT aims to grow alongside our customers and build long-term, stable partnerships.

The customer satisfaction survey is conducted using a standardized satisfaction questionnaire, focusing on four major areas: products, technical support, customer service, and delivery times. The evaluation covers 15 specific indicators, including quality, packaging design, product knowledge, problem-solving ability, professional attitude, and on-time delivery. Based on customer ratings, responses are categorized into four levels: “Excellent,” “Good,” “Average,” and “Poor.” After the survey results were compiled, quantitative statistical analysis was performed to assess overall satisfaction and performance across each service area. The 2025 survey results showed that overall satisfaction reached 99.70%, with “Excellent” accounting for 79.71%, “Good” for 19.99%, and only 0.30% of responses rated as “Average”; there were no “Poor” ratings. In terms of individual categories, product-related satisfaction was the highest, receiving 92.07% “Excellent” ratings, followed by technical support (76.53%) and customer service (80.57%), indicating that the team has earned high recognition from customers for its expertise and responsiveness. Although overall performance in the area of delivery times was also good, the proportion of “Excellent” ratings was relatively low (76.64%), and this is expected to be a key focus for future optimization by the operations unit.

Customer Satisfaction Survey Results



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Customer Complaint Handling Process

To effectively handle customer complaints and improve service quality, our company has established a comprehensive customer complaint management process. In accordance with the Standard Operating Procedures for Handling Customer Complaints, upon receipt of a complaint, the Quality Control Department will log the case and create a complaint form to facilitate tracking and management. The case must be reviewed by the General Manager and assigned to the relevant department for investigation and resolution. The responsible department must provide an initial response within 48 hours, along with a root cause analysis and specific corrective actions to ensure the issue is effectively resolved. Systemic issues are incorporated into quality management meetings for ongoing monitoring, prevention, and improvement, and regular internal training sessions are conducted to enhance response capabilities. All customer complaint data is statistically analyzed and archived to serve as a basis for future operational improvements and risk prevention.

ACBT implemented several key improvement initiatives to address the primary causes of customer complaints, including:

Cooling System Upgrade

Introduced advanced cooling equipment to improve the formation and curing performance of granular products, thereby reducing the incidence of product caking.

Mixing Process Optimization

Optimized mixing parameters and equipment settings to enhance raw material blending uniformity and ensure consistent distribution of nutrient content.

Enhanced Employee Training

Conducted regular quality awareness and operational skills training for production and quality control personnel to strengthen quality awareness and improve operational performance.

From 2024 to 2025, the number of customer complaints decreased from 10 to 8. These improvement initiatives have effectively reduced product defect rates and enhanced customer satisfaction, demonstrating ACBT's commitment to continuous quality improvement and operational excellence.



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2-5 Sustainable Supply Chain ::::::::::

ACBT's core business focuses on the research, development, production, and sale of biochemical compound fertilizers, which integrate organic materials, beneficial microorganisms, and essential fertilizer ingredients to provide products that support crop nutrition, improve soil quality, and promote sustainable agriculture. Compared with conventional chemical fertilizers, ACBT's biochemical compound fertilizers not only meet fundamental nutrient requirements for agricultural production but also enhance soil health, crop resilience, and environmentally friendly farming practices through the application of organic matter and beneficial microorganisms.

As the fertilizer industry relies on a diverse range of upstream materials, including basic fertilizer ingredients, organic materials, and microbial strains, and as certain raw materials are susceptible to fluctuations in global commodity prices, exchange rates, geopolitical developments, and supply-demand dynamics, responsible and reliable supply chain management plays a critical role in maintaining product quality, supply stability, and operational resilience. ACBT mitigates supply and price volatility risks through structured procurement procedures, supplier qualification reviews, phased purchasing strategies, and long-term supplier partnerships, while continuously strengthening supply chain stability and sustainability.

Supply Chain Management

ACBT has established a procurement management system in accordance with the ISO 9001:2008 Quality Management System, guided by the principles of procuring the right quantity, at the right time, at the right price, and with the right quality. These principles apply to the procurement of raw materials, packaging materials, manufacturing equipment, maintenance services, outsourced processing services, and professional consulting services, ensuring alignment with quality, delivery, cost, and operational requirements. All procurement activities are conducted by qualified procurement personnel based on business needs and are subject to approval by the appropriate authorized departments, ensuring a transparent procurement process with effective risk management controls.

As of the end of 2025, ACBT had established partnerships with more than 400 suppliers, including manufacturers, importers, local distributors, contractors, and professional service providers. These suppliers provide key fertilizer ingredients, organic materials, packaging materials, product blending and processing services, equipment maintenance, logistics and transportation services, cleaning services, consulting services, and regulatory support.

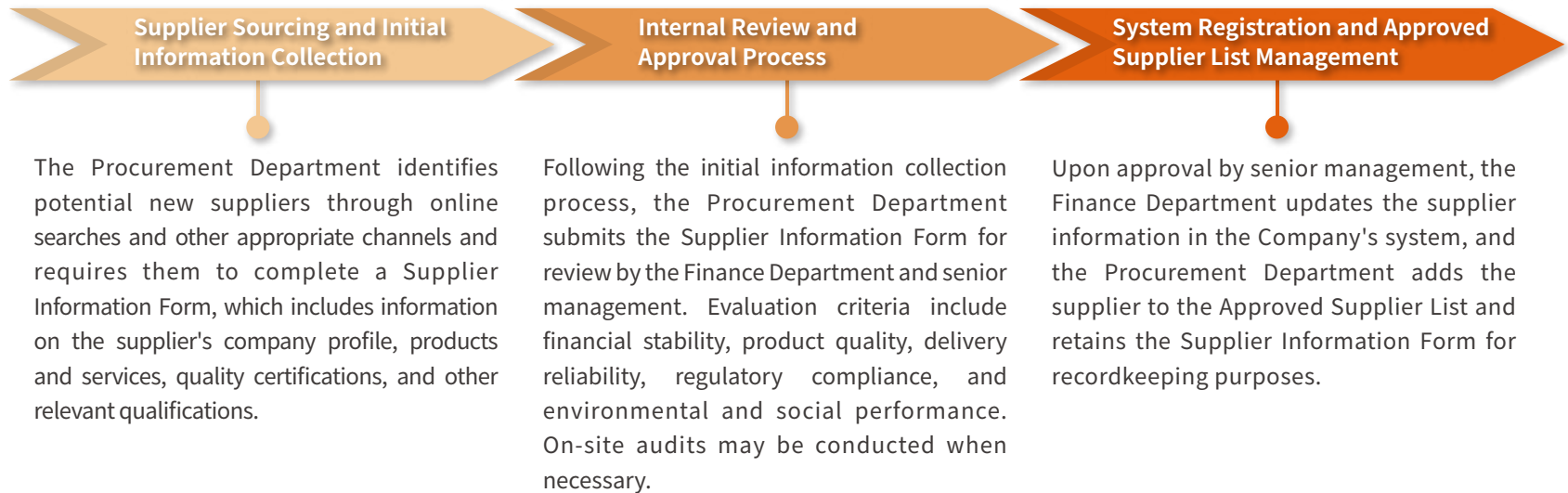
ACBT generally maintains medium- to long-term relationships with its suppliers. Quality requirements, delivery schedules, payment terms, and standards of conduct are clearly defined through contractual agreements to ensure stable and mutually beneficial partnerships. For selected strategic suppliers and external partners, the Company also utilizes Memorandums of Understanding (MOUs) and joint-development arrangements to promote collaborative raw material development, secure stable material supplies, and advance technological cooperation, thereby enhancing supply chain resilience and long-term value creation.

To strengthen supplier management, ACBT has established an Approved Supplier List (ASL) system as the foundation for supplier selection, procurement execution, and ongoing supplier management. New suppliers are required to complete a Supplier Information Form and undergo review by the finance and management teams. Depending on supplier characteristics, transaction value, and risk level, on-site audits may also be conducted to assess supply capability, quality management practices, and regulatory compliance.

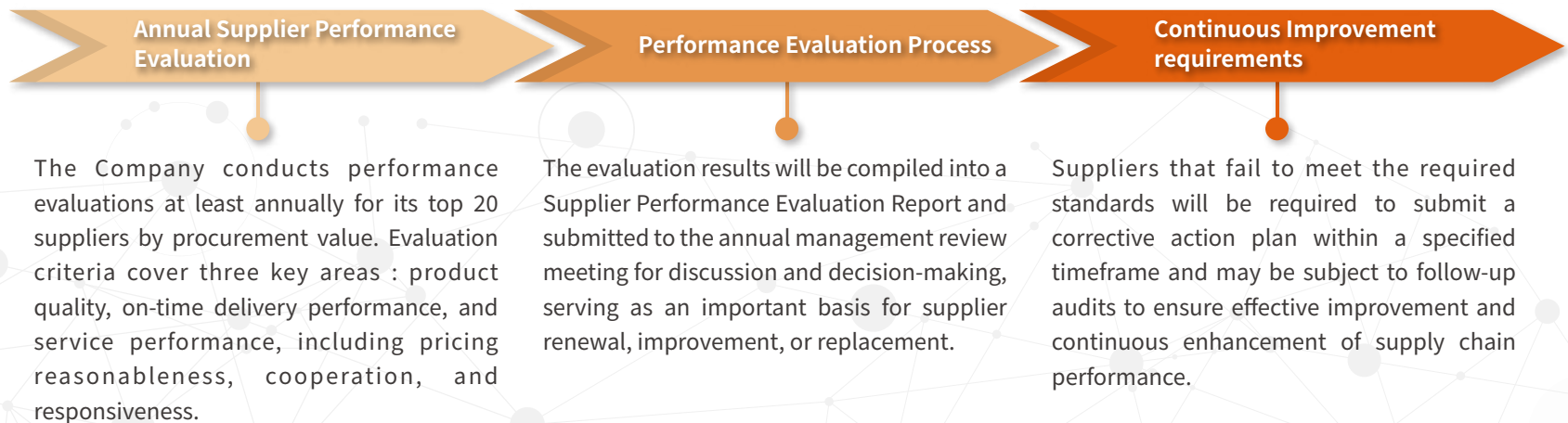
For existing key suppliers, ACBT conducts annual performance evaluations of its top 20 suppliers. Evaluation criteria include product quality, delivery performance, service quality, and regulatory compliance, and the results serve as an important basis for supplier engagement, corrective action follow-up, and future supplier management decisions.

Supplier Management Process

New Supplier Evaluation



Existing Supplier Evaluation



Performance Evaluation

In 2025, ACBT conducted annual performance evaluations of its key suppliers based on three criteria: service quality, product quality, and delivery performance. Each criterion was assessed using a five-point rating scale, with suppliers classified into four performance categories based on their total scores: A (13–15 points), B (10–12 points), C (7–9 points), and D (below 6 points). Suppliers receiving a D rating are subject to further review to determine whether the business relationship should be discontinued. All key suppliers evaluated during the reporting year received an A rating, demonstrating strong performance in service, quality, and delivery, and reflecting the stable and trusted relationships maintained between ACBT and its supply chain partners. No suppliers were removed from the approved supplier list as a result of the evaluation process in 2025, indicating that the overall supply chain remained stable and well managed.

Raw Material Procurement Management

The primary raw materials used in ACBTs fertilizer production include basic fertilizer ingredients, organic materials, and microbial strains. As the fertilizer industry is influenced by global commodity prices, supply-demand dynamics, foreign exchange fluctuations, and geopolitical developments, certain key fertilizer ingredients may be subject to price volatility and supply uncertainty. To mitigate the impact of raw material price fluctuations and supply disruptions on production operations, ACBT adopts differentiated procurement strategies based on the characteristics of each material and maintains supply stability and product quality through phased purchasing, prudent inventory management, long-term supplier partnerships, and regular supplier evaluations.

For key fertilizer ingredients such as urea, potassium chloride, and phosphate rock, which are highly sensitive to international market conditions, ACBT adopts phased procurement and prudent inventory management strategies while maintaining long-term relationships with major suppliers to reduce the impact of short-term market fluctuations on production planning. For organic materials, the Company primarily utilizes agricultural by-products such as cocoa husks, coffee grounds, and oil palm residues. Given Malaysia's abundant agricultural resources, these materials are available from diverse and substitutable sources, enhancing supply flexibility. For microbial strains, ACBT relies on in-house research and development as well as collaborations with academic institutions and government agencies to gradually establish proprietary strains and production capabilities, thereby strengthening technological competitiveness and supply stability.

Supplier Performance Evaluation

Rating	Score Range
A	13~15 points
B	10~12 points
C	7~9 points
D	Below 6 points

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Local Procurement

ACBT values both supply chain stability and local engagement. Subject to quality, supply reliability, and cost-effectiveness requirements, the Company prioritizes the procurement of locally sourced products and services in Malaysia. However, certain key fertilizer ingredients, including urea, potassium chloride, and phosphate rock, are natural-resource-based materials that depend on specific geographic sources. Due to limitations in local resource availability, these materials continue to be procured from international suppliers to ensure stable production and consistent product quality.

In 2025, ACBT's total procurement expenditure amounted to approximately NT\$1.2 billion, of which approximately NT\$400 million was sourced from local Malaysian suppliers. Apart from critical raw materials that are unavailable locally, the Company prioritizes local sourcing for raw materials, packaging materials, equipment maintenance services, logistics and transportation services, cleaning services, and other operational needs. Through its local procurement practices, ACBT supports local business development, promotes employment opportunities, stimulates regional economic growth, and creates long-term shared value with suppliers and communities.

Percentage of Procurement Spending from Local Supplier

Unit: NT\$10,000

Operating Location	Category	Local Procurement Ratio
Malaysia	Raw Materials	79%
	Packaging Materials	32%
	Other Purchases	79%
	Total	36%

Note 1 : The Company defines “local” as Malaysia.

Note 2 : “Significant operating location” refers to the Company's Malaysia subsidiary.





3 Soil-Friendly Practices and Green Innovation

3-1 Climate Change Response

3-2 Energy and GHG Management

3-3 Water Resource Management

3-4 Waste Management

3-5 Sustainable Product R&D and Innovation

3-6 Circular Economy Management Policy

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3-1 Climate Change Response

Climate change is accelerating the global industry's transition toward sustainability and low-carbon development. In addition to addressing the operational impacts of extreme weather events, companies must continuously enhance their own resilience and that of their supply chains, while actively promoting the transition to net-zero to seize new opportunities for sustainable development. As a member of the agricultural biotechnology industry, ACBT deeply recognizes the impact of climate change on agricultural ecosystems, food security, and sustainable agricultural development, and continues to monitor climate risks and international sustainability trends. To strengthen the company's ability to respond to these challenges, ACBT is actively reducing the environmental impact of its operations by improving climate governance mechanisms, promoting greenhouse gas management, and implementing various mitigation and adaptation measures. The company is also collaborating with its supply chain to jointly advance more resilient and sustainable agricultural development.

ACBT has established its climate governance framework and information disclosure system based on the four pillars of the Task Force on Climate-related Financial Disclosures (TCFD) and in accordance with the guidance on climate-related information set forth in International Financial Reporting Standards (IFRS) Sustainability Disclosure Standard No. S2 (S2 Climate-related Disclosures). At the governance level, the Board of Directors serves as the Company's highest oversight body for climate change issues. It is responsible for periodically reviewing climate strategies and climate risk management directions to ensure that relevant objectives align with the Company's overall development. ACBT also regularly has relevant departments identify potential risks and opportunities that climate change may pose to its operations and finances and formulates corresponding response strategies based on these findings. The Company aims to achieve the goal of sustainable business operations by continuously strengthening operational resilience, mitigating the impact of climate risks, and actively capitalizing on the development opportunities presented by climate change.

TCFD aspects	Contents
Governance	ACBT has established a "Sustainability Promotion Team," chaired by the Chief Financial Officer, which is specifically responsible for coordinating and overseeing the implementation of climate-related initiatives. The task force regularly reviews the progress of climate initiatives on an annual basis and submits reports to the Board of Directors for review, ensuring that climate risks and opportunities are integrated into the company's core governance framework and aligned with the overall sustainability information management system. As the highest oversight body for climate-related issues, the Board of Directors is responsible for resource allocation, disclosure decisions, and advancing targets, ensuring that climate action aligns with the company's strategic direction. In addition, during its quarterly meetings to discuss relevant issues, the Audit Committee regularly hears reports from the Head of Internal Audit regarding the audit department's work on the design and effectiveness of internal controls for climate-related risks, as well as any audit findings.
Strategy	ACBT is actively developing strategies to address climate risks and opportunities. Specific actions include promoting green, low-carbon manufacturing processes; strengthening energy conservation management; optimizing energy efficiency; developing low-carbon and microbiological application products; and adopting the use of recycled materials to further establish a circular economy and green operational system. At the same time, the company continues to monitor the potential financial impacts of extreme weather events on operational disruptions, asset valuations, and cost of capital, and enhances its overall corporate adaptability and operational resilience through institutional design and risk management mechanisms.
Risk Management	ACBT uses the TCFD framework to identify risks and opportunities arising from climate change, analyze their potential impact on operations and finances, and implement risk management. ACBT's risk management system employs a dual-track approach combining top-down and horizontal integration. Each business unit is responsible for regularly identifying changes in risks related to operations, finance, the environment, climate, and hazardous incidents, while senior management is responsible for establishing risk management policies and operational frameworks, implementing relevant strategies in accordance with Board decisions, and reporting annually to the Board on the implementation of risk management.
Metrics & Targets	ACBT is developing specific indicators and quantifiable targets for climate change risks and opportunities based on the TCFD framework, which will serve as the basis for future internal management and performance tracking. ACBT will continue to review the appropriateness of these indicators and targets, and will gradually reduce the environmental impact of its operations by strengthening energy and resource management and improving the efficiency of waste recycling.

Climate Change Risk and Opportunity Management

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Risk / Opportunity	Types	Risk / Opportunity Factor Name	Description of Risk / Opportunity Impacts	Financial Impact	Period of Impact	Management Measures
Risk	Physical	Changes in Precipitation Patterns and Extreme Changes in Climate Patterns	Heavy rainfall and drought will lead to unstable growing conditions for crops and damage to agricultural crops, which will reduce farmers' willingness and demand for fertilizer, resulting in delivery delays and affecting the effectiveness of fertilizer products and the accuracy of demand forecasts.	Decline in revenue, delays in business development, and rising insurance costs	Short-term	 Promote fertilizer products designed to address extreme weather  Implement a climate-resilient agriculture guidance program
	Transition	Increase the percentage of sales of low-carbon technology products	If we increase the percentage of low-carbon technology products sold, we may lose customers who use pure chemical fertilizers.	Customer churn, decreased revenue	Mid-term	Strengthen outreach on the benefits of low-carbon products, to improve soil quality and increase agricultural yields, while meeting the needs of sustainable agricultural development
Opportunity	Products and Services	Low-Carbon Products and Climate Adaptation Solutions	Low-carbon products and climate adaptation solutions have always been ACBT's technical strengths and strategic focus; therefore, as sustainable products become a global trend, this aligns with ACBT's ongoing efforts.	Comprehensively expand the product market and enhance the diversification of the revenue structure	Mid-term	Focus on promoting bio-organic compound fertilizers, microbial preparations, and circular economy products, while strengthening R&D capabilities
	Resource Efficiency	Recycling and Reuse of Agricultural Waste	Reduce the environmental impact and thereby enhance the resilience of agricultural ecosystems.	Reduce raw material procurement costs and waste disposal expenses to improve overall operational efficiency and gross profit margin	Long-term	Increase the number of businesses that supply recyclable waste

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3-2 Energy and GHG Management

Energy Management

ACBT's primary energy consumption in its current operations consists mainly of electricity used in product manufacturing. Electricity consumption is recorded based on the meter readings on electricity bills and accounts for approximately 69.85% of total energy consumption, followed by diesel, which accounts for approximately 24.96% of total energy consumption. Diesel is used in transportation equipment such as forklifts and company vehicles, and consumption is tracked based on fuel purchase invoices. The Company's energy plan is currently under development; there are no plans to sell energy at this time, and adjustments and updates will be made as needed based on future operational conditions. Regarding renewable energy, the company completed the second phase of solar panel installation at its main plant in 2025. Currently, during peak production hours, approximately 40% of energy demand is met by renewable energy. In the future, ACBT will continue to increase the proportion of renewable energy used, gradually reducing reliance on non-renewable energy sources to achieve diversified energy use and a low-carbon future.

Energy Usage

Types of Energy	Energy Consumption						Calorific Value (GJ)					
	2023		2024		2025		2023		2024		2025	
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
Purchased Electricity (kwh)	2,377	3,223,420	2,435	4,854,594	2,487	5,828,315	8.56	11,604.31	8.77	17,476.54	8.95	20,981.93
Gasoline (liters)	0	15,208	0	16,705	0	45,646	0	520	0	571.31	0	1,561
Diesel (liters)	0	174,898	0	192,109	0	194,229	0	6,751	0	7,415	0	7,497.24
In total							8.56	18,875.49	8.77	25,463.26	8.95	30,040.27

Note 1 : Conversions are based on the calorific values provided in Version 6.0.4 of the Greenhouse Gas Emission Coefficient Management Table, as announced on the Ministry of the Environment's website, and updated in February of Year 115: Electricity: 3,600 (GJ/million kWh); Gasoline: 7,586 (kcal/liter); Diesel: 8,636 (kcal/liter).

Note 2: 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 kWh); gasoline: 34,200 (GJ/million liters) for gasoline; diesel: and 38,600 (GJ/million liters).

Note 3 : 1 gigajoule (GJ) = 10⁹ joules (J); 1 kilocalorie (kcal) = 4,186 joules (J).

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Energy Intensity

Category	2023	2024	2025
Revenue (in millions)	1,635	1,434	1,359
Energy intensity (GJ per million)	11.54	17.76	22.10

Note 1 : Energy intensity = Energy calorific value / Revenue.
Note 2 : Revenue includes entities within the scope of this report.
Note 3 : Since the Taipei Headquarters does not generate revenue, energy intensity is calculated based on data from the Malaysia subsidiary.
Note 4 : The revenue figure for 2025 is based on consolidated figures after eliminations.



GHG Management

In response to global climate change trends and net-zero transition goals, ACBT actively adheres to the “Taiwan's 2050 Net-Zero Pathway and Strategies” issued by Taiwan's National Development Council, as well as the “Roadmap for Sustainable Development of Listed Companies” promoted by the Financial Supervisory Commission, and continues to strengthen its climate governance mechanisms and climate risk management capabilities. At the same time, in alignment with Malaysia's carbon neutrality policy, ACBT has implemented an organization-wide greenhouse gas inventory system since 2020, gradually establishing a comprehensive foundation for carbon management. Based on the inventory results, the company has developed phased carbon reduction strategies to continuously advance its transition to low-carbon operations, steadily moving toward the goals of sustainable development and net-zero emissions.

The scope of our company's greenhouse gas emissions inventory covers the following three major categories:

01 Scope 1 (Direct Emissions)



Includes diesel used in production facilities and fuel consumption by company vehicles.

02 Scope 2 (Indirect Emissions)



Carbon emissions resulting from electricity consumption at production facilities.

03 Scope 3 (Other Indirect Emissions)



Covers items such as raw material procurement, supply chain transportation, business travel, and waste disposal.

² ACBT's total greenhouse gas emissions in 2025 were 99,955.66 metric tons of CO₂e, an increase of 3,478.36 metric tons of CO₂e (3.61%) compared to 2024. Total emissions from direct sources (Scope 1) in 2025 were 563.82 metric tons of CO₂e, accounting for 0.56% of total emissions; total emissions from indirect sources (Scope 2) were 3,160.25 metric tons of CO₂e, accounting for 3.16% of total emissions; the greenhouse gas emission intensity was 2.14 (metric tons per NT\$1 million). In 2025, total emissions from other indirect sources (Scope 3) amounted to 96,231.60 metric tons of CO₂e, accounting for 96.28% of total emissions. The scope of the inventory included emissions resulting from diesel consumption, electricity use, employee commuting, business travel, purchased goods and services, upstream transportation and distribution, and waste generated by operations.

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The greenhouse gas inventories for the Company (the Taipei Headquarters) and its Malaysia subsidiary are as follows:

Unit : metric tons of carbon dioxide equivalent (metric tons CO₂e)

Category	2023	2024	2025
Scope 1	556.25	571.84	563.82
Scope 2	2,371.19	3,008.84	3,160.25
Scope 3	63,180.01	92,896.62	96,231.6
Total (Scope 1 + Scope 2 + Scope 3)	66,107.45	96,477.30	99,955.66
Revenue (in millions)	1,635	1,434	1,359
Greenhouse gas emission intensity	1.8	2.49	2.74

Note 1 : The greenhouse gases covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Note 2 : Greenhouse gas emissions are calculated using the operational control method. The calculation formula is: activity data × emission coefficient × GWP value (emission coefficient are based on the GHG Inventory Guidance; GWP values are derived from the IPCC's Sixth Assessment Report (2021); if no updated data is available in the Sixth Assessment Report, calculations are based on the IPCC's Fifth Assessment Report (2013)).

Note 3 : ACBT began its greenhouse gas inventory process in 2020, designating that year as the base year. Using 2020 as the baseline, the company effectively monitors and manages greenhouse gas emission reduction efforts and develops short-, medium-, and long-term carbon reduction plans.

Note 4 : Greenhouse gas data for 2023 through 2025 has been inventoried but not verified.

Note 5 : Since the Taipei Headquarters does not generate revenue and does not conduct greenhouse gas inventories, greenhouse gas emission intensity is based on data from the Malaysia subsidiary.

Note 6: Greenhouse gas emission intensity includes only Scopes 1 and 2.

Note 7: The revenue figure for 2025 is based on consolidated figures after eliminations.



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GHG Reduction

In response to the global trend toward net-zero and the challenges posed by climate change, ACBT continues to promote greenhouse gas reduction initiatives and has integrated the concept of low-carbon transformation into product R&D, production processes, and supply chain partnerships. Through the circular economy, the application of biotechnology, and the adoption of renewable energy, the company is gradually reducing carbon emissions in its operations and agricultural production processes, moving toward the goals of low-carbon and sustainable operations.

In 2025, ACBT continued to implement a number of phased measures to reduce greenhouse gas emissions, covering areas such as raw material management, product research and development, recycling, renewable energy, and policy advocacy. The specific measures are as follows:

Aspects of Reduction	Implementation Plan for 2025
Raw Material Substitution	Actively evaluate and implement alternatives to high-carbon raw materials to reduce the proportion of high-carbon raw materials used in the production process, thereby reducing carbon emissions throughout the product lifecycle.
Product Biologization	We continue to increase the proportion of organic matter and beneficial microorganisms in our products to help customers reduce their use of chemical fertilizers and pesticides, thereby further reducing carbon emissions and the environmental impact of agricultural production.
Recycling of Biomass Waste	Assist palm oil industry clients in converting biomass waste generated during agricultural production into fertilizers or bioproducts, which are then reapplied to farmland to promote the carbon cycle and the formation of soil carbon sinks, thereby reducing emissions caused by incineration and waste disposal.
Introduction of Renewable Energy	The second phase of solar panel installation at the main plant has been completed. Currently, approximately 40% of energy demand during peak production hours is met by renewable energy, gradually reducing reliance on traditional energy sources.
Policy Advocacy	In collaboration with government agencies and state governments, we are promoting agricultural policies that gradually incorporate organic and low-carbon farming concepts to facilitate the industry's transition toward sustainable agriculture.

In addition to the measures mentioned above, ACBT continues to evaluate the implementation of production automation and AI-powered systems in production planning and experimental design to improve energy efficiency and resource allocation, thereby reducing unnecessary energy consumption and resource waste. Looking ahead, ACBT will continue to deepen its research and development of low-carbon technologies and applications of the circular economy, gradually establishing a sustainable business model that combines environmental benefits with industrial value. With net-zero emissions as its long-term development goal, ACBT will work hand in hand with its supply chain and customers to jointly promote low-carbon agriculture and a sustainable future.

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Carbon Reduction Initiatives at the Malaysia Subsidiary

According to the results of the greenhouse gas inventory, more than 90% of carbon emissions come from raw materials (with chemical raw materials accounting for the largest share) and their logistics and transportation. In addition, ACBT uses the climate policies issued by the Malaysian government as the basis for its operational planning, including the goals of “reducing carbon emissions per unit of GDP by 45% by 2030” and “achieving net-zero carbon emissions by 2050.” To effectively address the challenge of carbon reduction, ACBT has launched three carbon reduction initiatives:

Transforming the Product Mix

Currently, fully organic products account for 10% of sales, semi-chemical products containing bio-formulations account for 65%, and the remaining 25% are purely chemical products. The plan is to increase the proportion of products containing bio-formulations to 90% over the next five years, thereby reducing reliance on traditional chemical fertilizers.

Increase Local Procurement

Prioritize the use of Malaysian agricultural byproducts, such as palm oil mill residue and coffee grounds, as the primary source of raw materials to reduce long-distance transportation and the carbon footprint; however, given the nature of the products, some chemical raw materials must still be imported from abroad. Looking ahead, the company will continue to optimize formulation design, actively reduce reliance on chemical raw materials, gradually increase the proportion of agricultural byproducts in its raw material mix, promote the use of circular resources, and simultaneously strengthen supply chain resilience and environmental sustainability.

Low-Carbon Materials and Innovative Technologies

By actively collaborating with suppliers to explore and adopt new materials and innovative technologies with lower carbon emissions, ACBT will continue to expand the scope of low-carbon material applications and drive technological upgrades to achieve carbon reduction goals and promote the green transformation of the entire supply chain.



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Air Pollution Control

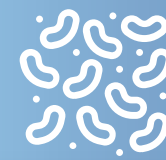
During its production processes, certain steps at ACBT may generate fine dust, which could potentially affect air quality in the work environment. To protect employee health and minimize the environmental impact of its operations, ACBT has established air pollution control mechanisms and implemented management of dust collection facilities at its worksites. At the same time, the company adheres to the relevant regulations of the Environmental Impact Assessment (EIA) established by the Malaysian Department of Environment (DOE), conducting regular environmental monitoring, air quality testing, and external audits to ensure that its operations comply with legal requirements and to continuously improve the cleanliness and safety of the production environment.

Air Pollution Control Measures :



Environmental Monitoring Report

Environmental monitoring at ACBT is conducted regularly by a third-party professional consulting firm. Monitoring takes place quarterly and covers air quality and environmental noise at the operational sites to ensure that operations remain within regulatory limits. All monitoring activities are conducted in accordance with relevant regulations of the Department of Environment (DOE) of Malaysia, and testing reports and compliance determinations are provided by accredited laboratories. As of the end of 2025, all of ACBT's environmental monitoring results have met regulatory standards, with no record of violations. This demonstrates ACBT's consistent performance in air pollution control and noise management, as well as its continued commitment to environmental compliance and operational risk management.



Dust Management

ACBT has installed bag-filter dust collection systems throughout all its production facilities to effectively capture dust generated during the production process and prevent it from escaping into the plant environment. After screening and quality inspection, the recovered dust is reintroduced into the formulation process for reuse, achieving the 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 review filter media performance and equipment operating conditions.

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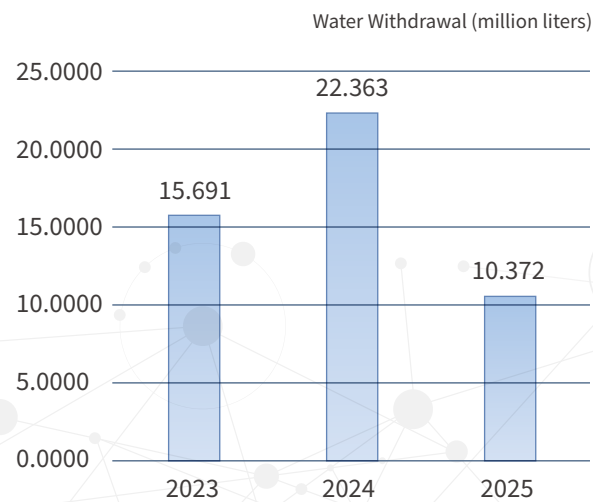
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3-3 Water Resource Management

All of the Company's water resources are sourced from the municipal water utility and are primarily used for the facility's daily operations. According to the World Resources Institute's (WRI) Aqueduct Water Risk Atlas, the overall water stress level in the area where the Malaysia office is located (Johor Bahru) is "Low (0-1)," while that in the area where the Taipei office is located (Taipei City) is "Low-Medium (1-2)," indicating that both operating sites face a relatively low risk of water scarcity. Although water demand in our production processes is lower than in other industries, ACBT regards water resources as a critical foundation for our operations and is committed to responsible water management to ensure that operational efficiency and environmental protection go hand in hand. ACBT fully understands the importance of both increasing water supply and conserving water, and has dedicated efforts to both water abstraction and conservation. Regarding water abstraction, we have implemented basic water usage recording and monitoring systems and continuously monitor water usage trends to facilitate future assessments of the feasibility of water conservation and reuse. In terms of water conservation, we have installed a rainwater harvesting system to reduce our reliance on municipal water. Although the current system is relatively simple and has limited harvesting capacity, it effectively supports landscaping and environmental irrigation on our premises. ACBT Taipei Headquarters sources 100% of its water from the Taiwan Water Corporation and does not draw from groundwater or other sources. In terms of water management, in addition to promoting various water-saving measures to employees, our daily operations do not impact surrounding water sources. The Malaysia subsidiary's total water withdrawal in 2025 was 10.372 million liters.

Water withdrawal



Malaysia Subsidiary



3-4 Waste Management ::::::::::

ACBT is committed to implementing the principles of green manufacturing. Upholding the spirit of waste recycling, the company views the proper disposal of waste as a critical link in the value chain and has established a comprehensive system for waste sorting, tracking, and compliance management to ensure that all types of waste generated during operations are properly handled and utilized to their fullest potential. The Taipei Headquarters focuses primarily on shareholder services and is not involved in physical development or manufacturing processes; therefore, there are no concerns regarding pollution or waste generation. Furthermore, recycling bins are provided on every floor, and employees are encouraged to actively participate in recycling as part of daily operations to promote environmental protection. The Malaysia subsidiary classifies and manages waste generated during the manufacturing process in accordance with Malaysia's Environmental Quality Act 1974 and the Environmental Quality (Scheduled Wastes) Regulations 2005 issued thereunder. All 77 categories of waste listed in the Regulations are considered scheduled waste; the remainder is unscheduled waste. Most of the waste generated during ACBT's operations consists of materials that cannot be reused. Waste is managed through three methods—recycling, landfilling, or incineration—to ensure that environmental pollution caused by waste is minimized. In 2025, ACBT generated five types of controlled waste as a result of its business operations.

Definition of Waste

Such waste must be reported, stored, labeled, and disposed of in accordance with regulations. Such waste is toxic, corrosive, flammable, or infectious, and if not properly handled, it poses potential risks to human health and the natural environment. Therefore, ACBT has established an internal management system to ensure that all types of controlled waste are regularly collected and properly disposed of by certified contractors, and that complete records are maintained for auditing and traceability purposes.

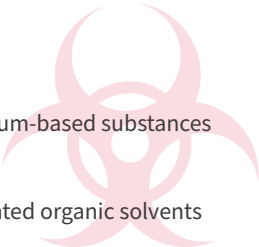
Controlled Waste

Non-controlled waste

Waste generated on the factory premises—such as trash, plastic, metal, and wood—is sorted and then sent to approved landfills for disposal or to recycling companies for reprocessing and reuse.

Types of Controlled Waste Generated by ACBT

Controlled Waste

- SW410**
Waste generated from the use of inks, dyes, pigments, paints, varnishes, or the removal of coatings
 - SW409**
Discarded containers, bags, or equipment contaminated with chemicals or pesticides
 - SW305**
Used Lubricant
 - SW311**
Sludge containing oil or petroleum-based substances
 - SW429**
Waste liquid from non-halogenated organic solvents
- 

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ACBT maintains comprehensive records and tracks the generation and disposal processes for all types of waste to ensure traceability of information and auditability of procedures. In particular, for controlled waste, the company uses standard-format waybills in accordance with government regulations, which specify the waste category, weight, source, disposal method, and timing; these are submitted by third-party disposal contractors holding valid environmental permits. This management system not only effectively prevents potential environmental risks but also facilitates the subsequent establishment of waste reduction targets and the assessment of overall treatment efficiency, while meeting the requirements of regulatory agency inspections and annual audits.

Waste Generation and Disposal/Transfer Status

Unit: metric tons

Item		Disposal and Transfer	2023	2024	2025
Controlled Waste (Hazardous Waste)	SW410	Recycled	9.78	10.09	7.06
	SW409	Recycled	8.85	13.73	20.27
	SW305	Recycled	0	0.53	4.56
	SW311	Recycled	3.37	3.77	0
	SW429	Incineration	0.56	0.3	0.82
General Waste (Non-hazardous Waste)	Factory Grounds Trash	Burial	106.95	102.77	147.34
	Plastic waste	Recycled	194.47	193.81	252.04
	Metal	Recycled	309.33	114.21	134.14
	Wood Scrap	Recycled	107.20	51.37	51.77
In total			1,102.84	740.51	618.00

Note 1 : All waste generated by ACBT is removed from the premises and disposed of by external, licensed waste management contractors.

Note 2 : The scope of these statistics is limited to the Malaysia subsidiary.

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3-5 Sustainable Product R&D and Innovation

“Protecting the Environment and Supporting Agriculture” has been ACBT's corporate mission since its founding. Faced with global agricultural challenges such as climate change, soil degradation, dependence on chemical inputs, and crop diseases, ACBT continues to invest in the research, development, and promotion of sustainable agricultural technologies. Through biotechnology, the application of microorganisms, and innovative product formulations, the company is committed to providing agricultural solutions that are environmentally friendly, resource-efficient, and beneficial to crop yields. Guided by the core philosophy of “Transforming Traditional Agriculture Through Biotechnology,” ACBT combines microbial technology, organic raw materials, and industrial manufacturing capabilities to continuously develop bio-organic fertilizers, biochemical fertilizers, plant protection products, and soil improvement technologies. These innovations help farmers reduce their reliance on chemical fertilizers and pesticides while enhancing crop health, soil quality, and agricultural resilience. In 2025, ACBT continued to focus its R&D efforts on “reducing chemical inputs,” “enhancing agricultural resilience,” and “circular agriculture applications.” Through field trials, industry-government collaboration, product commercialization, and the development of biological control technologies, the company will drive agriculture toward low-carbon, high-efficiency, and sustainable circular development.

Biological Organic Fertilizer for Rice

A bio-organic fertilizer specifically designed for rice has been successfully developed and launched; it utilizes beneficial microorganisms to enhance the crop's nutrient absorption and is now officially available on the market.

Biochemical Fertilizer for Vegetables

A vegetable fertilizer formula was developed that replaces the traditional Triple-15 formulation with Triple-11, achieving better application results than the traditional formulation while reducing nutrient concentration.

Liquid Foliar Fertilizer Specifically for Durian

The company launched a high-amino acid liquid fertilizer specifically formulated for durian, containing a specific microbial consortium that helps improve fruit set and fruit quality; the market response has been positive.

Biological Control Agent for basal stem rot

A microorganism-based biological control agent has been developed to combat “Ganoderma root rot,” a major disease affecting oil palm in Malaysia. This agent suppresses infection and enhances the trees' natural immunity.

Optimization of Three-in-One Biofertilizer for Oil Palm

Further improvements were made to the three-in-one biochemical fertilizer for oil palm, demonstrating that it can reduce chemical fertilizer use by 25% to 30% while maintaining the same yield.

Next-Generation Broad-Spectrum Biological Vaccine

A new biological vaccine containing endophytic Trichoderma as the active ingredient has been validated. Simply by applying it to the soil surface, it colonizes the root system on its own, making application more convenient, providing broader control, and demonstrating high environmental compatibility.



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I. Reducing Chemical Inputs and Sustainable Fertilization Techniques

ACBT continues to promote the development and application of biochemical fertilizers and bio-organic fertilizers to help farmers reduce their reliance on chemical fertilizers and improve fertilization efficiency. In 2025, the company completed a 12-month field trial of a biochemical fertilizer specifically designed for oil palm seedlings. The results showed that it could reduce chemical fertilizer usage by approximately 30% while lowering overall fertilization costs by about 15%. This demonstrates that biochemical fertilizers hold significant potential for reducing chemical inputs, improving nutrient use efficiency, and maintaining crop productivity. Based on these results, the company plans to conduct large-scale field trials in 2026 and provide the relevant data to customers for reference, with the aim of accelerating technology adoption and industrial application. Additionally, the company continues to optimize the formulation of its three-in-one biochemical fertilizer for oil palm. Field trials have verified that, while maintaining the same yield, chemical fertilizer use can be reduced by approximately 25% to 30%, demonstrating the potential of biochemical fertilizers to reduce chemical inputs in vegetable crop applications. ACBT has successfully developed a vegetable-specific biochemical fertilizer that replaces the traditional Triple-15 formulation with Triple-11. While reducing nutrient concentration, it still achieves better fertilization results than traditional formulations, demonstrating the technical achievements of formulation optimization and precision fertilization. Furthermore, the company has completed the formulation development and prototype production of a new biofertilizer specifically designed for peat soil, and field trials are currently underway in Sarawak. This product features a bagged design that allows oil palm root systems to penetrate directly into the bag to absorb nutrients. It combines organic matter, trace elements, and beneficial microorganisms to balance nutrient supply efficiency with environmental friendliness. Due to the lengthy validation cycle for oil palm field trials, the project is currently in its early trial stages.

II. Biological Control and Crop Health Technologies

To reduce the use of chemical pesticides and improve crop health management capabilities, ACBT continues to invest in the research and development of microbial applications and biological control technologies. Targeting “Ganoderma root rot,” a major disease in Malaysia's oil palm industry, the company has successfully developed a microorganism-based biological control agent that effectively suppresses disease infection while enhancing the oil palm trees' own immune defenses. Large-scale field trials were officially launched in 2025, with preliminary results showing a significant downward trend in infection rates. Additionally, in 2025, ACBT completed the validation of a new generation of broad-spectrum biological vaccine. This product uses endophytic Trichoderma as its active ingredient and is backed by five years of accumulated field data. Compared to the previous version, the new biological vaccine does not require trenching; it can simply be broadcast onto the soil surface, where it will naturally colonize the crop root system. In addition to improving application convenience and saving labor, it also offers broader disease control capabilities. Currently, this technology can be applied not only to control root rot caused by Ganoderma lucidum in oil palm but also to effectively suppress various fungal diseases, such as white root rot in rubber trees and black canker caused by Phytophthora in durian. Since the strains used are locally isolated, they are highly compatible with the local ecological environment. This makes them an effective alternative to chemical pesticides, reducing environmental impact and enhancing agricultural ecological sustainability.

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III. Product Commercialization and Expansion of Market Applications

In terms of product commercialization, ACBT continues to promote the application of biological products across various crops and expand its market reach. In 2025, the company successfully developed and launched a bio-organic fertilizer specifically designed for rice, which enhances crop nutrient absorption efficiency through beneficial microorganisms; it is now officially on the market. In the second half of the same year, the company also introduced a high-amino acid liquid foliar fertilizer specifically formulated for durian, which combines specific microbial communities to help improve fruit set rates and fruit quality, and has received a positive market response. Through continuous investment in product innovation and technical validation, ACBT has gradually established a sustainable agricultural product portfolio covering fertilizers, biological pest control, and crop health management. This helps steer agricultural production toward low-carbon, circular, and high-efficiency practices, while collaborating with customers and the supply chain to jointly advance the transition to sustainable agriculture.



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Currently, our core product development strategy focuses on three main areas:

Continuously Optimizing Microbial Application Technologies

ACBT has long incorporated biochemical compound fertilizer technology—which combines organic matter with chemical elements—into its in-house production system. In recent years, the company has been committed to enhancing the application of microbial elements, particularly in the field of agricultural waste recycling. Taking the oil palm industry as an example, by using its proprietary microbial strains to treat organic waste generated during the refining process, the company has not only successfully converted this waste into high-performance organic fertilizer substrates but has also significantly reduced the pollution risks associated with traditional waste disposal methods, effectively advancing the goals of circular agriculture and carbon reduction.

Exploring New Applications of Microorganisms in Disease Control

The company's research team recently discovered that its proprietary microbial strain is highly effective in controlling sooty mold and orange spotting. Unlike traditional soil-applied methods, this strain acts directly on the crop foliage, overcoming the limitations of previous application methods. This technology is expected to provide a new biological control solution for crops that cannot rely on pesticides, further expanding its market applications and advancing toward non-pesticide-based plant protection technologies.

Launching an innovative product portfolio that combines nutritional supplementation with disease prevention

Building on breakthroughs and the proven application of bio-stabilization technology, ACBT will launch a new product portfolio featuring “dual protection” benefits:

1. MPOB F4: A high-performance, three-in-one compound fertilizer developed in collaboration with the Malaysian Palm Oil Board, providing comprehensive nutrition to enhance oil palm growth and stress tolerance.

2. Sawit Shield: A product specifically designed for the prevention and control of Ganoderma lucidum disease, which reduces disease incidence and tree mortality.

When applied together, these two products achieve a “one-stop fertilization plus disease prevention” agricultural management solution, helping farmers simplify management and improve economic returns.

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

Microfert Series	Microbial fertilizers developed using high-quality organic matter and specific beneficial microbial communities, designed to promote root development, enhance soil activity, and increase crop yields.
GanoEF	A functional fertilizer that combines nutrient supply with Ganoderma lucidum disease control; it has been approved by MPOB and incorporated into its oil palm disease control strategy standards.
K-Neutralizer Soil Conditioner	Regulates soil pH, improves soil structure, and promotes the release of organic matter, thereby enhancing soil health and the stability of fertilizer efficacy.
RealStrong Soluble Fertilizer	Developed to meet foliar fertilization needs, its formulation is optimized based on the nitrogen, phosphorus, and potassium ratios required by different crops, and its use in conjunction with microorganisms enhances crop nutrient absorption efficiency.

The R&D department also collaborates closely with domestic and international academic and research institutions, including joint development of microbial fertilizer application technologies with Malaysia's MARDI, as well as participation in interdisciplinary research on plant physiology and microbial strain development. Furthermore, the company continues to strengthen its intellectual property portfolio and has accumulated over 600 proprietary microbial strains, establishing itself as a pioneer in microbial agricultural R&D in the Asia-Pacific region. Moving forward, the company will focus on three key areas: formulations for climate-resilient crops, formulations designed to reduce carbon footprints, and fertilizer standards for smart agriculture. By integrating R&D, manufacturing, and agricultural technical services, the company aims to build a biotechnology innovation platform centered on sustainable agriculture.

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3-6 Circular Economy Management Policy ::::::::::

Faced with the challenges posed by rising global resource pressures and climate change, the circular economy has become a key strategy for companies to drive low-carbon transformation and sustainable operations. As a member of the agricultural biotechnology industry, ACBT deeply understands that agricultural production relies heavily on soil health, nutrient cycling, and a stable supply of natural resources. Overreliance on chemical fertilizers and single-use resources can lead to soil degradation, increased carbon emissions, and reduced agricultural resilience. Therefore, the company has long been committed to using biotechnology, microbial applications, and resource recycling technologies to transform byproducts generated during agricultural and production processes into products with agricultural benefits and economic value. Through this approach, the company aims to reduce waste generation, improve resource efficiency, and decrease reliance on chemical inputs, thereby driving agriculture toward low-carbon, circular, and sustainable development. ACBT believes that the circular economy is not merely about waste reuse, but rather about reestablishing a sustainable cycle of “resources–products–soil–agricultural production” through technological and product innovation. The company's current efforts to promote the circular economy primarily focus on the following areas:

Recycling of Organic Waste

ACBT continues to promote the recycling and reuse of agricultural and biomass waste. Through technologies such as composting, bioconversion, and microbial fermentation, the company transforms organic waste into products with agricultural value. In 2025, ACBT processed a total of 41,666 metric tons of organic waste into valuable resources, further converting them into products such as biological vaccines, bio-organic fertilizers, and biochemical fertilizers, which serve as a vital foundation for circular agriculture. The reuse of organic waste not only reduces the volume of waste sent to final disposal sites and the resulting environmental burden but also effectively decreases the need for chemical fertilizers, thereby increasing soil organic matter content and improving farmland health, which further enhances the sustainability of agricultural production.

Recycling of Biomass Waste

ACBT has long been assisting clients in the palm oil industry in promoting the recycling of biomass waste, converting palm kernel shells, coffee grounds, and other agricultural byproducts into fertilizers or bio-stimulants, which are then reapplied to farmland. This circular model not only reduces carbon emissions and environmental impacts caused by traditional incineration or waste disposal but also promotes soil carbon cycling and the replenishment of organic matter, helping farms gradually develop carbon sink functions, reduce carbon loss, and enhance soil health and agricultural resilience. Furthermore, the introduction of bio-organic products helps reduce farmers' reliance on imported chemical fertilizers and enhances the resilience of local agriculture in the face of climate change and market fluctuations.

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Recovery and Reuse of Process Byproducts

During fertilizer production, raw material processing, and transportation, byproducts such as dust, agglomerated raw materials, and liquid emissions may be generated. To minimize resource waste and environmental impact, ACBT has established a comprehensive dust collection and recycling system. After testing confirms that the recovered dust and agglomerated raw materials meet quality standards, they are reintroduced into the production process for reuse. In addition, the company has implemented specialized environmental management measures, such as spreading organic materials on the ground to absorb liquid substances released during production. The absorbed materials are subsequently recovered and reused, which not only increases the organic matter content of the products but also helps reduce pollution risks, maintain a clean plant environment, and ensure operational safety. Through these measures, ACBT continues to improve raw material utilization efficiency, reduce waste generation and environmental impact, and implement circular economy management at the production process level.

Supporting Circular Agriculture Through Product Innovation

Through product innovation and the application of microbial technology, ACBT continues to help the agricultural sector reduce chemical inputs and improve resource efficiency. In 2025, the company continued to optimize the formulation of its three-in-one biochemical fertilizer for oil palm. Field trials confirmed that, while maintaining the same yield, the use of chemical fertilizers can be reduced by approximately 25% to 30%, demonstrating the product's effectiveness in reducing chemical inputs and improving fertilization efficiency. In addition, the company has completed a 12-month field trial of a biochemical fertilizer specifically designed for oil palm seedlings. The results show that it can reduce chemical fertilizer use by approximately 30% while lowering overall fertilization costs by about 15%. Moving forward, the company will continue to promote large-scale field applications and industry-wide adoption to help customers establish more sustainable agricultural management models. Through the introduction of circular products and biotechnology, ACBT is gradually establishing agricultural solutions that are low-carbon, circular, and highly efficient, driving the sustainable transformation of agricultural production.

Toward a Better Cycle—Outlook and Medium- to Long-Term Goal Setting

To further advance the development of a circular economy and low-carbon agriculture, ACBT will continue to collaborate with plantations, palm oil mills, government agencies, and research institutions to expand the recycling of biomass resources and the application of biotechnology. Currently, the company is working with the Johor State Department of Agriculture to develop a new type of biochemical fertilizer to partially replace imported chemical fertilizers, providing more sustainable fertilizer solutions for the vegetable and fruit tree industries; at the same time, the company is collaborating with the Rubber Industry Smallholders' Development Authority (RISDA) to use proprietary microbial technology to develop rubber and oil palm seedlings resistant to fungal diseases, thereby enhancing crop health and production resilience. Moving forward, ACBT will set as its medium- to long-term goals a 30% to 40% reduction in average carbon emissions per metric ton of product, as well as expanding collaborations with plantations and palm oil mills to actively promote the conversion of biomass into bio-organic products, biochemicals, and biological vaccines. The company will continue to broaden the application of low-carbon agriculture and circular products while improving the efficiency of agricultural resource recycling.

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Circular Economy	Specific Measures	Sustainability Benefits
Organic Waste Recycling	Reuse 41,666 metric tons of organic waste by 2025	Reduce waste disposal volumes and environmental impact
Biowaste Recycling	Convert fruit shells, coffee grounds, and other materials into fertilizers and bioproducts	Improve soil health and carbon cycling capacity
Recovery of Process Byproducts	Recover dust, agglomerated raw materials, and liquid byproducts for reuse	Improve raw material efficiency and reduce pollution
Three-in-One Oil Palm Biofertilizer	Reduce chemical fertilizer use by 25% to 30%	Reduce agricultural carbon emissions and reliance on chemicals
Specialized Biofertilizer for Oil Palm Seedlings	Reduce chemical fertilizer use by 30% and fertilization costs by 15%	Improve fertilizer efficiency and agricultural economic benefits
Applications of Bio-Organic Products	Promoting the adoption of circular organic fertilizers in large-scale agricultural parks	Strengthening low-carbon agriculture and sustainable management





4 Employee Welfare and Social Responsibility

4-1 Human Rights Policy

4-2 Healthy Workplace

4-3 Talent Training and Development

4-4 Occupational Health and Safety

4-5 Community Development and Care

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4-1 Human Rights Policy ::::::::::

ACBT upholds the core values of respecting and protecting human rights, is committed to creating a safe, fair, respectful, and inclusive work environment, and pledges to fulfill its responsibility to protect human rights in all its operations. The company adheres to international human rights principles, including the Universal Declaration of Human Rights, the UN Global Compact, and the International Labor Organization's Fundamental Conventions, and integrates human rights principles into its business operations and daily management systems as a cornerstone of human resources management and workplace culture. ACBT is committed to safeguarding the fundamental human rights and labor rights of all employees. The company strictly prohibits any form of discrimination, harassment, child labor, forced labor, and unequal treatment, and places great importance on employees' rights to reasonable working hours, leave policies, and a safe working environment. In addition, the company pays special attention to employees of different nationalities, foreign migrant workers, female employees, and other groups that may face higher risks or be more vulnerable, and is committed to providing a workplace environment that is equitable, respectful, and free from discrimination. To strengthen human rights protections and communication mechanisms, ACBT has established an anonymous complaint and protection system, set up suggestion boxes, and provided a multilingual email complaint platform to ensure that employees of different nationalities and cultural backgrounds can feel secure in offering suggestions or raising concerns. All complaints are investigated and handled by a dedicated unit in accordance with established procedures, with responses provided within a reasonable timeframe to safeguard the rights of complainants and continuously improve the work environment. In 2025, the company completed the posting of posters promoting the prevention of sexual harassment and continued to advance human rights education and workplace awareness initiatives. Furthermore, no human rights-related complaints were received throughout the year, achieving the "zero complaints" management goal set for 2025, demonstrating that the company has made initial progress in human rights management and the promotion of a friendly workplace. Looking ahead to 2026, ACBT will continue to uphold its commitment to respecting human rights, further strengthening various human rights protection measures and training programs, and prohibiting all forms of discrimination, harassment, child labor, and forced labor. At the same time, the company will ensure that all employees are treated fairly and in compliance with local labor laws and internal company policies. The company will also aim to maintain a record of "zero significant human rights complaints" while continuing to refine its human rights management mechanisms and workplace environment.

Diversity

ACBT upholds the philosophy of "respecting differences and embracing diversity" and actively fosters an open, inclusive, and accessible work environment. We are committed to promoting gender equality, cultural diversity, and age inclusion. The company welcomes employees from diverse backgrounds, nationalities, and cultures, and encourages the exchange of ideas and mutual growth among employees from around the world. To this end, ACBT provides equal employment and promotion opportunities and strives to create a workplace atmosphere that respects the value of every member. In addition, to address the multicultural and religious needs of employees, ACBT has established prayer rooms, providing a safe and convenient space for religious activities and demonstrating its tolerance and respect for diverse faiths. At the same time, the company offers flexible work arrangements and individualized support measures tailored to employees' specific needs, balancing the practical requirements of diverse groups with their career development. To deepen multicultural exchange and foster an atmosphere of inclusion, ACBT regularly organizes cross-cultural exchange activities and training programs, such as workshops on respecting differences and accessibility awareness courses. These initiatives enhance employees' understanding and practice of an inclusive workplace culture, further strengthening organizational cohesion. Moving forward, ACBT will continue to optimize the work environment to ensure that all employees can fully utilize their strengths in an equal, inclusive, and friendly workplace as we collectively strive toward sustainable development.

4-2 Healthy Workplace

Workforce Composition

As of the end of 2025, ACBT had a total of 309 employees. Of the total workforce, 63 were female (20.4%) and 246 were male (79.6%). The age distribution was concentrated in the 31–50 age range, with 193 employees (62.5%) in that group. At its key operational locations, ACBT employed local residents in senior management positions at a rate of 91%.

Workforce Composition — By Gender and Employment Contract Type

Year	Contract Type	Employment Contract		Employment Type		Total
		Regular Employees	Temporary Employees (Contract Employees)	Full-Time Employees	Part-Time Employees	
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
2025	Female	63	0	63	0	63
	Male	245	1	245	1	246
	Total	308	1	308	1	309

Note 1 : Regular employees: Refers to full-time employees on the permanent staff; temporary employees (contract employees): Personnel hired by the company under fixed-term contracts to meet short-term operational needs or project-specific requirements.

Note 2 : Part-time employment is used to meet the company's short-term operational needs or project-specific requirements.

Note 3 : The Company does not employ staff without guaranteed working hours. Staff without guaranteed working hours refers to employees whose weekly working hours are not fixed, such as those whose job requires them to be on call at any time.

Note 4 : The total number of employees in 2025 decreased by 7 compared to the previous year. The main reason was that some foreign employees returned to their home countries and did not return to work in Malaysia, resulting in natural attrition.

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Employee Structure — By Region and Employment Contract

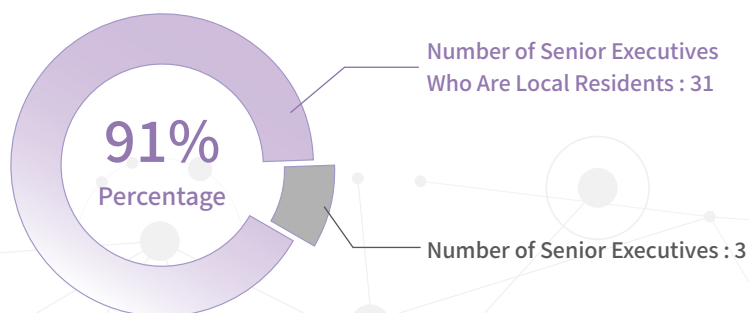
Year	Contract Type	Employment Contract		Employment Type		Total
		Regular Employees	Temporary Employees (Contract Employees)	Full-Time Employees	Part-Time Employees	
2023	Taipei Headquarters	3	0	0	0	3
	Malaysia Subsidiary	355	1	0	0	355
	Total	358	1	0	0	358
2024	Taipei Headquarters	3	0	0	0	3
	Malaysia Subsidiary	312	1	0	0	312
	Total	315	1	0	0	315
2025	Taipei Headquarters	3	0	3	0	3
	Malaysia Subsidiary	305	1	305	1	306
	Total	308	1	308	1	309

Note 1 : Regular employees: Refers to full-time employees on the permanent staff; temporary employees (contract employees): Personnel hired by the company under fixed-term contracts to meet short-term operational needs or project-specific requirements.

Note 2 : Part-time employment is used to meet the company's short-term operational needs or project-specific requirements.

Note 3 : The total number of employees in 2025 decreased by 7 compared to the previous year. The main reason was that some foreign employees returned to their home countries and did not return to work in Malaysia, resulting in natural attrition.

Percentage of Local Residents Hired for Senior Management Positions



Note 1 : Percentage of key business locations where local residents are employed in senior management positions: 91%.

Note 2 : Definition of "senior management": Assistant Manager and above.

Note 3 : The organization's geographic definition of "local": Taipei and Malaysia.

Note 4 : Definition of "key business locations": the Taipei Headquarters and the subsidiary in Malaysia.



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Statistics on the Number of Employees
by Age

Category		Employee Age			Subtotal	Percentage (%)
		Under 30	31-50	51 and older		
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
2025	Female	20	40	3	63	20
	Male	80	153	13	246	80

Statistics on the Number of Employees by
Job Grade and Gender

Category		Female		Male		Total	
		Number of people	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)
2023	Manager	15	4.18	23	6.41	38	10.58
	Non-manager	41	11.42	280	77.99	321	89.42
2024	Manager	17	5.38	18	5.70	35	11.08
	Non-manager	43	13.61	238	75.32	281	88.92
2025	Manager	13	4.21	15	4.85	28	9.06
	Non-manager	50	16.18	231	74.76	281	90.94

Statistics on the Number of Employees by Rank and Age

Category		Employee Age						Total	
		Under 30	Percentage (%)	31-50	Percentage (%)	51 and older	Percentage (%)	Number of people	Percentage (%)
2023	Manager	1	0.28	30	8.36	7	1.95	38	10.58
	Non-manager	134	37.33	179	49.86	8	2.23	321	89.42
2024	Manager	2	0.63	27	8.54	6	1.90	35	11.08
	Non-manager	101	31.96	174	55.06	6	1.90	281	88.92
2025	Manager	0	0	25	8.09	7	2.27	32	10.36
	Non-manager	100	32.36	168	54.37	9	2.91	277	89.64

Statistics on New Hires and Departing Employees

n 2025, ACBT hired 46 new employees and had 52 employees leave the company. ACBT conducts orientation interviews with new hires to ensure that their expectations align with their actual job responsibilities and to provide them with the necessary support. The company also conducts exit interviews with departing employees to understand their reasons for leaving, so it can analyze the data and make improvements. An analysis of the reasons for employee turnover in 2025 revealed that Better Offer was the leading cause, accounting for 36.46% of total turnover, followed by End of Contract (21.88%) and Absconded (10.42%). Overall, employee turnover was mainly driven by external career opportunities and contract expiration, with no significant turnover attributable to labor disputes, workplace safety issues, or management deficiencies. The Company will continue to strengthen talent development, career development, compensation and benefits, and employee care initiatives to enhance employee retention, reduce talent attrition, and reinforce the stability of its human capital.

Number of New Full-Time Employees

Employees	Gender		Total	Age			Total
	Female	Male		Under 30	31-50	51 and older	
2023	11	47	58	29	28	1	58
2024	26	15	41	24	16	1	41
2025	31	15	46	34	12	0	46
New Hire Rate (%)							
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
2025	10.03	4.85	14.88	11.00	3.88	0	14.88

Note : The formula for calculating the percentage of new hires is the number of new hires in each category divided by the total number of employees at the end of the reporting period.

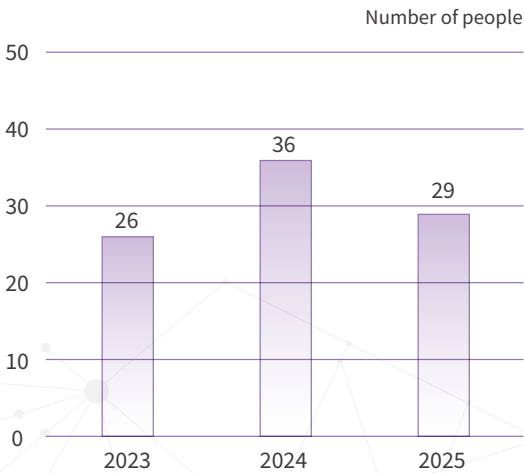
Number of Full-Time Employees Who Left the Company

Employees	Gender		Total	Age			Total
	Female	Male		Under 30	31-50	51 and older	
2023	3	33	36	11	23	2	36
2024	9	70	79	32	42	5	79
2025	38	14	52	17	34	1	52
New Hire Rate (%)							
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
2025	12.30	4.53	16.83	5.50	11.00	0.32	16.83

Note: The percentage of employees who left the company is calculated as the number of employees who left in each category divided by the total number of employees at the end of the reporting period.

Number of Non-Employee Workers

According to ACBT's statistics, there were 29 non-employee workers in 2025, primarily consisting of warehouse handlers. The number of non-employee workers fluctuates in response to ACBT's production line needs. Due to adjustments in company policy and process optimization, the number of non-employee workers increased by 7 compared to the previous year.



Note 1 : The primary category of non-employee workers consists of warehouse handlers, who are provided by staffing agencies contracted by the company, with which the company has signed service agreements.
Note 2 : The number of non-employee workers will be adjusted flexibly based on the actual needs of ACBT's production lines. In fiscal year 2025, due to operational policy adjustments and workflow optimization, the number increased by 7 compared to the previous fiscal year.

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Employee Communication and Grievance Channels

ACBT values employees' right to express their opinions and communicate, and is committed to fostering a culture of open, respectful, and trust-based communication. The company provides diverse communication channels, including email, departmental meetings, employee gatherings, and face-to-face discussions. Employees can use these formal and informal channels to share feedback, suggestions, or concerns with their direct supervisors or the Human Resources department. In 2025, ACBT also introduced new internal communication formats, such as podcasts, to serve as a platform for sharing company policies, procedural information, and organizational culture with employees, thereby enhancing the efficiency of information dissemination and fostering a greater sense of employee engagement. Given that the company employs individuals from diverse nationalities and cultural backgrounds, ACBT continues to strengthen cross-cultural communication and integration. The Human Resources Department proactively addresses the needs of employees of different nationalities and fosters a work environment that respects cultural diversity through festive events, social gatherings, and daily interactions. ACBT has established a formal mechanism for handling complaints. When an employee submits a complaint via email or other channels, the Human Resources Department prioritizes conducting interviews and investigating the matter to assess whether it can be appropriately resolved at the departmental level. If a consensus cannot be reached after initial mediation, the case is submitted to the Personnel Committee for further review to ensure it is handled properly in accordance with the principles of fairness, objectivity, and confidentiality. In 2025, no human rights-related complaints were received, achieving the goal of zero complaints. Additionally, in 2025, ACBT completed an employee satisfaction survey, with an overall satisfaction rate of 85.50% across all departments. The company plans to make this survey a routine practice and will conduct an annual satisfaction survey for employees still with the company as of December.

Salary and Benefits

Salary Policy

ACBT has established a Remuneration Committee dedicated to providing a market-competitive, transparent, and fair compensation system to attract, retain, and motivate top talent. ACBT's compensation policy is determined based on job responsibilities, professional competence, education and experience, and work performance, without discrimination based on gender, ethnicity, or other factors, ensuring equal pay for equal work. The compensation structure is reviewed annually, and salaries and bonuses are adjusted according to the company's operating results and individual performance, thereby sharing the fruits of the company's success and promoting the mutual growth of employees and the company. At ACBT, the ratio of the highest individual's annual total compensation to the median annual total compensation of other employees is 27.5; the ratio of the percentage increase in the highest individual's annual total compensation to the median percentage increase in the annual total compensation of other employees is 0.

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Employee Benefits

ACBT is committed to creating a safe, healthy, and inclusive work environment. In addition to providing basic protections such as social insurance, medical insurance, and retirement plans in accordance with the law—which include basic life and disability insurance coverage for employees—the company also continues to promote a diverse range of employee benefits, such as annual health checkups, holiday bonuses, employee trips, and family day events, to help employees balance work, family, and physical and mental well-being. ACBT has not yet formulated a specific plan for a stock transfer program for employees. In the future, the company will actively review industry practices to assess the feasibility of an employee stock ownership plan, with the aim of motivating its staff. Recognizing that the company employs individuals from diverse cultural backgrounds, ACBT actively supports cultural and religious activities for different communities. Through festive gatherings, New Year celebrations, and cultural exchanges, the company enhances employee cohesion and a sense of belonging. It also continues to strengthen employee care measures, including improving the quality of dormitories for foreign workers to provide better living environments and conditions, thereby enhancing their safety and job stability. In addition, the company has established a Sports and Recreation Committee to organize club activities and recreational events such as badminton, basketball, and outdoor hiking, encouraging employees to adopt healthy lifestyles and promoting cross-departmental interaction. In 2025, the company also conducted an employee satisfaction survey to understand employees' views on departmental collaboration, the work environment, and management systems, serving as a key basis for subsequent optimization of human resources policies and welfare programs.

Benefits Programs	Benefit Details
Group Hospitalization and Surgery Insurance	Provides coverage for accommodation, surgery, and medical expenses during hospitalization
Group Insurance	Provides group insurance benefits; in 2025, the company's expenditure on group insurance was approximately 360,504 Malaysian ringgit
Health Checkups	Provides employees with free annual health checkups to promote health management
Dormitory Accommodations	Provides housing arrangements for expatriate employees and some non-local employees
Higher Education Subsidies	Subsidizes tuition for employees pursuing advanced degrees (e.g., master's degrees) to encourage continuing education and career development; in 2025, one employee received this subsidy
Gifts and Cash Gifts	Employees may receive cash gifts or presents from the company on major holidays, upon the birth of a child, marriage, or the death of a relative
Employee Leave Policy	The company offers a leave policy that exceeds statutory requirements. In addition to statutory public holidays provided under current laws, employees receive three additional days of paid leave and one additional day of leave for health checkups
Other Activities	Benefits for employee recreational and club activities

Note 1 : Definition of “major business locations”: the Taipei Headquarters and the subsidiary in Malaysia.

Note 2 : No employee stock ownership plan benefits are offered.

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Reinstatement and Retention Status After Parental Leave

ACBT respects and supports its employees in achieving a balance between work and family life, and has established a compliant and inclusive parental leave system in accordance with the regulations applicable to its various locations. In compliance with local labor laws in Malaysia and Taiwan, ACBT provides legally mandated maternity leave, paternity leave, and childcare leave arrangements to help employees welcome new family members with peace of mind while balancing parenting responsibilities with career development. The Taipei Headquarters fully complies with the provisions of Taiwan's "Gender Equality in Employment Act" and "Employment Insurance Act," granting employees the right to apply for unpaid parental leave for up to two years and assisting eligible employees in applying for government parental allowances. During this period, the company will reserve the employee's original position or an equivalent one and guarantee their employment rights upon return to work, thereby avoiding the risk of career disruption due to parental leave. In fiscal year 2025, no employees at the Taipei Headquarters applied for paid parental leave. The parental leave policy at the Malaysia subsidiary is based on the Labor Act of 1955. Female employees in formal employment are entitled to 98 days of fully paid maternity leave, while male employees may apply for 7 days of fully paid paternity leave in accordance with amendments to the law. Currently, Malaysian labor law does not provide for a statutory long-term parental leave system; however, ACBT offers flexible unpaid leave arrangements based on individual needs to support employees' childcare requirements. The relevant application procedures are handled in accordance with the company's HR policies. In 2025, three female employees applied for maternity leave, and seven male employees applied for paternity leave.



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Pension System

ACBT has a comprehensive retirement plan in place and handles related contributions in accordance with applicable local regulations. At the Taipei Headquarters, in accordance with the “Labor Pension Act,” the company contributes 6% of monthly salary to individual pension accounts for employees covered by the Act. Currently, ACBT makes full contributions to its labor pension plan, and the amount due for the 2025 fiscal year has been recognized in the consolidated statement of comprehensive income, with an expense of NT\$121,000. As for the Malaysia subsidiary, in accordance with the local Labor Standards Act and the regulations of the Employees Provident Fund (EPF) of Malaysia, contributions are made at a specified rate of the total wages paid into a government-administered account for future use, under a defined contribution plan. The contribution basis for Malaysian employees is as follows: employees contribute 11% and the company contributes 12%, ensuring basic protection for employees after retirement. In addition, in response to the Malaysian government's policy to strengthen protections for foreign workers, starting in October 2025, ACBT will, in accordance with the law, contribute 2% of foreign employees' salaries to the Employees Provident Fund, further enhancing the retirement protection and the comprehensiveness of the welfare system for foreign employees.

Minimum Notice Period for Operational Changes

When the company faces significant operational changes that may affect employee rights—such as organizational restructuring, relocation of business sites, or changes in workforce allocation—it will provide a reasonable notice period in accordance with local labor laws and internal company procedures, and notify affected employees through formal channels to ensure transparency and protect employee rights. The Taipei Headquarters issues notices of contract termination or layoffs in accordance with relevant provisions, including Articles 16 and 11 of the Labor Standards Act, and provides a minimum notice period ranging from 3 to 30 days based on an employee's length of service, or pays an equivalent amount of advance wages. Significant changes are also communicated through manager briefings and internal memos to ensure information is effectively conveyed and to provide transitional support. The Malaysia subsidiary, in accordance with the Labor Act 1955 and the company's HR policies, provides a minimum notice period of 14 days for operational changes or termination of employment. Department managers clearly explain the details of the changes, follow-up arrangements, and available support measures to employees through meetings, internal announcements, or individual interviews. For affected employees, the company also provides support services such as job reassignments, career counseling, and assistance with applying for government assistance programs to help them transition smoothly and remain employed.

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4-3 Talent Training and Development

ACBT firmly believes that talent is the key driver of corporate resilience, innovation, and sustainable growth; therefore, it continues to regard talent development and organizational development as the cornerstone of sustainable business operations. In the face of globalization and industry transformation trends, ACBT is committed to building a talent team that combines professional competence, cross-cultural communication skills, and sustainability awareness, and to strengthening the organization's long-term competitiveness through institutionalized development mechanisms and a culture of continuous learning. To enhance transparency in organizational performance management and ensure alignment of objectives, ACBT launched a transformation of its performance evaluation system in the fourth quarter of 2024 and formally introduced a KPI-based performance management mechanism centered on the company's vision and mission, which is progressively aligned with departmental and individual work objectives. Through mid-year performance reviews, manager feedback, and a performance rating system, employees are helped to understand their development paths, and these serve as key references for talent development, compensation management, and career planning. In addition, in 2025, ACBT conducted its first annual employee satisfaction survey, covering areas such as departmental collaboration, work environment, management systems, and employee relations. The company will continue to conduct these surveys regularly in the future, using the results as a key reference for optimizing human resources systems and enhancing the employee experience. Given that the company employs individuals from diverse nationalities and cultural backgrounds, ACBT also prioritizes cross-cultural integration and team cohesion. The Human Resources Department proactively addresses the needs of employees from different groups and fosters a workplace culture of mutual respect and inclusivity through exchange activities and daily communication. Moving forward, the company plans to gradually roll out training programs on human rights, anti-corruption, and the Code of Conduct to further strengthen its culture of sustainable talent development and corporate governance capabilities.



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Performance Evaluation Mechanism

ACBT has established a systematic and transparent performance evaluation system. Adhering to the principles of fairness, objectivity, and appropriateness, the system assesses employees' work performance and results, serving as a key basis for human resources management decisions such as job reassignments, talent development, rewards and disciplinary actions, and salary adjustments. The company has also implemented a KPI-centered performance evaluation system. By linking corporate goals, departmental objectives, and individual performance indicators at multiple levels, this system strengthens the alignment between organizational strategy and employees' job responsibilities. The performance management process operates on a year-round cycle, including goal setting at the beginning of the year, mid-year performance reviews, and a comprehensive year-end evaluation. During these sessions, managers and employees jointly review work outcomes and future development directions, providing timely feedback and recommendations for improvement. In addition, ACBT uses a performance grading system and talent assessment mechanisms to identify high-potential talent. This helps managers understand employees' job fit and development potential, which in turn serves as a key reference for talent retention, job reassignments, and succession planning. The company aims to establish a talent development culture characterized by growth, transparency, and high mutual trust through the continuous optimization of its performance management system.

Periodic Performance Reviews

Year	Employee Category	Female	Percentage	Male	Percentage	Total	Percentage
2023	Managers	14	3.90%	18	5.01%	32	8.91%
	Non-managers	38	10.58%	252	70.19%	290	80.78%
	Total	52	14.48%	270	75.20%	322	89.69%
2024	Managers	13	4.11%	19	6.01%	32	10.13%
	Non-managers	8	2.36%	252	79.75%	260	82.28%
	Total	21	6.47%	271	85.76%	292	92.41%
2025	Managers	13	4.21%	15	4.85%	28	9.06%
	Non-managers	50	16.18%	231	74.76%	281	90.94%
	Total	63	20.39%	246	79.61%	309	100%

Education and Training

ACBT places great importance on the continuous improvement of its employees' knowledge, skills, and management capabilities, and views education and training as a vital foundation for strengthening the organization's competitiveness and promoting sustainable development. The company designs training programs based on different job levels, functional roles, and business needs to help employees continuously improve their professional competencies and work performance. For new hires, ACBT has established a comprehensive onboarding program covering the company's business philosophy, organizational structure, human resources policies, information system operations, fundamentals of quality management, and occupational safety and environmental health regulations, helping new employees quickly integrate into the organizational culture and work environment. In addition, the company provides annual subsidies for external professional training and organizes internal educational courses to enhance employees' professional development. Employees are also encouraged to assess their interests, skills, values, and goals, and to communicate their career aspirations with their managers to plan for their future careers. In 2025, a total of 284 employees participated in training programs, accumulating 3,245 total training hours. Furthermore, the company continues to promote occupational safety and health training to help on-site and high-risk personnel improve their safety awareness and risk identification capabilities, thereby strengthening the safety culture and work performance. In 2026, ACBT also plans to gradually introduce sustainability-related training on human rights, anti-corruption, and the Code of Conduct to further deepen corporate governance and a culture of sustainable business operations.

Total Hours of Training, by Gender and Employee Category

Total Hours of Employee Training (hours)	Managers	Non-Managers	Total Hours
Female	470	1,320	1,790
Male	469	986	1,455
Total Training Hours	939	2,306	3,245

Average Hours of Training, by Gender and Employee Category

Number of Employees	Managers	Non-Managers	Total Average
Female	29.38	28.09	28.41
Male	26.06	4.32	5.91
Total Average	27.53	8.39	10.5

Note: This is primarily because there are more training courses offered outside the factory premises and production lines, and since the majority of employees in those areas are women, the proportion of training hours for women is higher than that for men.

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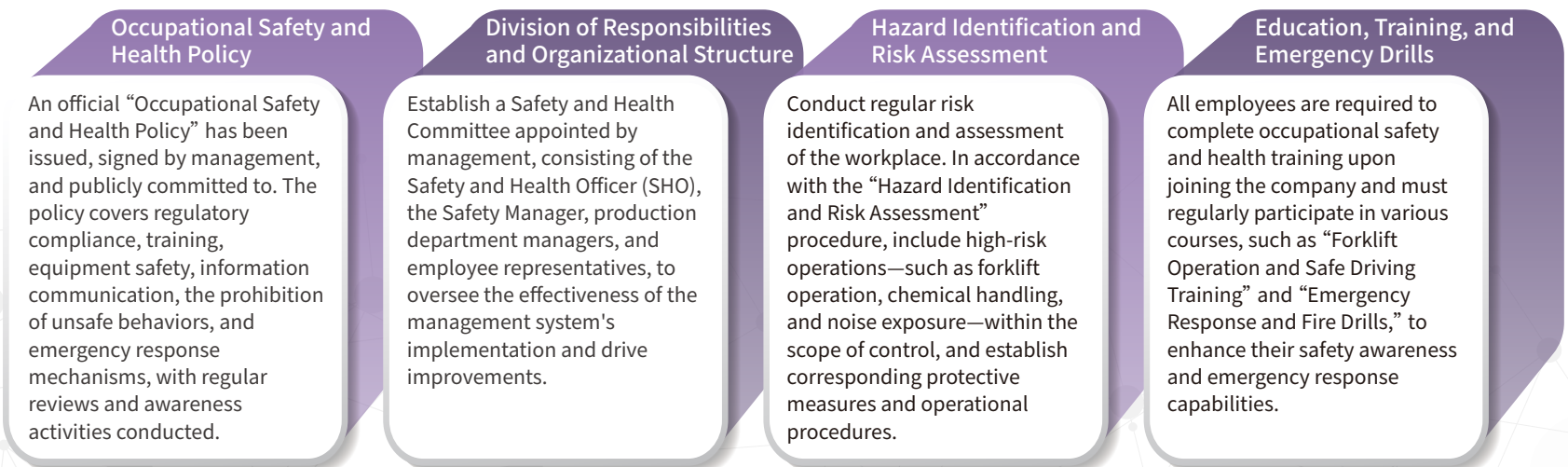
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Occupational Health and Safety

Occupational Safety and Health Policy

ACBT places great importance on the occupational safety and health of its employees and has established “preventing occupational accidents, reducing operational risks, and creating a safe and healthy work environment” as the core of its occupational safety and health management. In accordance with relevant regulations, including Malaysia's Occupational Safety and Health Act, ACBT has formulated a formal Occupational Safety and Health Policy. This policy covers areas such as legal compliance, hazard prevention, safety education and training, health promotion, and accident investigation and improvement. Management has publicly committed to this policy and regularly reviews its implementation. In 2025, ACBT continued to implement occupational safety and health management practices in accordance with existing systems, including regular workplace inspections, hazard identification and risk assessment, OSH training, and health monitoring. The company also strengthened management of risk areas such as noise protection, ergonomics, and chemical handling. Company management is also committed to creating a healthy and inclusive workplace environment. In addition to requiring new employees to complete occupational safety and health training and enhancing employees' risk identification and emergency response capabilities through regular drills and awareness sessions, the company continues to optimize accessibility by installing accessible pathways, user-friendly facilities, and clear signage to ensure that employees from diverse backgrounds and with varying needs can work safely and without barriers. As of 2025, ACBT's Occupational Safety and Health Management System has covered all employees and is gradually extending its scope to include subcontractors and contractors working on-site, incorporating them into the system's management and risk control framework. Safety briefings, work permits, and necessary training are provided to all on-site personnel to ensure that all workers meet consistent safety standards. In 2025, there were no incidents resulting in fines for violations of occupational safety and health regulations.

Occupational Safety and Health Management System



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Occupational Safety and Health Hazard Identification

ACBT has established a comprehensive occupational safety and health hazard identification process as one of the core measures for risk prevention and management. In accordance with Malaysia's Occupational Safety and Health Act and relevant codes of practice, department heads and safety management personnel hold regular safety review meetings to identify and assess potential physical, chemical, biological, and human-operational risks in various work activities. The Occupational Safety and Health Hazard Identification Process is based on the principles of “prevention first” and “systematic management.” It establishes specific operational mechanisms and implementation standards aimed at identifying and assessing risks in advance to ensure workplace safety and employee health. The hazard identification process primarily includes: regular workplace inspections and on-site safety management; identification of workplace hazards and risk assessment; investigation and corrective action for occupational injury incidents; occupational safety and health audits and compliance management; and chemical management. Through these processes, we comprehensively identify on-site risk sources and formulate appropriate control measures based on this information.

Workplace Inspections and On-Site Safety Management

To strengthen workplace safety and risk prevention mechanisms, ACBT has established a system of regular workplace inspections. An inspection team, composed of the safety manager and departmental representatives, conducts on-site inspections of the factory premises according to a monthly schedule. The scope of inspections covers all production and warehousing areas, and includes systematic checks and risk assessments of electrical facilities, traffic flow routes, equipment stability, work platforms, building structures, and overall environmental hygiene. For any deficiencies identified during inspections, ACBT has simultaneously established a problem-tracking mechanism. The person in charge reports the status of repairs and the completion date, and the safety department conducts a follow-up inspection to verify compliance. This inspection system not only eliminates potential occupational risks in a timely manner but also helps enhance on-site personnel's awareness of environmental safety and encourages them to proactively report issues.

Hazard Identification and Risk Assessment

In accordance with Malaysia's Occupational Safety and Health Regulations, ACBT comprehensively implements hazard identification, risk assessment, and risk control procedures to prevent operational risks and occupational accidents through systematic identification, classification, and control. Under this system, an assessment team composed of safety and health personnel, department heads, and senior operators covers all major operational areas and activities within the facility, including raw material intake and outflow, warehousing and material handling, machinery operation, chemical handling, loading and unloading operations, and vehicle dispatch. The hazard identification and risk assessment documentation provides a detailed record of the hazards identified in each operational activity, the types of potential harm, existing control measures, risk levels (determined by severity and likelihood of occurrence), and recommendations for additional controls that need to be strengthened. All risk items are classified into low (1–4), medium (6–8), and high (9–12) risk levels based on a “severity × probability” calculation, and corresponding management measures are implemented according to each level. For example, high-risk activities (such as reversing within facilities and exposure to flue gas) have been included in the priority improvement list, requiring speed limit management, an operator certification system, and daily equipment inspections. The Operational Hazard Identification and Risk Assessment document also clearly identifies responsible parties and target timelines, with the Safety and Health Officer (SHO) responsible for tracking implementation. All results are updated annually and incorporated into training materials to enhance on-site personnel's ability to identify risks and ensure operational consistency. As of 2025, there have been no significant adjustments to the relevant procedures; the company continues to conduct annual reviews and risk updates in accordance with existing systems to ensure that management measures align with actual operational needs and regulatory requirements.

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Investigation and Corrective Actions for Occupational Injury Incidents

ACBT has established a standardized incident reporting and investigation mechanism. When an occupational injury occurs in the workplace, the department head, the Safety and Health Officer, and the management representative jointly initiate the investigation process to document and analyze the causes of the incident and propose corresponding corrective measures. In 2025, there were no significant adjustments to the workplace injury reporting process or the follow-up tracking and improvement mechanisms. These continue to be handled in accordance with existing systems and government regulations, with ongoing refinements made through annual reviews. Five workplace accidents occurred in 2025; the company reported them to the competent authorities as required and conducted accident investigations and follow-up improvements.

Statistics on Employee Workplace Injuries

Year	Total Working Hours	Work-Related Accidents			Fatality Rate from Work-Related Injuries	Rate of Serious Work-Related Injuries	Rate of Reportable Work-Related Injuries
		Number of Serious Work-Related Injuries	Number of Fatalities	Number of Reported Work-Related Injuries			
2023	819,936	1	0	1	0	0.24	0.24
2024	797,696	2	0	2	0	0.50	0.50
2025	937,420	5	0	5	0	1.22	1.22

Note: The calculation is (number of injuries / total working hours) × 200,000.

Statistics on Occupational Injuries Among Non-Employees

Year	Total Working Hours	Work-Related Accidents			Fatality Rate from Occupational Injuries	Rate of Serious Occupational Injuries	Rate of Reportable Occupational Injuries
		Number of Serious Industrial Injuries	Number of Fatalities	Number of Recorded Occupational Injuries			
2023	31,200	0	0	0	0	0	0
2024	20,800	0	0	0	0	0	0
2025	75,800	0	0	0	0	0	0

Note: The calculation is (number of injuries / total working hours) × 200,000.

Statistical Analysis of Occupational Accident Types in 2025

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Item	Number of Incidents	Subjects	Incident Description	Handling Process	Improvement Measures
1	1	Production personnel	Suffered a finger injury when his or her middle finger was caught in a mold during mold adjustment work.	- Immediately move the injured person away from the danger zone. - Immediately arrange for the injured person to receive medical treatment. - Cordon off the accident site to facilitate the investigation and ensure the work environment is restored to a safe condition. - Complete the accident report. - Report the incident to the Malaysian Occupational Safety and Health Department (JKKP) within 7 days to comply with relevant regulatory requirements.	- Adjust job duties to avoid tasks involving contact with machinery and equipment. - Conduct on-the-job training for machinery operators. - Provide appropriate work tools.
2	1	Production personnel	An explosion caused by an electrical spark resulted in superficial burns to the hands. An explosion caused by an electrical spark resulted in superficial burns to the hands.	- Immediately move the injured person away from the danger zone. - Immediately arrange for the injured person to receive medical treatment. - Cordon off the accident site to facilitate the investigation and ensure the work environment is restored to a safe condition. - Complete the accident report. - Report the incident to the Malaysian Occupational Safety and Health Department (JKKP) within 7 days to comply with relevant regulatory requirements.	- Only authorized personnel may perform electrical troubleshooting. - Provide appropriate Personal Protective Equipment (PPE) for troubleshooting operations. - Conduct training on safe work procedures for troubleshooting operations.
3	1	Maintenance worker	Sustained first-degree burns due to a detached acetylene gas line.	- Immediately move the injured person away from the danger zone. - Immediately arrange for the injured person to receive medical treatment. - Cordon off the accident site to facilitate the investigation and ensure the work environment is restored to a safe condition. - Complete the accident report. - Report the incident to the Malaysian Occupational Safety and Health Department (JKKP) within 7 days to comply with relevant regulatory requirements.	- Thoroughly reinspect the connections of all pipe joints. - Replace all pipe joint clamps and perform regular maintenance inspections. - Wear long-sleeved protective clothing during hot work. - Wear appropriate Personal Protective Equipment (PPE) when performing hot work.
4	1	Production personnel	A finger injury occurred due to improper handling of air-filled packaging.	- Immediately move the injured person away from the hazardous area. - Immediately arrange for the injured person to receive medical treatment. - Cordon off the accident site to facilitate the investigation and ensure the work environment is restored to a safe condition. - Complete the accident report. - Report the incident to the Malaysian Occupational Safety and Health Department (JKKP) within 7 days to comply with relevant regulatory requirements.	- The immediate supervisor shall conduct training for all production personnel to enhance their safety awareness. - Provide on-the-job training and instruct employees on proper handling procedures.
5	1	Production personnel	A finger injury occurred due to improper operator actions during maintenance work.	- Immediately remove the injured person from the hazardous area. - Immediately arrange for the injured person to receive medical treatment. - Cordon off the accident site to facilitate the investigation and ensure the work environment is restored to a safe condition. - Complete the accident report. - Report the incident to the Malaysian Occupational Safety and Health Department (JKKP) within 7 days to comply with relevant regulatory requirements.	- Educate employees on safety protocols to ensure work is performed in a safe environment and that safe work procedures are followed. - The Head of Department (HOD) should provide guidance to employees regarding their work attitude.

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Occupational Safety and Health Audits and Compliance Management

ACBT continues to strengthen its occupational safety and health management system and regularly undergoes on-site audits by the Malaysian Department of Occupational Safety and Health (DOSH), which conduct comprehensive reviews of system design, implementation effectiveness, and on-site operational safety. The audit for 2025 took place on October 29 and covered aspects such as management systems, training and personnel management, record keeping, and equipment safety. The overall audit was rated as "Qualified". In response to the improvement recommendations raised during the audit, ACBT has established a follow-up and improvement mechanism, including strengthening safety training for external personnel, refining the refresher training system, and optimizing ergonomics and high-risk operation management. The company regularly monitors the progress of these initiatives to continuously enhance the maturity of its workplace safety management.

Policies and Organizational Structure

ACBT has a comprehensive occupational safety and health policy, which has been signed off on by management. The policy covers legal compliance, safe conduct, information dissemination, operational guidelines, and training programs. ACBT has appointed a qualified safety and health officer to oversee the implementation of these policies and has formally established a Safety and Health Committee composed of personnel from multiple departments. The committee holds regular meetings, conducts inspections, and participates in accident investigations. Audit results confirm that the relevant systems and structure comply with regulatory requirements.

Training and Personnel Management

New employees receive basic safety training upon joining the company, and operational staff are provided with on-the-job training as well as courses on chemical handling and emergency response procedures. However, there are still areas where refresher training and safety education for external personnel (such as contractors and visitors) have not been fully implemented.

Record Keeping and Equipment Management

ACBT has established records for risk assessments, a chemical inventory, safety data sheets, chemical health risk assessment reports, and exposure monitoring records, and has implemented regular maintenance of mechanical equipment and the registration of certification documents. Regarding emergency response mechanisms, the company maintains comprehensive emergency contact information, evacuation route maps, firefighting equipment, and a qualified emergency response team; records for the issuance of personal protective equipment are also complete.

On-Site Operations and Facility Safety

The on-site inspection confirmed that most workplace facilities are structurally sound, safety signage is complete, and there is proper chemical storage and noise isolation.

This indicates that ACBT has achieved a certain level of maturity in terms of system development and basic implementation; however, there is still room for improvement in areas such as continuing education, management of outsourced personnel, and control of ergonomic details. Moving forward, the company will implement an improvement plan based on the audit recommendations, including enhancing training for high-risk operations, strengthening standardized on-site operating procedures and ergonomic risk management, and continuing to optimize workplace safety standards.

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Chemical Management

The safe management of chemical use and storage is closely linked to employee occupational health and safety, particularly in the agrochemical and biotechnology industries. Therefore, ACBT has always taken this matter seriously and continues to establish and optimize relevant management systems. In accordance with Malaysia's Classification, Packaging, and Labeling Regulations 1997 and the Occupational Safety and Health (Hazardous Chemicals) Regulations 2000, ACBT has established a hazardous chemical registration system and a Safety Data Sheet (SDS) management mechanism to mitigate the potential risks to employee health and the environment posed by the use of chemicals. The company currently manages more than 10 major hazardous chemicals, which are used for raw materials in production processes, fertilizer formulation, and equipment cleaning, among other purposes. It clearly labels the sources of supply and emergency contact information to enhance incident response capabilities. ACBT implements tiered management based on the results of chemical health risk assessments, prioritizing the evaluation of alternatives, optimization of operating procedures, and strengthening of protective measures for medium- and high-risk chemicals. At the same time, clearly marked hazardous chemical storage areas have been established in each operational zone, and regulations require these areas to be equipped with Safety Data Sheets (SDS), spill absorption materials, and emergency response equipment. Furthermore, all relevant personnel are required to complete chemical safety training covering topics such as SDS interpretation, exposure control, and spill response, and to undergo periodic refresher training in accordance with the law to reduce operational risks.

Occupational Safety and Health Training Courses

ACBT places great importance on its employees' understanding and application of occupational safety and health knowledge, and continuously promotes systematic education and training programs to enhance employees' safety awareness and accident prevention capabilities. All new hires must complete an orientation safety training upon reporting for duty. The curriculum covers familiarity with the work environment, the use of Personal Protective Equipment (PPE), chemical handling protocols, fire response procedures, and basic first aid knowledge. For employees in specialized roles—such as those operating high-temperature equipment, working in dusty areas, or operating material-handling machinery—specialized training is arranged, and their performance is regularly evaluated. Current employees participate annually in regular OSH refresher courses and on-site drills, including evacuation drills, simulated accident response exercises, safe machinery operation, and first aid drills. These programs also cover key specialized courses, such as forklift operation and safe driving, safety in working at heights, electrical safety, chemical spill response, and basic occupational first aid training. Courses are taught by in-house occupational safety and health specialists or qualified external consultants. In accordance with the requirements of the Malaysian Occupational Safety and Health Authority and other regulations, the curriculum is regularly updated and its effectiveness monitored. There have been no major adjustments to the format of occupational safety and health training for 2025. However, we have already begun enhancing training content in alignment with subsequent safety promotion plans. Topics include noise, ergonomics, and chemical handling. Training primarily targets on-site personnel and those at high risk of exposure, and is delivered through both internal and external courses to continuously improve safety awareness and capabilities. Through the continuous promotion of its education and training system, ACBT is committed to cultivating every employee as a practitioner of “self-protection and mutual safety,” thereby further implementing a workplace safety culture of zero incidents and zero accidents. In 2025, a total of 3 occupational safety and health training sessions were held, with a total of 48 training hours.

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Health Examinations

ACBT is committed to the physical and mental well-being of its employees and has established a comprehensive health examination system as a vital foundation for workplace safety and labor protection. To safeguard the health of its employees, the company arranges annual health examinations in accordance with Malaysia's Occupational Safety and Health Act and industry best practices. These examinations include general physiological tests (such as blood pressure, blood sugar, and cholesterol), vision and hearing tests, and lung function tests. For employees in high-risk or specialized roles, enhanced health monitoring is conducted, covering chemical exposure, silica dust risks, and certain specialized tests, to facilitate the early detection of potential occupational health risks. The company commissions qualified medical institutions to conduct these examinations. Results are shared with employees to serve as a reference for self-health management; when necessary, follow-up medical advice is provided or re-examinations are arranged. Additionally, the company offers health promotion initiatives, such as stress management and weight management programs, to support employees in maintaining good physical and mental well-being and to enhance overall workplace health resilience. ACBT is committed to creating a safe, healthy, and sustainable work environment to help employees maintain good physical and mental well-being over the long term, thereby further enhancing overall workplace resilience and productivity. Current employees who have been formally hired are eligible to receive a health examination once every three years. Employees must proactively submit a request to the Human Resources Department, which will assist in arranging the examination at a designated medical institution. In 2025, 67 employees participated in the health examinations.

In addition, to prevent long-term noise exposure from affecting employee health, ACBT arranged for 11 employees to undergo annual hearing tests in August 2025 in accordance with the Occupational Safety and Health (Noise Exposure) Regulations 2019. Prior to the testing, employees were required to avoid exposure to high-noise environments for at least 14 hours. The tests were conducted by certified technicians in a legally compliant soundproof testing room under the supervision of an occupational health physician. Some cases exhibited characteristics of noise-induced hearing loss; although they did not meet the statutory threshold for hearing loss, continued monitoring and improvements to the work environment were recommended. For employees found to have a history of hearing loss, ACBT has arranged follow-up diagnostics, education, and protective measures, including: the use of proper noise-reducing personal protective equipment, enhanced shift management in high-noise areas, and the implementation of hearing protection training courses. For high-risk work areas, ACBT has also strengthened signage and soundproofing measures, and conducts regular noise exposure monitoring and employee health follow-ups.

Project Year	Occupational Safety and Health Education		Number of Participants in Health Examinations	Number of Work-Related Accidents	Number of Fires
	Training Courses	Total Training Hours			
2025	13 sessions	631 hours	67 people	5 incidents	0 incidents
2024	3 sessions	102 hours	77 people	2 incidents	0 incidents

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4-5 Community Development and Care ::::::::::

The Meaning and Commitment of Community Prosperity

Adhering to the philosophy of “mutual prosperity between business and society,” ACBT believes that, in addition to creating economic value, businesses should actively contribute to local community development by promoting agricultural modernization, talent development, and social inclusion. As an agricultural biotechnology company deeply rooted in the Southeast Asian market, ACBT has long been committed to farmers' livelihoods, agricultural sustainability, and local educational needs. Through agricultural technical guidance, industry-government-academia collaboration, participation in public welfare initiatives, and cross-cultural exchanges, the company continues to deepen its connections with communities and stakeholders, striving to build an agricultural ecosystem that is resilient, inclusive, and sustainable. ACBT believes that sustainable agriculture is not merely about product and technological innovation; it also requires the integration of educational outreach, knowledge transfer, and local collaboration. Therefore, the company continues to partner with agricultural agencies, universities, research institutions, and local communities to transform corporate resources and expertise into a force for social progress, with the hope of growing together with communities and sharing the fruits of sustainability.

Promoting Sustainable Agricultural Education

ACBT fully understands that the sustainable transformation of agriculture must begin with knowledge-building and technology dissemination. Therefore, the company continues to assist farmers in enhancing their understanding of and practical skills in sustainable agriculture and environmental protection through agricultural education, technical exchanges, and field extension activities. Throughout 2025, ACBT continued to collaborate with the Malaysian Palm Oil Board (MPOB), the Agricultural Sciences Academy, the National University of Technology, and local farmers to promote exchange activities related to fertilizer application, disease management, sustainable cultivation, and soil improvement. These activities included field demonstrations, technical seminars, crop protection workshops, and agricultural site visits, helping farmers understand the importance of low-carbon agriculture and resource recycling.

In-Person Seminars and Field Exchanges

In 2025, ACBT's sales department organized a total of 24 large-scale agricultural seminars throughout the year—an average of two per month—covering topics such as agricultural technology, disease control, climate change adaptation, low-carbon agriculture, and sustainable crop management. In addition to regional agricultural exchange activities, the company also collaborated with the marketing department to host large-scale, comprehensive agricultural seminars in locations such as Kuala Lumpur, further expanding the reach of sustainable agriculture knowledge. Overall, the events received positive feedback from farmers and clients.

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Smallholder Empowerment and Climate Change Education

In the process of promoting sustainable agriculture, ACBT has observed differences in the level of acceptance of sustainability issues among various types of clients. Large agricultural institutions and corporate clients, possessing a more comprehensive technical and managerial foundation, demonstrate relatively higher acceptance of low-carbon agriculture, bio-organic products, and sustainable management models; in contrast, smallholder farmers, who are more focused on short-term yields and economic benefits, still have room for improvement in their understanding of climate change and long-term environmental risks.

In response, ACBT's sales and technical teams continue to strengthen communication and education with smallholder farmers through field visits, case studies, and data analysis. They guide farmers to gradually understand the long-term benefits of reducing chemical inputs, improving soil health, and lowering carbon emissions for sustainable agricultural development, thereby helping to establish more resilient and sustainable agricultural production models.

Digital Platforms and Educational Outreach

In addition to in-person events, ACBT actively utilizes digital media as a tool for promoting sustainable agricultural education. By producing agricultural education videos and technical content and posting them on social media platforms such as Facebook and TikTok, the company enhances the efficiency and reach of agricultural knowledge dissemination. Video content covers topics such as fertilizer use, disease and pest management, sustainable cultivation, and the application of microbial technologies, helping more farmers access agricultural knowledge and technical information in a more convenient manner. In the future, the company will continue to strengthen its digital outreach model and gradually disclose data on educational outcomes, including information such as the number of seminar participants, video views, and social media engagement metrics.

2025 Sustainable Agriculture Education Outcomes

Number of Large-Scale Agricultural Seminars

24 Sessions

Average Frequency

2 sessions per month

Educational Topics

Disease control, carbon
reduction, sustainable
agriculture, etc.

Digital Platforms

Facebook, TikTok

Promotional Methods

Seminars, videos, field visits



New Product Training Seminar



Workshop and Durian Technical Sharing Session

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2025 Symposium on Sustainable Oil Palm Management



Agricultural Seminar at the 2025 Malaysia Agricultural Expo



New Product Training Seminar

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Rice Cultivation Techniques Sharing Session

Mentor–Mentee Program and Farmer Empowerment

To strengthen the transfer of agricultural knowledge and the development of local talent, ACBT continues to promote the “Mentor–Mentee” program. Under this program, agricultural experts from the company with practical experience serve as mentors, sharing their expertise in crop management, fertilizer application, biotechnology, and sustainable agricultural practices with farmers and partners. Through long-term support and on-site guidance, they help farmers gradually develop the ability to independently solve problems and improve production efficiency.

Once participants have acquired a certain level of professional knowledge and practical skills, they can in turn become new knowledge disseminators, sharing sustainable agriculture concepts and practical experience with more farmers, thereby creating a virtuous cycle of knowledge transfer. Through this mechanism, ACBT not only increases the widespread adoption of agricultural technologies but also further deepens its interaction and trust-based relationships with local communities.



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Appendix 1 : GRI Sustainability Reporting Guidelines Content Index ::::::::::

Statement of Use	The contents for the period from January 1 to December 31, 2025, 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				
2-1	Organizational details	About ACBT	07	
2-2	Entities included in the organization's sustainability reporting	About the Report	02	
2-3	Reporting period, frequency and contact point	About the Report	02	
2-4	Restatements of information	About the Report	02	
2-5	External assurance	About the Report	02	
Activities and workers				
2-6	Activities, value chain and other business relationships	About ACBT	07	
2-7	Employees	4-2 Healthy Workplace	76	
2-8	Workers who are not employees	4-2 Healthy Workplace	76	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
Governance		2-2 Sustainable Governance and Ethical Business Practices	30	
2-9	Governance structure and composition	2-2 Sustainable Governance and Ethical Business Practices	30	
2-10	Nomination and selection of the highest governance body	2-2 Sustainable Governance and Ethical Business Practices	30	
2-11	Chair of the highest governance body	2-2 Sustainable Governance and Ethical Business Practices	30	
2-12	Role of the highest governance body in overseeing the management of impacts	1-2 Major Sustainability Topics	18	
		2-2 Sustainable Governance and Ethical Business Practices	30	
2-13	Delegation of responsibility for managing impacts	2-3 Risk Management	41	
2-14	Role of the highest governance body in sustainability reporting	About the Report	02	
2-15	Conflicts of interest	2-2 Sustainable Governance and Ethical Business Practices	30	
2-16	Communication of critical concerns	2-2 Sustainable Governance and Ethical Business Practices	30	
2-17	Collective knowledge of the highest governance body	2-2 Sustainable Governance and Ethical Business Practices	30	
2-18	Evaluation of the performance of the highest governance body	2-2 Sustainable Governance and Ethical Business Practices	30	
2-19	Remuneration policies	2-2 Sustainable Governance and Ethical Business Practices	30	
2-20	Process to determine remuneration	2-2 Sustainable Governance and Ethical Business Practices	30	
2-21	Annual total compensation ratio	4-2 Healthy Workplace	76	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Message from the Chairman	04	
2-23	Policy commitments	2-2 Sustainable Governance and Ethical Business Practices	30	
		4-1 Human Rights Policy	75	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
2-24	Embedding policy commitments	2-2 Sustainable Governance and Ethical Business Practices 4-1 Human Rights Policy	30 75	
2-25	Processes to remediate negative impacts	2-2 Sustainable Governance and Ethical Business Practices	30	
2-26	Mechanisms for seeking advice and raising concerns	2-2 Sustainable Governance and Ethical Business Practices	30	
2-27	Compliance with laws and regulations	2-2 Sustainable Governance and Ethical Business Practices	30	
2-28	Membership associations	About ACBT	07	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement	1-1 Stakeholder Engagement	17	
2-30	Collective bargaining agreements			The Company has not signed any collective bargaining agreements. Labor-management issues are addressed through employee communication and grievance mechanisms.
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	1-2 Major Sustainability Topics	18	
3-2	List of material topics	1-2 Major Sustainability Topics	18	
3-3	Management of material topics 1	1-2 Major Sustainability Topics	18	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	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	2-1 Operating Performance	28	
201-3	Defined benefit plan obligations and other retirement plans	4-2 Healthy Workplace	76	
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	2-4 Product Quality and Customer Service	46	
Material topic: Corporate governance and ethical management				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
GRI 205: Anti-corruption 2016				
205-3	Confirmed incidents of corruption and actions taken	2-2 Sustainable Governance and Ethical Business Practices	30	

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Material topic: R&D and innovation				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
R&D and innovation				
Custom topic		2-2 Sustainable Governance and Ethical Business Practices	67	
Material topic: Compliance with laws and regulations				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
Compliance with laws and regulations				
Custom topic		2-2 Sustainable Governance and Ethical Business Practices	30	
Material topic: Risk management				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
Risk management				
Custom topic		2-3 Risk Management	41	
Material topic: Air pollution management				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	3-2 Energy and GHG Management	57	
305-2	Energy indirect (Scope 2) GHG emissions	3-2 Energy and GHG Management	57	
305-3	Other indirect (Scope 3) GHG emissions	3-2 Energy and GHG Management	57	
305-4	GHG Emissions Intensity	3-2 Energy and GHG Management	57	
Material topic: Circular economy				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
Circular economy				
Custom topic		3-6 Circular Economy	71	
Material topic: Human rights				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
Human rights				
Custom topic		4-1 Human Rights Policy	75	
Material topic: Employee benefits				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	4-2 Healthy Workplace	76	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4-2 Healthy Workplace	76	
401-3	Parental leave	4-2 Healthy Workplace	76	
GRI 402: Labor-management Relations 2016				
402-1	Minimum notice periods regarding operational changes	4-2 Healthy Workplace	76	
Material topic: Occupational health and safety				
GRI 3: Material Topics 2021				
3-3	Management of material topics	1-2 Major Sustainability Topics	18	
GRI 403 : Occupational Health and Safety 2018				
403-3	Occupational health services	4-4 Occupational Health and Safety	87	
403-4	Worker participation, consultation, and communication on occupational health and safety	4-4 Occupational Health and Safety	87	
403-5	Worker training on occupational health and safety	4-4 Occupational Health and Safety	87	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4-4 Occupational Health and Safety	87	
403-9	Work-related Injuries	4-4 Occupational Health and Safety	87	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
General Topics				
Economy				
GRI 202: Market Presence 2016				
202-2	Proportion of senior management hired from the local community	4-2 Healthy Workplace	76	
GRI 204: Procurement Practices 2016				
204-1	Proportion of Spending on Local Suppliers	2-5 Sustainable Supply Chain	50	
Environment				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	3-2 Energy and GHG Management	57	
302-3	Energy intensity	3-2 Energy and GHG Management	57	
GRI 303: Water and Effluents 2018				
303-3	Water Withdrawal	3-3 Water Resource Management	64	
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	3-4 Waste Management	65	
306-3	Waste generated	3-4 Waste Management	65	

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GRI Standards	Disclosure items	Corresponding Chapter	Page	Description/ Remarks
306-4	Waste diverted from disposal	3-4 Waste Management	65	
306-5	Waste directed to disposal	3-4 Waste Management	65	
Society				
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	4-3 Talent Training and Development	84	
404-3	Percentage of employees receiving regular performance and career development reviews	4-3 Talent Training and Development	84	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	2-2 Sustainable Governance and Ethical Business Practices	30	
		4-2 Healthy Workplace	76	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2-2 Sustainable Governance and Ethical Business Practices	30	

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



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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 (%)	3-2 Energy and GHG Management	57
	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	3-2 Energy and GHG Management	57
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)	3-2 Energy and GHG Management	57
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 (%)	3-2 Energy and GHG Management	57
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 (%)	3-3 Water Resource Management	64
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Quantity	3-3 Water Resource Management	64
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	Not applicable	3-3 Water Resource Management	64
Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	Tons (t), percentage (%)	3-4 Waste Management	65
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	94

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Topic	Code	Metric	Category	Unit of Measurement	Corresponding Chapter or Description	Page
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	87
	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	87
Product Design for Use-Phase Efficiency	RT-CH-410a.1	Revenue from products designed for usephase resource efficiency	Quantitative	Presentation currency	Our company has not compiled relevant data.	-
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	Our company has not compiled relevant data.	-
	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	87
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.	-
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	2-2 Sustainable Governance and Ethical Business Practices	30
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	Our company has not compiled relevant data.	-
	RT-CH-540a.2	Number of transport incidents	Quantitative	Quantity	No transport incidents occurred in 2025.	-

Appendix 3 : TCFD Cross-Reference Table

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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	3-1 Climate Change Response	55
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)	3-1 Climate Change Response	55
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	3-1 Climate Change Response	55
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.	-

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

Item	Implementation Status	Corresponding Chapter or Description	Page
	The Company has established a Sustainability Promotion Team, chaired by the Chief Financial Officer, which is specifically responsible for coordinating and overseeing the implementation of climate-related initiatives. The Task Force regularly reviews the progress of climate-related initiatives on an annual basis and submits reports to the Board of Directors for review, ensuring that climate risks and opportunities are integrated into the Company's core governance framework and aligned with the overall sustainability information management system. As the highest oversight body for climate-related issues, the Board of Directors is responsible for resource allocation, disclosure decisions, and advancing targets, ensuring that climate action aligns with the company's strategic direction.		
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities	In addition, during its quarterly meetings to discuss relevant issues, the Audit Committee regularly hears reports from the Head of Internal Audit regarding the audit department's work on the design and effectiveness of internal controls for climate-related risks, as well as any audit findings. The Company has established a Sustainability Promotion Team, chaired by the Chief Financial Officer, which is specifically responsible for coordinating the implementation and oversight of climate-related issues. The Task Force regularly reviews the implementation status of climate-related initiatives annually and submits reports to the Board of Directors for review, ensuring that climate risks and opportunities are integrated into the core corporate governance framework and aligned with the overall sustainability information management system. As the highest oversight body for climate-related issues, the Board of Directors is responsible for resource allocation, disclosure decisions, and advancing objectives, ensuring that climate action aligns with the company's strategic direction. In addition, during its quarterly meetings to discuss relevant issues, the Audit Committee regularly hears reports from the Head of Internal Audit regarding the work performed by the audit department on the design and effectiveness of internal control systems for climate-related risks, as well as any audit findings.	3-1 Climate Change Response	55

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Item	Implementation Status	Corresponding Chapter or Description	Page
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	Climate change poses short- to medium-term risks to the company's finances, operations, and strategy, while also creating medium- to long-term opportunities for product development and market expansion. Short-term risks stem primarily from extreme weather events, such as natural disasters like floods, which may affect farmers' willingness to apply fertilizer and consequently cause delays in shipment schedules. Medium-term risks include the potential loss of some customers who prefer traditional chemical fertilizers as the company works to increase the sales share of low-carbon products. On the other hand, climate change also presents medium- to long-term development opportunities. The Company has long been committed to advancing carbon reduction initiatives and continues to strive toward the goal of an orderly transition. Specific actions include promoting green, low-carbon manufacturing processes; strengthening energy conservation management; optimizing energy efficiency; developing low-carbon and microbial application products; and adopting the use of recycled raw materials to further establish a circular economy and green operational system. The Company's product development direction is also aligned with global trends toward sustainable development and low-carbon transition, which will help enhance future market competitiveness and sustainable business performance. Climate change poses short- to medium-term risks to the Company's finances, operations, and strategies, while simultaneously creating medium- to long-term opportunities for product development and market expansion. Short-term risks primarily stem from extreme weather events, such as natural disasters like floods, which may affect farmers' willingness to apply fertilizers, thereby causing delays in shipment schedules. Medium-term risks include the potential loss of some customers who prefer traditional pure chemical fertilizers as the Company increases the sales share of low-carbon products. On the other hand, climate change also presents medium- to long-term development opportunities. The Company has long been committed to advancing carbon reduction initiatives and continues to strive toward the goal of an orderly transition. Specific actions include promoting green, low-carbon manufacturing processes; strengthening energy conservation management; optimizing energy efficiency; developing low-carbon and microbial application products; and introducing the use of recycled raw materials to further establish a circular economy and green operational system. The Company's product development direction is also aligned with global trends toward sustainable development and low-carbon transition, which will help enhance future market competitiveness and sustainable business performance.	3-1 Climate Change Response	55

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Item	Implementation Status	Corresponding Chapter or Description	Page
3. Describe the financial impacts of extreme climate events and transition actions.	A. Financial Impact of Extreme Weather Events	3-1 Climate Change Response	55
	(A) An increase in the severity of extreme weather events, such as droughts and floods, may reduce farmers' willingness and demand for fertilizers, leading to delayed delivery schedules and posing risks such as revenue shortfalls and delays in business expansion. Furthermore, increased risks of climate-related disasters may lead to higher insurance premiums, thereby further increasing the Company's operating costs. B) Changes in rainfall patterns and extreme shifts in climate patterns create unstable growing conditions for crops, affecting the efficacy of fertilizer products and the accuracy of demand forecasts. The Company must implement climate-resilient agricultural guidance programs to address potential increases in costs associated with inventory management and production scheduling adjustments. B. Financial Impact of Transformation Initiatives In response to growing customer demand for low-carbon, environmentally friendly products, the Company will accelerate investment in organic product R&D and participate in industry-related low-carbon technology collaboration projects to facilitate a low-carbon technology transition. These initiatives will increase the Company's R&D costs, thereby impacting profitability.		
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	The Company adopts the TCFD (Task Force on Climate-related Financial Disclosures) framework to identify risks and opportunities arising from climate change, analyze their potential impacts on operations and finances, prioritize them based on timing and severity, and formulate countermeasures to strengthen resilience in adaptation and transition. The Company's risk management system employs a dual-track approach combining top-down 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, while senior management is responsible for establishing risk management policies and operational frameworks, implementing relevant strategies in accordance with Board decisions, and reporting annually to the Board on the implementation of risk management.	3-1 Climate Change Response	55

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Item	Implementation Status	Corresponding Chapter or Description	Page
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.	Not currently in use.	Under internal review	-
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.	In accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company is developing specific metrics and quantifiable targets related to climate change risks and opportunities to serve as a basis for future internal management and performance tracking. The Company will continue to review the appropriateness of these metrics and targets and will gradually reduce the environmental impact of its operations by strengthening energy and resource management and improving the efficiency of waste recycling.	3-1 Climate Change Response	55
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be specified.	No internal carbon pricing yet.	No internal carbon pricing in place yet; currently under internal review	-
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.	Setting goals in progress.	No specific goals have been set yet	-
9. Status of GHG inventory and assurance, and reduction targets, strategies, and specific action plans. (Also complete sections 1-1 and 1-2)	As of the date of publication of this annual report, the Company has already launched three carbon reduction initiatives. Regarding greenhouse gas verification, reduction targets, strategies, and specific action plans, these are currently under internal review. For further details, please refer to the Company's Sustainability Report.	Under internal review	-

2025 Sustainability Report

ALL COSMOS

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