TTET Union Corporation

2024
ESG Report

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Report Editorial Principles

TTET Union Corporation (hereinafter referred to as “TTET Union Corp.” “the Company”, or “we” in this report) has been dedicated to its core business and to provide customers with high-quality and safe products and services since its establishment 43 years ago. Since 2014, TTET Union Corp. has been publishing the “Corporate Social Responsibility Report” (CSR Report) annually. Starting from 2022, in line with international trends and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the report has been renamed as “Sustainability Report” (hereinafter referred to as “this Report”). TTET Union Corp. first assesses the impact of various sustainability topics on the economy, environment, and society (including human rights). Using a materiality analysis model, we determine the most significant topics and set their priorities as the basis for disclosure in this Report. This Report is divided into five major topics: “Sustainable Development Management”, “Corporate Integrity”, “Focus on Core Business”, “Protect the Environment”, and “Warm and Caring”. We hope that through this Report, our stakeholders will gain a better understanding of the Company's efforts and achievements in economic performance, food safety, environmental protection, social participation, labor care, and human rights.

Scope of Reporting and Basis of Calculation

This Report covers TTET Union Corp.'s sustainability performance and future plans from January 1, 2024, to December 31, 2024. For completeness, certain material issues may also include data from years prior to 2022 or from 2023. Most of the indicators disclosed in this Report are mainly for the individual entity of TTET Union Corporation. The disclosed statistical data are the results of internal statistics and surveys conducted by the Company, presented using international common indicators. Any estimates will be noted in the relevant sections. The financial data are derived from the financial reports audited by PwC Taiwan, with financial statements prepared in accordance with International Financial Reporting Standards (IFRS) and presented in New Taiwan Dollars. Compared to the "TTET Union Corp. 2023 Sustainability Report," this Report has no significant differences in information restatements or reporting scope. There have been no material changes to the organization's size, structure, ownership, or supply chain during the reporting period. For matters and data not included in this Report and related information on the content of this Report, please visit the official website of TTET Union Corp.

Report Preparation Principles and Guidelines

The content structure of this Report follows the latest GRI Standards (GRI Standards 2021 Version) issued by the Global Reporting Initiative (GRI), as well as the “Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports” by TWSE Listed Companies and related Q&A and legal provisions. It also refers to industry-specific disclosure metrics from the Sustainability Accounting Standards Board (SASB) issued by the International Sustainability Standards Board (ISSB). Using a materiality analysis model, we identify and prioritize topics of interest to stakeholders, analyze material topics to be disclosed in this Report, and outline related strategies, goals, and measures, using the listed reporting requirements as the basis for drafting.

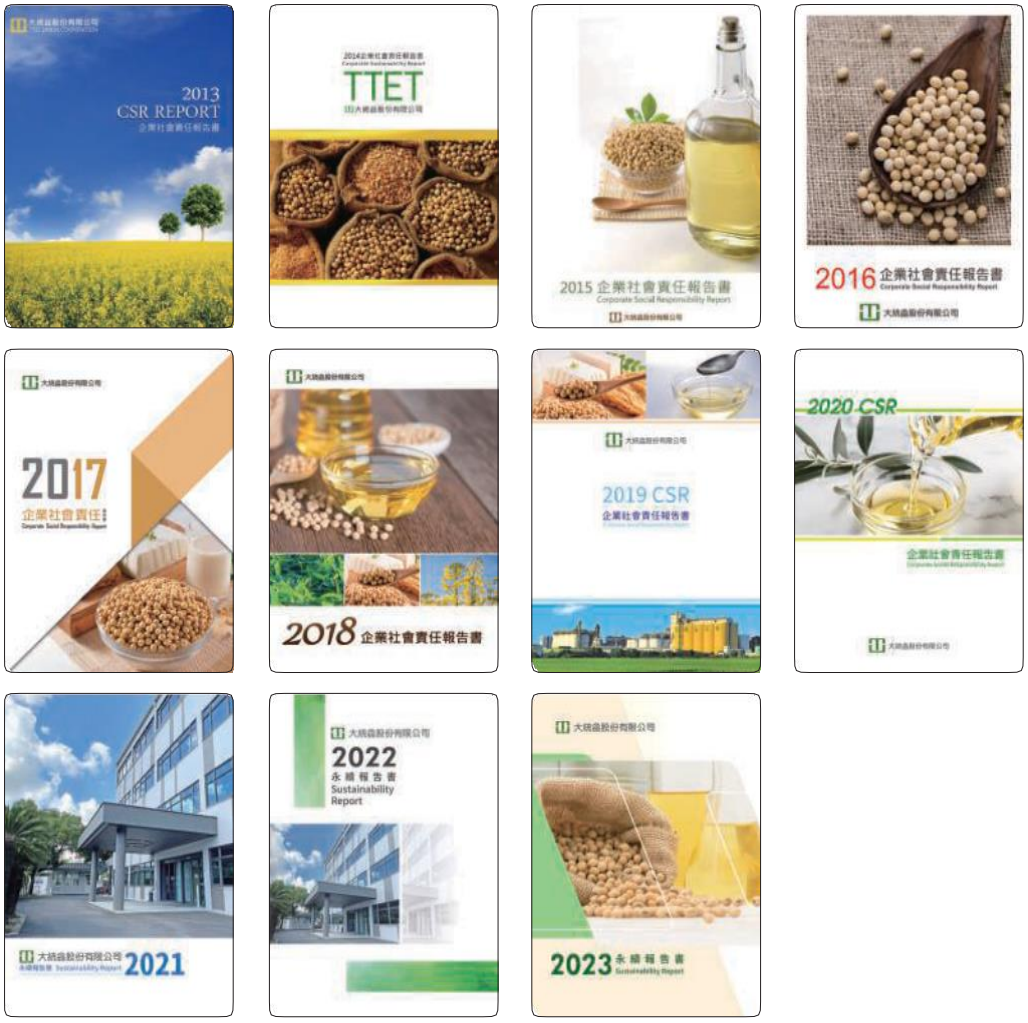
Report Editing, Review, and Assurance

TTET Union Corp. has established a Sustainable Development Management Organization comprising representatives from various departments. The President 's Office Supervisor serves as the convener of the editorial team. The editorial team is responsible for the overall planning, communication and integration, data compilation, and editing of this Report according to the latest GRI Standards (GRI Standards 2021 Version). The initial draft is compiled and edited by the President's Office, after which, team members review and revise content and data relevant to their functions, with final approval of the draft from the supervisor of each unit.

To enhance the transparency and reliability of this Report, we have engaged the independent and reputable PwC Taiwan to conduct limited assurance in accordance with TWSAE 3000 “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the Accounting Research and Development Foundation. Upon completion of the assurance work, the Report is submitted to the Board of Directors for approval prior to publication. For the scope and conclusions of the assurance, please refer to Appendix IV: CPA's Limited Assurance Report.

Report Release Date

The Company issues the Sustainability Report annually and publishes it on the TTET Union Corp. official website.
Previous Edition: Published in August 2024
Current Edition: Published in August 2025



Contact Information

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Highest Commitment

To All Our Partners Who Care About TTET Union Corp.:

In 2024, we once again achieved a record high in pre-tax profit, setting a fresh milestone. This accomplishment is the result of the collective dedication and perseverance of all our partners, shareholders, and every member of our team. We sincerely thank everyone for remaining steadfast in a challenging environment, working together to ensure the stable operation of the Company and the continuous creation of value.

Looking back over the previous year, natural disasters such as earthquakes and typhoons brought significant impacts to our operations. At the same time, industrial safety incidents, such as a department store gas explosion and a supermarket fire, reminded us that safety awareness must never be relaxed. Whether facing natural disasters or human errors, we have always emphasized “Safety is the only way home”. Only by continuously optimizing operational processes, implementing thorough safety education, and embedding a culture of safety deep within the organization, can we build a workplace where people feel secure and thereby achieve the Company's various goals.

In response to global market fluctuations resulting from shifts in U.S. trade policy, we will closely monitor international developments and strengthen the resilience and risk management capabilities of our supply chain, striving to respond steadily amid uncertainty and continue moving forward.

Chairman

Integrity, Innovation, and Pursuit of Progress

1. Sustainable Development Management

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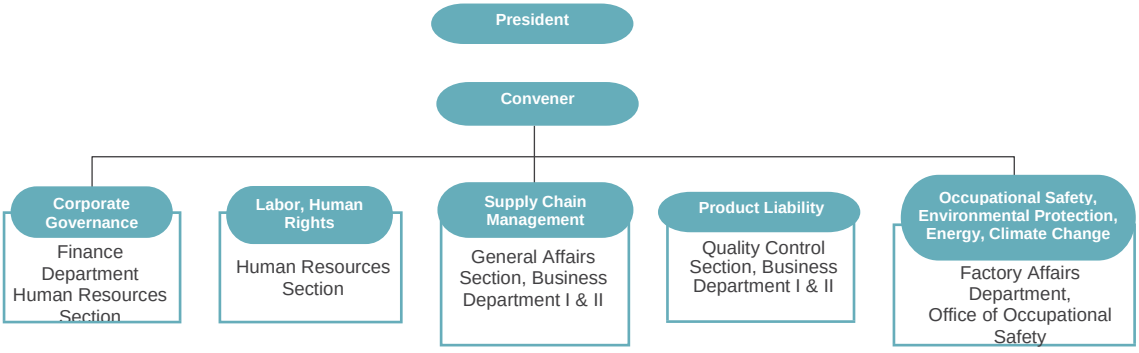
1.1 Sustainable Development Management

In 2014, TTET Union Corp. established the “Corporate Social Responsibility Management Organization”, which was reviewed and approved by the Board of Directors on October 28 of the same year. The Board authorized senior management to oversee its operations. On March 3, 2023, the Board of Directors approved the renaming of this organization to the “Sustainable Development Management Organization” and appointed a convener responsible for integrating and planning the Company's sustainable development efforts.

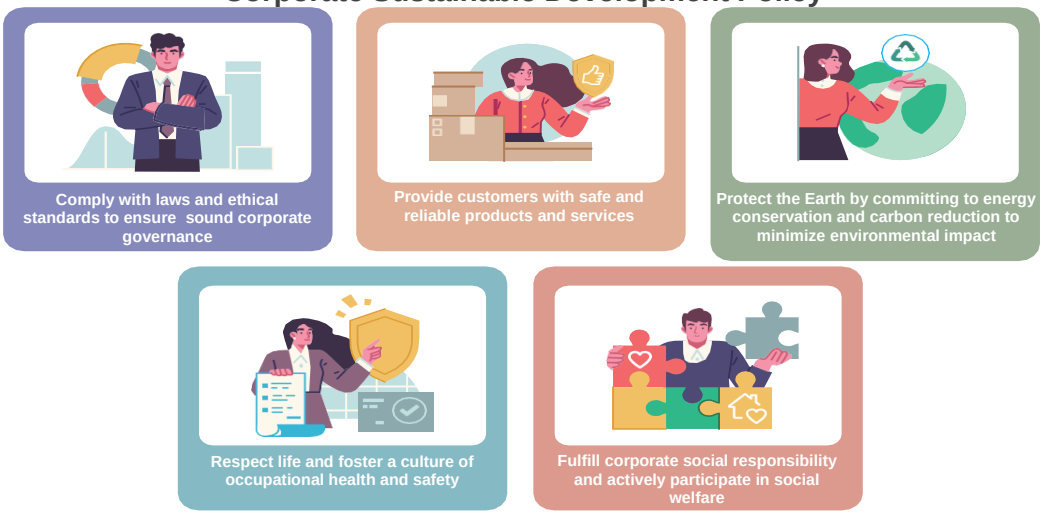
The mission of the Sustainable Development Management Organization is to promote sustainable development activities in corporate governance, labor rights and human rights, environmental protection, energy conservation, and social welfare. The organization also assists in preparing reports that accurately disclose the Company's implementation results. Since 2014, we have issued the “Corporate Social Responsibility Report” annually, which was renamed the “Sustainability Report” starting in 2021. The annual reports from 2013 to 2023 were published on the Company's website and the Market Observation Post System. The 2023 “Sustainability Report” was also published after review by the Board of Directors on July 26, 2024.

To fulfill our corporate social responsibility, we established the “Corporate Social Responsibility Practices” on October 29, 2015. On May 25, 2022, the Board of Directors approved its renaming to the “Sustainable Development Best Practice Principles” to better achieve sustainable development goals.

TTET Union Corp. Sustainable Development Management Organization



Corporate Sustainable Development Policy



1.2 Stakeholder Identification and Communication

Stakeholder Identification

In 2024, drawing on industry practices, TTET Union Corp. identified seven key stakeholder groups. This assessment was conducted with the assistance of external ESG experts, who evaluated the Company's potential positive and negative impacts and their significance for both existing and potential stakeholders. After reviewing and discussing the findings with each department supervisor, the following stakeholder groups were identified: shareholders/investors/financial and insurance institutions, government agencies/regulatory bodies, employees, customers/consumers, raw material suppliers, contractors, and community residents.

Stakeholder Communication

To understand the topics of interest to our stakeholders, here are the platforms for interaction between TTET Union Corp. and its stakeholders:

Stakeholders	Topic of Interest	Communication Channel and Frequency	2024 Stakeholder Communication Performance
Shareholders Investors Financial and Insurance Institutions	Customer Health and Safety Regulatory Compliance Economic Performance	1. Shareholders' meeting – Annually 2. Disclosure of material information in accordance with regulatory requirements – Anytime 3. Information disclosure on the official website - Anytime 4. Periodically announce financial statements/annual reports – Quarterly/Annually 5. Contact Window: Finance Department finance@mail.ttet.com.tw	1. In 2024, the Company made a total of 30 material information disclosures, held one shareholders' meeting (June 13), and organized one investor conference (March 15).
Government agencies Competent Authority	Water and Effluents Emissions Waste Customer Health and Safety	1. Maintain good interaction with competent authorities - Anytime 2. Regulatory identification in management systems - Annually 3. Official correspondence and disclosure of information - Anytime	A total of 26 people participated in the power walking event organized by the Labor Affairs Bureau of Tainan City Government.

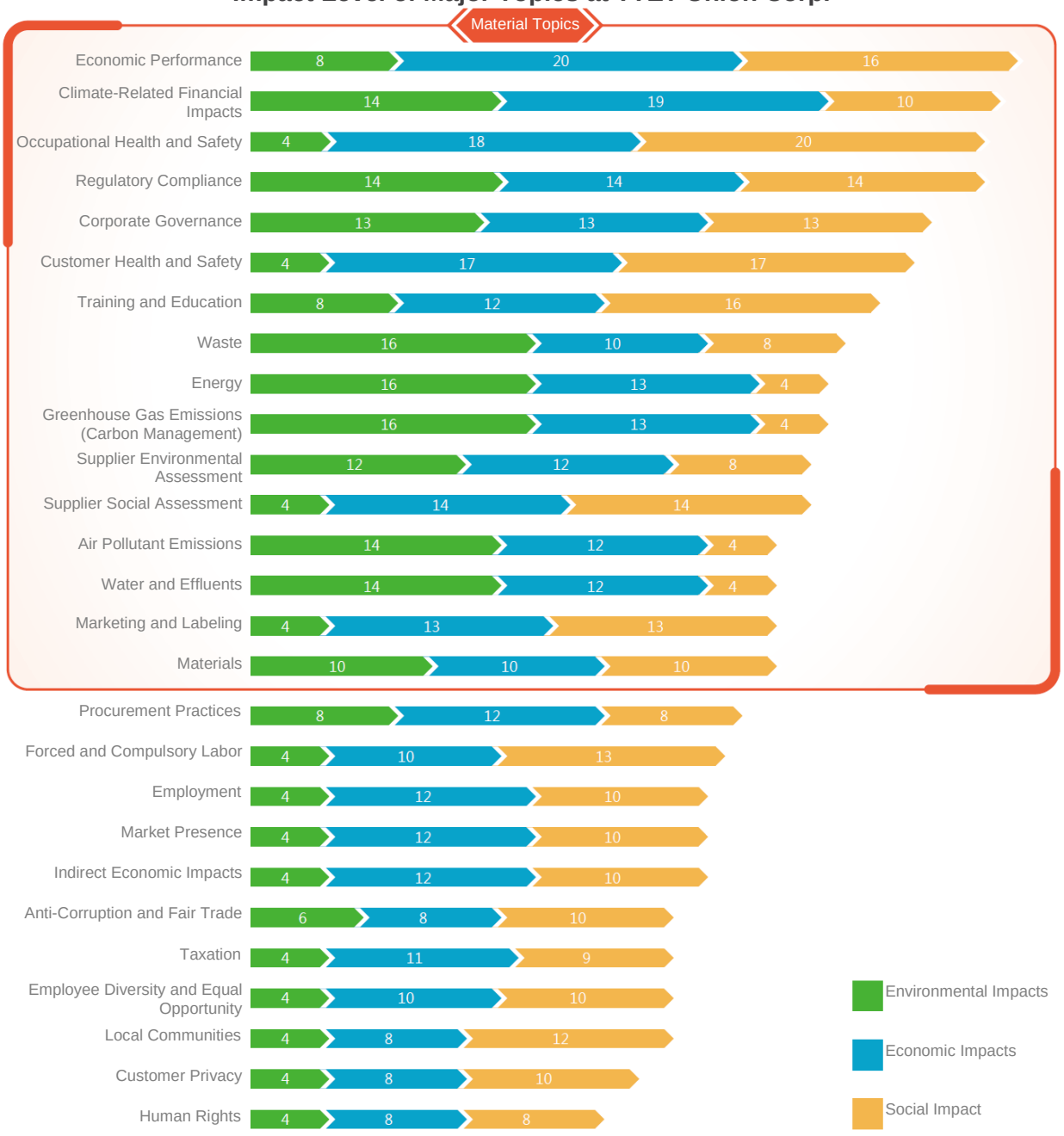
Stakeholders	Topic of Interest	Communication Channel and Frequency	2024 Stakeholder Communication Performance
 Employees	Customer Health and Safety Economic Performance Occupational Health and Safety Employment (Talent Retention Management)	1. Internal Network Information System: Announcements and queries through the internal network - Anytime 2. Internal Publications: Publish electronic newsletters - Quarterly 3. Complaint Hotline: Available for employees to report issues. Upon receiving a report, dedicated personnel will immediately open a case for handling - Anytime 4. Welfare Committee meeting: Make recommendations to the Company - Annually 5. Supervisory Committee of Labor Retirement Reserve - Anytime 6. Distribution of employee opinion survey - Annually 7. Contact Window：Human Resources Section person@mail.ttet.com.tw	1. A total of four TTET Union Corp. quarterly publications were published. 2. Responded to 14 employee opinions. 3. Held 1 Welfare Committee meeting.
 Customers and consumers	Customer Privacy Healthy and Reasonably Priced Food Customer Health and Safety Supplier Environmental Assessment	1. Business Visits/Phone/Fax/E-mail - Anytime 2. Customer Service Hotline (0800-669-006) - Anytime 3. Customer Satisfaction Survey - Annually	1. The customer service hotline responded to 125 inquiries. 2. The average customer satisfaction survey score was 4.55 points (out of 5 points).
 Raw material suppliers	Customer Health and Safety Marketing and Labeling Regulatory Compliance Materials	1. Business Visits/Phone/Fax/E-mail - Anytime 2. Themed Seminars - Anytime 3. Supplier Interviews - Anytime 4. Conduct supplier delivery evaluations - Semi-annually	Conducted 39 delivery evaluations for raw material suppliers.
 Contractor	Customer Health and Safety Healthy and Reasonably Priced Food Marketing and Labeling Occupational Health and Safety	1. Business Visits/Phone/Fax/E-mail - Anytime 2. Maintenance Contractor Inspections - Annually 3. Contractor's Construction Safety Commitment - Anytime 4. Supplier Surveys and Education and Training - Anytime	A total of 8 education and training sessions were conducted with a total of 136 participants.
 Community residents	Waste Emissions Customer Privacy	1. Maintenance and cleaning of the community (industrial zone roads) - Daily 2. Provide donations to local schools and organizations, and participate in community festivals from time to time - Anytime 3. Participation in industrial zone vendor associations - Anytime 4. Festival gifts and visits - Annually	The total amount of local care and support is approximately NT$2.1 million.

1.3 Management of Material Topics

In 2024, TTET Union Corp. incorporated materiality analysis in preparing the Sustainability Report. Through a systematic analytical model, the Company identified material topics with notable impacts on the economy, environment, and society. These serve as the basis for disclosing sustainability information and for effectively communicating with stakeholders. The materiality analysis model of TTET Union Corp. consists of five major steps:

Major Topic Analysis Steps

Impact Level of Major Topics at TTET Union Corp.



Sorting of Material Topics

1. Economic Performance	2. Climate-Related Financial Impacts	3. Occupational Health and Safety	4. Regulatory Compliance
5. Corporate Governance	6. Customer Health and Safety	7. Training and Education	8. Waste
9. Energy	10. Greenhouse Gas Emissions (Carbon Management)	11. Supplier Environmental Assessment	12. Supplier Social Assessment
13. Air Pollutant Emissions	14. Water and Effluents	15. Marketing and Labeling	16. Materials

Sorting of Sub-Topics

17. Procurement Practices	18. Forced and Compulsory Labor	19. Employment	20. Market Presence
21. Indirect Economic Impacts	22. Anti-Corruption and Fair Trade	23. Taxation	24. Employee Diversity and Equal Opportunity
25. Local Communities	26. Customer Privacy	27. Human Rights	

Material Topic Value Chain Boundaries

In 2024, TTET Union Corp. identified 16 material topics after analysis and discussion. Using the value chain as the boundary analysis element, the Company will continue to enhance its management of these topics and disclose relevant information in its sustainability report.

Material Topics	TTET Union Corp.'s Boundaries of Value Chain of Material Topics	Corresponding Chapter of the Management Guidelines	Page Number
1. Economic Performance	TTET Union Corp. (cause)	3.1 Operational Performance	28
2. Climate-Related Financial Impacts	TTET Union Corp. (cause), raw material suppliers (contribute to), material suppliers (contribute to), contractors (contribute to)	4.3 Climate Change Risk Management and Response	46
3. Occupational Health and Safety	TTET Union Corp. (cause), contractors (directly related)	5.3 Peace of Mind in the Workplace	56
4. Regulatory Compliance	TTET Union Corp. (cause)	2.2 Ethical Governance 4.2 Pollution Prevention and Management	24 44
5. Corporate Governance	TTET Union Corp. (cause)	2.2 Ethical Governance	24
6. Customer Health and Safety	TTET Union Corp. (cause)	3.2 Safe Foods	31
7. Training and Education	TTET Union Corp. (cause)	5.2 Talent Cultivation	54
8. Waste	TTET Union Corp. (cause), contractors (directly related)	4.2 Pollution Prevention and Management	44
9. Energy	TTET Union Corp. (cause)	4.1 Energy and Resource Consumption Management	39
10. Greenhouse Gas Emissions (Carbon Management)	TTET Union Corp. (cause), raw material suppliers (contribute to), material suppliers (contribute to), contractors (contribute to)	4.1 Energy and Resource Consumption Management	39
11. Supplier Environmental Assessment	TTET Union Corp. (cause), raw material suppliers (contribute to), material suppliers (directly related), contractors (directly)	3.2 Safe Foods	31
12. Supplier Social Assessment	TTET Union Corp. (cause), raw material suppliers (contribute to), material suppliers (directly related), contractors (directly)	3.2 Safe Foods	31
13. Air Pollutant Emissions	TTET Union Corp. (cause)	4.2 Pollution Prevention and Management	44
14. Water and Effluents	TTET Union Corp. (cause)	4.1 Energy and Resource Consumption Management 4.2 Pollution Prevention and Management	39 44
15. Marketing and Labeling	TTET Union Corp. (cause) TTET Union Corp. (cause), material contractors (directly related)	3.2 Safe Foods	31
16. Materials	TTET Union Corp. (cause), material contractors (directly related)	3.2 Safe Foods	31

1.4 Honors and Performance

2024 Corporate Integrity Performance

In 2024, TTET Union Corp. **did not** commit any major violations (fines exceeding NT$1 million).

2024 Focus on Core Business Performance

In 2024, TTET Union Corp. **did not** incur any penalties, product recalls, fines, or violations related to the Act Governing Food Safety and Sanitation, nor were there any incidents involving non-compliance with regulations on product information, labeling, or marketing communications.

2024 Focus on Core Business Performance

In 2024, **100%** of all packaged edible oils and fats obtained **TQF** certificates.

In 2024, the net sales of products that passed **ISO 9001** certification accounted for 97.18%.

In 2024, **96.39% of net sales were from products produced in compliance with** ISO 22000 **and** HACCP **standards.**

TTET Union Corp.'s edible vegetable oil, soy protein, and soy lecithin products received the **Halal Certificate** issued by the Taiwan Halal Integrity Development Association.

TTET Union Corp.'s quality control laboratory obtained **6** accreditations from **TAF.**

In 2024, TTET Union Corp. **did not have any** complaints related to violation of customer privacy or loss of customer data.

2024 Protect the Environment Performance

The Company has established **ISO 14001, ISO 50001,** and **ISO 14064-1** environmental and energy management systems.

Through the implementation of various energy-saving measures to improve energy efficiency, the estimated total electricity savings in 2024 was approximately **614,690 kWh** (equivalent to approximately **291,363 kg CO_2e** in GHG emission reduction).

In 2024**, no major leakage or pollution incidents**.

In 2024, **100%** of TTET Union Corp.'s employees were local (ROC nationality) employees, all of whom were full-time employees, with no foreign workers employed.

TTET Union Corp. has implemented and continues to adhere to the **ISO 45001** Occupational Health and Safety Management System and the **CNS 45001 (TOSHMS)** Management System.

Corresponding United Nations Sustainable Development Goals (SDGs)

SDGs	And TTET Union Corporation's Related Specific Goals	Corresponding Sections	TTET Union Corp. Strategy and Practices
Goal 1 Eradicating Poverty End poverty in all its forms everywhere	1.5 By 2030, build the disaster resilience of the poor and socially vulnerable groups by reducing the frequency and severity of the impacts of climate extremes and other socioeconomic and environmental hazards.	5.4 Mutual Prosperity of Society	• Donations to Chinese Christian Relief Association • World Vision Taiwan - Adoption of 10 Taiwanese Children
Goal 2 Eradicating Hunger Eradicate hunger, achieve food security, improve nutrition and promote sustainable agriculture.	2.1 By 2030, eradicate hunger and ensure that all people, especially the poor and socially vulnerable groups (including infants), have access to safe, nutritious and adequate food all year round. 2.2 By 2030, eliminate all forms of malnutrition, including reaching the international consensus for children under five by 2025, and meet the nutritional needs of adolescent girls, pregnant and breastfeeding women, and the elderly. 2.4 By 2030, ensure sustainable food production systems and implement disaster-resilient agricultural practices that increase production and productivity, help to maintain ecosystems, and enhance adaptation to climate change, extreme weather, droughts, floods, and other disasters, and progressively improve land and soil quality.	2.1 About TTET Union Corp. 3.2 Safe Foods 5.4 Mutual Prosperity of Society	• Supports U.S. Soy Sustainability Assurance Protocol (SSAP) • Obtained ISO 9001, ISO 22000, HACCP and FSSC 22000 international standard certifications, TQF packaging product certification system, and HALAL certification. • The quality control laboratory became a TAF-accredited laboratory and obtained a total of 6 accreditations. • Meal delivery support for elderly living alone
Goal 3 Health and Well-Being Ensure health and promote well-being for all ages	3.d. Strengthen the capacity of all countries, particularly developing countries, for early warning, risk reduction, and management of national and global health risks.	5.3 Peace of Mind in the Workplace	• Implement and strictly adhere to the ISO 45001 Occupational Health and Safety Management Systems and the CNS 45001 (TOSHMS) Management System • Conduct employee health checkups and special health checkups
Goal 4 Education Quality Ensure non-discriminatory, fair, and high-quality education and promote lifelong learning	4.5 By 2030, eliminate gender disparities in education and ensure that socially vulnerable groups have access to education and vocational training at all levels, including people with disabilities, indigenous peoples, and disadvantaged children.	5.4 Mutual Prosperity of Society	• Care for Disadvantaged Students - School Education Savings Account • Taiwan Fund for Children and Families Year-End Market

SDGs	And TTET Union Corporation's Related Specific Goals	Corresponding Sections	TTET Union Corp. Strategy and Practices
 Goal 5 Gender Equality Achieve gender equality and empower women	5.5 Promote women's full and equal participation in political, economic, and public decision-making, ensuring that women have equitable opportunities for leadership at all levels.	5.1 Happy Workplace	• Adhere to the principles of fairness, impartiality, and integrity in talent recruitment • Salary and individual performance evaluations shall not be differentiated based on employee gender.
 Goal 8 Jobs and Economic Growth Foster inclusive and sustainable economic growth to achieve comprehensive and productive employment for all.	8.5 By 2030, achieve comprehensive and productive employment, provide good jobs for all men and women, including young people and people with disabilities, and realize equal pay for equal work.	5.1 Happy Workplace 5.2 Talent Cultivation	• We are fully committed to our employees' well-being by providing competitive salaries and benefits and by organizing an Employee Welfare Committee. • We are committed to supporting employees' career development needs and providing various education and training programs to help every employee grow within the big family of TTET Union Corp.
 Goal 12 Responsible Consumption and Production Ensure sustainable consumption and production patterns	12.4 Before 2020, properly manage chemicals and waste in an environmentally friendly manner throughout their life cycle in accordance with the agreed international framework to significantly reduce their release into the air, water, and soil, minimizing their adverse impact on human health and the environment. 12.5 By 2030, significantly reduce the generation of waste through prevention, reduction, recycling, and reuse.	4.2 Pollution Prevention Management	• Implement ISO 14001 Environmental Management Systems and strictly comply with relevant environmental regulations. • White carbon sludge is properly recycled and reused to minimize environmental impact.
 Goal 13 Climate Action Implement emergency measures to combat climate change and its consequences	13.1 Strengthen the resilience and adaptive capacity of all countries to natural disasters and climate-related risks. 13.3 Improve education, raise awareness, and enhance the capabilities of people and institutions in climate change risk reduction, adaptation, impact reduction, and early warning.	3.1 Operational Performance	• Establish a crisis management team to respond to various operational emergencies or anomalies. • Emergency response procedures are established as the foundation for crisis management operations. • Establish environmental and energy management systems such as ISO 50001 and ISO 14064-1, and set up a greenhouse gas inventory team and an energy review team.

2.Corporate Integrity

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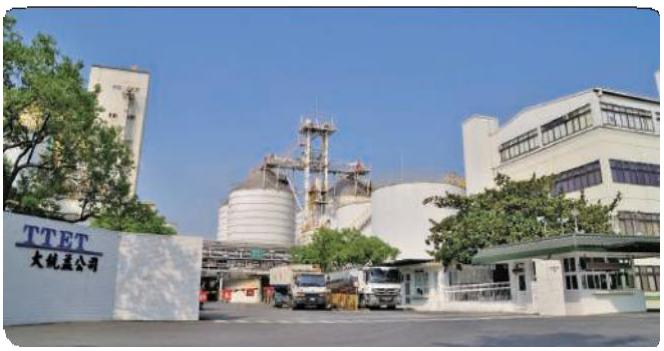
2.2 Ethical Governance 24

2.1 About TTET Union Corp.

Philosophy and Vision



TTET Union Corp. is Taiwan's leading supplier of edible oil and soy protein. Guided by the corporate culture of “honesty and integrity, innovation and progress”, we adhere to our four guiding philosophies: “integrity and sincerity, focus on core business, relentless innovation, and total participation in service”, which serve as our compass for sustainable development. TTET Union Corp. positions itself as a pioneer and leader in the market, continuously innovating and progressing, understanding customer needs deeply, and promptly providing satisfactory services to its customers. In the future, we will continue to improve in various fields related to sustainable development, enabling the Company to grow continuously and promote positive social development.

Company Profile

TTET Union Corp. was established in 1982 and is located in the center of Taiwan's Chianan Plain. Our products are well-recognized and highly trusted by consumers. ,the Company has expanded its sales to Japan and Southeast Asia. We prioritize food safety and hygiene, taking it as our duty to provide safe and reliable products. We also aspire to become one of the most competitive soybean oil extraction operations and plant protein suppliers in Asia.

We have full confidence in our direction and are always ready to take on new challenges. We will increase the gross profit margin of the Company's main products through differentiated quality and service, and continue to expand the sales of niche products to improve profitability.

Company Name	TTET Union Corporation
By Market	Publicly Listed Company (for details on share structure, please refer to the TTET Union Corp. 2024 Annual Shareholders' Report)
Shareholding Status	Stock Code: 1232
Industry	Food Industry
Main Business	1. Manufacturing, processing, sales, and import/export of various vegetable oils 2. Manufacturing, processing, and sale of soy protein, selected soybeans, and other products
Date of Establishment	May 24, 1982
Major Shareholders	Uni-President Enterprises Co.,Ltd, TaiHwa Oil Industrial Co., Ltd., Great Wall Enterprise Co., Ltd.
Paid-in Capital	NT$1.6 billion (as of the end of 2024)
Net Sales	NT$16,569,964 thousand
Chairman	Chih-Hsien Lo
President	Chao-Liang Chen
Number of Employees	147 people (as of the end of 2024)
Corporate Headquarters	No. 32, Gongye West Road, Erzhen Village, Guantian Dist., Tainan City (the only production site); the total land area in active production is 5.10 hectares.
Other Business Locations	Taipei Branch Address: No. 34, Wuquan 7th Rd., Wugu Dist., New Taipei City Taichung Branch Address: No. 51, Gongyequ 36th Rd., Xitun Dist., Taichung City (Taichung Industrial Park)

Main Businesses

TTET Union Corp. sources all of its primary raw materials, soybeans, from North and South America. The Company's main sales brands are “Mei Shih Chia” and “Kang Pin”. The “Mei Shih Chia” series mainly consists of vegetable oil products, including soybean oil, canola oil, palm oil (Palm Olein, Deep Frying Oil), sunflower oil, and Mei Shih Chia' Selected Soybeans. These products are sold to customers all over Taiwan. The “Kang Pin” series features selected soybeans. Our products are mainly sold through distribution channels, following a standard B2B model.

Vegetable Oil Series

To meet the diverse cooking habits of people in Taiwan, the Company has launched a series of vegetable oil products. Different types of oils have varying fatty acid compositions, catering to different cooking methods. Our company not only offers vegetable oils suitable for stir-frying but also high-temperature frying oils, allowing customers to make the appropriate choice based on their specific requirements.

Soybean Oil

Canola Oil

Palm Olein

Deep Frying Oil

Sunflower Oil

Soybean Protein Series

The soybean meal produced after oil extraction is rich in vegetable protein and can be used as the main source of protein in animal feed. In addition to regular soybean meal, the Company was the first to introduce advanced foreign technology and launched high-protein soybean meal in 1998 to provide our customers with more choices when formulating feed and help livestock farmers improve their feeding efficiency. In addition, to meet various customer needs, we also launched high-protein dehulled soybean meal and full-fat soybean meal.

Dehulled High-Protein Soybean Meal

Dehulled Full Fat Soybean Meal

Regular Soybean Meal

Full Fat Soybean Meal

Soybean Hull Pellet

Selected Soybean Series

The Company's selected soybean series are divided into GMO and non-GMO varieties. We import genetically modified beans from the United States, which are carefully selected before being delivered to customers. We also import non-GMO beans from Canada, and these products are delivered directly in their original packaging. By offering these diverse products, we are able to meet the varying needs of our customers.

Kang Pin Selected Soybeans

Mei Shih Chia' Selected Soybeans

Sevita Top Quality Non-GMO Soybeans (single variety)

Other Products

Fatty acids and soybean lecithin are valuable by-products generated during the oil extraction and refining processes of soybeans. Fatty acids are rich in vitamin E and plant sterols, which can be extracted for use as natural antioxidants. Soybean lecithin, on the other hand, can be used as a raw material for aquatic feed.

Reinvestment Businesses

To meet customer demands and expand our business, TTET Union Corp., starting from its core businesses of vegetable oil and soybean protein, has actively expanded into the business-to-business food ingredient wholesale and distribution sector by leveraging its existing distribution network. TTET Union Corp. reinvested in the establishment of Master Channels Corporation in September 2000 to engage in the wholesale food delivery business as a chain to diversify the food and beverage supply channels available to the catering industry. This made Master Channels Corporation the first chain food ingredient wholesale and delivery company in Taiwan, with an 80.27% stake held by TTET Union Corp.

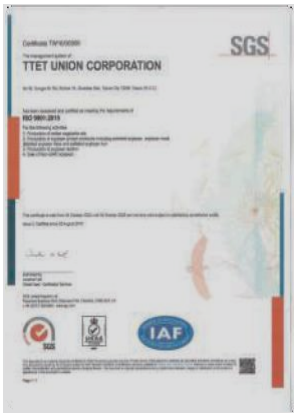
External Organization Participation

By continuing to participate in industry associations and organizations in related industries, we share our operational experience with peers to promote mutual growth. In 2024, TTET Union Corp. served as the Executive Director and Director of the Taiwan Vegetable Oil Manufacturers Association, and the Director of the Guantian Industrial Park Manufacturers Association. The Company's participation in relevant associations is as follows:

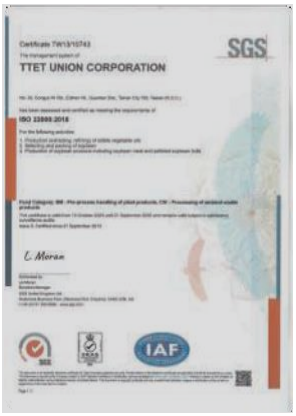
Association Name	Participation Role
Taiwan Vegetable Oil Manufacturers Association	Executive Director, Director
Guantian Industrial Park Manufacturers Association	Director
Tainan City General Industrial Association	Member
Taiwan Boiler Association	Member

Relevant Certifications

To align with international standards and meet societal expectations, TTET Union Corp. actively pursues various quality, food safety, occupational health and safety, and environmental management system certifications.



ISO 9001



ISO 22000

FSSC 22000

HACCP

TQF

HALAL

ISO 17025

ISO 14001

ISO 50001

ISO 45001

CNS 45001

Sanitation And Safety Management System Certification of Food Businesses

ISO 14064- 1

RSPO

Comply with Labor Rights Initiative

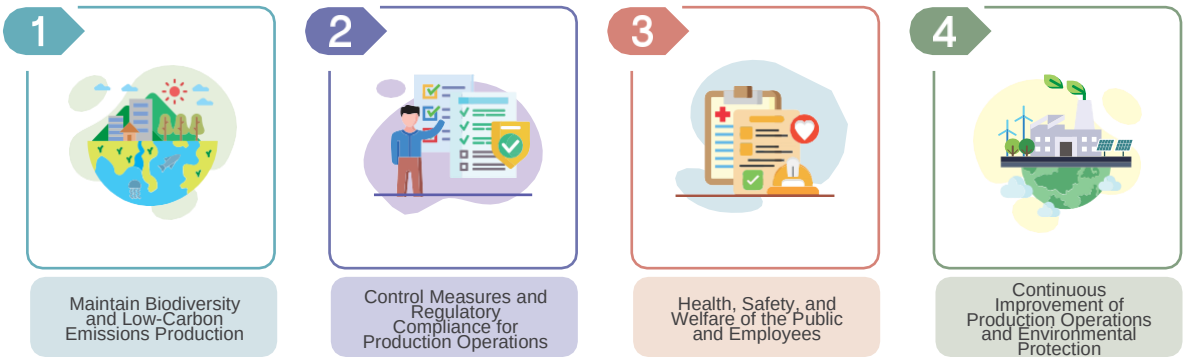
To protect labor rights, the Company follows the Ethical Trading Initiative (ETI) to provide employees with a favorable working environment, and is committed to abiding by the ETI Base Code by appointing senior executives to supervise and implement the commitments, and by ensuring compliance with the expected ethical standards between employers and employees.

Ethical Trading Initiative
Respect for workers worldwide

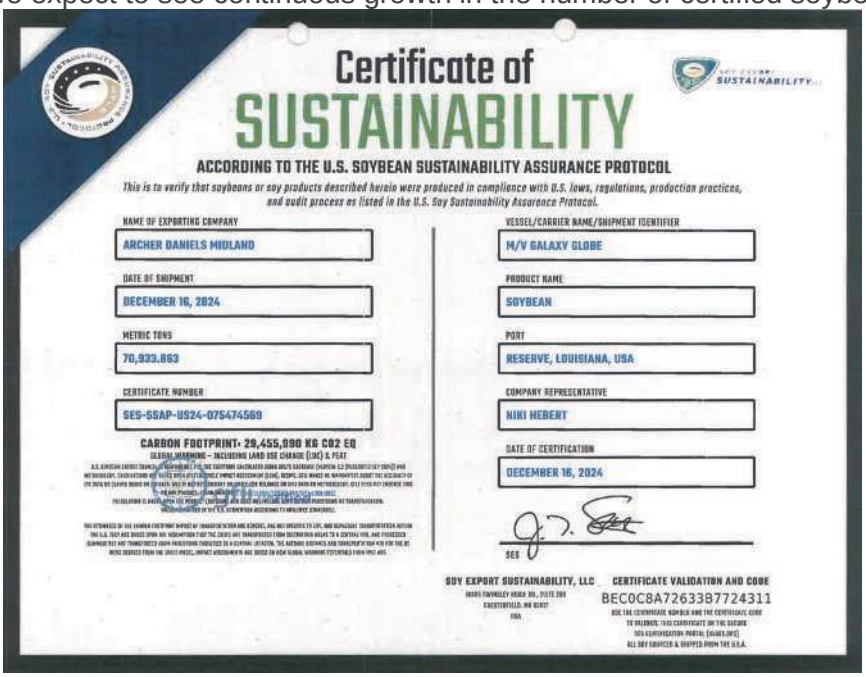
Support U.S. Soy Sustainability Assurance Protocol (SSAP)

In response to the impact of limited agricultural land and natural resources, as well as the deteriorating agricultural production environment, sustainable agriculture has recently become a prominent agricultural policy to meet the long-term global demand for food production. The U.S. Soy Sustainability Assurance Protocol (SSAP), originating from the United States, has attracted over 270,000 soybean producers. This protocol is overseen by third-party certification bodies and is dedicated to four core objectives:

SSAP's Four Core Objectives



Under this protocol, the soybean production process aims to reduce environmental impact by minimizing energy consumption, preventing soil erosion, leaving some agricultural land fallow to protect environmentally sensitive areas, and effectively managing agricultural and national forest lands. Currently, all of our primary soybean suppliers are members of this protocol. TTET Union Corp. actively seeks U.S. soybeans from suppliers that meet this sustainability certification. In the future, we expect to see continuous growth in the number of certified soybeans used.



Certificate of

SUSTAINABILITY

ACCORDING TO THE U.S. SOYBEAN SUSTAINABILITY ASSURANCE PROTOCOL

This is to verify that soybeans or soy products described herein were produced in compliance with U.S. laws, regulations, production practices, and audit process as listed in the U.S. Soy Sustainability Assurance Protocol.

NAME OF EXPORTING COMPANY: ARCHER DANIELS MIDLAND

VESSEL/CARRIER NAME/SHIPMENT IDENTIFIER: M/V GALAXY GLOBE

DATE OF SHIPMENT: DECEMBER 16, 2024

PRODUCT NAME: SOYBEAN

METRIC TONS: 70,933.863

PORT: RESERVE, LOUISIANA, USA

CERTIFICATE NUMBER: SES-SSAP-US24-075474569

COMPANY REPRESENTATIVE: NIKI HEBERT

CARBON FOOTPRINT: 29,455,990 KG CO2 EQ

GLOBAL WARMING – INCLUDING LAND USE CHANGE (LUC) & PEAT

DATE OF CERTIFICATION: DECEMBER 16, 2024

SES

SOY EXPORT SUSTAINABILITY, LLC

CERTIFICATE VALIDATION AND CODE

BEC0C8A7263387724311

Sustainable Agriculture

U.S. Soybean Sustainability Assurance Protocol （SSAP）

2.2 Ethical Governance

Ethical Governance Management Guidelines (Material Topic: Regulatory Compliance, Corporate Governance)

TTET Union firmly believes that ethical corporate management and compliance with the law are the foundation for sustainable development. To effectively manage integrity and legal risks, the Company has established several codes and guidelines as part of its integrity management system, including the Corporate Governance Best Practice Principles, Corporate Sustainable Development Best Practice Principles, Ethical Corporate Management Best Practice Principles, and Procedures for Ethical Management and Guidelines for Conduct. The Ethical Corporate Management Best Practice Principles are not only communicated to all employees but are also a mandatory part of the pre-employment training for new hires.

The Company has an independent and objective internal audit unit that reports directly to the Board of Directors. This unit is responsible for auditing the operations of all company units and subsidiaries of the Company. In addition to the operational cycles defined by the Company's business activities, the unit also audits compliance with regulations required by government authorities, including the Labor Standards Act, Company Act, Securities and Exchange Act, Act Governing Food Safety and Sanitation, and other related health, environmental, and industrial safety regulations. Additionally, TTET Union Corp. has established procedures to maintain integrity in business operations, allowing both employees and external stakeholders to report any unethical behavior by Company personnel. The relevant procedures and reporting channels are communicated to all employees and published on the Company's official website. The handling procedures are as follows:

Integrity Reporting Channels

Scope of Reports	• The Company's operations are at risk of violating laws. • Personnel accepting bribes, kickbacks, engaging in fraud, violating the Company's ethical corporate management policies, or requesting improper benefits.
Reporting Channels	• Tel: 06-6984500-700 • Mailbox：audit@mail.ttet.com.tw • Mail: Send directly to the supervisor of the Company's Auditing Office.
Handling Procedures	• The receiving unit will provide feedback to the whistleblower once the process is concluded. • If the allegations are verified, the violators will be punished according to the Company's "Plant Workplace Rules" and "Employee Policies & Procedures".
Whistleblower Protection and Rewards	• The Company undertakes to keep the whistleblower's identity confidential and ensure they do not face any undue treatment. • Verified reports will result in rewards for the whistleblower (whether an employee or an external person).
Prevention of Recurrence	• Review related internal control systems and operating procedures, and propose improvement measures. • Report improvement measures to the Board of Directors as appropriate.

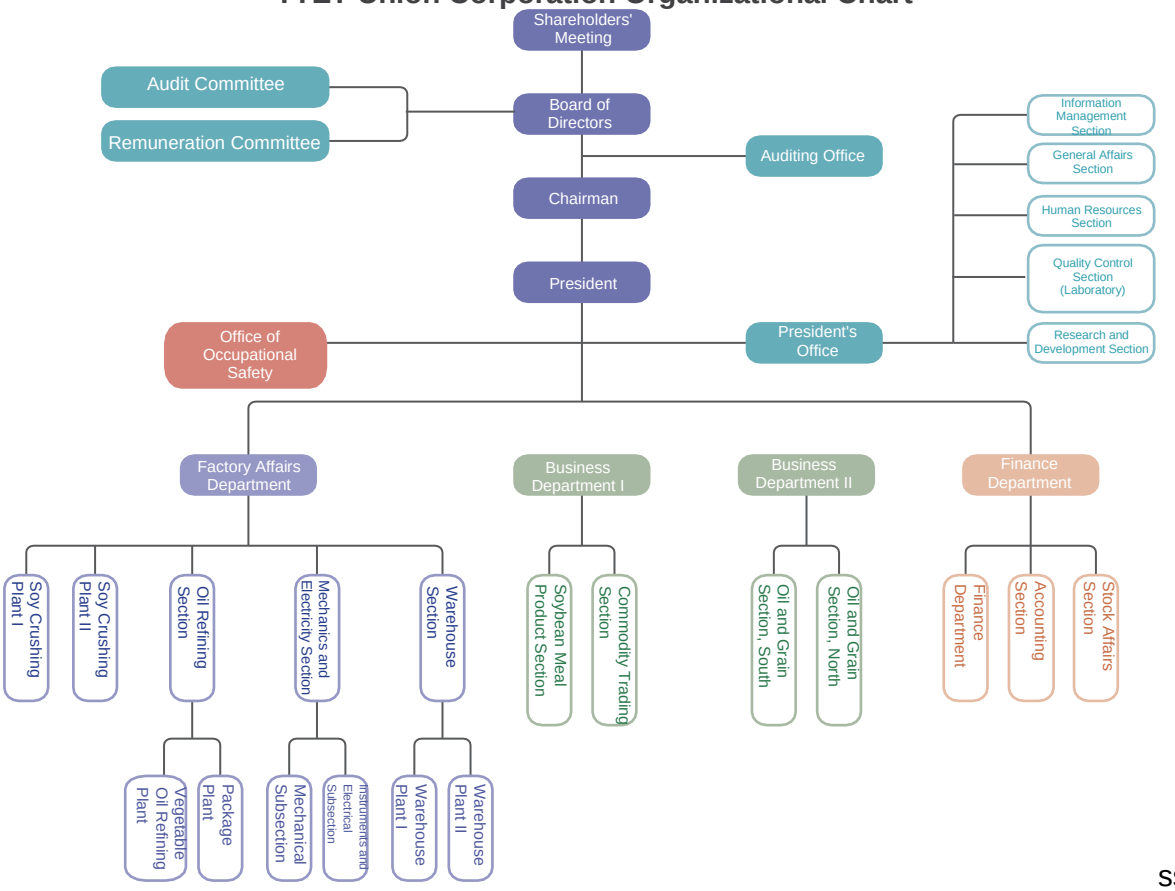
The Company has established the Rules Governing the Management of Sustainability Information, which have been incorporated into the internal control system. The Company evaluates the effectiveness of the internal control system in the fourth quarter of each year. Each department also conducts a self-assessment of regulatory compliance and identifies and evaluates risks related to its objectives. Based on the internal control self-assessment results, the Auditing Office draws up an annual audit plan, conducts internal audits, checks the implementation status of various management, and establishes a tracking and improvement mechanism according to the management cycle. In 2024, TTET Union Corp. did not commit any major violations (fines exceeding NT$1 million).

Corporate Governance Structure

The Board of Directors is the highest governing body of TTET Union Corp. The Company adheres to corporate governance policies and related legal regulations. In 2011, the Board established the Remuneration Committee, and in 2021, the Audit Committee, to assist the Board in fulfilling its supervisory duties. TTET Union Corp. is committed to operational transparency and protecting shareholder rights and believes that a sound and efficient Board of Directors is the foundation of excellent corporate governance. We also believe that good corporate governance can build a solid foundation for operational development, provide high-quality products and services to the market, and enhance long-term corporate value.

In addition, we disclose information on operational transparency and corporate governance in the annual report and on the Company's website. The Sustainable Development Management Organization reports to the Board of Directors annually on the promotion of sustainable development and ethical corporate management operations. In terms of "strengthening the structure and operation of the Board of Directors", only one member of the Company's Board holds a managerial position, and no more than two directors are spouses or relatives within the second degree of kinship so that the operation of the Board of Directors remains impartial and independent. Furthermore, all 3 independent directors serve on the Remuneration Committee and the Audit Committee. Regarding "improving the quality of information disclosure", in addition to establishing an English version of the Company's website toprovide financial, business, and corporate governance information, the company also uploads English versions of the financial statements, meeting handbooks, and annual reports to the Market Observation Post System.

TTET Union Corporation Organizational Chart



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Operation of the Board of Directors

The election of the Company's directors is governed by the “Rules Governing the Election of Directors”, unless otherwise specified by law or the Company's Articles of Incorporation. The Company adopts a candidate nomination system for the election of directors. The shareholders electdirectors from the list of candidates. In 2024, the Board of Directors consisted of 11 directors with extensive business management experience. We rely on the directors' vast knowledge, personal insights, and business judgment to promote the Company's sustainable operations. The Company has also established the “Board of Directors Performance Evaluation Regulations” to conduct an internal evaluation every year. The results of these evaluations serve as a reference for selecting or nominating directors.

The Chairman of the Company does not concurrently hold any other position within the Company. A Board meeting is convened at least once a quarter, and in 2024, 7 Board meetings were held. The shareholders' meetings are divided into regular shareholders' meetings and extraordinary shareholders' meetings. Regular meetings are held annually within six months after the end of each fiscal year and are convened by the Board of Directors according to the law. Extraordinary meetings are convened when necessary in accordance with legal requirements. Please refer to pages 5-6, 16-17, and 30-31 of the 2024 Annual Report for information on the gender, skills, tenure, and age of the Company's directors and the Board's relative training and remuneration policies.

Recusal Due to Conflict of Interest

Article 16 of the Company's Regulations Governing Procedure for Board of Directors Meetings stipulates that if any director or a juristic person represented by a director is an interested party with respect to any agenda item, the directors shall recuse themselves from the meetings.

Board Performance Evaluation

The Company established the “Board Performance Evaluation Guidelines” on March 20, 2020, in accordance with the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies” to evaluate the performance of the Board of Directors, members, the Audit Committee, and the Remuneration Committee on a yearly basis. The results are submitted to the Board of Directors and used as a reference for the selection or nomination of directors. The directors and the Board conduct self-evaluations annually. The 2024 evaluation results were reported to the Board of Directors on February 20, 2025.

2024 Performance Evaluation Results of Boards and Directors: The internal self-evaluation score of the Board of Directors ranged from 4.83 to 5.00 (out of 5 points); the self-evaluation score of the Board members ranged from 4.79 to 4.95 (out of 5 points); the self-evaluation score of the Audit Committee was 5.00 (out of 5 points), and the Remuneration Committee's self-evaluation score was 5.00 (out of 5 points); Overall, the performance evaluation results of the Board of Directors, the Audit Committee, and the Remuneration Committee were all assessed as satisfactory.

3. Focus on Core Business

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3.1 Operational Performance

Operational Performance Management Guidelines (Material topic: Economic Performance)

Maintaining stable profits is a fundamental requirement for TTET Union Corp. to continue operating in a sustainable manner and to protect the interests of shareholders. In a globalized and liberalized economic system, our products have long been competitive not only domestically but also internationally. With the presence of low-tariff imports, only by maintaining the competitiveness of locally produced soybean oil and soybean meal can we withstand the massive influx of imported products.

The Company has long been dedicated to the domestic market, focusing on the production and sale of soybean-related products (such as soybean oil, soybean meal, full-fat soybean meal, and edible GMO and non-GMO soybeans) and various vegetable oils (e.g. palm oil, canola oil, sunflower oil, etc.). We currently maintain a leading market share in most of our product lines. However, we cannot afford to be complacent. We will continue to build on the Company's core strengths and focus on the development of our main business to expand our differentiated competitive advantages. We will also emphasize food safety/factory safety/environmental protection to lay the foundation for the Company's sustainable development.

Our raw materials are all imported, and our revenue is almost entirely denominated in New Taiwan Dollars (NTD). Therefore, ensuring stable supply of raw materials, accurately timing raw material and USD purchases, precisely forecasting domestic supply and demand changes, and controlling raw material/USD risk positions are key tasks that the Company must excel in.

The Company's future development strategy is to enhance its brand value through differentiated quality and services, continuously expand the sales of niche products, and develop competitive new products to increase profitability. The Company's long-term development strategy will continue to be guided by the principle of “Integrity, Innovation, and Pursuit of Progress” to ensure sustainable growth.

TTET Union Corp. stipulated in the Company's “Regulations Governing Procedure for Board of Directors Meetings” that a Board meeting is convened at least once per quarter. The Board reviews reports from the management team, with one of the key topics being the evaluation of the Company’s operational performance. Management provides detailed explanations to the Board on the Company's revenue and profit performance compared to the set targets and holds a monthly meeting of department supervisors. The Company's 2024 operating revenue was NT$16.57 billion, a decrease of approximately 10.38% from 2023, and the consolidated operating revenue was NT$22.067 billion. The net profit before tax in 2024 was approximately NT$1.587 billion, an increase of about 8.56% from 2023. The decline in revenue in 2024 was primarily due to price adjustments resulting from fluctuations in raw material costs. However, the impact of COVID-19, the Russo-Ukrainian War, and global inflation was still limited. We will continue to strengthen the control of key items such as raw material procurement, foreign exchange operations, and food safety to maintain stable growth.

To prevent the spread of unverified information that could affect the Company's stock price, we have established the “Internal Material Information Processing Procedures” to regulate internal material information (that relates to the Company’s finances or business operations and could significantly impact the stock price or investor decisions) to be accurately and fully disclosed within the specified time frame. If media reports are not in line with the Company's disclosures, the Company shall immediately clarify on the Market Observation Post System and request corrections from the media.

Short- and Long-Term Business Development Plans

Short-Term

I. Continue to expand the sales of existing niche products to enhance competitiveness in scale.
II. Continue to strengthen the quality control of raw materials and finished products to enhance food safety competitiveness. III. Continue to improve the performance of raw materials and foreign exchange procurement to strengthen cost competitiveness. IV. Continue to enhance customer engagement, listen to customer voices, and meet customer needs.

Long-Term

I. Continue to develop new products and new distribution channels in line with business growth and customer needs.
II. Strengthen the export business of soybean oil to neighboring countries in Asia.
III. Strengthen overseas training for personnel to enhance international competitiveness and meet globalization challenges. IV. Conduct investment evaluations for oil plants in major economic growth regions in Asia.

Financial Performance

The Company has long been dedicated to the domestic market, focusing on the production and sale of soybean-related products (such as soybean oil, soybean meal, full-fat soybean meal, and edible GMO and non-GMO soybeans) and various vegetable oils (e.g. palm oil, canola oil, sunflower oil, etc.). We currently maintain a stable market share in all our product lines. However, we cannot afford to be complacent or neglectful. We continuously strive to improve quality, reduce costs, and enhance service standards. Please refer to the TTET Union Corp. 2024 Annual Report and Financial Statements for relevant financial information.

Financial Information Items	2022	2023	2024
Operating revenue (NTD thousand)	20,217,008	18,488,138	16,569,964
Operating cost (NTD thousand)	18,585,819	16,870,346	14,868,930
Pre-tax profit (NTD thousand)	1,501,753	1,462,216	1,587,319
After-tax earnings per share (NTD/share)	7.66	7.53	8.24
Cash dividends (NTD/share)	6	6.6	7
Employee benefits (NTD thousand)	319,768	315,955	331,876
Income tax (NTD thousand)	275,548	257,365	269,902
Community investment (NTD thousand) Note	1,750	1,750	1,750

Note: The disclosure principles are based on the timing of accounting entries.

2024 Production Volume Table

Main products	Production capacity (metric tons)	Production volume (metric tons)	Production value (NTD thousand)
Oil and fat products	1,830,000	600,753	10,794,052
Others	-	-	1,510,908
Total	-	-	12,304,960

Note: The production volume and value figures presented here only represent the Company's own production, excluding OEM.

2024 Sales Volume and Value Table

Main products	Domestic sales		Export sales	
	Quantity (metric tons)	Value (NTD thousand)	Quantity (metric tons)	Value (NTD thousand)
Oil and fat products	570,386	10,806,147	1,948	74,413
Others	-	5,063,904	-	135,540
Processing income	-	489,960	-	-
Total	-	16,360,011	-	209,953

Risk Management

TTET Union Corp. aims to maximize investor benefits through risk management by preventing potential risks. We strive to enhance the overall value of the Company by balancing risk control and target returns. To cope with various operational emergencies or exceptions, the Company has established a Crisis Management Team led by thePresident. The team includes senior supervisors from departments such as Sales, Finance, Industrial Safety, and Quality Control. The team operates based on established emergency response procedures.

The Company's responsible departments evaluate and analyze major decisions related to operations, which are then presented to the Board of Directors for approval before implementation. The Auditing Office prepares an annual audit plan for each risk item to assist the Board in monitoring and controlling the potential risks associated with the implementation of decisions. The Company's responses to major risks are shown in the table below:

Major Risk Items	Reason	Countermeasures
Operational Risks	Rapid changes in supply and demand in the commodity market have an impact on sales prices and volumes.	1. In addition to insuring our fixed assets such as production equipment, the Company has also purchased business interruption insurance to protect against financial losses incurred due to operational disruptions caused by natural disasters or other unforeseen events. At the same time, the Company has also obtained product liability insurance for various products such as vegetable oils, selected beans, soy flakes, and lecithin. 2. Regular production and sales coordination meetings are held to effectively manage raw material and product inventory, for formulating production and sales plans and various response measures in response to industry changes, raw material supply and demand or any fluctuations.
Financial Risks	The appreciation of the US dollar leads to increased raw material procurement costs.	Carefully evaluate exchange rate fluctuations and use forward exchange contracts for hedging within the scope authorized by the Board of Directors. Manage USD positions and implement various countermeasures.
Procurement Risks	The drastic changes in raw material prices have a direct impact on procurement costs.	Carefully assess changes in raw material prices, purchase raw materials within the quantity authorized by the Board of Directors, establish a professional procurement team, and implement control over raw materials and various responsive measures.
Food Safety Risks	The quality of raw materials and manufacturing processes affects product quality and safety.	Implement robust raw material sourcing management, including building good self-management capabilities, acquiring certifications from third-party verification bodies, and adhering to government regulations by uploading raw material and finished product data to the designated “Food Traceability Management System”. Additionally, appoint hygiene managers to implement and supervise food safety control systems.
Climate-Related Risks	The financial impact of climate change-related laws and regulations on the Company's operations.	2. In response to the transition risks posed by carbon taxes and the shift towards renewable energy, the Company plans to purchase renewable energy certificates and to develop a carbon footprint inventory along with low-carbon products and services. 3. To address extreme weather, the Company will mitigate property-related risks through insurance and establish backup systems, including water tankers and emergency generators.

3.2 Safe Foods

Safe Food Management Guidelines

(Material Topic: Customer Health and Safety, Marketing and Labeling)

TTET Union Corp. has always adhered to the principles of integrity and sincerity in providing high-quality edible oil products that comply with laws and regulations and promote consumer health and safety in Taiwan. We achieve this through careful selection of reputable suppliers, raw material management, process risk assessment and control, various self-inspections, education and training programs, and implementation of first-level quality control principles. Additionally, we undergo audits and reviews from third-party certification bodies and government agencies as part of our food safety management system. This continuous reflection and improvement process enables us to achieve second- and third- levelquality control principles, ultimately achieving the goal of producing high-quality products.

TTET Union Corp. is committed to providing customers with high-quality products that comply with food safety and sanitation regulations. We also adopt a humane management approach to enable each employee to develop a strong sense of community within the Company. The Company also has product recall and customer complaint handling procedures in place, and the consumer hotline is printed on the product packaging to better protect consumers in after-sales service.

Quality and Food Safety Policy

Quality control by all employees to meet customer requirements.
Satisfy customers while pursuing reasonable profits.
Meet regulatory compliance and produce safe products.
Continue to improve and strive for corporate sustainability.

To achieve sustainable operations and produce high-quality products, the Company has established a Quality Control Section and a Food Safety Team to actively adopt domestic and international food safety standards and establish a stable management system. In 1997, we passed the ISO 9001 Quality Management Systems certification. Since then, we have successively obtained ISO 22000 Food Safety Management System, Hazard Analysis and Critical Control Point (HACCP), and Food Safety System Certification FSSC 22000.

The Company adheres to the management review procedures of ISO 9001, ISO 22000, and FSSC 22000 and regularly holds management review meetings to ensure the effectiveness and suitability of the above systems. TTET Union Corp. complies with the Act Governing Food Safety and Sanitation, and the enforcement rules, policies and procedures, interpretive letters, and other laws and regulations promulgated under the Act. In 2024, TTET Union Corp. had no violations of health and food safety regulations.

Introduction of Food Safety Management Systems and Certifications

In 2024, TTET Union Corp. had a total of 39 product items for sale. Among these, 26 items, accounting for 66.67% of all sales products in 2024, were produced on production lines certified with ISO 9001, ISO 22000, HACCP, and FSSC 22000 international standards. In November 2024, all the above management systems completed the SGS certification renewal verification. In response to the six deficiencies raised by the certification body for FSSC 22000, improvements were implemented within the same year.

In 2015, GMP was transformed into the TQF packaging product verification system. In October of the same year, all the Company's packaged edible oil products obtained the TQF certification and passed the TQF unscheduled audits in December 2023 and June 2024.

Note: In 2024, there were no major non-conformities under FSSC 22000; however, 6 minor non-conformities were identified. With only one factory, the non-conformity rate was 600%. All corrective actions have been completed, resulting in a 100% corrective action rate.

As a food business required by the Ministry of Health and Welfare to obtain “Food Sanitation and Safety Management System Accreditation”, TTET Union Corp. is subject to regular and unscheduled audits by institutions accredited by the Ministry of Health and Welfare. In November 2024, the Company passed the CAS audit and successfully completed the follow-up inspection. The table below shows the relevant food sanitation and safety management system certification status of various TTET Union Corp. products (Note 1) in 2024. In 2024, products manufactured under ISO 9001 certification accounted for 97.18% of the total net sales of all products produced during the year. Products from production lines certified under ISO 22000 and HACCP accounted for 96.39% of the total net sales, while those certified under FSSC 22000 accounted for 47.57%.

	ISO 9001	ISO 22000	HACCP	FSSC 22000
Certification Standards (Certification Body)				
Certified Production Lines Note 1	Edible Vegetable Oils Soybean Protein Products Note 2 Soybean Lecithin Non-GMO Soybeans	Edible Vegetable Oils (Extraction and Refining) Selected and Packaged Soybeans Soybean Protein Products Note 3	Edible Vegetable Oils (Extraction and Refining) Selected and Packaged Soybeans Soybean Protein Products Note 3	Edible Vegetable Oils (Extraction and Refining) Selected and Packaged Soybeans

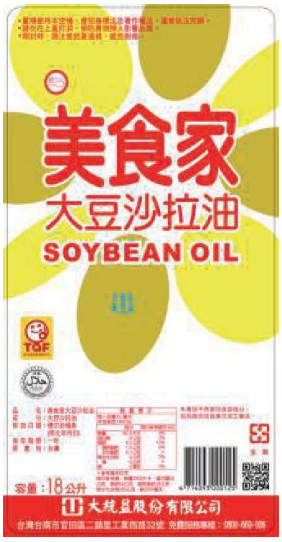
Note:

1. TTET Union Corp.'s product portfolio includes both manufactured products and traded goods. Manufactured product types include edible vegetable oils (soybean oil, canola oil, non-GMO canola oil, palm olein, sunflower oil), soy protein products (soybean meal, defatted soy flakes, selected soybeans, soybean hull pellets), soy lecithin, and deodorizer distillate. Trade goods include some soybeans, Vebao MONOSODIUML-GLUTAMATE, and some non-GMO soybeans.
2. Soy protein products produced on production lines certified under ISO 9001 include selected soybeans, defatted soybean flakes, soybean meal, and soybean hull pellets.
3. Soybean products produced on production lines certified under ISO 22000 and HACCP include soybean meal and soybean hull pellets.

TTET Union Corp. has established a Halal Management Committee to strictly adhere to halal standards and ensure that products meet halal food requirements. In 2024, products such as edible vegetable oil, soybean meal, and soy lecithin obtained Halal certification from the Taiwan Halal Integrity Development Association.

Food Labeling Management

To ensure that consumers use TTET Union Corp.'s products correctly and to protect customers' right to know, all TTET Union Corp.'s products comply with the food labeling regulations of the Ministry of Health and Welfare. Product names, place of origin, expiration date, shelf life, nutrition label, and other information required by recent regulations, such as genetically modified food and food allergen information, are clearly indicated on the packaging. In addition, to allow consumers to quickly obtain more comprehensive product information, TTET Union Corp.'s edible oil products are conveniently printed with QR codes that consumers can easily scan to link directly to the Company's website. A toll-free service hotline is also available to answer any customer questions at any time.



Food Safety Laboratory

TTET Union Corp. established a quality control laboratory when the plant was first constructed to ensure the safety and quality of all incoming raw materials, packaging materials, semi-finished products, and final products. This ensures that our products not only meet high quality standards but also provide consumers with peace of mind. In recent years, we have gradually increased investment in food safety control. In 2024, the total expenses incurred by the quality control laboratory amounted to NT$14,715 thousand, accounting for approximately 0.09% of the Company's annual net operating income. This investment is sufficient to maintain stringent quality control of various raw materials and finished products, ensuring the effective implementation of the company's food safety management system.

The TAF-accredited laboratory adheres to ISO/IEC 17025 standards, which set the general requirements for the competence of testing and calibration laboratories. To enhance the professionalism and credibility of our testing capabilities, the Company's quality control laboratory became a TAF-accredited laboratory in 2013 and obtained 6 accreditations in 3 years, which were smoothly extended in 2022. Every year, TTET Union Corp.'s quality control laboratory participates in international proficiency testing. In 2024, it participated in the UK FAPAS analysis laboratory proficiency test. The proficiency test results for crude protein, moisture, acid value, peroxide value, and fatty acid composition were satisfactory. In addition, crude fat analysis was cross-validated by two third-party accredited laboratories, and the results were satisfactory.

TTET Union Corp.'s quality control laboratory obtained 6 accreditations from TAF [Note].

Obtained TAF Accreditations	Accreditation Type
Moisture	Soybean, Soybean Meal and Soybean Hull Pellet
Crude Fat	Soybean and Soybean Meal Products
Crude Protein	Soybean and Soybean Meal Products
Acid Value	Oil and fat
Peroxide Value	Oil and fat
Fatty Acid Composition	Oil and fat

Note: The six accreditations of TAF are based on ISO/IEC 17025:2017, which can be used as proof of general testing and laboratory capabilities.

TTET Union Corp. recognizes that selecting high-quality raw materials is essential for producing high-quality products. Therefore, all raw materials, semi-finished products, and finished goods undergo rigorous quality inspections according to our stringent quality specifications. Furthermore, in compliance with the Ministry of Health and Welfare regulations, we have established a list of risk targets to be monitored. Raw materials and finished products

are regularly sent to third-party laboratories accredited by the Ministry of Health and Welfare or TAF to confirm that they comply with food safety and health regulations and are safe, demonstrating our commitment.

The following are the self-inspection items and results for vegetable oil products conducted by the quality control laboratory in 2024:

Obtained TAF Accreditations	Standard	Inspection Item	Pass Rate Note 1
Soybean Oil	CNS749 N5009	Acid Value Peroxide Value Moisture Color Note 2 Iodine Value Soap Note 3	100.00%
Canola Oil	CNS2271 N5053		
Non-GMO Canola Oil	CNS2271 N5053		
Palm Olein	CNS7527 N5183 CNS4836 N5148		
Sunflower Oil	Sunflower Oil CNS4833 N5145		

Note:

1. Pass Rate = (Number of samples tested - Number of failed samples) / Number of samples tested x 100%
2. CNS color specifications are the unique colors of various oils.
3. There is no CNS standard for soap. The current testing method refers to AOCS Cc17-95 of the American Oil Chemists' Society.

Food Traceability Management

In accordance with Article 9 of the Act Governing Food Safety and Sanitation regarding food tracking and traceability, TTET Union Corporation uploaded all edible oil and soybean product categories to the Ministry of Health and Welfare's designated website database within the specified timeframe in 2024 and used electronic invoices. Products that comply with Article 9 of the Act accounted for 50.68% of TTET Union Corp.'s net product sales in 2024.

Supplier Management

Supplier Management Guidelines (Material Topics: Supplier Environmental Assessment, Supplier Social Assessment, Materials)

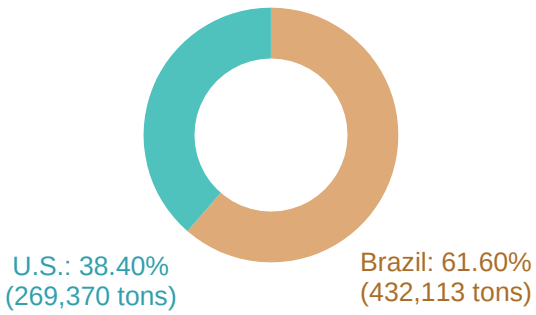
TTET Union Corp. specializes in the production of vegetable oils and soybean protein products. Raw materials are entirely imported from overseas. Packaging materials are supplied by domestic manufacturers, while materials are either manufactured domestically by suppliers that comply with the Ministry of Health and Welfare regulations or imported through domestic agents. In addition to maintaining high-quality standards regarding packaging material procurement guidelines, we have consistently strived to use lightweight packaging to save resources. In 2024, following the light-weighting of 18L/K metal cans and small package oil cartons, we changed the labeling of 2.6L and 3.0L oil bottles from double to single labels. This adjustment is expected to save approximately 1.59 million labels annually, reducing the total weight by about 3.82 tons, further streamlining packaging materials, and achieving resource-saving procurement goals.

In terms of supplier selection and cooperation strategy, the Company prioritizes partnering with suppliers who offer the most stable quality or have the largest market scale within their respective product categories to reduce the risk of poor quality or being out of stock. In addition, we have established the “Supplier Management Policies & Procedures” to evaluate their quality, delivery time, price, environmental safety and health regulations, and raw material sources. Suppliers who meet the evaluation criteria are listed as qualified suppliers and are eligible for subsequent transactions. Our long-term suppliers are also subject to semi-annual delivery evaluations or unscheduled inspections from time to time to stay informed about their current status and to facilitate communication and improvement.

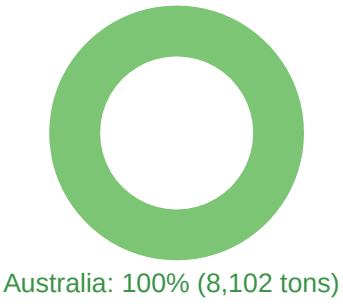
Compliance with government regulations is the fundamental requirement for supplier management. All suppliers must comply with laws and regulations related to corporate governance, environmental protection, labor, and human rights. For compliance with social standards, we began to encourage suppliers to sign the “Corporate Social Responsibility Clause” in November 2015, which was renamed the “Integrity Clause” in June 2023. The clause mandates that business operations should comply with ethical standards, laws, and public expectations and consider the impact on society and the natural environment. Violations of this clause may result in the termination or cancellation of contracts, and legal action may be pursued for severe breaches. Since January 2017, 100% of the material/packaging material suppliers contracted with TTET Union Corp. have also signed the “Integrity Clause”. For compliance with environmental standards, we expect our suppliers to align with TTET Union Corp.'s sustainability goals and commitments, take responsibility for environmental protection, and make continuous improvements. Using the acquisition of ISO 14001 Environmental Management Systems as the benchmark, 47.83% of our material/packaging sources in 2024 have obtained the ISO 14001 certification.

In 2024, 2.33% of the agricultural products procured by the Company were sourced from first-tier agricultural product suppliers certified under one of the food safety certification schemes recognized by the Global Food Safety Initiative (GFSI). We imported approximately 269,400 tons of soybeans in compliance with the U.S. Soy Sustainability Assurance Protocol (SSAP). Additionally, since 2022, the Company has officially become a member of the Roundtable on Sustainable Palm Oil (RSPO), demonstrating our commitment to providing products that promote sustainability. Furthermore, considering sustainable development, TTET Union Corp. has included Corporate Social Responsibility Clauses (renamed as Integrity Clauses in June 2023) in contracts with its transportation partners, labor contractors, and major material and packaging suppliers since 2016. We have incorporated industrial safety and environmental protection, corporate social responsibility, and personal data protection into our supplier management mechanism to protect the rights and interests of stakeholders, including customers, other on-site personnel, and road users around the Company. Additionally, we provide all our suppliers with the Company's anonymous reporting hotline in a confidential manner to ensure that their rights to file complaints are protected.

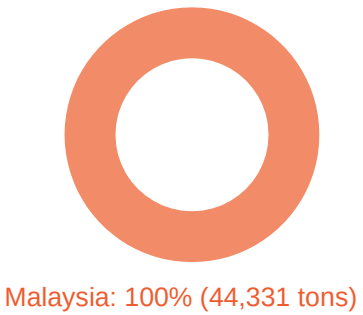
Quantity, Proportion, and Source of Procurement from TTET Union Corp.'s Imported Food Raw Material Suppliers in 2024



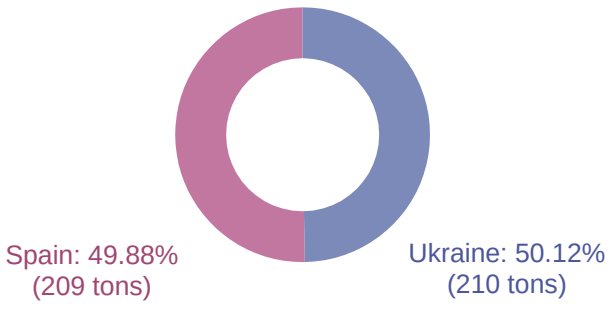
Processed Soybean Sources (11 suppliers)



Canola oil (2 suppliers)



Palm Olein (2 suppliers)

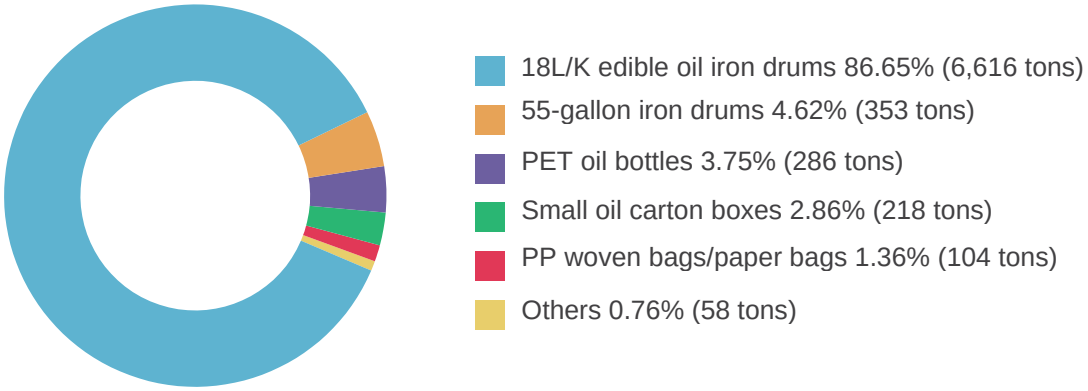


Canola oil (1 company, though from different countries, it is traded by the same trader)

Note: All raw materials are renewable, and the percentage of agricultural raw materials procured from areas with high or extremely high water stress is 0.72%.

We select large international grain groups or well-known trading companies as our raw material suppliers. These suppliers have annual revenues close to or exceeding billions of dollars, possess abundant corporate resources, and have numerous global locations, enabling them to ensure the supply of high-quality raw materials directly from the source. To ensure effective traceability management, every autumn, we send personnel to major soybean-producing states in the United States to assess crop yields and engage with local farmers and suppliers. Additionally, in recent years, we have also sent personnel to Malaysia to visit palm oil plantations and participate in the Palm & Lauric Oils Price Outlook Conference & Exhibition.
In 2024, the cost of externally procured agricultural products was NT$13,286,693 thousand.

Percentage and Source of Procurement by Weight of TTET Union Corp. Packaging Material Suppliers in 2024



Note: All packaging materials are non-renewable materials, except for carton boxes.

In 2024, the main packaging materials for TTET Union Corp.'s edible oils are iron drums and PET bottles. The iron drum suppliers that obtained ISO 9001 and ISO 22000 certifications accounted for 100% of the total procurement amount for iron drums. Similarly, the PET bottle suppliers who comply with ISO 22000 and HACCP certifications also accounted for 100% of the total procurement amount for PET bottles. 100% of the food additives purchased by the Company have obtained food additive licenses from the Ministry of Health and Welfare.

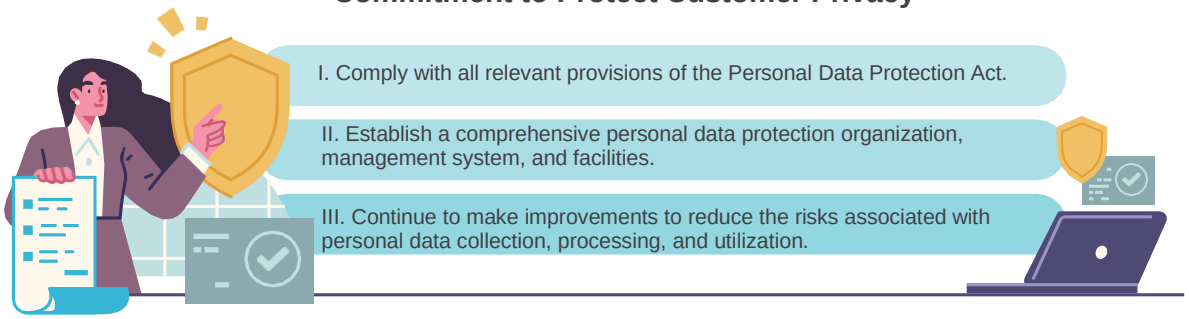
In 2024, TTET Union Corp. conducted supplier delivery evaluations for 39 suppliers who provided packaging materials, food additives, processing aids, and bulk raw materials, representing 88.64% of all trading suppliers. The evaluation criteria include product delivery quality (including environmental, health, and safety aspects), delivery time, and price. Suppliers are rated from A to D. Suppliers rated A will be given priority for contract renewal. Suppliers rated B or C must submit improvement plans and meet the deadline for improvement. If suppliers rated D cannot make improvements immediately, the Company may revoke their qualified supplier status as appropriate. In 2024, all 39 suppliers evaluated achieved a score of 80 points or above (with scores below 65 considered failing), resulting in a 100% pass rate.

Note: All trading suppliers include packaging materials, food additives, processing aids, and bulk raw material suppliers.

Customer Privacy Protection

TTET Union Corp. attaches great importance to customer privacy. To protect customer privacy, TTET Union Corp. complies with the relevant regulations of the “Personal Data Protection Act” and has established a Personal Data Protection Management Committee to coordinate the handling of personal data protection-related matters, fulfilling our responsibility to safeguard personal data. In 2024, TTET Union Corp. did not have any complaints related to violations of customer privacy or loss of customer data.

Commitment to Protect Customer Privacy



4.Protect the Environment

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4.1 Energy and Resource Consumption Management

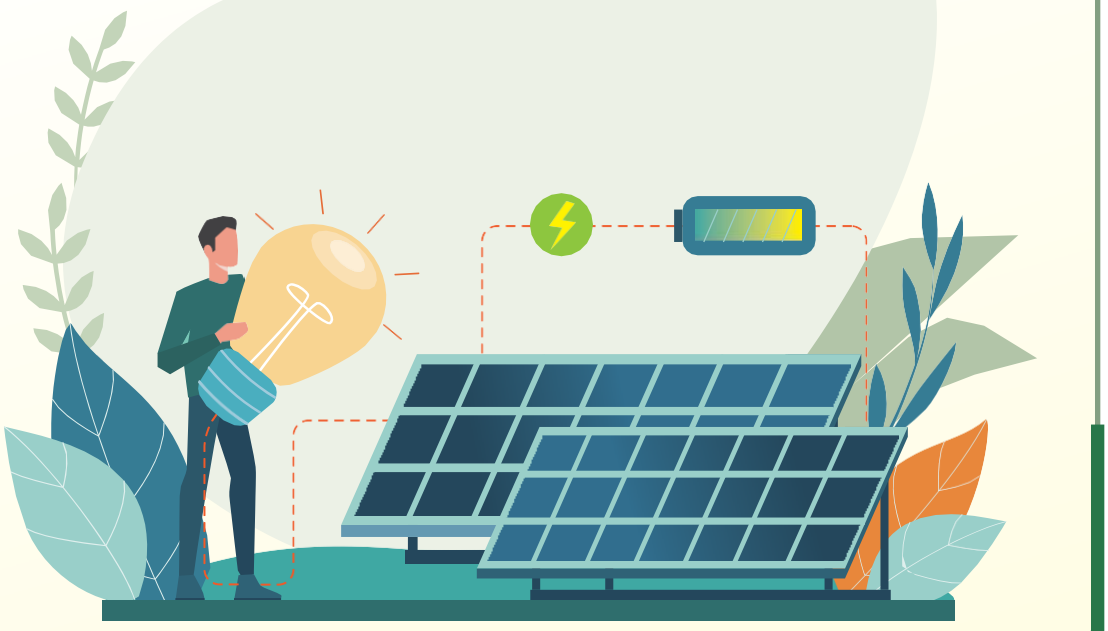
Energy and Resource Consumption Management (Material Topics: Energy, GHG Emissions (Carbon Management), Water)

In response to global climate change, the Company aligns with the national net-zero transition goals and actively promotes energy conservation and carbon reduction through three main approaches: energy transition, energy efficiency enhancement, and process improvement. These efforts support sustainable operations and the fulfillment of corporate social responsibility.

The Company has established the ISO 50001 Energy Management System and implemented ISO 14064-1 Greenhouse Gas Inventory Management Procedures. An Energy Review Team and a Greenhouse Gas Inventory Team have been formed to carry out greenhouse gas inventory efforts. Based on inventory results, the Company sets management indicators and promotes corresponding measures by assessing inputs for each production activity such as raw material consumption, electricity usage, and water consumption, as well as outputs including wastewater, waste, and greenhouse gas emissions, in order to reduce the environmental impact of its operations.

Energy and Resource Consumption Policy

Improve energy efficiency and prioritize the use of energy-efficient equipment
Comply with energy regulatory requirements and pay attention to stakeholders' requirements
Ensure the acquisition of organizational resources to achieve energy goals
Continue to improve energy performance to create corporate energy value
Full participation in energy conservation and carbon reduction to build a sustainable green culture



Energy Consumption

Through process improvements, replacement of outdated energy-consuming equipment, adoption of energy-saving devices with variable frequency and automated smart control, use of renewable energy, and regular promotion of energy conservation and carbon reduction initiatives, the total soybean processing volume in 2024 increased by 3.08% compared to 2023. However, total energy consumption increased by only 1.19%, achieving a substantial energy-saving target. In 2024, the Company invested a total of NT$5,953 thousand to purchase 982 renewable energy certificates, resulting in the use of 982.51 thousand kilowatt-hours of green electricity. This is

equivalent to a reduction of approximately 465,714 kilograms of CO_2e in greenhouse gas emissions.

Annual Total Energy Consumption in TTET Union Corp. Plant

Energy Items	Unit	2022	2023	2024
Steam	Metric ton	105,787	209,940	264,771
Electricity	1,000 kWh	53,754	52,865	53,500
Fuel oil	Kiloliter	153	70	60
Gasoline	Kiloliter	40	37	46
Diesel	Kiloliter	0	1	5
Liquefied petroleum gas	Kiloliter	4	3	4
Wholesale electricity	1,000 kWh	19	2	0
Natural Gas	Thousand cubic meters	13,913	5,592	2,063
Total Energy Consumption	Gigajoules	1,061,319	1,007,286	1,019,269

Note:

1. In 2024, purchased electricity (including solar power) accounted for approximately 18.90% of the total energy consumption. Solar power purchases totaled 982.51 1,000 kWh, resulting in a renewable energy usage rate of 0.35%, fulfilling the voluntary renewable energy user obligations ahead of schedule.
2. Gasoline consumption from vehicle use amounted to 1,502 GJ, and diesel consumption totaled 176 GJ. No renewable energy was used.
3. Total energy consumption refers to the total calorific value of steam, electricity, fuel oil, gasoline, diesel, liquefied petroleum gas and natural gas, minus the calorific value of wholesale electricity consumed.
4. Energy value: Calorific value of steam= 666.3 Kcal/Kg (provided by the Taiwan Cogeneration Corporation). Calorific value of crude oil= 10,380 cal/g; Crude oil density = 0.9492 g/ml (provided by the CPC Corporation). Calorific value of natural gas = 9,700 Kcal/M3 (standard calorific value of CPC LNG 2). Calorific value of gasoline = 7,800 cal/l (Energy Administration's Heat Content of Energy Products). Calorific value of diesel = 8,400 cal/l (Energy Administration's Heat Content of Energy Products). Calorific value of liquefied petroleum gas = 6,635 cal/l (Energy Administration's Heat Content of Energy Products).
5. Energy conversion factor: 1 Kcal/Kg = 4.186e-3 GJ/T. 1 Kcal/L = 4.186e-3 GJ/KL.
6. Source of data: (1) Steam: Taiwan Cogeneration Corporation's billing statements. (2) Electricity: Taipower's electricity bill. (3) Fuel oil: Internal material requisition slips for 2022; procurement invoices for 2023 and 2024. (4) Natural gas: CPC Corporation's billing statements. (5) Gasoline, diesel, liquefied petroleum gas: Invoices.

GHG Inventory

In 2024, due to the increase in soybean processing volume and a higher proportion of purchased steam, the total greenhouse gas emissions increased by 8.06% compared to the previous year.

TTET Union Corp. Plants Annual GHG Emissions

Unit: tonne CO_2e

Year	2022	2023	2024
Scope 1	29,545	12,072	4,715
Scope 2	64,871	88,705	104,180
Total Emissions	94,416	100,777	108,895

Note:

1. The inventory data of greenhouse gas emissions in 2022 and 2023 disclosed in this report has been externally verified by a third party, and the inventory verification process was conducted in accordance with the ISO 14064-1:2018 standard.
2. The Global Warming Potential (GWP) used in the calculation of GHG emissions is quoted from the IPCC assessment reports. The versions used for each year are as follows: AR4 (2007) for 2022, and AR5 (2013) for 2023 and 2024. (In accordance with the Ministry of Environment's Guidelines for Greenhouse Gas Emission Inventory).
3. The 2024 greenhouse gas emissions data was externally verified in July 2025. The figures differ from those disclosed in the 2024 annual report due to the timing of the verification process.
4. GHG emissions are inventoried using the operational control approach.
5. The types of gases calculated refer to the seven greenhouse gases defined by the ISO

14064 standard, including carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

6. The emission factors used are (1) calculated using the mass balance approach, (2) quoted from the Ministry of Environment's Greenhouse Gas Emission Factor Management Table Version 6.0.4 and Ministry of Environment's Greenhouse Gas Inventory Registration Form 3.0.0, and (3) announced by the Energy Administration, Ministry of Economic Affairs. Electricity Emission Factor (2022: 0.495; 2023: 0.494.) Unit: kgCO2e/kWh) (4) The emission factors for steam are provided by the Taiwan Cogeneration Corporation.
7. In 2024, the proportion of GHG emissions from each energy source relative to the total emissions was as follows: fuel oil 0.17%, natural gas 3.95%, electricity 22.86%, steam 72.81%, and others 0.21%.

Energy Conservation and Carbon Reduction Measures

In 2024, various energy-saving measures were implemented, including the use of energy-efficient lighting and variable-frequency energy-saving equipment, process improvements to enhance production efficiency, and participation in Taipower's demand bidding program. These efforts resulted in a total annual electricity savings of approximately 614.69 thousand kilowatt-hours, equivalent to a reduction of about 291,363 kilograms of CO_2e in greenhouse gas emissions.

Table of Energy Conservation and Carbon Reduction Measures Taken by TTET Union Corp. in 2024

	Item	Estimated electricity savings (1,000 kWh)	Conserved energy consumption (GJ)	Reduced greenhouse gas emissions equivalent (kgCO2e)
1	Replaced the mercury-vapor lighting fixtures in the soybean meal warehouse in Warehouse Plant I with LED lights	0.66	2.38	312.84
2	Replaced the explosion-proof lights in the soybean meal warehouse in Warehouse Plant I with LED lights	5.52	19.87	2,616.48
3	Replaced the explosion-proof tunnel lights in Warehouse D of Warehouse Plant II with LED lights	0.04	0.14	18.96
4	Replaced the explosion-proof tunnel lights in the receiving area in Warehouse Plant II with LED lights	0.01	0.04	4.74
5	Replaced the staircase entrance fluorescent lights in Warehouse Plant II with LED lights	0.07	0.25	33.18
6	Replaced MCC room fluorescent lights in Soy Crushing Section II with LED fluorescent lights	0.55	1.98	260.7
7	Replaced the pre-processing and post-processing fluorescent lights in Soy Crushing Section II with LED flood lights	3.11	11.20	1,474.14
8	Replaced the pre-processing and post-processing fluorescent lights in Soy Crushing Section II with LED flood lights	1.79	6.44	848.46
9	Replaced the explosion-proof mercury lighting fixtures in Soy	1.42	5.11	673.08

	Crushing Section II with explosion-proof LED lights			
10	A inverter was added to the CC0 conveyor of the soybean meal warehouse in Warehouse Plant I	1.13	4.07	535.62
11	Cleaning and maintenance freezers in the Oil Refining Plant	28.54	102.74	13,527.96
12	Replaced the mercury lighting fixtures in the security office with LED lights	2.00	7.20	948
13	Replaced the mercury lighting fixtures in the Oil Refining Plant and Package Plant with LED lights	11.83	42.59	5,607.42
14	Replaced the mercury lighting fixtures in Soy Crushing Section I with LED lights	11.83	42.59	5,607.42
15	Adjusted the soybean meal granularity at Soy Crushing Section II to reduce the operating load of 2 grinders.	319.56	1,150.42	151,471.44
16	Corrosion maintenance for the 837F exhaust fan damper of the extruder system in Soy Crushing Section II	5.99	21.56	2,839.26
17	Replacement of inverter air conditioners in SILO Plant 2 control room.	47.57	171.25	22,548.18
18.	Proposed replacement of inverter air conditioners in SILO Plant 2 control room.	42.28	152.21	20,040.72
19	Replacement of cooling media in Cooling Tower Line 1 of the Essential Oil Plant.	19.76	71.14	9,366.24
20	Replacement of cooling media in Cooling Tower Line 2 of the Essential Oil Plant.	19.76	71.14	9,366.24

Table of Energy Conservation and Carbon Reduction Measures Taken by TTET Union Corp. in 2024

Item		Estimated electricity savings (1,000 kWh)	Conserved energy consumption (GJ)	Reduced greenhouse gas emissions equivalent （kgCO2e）
21	Proposed installation of a 50HP inverter for the fan in Cooling Tower Line 2 of the Essential Oil Plant	21.06	75.82	9,982.44
22	Replacement of 100W LED lights with 80W explosion-proof LED lights in the 35T boiler room.	0.18	0.65	85.32
23	Replacement of 40W fluorescent lights with 18W LED lights in the control room of Plant 1	2.57	9.25	1,218.18
24	Demand-Based Bidding	67.46	242.86	31,976.04
	Total	614.69	2,212.90	291,363.06

Note:

1. As of May 2025, the latest GHG emission factor announced by the Energy Administration, Ministry of Economic Affairs for electricity is 0.474 kg CO_2e/kWh.
2. The reduced electricity consumption mainly falls within Scope 2 of the greenhouse gas emissions inventory.
3. The amount of GHG emissions reduced by the above energy conservation and carbon reduction measures, measured in kilograms of carbon dioxide equivalent.
4. Calculation formula for equipment power: 380 (V) * operating current (A) = W.
5. Calculation formula for equipment power of three-phase motors: $\sqrt{3}$ 380 (V) * operating current (A) = W.
6. Calculation formula for equipment electrical energy: Power (kW) * operating time (hours) = kWh.
7. Unit conversion between electrical energy and calorific value: 1,000 kWh = 3.6 GJ.

Cherish Water Resources

The Company is located in Guantian District, Tainan City, and water comes from the local Wushantou Dam. According to the World Resources Institute's “Aqueduct Water Risk Atlas”, the water stress in the area is “Low-Medium risk (1-2)”, indicating that it is not a water-stressed area.

The Company is committed to process improvements to enhance the efficiency of water resource reuse and actively replaces outdated pipelines and equipment to reduce water leakage and prevent resource waste. Plans are also in place to invest in large-scale cooling tower automation and intelligent control systems, allowing for precise control of cooling water conductivity and temperature to reduce water consumption and achieve water conservation goals. At the same time, the Company actively promotes water conservation awareness among employees, encouraging the reduction of unnecessary water waste in daily operations. This collective effort supports sustainable development and the preservation of every drop of water.

In 2024, due to measures such as reducing boiler water consumption, improving water recycling efficiency, and minimizing cooling water discharge, the total water withdrawal decreased by 6.53% compared to 2023. In addition, the water usage plan reported in 2024 showed a recovery rate (R2) of 21.70%. With ongoing conservation efforts, the Company aims to increase the R2 to 23.00% by 2027.

In 2024, there were no incidents of violations related to water quality permit standards or relevant regulations.

TTET Union Corp. Annual Water Use

Unit: million liters (equivalent to one thousand cubic meters)

Item	2022	2023	2024
Water Withdrawal	353.39	285.26	266.64
Water Discharge	196.57	187.01	198.96
Water Consumption (Water Withdrawal - Water Discharge)	156.82	98.25	67.68

Note:

1. Water Supply: Taiwan Water Corporation; measured by water meters.
2. Water discharge is measured by water meters.

4.2 Pollution Prevention Management

Pollution Prevention and Management Guidelines (Material Topics: Regulatory Compliance, Air Pollutant Emissions, Effluent, and Waste)

If the Company violates environmental protection laws and regulations, it may lead to environmental pollution, protests from stakeholders, and penalties imposed by the competent authorities, including suspension of operations, which could severely impact the Company's operations and reputation. TTET Union Corp. established an Office of Occupational Safety and a Safety, Health, and Environment Management Committee and implemented the ISO 14001 Environmental Management Systems Standard to proactively prevent pollution and ensure strict compliance with all environmental regulations. When an environmental pollution incident occurs, we will formulate response measures according to the “Emergency Response Policies & Procedures” and activate the emergency response team to carry out pollution prevention and conduct investigations according to the “Accident (Incident) Reporting and Investigation Policies & Procedures”. If an environmental protection-related fine is received, it will be signed and received per the handling procedures of an official document. The corrective actions taken and preventive measures to avoid recurrence based on the investigation results will be submitted to the Presidentfor approval.

Environmental Policies

Comply with environmental laws; strengthen environmental protection
Prioritize pollution prevention; enhance energy conservation and waste reduction
Promote green production; practice resource recycling
Encourage all employees to participate; improve environmental protection performance
Promote continuous improvement; strive for corporate sustainability.

TTET Union Corp. has consistently conducted management review procedures by implementing the ISO 14001 Environmental Management Systems Standard every year. In 2024, there were no significant spills or pollution incidents, nor were there any fines imposed for environmental law violations.

Air Pollution Management

The Company's emission pipelines are tested at the specified frequency every year, and the test results are in compliance with the SOx emission standard limit: 300 ppm, NOx: 250 ppm. The air pollutant SOx and NOx emissions in 2024 decreased compared to 2023 due to fewer boiler operating days. The increase in VOC emissions was mainly due to the increase in a higher emission factor [Note 3] for volatile organic compounds in the manufacturing process in 2024 compared to 2023.

TTET Union Corp. Plants Annual Air Pollutant Emissions

Unit: kg

Item	2022	2023	2024
Total SOx Emissions	69	40	22
Total NOx Emissions	22,136	9,137	3,497
Total VOC Emissions	18,308	25,120	32,880

Note:

1. Data Source: Tested according to the methods announced by the Ministry of Environment.
2. Test Method No.: NIEA (A413.75C), (A432.75C), (A723.73B).
3. The emissions factor for volatile organic compounds emissions was 0.041 in 2022, 0.061 in 2023, and 0.079 in 2024.

Wastewater Management

TTET Union Corp. is located in the Guantian Industrial Park. We have obtained wastewater discharge permits, and all wastewater is channeled into the industrial park's sewage system. We have also implemented water pollution prevention measures and obtained permits according to environmental regulations. The company has established a sewage treatment plant to ensure that the quality of discharged wastewater meets the required standards. The wastewater will first be treated by the Company's sewage treatment plant and then discharged to the sewage treatment plant in the industrial park. The wastewater discharge volume in 2024 was 198.96 million liters, an increase from 2023. This was primarily due to a slight increase in soybean processing volume. The statistics on the quality of wastewater discharged in the past three years are shown in the table below. We have been able to meet the required discharge standards every year, and the wastewater, after being treated by the industrial park's sewage treatment plant, is discharged into the Zengwen River.

TTET Union Corp. Annual Wastewater Discharge Volume and Water Quality Statistics

Item	Unit	2022	2023	2024
Wastewater Volume	Million liters	196.57	172.06	198.96
COD	ppm	25.20	17.65	21.25
SS	ppm	4.01	5.15	4.22

Note:

1. Since 2016, the Guantian Industrial Park sewage treatment plant has been accepting wastewater with a permissible range of COD <560ppm and SS <320ppm.
2. Wastewater discharge is measured with water meters.
3. The standards used for wastewater testing are as follows:

(1) COD: Method for Testing Waterborne Chemical Oxygen Demand.
(2) SS: Total solids and suspended solids in the water tested using the gravimetric method.

Waste Management

The recycling and reuse of waste resources has always been the goal of the Company. To manage waste effectively, we have established Waste Policies and Procedures and implemented the ISO 14001 Environmental Management Systems Standard to ensure continuous monitoring and improvement of our waste management practices. Additionally, we conduct comprehensive on-site inspections and classifications to control waste effectively.

In 2024, the total amount of waste was about 2,818 tons. White carbon sludge, waste plastic, and waste wood were recycled and reused; sludge was biologically processed; scrapped oil mixtures and waste rubber mixture were physically treated; general waste, waste plastic mixtures and other uncategorized general industrial waste were incinerated. No hazardous waste was generated by the Company.

Waste Disposal in 2024 at TTET Union Corp. Plant

Non-Hazardous Waste					
Item	On-Site Disposal		Off-Site Disposal		Description of Disposal Methods
	Weight (tons)	Disposal Method	Weight (tons)	Disposal Method	
White Carbon Sludge	-	-	1,397	Recycling and Reuse	Organic Fertilizer
White Carbon Sludge	1,053	(Recycled by the Plant)	-	-	Soybean Meal Recirculation
Organic Sludge	-	-	172	Other Disposal Operations	Biological Treatment
Waste	-	-	70	Incineration (with energy recovery)	Incineration
Waste Oil Mixture	-	-	6	Other Disposal Operations	Physical Treatment
Mixed Plastic Waste	-	-	13	Other Disposal Operations	Incineration
Plastic Waste	-	-	10	Recycling and Reuse	Auxiliary Fuels
Waste rubber mixture	-	-	5	Other Disposal Operations	Physical Treatment
Waste Wood	-	-	8	Recycling and Reuse	Physical Treatment
Other Unclassified General Industrial Waste	-	-	49	Other Disposal Operations	Incineration
Plant-based waste residue			35	Recycling and Reuse	Organic Fertilizer
Subtotal	1,053		1,765		

Note:

1. Waste composition can be categorized using the classification system outlined in the “Waste Disposal Plan” (e.g., categories A, B, C, D, E, R, etc.).
2. The weight of waste is expressed in metric tons.
3. Types of Recovery Operation: Examples include preparation for reuse, recycling, and other recovery operations.
4. Recycling Types: This can include downcycling, upcycling, composting, or anaerobic digestion.
5. Other Recovery Operations: Such as change of purpose or refurbishment.
6. Types of Disposal Method: Such as incineration (with energy recovery), incineration (without energy recovery), landfilling, and other disposal operations.
7. Other Disposal Operations: Examples include dumping, open burning, or deep well injection.
8. “On-site” means within the physical boundary or administrative control of the Reporting Organization; “Off-site” means outside the physical boundary or administrative control of the Reporting Organization.

4.3 Climate Change Risk Management and Response (Climate-Related Financial Impacts Management Guidelines)

In recent years, the world has been affected by extreme climate-related impacts due to climate change. Therefore, the Company has referred to the Task Force on Climate-Related Financial Disclosures (TCFD) released by the Financial Stability Board (FSB) to disclose the Company's governance of climate-related risks and opportunities, approach to managing climate-related risks and opportunities, the actual and potential impacts related to climate change, how we identify, assess, and manage climate-related risks, and the metrics and targets used for evaluating and managing climate-related issues according to the TCFD framework of “Governance”, “Strategy”, “Risk Management”, and “Metrics and Targets”.

TTET Union Corp. complies with the TCFD Framework for Climate-Related Financial Information Disclosure

Governance	The organization's governance around climate-related risks and opportunities
Strategy	The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning
Risk Management	The processes used by the organization to identify, assess, and manage climate-related risks
Metrics and Targets	The metrics and targets used to assess and manage relevant climate-related risks and opportunities

Governance

The TTET Union Corp. Corporate Sustainable Development Management Organization is responsible for identifying and assessing climate change-related risks and opportunities. The relevant departments then formulate response measures and strategies to mitigate the impact of climate issues on operations, ensuring sustainable corporate operations. Relevant implementation results are reported annually to the Board of Directors, enabling board supervision and governance.

Strategy

Assess the transition risks of climate change to operations, including risks related to regulations and market aspects, as well as physical risks. The assessment details and response strategies are as follows:

I. Regulatory Aspect

Risk Topic	Content	Response Strategies	Impact Time
Carbon Tax	The government imposes a carbon tax on carbon dioxide emissions generated by corporate operations. The financial impact of a carbon tax is expected to be an increase in costs and a decrease in profits.	Continue to promote energy conservation and carbon reduction in the production process to reduce carbon emissions to mitigate the financial impact.	Short-Term
Renewable Energy Regulatory Requirements	The government requires electricity users with a contracted capacity of more than 5,000 kW to install a certain capacity of renewable energy power generation equipment or energy storage equipment, purchase renewable energy electricity and certificates, or pay monetary substitutions. Among them, the payment of monetary substitutions has the greatest financial impact, increasing operating costs by NT$8.4 million annually.	Purchase renewable energy power and certificates to meet regulatory requirements and reduce electricity costs.	Short-Term

II. Market Aspect

Risk Topic	Content	Response Strategies	Impact Time
Demand for low-carbon products or services	Facing the demand for low-carbon products, there may be competition from imported products, which could weaken the competitive advantages of our products.	We have already passed the BSI greenhouse gas verification and will continue to evaluate the opportunities for establishing carbon footprint verification and providing low-carbon product services in the future.	Medium- and Long-Term

III. Physical Risks

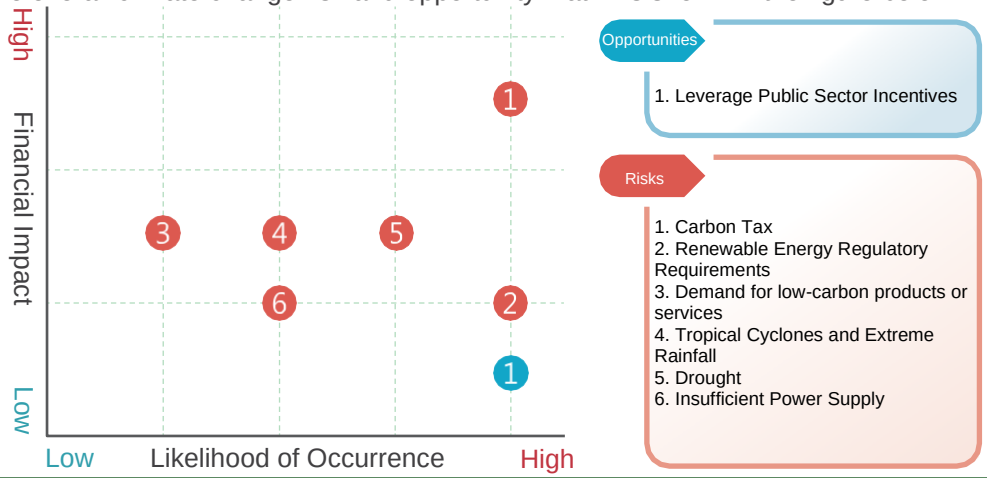
Risk Topic	Content	Response Strategies	Impact Time
Tropical Cyclones and Extreme Rainfall	Heavy rainfall may lead to flooding of the factory building, causing damage to equipment and property or injury to personnel.	Purchase property insurance to transfer the risk of financial loss. Execute evacuations as necessary according to the Emergency Response Plan.	Short-Term
Drought	Prolonged droughts can lead to water shortages, which may disrupt operations and reduce revenue in severe cases.	To reduce the risk of operational disruption, we promote process water reduction, build water tanks to increase water safety stock, plan for onboard water tankers, use water-saving equipment, and evaluate wastewater recycling and reuse.	Short-Term
Insufficient Power Supply	Factors such as extreme weather events or rising temperatures can lead to insufficient power supply, causing operational disruptions and decreased revenue.	Emergency backup generators are available to reduce the risk of production disruptions.	Medium- and Long-Term

Strategy

In addition, climate change also brings opportunities to the Company's operations, mainly to improve the efficiency of resource use to reduce operating costs:

Opportunity Topics	Content	Response Strategies	Impact Time
Leverage Public Sector Incentives	The government promotes the engagement of Energy Service Companies (ESCOs) to provide energy-saving and electricity-saving consulting through diagnostic assistance, enhancing industrial competitiveness and resilience.	By making good use of incentive programs, the Company has gradually replaced outdated, high-energy-consuming equipment and promoted automation of operations.	Short-Term

The overall climate change risk and opportunity matrix is shown in the figure below:



Risk

The Company uses the climate-related risks and opportunities provided by the TCFD as

Management	the basis for assessment and divides climate-related risks into two main categories: (1) transition risks related to a low-carbon economy and (2) physical risks related to the impacts of climate change. Adapting to climate change creates opportunities for the organization, including improving the efficiency of resource use and cost savings, adopting low-carbon energy, developing new products and services, entering new markets, and enhancing supply chain resilience. The Company's “Corporate Sustainable Development Management Organization” assesses climate-related risks and opportunities based on the impact on the Company's operations and the likelihood of occurrence.
Metrics and Targets	In accordance with the standards established under the ISO 50001 Energy Management System and ISO 9001 Quality Management System, the Company has set 2022 as the base year for greenhouse gas emissions, with a target to achieve at least a 3.30% reduction in CO_2 emissions by 2030.

GHG Inventory and Assurance Status

Parent Company	Scope 1	Scope 2
Total Emissions in 2023 (tCO2e)	12,072	88,705
Intensity in 2023 (tCO2e/million NTD revenue)	0.653	4.798
Total Emissions in 2024 (tCO2e)	4,715	104,180
Intensity in 2024 (tCO2e/million NTD revenue)	0.285	6.287
Assurance Body	BSI	
Description of Assurance	Reasonable assurance level for direct emissions and indirect energy emissions.	

Note:

1. The scope of verification is TTET Union Corporation (No. 32, Gongye West Road, Erzhen Village, Guantian Dist., Tainan City).
2. The subsidiary is still under inventory.
3. The total emissions disclosed in the 2023 Sustainability Report were unverified data and have been revised to reflect verified figures in this year’s report.

5. Warm and Caring

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5.2 Talent Cultivation 54
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5.1 Happy Workplace

TTET Union Corp. complies with legal requirements, is committed to protecting employees' human rights and personal privacy, and prohibits unfair discrimination. In talent acquisition, we uphold principles of fairness, impartiality, and integrity. All employee recruitment, selection, and hiring processes comply with government regulations and do not discriminate based on race, color, gender, sexual orientation, religion, marital status, age, nationality, or physical and mental disabilities. In addition, the Company is committed to implementing measures to prevent sexual harassment. We provide education and training for all new employees and have established a dedicated hotline for reporting sexual harassment. When handling complaints, we prioritize protecting the privacy of all parties involved, aiming to provide a harassment-free workplace for all employees. The Company's overall remuneration includes a monthly salary and a variable pay (including bonuses and bonus shares). Monthly salary is determined based on the employee's professional capabilities and job responsibilities, while variable pay is approved based on the Company's operational performance and individual performance, regardless of gender.

Human Rights Policy

TTET Union Corp. supports and adheres to internationally recognized human rights standards and principles, including the “Universal Declaration of Human Rights”, the “United Nations Global Compact”, and the International Labour Organization's “Declaration on Fundamental Principles and Rights at Work”. We also strictly comply with local labor laws to prevent human rights violations. We place great importance on the following of human rights issues: prohibition of child labor; freedom of assembly and association for employees; the fight against discrimination, bullying, and harassment; provision of a safe, sanitary, and healthy work environment. These commitments are also publicly announced on our official website.

Every new employee of the Company is required to undergo human rights-related training. In 2024, a total of 4 people received a total of 6 hours of training, achieving a 100% training rate. Security personnel are also required to receive annual human rights education, which includes courses on personal rights and related laws and regulations, as well as labor employment freedom, wages, working hours, anti-discrimination, and freedom of assembly, along with relevant case studies, to ensure that security personnel can also comply with relevant social behavior standards. In 2024, there were no incidents of human rights violations or discrimination at TTET Union Corp.

Employee Structure

In 2024, 100% of TTET Union Corp.'s workforce consisted of local employees (ROC nationals), all of whom were full-time employees, with no foreign workers employed. In 2024, approximately 70 non-employee workers were on-site, mainly responsible for packaging, cleaning, and security duties. The Company's employees still carried out the main operational activities within the plants. The employee statistics presented in this report are the actual numbers provided by the human resources system and do not contain assumptions.

Distribution by Business Location

	Male	Female	Total
Taipei Branch	4	3	7
Taichung Branch	3	1	4
Tainan Headquarters (including plants)	95	41	136
Total	102	45	147

Distribution by Age Group

Age	Male	Female	Total
Aged 30 and below	2	2	4
Aged 31 - 50	52	23	75
Aged 51 and above	48	20	68
Total	102	45	147

Distribution by Job Category

Job Classification	Male	Female	Total
Management	16	6	22
Administrative Staff	16	37	53
Technicians	70	2	72
Total	102	45	147

Labor Relations

Since its establishment, TTET Union Corp. has neither established a labor union nor signed a collective bargaining agreement. Despite this, we maintain harmonious labor-management relations and have never experienced any losses due to labor disputes. The minimum notice period for operational changes is regulated in accordance with Article 16 of the Labor Standards Act. The Company provides multiple communication channels, including direct communication to supervisors or management. We also have a whistleblowing mailbox. If employees feel they are being treated unfairly, they can file a complaint through the reporting hotline or the whistleblowing mailbox. The Company will assign supervisors to handle the complaint.

Employee Welfare

To fully support its employees and ensure their quality of life, TTET Union Corp. provides competitive salaries and comprehensive benefits. An Employee Welfare Committee has been established to oversee and promote various welfare programs. Details regarding the average and median salaries of full-time employees not holding managerial positions, as well as the changes in these figures compared to the previous year, are available on the Market Observation Post System (MOPS).https://mops.twse.com.tw/mops/#/web/t100sb15

The key items of current employee welfare measures are as follows:

Employee Welfare

Salary	The starting salary for new employees, regardless of gender, exceeds the minimum wage stipulated by Taiwan's Labor Standards Act. Salaries are based on professional skills and job responsibilities without gender discrimination. The overall employee salary is higher than the manufacturing industry average.
Year-End bonus	Year-end bonuses are awarded based on individual performance and the Company's annual operating results.
Health Promotion	In accordance with the occupational safety and health regulations, the workplace environment is tested regularly (every 6 months) through the implementation and certification of TOSHMS (ISO 45001/CNS 45001), and the results are reported to the Safety and Health Committee for discussion to formulate improvement measures or promote safety awareness. All employees of the Company undergo comprehensive health checks every year. If test results are abnormal, we provide follow-up re-examinations and monitoring. In addition, the Company also encourages employees to participate in more tourism trips or leisure and entertainment activities organized by clubs through travel subsidies. We also regularly invite doctors to conduct professional health seminars to promote the correct concept of health and wellness.
Employee Insurance	To provide employees with peace of mind, in addition to purchasing the compulsory labor insurance and the National Health Insurance for each employee as required by law, we also provide accident and life insurance for employees and their dependents, allowing employees to choose to increase their insurance coverage at a lower premium.
Retirement System	The Company has established a Pension Supervisory Committee to oversee the appropriation and payment of pension funds in accordance with the “Labor Standards Act” and the “Labor Pension Act”. In addition to appropriating to the labor pension reserve fund as required by law, the Company also conducts annual actuarial calculations of the pension reserve fund every year to ensure that adequate appropriations have been made and to protect employees' future pension rights.

Employee Welfare

Unpaid Parental Leave	The Company has established a policy for applying for parental leave. Employees who have worked for the Company for more than six months may apply for unpaid parental leave before their children reach the age of three. In addition, in accordance with the Family Act and the Protection of Children and Youths Welfare and Rights Act, employees who are living with an adopted child may apply for unpaid parental leave during the period they are living together.
Childcare Subsidies	We have established a childcare subsidy policy to help reduce the burden of childcare for employees Full-time employees of the Company with children under the age of six who are still employed as of June 30 or December 31 of the same year are eligible to apply for childcare subsidies.
Performance Management System	All employees of the Company are required to undergo annual performance review.
Welfare Programs and Facilities	The Company has set up an Employee Welfare Committee to provide employees with diversified welfare measures and subsidies, including subsidies for weddings and funerals, cash bonuses and gifts for annual festivals, childbirth subsidies, children's scholarship and tuition grant, travel subsidies, and health check subsidies. Over the past three years, each employee has enjoyed an average welfare benefit of over NT$45,000. Welfare Facilities: 1. Contracted Shuttle: The Company provides shuttle services to and from nearby train stations during commuting hours. 2. Employee cafeteria: An employee cafeteria is available for lunch. 3. Birthday, wedding, hospitalization subsidies for employees, and hospitalization subsidies for employees' parents. 4. Childbirth subsidies for employees/spouses. 5. Funeral subsidies for employees/parents/spouses/children. 6. Children's scholarship and tuition grant subsidies. 7. Long-term education subsidies. 8. Personal travel subsidies. 9. Club activity subsidies. 10. Cash bonuses and gifts for Chinese New Year, Dragon Boat Festival, and Mid-Autumn Festival. 11. Department dinner subsidies. 12. Complimentary Hospital Income Benefit insurance. 13. Subsidies for regular health checks are provided every year.

Club Activities - Badminton Tournament

Departmental Activities - Get Togethers

External Hire Rate the Turnover Rate

TTET Union Corp. Annual External Hire Rate

Year	2022		2023		2024	
Age Group / Gender	Male	Female	Male	Female	Male	Female
Aged 21 - 30	1	2	1	0	2	0
Aged 31 - 40	4	0	1	1	2	0
Aged 41 - 50	0	0	0	2	0	0
Aged 51 and above	0	0	0	0	0	0
Total	5	2	2	3	2	0
	7		5		4	
Number of Employees	146		146		147	
Turnover Rate	4.79%		3.42%		2.72%	

TTET Union Corp. Annual Turnover Rate

Year	2022		2023		2024	
Age Group / Gender	Male	Female	Male	Female	Male	Female
Aged 21 - 30	0	0	1	0	1	0
Aged 31 - 40	1	1	0	0	1	0
Aged 41 - 50	0	0	0	1	0	0
Aged 51 and above	4	0	2	1	0	1
Total	5	1	3	2	2	1
	6		5		3	
Number of Employees	146		146		147	
Turnover Rate	4.11%		3.42%		2.04%	

Note:

1. The number of employees refers to the total number of active employees at the end of the year (December 31).
2. External Hire Rate = number of new hires/total number of employees *100%; Turnover Rate = number of employees who resigned/total number of employees *100%.

5.2 Talent Cultivation

Talent Cultivation and Management Guidelines (Material Topic: Training and Education)

In recent years, food safety issues have become frequent and have heightened public concern about the food industry. For TTET Union Corp., ensuring food safety is both our core business and our fundamental responsibility. The safety of our factory environment and our workers is essential for a secure and safe workplace. Therefore, food safety, environmental safety, and factory safety have long been the focus of the Company's education and training. In the process of talent development and cultivation, we are also committed to supporting the needs of employees' personal career development and provide various education and training programs to help every employee grow with the Company.

Each year, the Company follows the Employee Education and Training Implementation Guidelines, where each department provides an “Annual Education and Training Plan” detailing the required courses. The Human Resources Section then coordinates and manages these training programs.

Talent Cultivation Policy and Goals

Policy: Compliance with occupational safety certification regulations, planning personal learning and development paths for employees, and cultivating excellent talent to achieve corporate sustainability.

Goals: Strive to create an excellent, healthy and safe work environment, so that employees and the Company can grow together and achieve outstanding performance.

The Company reviews the results of education and training on a yearly basis. In 2024, all education and training proceeded smoothly as planned, achieving a 100% completion rate. In 2025, we will continue to set a completion rate of over 90% and aim to achieve the goals outlined in the annual education and training plans.

Employee Education and Training

We believe that outstanding talent is crucial to maintaining the Company's long-term competitive advantage. Therefore, we are committed to creating a good learning environment and systematic training programs to enable our colleagues to grow with the Company.

At TTET Union Corp. after hiring new employees, we immediately provide human rights-related education and training related to their rights, environmental safety, information security, and the Labor Standards Act. Throughout the talent development and cultivation process, we continuously assess the needs of both the organization and individuals, regularly reviewing and progressively launching essential training programs to enhance the knowledge and skills required for personal career development. In 2024, the average training hours per employee at TTET Union Corp. were 21 hours, the same as the previous year.

2024 Education and Training Hours

Job Category/Item	Male (102 people)		Female (45 people)		Total (147 people)		Hours Per Person
	Number of Employees	Hours	Number of Employees	Hours	Number of Employees	Hours	
Supervisors (22 people)	190	513	67	219	257	732	33
Administrative Staff (53 people)	48	103	151	345	199	448	8
Technicians (72 people)	718	1,920	20	53.5	738	1,973.5	27
Total (147 people)	956	2,536	238	617.5	1,194	3,153.5	21
Hours Per Person	25		14		21		

The food industry places the highest priority on food safety, environmental safety, and factory safety, and these items have always been the focus of the Company's education and training programs. In 2024, factory safety accounted for the highest proportion of training, followed by food safety and environmental safety. The table below shows the training hours and their respective ratios to the total training hours:

2024 Education and Training Classification

Item/Course	Food Safety	Environmental Safety	Factory Safety
Number of Employees (persons)	225	33	583
Hours (hours)	346.5	98	1,804.5
Percentage of Total Hours (%)	10.99%	3.11%	57.22%

5.3 Peace of Mind in the Workplace

Safe Workplace Management Guidelines (Material Topic: Occupational Health and Safety)

To comply with laws and regulations and other related matters, TTET Union Corp. is committed to establishing a safe and healthy work environment, implementing full participation and risk management, and promoting audit reviews and continuous improvement. The Company has established a Safety, Health, and Environmental Management Committee to promote occupational safety and health initiatives. This prevents the Company from violating occupational safety laws and regulations that may lead to disasters or even fines or suspensions from the competent authorities, which could affect the Company's operations and reputation. We implement occupational safety-related tasks in accordance with the laws and regulations, regularly review environmental safety and health regulations, and have long-term contracts with occupational safety consulting companies for guidance and consultation to prevent disasters and ensure the health and safety of employees.

In the event of an occupational disaster, we formulate response measures according to the "Emergency Response Policies & Procedures" and activate the emergency response team for disaster rescue, and investigate the incident according to the "Accident (Incident) Reporting and Investigation Policies & Procedures". The corrective actions taken and preventive measures to avoid recurrence based on the investigation results are documented and managed. For personal injury, we take out employer's liability insurance and public accident liability insurance to provide employees with adequate protection in the workplace.

The Company has an Office of Occupational Safety and a Safety, Health, and Environmental Management Committee. We have implemented and strictly adheres to the ISO 45001 Occupational Health and Safety Management Systems and the CNS 45001 (TOSHMS) Management System.

TTET Union Corp. Occupational Safety and Health Policy

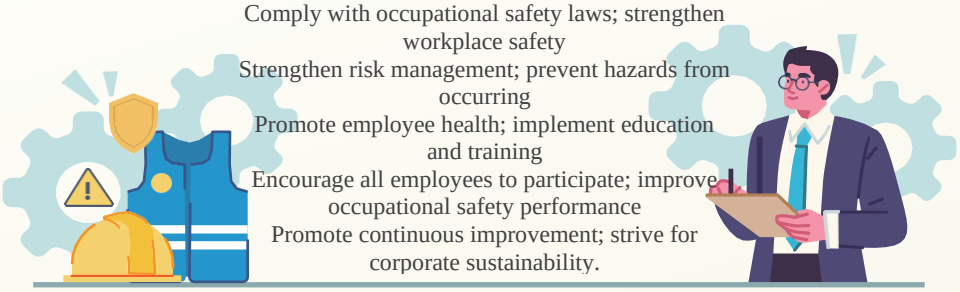
Comply with occupational safety laws; strengthen workplace safety

Strengthen risk management; prevent hazards from occurring

Promote employee health; implement education and training

Encourage all employees to participate; improve occupational safety performance

Promote continuous improvement; strive for corporate sustainability.



TTET Union Corp. has consistently adhered to ISO 45001 occupational health and safety management system audit procedures annually. In 2024, there were no penalties imposed by authorities for violations of occupational safety and health regulations, nor were there any occupational injury incidents involving employees or non-employee workers.

Type	Total working hours	Number of occupational injury fatalities	Occupational injury fatality rate	Number of severe occupational injuries	Severe occupational injury rate	Number of recordable occupational injuries	Recordable occupational injury rate (FR)
Employees	289,184	0	0.00	0	0.00	0	0.00
Workers who are non-employees	191,464	0	0.00	0	0.00	0	0.00

Note:

1. A severe occupational injury refers to a single incident resulting in a loss of more than six months of working hours.
2. The above rates are calculated based on one million working hours.
3. In 2024, the Company's near-miss frequency rate (NMFR) was 2.07, calculated on the basis of 200,000 working hours.

Employee Safety

The Company's safety and environmental management system includes an environmental, safety, and health inspection management process. We establish monthly themes for inspections and discuss safety, health, and environmental issues. Additionally, we have set up an Occupational Health and Safety Committee that meets quarterly to review work progress and discuss safety and health matters. The Occupational Health and Safety Committee consists of 12 members, including 4 labor representatives, who make up 1/3 of the committee. The Presidentserves as the chairperson, providing decisions and directives on occupational safety and health-related issues. The percentage of workers who are non-employees on the Occupational Safety and Health Committee is 0%.

The Company places great emphasis on occupational safety. In addition to our own employees, we have long been committed to the safety, health, environmental protection management and training for contractors entering the Company. We also conduct thorough construction hazard identification and risk assessment. In addition, we regularly hold two-way communication and coordination meetings with contractors to ensure that they have a safe and hygienic environment when working for the Company.

Employee Health

The Company conducts employee health examinations every year in accordance with laws and regulations, has implemented a tiered management system for abnormal results, and provides health education and consultation services. In 2024, 362 people received on-site health consultation services, including: tracking of health checkup abnormalities, four major management plans, injury and illness care, and physiological and medical evaluation of respiratory protective equipment. Individuals assessed to be at high risk or with specific health concerns are referred to occupational medicine specialists for advanced consultation.

In 2024, in addition to collaborating with each department to complete the self-assessment across six dimensions of “hazards in the workplace for maternal health protection”, the Company also invited an external expert, an occupational therapist, to conduct on-site evaluations. Focusing on the bagged premium bean loading and oil product loading areas, the expert carried out hazard identification and assessment of workplace operations and provided recommendations for the prevention of ergonomic risks. Administrative controls and engineering improvements were implemented accordingly. The Company is committed to a people-oriented approach, placing strong emphasis on safeguarding the physical and mental health of its employees.We will continue to plan health promotion activities to create a friendly and healthy workplace.

5.4 Mutual Prosperity of Society

TTET Union Corp., located in Guantian Industrial Park, Tainan City, understands the importance of earning the trust and support of local communities and government agencies. To strengthen our ties with society, we have formed a Social Care Team dedicated to planning and carrying out community outreach initiatives. By maintaining open communication and actively participating in local activities, we aim to build strong and lasting relationships with the surrounding communities. The following local care activities participated in during 2024:

I. Care for Disadvantaged Students - School Education Savings Account

A total of NT$500,000 was budgeted for the “School Education Savings Account” promoted by the K-12 Education Administration of the Ministry of Education. The scope of subsidy covers schools in Guantian District, Liujia District, and Baihe District. This allows disadvantaged students to pay for lunch expenses, living expenses, or urgent needs during their studies.

II. Meal Delivery Support for Elderly Living Alone

To care for local elderly residents living alone, the Company cooperated with the “Mood Care Association” to provide a total subsidy of NT$360,000 to support meal delivery services for the elderly.

III. Participation in the Taiwan Fund for Children and Families Year-End Market and the Tuition Grant Program

The Taiwan Fund for Children and Families organizes a year-end market every Christmas for disadvantaged families, providing them a day of warmth. In addition to praising outstanding disadvantaged school children, daily necessities were also distributed to disadvantaged families. The Company also joined the event and donated 900 bottles of soybean oil.

IV. World Vision Taiwan - Adoption of 10 Taiwanese Children

A total budget of NT$240,000 was allocated to adopt 10 children through World Vision Taiwan's “Domestic Child Sponsoring Program”. The aim is to help them grow up in good health and successfully complete their studies, so that family problems will not affect their physical and mental development.

V. Sponsoring the Park Maintenance Funds for the Erzhen Community Development Association

Since many of our colleagues are residents of Erzhen Village, and often participate in activities at the Erzhen forest park, we uphold the spirit of giving back to the community. We provided Erzhen Community Development Association with a subsidy of NT$200,000 to maintain the park's cleanliness and daily operations.

VI. Adoption of Roads in the Industrial Pone

To minimize our impact on the local community, we allocate an annual budget to adopt roads in the industrial park. This includes regular lawn maintenance and upkeep to ensure a clean environment.

VII. Donations for Other Projects

We donated NT$150,000 each to the following organizations: Teach for Taiwan (TFT); St. Raphael Center, Tainan; Chinese Christian Relief Association; and Down Syndrome Foundation R.O.C. We also contributed NT$100,000 to the Guantian Industrial Park Manufacturers Association.

6. Appendix

Appendix I: GRI Standards Comparison Table(which also incorporates G4 Food Processing Sector Supplementary Indicators) 60

Appendix II: Reference Table of the Taiwan Stock Exchange Rules on the Preparation and Filing of Sustainability Reports (Paragraph 1, Article 4) 65

Appendix III: Article 4-1 of Climate-related information of TWSE/TPEx listed companies 66

Appendix IV: CPA’s Limited Assurance Report 67

Appendix V: Summary Table of Enhanced Disclosure Matters and Assurance Items in accordance with Paragraph 1, Article 4 of “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” (hereinafter referred to as the “Regulations”) 69

Appendix IV: International Sustainability Standards Board (ISSB) – SASB Index for Agricultural Products 73

Appendix I: GRI Standards Comparison Table (including G4 Food Processing Sector Supplementary Indicators)

Terms of Service	TTET Union Corp. has reported its sustainability performance for the period from January 1, 2024, to December 31, 2024, in accordance with the Global Reporting Initiative (GRI) Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	No Applicable GRI Sector Standards

GRI 2 General Disclosures: 2021

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission/ Remark
1. Organization and Reporting Practices	2-1	Organization Details	Report Editorial Principles 2.1 About TTET Union Corp.	3 18	
	2-2	Entities Included in the Organization's Sustainability Report	2.1 About TTET Union Corp.	18	
	2-3	Reporting Period, Frequency, and Contact Person	Report Editorial Principles	3	
	2-4	Restatements of Information	Report Editorial Principles	3	
	2-5	External Assurance/Verification	Report Editorial Principles	3	
2. Activities and Workers	2-6	Activities, Value Chain, and Other Business Relationships	Report Editorial Principles 2.1 About TTET Union Corp. 3.1 Operational Performance 3.2 Safe Foods	3 18 28 31	
	2-7	Employees	5.1 Happy Workplace	51	
	2-8	Workers Who Are Non-Employees	5.1 Happy Workplace	51	
3. Governance	2-9	Governance Structure and Composition	2.2 Ethical Governance	24	
	2-10	Nomination and Selection of the Highest Governance Body	2.2 Ethical Governance	24	
	2-11	Chairperson of the Highest Governance Body	2.1 About TTET Union Corp. 2.2 Ethical Governance	18 24	
	2-12	Role of the Highest Governance Body in Overseeing the Impact Management	1.1 Sustainable Development Management 2.2 Ethical Governance 3.1 Operational Performance	7 24 28	
	2-13	Person in Charge of Impact Management	1.1 Sustainable Development Management	7	
	2-14	Highest Governance Body's Role in Sustainability Reporting	1.1 Sustainable Development Management	7	
	2-15	Conflicts of Interest	2.2 Ethical Governance	24	
	2-16	Communicating Key Significant Events	1.1 Sustainable Development Management 2.2 Ethical Governance	7 24	
	2-17	The Collective Knowledge of the Highest Governance Body	2.2 Ethical Governance	24	
	2-18	Performance Evaluation of the Highest Governance Body	2.2 Ethical Governance	24	
	2-19	Remuneration Policy	2.2 Ethical Governance	24	
	2-20	Remuneration Determination Process	2.2 Ethical Governance	24	
	2-21	Annual Total Remuneration Ratio	-		Remuneration Information Is Confidential and Will Not Be Disclosed for the Time Being

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission/ Remark
4. Strategies, Policies and Practices	2-22	Statement of Sustainable Development Strategy	Highest Commitment	5	
	2-23	Policy Commitment	1.1 Sustainable Development Management 2.1 About TTET Union Corp. 2.2 Ethical Governance 3.1 Operational Performance 5.1 Happy Workplace	7 18 24 28 51	
	2-24	Incorporation of Policy Commitments	2.2 Ethical Governance 5.1 Happy Workplace	24 51	
	2-25	Procedures for Remediating Negative Impacts	1.2 Stakeholder Identification and Communication 2.2 Ethical Governance 3.1 Operational Performance 3.2 Safe Foods 4.2 Pollution Prevention and Management 4.3 Climate Change Risk Management and Response 5.1 Happy Workplace 5.2 Talent Cultivation 5.3 Peace of Mind in the Workplace	8 24 28 31 44 46 51 54 56	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	2.2 Ethical Governance	24	
	2-27	Regulatory Compliance	2.2 Ethical Governance 4.2 Pollution Prevention and Management 5.3 Peace of Mind in the Workplace	24 44 56	
	2-28	Membership in Associations	2.1 About TTET Union Corp.	18	
5. Stakeholder Engagement	2-29	Stakeholder Engagement Guidelines	1.2 Stakeholder Identification and Communication	8	
	2-30	Collective Agreement	-		No union has been established, and there are no collective agreements.

GRI Topic-Specific Disclosures: Material Topics

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission/ Remark
GRI 3: Material Topics 2021	3-1	Process for Determining Material Topics	1.3 Management of Material Topics	10	
	3-2	List of Material Topics	1.3 Management of Material Topics	10	
GRI 201: Economic Performance 2016	3-3	Management of Material Topics	Operational Performance Management Guidelines	27	
	201-1	Direct Economic Value Generated and Distributed by the Organization	3.1 Operational Performance	28	
GRI 403: Occupational Health and Safety 2018	3-3	Management of Material Topics	Safe Workplace Management Guidelines	52	
	403-1	Occupational Health and Safety Management System	5.3 Peace of Mind in the Workplace	56	
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.3 Peace of Mind in the Workplace	56	
	403-3	Occupational Health Services	5.3 Peace of Mind in the Workplace	56	
	403-4	Worker Participation, Consultation, and Communication on Occupational Safety and Health	5.3 Peace of Mind in the Workplace	56	

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission /Remark
GRI 403: Occupational Health and Safety 2018	403-5	Worker Training on Occupational Safety and Health	5.2 Talent Cultivation	54	
	403-6	Worker Health Promotion	5.3 Peace of Mind in the Workplace	56	
	403-7	Prevention and Mitigation of Occupational Safety and Health Impacts Directly Related to Business Relationships	5.3 Peace of Mind in the Workplace	56	
	403-8	Workers Covered by the Occupational Health and Safety Management System	5.3 Peace of Mind in the Workplace	56	
	403-9	Occupational Injury	5.3 Peace of Mind in the Workplace	56	
	403-10	Occupational Disease	5.3 Peace of Mind in the Workplace	56	
Regulatory Compliance	3-3	Management of Material Topics	Ethical Governance Management Guidelines Pollution Prevention and Management Guidelines	24 44	
Climate-Related Financial Impacts	3-3	Management of Material Topics	Energy and Resource Consumption Management Guidelines Climate-Related Financial Impacts Management Guidelines	39 46	
	201-2	Financial Impacts and Other Risks and Opportunities Arising from Climate Change	4.3 Climate Change Risk Management and Response	46	
Corporate Governance	3-3	Management of Material Topics	Ethical Governance Management Guidelines	24	
GRI 416: Customer Health and Safety 2016	3-3	Management of Material Topics	Safe Food Management Guidelines	31	
	416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	3.2 Safe Foods	31	
	416-2	Incidents of Non-Compliance with Health and Safety Regulations Concerning Products and Services	3.2 Safe Foods	31	No Violations
GRI 306: Waste 2020	3-3	Management of Material Topics	Pollution Prevention and Management Guidelines	44	
	306-1	Waste Generation and Significant Impacts Related to Waste	4.2 Pollution Prevention and Management	44	
	306-2	Management of Significant Impacts Related to Waste	4.2 Pollution Prevention and Management	44	
	306-3	Waste Generation	4.2 Pollution Prevention and Management	44	
	306-4	Disposal and Transfer of Waste	4.2 Pollution Prevention and Management	44	
	306-5	Direct Disposal of Waste	4.2 Pollution Prevention and Management	44	
GRI 302: Energy 2016	3-3	Management of Material Topics	Energy and Resource Consumption Management Guidelines Climate-Related Financial Impacts Management Guidelines	39 46	
	302-1	Energy Consumption Within the Organization	4.1 Energy and Resource Consumption Management	39	
	302-4	Reduce Energy Consumption	4.1 Energy and Resource Consumption Management	39	
Greenhouse Gas Emissions (Carbon Management)	3-3	Management of Material Topics	Energy and Resource Consumption Management Guidelines Climate-Related Financial Impacts Management Guidelines	39 46	
	305-1	Direct (Scope 1) GHG Emissions	4.1 Energy and Resource Consumption Management	39	
	305-2	Indirect (Scope 2) GHG Emissions	4.1 Energy and Resource Consumption Management	39	
	305-4	Greenhouse Gas Emissions Intensity	4.3 Climate Change Risk Management and Response	46	
	305-5	Greenhouse Gas Emissions Reduction	4.1 Energy and Resource Consumption Management	39	

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission /Remark
GRI 308: Supplier Environmental Assessment 2016 GRI 414: Supplier Social Assessment 2016	3-3	Management of Material Topics	Supplier Management Guidelines	34	
	308-1	Screening New Suppliers Using Environmental Standards	3.2 Safe Foods	31	
	308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	3.2 Safe Foods	31	
	414-1	Screening New Suppliers Using Social Standards	3.2 Safe Foods	31	
	414-2	Negative Social Impacts in the Supply Chain and Actions Taken	3.2 Safe Foods	31	
GRI 404: Training and Education 2016	3-3	Management of Material Topics	Talent Cultivation and Management Guidelines	54	
	404-1	Average Training Hours Per Employee Per Year	5.2 Talent Cultivation	54	
Air Pollutant Emissions	3-3	Management of Material Topics	Pollution Prevention and Management Guidelines	44	
	305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	4.2 Pollution Prevention and Management	41	
GRI 303: Water and Effluents 2018	3-3	Management of Material Topics	Energy and Resource Consumption Management Guidelines Pollution Prevention and Management Guidelines	39 44	
	303-1	Mutual Impacts of Shared Water Resources	4.1 Energy and Resource Consumption Management	39	
	303-2	Management of Impacts Related to Wastewater	4.2 Pollution Prevention and Management	44	
	303-3	Water Withdrawal	4.1 Energy and Resource Consumption Management	39	
	303-4	Water Discharge	4.1 Energy and Resource Consumption Management 4.2 Pollution Prevention and Management	39 41	
	303-5	Water Consumption	4.1 Energy and Resource Consumption Management	39	
GRI 417: Marketing and Labeling 2016	3-3	Management of Material Topics	Safe Food Management Guidelines	31	
	417-1	Requirements for Product and Service Information and Labeling	3.2 Safe Foods	31	
	417-2	Incidents of Non-Compliance with Regulations Concerning Product and Service Information and Labeling	3.2 Safe Foods	31	No Violations
	417-3	Incidents of Non-Compliance with Regulations Concerning Marketing Communications	3.2 Safe Foods	31	No Violations
GRI 301: Materials 2016	3-3	Management of Material Topics	Supplier Management Guidelines	34	
	301-1	Weight or Volume of Materials Used	3.2 Safe Foods	31	

GRI Topic-Specific Disclosures: Material Topics

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission /Remark
Topic-Specific Standards: 200 Series (Economic Topics)					
GRI 201: Economic Performance 2016	201-3	Defined Benefit Obligations and Other Retirement Plans	5.1 Happy Workplace	51	
GRI 202: Market Presence 2016	202-2	Proportion of Senior Management Hired from the Local Community	5.1 Happy Workplace	51	

GRI Standard Category/Topic	Serial Number	Disclosure Item	Corresponding Sections	Page Number	Omission /Remark
GRI 205: Anti-Corruption 2016	205-3	Confirmed Incidents of Corruption and Actions Taken	-		None Occurred
GRI 206: Anti-competitive Behavior 2016	206-1	Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	-		None Involved
Topic-Specific Standards: 400 Series (Social Topics)					
GRI 401: Employment 2016	401-1	New Employee Hires and Employee Turnover	5.1 Happy Workplace	51	
	401-2	Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees)	5.1 Happy Workplace	51	
GRI 402: Labor/Management Relations 2016	402-1	Minimum Notice Periods Regarding Operational Changes	5.1 Happy Workplace	51	
GRI 406: Non-discrimination 2016	406-1	Incidents of Discrimination and Corrective Actions Taken by the Organization	5.1 Happy Workplace	51	None Occurred
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents Involving Violations of Indigenous Peoples' Rights	-		None Involved
GRI 413: Local Communities 2016	413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	5.4 Mutual Prosperity of Society	57	
GRI 415: Public Policy 2016	415-1	Political Contributions	-		None
GRI 418: Customer Privacy 2016	418-1	Complaints Confirmed Concerning Breaches of Customer Privacy or Loss of Customer Data	3.2 Safe Foods	31	None Occurred
GRI G4 Food Processing Sector Supplement					
GRI 4 Supplementary Disclosures on Labor/Management Relations	G4-FP3	Percentage of Total Work Time Lost Due to Industrial Disputes, Strikes, and Lock-Outs	5.1 Happy Workplace	51	None Occurred
GRI 4 Supplementary Disclosures of Customer Health and Safety Topics	G4-FP5	Percentage of Production Volume Certified by an Independent Third Party According to Internationally Recognized Food Safety Management System Standards	3.2 Safe Foods	31	

Appendix II: Reference Table of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

Paragraph 1, Article 4

" • " indicates external assurance

Serial Number	Indicator Content	External Verification	Corresponding Sections	Page/ Disclosure	Omission/ Remark
(I)	The assessments and improvements made on the employees, workplaces, hygiene management of facilities, and quality control systems to improve food hygiene, safety, and quality, as well as the major product and service categories and percentages affected.	•	3.2 Safe Foods	31	
(II)	Categories and frequencies of incidents of non-compliance with health and safety regulations concerning products and services, incidents of non-compliance with product and service information and labeling regulations, the number of product recalls, and the total weight of recalled products.	•	3.2 Safe Foods	31	No Violations
(III)	Percentage of procurement that meets internationally recognized product liability standards, categorized by the standard.	•	-		Not Applicable
(IV)	Percentage of products produced in factories that have been verified by an independent third-party to meet internationally-certified food safety management system standards.	•	3.2 Safe Foods	31	
(V)	Number and percentage of suppliers audited, audit items and results.	•	3.2 Safe Foods	31	
(VI)	Circumstances and percentages of products subjected to regulatory or voluntary product traceability and tracking management.	•	3.2 Safe Foods	31	
(VII)	Circumstances of establishing food safety laboratories required by law or voluntarily, test items, test results, related expenditures, and their percentage to the net operating revenue.	•	3.2 Safe Foods	31	
(VIII)	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate.	•	4.1 Energy and Resource Consumption Management	39	
(IX)	Total water withdrawal and total water consumption.	•	4.1 Energy and Resource Consumption Management	39	
(X)	Weight of products sold and number of production facilities.	•	2.1 About TTET Union Corp. 3.1 Operational Performance	18 28	

Appendix III: Article 4-1 of Climate related information of TWSE/TPEx listed companies

Serial Number	Item	Implementation status	Page Number	Omission/ Remark
1	Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and the management.	4.3 Climate Change Risk Management and Response	46	
2	Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	4.3 Climate Change Risk Management and Response	46	
3	Describe the financial impacts of extreme climate events and transitional actions.	4.3 Climate Change Risk Management and Response	46	
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.1 Operational Performance	28	
9	Greenhouse gas inventory and assurance status, and reduction goals, strategies, and specific action plans (indicated separately in 1-1 and 1-2)	4.3 Climate Change Risk Management and Response	46	
1-1-1	Greenhouse gas inventory information: Describe the greenhouse gas emissions in the last two years (tCO2e), the intensity (tCO2e/NTD million), and the coverage of the data.	4.3 Climate Change Risk Management and Response - GHG Inventory and Assurance Status	46	
1-1-2	Greenhouse gas assurance information: Describe the state of assurance for the most recent two years, including the scope of assurance, assurance body, assurance standards, and assurance opinions.	4.3 Climate Change Risk Management and Response - GHG Inventory and Assurance Status	46	
1-2	Greenhouse gas reduction goals, strategies and specific action plans	-		Disclosure will be completed in 2027.

Appendix IV: CPA's Limited Assurance Report

pwc 資誠

會計師有限確信報告

(114)資會綜字第 25002849 號

大統益股份有限公司　公鑒：

本會計師受大統益股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定 2024 永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司 2024 永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書範疇與計算依據」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集、有關法令之規定及全球永續性報告協會(Global Reporting Initiatives，GRI)發布之最新版 GRI 準則(GRI Standards)。

管理階層之責任

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

先天限制

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

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

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

會計師之責任

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

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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pwc 資誠

依確信準則 3000 號之規定，本有限確信案件工作包括評估　貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

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

基於本案件情況，本會計師於執行上述程序時：

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

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

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

有限確信之結論

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

其它事項

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

資　誠　聯　合　會　計　師　事　務　所

會計師　葉　芳　婷

中　華　民　國　114　年　7　月　31　日

Appendix V: Summary Table of Enhanced Disclosure Matters and Assurance Items in accordance with Paragraph 1, Article 4 of "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred to as the "Regulations")

Serial Number	Verification of Target Information	Page	Applicable Criteria	Operating Procedures
1	In 2024, TTET Union Corp. had a total of 39 product items for sale. Among these, 26 items, accounting for 66.67% of all sales products in 2024, were produced on production lines certified with ISO 9001, ISO 22000, HACCP, and FSSC 22000 international standards. In November 2024, all the above management systems completed the SGS certification renewal verification. In response to the six deficiencies raised by the certification body for FSSC 22000, improvements were implemented within the same year.	30	In 2024, T&T was evaluated by SGS Taiwan Limited (SGS) according to the ISO 001, FSSC 22000, ISO 22000, and HACCP standards. The evaluation included identified deficiencies, improvement plans, and follow-up actions. Additionally, the percentage of products produced within the scope of the recognized registration relative to the total product categories sold in 2024 was determined.	Table 1-1, No. 1
2	In 2024, the main packaging materials for TTET Union Corp.'s edible oils are iron drums and PET bottles. The iron drum suppliers that obtained ISO 9001 and ISO 22000 certifications accounted for 100% of the total procurement amount for iron drums. Similarly, the PET bottle suppliers who comply with ISO 22000 and HACCP certifications also accounted for 100% of the total procurement amount for PET bottles.	35	In 2024, among the suppliers of materials and packaging for TTET Union Corporation, the percentage and certification status of "edible iron oil drums" procurement from suppliers certified with ISO 9001 and ISO 22000, and the percentage and certification status of "edible oil PET bottle" procurement from suppliers certified with ISO 22000 and HACCP to the purchase amount of each material and packaging material in 2024.	Table 1-1, No. 1
3	TTET Union Corp. complies with the Act Governing Food Safety and Sanitation, and the enforcement rules, policies and procedures, interpretive letters, and other laws and regulations promulgated under the Act. In 2024, TTET Union Corp. had no violations of health and food safety regulations.	30	The incidents and frequencies in which TTET Union Corporation was required by regulatory authorities to recall products or impose fines, the number of product recalls, and the total weight of recalled products in 2024 according to the Act Governing Food Safety and Sanitation.	Table 1-1, No. 2
4	Not applicable. In 2024, TTET Union Corporation did not purchase raw materials from overseas that met internationally recognized product liability standards (the internationally recognized product liability standards refer to members of the ISEAL Alliance listed in GRI Food Processing Sector Disclosures - Indicator FP2).	NA	The percentage of raw materials purchased by TTET Union Corporation in 2024 from overseas that met internationally recognized product liability standards (the internationally recognized product liability standards refer to members of the ISEAL Alliance listed in GRI Food Processing Sector Disclosures - Indicator FP2) as a proportion of the total procurement.	Table 1-3, No. 3

Serial Number	Verification of Target Information	Page	Applicable Criteria	Operating Procedures
5	The table below shows the relevant food sanitation and safety management system certification status of various TTET Union Corp. products (Note 1) in 2024. In 2024, products manufactured under ISO 9001 certification accounted for 97.18% of the total net sales of all products produced during the year. Products from production lines certified under ISO 22000 and HACCP accounted for 96.39% of the total net sales, while those certified under FSSC 22000 accounted for 47.57%. Note: 1. TTET Union Corp.'s product portfolio includes both manufactured products and traded goods. Manufactured product types include edible vegetable oils (soybean oil, canola oil, non-GMO canola oil, palm olein, sunflower oil), soy protein products (soybean meal, defatted soy flakes, selected soybeans, soybean hull pellets), soy lecithin, and deodorizer distillate. Trade goods include some soybeans, Vebao MONOSODIUML-GLUTAMATE, and some non-GMO soybeans. 2. Soy protein products produced on production lines certified under ISO 9001 include selected soybeans, defatted soybean flakes, soybean meal, and soybean hull pellets. 3. Soybean products produced on production lines certified under ISO 22000 and HACCP include soybean meal and soybean hull pellets.	31	In 2024, the proportion of products produced by TTET Union Corporation's production lines that were certified by a third party under ISO 9001, ISO 22000, HACCP, and FSSC 22000, relative to the net sales of produced products. Note: Edible vegetable oils, soybean protein products, soybean lecithin, fatty acids.	Table 1-1, No.4
6	In 2024, TTET Union Corp. conducted supplier delivery evaluations for 39 suppliers who provided packaging materials, food additives, processing aids, and bulk raw materials, representing 88.64% of all trading suppliers. Note: All trading suppliers include packaging materials, food additives, processing aids, and bulk raw material suppliers.	35	Measure the number of TTET Union Corp.'s suppliers in 2024 that were evaluated for four categories: packaging materials, food additives, processing aids, and bulk raw materials, and their proportion of all trading suppliers.	Table 1-1, No.5
7	The evaluation items include product delivery quality (including environmental safety and health), delivery time, and price. In 2024, the evaluation scores for all 39 suppliers were 80 or above (with scores below 65 considered failing), resulting in a 100% pass rate.	35	TTET Union Corporation's 2024 evaluation items, qualifying standards, and assessment results for suppliers in four categories: packaging materials, food additives, processing aids, and bulk raw materials.	Table 1-1, No.5

<table>
<tr><th>Serial Number</th><th>Verification of Target Information</th><th>Page</th><th>Applicable Criteria</th><th>Operating Procedures</th></tr>
<tr><td>8</td><td>In accordance with Article 9 of the Act Governing Food Safety and Sanitation regarding food tracking and traceability, TTET Union Corporation uploaded all edible oil and soybean product categories to the Ministry of Health and Welfare's designated website database within the specified timeframe in 2024 and used electronic invoices. Products that comply with Article 9 of the Act accounted for 50.68% of TTET Union Corp.'s net product sales in 2024.</td><td>33</td><td>In 2024, TTET Union Corporation, in accordance with Article 9 of the Act Governing Food Safety and Sanitation, uploaded data to the electronic database designated by the regulatory authority, used electronic invoices, and reported the sales of edible oils and soybeans as a percentage of TTET Union Corporation's net product sales for the year.</td><td>Table 1-1, No.6</td></tr>
<tr><td>9</td><td>TTET Union Corp.'s quality control laboratory obtained 6 accreditations from TAF.<table><tr><th>Obtained TAF Accreditations</th><th>Accreditation Type</th></tr><tr><td>Moisture</td><td>Soybean, Soybean Meal and Tofu Skin</td></tr><tr><td>Crude Fat</td><td>Soybean and Soybean Meal Products</td></tr><tr><td>Crude Protein</td><td>Soybean and Soybean Meal Products</td></tr><tr><td>Acid Value</td><td>Oil and fat</td></tr><tr><td>Peroxide Value</td><td>Oil and fat</td></tr><tr><td>Fatty Acid Composition</td><td>Oil and fat</td></tr></table>Note: The six accreditations of TAF are based on ISO/IEC 17025:2017, which can be used as proof of general testing and laboratory capabilities.</td><td>32</td><td>TTET Union Corp.'s quality control laboratory obtained certification from the Taiwan Accreditation Foundation (TAF) and the corresponding testing items.</td><td>Table 1-1, No.7</td></tr>
<tr><td>10</td><td>The following are the self-inspection items and results for vegetable oil products conducted by the quality control laboratory in 2024:<table><tr><th>Obtained TAF Accreditations</th><th>Standard</th><th>Inspection Item</th><th>Pass Rate Note 1</th></tr><tr><td>Soybean Oil</td><td>CNS749 N5009</td><td rowspan="5">Acid Value
Peroxide Value
Moisture
Color Note 2
Iodine Value
Soap Note 3</td><td rowspan="5">100.00 %</td></tr><tr><td>Canola Oil</td><td>CNS2271 N5053</td></tr><tr><td>Non-GMO Canola Oil</td><td>CNS2271 N5053</td></tr><tr><td>Palm Olein</td><td>CNS7527 N5183
CNS4836 N5148</td></tr><tr><td>Sunflower Oil</td><td>CNS4833 N5145</td></tr></table>Note:
1. Pass Rate = (Number of samples tested - Number of failed samples) / Number of samples tested x 100%
2. CNS color specifications are the unique colors of various oils.
3. There is no CNS standard for soap. The current testing method refers to AOCS Cc17-95 of the American Oil Chemists' Society.</td><td>32</td><td>Based on the CNS standards of the Republic of China and international journal testing methods, the tested product categories, testing items, and the pass rates according to CNS standards and internal regulations in 2024.</td><td>Table 1-1, No.7</td></tr>
<tr><td>11</td><td>In 2024, the expenses incurred by the quality control laboratory totaled NT$14,715 thousand, or approximately 0.09% of the annual net independent operating revenue.</td><td>32</td><td>In 2024, the expenses incurred by TTET Union Corporation's quality control laboratory (Note) as a percentage of the Company's net operating revenue for the same year.
Note: Expenses include inspection, outsourced testing, wages, depreciation, equipment repair, and miscellaneous purchases.</td><td>Table 1-1, No.7</td></tr>
</table>

<table>
<tr><th>Serial Number</th><th>Verification of Target Information</th><th>Page</th><th>Applicable Criteria</th><th>Operating Procedures</th></tr>
<tr><td>12</td><td>In 2024, the total energy consumption amounted to 1,019,269 gigajoules (GJ), with purchased electricity accounting for a percentage of the total energy consumed. The renewable energy usage rate was 0.35%.
<table><tr><th>Energy Items</th><th>Unit</th><th>2024</th></tr><tr><td>Steam</td><td>Metric ton</td><td>264,771</td></tr><tr><td>Electricity</td><td>kWh</td><td>53,500</td></tr><tr><td>Fuel oil</td><td>Kiloliter</td><td>60</td></tr><tr><td>Gasoline</td><td>Kiloliter</td><td>46</td></tr><tr><td>Diesel</td><td>Kiloliter</td><td>5</td></tr><tr><td>Liquefied petroleum gas</td><td>Kiloliter</td><td>4</td></tr><tr><td>*Sales of Electricity</td><td>Kiloliter</td><td>0</td></tr><tr><td>Natural Gas</td><td>Thousand cubic meters</td><td>2,063</td></tr><tr><td>Total Energy Consumption</td><td>Gigajoules</td><td>1,019,269</td></tr></table></td><td>38</td><td>TTET Union Corporation's total energy consumption, percentage of purchased electricity, and renewable energy usage rate in 2024.</td><td>Table 1-1, No.8</td></tr>
<tr><td>13</td><td>In 2024, the total water withdrawal was 266.64 million liters, total water discharge was 198.96 million liters, and total water consumption amounted to 67.68 million liters.
Unit: million liters (equivalent to one thousand cubic meters)
<table><tr><th>Item</th><th>2024</th></tr><tr><td>Water Withdrawal</td><td>266.</td></tr><tr><td>Water Discharge</td><td>198.</td></tr><tr><td>Water Consumption (Water Withdrawal - Water Discharge)</td><td>67.</td></tr></table></td><td>40</td><td>TTET Union Corp.'s total water withdrawal and consumption in 2024.</td><td>Table 1-1, No.9</td></tr>
<tr><td>14</td><td>Company headquarters: No. 32, Gongye W. Rd., Erzhen Village, Guantian District, Tainan City (the only production site)
2024 Sales Volume and Value Table
<table><tr><th rowspan="2">Main products</th><th colspan="2">Domestic sales</th><th colspan="2">Export sales</th></tr><tr><th>Quantity (metric tons)</th><th>Value (NTD thousand)</th><th>Quantity (metric tons)</th><th>Value (NTD thousand)</th></tr><tr><td>Oil and fat products</td><td>570,386</td><td>10,806,147</td><td>1,948</td><td>74,413</td></tr><tr><td>Others</td><td>-</td><td>5,063,904</td><td>-</td><td>135,540</td></tr><tr><td>Construction revenue</td><td>-</td><td>489,960</td><td>-</td><td>-</td></tr><tr><td>Total</td><td>-</td><td>16,360,011</td><td>-</td><td>209,953</td></tr></table></td><td>17
29</td><td>The total weight of various products sold and the number of production facilities of the Company in 2024.</td><td>Table 1-1, No.10</td></tr>
</table>

Appendix VI: International Sustainability Standards Board (ISSB) SASB Index – Agricultural Products

Disclosure Topics	Indicator Code / Accounting Indicator	Unit	Content Response	References	Page Number
GHG Emissions	FB-AG-110a.1 Scope 1 GHG Emissions	tCO2e	2023: 12,072 (tCO2e) 2024: 4,715 (tCO2e)	4.3 Climate Change Risk Management and Response	43
	FB-AG-110a.2 Scope 1 Emissions – Short and Long-Term Strategies, Reduction Targets, and Analysis of Any Contradictory Actions	None	Reduction Target: The Company has set 2022 as the base year for greenhouse gas emissions, with a target to achieve at least a 3.30% reduction in CO_2 emissions by 2030. Management Policies and Initiatives: The Company is committed to conducting greenhouse gas inventories and, based on the results, establishing management indicators and implementing reduction measures. These include process improvements, phasing out outdated energy-consuming equipment, adopting energy-efficient equipment with variable-frequency and smart automation control, utilizing renewable energy, and regularly promoting energy conservation and carbon reduction practices. Status of Achievement: In 2024, the Company invested a total of NT$5,953 thousand to purchase 982 renewable energy certificates, resulting in the use of 982.51 thousand kilowatt-hours of green electricity. This is equivalent to a reduction of approximately 465,714 kilograms of CO_2e in greenhouse gas emissions.	4.1 Energy and Resource Consumption Management 4.3 Climate Change Risk Management and Response	37 43
	FB-AG-110a.3 Vehicle Fuel Consumption and the Percentage to Renewable Energy Usage Percentage	Gigajoules (GJ), Percentage (%)	Gasoline consumption by vehicles is 1,502 GJ;diesel consumption is 176 (GJ). Renewable energy 0%	4.1 Energy and Resource Consumption Management	37
Energy Management	FB-AG-130a.1 (1) Total energy consumption, (2) Percentage of electricity consumption from the power grid, (3) Percentage of renewable energy usage to total energy consumption	Gigajoules (GJ), Percentage (%)	(1) Total energy consumption 1,019,269 (GJ), (2) Percentage of electricity consumption from the power grid: 18.90%. (3) Percentage of renewable energy usage to total energy consumption: 0.35% *For the enterprise's energy conversion heat values, please refer to the "Energy Consumption" section.	4.1 Energy and Resource Consumption Management	37
Water Resource Management	FB-AG-140a.1 (1) Total water withdrawal, (2) Total water consumption, and their respective percentages from areas with high or extremely high baseline water stress	Thousand cubic meters, Percentage (%)	(1) Total water withdrawal is 266.64 thousand cubic meters, 0% (2) Total water consumption is 67.68 thousand cubic meters, 0%.	4.1 Energy and Resource Consumption Management	37
	FB-AG-140a.2 Description of water resource management	None	Reduction Target: The water usage plan reported in 2024 showed a recovery rate (R2) of	4.1 Energy and Resource Consumption	37

	risks and strategies and practices to mitigate those risks		21.70%. With ongoing conservation efforts, the Company aims to increase the R2 to 23.00% by 2027. Management Policies and Initiatives: The Company is committed to process improvements to enhance the efficiency of water resource reuse and actively replaces outdated pipelines and equipment to reduce water leakage and prevent resource waste. Plans are also in place to invest in large-scale cooling tower automation and intelligent control systems, allowing for precise control of cooling water conductivity and temperature to reduce water consumption and achieve water conservation goals. At the same time, the Company actively promotes water conservation awareness among employees, encouraging the reduction of unnecessary water waste in daily operations. This collective effort supports sustainable development and the preservation of every drop of water.	Management	
	FB-AG-140a.3 Number of incidents of non-compliance with water quality regulations or permit standards Number	Volume	0 cases	4.1 Energy and Resource Consumption Management	37

Disclosure Topics	Indicator Code / Accounting Indicator	Unit	Content Response	References	Page Number
Food Safety	FB-AG-250a.1 Global Food Safety Initiative (GFSI) audits – (a) Major and (b) Minor non-conformities: (1) Non-conformity rate and (2) Corrective action rate	Ownership (%)	In 2024, there were no major non-conformities under FSSC 22000; however, 6 minor non-conformities were identified. With only one factory, the non-conformity rate was 600%. All corrective actions have been completed, resulting in a 100% corrective action rate.	3.2 Safe Foods	30
	FB-AG-250a.2 Percentage of agricultural products procured from first-tier agricultural suppliers certified under a food safety certification scheme recognized by the Global Food Safety Initiative (GFSI)	Percentage of cost (%)	2.33%	3.2 Safe Foods	30
	FB-AG-250a.3 (1) Number of recalls and (2) total quantity of recalled food	(1) Number of cases and (2) metric tons	In 2024, TTET Union Corp. had no violations of health and food safety regulations; therefore, there were no product recalls (0 cases), and the total quantity of recalled food was 0 metric tons.	3.2 Safe Foods	30
Employee Health and Safety	FB-AG-320a.1 (a) Direct employees and (b) seasonal and migrant workers – (1) Total Recordable Incident Rate (TRIR), (2) Fatality Rate, and (3) Near Miss Frequency Rate (NMFR)	Ownership (%)	The Company does not employ seasonal or migrant workers. For direct employees: (1) TRIR is 0, (2) Fatality rate is 0, (3) NMFR is 2.07 (calculated based on 200,000 working hours) Note: NMFR = Number of near-miss incidents / Total hours worked × 200,000	5.1 Happy Workplace 5.3 Peace of Mind in the Workplace	47 52
Environmental and social impacts of the raw material supply chain	FB-AG-430a.1 (1) Percentage of agricultural products purchased that are certified to third-party environmental and/or social standards, and (2) percentage calculated by standard	Percentage of cost (%)	Not applicable. In 2024, TTET Union Corporation did not purchase raw materials from overseas that met internationally recognized product liability standards (the internationally recognized product liability standards refer to members of the ISEAL Alliance listed in GRI Food Processing Sector Disclosures - Indicator FP2).	N/A	-
	FB-AG-430a.2 Supplier social and environmental responsibility audits divided by (a) major and (b) minor nonconformities, including (1) nonconformance rate and (2) corrective action rate Unit: Percentage (%)	Ownership (%)	(a) No major nonconformities were identified. The major nonconformance rate is 0%, and the corrective action rate is not applicable. (b) No minor nonconformities were identified. The minor nonconformance rate is 0%, and the corrective action rate is not applicable.	3.2 Safe Foods	30
	FB-AG-430a.3 Discussion of strategies for managing environmental and social risks arising from contract growth and bulk material procurement	None	Please refer to “Supports U.S. Soy Sustainability Assurance Protocol (SSAP)” of this Report	2.1 About TTET Union Corp.	17
Management of genetically modified organisms (GMO)	FB-AG-430b.1 Discussion of strategies for managing the use of GMOs	None	Products containing GMO ingredients used by the Company are labeled in accordance with the regulations of the Taiwan Food and Drug Administration to ensure consumers' right to know.	3.2 Safe Foods	30

Disclosure Topics	Indicator Code / Accounting Indicator	Unit	Content Response	References	Page Number
Raw material traceability	FB-AG-440a.1	None	The Company has not yet identified primary grains or assessed related risks and opportunities arising from climate change	N/A	-
	Identification of primary grains and description of climate change-related risks and opportunities	Percentage of cost (%)	0.72%	3.2 Safe Foods	30
Activity Metrics	FB-AG-000.A Production volume of primary crops	Metric tons (t)	600,753 metric tons	3.1 Operational Performance	27
	FB-AG-000.B Number of manufacturing plants	Volume	1.	2.1 About TTET Union Corp.	17
	FB-AG-000.C Total land area under active production	Hectare	5.10 hectares	2.1 About TTET Union Corp.	17
	FB-AG-000.D Cost of externally procured agricultural inputs	Amount	NT$13,286,693 thousand	3.2 Safe Foods	30

TTET Union Corporation