AGV PRODUCTS CORPORATION 2025 SUSTAINABILITY REPORT

Contents

About the Report

This report is the 12th "Sustainability Report" issued by AGV Products Corporation (hereinafter referred to as "AGV," the "Company," or "we") in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." By issuing this report, the Company transparently discloses its sustainability practices and performance across the three dimensions of environmental, social, and corporate governance, enabling stakeholders to understand AGV's efforts in corporate sustainability and the fulfillment of its social responsibilities, as well as its commitment to continuous improvement.

▲ Sustainability Report

Reporting Boundary and Scope GRI 2-2

The data and content disclosed in this report mainly consist of information from 2025 (January 1 to December 31, 2025). The reporting boundary covers AGV Products Corporation and excludes subsidiaries that are not listed on the TWSE or TPEx, subsidiaries established for investment, financial, or tax purposes, and subsidiaries over which the Company does not exercise operational control. The scope of the data and information disclosed in this report is consistent with that of the annual report, covering the period from January 1 to December 31, 2025. Any information subject to a different reporting scope is identified separately in the relevant section of the report. In addition to taking into account GRI's materiality requirements, the Company applies more rigorous standards in preparing this report. Through continuous improvement, it reviews its data collection processes and scope, and it enhances data quality year by year.

Reporting Framework

The structure of this report follows the GRI Universal Standards 2021, published by the Global Reporting Initiative (GRI) in 2021; the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies; the Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD); and the SASB Standards issued by the Sustainability Accounting Standards Board (SASB).

External Assurance GRI 2-5

The information and data in this report were provided by the respective departments and compiled and edited by members of the Sustainability Report Preparation Team. They were subsequently reviewed by the heads of the respective implementation centers within the Sustainable Development Organization and submitted through administrative procedures to the President for approval. The report was then approved by the Board of Directors before being finalized and published. The Company engaged Crowe (TW) CPAs to provide independent limited assurance on this report in accordance with TWSAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the Accounting Research and Development Foundation. For the subject matter and scope of the assurance engagement, please refer to the "CPA's Limited Assurance Report" in Appendix 5.

Restatements of Information GRI 2-4

The Company did not restate any information during the reporting period from January 1 to December 31, 2025. Accordingly, the data and information presented in this report remain unchanged, with no material revisions or adjustments. Their accuracy and completeness have been preserved to reflect actual circumstances during the reporting period.

Publication Schedule GRI 2-3

This is the 12th Sustainability Report prepared by AGV Products Corporation. The Company publishes a Sustainability Report annually and makes it available on AGV's official website upon publication.

- Previous edition: issued in August 2025.
- Current edition: issued in August 2026.
- Next edition: issued in August 2027.

Contact Information GRI 2-3

If you have any questions, comments, or suggestions regarding this report, please contact us.

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- Company website: https://www.agv.com.tw

Management Commitment

GRI 2-22

In the Name of Love, Unwavering in Our Commitment: Charting AGV's Course Toward a New Future of "Coexistence with Nature" and "Thriving Together in Health"

"In the Name of Love, Unwavering in Our Commitment: Building a Global Model of Sustainability for the Food Industry"

"Love" is AGV's brand spirit and the strategic core guiding us through the volatile global political and economic environment in 2026. Amid climate change and shifts in social structures, we are committed to embedding sustainability (CSR, ESG, and the SDGs) in AGV's DNA.

I. Integrity and Governance Excellence: Transparency Beyond Compliance (Governance & Transparency)
We firmly adhere to the OECD Principles of Corporate Governance and are establishing a comprehensive enterprise risk management (ERM) system. By strengthening the Board's sustainability expertise, we ensure that management decisions balance financial soundness and performance with our long-term commitments to sustainability (CSR, ESG, and the SDGs), thereby safeguarding the long-term interests of investors and shareholders.

II. Climate Action and Nature Conservation: The Pathway to Net Zero (Environmental & Nature Positive)
We are at a critical stage in implementing science-based targets (SBTs). AGV is committed to reducing its carbon footprint across Scope 1, Scope 2, and Scope 3 while progressively adopting renewable energy. We will work toward nature-related financial disclosures in line with the Taskforce on Nature-Related Financial Disclosures (TNFD), advance Regenerative Agriculture Partnership Programs, and ensure that local ingredient sourcing does not harm biodiversity, fulfilling our environmental commitment "from farm to table."

III. Revolutionizing Nutrition and Safeguarding Food Safety: Protecting Public Health (Social – Health & Safety)
We have defined "health, safety, and great taste" as the three pillars of product development. Applying the rigorous requirements of ISO 22000 and Hazard Analysis and Critical Control Point (HACCP), we are making substantial R&D investments in nutrient-rich products that are low in sugar, low in sodium, aligned with Clean Label principles, or plant-based. This not only responds to SDG 3: Good Health and Well-being, but also aims to make AGV the brand consumers trust most amid growing health awareness worldwide.

IV. An Inclusive Society and Human Capital: DEI and Shared Local Prosperity (Social – Inclusion)
We recognize that employees and suppliers are creators of corporate value. AGV is fully implementing diversity, equity, and inclusion (DEI) and fostering fair-trade partnerships with local farmers. Through partnerships with quality suppliers involving contract farming and technical support, we seek to increase rural production value, reduce food miles, and build a sustainable supply chain with social impact.

V. Vision and Outlook: Let Love Be a Beacon of Change Facing future uncertainties, AGV will continue to harness digital technology to drive its core competitiveness, making sustainability not only a responsibility but also a catalyst for innovation. We will use "Love" as a bridge connecting consumers, employees, investors, and ecosystems, writing a new chapter in sustainable development that belongs not only to AGV but to all our stakeholders.

FOR A HEALTHY TOMORROW

Chairman Kuan-Han Chen

Sustainable Value Chain Commitment

Upholding its core brand purpose of “For a Healthy Tomorrow,” AGV integrates its sustainable development philosophy of “LOHAS, Environmental Protection, Green, and Health” into its corporate strategy and operating decisions, driving comprehensive upgrades across its value chain. Through end-to-end management spanning raw material procurement, product research and development, manufacturing, and distribution services, the Company continues to strengthen food safety, quality control, and sustainability governance. It is committed to providing consumers with products and services that offer health value and are environmentally friendly.

As a leading brand in the food industry, the Company not only responds to market trends but also takes a forward-looking approach to addressing global issues such as climate change, resource sustainability, and public health. It extends its corporate responsibility from its own operations to the supply chain and society as a whole, thereby expanding its sustainability impact.

With integrity, diligence, and pragmatism as its core values, the Company has established a transparent and accountable governance structure. It continues to deepen its communication and collaboration with stakeholders and steadily advances its sustainable vision of “Delivering Health, Delivering Love.” Looking ahead, AGV will continue to integrate the environmental (E), social (S), and corporate governance (G) dimensions, build a resilient value chain with sustainable competitiveness, and work with all sectors of society to create a sustainable future that balances economic growth, social well-being, and environmental protection.

Principles and Strategy

Topic	Strategy	SDGs Addressed
3 Food Safety and Quality Management	The Company has established a comprehensive food safety management system covering every stage from raw material procurement and process control to finished product inspection. Through rigorous supply chain management and regular testing mechanisms, the Company ensures that its products meet high standards of quality and safety, providing consumers with safe and healthy food products.	SDG 2: 2.1, 2.2, 2.3 SDG 12: 12.4
4 Environmental Sustainability and Resource Management	The Company actively promotes energy conservation and carbon reduction measures, continuously improves energy use efficiency, and implements waste classification, reduction, and recycling management mechanisms to reduce the environmental impacts of its operations and fulfill its commitment to sustainable development.	SDG 6: 6.3, 6.4 SDG 12: 12.4, 12.5, 12.6 SDG 13: 13.2
5 Employee Care and Friendly Workplace	Employees are a key asset supporting the Company’s sustainable development. The Company is committed to creating a diverse, inclusive, and safe workplace by providing comprehensive career development and training mechanisms, promoting employee health initiatives and gender equality policies, fostering a workplace culture that supports employee well-being, and fulfilling its corporate social responsibility.	SDG 3: 3.A, 3.D SDG 4: 4.4 SDG 8: 8.5, 8.7, 8.8

1

Sustainable Strategy Development

1.1 About AGV

Founded in 1971, AGV Products Corporation primarily manufactures and sells food products and is actively diversifying its operations. The Company has a strong management team and is committed to sustainable operations and growth. We value every employee and provide both a supportive work environment and opportunities for learning and development. We welcome talented individuals to join the AGV team.

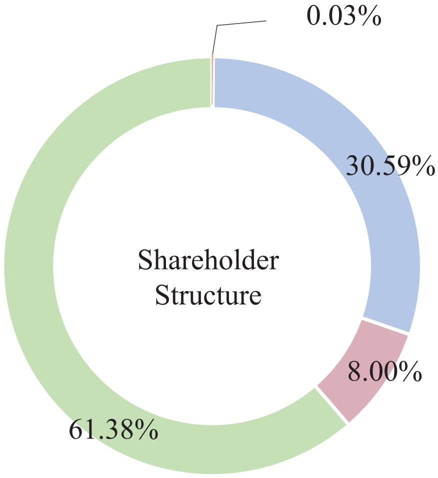
AGV's business philosophy reflects its commitment to "For a Healthy Tomorrow." The Company does not add preservatives and follows its "Three Less, Three More" policy:
* "Three Less" Policy: Reduce sodium salt by using potassium salt as an alternative; reduce granulated sugar by using fructose and oligosaccharides as alternatives; and reduce MSG by using shiitake mushroom stock as an alternative.
* "Three More" Principles: More quality ingredients, more nutrition, and more love.

GRI 2-1

Company Name	AGV Products Corporation
Headquarters	No. 11, Gongye 2nd Rd., Minxiong Township, Chiayi County
Company Type	TWSE-listed company (stock code: 1217)
Chairman	Kuan-Han Chen
President	Kuan-Hao Chen
Industry Category	Food industry
Industry Category	Food
Other Operating Locations	• Taipei Office • Sanchong Sales Office • Xindian Sales Office • Taoyuan Sales Office • Hsinchu Sales Office • Taichung Sales Office • Tainan Sales Office • Kaohsiung Sales Office • Chiayi dormitory on Jiangwen Street • Chiayi Lianton Building

Shareholder Structure

Shareholding Structure		
		As of April 30, 2026
Shareholder Category	Shares Held	Shareholding (%)
Government agencies	153,620	0.03
Financial institutions	0	0.00
Other legal entities	151,258,704	30.59
Foreign institutions and foreign nationals	39,594,343	8.00
Individuals	303,506,669	61.38



GRI 2-6

AGV operates in the food industry. Its major product categories include traditional foods, desserts, drinks, cereal milk, oils, and dietary supplements. Its full range of products is sold throughout Asia. As of 2025, AGV, together with Taiwan First Biotechnology Corp., operates the industry's most advanced fully automated aseptic cold-filling production line, as well as two Swedish Tetra Pak aseptic carton production lines. This enables the Group to provide its partners with comprehensive OEM, ODM, and OBM beverage solutions, offering one-stop support spanning product research and development, manufacturing, marketing, and sales. In 2017, AGV began a licensing partnership with Nestlé, the world's largest food company, for the NESTEA brand, becoming one of Nestlé's key strategic partners in Asia.

The Company's customers include retailers and wholesalers. Its principal sales channels include supermarkets, hypermarkets, PX Mart, convenience stores, traditional retail outlets, and online channels.

▲Supply Chain Diagram

I. Manufacturing Processes for Major Products

Overview of Product Manufacturing Processes									
Pickled Vegetable Products:	Pickled ingredients	Washing	Slicing	Filling	Sealing	Sterilization	Cooling	Labeling	
Dessert Products:	Raw materials	Blending	Filling	Sealing	Sterilization	Cooling	Packaging	Finished products	
Beverage Products:	Ingredient blending	Sterilization	Cooling	Filling	Sealing	Packaging	Finished products		

II. Overview of Major Brands and Product Series

Traditional foods

In Taiwan, AGV is best known for the pickled vegetable products in its traditional food portfolio. These products are made without preservatives, artificial colors, or artificial flavors and are formulated with reduced sodium. AGV Pickled Cucumber (Sliced) in Soy Sauce is made from specially selected tender pickling cucumbers, with some sodium salt replaced by potassium salt. It is seasoned using AGV's exclusive combination of mushroom stock and pure soy sauce, giving the cucumbers a rich, mellow flavor and a sweet, crisp texture. The sauce is both nutritious and appetizing.

Fried Gluten with Peanuts in Soy Sauce and Gluten Balls are fried in fresh vegetable oil to prevent rancid flavors and ensure excellent flavor and quality. The peanuts are computer-sorted and guaranteed to be free of aflatoxins. High in plant-based protein, these products are savory, chewy, and nutritious, making them an ideal choice for people of all ages.

Desserts

AGV Peanuts in Milk is made from large peanut kernels selected by computer and combined with rich milk to achieve the highest quality. AGV's exclusive process makes the peanuts soft and tender so that they melt in the mouth. It is a delightful snack that has accompanied generations of Taiwanese people as they grew up.

The Mixed Congee with Okinawan Brown Sugar is made with eight carefully selected ingredients: oats, black soybeans, adlay, adzuki beans, mung beans, black glutinous rice, dried longan, and black sesame. These ingredients provide valuable nutrients. Slow-simmered with brown sugar from Okinawa Prefecture, Japan, the congee has a rich, mellow flavor and is sweet without being cloying, offering an exquisite take on classic eight-treasure congee.

Drinks

AGV Healthy Oil-Cutting Digestion Tea holds Health Food Permit No. A00225 issued by the Department of Health. Its approved health effects and other product features are as follows:

(1) Blood lipid regulation: According to the results of a human consumption study, the product helps reduce low-density lipoprotein cholesterol levels in the blood and increase high-density lipoprotein cholesterol levels in the blood.

(2) Reduced likelihood of body fat formation: According to the results of an animal study, the product helps reduce body fat formation. When consumed in moderation as part of a carefully balanced, calorie-controlled diet and combined with appropriate exercise, the product helps make body fat less likely to form.

(3) Layered tea aroma: Several types of tea leaves are blended in an optimal ratio to create a rich, multilayered aroma and a distinctive mellow, full-bodied flavor.

(4) Exclusive Okinawan wild bitter melon extract: The extract retains the natural properties of bitter melon while completely removing its bitterness.

(5) Each bottle contains 8 to 11 g of dietary fiber, providing 50% of the daily dietary fiber requirement. It promotes gentle intestinal motility and supports digestive health, making it a benchmark in the functional tea category.

AGV Barley Tea holds Health Food Permit No. A00243 issued by the Department of Health for "Improvement of Gastrointestinal Function." According to the results of an animal study, it helps increase beneficial bacteria in the intestines. Made with premium Australian barley that is charcoal-roasted using a 3:1 ratio of light-roasted to dark-roasted barley, the tea has a rounded mouthfeel and a rich barley aroma and is both flavorful and refreshing. It also contains added oligosaccharides, which help promote intestinal motility. The tea contains no caffeine or color additives, quenches thirst while remaining gentle on the stomach, and is the only barley tea to have received a national Health Food Permit.

AGV Barley Tea

590 ml Package Carbon Footprint

Carbon Footprint Taiwan MOENV

252 g

CO_2e/bottle

AGV Healthy Oil-Cutting Digestion Tea

590 ml Package Carbon Footprint

Carbon Footprint Taiwan MOENV

300 g

CO_2e/bottle

Cereal milk

The AGV Academy of Health Science has long been dedicated to the development of plant-based oat products and Dual Enzyme Hydrolysis technology. AGV Pure Intense Oatmeal (Natural Original Flavor) is a leading ready-to-drink oat milk brand and the only oat milk on the market with three approved health food claims. It holds Health Food Permit No. A00171 issued by the Department of Health for the following healthcare effects: (1) Blood lipid regulation: According to the results of a human consumption study, the product helps reduce total cholesterol levels in the blood. (2) Immune regulation: According to the results of an animal study, the product helps promote immune cell proliferation, enhance phagocytic activity, promote natural killer cell activity, regulate cytokine secretion, and support immune regulation. (3) Improvement of gastrointestinal function: According to the results of an animal study, the product helps increase beneficial bacteria in the intestines. Made with premium Australian oats, it has a smooth texture and rich flavor with a naturally sweet taste. It is a 100% oat-based nutritional product that can be enjoyed anytime and anywhere with ease and convenience. Recognizing that today's consumers seek precision nutrition that is "nutrient-dense, easy to absorb, and made with simple ingredients" rather than simply more nutrition, AGV Pure Intense Oatmeal entered the powdered beverage mix category for the first time in 2025. AGV applied its proprietary Dual Enzyme Hydrolysis technology, a technology in which the Company takes great pride, to the development of powdered beverage products. With its fine texture, the powder differs from commercially available grain powder products, which generally have larger particles that do not readily dissolve in water and may be difficult to swallow. The Company launched four new products under the "AGV Pure Intense Oat Milk Powder" series.

Red packaging "Original Hydrolyzed Powdered Milk" contains 10 g of dietary fiber per serving, helping maintain digestive tract function.

Green packaging "High-Protein Plant-Based Hydrolyzed Oatmilk Powder" contains 11.8 g of plant-based protein per serving to support muscle growth.

Made with a 100% plant-based hydrolyzed oatmilk powder formula and suitable for vegans.

Blue packaging "Dual Protein Glucosamine Plus Powdered Milk" contains glucosamine, calcium, and vitamin D to supplement key nutrients.

Purple packaging "Dual Protein Sesamin Plus Powdered Milk" helps promote relaxation, supports restful sleep, and restores vitality.

The "Dual-Protein Formula" series uses milk powder sourced from New Zealand and provides both milk protein and oat protein, creating a nutritional formula designed to meet the health and functional nutrition needs of all age groups.

Oils

The AGV Academy of Health Science uses exclusive oil-processing technology and premium Canadian crude edible oils to formulate blended cooking oils designed for healthier cooking. All products in the series are plant-based edible oils and are cholesterol-free. They withstand high cooking temperatures and produce little smoke, making them suitable for pan-frying, simmering, stir-frying, and deep-frying as part of health-conscious cooking.

Blended Oil Series: Premium Blend Cooking Oil (Containing Omega-3) and Premium High-Temperature Canola Blended Oil: The products are blended from carefully selected premium crude canola oil imported from Canada, together with imported olive oil and grapeseed oil. They are rich in omega-3 (alpha-linolenic acid), an essential fatty acid that the human body cannot synthesize. Omega-3 accounts for more than 18% of their polyunsaturated fat content, while the unsaturated fat content of each product exceeds 90%. With a smoke point above 240°, they produce very little smoke and have a light, non-greasy quality.

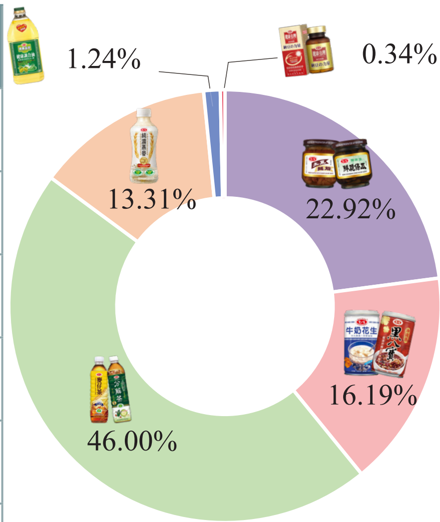
Pure Canola Oil Series: Golden Ratio Pure Canola Oil and Health Treasury High-Temperature 100% Pure Canola Oil: Made from carefully selected premium Canadian crude canola oil, the products have a high smoke point, produce little cooking smoke, and contain zero cholesterol. They provide unsaturated fatty acids, including omega-3, omega-6, and omega-9, as beneficial fats that help maintain healthy physiological functions. Their beneficial properties are retained during cooking, helping to reduce the risk of coronary heart disease. They are also rich in vitamins E and K.

Dietary supplements

AGV Metabolic Support Tablets are made using exclusive food technology and whole wild bitter melons, all imported from Okinawa, to preserve their nutrients. The tablets offer dual health benefits by helping regulate blood glucose and blood lipid levels.

Nattokinase Health Capsules use advanced food processing technology to fully preserve the protease produced through natto fermentation. The capsules help regulate physiological functions, with enzyme activity of up to 5,000 FU per capsule.

Product Category	Sales Region	Customer Type	Sales Amount (NT$ thousand)
Traditional foods	Asia	Retailers	937,320
Desserts	Asia	Retailers	662,021
Drinks	Asia	Retailers	1,880,621
Cereal milk	Asia	Retailers	544,017
Oils	Asia	Retailers	50,657
Dietary supplements	Asia	Retailers	14,016



▲Product Sales Revenue Mix

Note: The total weight of products sold in 2025 was 112,116.20 metric tons.

GRI 2-28

AGV actively participates in relevant industry associations and trade organizations to stay abreast of industry developments and technological advances, exchange insights and experiences with industry peers, and jointly promote sustainable development within the industry.

Role	Association or Organization	
Chairperson	Taiwan Grain Industry Association	
Chairperson and Director	Taiwan Beverage Industries Association	
Chairperson and Advisor	Manufacturers Association of Minxiong Touqiao Industrial Park, Chiayi County	
Honorary Director	Taiwan Association for Food Science and Technology	
Executive Director	Chiayi County Industrial Association	
Director	Taiwan Quality Food Association	Yi Yun CEO Club
Standing Committee Member	Chinese Commercial & Industrial Coordination Society	
Member	Chiayi County Chamber of Commerce	Taiwan Chamber of Commerce and Industry
	Taiwan Canners Association	Chiayi County Business Association
	Taiwan Food Industry Development Association	Council for Industrial and Commercial Development
	Health Food Society of Taiwan	Cross-Strait Public Opinion Exchange Foundation
	Agricultural Chemical Society of Taiwan	Cross-Strait CEO Summit
	Taiwan Listed Companies Association	Taiwan Federation of Industry
	Chinese National Association of Industry and Commerce, Taiwan	Chiayi City Industrial Association

1.2 Stakeholder Engagement GRI 2-29

With reference to the recommendations of the GRI Standards, the Company identifies stakeholder groups that may be subject to positive or negative impacts in the economic, environmental, and social dimensions. Based on its stakeholder engagement experience, the Company determined that there were no material changes from the previous year and therefore continued to engage with the same eight stakeholder groups. This engagement serves as a basis for the disclosures in this report.
Through internal discussions, the Company identified eight stakeholder groups: business partners (food industry peers), customers and channel partners, consumers, shareholders, suppliers, employees and other workers, government agencies, and financial institutions.

Stakeholder Engagement Channels

Stakeholder	Importance to the Company	Engagement Channels	Frequency	Engagement Outcomes
Business Partners (Food Industry Peers)	Food industry peers are important to the Company in relation to competition, collaboration, industry development, and compliance standards. The Company should remain vigilant in competing with industry peers while also seeking opportunities for collaboration and partnerships to promote the development and shared prosperity of the industry as a whole.	• Industry associations • Private communications • Participation in food industry conferences • Information on the corporate website	• As scheduled • From time to time • As needed • As needed	1. Gain experience and exchange views with industry peers through participation in meetings to foster a sustainable food industry environment and economic development. 2. Generate new product ideas and leverage one another's strengths to improve areas requiring enhancement.
Customers and Channel Partners	Customers and channel partners are important to the Company as they generate revenue, drive growth, provide valuable feedback, help build a positive reputation and brand image, and benefit from the Company's products and services. They are also key to the Company's business development.	• Regular bilateral meetings • Communication regarding product promotions • Proactive visits, telephone, fax, and email • Customer service hotline • Customer satisfaction surveys • Holiday gifts and gatherings	• Quarterly and annually, as scheduled • As needed • As needed • Real time • Annually • Regularly	1. Regularly share marketing performance and exchange views to strengthen collaborative relationships. 2. Discuss and resolve issues promptly. 3. Ensure the safety of the Company's products and provide consumers with confidence in product safety. 4. Obtain information on customers' consumption habits through various channels and adjust product strategies to align with the consumption trends of consumers at large.

Stakeholder	Importance to the Company	Engagement Channels	Frequency	Engagement Outcomes
 Consumers	Consumers are a key force shaping the Company’s development. Consumer needs have a significant influence on the Company’s technology research and development, quality management, and marketing decisions.	• Sales visits, telephone, fax, and email • Customer service hotline • Customer satisfaction surveys	• As needed • Real time • Annually	1. Ensure that consumers can consume the Company’s products safely and with confidence. 2. Gather information on consumer habits through various channels and adjust product strategies to align with the consumption trends of consumers at large.
 Shareholders	Maintaining sound relationships with shareholders and investors, valuing one another’s views, and engaging in effective communication allow the Company and its shareholders and investors to share returns and risks. As shareholders and investors also play an important role in corporate governance, they are highly important to the Company’s development and operations.	• Shareholders’ meetings • Investor conferences • Disclosure of material information as required by the competent authorities • Periodic disclosure of financial statements and annual reports • Shareholder services email address • Disclosures on the Company’s website • Spokesperson mechanism	• Annually • Annually • Real time • Regularly • Real time • As needed • As needed	1. Publish the Company’s shareholders’ meeting handbooks, annual reports, and meeting minutes in Chinese and English for investors’ reference. 2. Hold an investor conference annually to provide investors with an understanding of revenue by product category and the Company’s operating overview. 3. Disclose on the Market Observation Post System (MOPS) any matters materially affecting shareholders’ rights and interests or securities prices. 4. Disclose financial reports quarterly on the MOPS. 5. Maintain an investor relations section on the corporate website that provides a point of contact, shares the latest company news and developments, and responds to shareholder inquiries.

Stakeholder	Importance to the Company	Engagement Channels	Frequency	Engagement Outcomes
Suppliers	Suppliers are the critical first link in safeguarding the Company's food safety. The Company builds strong partnerships with suppliers and works with them to safeguard food safety.	• Proactive visits, telephone, fax, and email • Issue discussions • New product development • Completion of questionnaires • Supplier audits and interviews • Annual contract tendering and supplier surveys • Holiday gifts and gatherings	• As needed • As needed • As needed • As needed • Annually • As needed	1. Jointly comply with the requirements of food safety management systems and environmental safety systems, as well as Authorized Economic Operator (AEO) assessment requirements, thereby raising food safety awareness across the food industry. 2. Provide guidance to suppliers on complying with applicable government laws and regulations and the latest social responsibility requirements, including labor and human rights, health and safety, environmental protection, and ethics. 3. Provide raw materials and supplies that comply with applicable food safety management systems and establish reliable supply channels to ensure a stable supply.
Employees and Other Workers	Employees are the cornerstone of the Company's sustainable operations and the driving force behind its continued growth. To ensure the effective use of human resources in achieving the organization's objectives, mission, and vision, the Company strives to enable employees to work with peace of mind and realize their full potential, thereby creating mutual benefits for the Company and its employees.	• Employee feedback message board • Intranet bulletin board • Two-way communication with management • Grievance hotline • Employee Welfare Committee meetings • Improvement proposal system • Nomination of outstanding employees • Labor Pension Fund Supervisory Committee meetings • Labor-management meetings • Personnel Review Committee	• Real time • Real time • Real time • Real time • Quarterly • As needed • As needed • Annually • Quarterly • As needed	1. Provide various communication channels through which employees can effectively express their concerns and needs and ensure that they are appropriately addressed. 2. Maintain sound communication channels to reduce the likelihood of conflict between employees and the Company.

Stakeholder	Importance to the Company	Engagement Channels	Frequency	Engagement Outcomes
Government Agencies	Government agencies play an important role in providing infrastructure and public services and improving the business environment. All Company plants are subject to supervision and inspection by competent authorities, including the Securities and Futures Bureau, Taiwan Stock Exchange Corporation, National Taxation Bureau, Fire Bureau, Occupational Safety and Health Administration of the Ministry of Labor, and Environmental Protection Bureau. The Company strictly complies with the requirements of the competent authorities.	• Constructive interactions with competent authorities, including in-person visits • Identification of applicable laws and regulations under management systems • Official correspondence and publicly available information • Consultations and clarification regarding finance and taxation matters • Plant inspections • Telephone • Email correspondence	• As needed • Real time • As needed • As needed • As needed • Real time • Real time	1. Maintain good interactions with competent authorities and establish relevant rules, codes, and procedures in accordance with regulatory requirements. 2. Cooperate with inspections conducted by competent authorities and respond promptly and effectively to their inquiries. 3. Disclose material information and submit required information in accordance with applicable requirements. 4. Ensure that fire safety equipment operates properly. 5. Protect worker safety. 6. Maintain a comprehensive mechanism for identifying, registering, and assessing environmental laws and regulations. Any noncompliance is addressed immediately through corrective and preventive measures.
Financial institutions	The financial institutions with which the Company does business provide stable sources of funding.	• Email • Direct contact with financial institutions	• Real time • As needed	The financial institutions with which the Company maintains relationships continue to provide stable sources of funding and financial planning services.

1.3 Material Topic Identification and Analysis

GRI 3-1

For this Sustainability Report, the Company drew on its experience in stakeholder engagement to identify relevant stakeholders and determine the sustainability issues that concern them. The process used to identify material topics consists of the following four stages:

1. Understand the Organization's Context

The Company reviewed the GRI Topic Standards, SASB Standards, and practices among food industry peers and, on this basis, identified 19 sustainability issues for further assessment.

2. Identify Actual and Potential Impacts

For each sustainability issue, the Sustainable Development Task Force analyzed the Company's actual and potential negative and positive impacts on the economy, environment, and people, including impacts on their human rights. The Task Force subsequently ranked the topics by significance, considering their actual and potential negative impacts and actual and potential positive impacts. The assessment took into account both the level of concern associated with impacts on the economy, environment, and people, including impacts on their human rights, and the extent of the impact on the Company. The results of this assessment were then used to identify and confirm the Company's material topics.

3. Assess Materiality and the Significance of Impacts

To gather stakeholder views, the Company conducted a "stakeholder area questionnaire" and received 147 responses. The Sustainable Development Task Force reviewed and discussed the questionnaire results in meetings. Drawing on the Company's past operating experience, the Team then comprehensively assessed each issue in terms of the significance of its impacts and the likelihood of their occurrence.

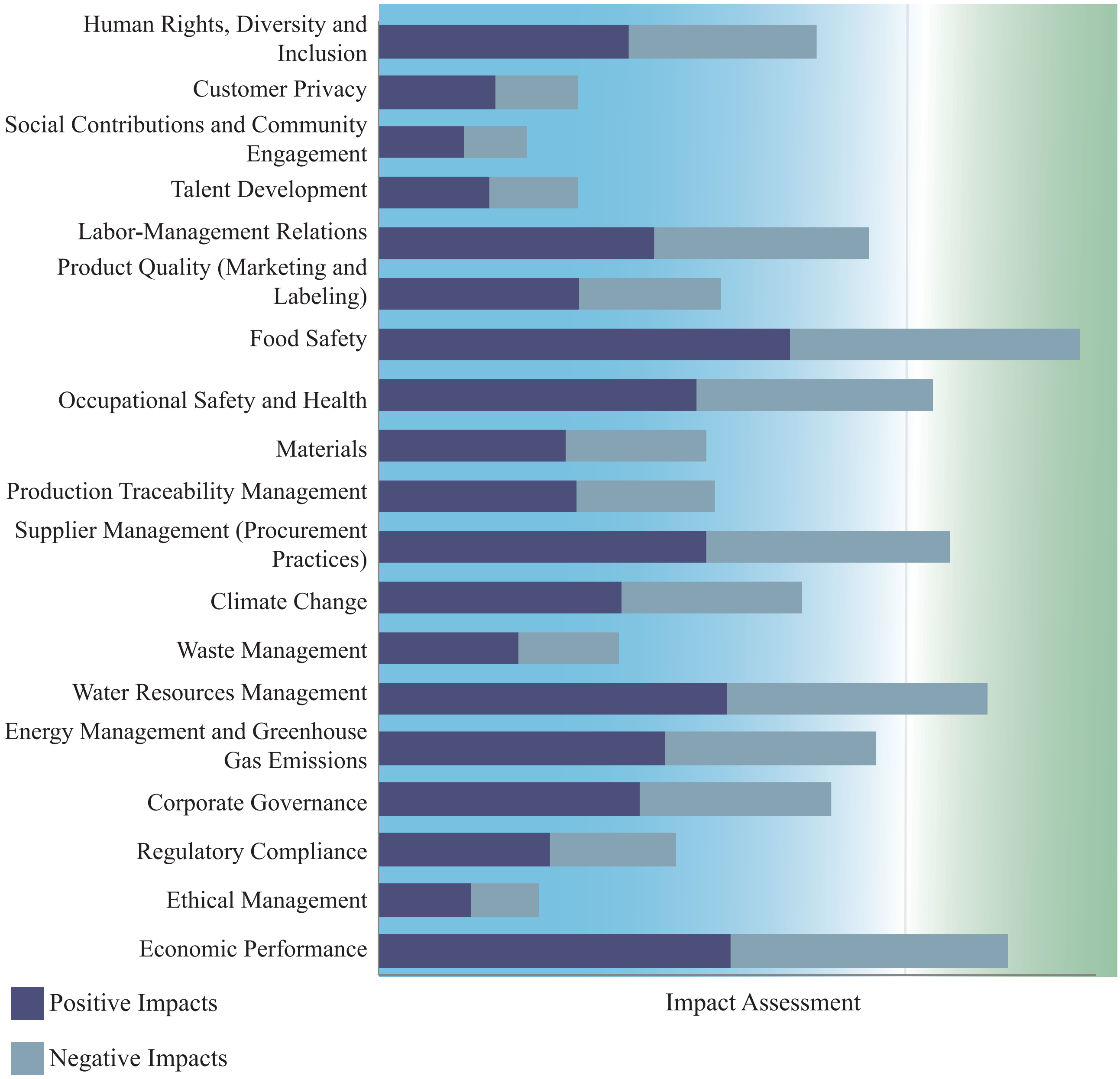
Following this discussion and analysis, 5 issues were confirmed as material topics for this Sustainability Report and designated as key priorities for subsequent sustainability management and communication.

4. Prioritize the Most Significant Impacts for Reporting

After comprehensively considering the nature of each material topic, the Company established a corresponding management approach for each of the five confirmed material topics, including objectives, strategies, specific actions, and performance indicators.

The material topics are disclosed in the relevant chapters of this Sustainability Report based on their respective characteristics and relevance, thereby addressing stakeholder concerns regarding the Company's sustainability performance.

Material Topic Identification Results



The Company recognizes the importance of environmental protection and sustainable development. Through the material topic identification process, the Company identified five material topics: **"Food Safety," "Economic Performance," "Water Resources Management," "Supplier Management (Procurement Practices)," and "Occupational Safety and Health."**

These five topics form the core focus of this report. The related disclosures are intended to strengthen communication and engagement with stakeholders while comprehensively presenting the Company's performance and commitments across the economic, environmental, and social dimensions, including human rights.

List of Material Topics

GRI 3-2

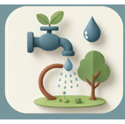
	1. Food Safety
Description of the Organization's Policies or Commitments Regarding the Material Topic	Maintaining sound product quality requires the establishment and implementation of a company-wide quality assurance system. The ISO 22000 food safety management system is currently widely adopted throughout the food industry. Certification to and implementation of the system help ensure the quality of the Company's products and prevent major food safety incidents from adversely affecting the Company's brand image and overall operations.
Description of Impacts (Economic, Environmental, and Social (People and Human Rights))	Economic: In recent years, the food industry has been susceptible to economic cycles. Rising costs of raw materials, supplies, and wages have affected costs in the food industry. Greater emphasis should therefore be placed on continuously maintaining food safety, building strong brand value and corporate image, promoting sales growth, and generating greater economic benefits from the Company's products. Environmental: The industry is highly susceptible to changes in the broader operating environment. In addition, a number of major food safety incidents involving Sudan Red and ethylene oxide have occurred in Taiwan, undermining public confidence in food safety in the food industry. Social: Consumers are becoming increasingly health-conscious, while public expectations regarding the sources of food ingredients and materials, as well as manufacturing and transportation processes throughout the food chain, are becoming increasingly stringent. These factors can affect the Company's operations. In response to changes in the industry environment, the Company will build on its brand recognition and scale of operations and focus its future development on creating high-quality products that are convenient to transport and reasonably priced.
Actual/Potential Positive/Negative	Positive: By establishing and implementing the ISO 22000 food safety management system, the Company safeguards product quality, protects customers' health and safety, strengthens its brand image and credibility, enhances customer loyalty, and promotes continued business growth. Negative: If food safety concerns arise and are not addressed promptly, they may not only cause consumer panic but also lead to further negative publicity.
Measures to Prevent or Remediate Negative Impacts	When food safety concerns arise, customer service personnel first confirm the circumstances with the customer and initiate a product investigation. If the food safety concern arises from raw materials supplied by a supplier, the Company conducts an audit of the relevant raw materials from the upstream supplier or returns the materials. The Company has also established finished-product recall and destruction procedures. If a product is confirmed to present food safety concerns, the recall mechanism is activated.
Goals and Targets (Short-, Medium- and Long-Term Target Setting and Evaluation)	1. Communicate information relating to the implementation and updating of the food safety management system throughout the Company to the extent necessary to ensure the level of food safety required under ISO 22000:2018 Food Safety Management Systems, "Hazard Analysis and Critical Control Point System Requirements." 2. Periodically evaluate and, when necessary, update the food safety management system to ensure that it reflects the Company's activities and incorporates the latest information concerning food safety hazards subject to control. 3. Establish the "Regulatory Identification and Management Procedure" to ensure continued compliance with the latest food safety laws, regulations, and customer requirements. Personnel responsible for implementing the food safety management system shall be competent and shall receive appropriate internal and external education and training and obtain the relevant certificates necessary to implement, operate, or evaluate the food safety management system.

List of Material Topics GRI 3-2

2. Economic Performance	
Description of the Organization's Policies or Commitments Regarding the Material Topic	The Company is committed to the following through its "R&D, Production, and Sales Strategy Team:" 1. Implementing agile governance by integrating OKR, OGSM, KPI, and MBO to improve both the efficiency and effectiveness of business operations. 2. Linking economic value creation with sustainable development. 3. Maintaining stable profitability under global or domestic carbon tax and supply chain due diligence (CSDDD) requirements: • Basic Policies: 1. Maintain stable sales volumes, pricing, profitability, and market share. 2. Strengthen innovation, branding, and human resources. 3. Strictly comply with laws and regulations and uphold corporate responsibility and sustainability. • Execution Strategies: 1. Strengthen management and improve efficiency. 2. Adopt forward-looking policies and ensure budget implementation. 3. Strengthen management within the Company and across its supply chain to fulfill corporate social responsibility and balance economic performance with sustainable development.
Description of Impacts (Economic, Environmental, and Social (People and Human Rights))	Economic: This directly affects the cost of capital, SFDR (sustainable finance disclosure), living wages, and the social contract, while enhancing brand reputation and value. Environmental: Economic performance and social factors affect the internal and external environments and, through global, regional, and local supply chains and industry chains, influence sustainable development. Social: Economic and environmental factors both affect the social dimension. They have positive or negative impacts on corporate reputation, brand value, and consumer loyalty.
Actual/Potential Positive/Negative	Positive: Establishing enterprise risk management (ERM) that integrates ESG risks, digital smart traceability, and AI early-warning mechanisms helps prevent the risk of brand erosion, stabilize revenue and profitability, support financial and non-financial performance, increase brand value, corporate goodwill, and valuation, and significantly enhance market confidence. Negative: Failure to achieve the above may affect investors' rights and interests and give rise to legal risks in the short term. In the long term, it may affect brand value, corporate goodwill, and valuation. This may reduce investor and consumer confidence and, in turn, affect the Company's use of funds, revenue, and profitability.
Measures to Prevent or Remediate Negative Impacts	• Cross-functional teams and comprehensive operational meetings. • Cross-functional teams: The "R&D, Production, and Sales Strategy Team" and the "Sustainable Development Task Force" oversee and adjust operating strategies to ensure financial performance and fulfill the Company's ESG and sustainability responsibilities. • Comprehensive operational meetings: - Biweekly reports, monthly meetings, quarterly, semiannual, and annual operating review meetings, Board meetings, shareholders' meetings, and investor conferences are used to review operating performance on a timely basis and formulate improvement measures.
Goals and Targets (Short-, Medium- and Long-Term Target Setting and Evaluation)	• Short-term target: Continue to drive revenue growth and achieve the Company's operating targets for the three margins: gross profit margin, operating margin, and net profit margin. This will strengthen profitability and operational efficiency. • Medium- and long-term target: Increase the proportion of revenue generated by high-nutritional-value and low-carbon products, while balancing market competitiveness and sustainability value, strengthening business resilience, and achieving stable growth and sustainable development.

List of Material Topics

GRI 3-2

	 **3. Water Resources Management**	 **4. Supplier Management (Procurement Practices)**
Description of the Organization's Policies or Commitments Regarding the Material Topic	To address different water-related risks, AGV takes action in three areas: water source development, water conservation, and emergency response. The Company regularly convenes meetings to discuss water-related issues, formulate policies, and review water conservation performance. It also promotes water conservation through posters, slogans, educational courses, and other means, integrating water conservation into every aspect of planning, design, production, and day-to-day office activities.	The Company is committed to managing raw material procurement at the source and requires suppliers to implement measures to prevent and reduce waste in their production processes, prioritize social responsibility, and safeguard human rights.
Description of Impacts (Economic, Environmental, and Social (People and Human Rights))	Economic: 1. Water Pollution Control Act 2. Regulations on the Water Conservation Charge 3. Shortage of water resources 4. Increased risk of flooding due to heavy rainfall Environmental: Indiscriminate wastewater discharge pollutes the environment surrounding the plants. Social: Water shortages affect domestic water supplies.	Economic: A stable and timely supply of raw materials ensures the continued operation of production processes. Environmental: Implement carbon reduction, energy consumption management, and water recycling. Social: Emphasizing corporate social responsibility, strengthening human rights protection, and reducing inequality and discrimination.
Actual/Potential Positive/Negative	Positive: In response to water shortages, the Company uses various methods to conserve and reuse water, thereby reducing its use of tap water. Negative: Water shortages may affect production and operations, while the Water Pollution Control Act and the collection of water conservation charges may increase operating costs.	Positive: Requiring suppliers to implement environmental protection, social responsibility, and human rights measures helps ensure the sustainability of raw material sourcing, while enhancing the social and environmental benefits of the supply chain and strengthening the Company's reputation. Negative: 1. If suppliers fail to comply with environmental protection, social responsibility, and human rights measures, they may exacerbate environmental risks and social impacts, adversely affect the Company's image and operations, and even give rise to legal risks and risks of business interruption. 2. If an audit finds that a supplier has violated applicable requirements, the supplier will be required to take immediate corrective action, and supplies will be suspended.
Measures to Prevent or Remediate Negative Impacts	1. Establish a Water Resources Response Task Force to monitor water consumption at each plant and local water conditions. 2. Invest in and improve environmental protection equipment and establish and monitor effluent quality targets. 3. Establish disaster emergency response procedures, implement water conservation projects, improve water use efficiency, and formulate response plans for water restrictions.	Because situations may arise in which no qualified supplier is available, at least 2 suppliers must be maintained as sources of supply.
Goals and Targets (Short-, Medium- and Long-Term Target Setting and Evaluation)	Using 2023 as the baseline year, the Company targets a 3% reduction in water consumption by 2027.	Short-term: All suppliers implement measures to prevent and reduce waste in their production processes, prioritize social responsibility, and protect human rights. Medium- and long-term: Suppliers adopt ISO 14001 for environmental management and ISO 14064 for greenhouse gas inventories and conduct water footprint assessments with reference to the Water Footprint Network (WFN).

List of Material Topics

GRI 3-2

	**5. Occupational Safety and Health**
Description of the Organization's Policies or Commitments Regarding the Material Topic	1. Respect life and value safety. 2. Conserve resources and implement management practices. 3. Pursue continual improvement and sustainable development. 4. Environmental protection, safety, and health are everyone's responsibility.
Description of Impacts (Economic, Environmental, and Social (People and Human Rights))	Economic: The Company bears medical expenses and compensation liabilities, as well as the financial and time costs associated with accidents. Environment: Create a safe, healthy, and comfortable work environment, reduce the incidence of occupational accidents, and comply with regulatory requirements. Social: Employees are unable to work and lose their source of income.
Actual/Potential Positive/Negative	Positive: 1. Establish a safety and health culture, provide employees with a safe work environment, reduce the occurrence of occupational accidents, and safeguard employees' health and safety. 2. Comply with regulatory requirements, reduce legal risks, protect the Company's reputation, and gain the trust of investors and consumers. 3. Establish a positive occupational safety and health image, attract outstanding talent, and enhance the Company's competitiveness. Negative: 1. Disabling injuries may occur if personnel fail to follow operational safety requirements. 2. Based on internally established indicators, the Company conducts a cause analysis and proposes improvement measures when targets are not met.
Measures to Prevent or Remediate Negative Impacts	The Company reviews the Disabling Injury Frequency Rate (FR) and Disabling Injury Severity Rate (SR) annually and implements education and training to provide employees with robust protection. The Company applies the Plan-Do-Check-Act (PDCA) cycle to conduct workplace hazard identification and risk assessment and put comprehensive safety measures and personal protective equipment in place.
Goals and Targets (Short-, Medium- and Long-Term Target Setting and Evaluation)	In accordance with its environmental protection, safety, and health policies and strategies, the Company develops management indicators and sets target values to reduce health and safety incidents involving personnel. The Company strengthens process safety safeguards and continually improves its occupational safety and health performance.

2

Ethical Governance and Sustainable Management

GRI 3-3

Material Topic: Economic Performance

Reporting Requirements	Description of Reporting Requirements
Reasons This Topic Is Material	With "Sustainable Value Creation" at its core, the Company positions economic performance as a key driver of long-term value creation and sustainable operations. The Company manages this topic systematically with reference to GRI 201: Economic Performance 2016, the SASB Processed Foods Standard, IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, IFRS S2 Climate-Related Disclosures, and the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD). The materiality of economic performance is reflected in the following key areas: 1. Sustainable Growth and Capital Efficiency A sound financial structure and the capacity for continued growth enable the Company to: • Support R&D innovation (R&D Intensity) • Invest in the low-carbon transition • Strengthen supply chain resilience These also help ensure that the Company retains a long-term competitive advantage in an uncertain environment. 2. Stakeholder Value Maximization (Stakeholder Capitalism) The Company responds to the high level of interest among its diverse stakeholders, including investors, regulators, employees, consumers, and supply chain partners, in the following matters: • Financial transparency • ESG-linked performance • Corporate governance quality 3. Positive Cycle Between Economic Value and Sustainable Development (Shared Value Loop) Through the creation and distribution of economic value, the Company continues to invest in: • SDG 3: Good Health and Well-Being • SDG 12: Responsible Consumption and Production • SDG 13: Climate Action These investments form a positive cycle of Economic Value × Social Impact × Environmental Stewardship.
Policies/Strategies	◇ Core Financial Policies • Sustainable revenue growth • Profitability enhancement • Capital efficiency optimization • ESG-integrated decision-making ◇ Strategic Execution 1. Optimization of Operating and Financial Performance • Implement a KPI-driven performance management system • Strengthen the management of EBITDA margin, ROIC, and free cash flow • Establish a mechanism linking ESG-linked KPIs to senior executive performance

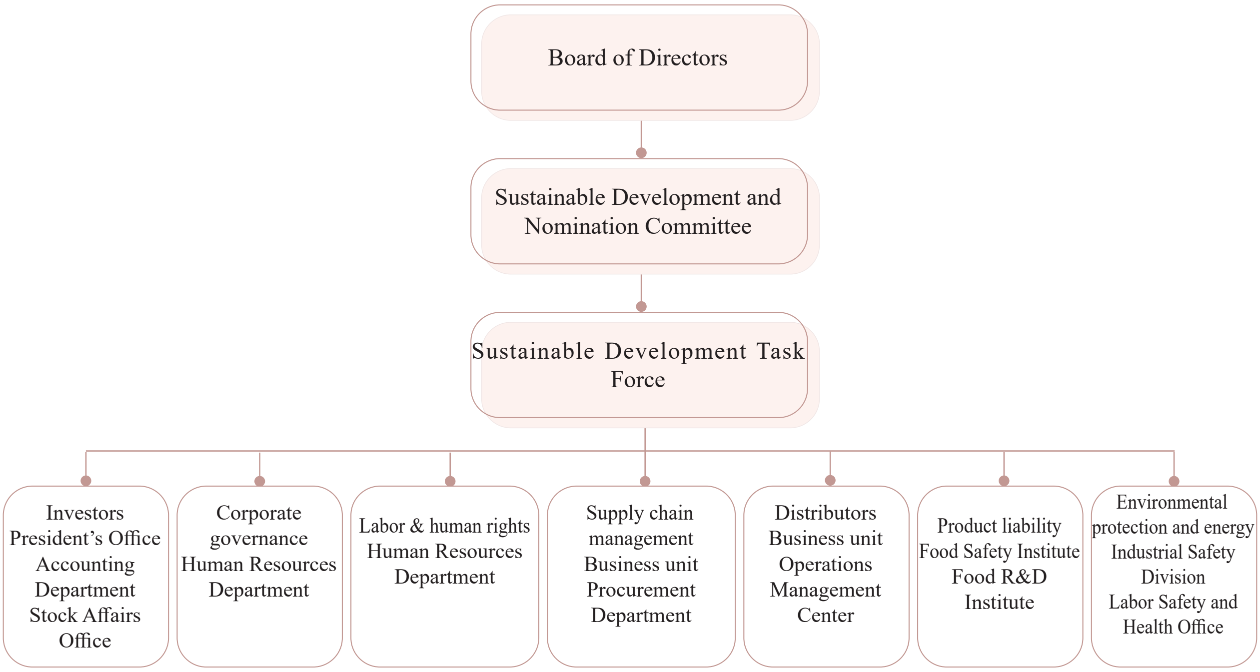
Policies/Strategies	2. Innovation and Product Competitiveness • Increase the proportion of health-oriented products (Health-oriented Portfolio Ratio) • Invest in the development of functional foods and low-carbon products • Strengthen data-driven R&D 3. Market Expansion and Supply Chain Resilience • Global market expansion • Establish a responsible supply chain • Implement supplier ESG risk assessments 4. Climate and Sustainability Integration (TCFD Alignment) • Implement climate-related scenario analysis • Manage carbon emissions across Scope 1, Scope 2, and Scope 3 • Promote the use of renewable energy
Goals and Targets	Financial KPIs • Revenue growth rate • EBITDA margin / operating margin / net profit margin • ROA / ROE / ROIC • Earnings per share (EPS) • Free cash flow • Economic value added (EVA) ESG-Linked KPIs Environmental (E) • Greenhouse gas emissions (Scope 1 / Scope 2 / Scope 3) • Carbon intensity (tCO_2e / Revenue) • Renewable energy use rate (%) • Water intensity • Recyclable packaging rate Social (S) Employee turnover rate • Lost-Time Injury Frequency Rate (LTIFR) • Average training hours per employee • Health product revenue ratio Corporate Governance (G) • Board independence (independent directors ratio) • ESG-linked compensation ratio • Number of compliance incidents • Supply chain (supplier) ESG audit coverage

Goals and Targets	Market & Intangible KPIs • Market share • Distribution coverage • Brand value (Brand Equity / Brand Reputation Index) Time-Bound Targets • Short term (1 year): Maintain stable revenue growth, enhance profitability quality, and strengthen cash flow. • Medium term (3 to 5 years): Establish an ESG-integrated operating model and improve ROIC and market share. • Long term (5 years or more): Become a leading brand in low-carbon and healthy foods and achieve a net-zero transition.
Scope of Impacts	☑Upstream Impacts ☑Impacts on the Company's Operations ☑Downstream Impacts
Management Evaluation Mechanisms	Integrated Financial and ESG Management • Conduct quarterly benchmarking against industry peers • Implement an integrated performance dashboard • Conduct year-over-year and multi-year trend analyses Climate and Risk Management (TCFD) • Assess the financial impacts of climate-related risks • Implement internal carbon pricing • Establish a risk heat map Board Oversight • The Board regularly reviews ESG and financial performance • Enhance transparency in information disclosure
Performance and Adjustments	Through the "Agile Management + Data-driven Decision Making" mechanism, the Company undertakes: • Biweekly, monthly, quarterly, and annual operating meetings • Coordination through the Sustainable Development and Nomination Committee and cross-functional integration • Dynamic adjustment of resource allocation These mechanisms ensure that the Company maintains a high degree of resilience when facing: • Geopolitical risks • Raw material volatility • Climate change impacts
Preventive or Remedial Measures	Risk Management and Response Measures (Risk Mitigation) ◇ Operational and Market Risks • Dynamic product portfolio management (Portfolio Optimization) • Data-driven market forecasting (Demand Forecasting) ◇ ESG and Sustainability Monitoring • Oversight by the Sustainable Development and Nomination Committee • Benchmarking against GRI 201, SASB, and TCFD ◇ Regulatory and Policy Risks • Monitor international regulations on a timely basis, including carbon taxes and the Carbon Border Adjustment Mechanism (CBAM) • Strengthen the compliance management system

2.1 Governance Development

To implement its sustainable development philosophy, the Company has established the Sustainable Development and Nomination Committee and the ESG Implementation Task Force. These bodies are responsible for formulating and promoting ESG-related policies and guidelines and clearly setting out the Company's commitments and targets for environmental protection, social responsibility, and corporate governance.

The policies and measures formulated by the Sustainable Development and Nomination Committee and the ESG Implementation Task Force focus on reducing the environmental impacts of operations, promoting employee well-being, and continuously enhancing transparency and ethical standards in corporate governance. By working closely with management, these bodies ensure that ESG strategies are aligned with the Company's overall operating objectives and continue to advance the Company toward sustainable development.



▲ Organizational Structure

Policy Commitments GRI 2-23 GRI 2-24

To further strengthen its corporate governance mechanisms, the Company has established the "AGV Products Corporation Corporate Governance Best Practice Principles" in line with the spirit of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies." In addition to adhering to applicable laws and regulations and the Company's Articles of Incorporation, the Principles encompass the protection of shareholders' rights and interests, enhancement of the Board's functions, effective performance of the Audit Committee's functions, respect for stakeholders' rights and interests, and enhancement of information transparency.

By implementing these governance principles, the Company is committed to building a corporate culture characterized by integrity, transparency, and accountability, strengthening its internal oversight mechanisms, and thereby improving its overall operating performance and sustainable competitiveness.

Board Oversight of Sustainable Development:

I. The Board places great importance on sustainable development. Its oversight encompasses sustainable development policies and their implementation, risk management, ethical corporate management, climate change response, energy management, human rights policy, workplace safety, stakeholder communication, and other matters, thereby putting the Company's philosophy of sustainable operations into practice.

II. Crowe (TW) CPAs provided independent limited assurance on the 2024 Sustainability Report in accordance with TWSAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the Accounting Research and Development Foundation. The relevant assurance procedures were completed.
III. Following review and approval by the Board, the report was filed as required by August 31, 2025.
IV. The 2024 Sustainability Report was completed and approved at the third meeting of the 19th Board of Directors.

Board Composition and Structure

GRI 2-11 GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-15

On March 10, 2026, at the sixth meeting of the 19th Board of Directors, the Board approved the establishment of the "Sustainable Development and Nomination Committee Charter." On May 8, 2026, at the seventh meeting of the 19th Board of Directors, the Board resolved to establish the Committee under the Board. The Committee's principal responsibilities include formulating and strengthening the Company's sustainable development policies, annual plans, and strategies; reviewing, tracking, and revising the implementation and effectiveness of sustainable development initiatives; overseeing sustainability disclosures; reviewing the Sustainability Report; and carrying out other sustainability-related matters assigned by the Board.

The Sustainable Development and Nomination Committee is responsible for setting ESG development objectives, while the Sustainable Development Task Force is responsible for promoting and implementing the relevant policies. The Sustainability Report is formally published after being reviewed and approved by the Board.

Each year in the third quarter, the Company submits the results of its sustainable development initiatives and the contents of the Sustainability Report to the Board for review and oversight. This process ensures the effective implementation and continuous improvement of the Company's sustainability policies.

GRI 2-9

The Board of Directors is the Company's highest governance decision-making body. The current Board consists of nine directors, including three independent directors. Directors serve a three-year term, with the current term running from June 23, 2025 to June 24, 2028. The Board meets at least once every quarter. Certified public accountants and relevant executives may be invited to attend meetings as non-voting participants when necessary. The Chief Auditor also reports regularly on the implementation of internal audits to strengthen the Board's oversight function.

A total of seven Board meetings were held in 2025 to deliberate and resolve matters concerning the Company's overall operations and major decisions, demonstrating the Board's active participation in corporate governance and oversight.

Yueh-Chu Tsai, Director of the Human Resources Department, concurrently serves as the Corporate Governance Officer. She is responsible for matters relating to the Board, functional committees and shareholders' meetings. She also provides directors with timely and sufficient information to assist them in effectively performing their duties and serves as a liaison between the Board, the Company's departments, and the competent authorities.

Board Diversity Policy and Its Implementation

The Company values diversity among Board members. In accordance with the Corporate Governance Best Practice Principles, the Company considers a range of factors when selecting directors, including gender, age, nationality, professional background, and industry experience, to enhance the overall effectiveness of the Board.

The current Board comprises members with diverse professional backgrounds in food technology, business, economics, law, finance, and information technology. Collectively, they possess capabilities in business management, financial management, legal risk management, information security, and industry development. Members range from 51 to 80 years of age, combining experience transfer with innovative thinking.

Regarding gender diversity, the Board includes female directors. The Company will continue to increase the proportion of female directors to promote gender balance. The establishment of the independent director system, with independent directors accounting for one-third of the Board, further strengthens the Board's independence and oversight function.

Overall, the Board comprises members with diverse backgrounds and professional capabilities that help improve the quality of decision-making, strengthen risk management, and support the achievement of the Company's sustainable development objectives.

Board Diversity Policy and Its Implementation GRI 2-10

I. Nomination of Directors:

The Company's "Articles of Incorporation" provide for a Board consisting of seven to nine directors. The Board shall include at least three independent directors, who shall account for no less than one-third of all Board seats. All directors are elected under a candidate nomination system, with nominations conducted in accordance with Article 192-1 of the Company Act. Directors serve three-year terms and are eligible for re-election.

II. Director Selection Process

To ensure that the Board has diverse backgrounds and professional expertise and to enhance the effectiveness of corporate governance, the Company selects directors in accordance with the following process:

1 Establishment of Competency Requirements: Determine in advance the skills, experience, and backgrounds required of directors, with an emphasis on diversity. Relevant professional competencies include industry knowledge, strategic planning, financial management, laws and regulations, and corporate governance.

2 Nomination Mechanism: Based on the Board's composition needs and criteria, suitable candidates are identified through internal recommendations, external executive searches, and other channels.

3

Evaluation of Candidate Qualifications: Candidates are evaluated based on their backgrounds, experience, and alignment with the Company's culture and strategy. Candidates must provide a resume and relevant supporting documents to facilitate the qualification review and verification of their reputation and suitability. All related procedures must comply with the Company Act and applicable laws and regulations.

4

Board Review and Resolution:
The preliminary list of candidates is submitted to the Sustainable Development and Nomination Committee for approval and subsequently to the Board for review. The Board then resolves whether to approve the nomination of the candidates.

5

Election at the Shareholders' Meeting and Announcement: Candidates approved by the Board are submitted for election at the shareholders' meeting. The voting results are announced on the spot by the chair of the shareholders' meeting, and the list of elected directors and the numbers of votes with which they were elected are disclosed. Following their election, newly elected directors formally take office and begin fulfilling their duties and obligations as directors.

Directors' Recusal from Matters Involving Conflicts of Interest GRI 2-16

The directors' recusals from matters involving conflicts of interest in 2025 are set out below, including the directors' names, the matters considered, the reasons for recusal, and their participation in voting:

1. March 11, 2025, the 15th meeting of the 18th Board of Directors:
   During consideration of the proposal to reappoint Mr. Ching-Liang Chen as an advisor, Director Ching-Jen Chen, who is Mr. Ching-Liang Chen's brother, recused himself due to his personal interest in the matter and did not participate in the discussion or voting.
2. June 25, 2025, the first meeting of the 19th Board of Directors:
   During consideration of the proposal to appoint members of the Remuneration Committee, Independent Directors Yung-Chien Wu, Wei-Lung Chen, and Hsi-Mei Lai recused themselves due to their personal interests in the matter and did not participate in the discussion or voting.
   During consideration of the proposal to appoint the President, Director Kuan-Hao Chen recused himself due to his personal interest in the matter and did not participate in the discussion or voting.
   During consideration of the proposal to appoint Mr. Ching-Jen Chen as the Company's Honorary Vice Chairman, Directors Kuan-Hao Chen and Ching-Jen Chen, who are father and son, recused themselves due to their personal interests in the matter and did not participate in the discussion or voting.

3. June 25, 2025, the second meeting of the 19th Board of Directors:
   During consideration of the proposal concerning the monthly salaries payable to the Company's Chairman, Vice Chairman, and President, Chairman Kuan-Han Chen and Director Kuan-Chou Chen were identified as brothers, as were Directors Chih-Chan Chen and Chih-Hung Chen. Chairman Kuan-Han Chen, Vice Chairman Chih-Chan Chen, and Director Kuan-Hao Chen recused themselves due to their personal interests in the matter and did not participate in the discussion or voting.
   During consideration of the proposal concerning the remuneration of Honorary Vice Chairman Ching-Jen Chen, Director Kuan-Hao Chen, who is Mr. Ching-Jen Chen's son, recused himself due to his personal interest in the matter and did not participate in the discussion or voting.
4. November 10, 2025, the fourth meeting of the 19th Board of Directors:
   During consideration of the proposal to reappoint a Company advisor, Chairman Kuan-Han Chen, who is Kuan-Ju Chen's brother, recused himself due to his personal interest in the matter and did not participate in the discussion or voting.

ESG Communication:

Dimension	Significant Matters	Communication Method and Frequency	Outcome
Economic	The financial reports for the first, second, and third quarters and the full year, including the balance sheets, statements of comprehensive income, statements of changes in equity, and statements of cash flows, together with the Company's operating plans, investment policies, and dividend policies, are regularly reported to the Board of Directors. This ensures that the Board, as the highest governance body, has a thorough understanding of the Company's economic position and can make sound decisions. The Company also complies with applicable laws and regulations to ensure that information is properly disclosed and that such disclosure complies with regulatory requirements.	Board of Directors 4–6 times/year	Good
Environmental	The relevant departments report data and information to management through meetings, written reports, or other means, covering environmental impact assessments, carbon emissions data, energy and resource use, waste management, and environmental compliance. This ensures that management has a thorough understanding of the Company's environmental performance and environmental risks and can take appropriate measures to manage and improve its environmental performance. The Company also complies with applicable environmental laws, regulations, and requirements.	Meetings or written reports On an ad hoc basis	Good
Social	The relevant departments provide social responsibility reports and assessments, including data and information concerning employee benefits, community engagement, supply chain management, human rights protection, and social investment. This ensures that senior management has a thorough understanding of the Company's social responsibility and social impacts and can take appropriate measures to manage and improve its social performance. The Company also complies with applicable social laws, regulations, and requirements.	Meetings or written reports On an ad hoc basis	Good

Board Performance Evaluation GRI 2-18

Purpose and Basis:
To strengthen corporate governance, enhance the functions of the Board, and establish performance objectives to improve the efficiency of Board operations, AGV formulated its Regulations Governing Board Performance Evaluation in 2019 pursuant to Article 18 of the Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers and Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies. The Regulations were first amended in November 2020, amended for the second time in March 2024, and amended for the third time in November 2024, with certain provisions amended for the fourth time in May 2026.

Board Self-Evaluation

The evaluation period, scope, method, and results for 2025 are described below:
Under the Company's Regulations Governing Board Performance Evaluation, performance evaluations of the Board and its functional committees shall be conducted annually, and the evaluation report shall be completed in the first quarter of the following year.

1. Evaluation period: January 1 to December 31, 2025.
2. Evaluation scope: Performance evaluations of the Board as a whole, individual Board members, the Audit Committee, and the Remuneration Committee.
3. Evaluation method: The evaluations were conducted using self-assessment questionnaires based on a scale of 0 to 4. The Corporate Governance Officer compiled and tabulated the results, converted them into scores on a 100-point scale, and reported the results to the Board.
4. 2025 evaluation results:

Evaluation Item	Converted Score (100-Point Scale)	Rating
Board of Directors	92.44	Excellent
Board Members	95.56	Excellent
Audit Committee	98.11	Excellent
Remuneration Committee	98.25	Excellent

5. Summary of the Board Performance Evaluation:
   The performance evaluations of the Board, Board members, and all functional committees for 2025 received ratings of "Excellent." The results indicate that the Board's overall operations were stable, its decision-making processes functioned smoothly, directors had a thorough understanding of their objectives and responsibilities, and the oversight mechanisms of the functional committees operated effectively. The Company will continue to review the Board's operations based on the evaluation results and refine its governance mechanisms to maintain the Board's overall effectiveness. The evaluation results were included as a report item at the sixth meeting of the 19th Board of Directors on March 10, 2026 and were duly noted.

6. Governance Strengths and Areas for Future Enhancement in 2025:
   (1) Governance Strengths:
      A. The decision-making quality dimension had the highest weighting in the evaluations of both the Board and the functional committees, indicating thorough preparation of agenda items, substantive discussions, and an institutionalized decision-making process.
      B. The Board met at an appropriate frequency, and directors had a thorough understanding of their objectives and responsibilities and possessed the professional expertise required for the decision-making process.
      C. Internal control and oversight mechanisms were sound.

      Overall, the Company's Board governance framework is mature and consistent with corporate governance best practices.
   (2) The Company will continue to enhance the quality of its governance, focusing on the following areas:
      A. Continue to improve directors' in-person attendance.
      B. Continue to review the diversity of the Board's composition and the complementarity of its members' professional expertise.
      C. Ensure follow-up on improvement items identified through performance evaluations.
      D. Include the Sustainable Development and Nomination Committee within the scope of future evaluations.
7. The Company fully discloses its Regulations Governing Board Performance Evaluation and performance evaluation results through the Market Observation Post System, its annual report, and the Company's official website.

External Evaluation

External Professional Institution Engaged to Conduct the 2025 Board Performance Evaluation:
To implement corporate governance and enhance the functions of the Board, the Company engages an independent external professional institution to conduct a Board performance evaluation at least once every three years in accordance with its Regulations Governing Board Performance Evaluation.

The engagement of an external professional institution to conduct the 2025 Board performance evaluation is described below:
1. In 2025, the Company engaged the Taiwan Investor Relations Institute, a professional and independent third-party institution, to conduct a Board performance evaluation. The evaluation covered the Board as a whole, individual directors, and the functional committees.
2. Evaluation period: January 1 to December 31, 2025.
3. External institution: The Taiwan Investor Relations Institute, an independent external professional institution.
4. Independence: The Taiwan Investor Relations Institute and the members of its evaluation team have no business dealings or other interests involving the Company and have issued a declaration of independence.
5. Evaluation method: The evaluation was conducted through document review, self-assessment questionnaires covering the Board as a whole, individual directors, and the functional committees, and online interviews.

6. Questionnaire results:

Evaluation Item	Board of Directors	Individual Directors	Functional Committees
Score	4.72	4.88	4.92

Note: The questionnaires used a scale of 1 to 5, with 1 representing "Not Met (Strongly Disagree)" and 5 representing "Fully Met (Strongly Agree)."

Overall, the Board, individual directors, and functional committees achieved a rating of "Good" or above on most evaluation items. The evaluation results were reported at the fifth meeting of the 19th Board of Directors on January 28, 2026 and were duly noted by the Board.

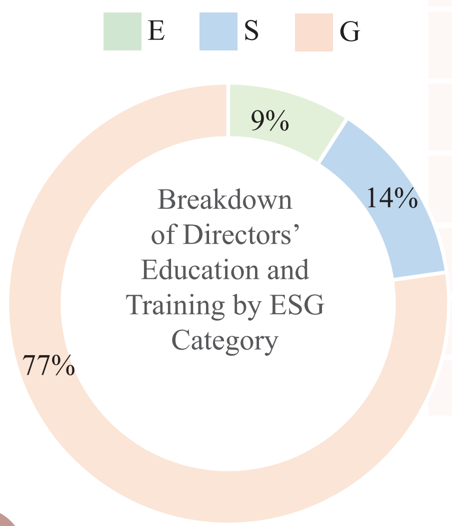
7. Overall Summary of the Board Performance Evaluation:
   (1) The results of the Board performance evaluation, covering five dimensions, indicate that the Board performed well in "Composition and Professional Development," "Decision-Making Quality," and "Operational Effectiveness." Board members possess appropriate professional backgrounds and participate effectively in the Company's major business decisions. With respect to "Internal Control and Risk Management" and "Board Participation in Corporate Social Responsibility," the Company will continue to strengthen the operation of relevant systems and information disclosure to enhance overall corporate governance effectiveness.
   (2) The results of the individual director performance evaluation, covering six dimensions, indicate that directors performed well in their understanding of the Company's objectives, awareness of their responsibilities, and participation in operations. They fulfilled their oversight and advisory responsibilities in accordance with applicable requirements. The Company will continue to plan education and training for directors and strengthen their participation in matters concerning internal communication and internal control.
   (3) The results of the functional committee performance evaluation, covering five dimensions, indicate that the committees performed well in awareness of their responsibilities, decision-making quality, and membership composition and effectively assisted the Board in performing its oversight functions. The Company will continue to review committee composition and key agenda items to enhance operational effectiveness.
8. The Taiwan Investor Relations Institute made the following recommendations:
   (1) Limit the tenure of each independent director to no more than three terms to strengthen the independence of independent directors.
   (2) Establish a Board-level functional committee, the "Sustainable Development Committee."
   (3) Establish a "Nomination Committee" to strengthen the functions of the Board and the Company's governance mechanisms.
   (4) Assign a Board-level functional committee to oversee risk management and report to the Board at least once a year.
   (5) Formulate an intellectual property management plan linked to the Company's operating objectives and report its implementation to the Board at least once a year.
   (6) Formulate specific measures to enhance corporate value and submit them to the Board.

9. Improvement Plan: The Company will adopt the following improvement and enhancement measures:
   (1) Plan the establishment of the "Sustainable Development and Nomination Committee" as a Board-level functional committee integrating sustainability governance and director nomination functions.
   (2) Formulate and progressively refine risk management procedures, an intellectual property management plan, and specific measures to enhance corporate value and include them among the matters subject to regular Board oversight.
   (3) At the next election of directors, carefully evaluate the composition, professional backgrounds, and overall structure of the Board to continue strengthening the effectiveness of Board governance.
10. The Company fully discloses its Regulations Governing Board Performance Evaluation and the performance evaluation results of the Board, Board members, and functional committees through the Market Observation Post System, its annual report, and the Company's official website.
11. The Remuneration Committee will use directors' performance evaluation results as a reference for remuneration adjustments and the design of the remuneration structure. The results will also serve as an important reference in decisions concerning the nomination and re-election of directors. This helps ensure that Board members have the necessary capabilities and motivation to perform their responsibilities, thereby safeguarding the overall interests of the Company and its shareholders.

Continuing Education for Directors GRI 2-17

In addition to possessing industry experience and relevant professional knowledge and competencies, directors attend various continuing education and training courses arranged by the Company each year. These courses cover corporate governance, laws and regulations, finance, consumer protection, corporate social responsibility, net-zero emissions, and related topics. By continuing to arrange a diverse range of external professional development courses, the Company enhances directors' professional expertise and enables them to fully perform their business decision-making, leadership, and oversight functions. In 2025, the average training time per director was at least 8.33 hours, with total continuing education hours of 75.

Name	Continuing Education Hours
Taiwan First Biotechnology Corp. Representative: Kuan-Han Chen	6
Cunyuan Heye Co., Ltd. Representative: Chih-Chan Chen	9
Nice Enterprise Co., Ltd. Representative: Chih-Hung Chen	12
Yin-Ji-Li International Consulting Corp. Representative: Kuan-Chou Chen	6
Fang Tien Enterprise Co., Ltd. Representative: Huai-Hsin Liang	6
Yueshan Investment Co., Ltd. Representative: Kuan-Hao Chen	12
Yung-Chien Wu	6
Wei-Lung Chen	6
Hsi-Mei Lai	12
Total	75



Audit Committee

To ensure the accuracy and transparency of the Company's financial information, strengthen its corporate governance mechanisms, and enhance its ability to achieve sustainable operations, AGV has established an Audit Committee. Its principal responsibilities include:

- Ensuring the fair presentation of the Company's financial statements.
- Overseeing the appointment and dismissal of the attesting CPAs and assessing their independence and performance.
- Assessing and enhancing the effective implementation of the Company's internal control system.
- Overseeing the Company's compliance with applicable laws, regulations, and requirements.
- Overseeing the management of the Company's existing and potential operational risks.

By establishing a sound financial reporting and internal control framework, the Audit Committee is committed to strengthening the Company's corporate governance mechanisms and promoting sustainable development and long-term value creation.

Powers and Responsibilities of the Audit Committee:

I. Adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.

II. Assessment of the effectiveness of the internal control system.

III. Adoption of or amendments to the procedures for material financial or business activities pursuant to Article 36-1 of the Securities and Exchange Act, including the acquisition or disposal of assets, derivatives trading, lending funds to others, and making endorsements or providing guarantees for others.

IV. Matters in which a director has a personal interest.

V. Material asset or derivatives transactions.

VI. Material lending of funds, endorsements, or guarantees.

VII. The offering, issuance, or private placement of equity-type securities.

VIII. The appointment or dismissal of the attesting CPAs, or their remuneration.

IX. The appointment or dismissal of financial, accounting, or internal audit officers.

X. The financial reports for the first, second, and third quarters and the annual financial report, signed or sealed by the Chairman, managerial officers, and the accounting officer.

XI. Other material matters as prescribed by the Company or the competent authority.

Audit Committee Attendance:
The Audit Committee convened five meetings in 2025. Committee members actively participated in the discussion and oversight of various agenda items and submitted matters to the Board for resolution, thereby ensuring sound Company operations and regulatory compliance. The attendance rate for all Committee members was 100%. Convener Yung-Chien Wu and Independent Director Wei-Lung Chen attended all five meetings. Independent Director Yung-Fu Tseng attended three meetings before leaving office on June 25, 2025, while Independent Director Hsi-Mei Lai attended two meetings after assuming office on the same date. No Committee member attended by proxy.

Remuneration Committee

To ensure that the Company's remuneration policies meet relevant standards, the Company has established a Remuneration Committee. The Committee's principal responsibility is to review and formulate a reasonable, fair, and sustainable remuneration system, ensuring that the remuneration policy remains aligned with the Company's overall objectives.

Following its review, the Committee submits remuneration proposals to the Board for resolution in order to safeguard the overall interests of the Company and the rights and interests of shareholders, help create a motivating and competitive work environment, and promote the creation and enhancement of the Company's long-term value.

The Remuneration Committee is also responsible for ensuring that remuneration arrangements are integrated with risk management, enhancing employees' risk awareness and sense of responsibility, ensuring the Company's compliance with applicable laws and regulations, and strengthening corporate governance.

The Remuneration Committee shall convene at least two meetings each year. All Committee members shall be notified at least seven days before each meeting. Notice may be given in writing, by fax, by email, or by other means.

At least one Committee member shall be an independent director. All members shall elect one independent director to serve as the Convener and chair the meetings. If the Convener is unable to chair a meeting, the Convener may designate another independent director or Committee member to act in their place.

When matters concerning remuneration are considered, any Committee member with a personal conflict of interest shall recuse themselves from the relevant discussion and voting to ensure the fairness and objectivity of the decision-making process.

The Committee may, when necessary, invite relevant Company personnel to attend meetings as non-voting participants to provide necessary business or professional information. The Committee may also engage attorneys, CPAs, or other professional institutions to conduct necessary reviews or provide professional advice to enhance decision-making quality.

Powers and Responsibilities of the Remuneration Committee:
The Committee shall faithfully perform the following duties with the due care of a good administrator and submit its recommendations to the Board for deliberation:

I. Periodically review this Charter and recommend amendments.

II. Formulate and periodically review the policies, systems, standards, and structures governing the performance evaluation and remuneration of the Company's directors and managerial officers.

III. Periodically evaluate the components and amounts of remuneration for the Company's directors and managerial officers.

When performing the foregoing duties, the Committee shall follow these principles:

I. The performance evaluations and remuneration of directors and managerial officers shall take into account customary remuneration levels among industry peers and consider the reasonableness of the relationship among the time devoted by each individual, the responsibilities assumed and performance, the Company's operating performance, and future risks.

II. Remuneration arrangements shall not encourage directors or managerial officers to engage in activities exceeding the Company's risk appetite in pursuit of remuneration.

III. The proportion of bonuses awarded to directors and senior managerial officers based on short-term performance and the timing of payment of variable remuneration shall be determined in consideration of industry characteristics and the nature of the Company's business.

IV. The Company's remuneration arrangements shall comply with applicable laws and regulations and be sufficient to attract outstanding talent.

V. A Committee member shall not participate in the discussion or voting on matters concerning their own remuneration.

GRI 2-20

Operations of the Remuneration Committee:

(1) The Company's Remuneration Committee consists of three members.

(2) The term of office of the current Committee members is from June 25, 2025 to June 24, 2028.

(3) The Human Resources Department is responsible for the administrative affairs of the Remuneration Committee. The Remuneration Committee convened three meetings in 2025. All members actively participated in reviewing the remuneration system and related proposals. The attendance rate for all Committee members was 100%. Convener Wei-Lung Chen and Committee Member Yung-Chien Wu attended all three meetings. Committee Member Yung-Fu Tseng attended two meetings before leaving office on June 25, 2025, while Committee Member Hsi-Mei Lai attended one meeting after assuming office on the same date. No Committee member attended by proxy.

Remuneration Committee Meeting	Matters Considered and Subsequent Action	Resolution	Company's Response to the Remuneration Committee's Opinions
January 10, 2025 Sixth meeting of the fifth Remuneration Committee	1. Review of the 2024 year-end bonus payment plan. 2. Review of recommendations concerning the remuneration of senior managerial officers following personnel promotions.	1. The members present resolved to adopt Option 3 and submit it to the Board for deliberation. 2. Approved as proposed and submitted to the Board for deliberation.	Approved as proposed by resolution of the Board.
March 11, 2025 Seventh meeting of the fifth Remuneration Committee	Review of the proposal for the distribution of directors' remuneration and employee compensation for 2024.	Approved as proposed and submitted to the Board for deliberation.	Approved as proposed by resolution of the Board.
June 25, 2025 First meeting of the sixth Remuneration Committee	1. Review of the monthly salary amounts payable to the Company's managerial officers. 2. Review of matters concerning the remuneration of the Honorary Vice Chairman.	Approved as proposed and submitted to the Board for deliberation.	Approved as proposed by resolution of the Board.

2.2 Operating Performance

GRI 201-1 GRI 201-4

As AGV's Chiayi headquarters is a major production and operating site, the following tables cover AGV Products Corporation on a stand-alone basis and exclude its subsidiaries and their subsidiaries.

Financial Information

Unit: NT$ thousand

Item/Year	2023	2024	2025
Operating revenue	4,052,607	4,207,296	4,088,652
Gross profit	1,138,617	1,160,389	1,126,501
Net profit after tax	200,936	286,939	208,672

Economic Performance

Unit: NT$ thousand

Item/Year	2023	2024	2025
Direct economic value generated			
Revenue (NT$ thousand)	4,052,607	4,207,296	4,088,652
Economic value distributed			
Operating costs (NT$ thousand)	2,913,990	3,046,907	2,962,151
Employee wages and benefits	470,854	485,678	501,907
Payments to providers of capital	211,020	282,499	237,743
Payments to government	97,922	106,817	101,821
Community investments	678	807	728
Economic value retained	358,143	284,588	284,302

Notes: 1. Payments to providers of capital include dividends paid to all shareholders and interest paid to lenders (including interest on all forms of debt and borrowings and any unpaid dividends payable to preferred shareholders).

2. Payments to government include all taxes (including business tax, income tax, and property tax, as well as penalties).

3. Community investments include donations and contributions.
4. Economic value retained: “Direct economic value generated” minus “Economic value distributed.”
5. Direct economic value generated: revenue.
6. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government, and community investments.

Financial Assistance Received from Government

Unit: NT$ thousand

Program	Granting Organization	2025 Grant Amount
A+ Industrial Innovation R&D Program – AGV Plant Milk Technology Development Center Program	Taipei Computer Association	5,361
Agriculture and Food Agency Program to Promote Mass Production of Featured Rice and Grain Products	Agriculture and Food Agency, Ministry of Agriculture	667
Total		6,028

Tax Policy

GRI 207-1 GRI 207-2 GRI 207-3

The Accounting Department is responsible for the Company’s tax governance. When making tax filings in accordance with applicable tax laws and regulations, the Company reports them to the responsible supervisors and obtains the required approvals in accordance with applicable procedures. The Company also supports government policies aimed at promoting corporate innovation and research and development, as well as related tax incentive policies. It is committed to enhancing the transparency of tax information and engages external professional advisers or seeks their advice as operational needs require to ensure that the Company properly complies with tax regulations and filing obligations.

AGV strictly complies with applicable tax laws governing matters such as Securities Transaction Tax, Futures Transaction Tax, Business Tax, and Profit-Seeking Enterprise Income Tax. To pursue sustainable management and development and fulfill its corporate social responsibilities, the Company has established the following tax guidelines and policies to implement tax governance:

(I) Comply with applicable tax laws and regulations, make truthful tax filings in accordance with applicable requirements, pay taxes on time, and fulfill its responsibilities as a taxpayer.

(II) Disclose tax information in its financial statements as required to ensure information transparency and reduce the risk of information asymmetry.

(III) Establish a relationship of mutual trust and honest communication with the tax authorities.

(IV) Consider the tax implications in all major transactions and decisions and implement effective risk controls.

(V) Strengthen tax expertise through continuous talent development.

The Company also strives to enhance the tax expertise of relevant personnel and continuously develops employees' ability to handle tax matters. When faced with unfamiliar tax matters, the Company maintains proactive communication with local tax collection authorities, National Taxation Bureaus, and other competent tax authorities. It also engages external professional advisers or seeks their advice as operational needs require to ensure that the Company properly complies with tax regulations and filing obligations, thereby helping to reduce the risks of legal penalties, financial losses, or reputational damage that may arise from non-compliance with tax laws, with the aim of minimizing the Company's tax risks.

The Company meets the criteria under Point 2 of Ministry of Finance Order Tai-Cai-Shui-Zi No. 10804651540 dated December 10, 2019. The ultimate parent entity is located in the Republic of China (Taiwan), and the total consolidated revenue of the multinational enterprise group to which it belongs was less than NT$27 billion in the preceding year.

Information contained in the Company's annual report is available through the Market Observation Post System under stock code 1217.

▲ Annual Report Information

2.3 Operational Risk

(The following information is sourced from pages 107–109 of AGV's 2025 Annual Report.)

Risk Analysis and Assessment

I. Impact of Interest Rate and Exchange Rate Fluctuations and Inflationary Conditions on the Company's Profit or Loss, and Future Response Measures

Scope of Risk Control		
Type	**Potential Risks**	**Response Measures**
Interest Rate Fluctuations	The interest rates on the Company's general short-term bank borrowings ranged from approximately 2.225% to 2.42% in 2025. Given uncertainty in the international environment and domestic economic conditions, the Central Bank of the Republic of China (Taiwan) will adjust its interest-rate decisions in response to market conditions. Short-term interest rates are expected to gradually decline, taking into account the interest-rate policy of the U.S. Federal Reserve.	Designated personnel in the Finance Department assess interest rates on bank borrowings regularly and as needed, monitor changes in domestic and international financial markets, and maintain close contact with banks to secure more favorable interest rates and adequate credit lines.
Exchange Rate Fluctuations	Because some finished products are processed by overseas manufacturers on the Company's behalf, the Company has foreign-currency payment requirements. The Company monitors changes in the foreign exchange market at all times to mitigate risks arising from exchange-rate fluctuations.	Designated personnel in the Finance Department continuously monitor changes in the foreign exchange market. Based on exchange-rate information provided by banks with which the Company does business, designated personnel closely monitor exchange-rate trends and the timing of foreign exchange transactions. They also maintain foreign-currency deposit accounts and purchase foreign currencies at appropriate times to meet foreign-currency payment requirements arising from imports of finished products and mitigate risks caused by exchange-rate fluctuations.

Scope of Risk Control		
Type	**Potential Risks**	**Response Measures**
Inflationary Conditions	In recent years, climate anomalies have disrupted agricultural output globally, causing the prices of commodities such as raw materials used in food production to rise and giving rise to inflationary concerns. Nevertheless, government efforts to maintain financial order and price stability have kept domestic inflation within a certain range.	The Company has continued to control production costs and selling, administrative, and R&D expenses in recent years. Consequently, inflation has had only a limited impact on its operations and profitability. The Company will increase the added value of its products through strategies such as product innovation and differentiation and will continue to control costs to reduce the adverse impact of inflation on its operations.

II. Policies on High-Risk or Highly Leveraged Investments, Lending of Funds to Others, Endorsements and Guarantees, and Derivatives Transactions; Principal Reasons for Profit or Loss; and Future Response Measures

Item	Policy	Principal Reasons for Profit or Loss	Future Response Measures
High-Risk or Highly Leveraged Investments	The Company does not engage in high-risk or highly leveraged investments.	None	None
Loaning of Funds to Others	Implemented in accordance with the Company's "Regulations Governing Loaning of Funds to Others."	None	None
Endorsements and Guarantees	Implemented in accordance with the Company's "Regulations Governing Endorsements/Guarantees"	None	None
Derivatives Transactions	The Company does not engage in derivatives transactions.	None	None

III. Future R&D Plans and Expected R&D Expenditures

1. Design products that comply with food safety and sanitation regulations while balancing environmental and ecological conservation with economic benefits, and develop products that address functional needs relating to natural, healthy, nutritious, safe, and hygienic qualities.
2. Provide an R&D environment that supports innovative learning and fosters a strong innovation mindset, thereby cultivating R&D professionals who possess good health, skills, intelligence, personal qualities, and a comprehensive international outlook.
3. Focus on the extraction of biotechnology materials and use aseptic cold filling as the core production technology to develop new-concept products that reflect contemporary trends and are "aseptic, contamination-free, and able to preserve natural flavor and nutrition."
4. Seek strategic alliances with international companies and academic organizations, establish global operating mechanisms and an intelligent R&D network for the Group, and accelerate the integration of R&D technologies to create global competitive advantages for the Group.

5. Based on the concepts of the common origin of medicine and food and preventive medicine, develop products with "antioxidant and lifestyle-related disease prevention" functions.
6. As Taiwan's population ages and the country has entered an aged society, actively develop products for older adults and products with complete nutrient formulations, as well as texture-modified foods that meet the needs of being "easy to swallow and easy to digest."
7. Respond to recent trends in muscle gain, fat loss, and precision nutrition by developing small-portion functional foods with "high nutrient density" for specific groups, such as fitness enthusiasts, older adults, and users of GLP-1 weight-loss medications.
8. In response to the implementation of international carbon fee regimes, incorporate "carbon footprint certification" into new product development considerations and develop low-carbon production processes.
9. Through investments in integrated food and beverage plants and new production lines, combine R&D with new production equipment to actively develop AGV's long-established functional tea beverages and grain beverages.
10. The Company expects to invest approximately NT$75,000 thousand in R&D in 2026.

IV. Impact of Technological Changes, Including Information and Communications Security Risks, and Industry Changes on the Company's Financial and Business Operations, and Response Measures

As consumer dietary habits shift toward foods with higher added value, more convenient formats, and greater variety, and in response to an aging society and current consumer demand, frozen prepared foods, health and functional foods, and convenience-oriented prepared foods are showing growth. Recent advances in food processing, micro- and nanoscale grinding technologies, and extraction technologies have also become key areas of focus for food-related businesses. However, continued increases in related raw material prices in recent years have raised production costs for industry participants. Meanwhile, growing public health awareness has shifted consumer demand away from greater quantity and toward quality. The Company will respond to these industry changes through the following measures:

1. Production Innovation: Leverage the manufacturing advantages of aseptic cold filling to develop functional beverages with high technical barriers that make them difficult to replicate. Optimize processes to reduce energy consumption and losses, thereby improving production efficiency while achieving the dual objectives of environmental sustainability and cost control.
2. Sales Innovation: Develop high-quality products through innovative R&D and work with strategic partners to expand domestic and international markets.
3. Human Resources Innovation: Strengthen the creativity, execution capabilities, and teamwork of specialists across all departments.
4. Research Innovation: In response to growing health awareness among people in Taiwan, continue to develop product lines that align with current trends and feature health-oriented attributes to meet their needs.

V. Risks Arising from Concentration of Purchases or Sales and Response Measures

The Company's principal products manufactured and sold are room-temperature and refrigerated processed foods and beverages, encompassing a wide variety of products. Based on sales to the Company's ten largest customers over the past three fiscal years, Hope Choice Distribution Corp. accounted for a relatively high proportion of the Company's sales because it is specifically responsible for the sale and distribution of the Company's room-temperature products through domestic traditional channels. Chuan Lian Enterprise Co., Ltd. (PX Mart), Taiwan's largest discount supermarket chain, also accounted for a relatively high proportion of the Company's sales in recent years. Apart from these two companies, sales to no single customer reached 10% of net sales for the relevant year.

Hope Choice Distribution Corp. is a wholly owned subsidiary over which the Company exercises control. It has a broad product range, and its downstream customers include traditional grocery stores, small shops, and small and medium-sized supermarkets, resulting in a diversified customer base. Accordingly, the Company should not be subject to sales concentration risk.

Since 2006, the Company has contracted Taiwan First Biotechnology Corp. to manufacture PET-bottled beverage products. Purchases from the company accounted for 39.00% and 36.01% of the Company's total purchases in 2024 and 2025, respectively, making it the Company's largest supplier in both years. However, it is an affiliated company in which the Company holds a 40.25% interest. Its supply quality and delivery performance have been good over the years, with no shortages or interruptions in supply. Overall, the Company should not be subject to purchase concentration risk.

2.4 Information and Communications Security Management

I. Information and Communications Security Risk Management Framework:

1. The IT unit is responsible for matters relating to the review of information and communications security policies, plans, measures, and technical specifications, as well as the research, implementation, and evaluation of security technologies.
2. The relevant business units are responsible for matters relating to the assessment of security requirements for data and information and communications systems, user management, and maintenance.
3. All personnel and outsourced service providers shall comply with security management procedures in support of the information and communications security policy.

II. Information and Communications Security Policy:

Purpose	1. To maintain the overall information security, strengthen various information asset security management operations, and ensure the availability, confidentiality, and integrity of assets to maintain our normal operations. • Confidentiality: Ensuring that only authorized persons may access information assets. • Integrity: Ensuring the accuracy and completeness of information assets and their processing methods. • Availability: Ensuring that authorized users can use information assets when needed. 2. To ensure the security of the Company's servers, network equipment, and network communications; effectively reduce the risks of the theft, misuse, disclosure, or alteration of information assets, service interruptions, or the destruction of information assets resulting from human error, deliberate acts, or natural disasters; and establish information and communications security management requirements.

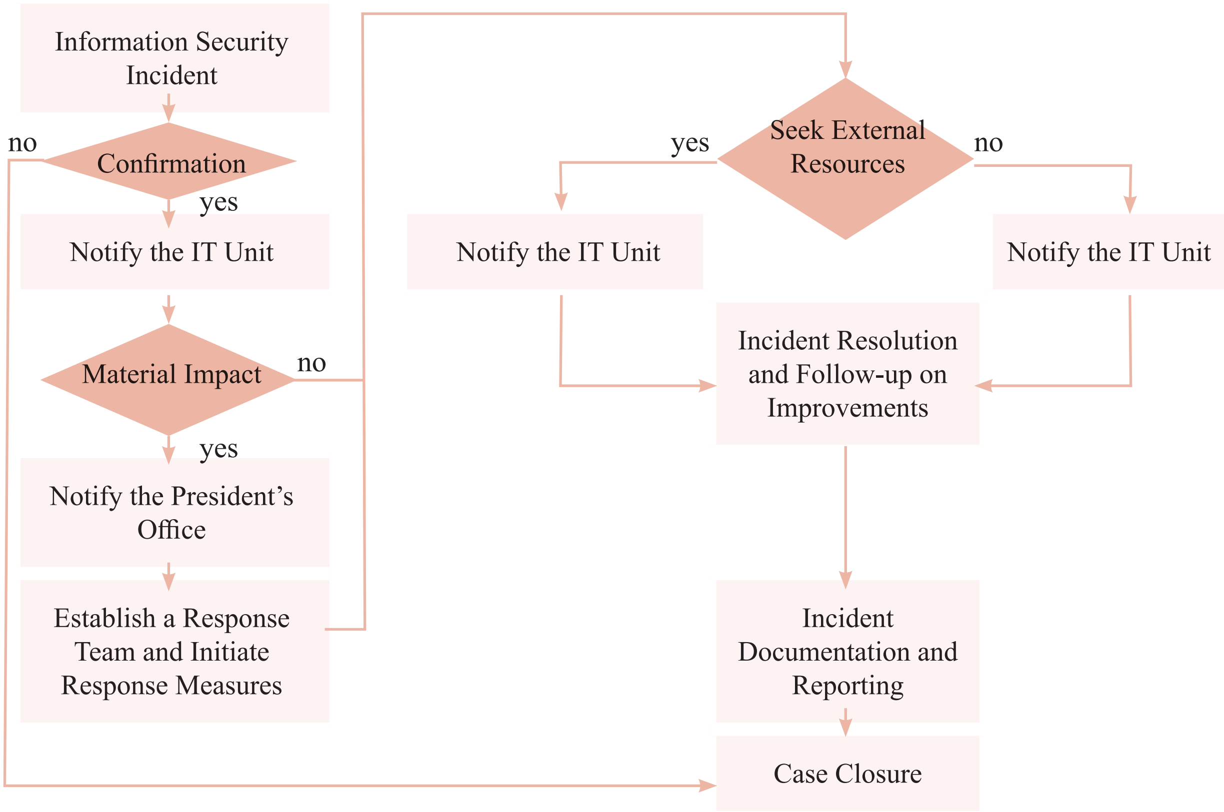
Principles	1. Information and communications security is the responsibility of all personnel. 2. The information and communications security management system must meet the Company's business needs while taking into account the cost-effectiveness of investments in information and communications technology. 3. Information and communications security management shall comply with applicable laws and regulations, the Company's internal requirements, and customer contract requirements. 4. Critical information and communications assets shall be regularly inventoried, classified, graded, and subjected to risk assessments. Appropriate protective measures shall then be implemented accordingly. 5. Comprehensive reporting and response measures shall be established for information and communications security incidents to ensure the continued operation of information and communications systems and business activities. 6. Information and communications security awareness activities shall be conducted regularly to strengthen information and communications security awareness. 7. If any personnel violate this policy or applicable laws and regulations and thereby compromise the Company's information and communications security, the IT Department shall immediately seek approval to suspend their access. Depending on the severity of the violation, the matter shall be referred to the relevant Company unit for further action.

III. Specific Management Programs and Resources Invested in Information and Communications Security Management:

In addition to establishing a secure information environment, the Company continues to allocate budget to address weaknesses and improve system operating performance. Its principal information and communications security management programs are as follows:

Network and System Security	Continually renew UTM licenses to block external network attacks Upgrade server systems to improve the performance and security of core operational systems
Data and System Security	Establish a data backup mechanism under which critical system data are backed up and restoration drills are conducted regularly Virtualize critical application systems and back them up daily
Application Security	Establish an application system development process under which development, testing, acceptance, and production deployment are conducted in accordance with standard operating procedures Outsource the maintenance of critical information systems to prevent and mitigate risks associated with personnel turnover
Education, Training, and Awareness	Conduct information security awareness activities regularly (once every quarter) and education and training (once a year) Strengthen employees' vigilance against email-based social engineering and conduct phishing email simulations
Employee Information Security	Require employees to sign an information security and confidentiality undertaking Provide education and training throughout employees' period of employment to ensure the security and accuracy of information assets and system operations

The Company's information and communications security incident reporting procedure is presented below. All information security incidents are reported and handled in accordance with this procedure:



Information security is everyone's responsibility. Even if systems are protected by rigorous security measures, risks cannot be minimized if users do not put information security awareness into practice. Accordingly, after each incident, the Company records the complete course of the incident and prepares an announcement to inform all employees. Although the Company experienced a Business Email Compromise (BEC) incident in 2025, it caused no loss or operational disruption because employees reported the incident promptly and the IT unit took timely action to block it.

Information Security Risk Management and Investment in Hardware and Software

1. Arrange maintenance for server-room equipment to effectively protect the security of such equipment.
2. Enter into maintenance agreements for the Company's systems to maintain uninterrupted operations.
3. Enter into antivirus software agreements to prevent virus intrusions.
4. Maintain warranty coverage for firewall UTP (Unified Thread Protection) to prevent external intrusions.
5. Update server-room equipment as needed to improve performance and enhance operational security.

2.5 Compliance with Laws and Regulations GRI 2-27

AGV actively monitors laws and regulations across all areas. Its purpose is not only to comply with legal requirements, but also to foster a reliable and ethical environment. The Company adjusts the operation of its relevant internal systems accordingly, cultivates a sound internal compliance culture, and promotes its sound development.

AGV incurred no fines for material incidents of non-compliance in 2025. Note:

Compliance Incident Statistics			
Year	**Category**	**Description of Regulatory Violation**	**Improvement Measures**
2025	Occupational Safety and Health	An occupational injury requiring hospitalization was not reported within eight hours, in violation of Article 37, Paragraph 2, Subparagraph 3 of the Occupational Safety and Health Act. A fine of NT$60,000 was imposed.	1. Establish a standard operating procedure (SOP) for reporting occupational accidents. 2. Strengthen education, training, and awareness activities to reinforce understanding of the eight-hour reporting deadline.
	Occupational Safety and Health	1. Warning signs and appropriate heat-insulation safety measures were not provided, in violation of Article 6, Paragraph 1 of the Occupational Safety and Health Act. 2. The lifting gear used with lifting equipment lacked a device to prevent lifted objects from becoming detached during lifting, in violation of Article 6, Paragraph 1 of the Occupational Safety and Health Act. A fine of NT$110,000 was imposed.	1. Secure the work platform (footboard). 2. Modify the existing operating procedures. 3. Install protective mesh on the blanching tank. 4. Install anti-scald warning signs and pictograms. 5. Install an anti-detachment device on the lifting gear.
	Occupational Safety and Health	Work surfaces used during operations were not maintained with appropriate measures to prevent slipping, in violation of Article 6, Paragraph 1 of the Occupational Safety and Health Act. A fine of NT$200,000 was imposed.	Strengthen and fully implement safety education and training on the use of stepladders.
2024	Occupational Safety and Health	Appropriate gloves were not provided for workers to use as required, in violation of Article 6, Paragraph 1 of the Occupational Safety and Health Act. A fine of NT$100,000 was imposed.	1. Provide appropriate gloves and ensure that workers use them. 2. Install handles on the rail-cart crossing.
	Food Safety	Two instances involving advertising and labeling violated the Act Governing Food Safety and Sanitation. Total fines amounted to NT$80,000.	Revise the advertising content to comply with applicable laws and regulations.
	Labor Standards Act	Employees were not provided with at least 11 consecutive hours of rest when changing shifts, as required under Article 34, Paragraph 2 of the Labor Standards Act. A fine of NT$50,000 was imposed.	Conduct comprehensive awareness activities and issue announcements to inform all employees, fully implement compliance with labor laws and regulations, and add controls to the computer system governing the number of hours between shifts.

Note: Material incidents of non-compliance are defined based on the matters set out in Article 4 of Chapter II, Material Information, of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

Anti-Corruption System

I. Corruption Risk Assessment GRI 205-1

Upholding the principles of integrity, transparency, and accountability in its operations, the Company has established comprehensive corporate governance and risk control mechanisms. In accordance with its annual audit plan, the Auditing Office regularly audits the various operating cycles of the Company and its subsidiaries to ensure that all processes are carried out in accordance with standard operating procedures. It also makes recommendations for improvement based on the audit findings to reduce potential corruption risks and strengthen internal control mechanisms.

II. Anti-Corruption Policy and Education and Training GRI 205-2

To further cultivate a culture of ethical corporate management, the Company has adopted the Ethical Corporate Management Best Practice Principles and incorporated the principles of integrity into its performance assessment and human resources management systems, thereby ensuring that integrity is embedded in its corporate culture. The principal measures implemented are as follows:

Employee Code of Conduct

The Company's Work Rules expressly require employees to uphold the principles of integrity and self-discipline. Employees are strictly prohibited from engaging in fraud for personal gain, accepting improper gifts, or committing any other acts contrary to integrity.

Education, Training, and Awareness

In 2025, a total of 63 instances of employee participation were recorded in education and training related to ethical corporate management. Post-training assessments were administered, with an assessment achievement rate of 100%, demonstrating a high level of employee acceptance and understanding of the Ethical Corporate Management Best Practice Principles. Through the continuous provision of education and training, the Company effectively strengthens employees' awareness of integrity and reinforces the positive values of its corporate culture.

Multiple Awareness and Communication Channels

The Company discloses information relating to ethical corporate management through its corporate website, annual reports, and prospectuses. It also publishes its Ethical Corporate Management Best Practice Principles on the Market Observation Post System to enhance information transparency and facilitate access by stakeholders.

III. Corruption Incidents and Response Measures GRI 205-3

The Company has established a dedicated Stakeholder Area that provides multiple communication channels through which internal and external stakeholders may raise concerns or report misconduct. The Human Resources Department and the Auditing Office are jointly responsible for investigating and handling relevant cases.

In 2025, the Company, including all its operating locations, had no incidents of corruption and was not subject to any administrative penalties or criminal proceedings relating to bribery or corruption.

IV. Anti-Competitive Behavior, Antitrust, and Monopoly Practices GRI 206-1

The Company conducts transactions with suppliers and business partners in accordance with the principles of fairness, impartiality, and transparency and strictly prohibits dealings with parties that have records of unethical conduct.

In 2025, the Company had no incidents involving anti-competitive behavior, antitrust violations, or monopolistic practices and was not involved in any related litigation. It also continued to maintain sound communication and cooperative relationships with the competent authorities.

V. Commitment to Ethical Corporate Management

The Company firmly believes that “integrity” is a core value of sustainable operations. The implementation of ethical corporate management is not limited to employees, but also extends to the supply chain, customers, and business partners. The Company adheres to the principles of honesty and good faith throughout cross-functional collaboration and cooperation with upstream and downstream partners to establish long-term, stable partnerships and enhance its overall competitiveness.

Whistleblowing System GRI 2-25 GRI 2-26

To implement ethical corporate management, protect human rights and the environment, and promote sustainable supply chain development, the Company has established comprehensive whistleblowing and communication mechanisms. These mechanisms provide stakeholders, including employees, suppliers, and external parties, with channels for reporting illegal or improper conduct.

▲ Whistleblowing System

I. Establishment and Management of the Whistleblowing System

The Company has established an independent whistleblowing channel managed by designated personnel assigned by the Human Resources Department. The channel accepts reports involving illegal or improper conduct, human rights violations, and breaches of the Ethical Corporate Management Best Practice Principles.

The Company has also established a whistleblowing system and a dedicated email address (yuehchu@mail.agv.com.tw) on its official website for use by internal and external stakeholders.

II. Whistleblowing Procedures and Response Mechanism

The Company has established a standard operating procedure for handling whistleblowing cases, covering the receipt, investigation, handling, and closure of cases. A comprehensive confidentiality mechanism has also been established.

In principle, after receiving a report, the Human Resources Department works with the relevant units to complete the investigation and handling of the case within two weeks. The responsible supervisor provides the whistleblower with the outcome within one week.

Written and electronic records are retained for all whistleblowing cases to ensure case traceability and meet audit requirements.

III. Protection of Whistleblowers' Rights and Interests

The Company applies strict confidentiality measures to the identity of each whistleblower and the content of each report. Except as required by law, such information shall not be used for any other purpose. The Company also protects whistleblowers from any form of retaliation or improper treatment. During an investigation, information relating to a report is disclosed to the relevant units only to the extent necessary. Appropriate protective measures are also taken to safeguard information security.

IV. Information Required in a Whistleblowing Report

To facilitate the investigation and verification of a case, the whistleblower shall provide the following information:

• The whistleblower's real name and contact information.

• The name, service unit, and job title of the person being reported, or other information by which that person may be identified.

• Details of the reported conduct, including when and where it occurred.

• Specific relevant evidence, such as documents, contracts, photographs, audio recordings, or other supporting materials.

V. Other Matters Requiring Attention

Without the Company's written consent, whistleblowers shall not disclose externally any investigation materials provided by the Company or use such materials for the purposes of other legal proceedings.

If a report is verified as a malicious fabrication or false statement, the whistleblower shall bear the relevant legal liability.

Employees who violate the Company's ethical corporate management requirements will be handled in accordance with the Company's "Regulations for Employee Reward and Punishment."

VI. Conclusion

The Company has established comprehensive whistleblowing and grievance mechanisms and continues to strengthen employees' awareness of integrity through education, training, and awareness activities. No whistleblowing cases arose in 2025. The Company will continue to improve its preventive mechanisms and reporting system to ensure their effectiveness.

Whistleblowing Channels	
Responsible Units	President's Office and Human Resources Department
Mailing Address	No. 11, Gongye 2nd Rd., Minxiong Township, Chiayi County
Whistleblowing Hotline	05-2211521
Email	yuehchu@mail.agv.com.tw
Written Report Box	Next to the card reader in the weighbridge room
Website	https://www.agv.com.tw/ir/cg/violation-of-per/

Food Safety and Quality Assurance

3

3.1 Food Safety Management
3.2 Customer Service and Communication
3.3 Supplier Management

GRI 3-3

Material Topic: Supplier Management (Procurement Practices)

Reporting Requirements	Description of Reporting Requirements
Reasons This Topic Is Material	Considering the food safety characteristics of the food industry, we conduct traceability and production audits based on the types of manufacturers and traders in accordance with the “Regulations Governing Traceability Inventory and Production Audit for Tier-Two Raw Materials from Suppliers,” established under the food tracing and tracking system. If a supplier’s operating environment does not comply with applicable laws and regulations, the quality of food ingredients and materials may be affected, which may in turn affect the Company’s image.
Policies/Strategies	• The Company is committed to managing the procurement of product ingredients and raw materials at the source. It requires suppliers to implement preventive measures for waste reduction in their production processes and to place importance on social responsibility. • The Company’s operating sites comply with sanitation regulations, while the management of air pollution, wastewater, and chemicals complies with the requirements of the Environmental Protection Administration. • The Company complies with the requirements of the Labor Standards Act and its Human Rights Policy, places importance on the protection of human rights, and does not employ child labor.
Goals and Targets	• Short-term: Continue to implement applicable laws, regulations, and requirements, including the Regulations on Good Hygiene Practice for Food (GHP), food safety management systems (FSSC 22000 and ISO 22000), and food safety control systems (HACCP), while also implementing occupational safety and the circular economy. • Medium- and long-term: Suppliers obtain certification by independent third-party organizations covering environmental management standards (ISO 14001), greenhouse gas inventories (ISO 14064), water footprints (WFN), and occupational safety and health assurance systems (OHSAS 18000).
Scope of Impacts	☑Upstream Impacts ☑Impacts on the Company’s Operations ☑Downstream Impacts
Management Evaluation Mechanisms	To address evolving sustainable development requirements, the Company has established the following measures for suppliers: 1. The Company uses a “Supplier On-Site Evaluation Form.” The principal evaluation items cover management systems, food safety systems, quality systems, the environment, buildings and equipment, employee operating practices, receiving, storage and transportation, processing procedures, hygiene management, and food defense. 2. Suppliers are required to sign the “Supplier Corporate Social Responsibility Commitment,” which principally covers: 1. Labor and human rights; 2. Health and safety; 3. Environment; and 4. Ethics.
Performance and Adjustments	Performance: The Company had a total of 245 suppliers in 2025, of which: 1. There were 78 major suppliers of ingredients and raw materials. All had signed the “Supplier Corporate Social Responsibility Commitment” and been reviewed using the “Supplier Corporate Social Responsibility Audit Checklist.” 2. On-site evaluations had been completed for 66 suppliers, representing 27% of all suppliers. None were found to be unqualified. Adjustments: Suppliers that score 60 points or above and have no serious deficiencies are deemed qualified. If a deficiency is identified through the food safety and sanitation management system verification process, the Company determines whether the relevant food presents an immediate safety hazard and takes immediate corrective action.
Preventive or Remedial Measures	• As situations may arise in which no qualified supplier is available, at least two suppliers are required for supply. • If an audit finds that a supplier has violated applicable requirements, the Company will require the supplier to take immediate corrective action and suspend supply.

GRI 3-3

Material Topic: Food Safety

Reporting Requirements	Description of Reporting Requirements
Reasons This Topic Is Material	• To protect consumer health, the Company not only provides the healthiest, safest, and most delicious products, but will also continue to pursue innovation and research in food technology and apply biotechnology to natural food ingredients and raw materials. In view of the prevalence of lifestyle-related and chronic diseases, preventive medicine is also part of AGV's research and development philosophy. The Company's efforts in this area have developed into a field of professional expertise and achieved outstanding results. • With respect to product labeling, after a formulation has been designed by the Development Center, its safety must be reviewed by a professional team. The product may be launched only after approval. Before launch, the Planning Department and Quality Assurance Department review the labeling for compliance with applicable food safety and sanitation laws and regulations.
Policies/ Strategies	Upholding its philosophy of "Natural Product Quality, Superior Environmental Hygiene and Customer Satisfaction for All," the Company comprehensively promotes food safety management system activities. It manages product quality and safety throughout product development and design, production and manufacturing, and market launch. The Company has also established a comprehensive food safety management system to improve product quality and productivity and meet customers' food safety requirements.
Goals and Targets	Short-term: 1. Steadily develop core food technologies and products oriented toward consumer health to strengthen the Company's brand resources. 2. Promote the operation and management of the food safety management system and develop comprehensive product labeling. Medium- and long-term: 1. Further develop core technologies and products and create healthy products with high added value. 2. Use domestically produced ingredients and raw materials and strengthen linkages across the industry chain to increase the production value of traditional ingredients and raw materials, create mutually beneficial partnerships, and promote the development of high-value agriculture in Taiwan. 3. To implement the Company's operating philosophy of "For a Healthy Tomorrow" and protect consumers' dietary health, continue developing functional products and putting the Company's preventive-medicine research and development philosophy into practice.
Scope of Impacts	☐Upstream Impacts ☐Impacts on the Company's Operations ☑Downstream Impacts
Management Evaluation Mechanisms	• All the Company's products have undergone independent third-party verification demonstrating conformity with internationally recognized food safety management system standards, enabling product quality to meet consumer requirements. • The product series manufactured in 2025 included canned beverages, canned desserts, pickled foods, seasoning sauces, PET-bottled beverages, Tetra Pak beverages, edible oils, refrigerated desserts, refrigerated beverages, and health products. A total of 245 product items were manufactured, 100% of which passed ISO 22000.
Performance and Adjustments	• The Company is committed to developing products that obtain Health Food permits from the Taiwan Food and Drug Administration, Ministry of Health and Welfare, providing consumers with healthy, nutritious, and delicious Health Food options. Total sales revenue from Health Food products amounted to NT$1,682,078 thousand in 2025. • No incidents of non-compliance involving marketing, advertising, or labeling occurred in 2025.
Preventive or Remedial Measures	To maintain sound product quality, certification to and implementation of the ISO 22000 food safety management system help ensure the quality of the Company's products and prevent major food safety incidents from adversely affecting the Company's brand image and overall operations. The Company also provides a toll-free product service hotline. Service representatives answer consumer inquiries concerning product sales channels, ordering information, and other product-related questions.

3.1 Food Safety Management GRI 416-1 GRI 416-2

Research, Innovation, and Food Technology Development

Effective June 1, 2019, the Company's Academy of Health Science was renamed the Institute of Health Science[KU1.1], which is headed by a President. The Institute of Health Science comprises the Institute of Food Safety Management and the Institute of Food Biotechnology Development, each headed by a Director. Together, they integrate professional functions including food safety, biotechnology research and development, product development, process technology and quality management. They also oversee the research and development and quality assurance activities of affiliated companies, forming a cross-functional and cross-company food technology research and development and quality management system. Through mechanisms including new product development, the introduction of new technologies, assessments of the effectiveness of research and development investments, and incentives for technical personnel, the Company continues to translate its research and development capabilities into product innovation and greater corporate competitiveness.

From product development and design through production, manufacturing, and market launch, the Company manages product quality and safety in accordance with its philosophy of "Natural Product Quality, Superior Environmental Hygiene and Customer Satisfaction for All." It comprehensively promotes food safety management system activities and has established a comprehensive food safety management system while improving product quality and productivity to meet customers' food safety requirements.

Before a product is launched, its formulation is reviewed and its quality is tested. The sources and safety of its ingredients and raw materials are inspected and controlled. Food additives are also managed under the "three dedicated controls:" designated personnel, dedicated storage cabinets, and dedicated registers. In addition to establishing source management for food products, the Company has established a food safety laboratory and strictly requires the laboratory to possess the capabilities necessary to test product quality and food safety. Laboratory testing and the operation of the Company's certification and verification management system further strengthen the protection of consumer health and safety.

Raw Material Management GRI 301-1

AGV's consumption of major ingredients, raw materials, and non-renewable materials is presented below.

Unit: Metric tons

Non-renewable								
Year	Peanuts	Chinese cabbage	Pickled ingredients	Fried gluten	Sour bamboo shoots	Sugar	Canola oil	Soybean oil
2023	1,108	781	1,506	163	375	1,149	830	674
2024	1,261	567	1,290	156	341	1,150	596	550
2025	910	563	1,036	158	489	1,250	430	610

Renewable				
Year	Paper cartons	Glass bottles	Twist caps	Tin cans
2023	861	2,675	197	2,140
2024	995	2,807	206	1,982
2025	1,002	2,911	233	1,934

Notes:
1. Materials include raw natural resources, such as ores, iron, timber, and plastic pellets; packaging materials; lubricants used in machinery; and semi-finished components or parts.
2. Non-renewable resources are resources that cannot be replenished within a short period, such as coal, natural gas, metals, minerals, and petroleum. Renewable resources are resources that grow back after being harvested.

AGV actively supports environmental protection under the theme "Reduce Plastic, Love the Earth." The Company launched three redesigned dessert gift boxes throughout Taiwan: the Peanuts in Milk Gift Box, Mixed Congee with Okinawan Brown Sugar Gift Box, and Five-Grain Good Fortune Eight-Treasure Congee Gift Box. These three redesigned gift boxes no longer include plastic lids or spoons. The Company invites consumers to join it in protecting the environment and our shared home. This initiative is expected to reduce the use of single-use plastics by more than **66 metric** tons annually.

In 2025, the Company reduced the amount of plastic used in the PET bottle preforms for the 850 mL OKINA Okinawa Kumejima Deep Sea Micro Mineral Water product. This measure is expected to reduce plastic use by approximately **11.53 metric** tons annually, contributing to carbon emissions reduction and environmental sustainability.

7g Less Plastic per Bottle

Upholding its philosophy of "Safe Food and Sustainable Operations," AGV continues to promote ESG practices and responsible supply chain management. In procuring aquatic ingredients and raw materials, the Company uses dolphin-friendly fish sources bearing the **"Dolphin Safe"** label for its tuna product series. This supports responsible fishing and marine ecosystem conservation, reduces the risk of bycatch, and puts the Company's commitment to ocean-friendly practices into action.By adopting international responsible-fisheries standards, the Company strengthens the management of raw material sources, supply chain traceability, and food safety controls, thereby improving product quality and consumer trust. In response to global sustainable development trends, AGV continues to provide high-quality protein products while actively integrating sustainability principles into product development, procurement management, and brand management. The Company will continue working with its supply chain partners to strengthen its sustainable procurement policies, fulfill its corporate social responsibility, and progress toward becoming a sustainable food brand that balances environmental, social, and governance considerations.

Supplier Evaluation

Each year, when raw materials are delivered to the plant, quality assurance personnel conduct sampling inspections in accordance with the specifications for each item. Raw material inspections are divided into the following categories:

(1) Basic inspection: Raw materials are inspected upon arrival. If the inspection results do not conform to the control standards, the supplier is notified and the materials are returned.

(2) Advanced inspection: In addition to the mandatory testing of relevant hygiene indicators required by regulations, the Company also conducts self-monitoring tests for risk substances in raw materials.

Suppliers are scored based on the quality, delivery timeliness, and quantity of their actual deliveries. The rating system comprises four grades: Grade A (85–100 points), Grade B (70–84 points), Grade C (60–69 points), and Grade D (59 points or below). Suppliers that are not included on the approved supplier list following review will be reconsidered based on the nature of their deficiencies and the results of follow-up corrective actions. Those that subsequently pass another on-site evaluation may be readmitted as new suppliers.

A total of 210 suppliers were evaluated in 2025: 198 received Grade A, eight received Grade B, four received Grade C, and none received Grade D. The number of qualified suppliers was 210.

The Company's supplier evaluation grades and corresponding dispositions are shown below:

Grade	Score	Disposition
A	85–100 points	Qualified: Maintain normal business relations and continue procurement.
B	70–84 points	
C	60–69 points	
D	59 points or below	Unqualified: No purchases will be made.

Product Traceability and Tracking

High-quality suppliers are crucial to safeguarding food products at the source. The Company's supplier review criteria include lawful operation, an excellent reputation, and a commitment to food safety and environmental protection. Relevant requirements are expressly stipulated in cooperation agreements, and suppliers are required to commit to and comply with them. If a supplier fails to comply with the relevant requirements, the Company provides enhanced guidance. If the supplier remains unable to meet the Company's requirements after receiving such guidance, it will be disqualified. The Company procures only from suppliers that comply with its procurement policies.

For product source management, the Company requires suppliers to provide information for every ingredient and raw material, including the name of the raw material; the supplier's name, address, and telephone number; country of origin; raw material quality specifications; packaging format; quality inspection reports; additive permits; and relevant quality assurance declarations. Through rigorous document reviews, supplemented by testing conducted by its internal Testing Center and on-site supplier evaluations, the Company ensures the quality and safety of the ingredients and raw materials used in its products. Through this database, the Company conducts source traceability management to ensure that the suppliers of its products, ingredients, and raw materials can be clearly identified. Going forward, AGV will continue to strengthen food ingredient traceability management and provide customers with safer products.

The Company obtains relevant food sanitation and safety information from raw material sources, and traceability and tracking can be performed at every stage, including production, finished-product inspection, distribution, and sales. Traceability and tracking have been incorporated into the food sanitation and safety system as a management mechanism. The SAP system will also be used to make information transparent and enable it to be presented in real time.

In accordance with the “Regulations Governing Traceability of Foods and Relevant Products” promulgated by the Ministry of Health and Welfare, food businesses are required to record information throughout the supply process for foods and relevant products to trace their sources of supply or track their product flows.

AGV has established traceability and tracking records extending from the suppliers one tier upstream that provide incoming raw materials to the customers one tier downstream to which finished products are shipped. These records cover 100% of the Company’s product categories.

A total of 127 product items were uploaded to the Food Traceability Management Information System, together with 104 outsourced contract-manufactured product items, accounting for 94.29% of all product items. Products subject to voluntary traceability and tracking management accounted for 5.71%. All relevant information has been uploaded to the Ministry of Health and Welfare’s Food Traceability Management Information System.

Pursuant to these regulations, the Company conducts supplier source-traceability audits covering production histories, production processes, inspection reports, and Good Hygiene Practice (GHP). Production history audits involve tracing the sources of the raw materials used by suppliers. The review covers import declarations, import permits, additive permits, expiration dates, allergen information, and food safety inspection reports.

Food Safety Assurance and the Food Safety Lab

AGV applies the most rigorous food safety controls to the products it manufactures in order to provide consumers with nutritious, hygienic, and safe foods. In 1990, the Company established its Food Safety Lab, the Testing and Analysis Center (TAC). In response to recurring food sanitation and safety incidents in Taiwan, increasing consumer concern about food safety, and the national policy of “Building a Food Safety Laboratory Network,” the Testing and Analysis Center began accepting commissioned food testing assignments from members of the public, the food industry, schools, and academic research institutions in 2005.

The TAC has accumulated years of experience in food testing. It was accredited by the Taiwan Accreditation Foundation (TAF, formerly the CNLA-TAF system) as a testing lab in 2003, and was certified by the Taiwan Food and Drug Administration as a “Food Testing Institution” in 2009. The TAC has been a leader in the domestic food industry in terms of food testing and within the scope of ISO 17025 certification. As of December 31, 2025, AGV had obtained TAF and TFDA accreditation for a total of **519** test items (including **410** pesticide-residue test items).

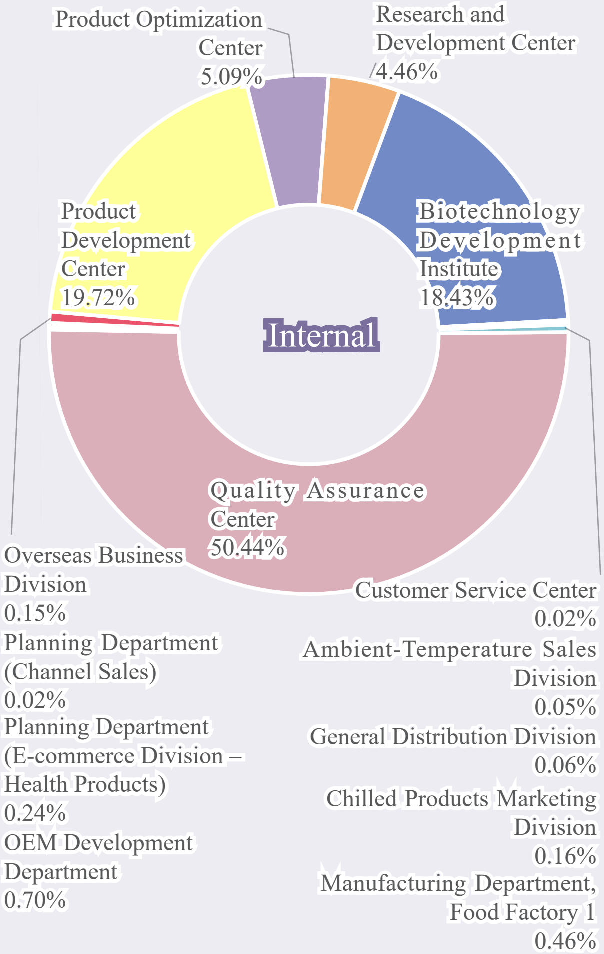
The lab is capable of conducting tests across a wide range of categories, broadly including the physicochemical properties of foods, such as density and color differences; food nutrients; food microbiology; food additives; food sanitation and safety, such as mycotoxins, pesticide residues, plasticizers, and other harmful substances; product specifications (COA); water quality; heavy metals; and functional food components, such as antioxidant compounds, beta-glucan, dietary fiber, catechins, inulin, flavonoids, astaxanthin, resveratrol, triterpenes, and total polyphenols.

Test Items Accredited by the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA):

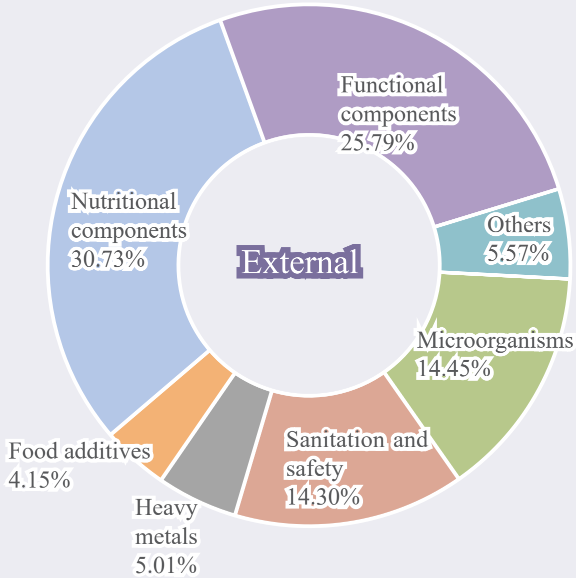
TAF TAF-Accredited Test Items	TFDA TFDA-Accredited Test Items
Moisture x 1	Moisture x 1
Crude ash x 1	Crude ash x 1
Crude fat x 1	Crude fat x 1
Crude protein x 1	Crude protein x 1
Dietary fiber x 2	Dietary fiber x 1
Sugars x 5	Fructan x 1
Catechins x 6	Beta-glucan x 1
Galactooligosaccharides (GOS) x 1	Minerals x 4
Fructan x 1	Microorganisms x 6
Beta-glucan x 1	Aflatoxins x 1
Minerals x 7	Ochratoxin A x 1
Caffeine x 1	Bleaching agents (H2O2 and SO2) x 2
Heavy metals x 5	Boric acid and borate salts x 1
Microorganisms x 8	Preservatives x 12
Aflatoxins x 1	Maleic acid and maleic anhydride x 1
Ochratoxin A x 1	Heavy metals in grains x 4
Citrinin x 1	Heavy metals in packaged drinking water and edible ice x 5
Bleaching agent (SO2) x 1	Heavy metals in beverages and dairy products x 4
Propionic acid x 1	Listeria monocytogenes x 1
Preservatives x 12	
Pesticide residues x 410	
Identification of animal-derived ingredients (porcine ingredients) x 1	
Coating porosity test for metal cans x 1	
Total: 519 test items	

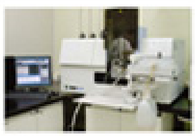
Commissioned Testing Performance in 2025

Testing commissioned by internal units comprised a total of 2,890 samples and 7,489 tests. The percentage accounted for by each unit was as follows:



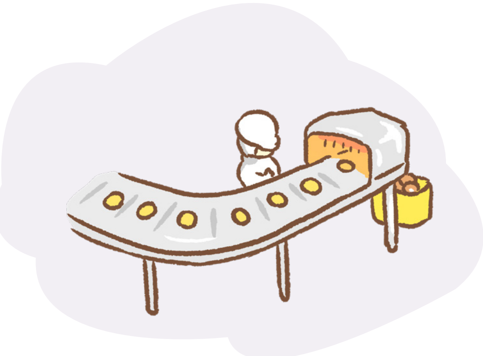
Testing commissioned by external clients comprised a total of 3,876 samples and 10,324 tests. The percentage accounted for by each testing category was as follows:





Testing and Analysis Center, AGV Products Corporation (TAF1027), (TFDA20)	
Test Item	**Test Result**
Testing of the eight nutrition-labeling components and related items	A pass rate is not applicable; the tests are conducted to provide information for product nutrition labeling.
Incoming acceptance testing of ingredients and raw materials: quality, sanitation, and safety testing	100% pass rate
Product quality, sanitation, and safety testing	100% pass rate
Test items related to the product research and development process	A pass rate is not applicable; the tests are conducted to provide data for reference by research and development personnel.
Stability testing of functional components in products bearing Health Food permit numbers	Conducted in coordination with research and development personnel to provide data for their reference and decision-making.
Water-quality monitoring for water used at the plants	100% pass rate
Effluent quality monitoring	100% pass rate
Process-control monitoring	100% pass rate
Related Expenditures and Their Percentage of Net Operating Revenue	Related expenditures totaled NT$22,786,122 in 2025, representing 0.56% of the Company's net operating revenue.

Product Quality



To ensure product quality throughout the production process, all production-line operations must comply with applicable accreditation and certification requirements and standards, as well as the Company's internal requirements. Strict control measures have been established for personnel attire and access routes, as well as equipment and production lines. All production-line personnel also receive relevant education and training to ensure customer confidence and satisfaction.

Under the current Act Governing Food Safety and Sanitation and Regulations on Good Hygiene Practice for Food, low-acid and acidified canned foods must obtain a heat-penetration test report before they may be produced, placed on the market, and sold. To enhance its management of product quality, sanitation, and safety, the Company applied for recognition to independently conduct heat-distribution and heat-penetration measurements. It passed the in-house measurement assessment conducted by the Food Industry Research and Development Institute (FIRDI), while the relevant personnel completed the required training and undergo periodic refresher training. In 2021, the Company purchased a needle-probe wireless temperature measurement device, enabling it to test low-acid and acidified canned products in-house. The Company has therefore achieved its objective of independently testing sterilization conditions.

The Company is also committed to enhancing the professional skills of its production and quality assurance personnel. This not only strengthens product safety controls but also promotes the advancement of the canned food industry and helps establish a professional image and brand value. The Company continues to provide professional training courses covering core production units, including Food Factory 1, Food Factory 2, and Food Factory 3. As a result, the training covers 100% of AGV's major product and service categories, further strengthening quality awareness among all personnel.

Product Certifications

AGV has obtained certifications including the CAS Taiwan Premium Agricultural Products certification mark, the TQF Certification Program, and Hazard Analysis and Critical Control Point (HACCP) certification. In 2007, it became the first food manufacturer to obtain ISO 22000 food safety management system certification from SGS Taiwan Ltd. Seeking to raise its food safety standards further, the Company's Food Factory 1, Food Factory 2, and Food Factory 3 obtained FSSC food safety management system certification from SGS Taiwan Ltd. in 2016. In 2025, all AGV operating sites passed ISO 22000 and FSSC 22000 certification, achieving a 100% pass rate.

In 2025, we manufactured a total of 245 product items, including canned beverages, canned desserts, acidified pickled vegetables, seasoning sauces, PET-bottled beverages, Tetra Pak beverages, oils, refrigerated desserts, prepared foods, refrigerated beverages, contract-manufactured ambient beverages, and health products.

International Certification Systems and Safety Standards Obtained for Products or Services

Product or Service Item	Safety Standard Certification	Percentage of Assessed Products or Services Provided to Customers (%)
All operating sites	FSSC 22000 Food Safety Management System Certification	100
All operating sites	ISO 22000 Food Safety Management System	100
All operating sites	HACCP Food Safety Control System	100
Traditional Pickled Foods Series – Pickled Bamboo Shoot (Strips) Solid Pack	CAS Taiwan Premium Agricultural Products certification mark	4.00%
Prepared Foods Series – Soken Vegetarian Barbecue Sauce and Spicy Chili Sauce	Halal Certification	33.33%
Production lines at all operating sites	Taiwan Quality Food Certification (TQF)	38.10%

Note: Percentage = Total volume of assessed products or services provided to customers ÷ Total volume of products or services provided to customers × 100.

The following are external certificates received by AGV:

TQF Seasoning Sauces Category Certificate No. 17012

TQF Beverages Category Certificate No. 01165

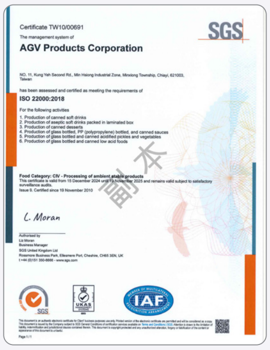
TQF Canned Foods Category Certificates Nos. 16024, 16074, and 16075

CAS Certificate

FSSC 22000 Certificate

HACCP Certificate

ISO 22000 Certificate



Halal Certificate

TAF Certificate

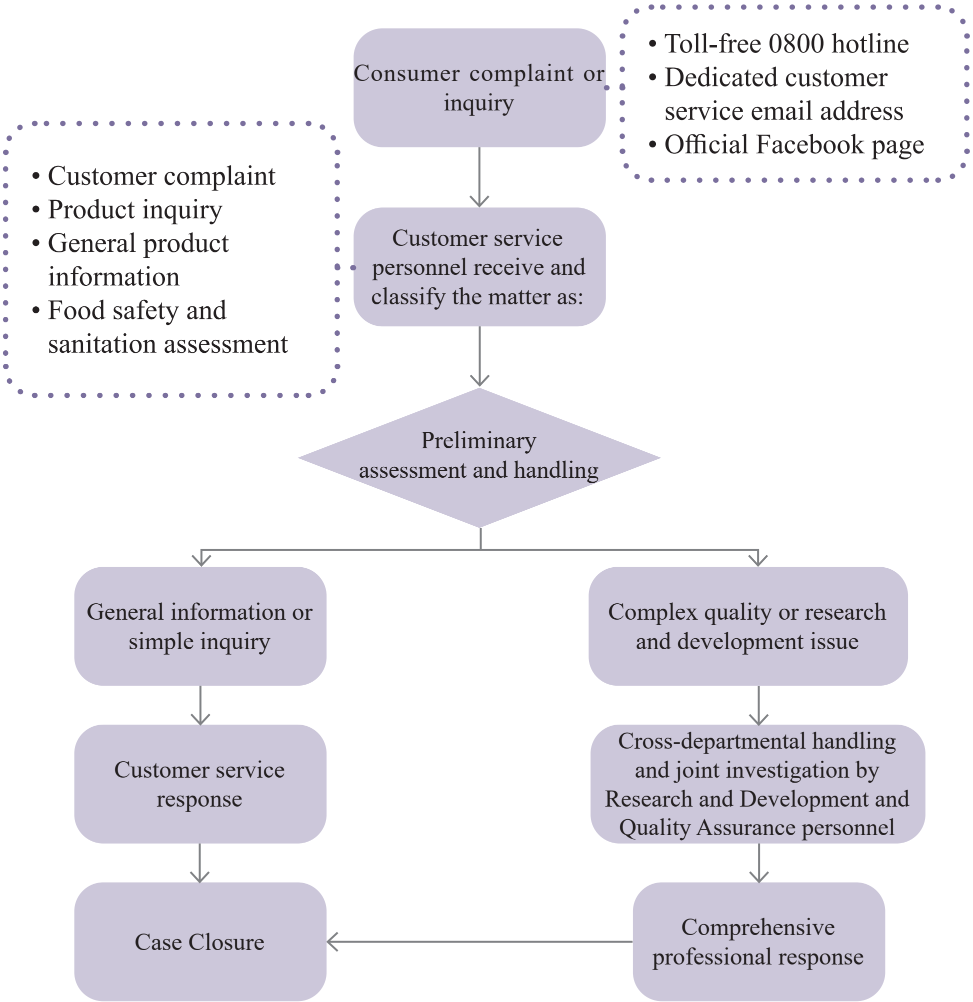
Redirecting Returned Food for Employee Benefits GRI 301-3

The Company actively puts the principle of cherishing food into practice. Each month, products returned by distribution channels undergo rigorous inspection at the warehouse. Most returned products remain of good quality. Although they cannot be offered for general sale, they are transferred to the employee welfare store and offered to employees at preferential prices. The Company also sells slow-moving products that remain in good condition through designated sales channels, effectively reducing food waste.

3.2 Customer Service and Communication GRI 417-1 GRI 417-2 GRI 417-3

To enable consumers to purchase AGV's products and services with confidence, the Company provides necessary information on each of its products and services. The packaging and accompanying instructions for all products manufactured and marketed by the Company clearly specify information including raw materials, ingredients, expiration dates, country of origin, storage conditions, and directions for use, enabling consumers to understand relevant information about the Company's products. A consumer service hotline is also available to answer questions and address concerns.

The Company provides several communication channels, including a toll-free 0800 hotline, a dedicated customer service email address, and its official Facebook page. Customer service personnel handle consumer complaints and provide assistance with product inquiries, general product information, and food safety and sanitation matters. When necessary, customer service personnel work together with research and development, quality assurance, and other relevant personnel to address consumers' product-related concerns.



▲ Customer Service Communication and Complaint-Handling Flowchart

The labeling and accompanying information for the products and services provided to consumers comply with applicable laws and regulations. The Company has also proactively introduced food safety management systems and relevant certification marks, achieving an assessment completion rate of 100%. In 2025, there were no instances in which the labeling or advertising content of the Company's products violated the Act Governing Food Safety and Sanitation. No products were removed from sale during the year because of violations of the Act Governing Food Safety and Sanitation, its Enforcement Rules, or other applicable laws and regulations.

Customer Privacy GRI 418-1

I. Personal Data Protection Policy and Customer Privacy Safeguards

AGV places importance on the protection of customers' personal data and privacy. In accordance with the Personal Data Protection Act and other applicable laws and regulations, the Company has established comprehensive personal data protection policies and information security management mechanisms to ensure the lawfulness, legitimacy, and security of the collection, processing, and use of personal data.

The Company's personal data protection policy applies to all operating activities involving the collection, processing, and use of personal data, including data relating to customers, employees, suppliers, and other stakeholders.

1. Principles Governing the Collection and Use of Personal Data
The Company collects personal data only for specific and clearly defined purposes and follows the principle of necessity to ensure that the categories and scope of the data collected are consistent with its business needs. When collecting personal data, the Company informs the data subjects, as required by law, of the purposes of collection, the scope of use, and their rights. Personal data is used only within the scope legally authorized and is not used improperly.

2. Data Access Control Mechanisms
Access to data in the customer service system is restricted to approved personnel and is managed through a tiered authorization system. The Information Technology Department is responsible for managing applications for account access privileges, reviewing such privileges, and conducting periodic access reviews to prevent unauthorized access or misuse of data.

3. Information Security and Protective Measures
The Company has implemented multiple information security measures, including system access controls, data backup mechanisms, anomaly monitoring, and measures to prevent cyberattacks, in order to reduce the risks of data leakage, alteration, or destruction. The Company also regularly conducts information security risk assessments and system testing to continuously strengthen its information security capabilities.

4. Education, Training, and Internal Management
All employees involved in processing personal data are required to participate regularly in education and training on personal data protection and information security to enhance their awareness of personal data protection and privacy rights. Through internal audits and risk assessment mechanisms, the Company also ensures that its operations comply with applicable laws and regulations and internal policies.

5. Data Retention and Destruction Mechanisms
The Company establishes data retention periods in accordance with applicable laws and regulations and its business needs. Once the retention period expires or the purpose for which the data was collected no longer applies, the Company takes appropriate measures to delete or destroy the data to prevent its improper retention.

6. Incident Reporting and Response Mechanisms
The Company has established response procedures for personal data breaches and information security incidents. If a suspected incident occurs, the Company will immediately initiate investigation and reporting procedures and take the necessary remedial measures to minimize the impact and protect the rights and interests of the affected data subjects.

7. Implementation Status
The Company has established a dedicated Customer Service Center, with designated personnel responsible for customer service and data management. In 2025, there were no substantiated incidents involving breaches of customer privacy or loss of personal data, indicating the sound operation of the Company's personal data protection and information security management mechanisms.

II. Privacy Policy and Legal Compliance

The Company complies with the Personal Data Protection Act and other applicable laws and regulations. It has established a comprehensive privacy protection system and collects, processes, and uses personal data only within the scope of the data subject's express consent.

1. Scope of Application

The Company's privacy policy applies to all activities involving the collection, processing, and use of personal data, including but not limited to:
- Customer service and complaint handling
- Employee management and human resources operations
- Supplier management

2. Responsible Units and Management Mechanisms

The Information Technology Department is responsible for information security management and system controls. The Human Resources Department is responsible for promoting the implementation of the relevant systems, providing education and training, and handling relevant cases. Each business unit implements personal data protection measures in accordance with its respective responsibilities. The Company also periodically reviews the implementation of its personal data protection policy to ensure the continued effective operation of the relevant systems.

3. Education, Training, and Implementation of Legal Compliance

All employees involved in data processing are required to receive regular education and training on personal data protection to ensure that internal operating procedures comply with applicable laws and regulations and the Company's policy requirements.

III. Results of Personal Data Protection Policy Implementation in 2025

To strengthen awareness of personal data protection and ensure the effective implementation of the relevant systems, the Company continues to invest in education, training, and internal management.	
In 2025, participation in personal data protection policy training totaled 28 attendances, with a total of 84 training hours. Employees who received training accounted for approximately 5% of the Company's workforce, and the pass rate for the post-training assessment was 100%.	In 2025, awareness briefings on the Personal Data Protection Act were provided to 77 new employees, with an achievement rate of 100%.

IV. Legal Compliance
No violations of the Personal Data Protection Act occurred in 2025, indicating the sound operation of the Company's personal data protection system.

3.3 Supplier Management GRI 204-1

Proportion of Procurement Spending at Operating Sites

AGV's procurement spending by domestic and overseas suppliers over the past three years is shown below:

Type of Contract	Procurement Region	2023		2024		2025	
		Number of Suppliers	Percentage of Total Procurement Spending (%)	Number of Suppliers	Percentage of Total Procurement Spending (%)	Number of Suppliers	Percentage of Total Procurement Spending (%)
Goods (Raw Materials)	Domestic	226	92	237	92	244	91.25
	Overseas	1	8	1	8	1	8.75
Total		227	100	238	100	245	100

Notes: 1. "Domestic" refers to Taiwan, while "overseas" refers to regions outside Taiwan, such as the United States and Vietnam.
2. None of the products procured by AGV in 2025 met internationally recognized product responsibility standards.

Procurement Spending on Local Suppliers in 2025:

Local suppliers
NT$2,243,729
thousand

Total purchases
NT$2,458,961
thousand

Percentage sourced from local suppliers
91.25%

Supplier Environmental Management

GRI 308-1 GRI 308-2

To strengthen its sustainable supplier management mechanisms, AGV will establish "Supplier On-Site Evaluation" requirements for existing suppliers in accordance with the Regulations on Good Hygiene Practice for Food and the Regulations on Food Safety Control System. Applicable evaluation items will be developed for different types of suppliers.

For new suppliers, in addition to conducting a "Supplier On-Site Evaluation," the Company also prepares a "New Supplier Site Visit Record." Personnel from the Research and Development Center and Product Optimization Center, together with personnel from Procurement, Quality Assurance, and other relevant units, conduct on-site evaluation visits. The principal evaluation items cover management systems, food safety systems, quality systems, the environment, buildings and equipment, employee operating practices, receiving, storage and transportation, processing procedures, sanitation management, and food defense. These evaluations are conducted to assess the current status of suppliers' corporate social responsibility practices.

AGV had a total of 234 suppliers in 2025. On-site evaluations were completed for 67 suppliers, representing 28.63% of all suppliers. None of the suppliers evaluated received an unsatisfactory result. Going forward, the Company will continue to place greater emphasis on on-site supplier evaluations, further expand the scope of evaluation, and encourage suppliers to work toward certification under GFSI-recognized programs.

Supplier Social Responsibility Management

GRI 408-1 GRI 409-1 GRI 414-1 GRI 414-2

To establish an environmentally responsible supply chain that respects human rights, safeguards health and safety, and supports sustainable development, the Company introduced processes for the "Supplier Corporate Social Responsibility Commitment" and the "Supplier Corporate Social Responsibility Audit Checklist" in 2022.

The "Supplier Corporate Social Responsibility Commitment" principally covers the following items:

1. Labor and human rights: Prohibition of forced labor and child labor; provision of appropriate wages and benefits; protection of employees' working hours and rest periods; elimination of workplace sexual harassment, bullying, and discrimination; and non-use of conflict minerals.
2. Health and safety: Necessary measures relating to occupational safety, emergency response, industrial hygiene, machine safeguarding, public health, food and accommodation, and health and safety information.
3. Environment: Environmental permits, pollution prevention and resource conservation, hazardous substances, wastewater, non-hazardous solid waste, noise, air emissions, product and service restrictions, energy and resource consumption, and greenhouse gas emissions.
4. Ethics: Ethical corporate management, respect for intellectual property rights, compliance with applicable confidentiality agreements, protection of privacy, and avoidance of conflicts of interest.

In 2025, all 78 major suppliers of raw materials and materials signed the "Supplier Corporate Social Responsibility Commitment," with the aim of ensuring that products meet the highest standards of ethics, environmental protection, and social responsibility throughout the production process. Neither the Company nor its suppliers had any incidents involving employees being forced to work overtime.

If a supplier is found to have engaged in forced labor, the Company will take the following measures and require the supplier to make improvements:

1. The Company is required to investigate the problem and cause of forced (compulsory) labor.
2. The Company will communicate with the supplier's management and collect relevant information.
3. If the Company confirms that a supplier has improperly employed workers through human trafficking, slavery, or any form of forced labor, it will immediately initiate a "Supplier On-Site Evaluation" and reassess whether the supplier should remain on the list of qualified suppliers.

To ensure the protection of labor and human rights and compliance with the Republic of China (Taiwan) Labor Standards Act, the Gender Equality in Employment Act, and other applicable requirements, the Company, in addition to responding to customer requirements, reviews suppliers from time to time to determine whether they have violated requirements concerning child labor, employment of underage workers, forced labor, sexual harassment, labor-management communication, freedom of expression, or other relevant matters.

Company Awards and Achievements

1981–1990

1981

We received the Award for Outstanding Supplier of Discount Goods from the General Welfare Service, Ministry of National Defense for three consecutive years.
The Pickled Cucumber (Sliced) in Soy Sauce, Chili Sauce, and QQ Fried Gluten won the Gold Award for Chinese and Foreign Foods.
The Fried Gluten with Peanuts, Marinated Turnip, NeoNeo-Series Sweet Congee, Missik, and Pearl Balls won an award from the Chinese Institute of Food Science and Technology.

1991–2000

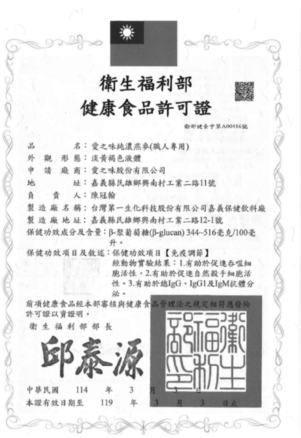
1991

The Peanuts in Milk won the Award for Best Quality Flavor as the highest special honor from the TSSD News.
The Good Wife-Series Braised Pork Balls won the Gold Award for Canned Food from TSSD News.
The Sasaya-Series Coconut Milk won an award for packaging design at the Creativity 94 Award Show in the U.S.
The Braised Pork Balls, Starfruit Juice, Taiwanese Kimchi (Sliced) in Sauce, Korean Kimchi (Sliced) in Sauce, Japanese Burdock Root, Hawaiian Mixed Fruit Juice, Sasaya-Series Coconut Drink, Sasaya-Series Asparagus and Coconut Water, Peeled Chili Pepper, Milk Oatmeal, Red Bean Milk Oatmeal, Rye Tea, Konjac Green Bean Noodle, Red Sugar Cane Asparagus Juice, Red Bean Milk, Peanut Milk, Stewed Potato, Hot and Sour Sauce, New Zealand Milk Tea, Green Milk Tea, and Four-Fruit Mixed Juice won an award from the Chinese Institute of Food Science and Technology.

2001–2010

2001

The Sweetened (Rock Sugar) Kappaphycus with Honey and Sweetened (Rock Sugar) Kappaphycus with Plums won an award from the Chinese Institute of Food Science and Technology.
The Tomato Juice was certified as a healthy food with enhanced dietary fiber.
The Catechin Green Tea, Redgold Bank Tomato Drink, Sugar-Reducing Tea, and Premium Oat Drink (Original) were certified as healthy foods.
The Sugar-Reducing Tea was certified as a healthy food for its approved function of reducing body fat accumulation.
The Happy Ranch Healthy Milk with GOS won the IDF World Dairy Innovation Awards (Best Dairy Brand).



2011–2020

2011

The Premium Oat Drink (Original), Spicy Chili Sauce, Happy Ranch Healthy Milk with GOS, Mayakia Chia Seed Drink, Chili Sauce, and Nestea Roasted Organic Tea won the Monde Selection Grand Gold Award.

The Multigrain Activate Tea, AGV Sweet Chili Sauce, Okinawan Black Eight Treasures, AKI Wantan Red Bean Water, AKI Royal White Jade Barley Drink, AGV Golden Ten Thousand Ears Corn Kernels, AGV Dip Gold The tangerine vinaigrette sauce, AGV Jumbo Sandwich with Tuna, and AGV Chocolate Oat Drink won the Monde Selection Silver Award.

Happy Ranch Healthy Milk with GOS, AGV Milk and Peanut Drink, Taiwanese Bubble Tea, Golden Walnut Milk, AGV Sasaya Coconut Milk, Kimball Porridge, Kimchi, Red God Roselle Healthy Capsules, AGV Peanuts in Milk, AGV’s Geely Peanut Milk, Classic Oat Black Tea Latte, and Multifiber Mine Barley Tea won the Monde Selection Bronze Award.

The Spicy Chili Sauce, Japanese BBQ Sauce, Adlay Barley Tea, Functional Tea Drink, and Purple Sweet Potato Drink won the Award for Innovative Products from the Taiwan Association for Food Science and Technology.

The Happy Ranch Healthy Milk with GOS and Premium Oat Drink (Original) won the National Biotechnology and Medicine Care Quality Award.

Happy Ranch Healthy Milk with GOS, AGV Premium Oat Drink (Original), Shuang Jian Tea King, Koyaka Silkie Chicken Essence, Red Roselle Healthy Capsules, and UNIVITA Vitamin Smoothie Tablets won SNQ National Quality Mark.

The Happy Ranch Healthy Milk and Instant Roselle Tea Powder were certified as healthy foods helpful for modulating blood fats.

The Instant Roselle Tea Powder was certified as a healthy food helpful for protecting the liver.

The Premium Oat Drink (Original) was certified as a healthy food for its approved function of immune regulation.

The Multigrain Activate Tea was certified as a healthy food for its approved function of reducing body fat accumulation.

2011–2020

2011

The Happy Ranch Healthy Milk was certified as a healthy food.

Koyaka Oatmeal, Multigrain Activate Tea, AGV Barley Tea, AGV Red Yeast Rice Capsules, AGV Fish Oil Capsules, Roselle Healthy Capsules, the premium formula of Happy Ranch Healthy Milk, Koyaka Silkie Chicken Essence, Light Lemon Tea, Sasaya Coconut Milk, Roselle Healthy Capsules, Mixed Vegetable Juice with Fresh Tomato, and Aiken Azuki Essence Water were certified as healthy foods.

The Premium Oat Drink (Original) and Nestea Roasted Organic Tea received the Anti-Additive (A.A.) Three Stars certification for additive-free foods.

The Premium Oat Drink (Original) was one of the Asia Pacific winners of the A.A. Taste Awards.

The Premium Oat Drink (Original) and Happy Ranch Healthy Milk with GOS received Taiwan and Chinese invention patents.

The Premium Oat Drink (Original), Happy Ranch Healthy Milk with GOS, "oligo-rich dairy products capable of modulating blood fats, improving the gut microbiota and enhancing immunity, and their manufacturing methods," and "a high-fiber whole soybean milk enhancing the bioavailability of soy isoflavones and its manufacturing method" received a Taiwan invention patent.

The Premium Oat Drink (Original) received a Chinese invention patent.

The Premium Oat Drink (Original) received two U.S. invention patents for efficacy and process technology.

The L'avena's Premium Oat Latte and Black Tea Oat Latte won the Innovation Award for Nutritional and Dietary Supplements from the Health Food Society of Taiwan.

The Aiken Azuki Essence Water was among the top 10 winners of the GOOD Award from the Taiwan Grain Industry Association.

2021–Now

2021

The High-fiber and Mineral-rich Barley Tea was certified as a healthy food for its approved function of reducing body fat accumulation.

The Premium Oat Drink (Original) received the Anti-Additive (A.A.) Three Stars certification for additive-free foods.

Premium Oat Drink (Original), Honey Oolong, Premium Oat Drink (Original), Chocolate Dark Oat Drink, OKINA Kume Island Deep Sea Mineral Water, Premium Oat Drink (Original), Multigrain Activate Tea, Premium Oat Drink (Original), the instant oat powder of Premium Oat Drink (Original), Sweet Chili Sauce, Unsweetened Activate Green Tea, AGV Original Hydrolyzed Oatmilk Powder, and AGV Unsweetened Activate Barley Tea received the Monde Selection Gold Award.

The Premium Oat Drink (Oat Latte), Premium Oat Drink (Glucosamine Vitality Plus), Mapo Tofu, Multigrain Activate Tea, and Ice Brew Barley Drink won the Monde Selection Silver Award.

The Unforgettable Walnut Oat Congee, Curry Tofu, and Tube Savory Rice Pudding won the Monde Selection Bronze Award.

The Curry Tofu won a one-star award from the Food Professional Award in Japan.

The Mapo Tofu won a two-star award from the Food Professional Award in Japan.

The Premium Oat Drink (Glucosamine Vitality Plus) won the Innovation Award for Nutritional and Dietary Supplements from the Health Food Society of Taiwan.

The Chili Sauce, Hakka Pickled Bamboo Shoot, Premium Oat Drink (Maca-Zinc), Unsweetened Activate Green Tea, AGV Digestion Tea, Dual-Fiber Barley Tea and AGV Unsweetened Activate Barley Tea, and Unsweetened Functional Sijichun Green Tea won a two-star award from the A.A. Taste Awards.

The Premium Oat Drink (Barista Oat Milk), Dark Chocolate Oat Drink, Unsweetened Activate Green Tea, AGV Dual Protein Sesamin Plus Powdered Milk, Instant oat powder for Premium Oat Drink (Original), Premium Oat Drink (Original), Honey Oat Drink, AGV Original Hydrolyzed Oatmilk Powder, and AGV High-Calcium Soy Oat Drink won a three-star award from the A.A. Taste Awards.

2021–Now

2021

The Tube Savory Rice Pudding won the Food Innovation Award’s Top Ten New Delicious Products Award.

The Korean Kimchi Tofu Stew and Tube Sticky Rice Cake won the one-star Food Innovation Award – Food and Beverage Innovations.

GYMEFIT Oatmilk for Professionals (Soy Milk Flavor) received a two-star award in the Food and Beverage Innovation category of the Food Innovation Awards.

The Tube Savory Rice Pudding and the Original Hydrolyzed Oatmilk Powder won the three-star Food Innovation Award – Food and Beverage Innovations.

The Mapo Tofu won the Food Innovation Award – Grand Premium Award for Food and Beverage Innovations.

The Premium Oat Drink (Collagen Beauty Plus) and OKINA Probiotic Water won the Food Innovation Award – Premium Award for Food and Beverage Innovations.

The Premium Oat Drink (Original), AGV Dual Protein Sesamin Plus Powdered Milk, and Oatmilk Peanut Soup won a one-star Superior Taste Award from the International Taste Institute.

The Premium Oat Drink (Barista Oat Latte), Chili Sauce and Premium Oat Drink (Dark Chocolate), and Unsweetened Functional Sijichun Green Tea won a two-star Superior Taste Award from the International Taste Institute.

The OKINA Deep Natural Electrolyte Water, Activate Double-fiber Barley Tea, and Unsweetened Activate Green Tea won a three-star Superior Taste Award from the International Taste Institute.

The Quinoa Royal, Premium Oat Drink (Glucosamine Vitality Plus), Curry Tofu, and Tube Savory Rice Pudding were recognized as an Eatender food.

AGV Tube Savory Rice Pudding and AGV Sesame Oil Rice received the Top Ten Selected GOOD Grain Products Award.

The Polyphenol Buckwheat Drink was shortlisted for the Top Ten Selected GOOD Grain Products Award.

The Premium Oat Drink (High-Quality) obtained a Health Food permit for immunomodulatory function.

	2021–Now
2021	“Oligosaccharide-Rich Dairy Products Capable of Regulating Blood Lipids, Improving the Gut Microbiota and Enhancing Immunity, and Manufacturing Methods Thereof” and “Kombucha fermented beverage preserving active Bacillus coagulans at ambient temperature and preparation method thereof” received U.S. invention patents. “Oligosaccharide oat liquid composition and powder composition with improved properties and immunomodulatory efficacy, and beverages thereof, tetrazyme micro-decomposition preparation method, and uses thereof” and “Fermented Beverage Capable of Preserving Viable Bacteria/Live Cultures at Ambient Temperature and Preparation Method Thereof” received Chinese invention patents. AGV Sesame Oil Rice received an incentive under the Agriculture and Food Agency’s 2025 Rice and Grain Highlight Product Mass Production Promotion Program. AGV Healthy Oil-Cutting Digestion Tea obtained carbon footprint certification. AGV Barley Tea obtained carbon footprint certification.

Monde Selection

Monde Selection is an international quality evaluation organization headquartered in Brussels, Belgium. It is one of the world’s oldest quality institutes and the only international quality evaluation organization that provides comprehensive testing and evaluation of consumer products. Each year, products are independently tasted and tested by international experts from around the world. Products are assessed based on multiple sensory criteria, including taste, overall appearance, aftertaste, mouthfeel, and aroma. The evaluation also considers information provided to consumers, including ingredients, innovation, packaging, and the accuracy of commercial claims, thereby providing an impartial and independent assessment.

Superior Taste Award

The Superior Taste Award is one of the world’s best-known independent certifications focused entirely on taste evaluation. Each year, products are evaluated by leading taste experts from professional fields around the world. To ensure objectivity, products are evaluated through blind tasting. The sensory quality of each product is systematically assessed based on five internationally recognized hedonic sensory-analysis criteria: first impression, appearance, aroma, taste, and texture for foods or aftertaste for beverages. Through its rigorous evaluation methodology, the program provides an objective assessment. Based on the evaluation results, products are awarded three stars for exceptional quality, two stars for outstanding quality, or one star for good quality.

Anti-Additive Clean Label

Anti-Additive Clean Label Certification is an international certification program focused on the purity of food ingredients and the absence of artificial additives. The certification is administered by the Anti Additive Clean Label Organization and is intended to encourage food producers to return to natural flavors and promote the Clean Label concept. It emphasizes the avoidance of artificial additives, colorings, flavorings, preservatives, and similar substances during production. The certification mechanism covers multiple aspects, including ingredient composition, process controls, labeling compliance, and risk analysis. Reviews are conducted by a professional scientific review team in accordance with clearly defined standards to ensure that "additive-free" claims are objective and verifiable. The certification emphasizes consumer health, information transparency, and food integrity and represents the food industry's movement toward products that are natural, simple, and safe.

A.A. Taste Awards

The A.A. Taste Awards are organized by the Anti Additive Clean Label Organization and are the world's only comprehensive food awards combining flavor quality with the additive-free concept. The awards recognize products with outstanding flavor while emphasizing natural qualities and encourage producers to provide consumers with safer, additive-free food choices. Each year, the A.A. Taste Awards invite international experts from diverse fields to serve on the judging panel, including Michelin-starred chefs, food and beverage consultants, nutritionists, professors, physicians, and media columnists. Products are evaluated through blind tasting and scored across five major sensory-analysis dimensions to comprehensively assess their overall flavor performance and consistency of quality. Compared with most international competitions that focus solely on flavor, the A.A. Taste Awards use a more diverse and comprehensive judging framework. In addition to sensory experience, they emphasize the principles and social responsibility represented by each product. The awards not only recognize product quality but also help drive the food industry toward healthy, safe, and sustainable development while strengthening brand value.

Top Ten Selected GOOD Grain Products Award

The Top Ten Selected GOOD Grain Products Award is a professional Taiwanese award for high-quality grain products. It is held under the guidance of the Agriculture and Food Agency, Ministry of Agriculture, and organized by the Taiwan Grain Industry Development Association. Its purpose is to promote the use of whole grains and miscellaneous grains and enhance the value of the grain-based food industry. The judging panel comprises experts in food, nutrition, agricultural product processing, and other relevant fields. Products undergo a comprehensive review based on raw material quality, nutritional value, product innovation, processing technology, and sensory performance. Receiving the award represents professional recognition of a product's use of grains and overall quality and helps enhance confidence in the brand and its market recognition.

Health Food

Under the Health Food Control Act, "Health Food" refers to food that has undergone scientific safety and health-care efficacy evaluation and testing, has been demonstrated to possess a "health-care effect," and is labeled or advertised as having such an effect. A "health-care effect" must be one that has been announced and approved by the Taiwan Food and Drug Administration, Ministry of Health and Welfare. It must promote public health or reduce the risk of harm caused by disease and be supported by substantive scientific evidence. It must not constitute a medical effect involving the treatment or correction of human diseases. Only products meeting these requirements may be approved as "Health Food."

Food Innovation Awards

The Food Innovation Awards are a professional evaluation program for innovation in Taiwan's food industry organized by the specialist media outlet foodNEXT. They have been described as the "Oscars of Taiwan's food industry." The awards are intended to encourage Taiwan's food industry to overcome limitations in a rapidly changing consumer market and address challenges such as food safety crises, sales bottlenecks, and aging brands. Through a two-stage process comprising written reviews and a final review meeting conducted by a professional judging panel, the awards identify exemplary organizations that continue to advance toward sustainability, resilience, and innovation despite challenges in the global environment. They seek to promote the development and upgrading of the food industry and enhance the diversity and quality of Taiwan's food culture.

Rice and Grain Highlight Product Mass Production Incentive

To promote innovative applications of domestically produced rice and grains and strengthen the industry's development capabilities, the Agriculture and Food Agency, Ministry of Agriculture, administers an incentive and guidance program to select high-quality rice and grain products with market potential and the feasibility of mass production. Through a professional review mechanism, products are evaluated based on their application of raw materials, technological integration, and market development potential. Selection represents official recognition of a product's innovation and practical implementation capabilities. Recognition under the program signifies that a product possesses both quality and industry value and demonstrates the brand's expertise and competitive advantages in the application of domestically produced rice and grains.

Carbon Footprint Certification

Carbon footprint certification is an important sustainability indicator for measuring a product's environmental impact. Scientific methods are used to inventory greenhouse gas emissions generated at each stage of the product life cycle, including raw material acquisition, production and manufacturing, packaging, transportation, and waste disposal. The results are then verified by a professional third-party organization. Obtaining carbon footprint certification indicates that a company has the capacity to transparently disclose information on a product's carbon emissions and is actively implementing energy conservation, carbon reduction, and environmental management. As global trends toward net-zero emissions and sustainable development accelerate, carbon footprint certification has become an important indicator of corporate environmental responsibility, enhanced brand image, and strengthened market competitiveness. It is also an important milestone in implementing ESG principles and advancing sustainable operations.

4

Sustainable Environment and Sound Management

GRI 3-3

Material Topic: Water Resources Management

Reporting Requirements	Description and Examples of Reporting Requirements
Reasons This Topic Is Material	The Company offers a diverse range of products, including fruit juices, pickled products, and canned desserts, whose manufacturing processes are highly dependent on water. In addition, water resources are unevenly distributed in Taiwan, while extreme climate events are occurring with increasing frequency, often resulting in heavy rainfall and water shortages. These conditions add to the complexity of water resources management. The Company therefore regards water resources as an important environmental and operational issue and seeks to enhance its adaptive capacity for water resources management.
Policies/Strategies	The Company promotes water conservation through various means, including posters, slogans, and educational courses, integrating water conservation practices into every aspect of planning, design, production, and daily office activities.
Goals and Targets	Using 2023 as the baseline year: • Short-term target: Reduce water consumption by 3% by 2027. • Medium- and long-term targets (after 2030): 1. Create an environmentally friendly and energy-efficient environment and improve resource efficiency. 2. Follow the energy management policy and engage all employees in energy conservation and carbon reduction.
Scope of Impacts	☐Upstream Impacts ☑Impacts on the Company's Operations ☐Downstream Impacts
Management Evaluation Mechanisms	To address different water-related risks, the Company takes action in three areas: expanding water sources, conserving water, and emergency response. It also convenes regular meetings to discuss water-related issues, formulate policies, and review water conservation performance.
Performance and Adjustments	In 2025, the Company used a reclaimed water system to recover end-of-pipe wastewater for reuse in toilet flushing, cleaning exterior floor areas, and irrigation, saving approximately 5,824 metric tons of water.
Preventive or Remedial Measures	1. Establish a Water Resources Response Task Force to monitor water consumption at each plant and local water conditions. 2. Invest in and improve environmental protection equipment and establish and monitor effluent quality targets. 3. Establish disaster emergency response procedures, implement water conservation projects, improve water use efficiency, and formulate response plans for water restrictions.

4.1 Environmental Management System

In fulfilling its social responsibilities and commitment to sustainable operations while engaging in manufacturing and production, the Company is dedicated to environmental protection and has established the following environmental policies:

I. Compliance with Laws and Regulations:
Comply with government environmental laws and regulations and take into account matters of concern to stakeholders. Establish the Company's environmental protection requirements, with managers at all levels leading by example and providing effective supervision to ensure regulatory compliance.

II. Conservation of Resources:
Through education, training, and communication, the Company continues to promote environmental awareness among employees so that they understand the importance of environmental protection. The Company also conserves energy and promotes the reuse and recycling of materials to conserve finite resources.

III. Waste Reduction and Energy Conservation:
Integrate the environmental management system into business operations, adopt appropriate production or pollution-control methods, and promote waste reduction, recycling, and energy conservation programs to improve resource efficiency and reduce the environmental impacts arising from product activities and services.

IV. Implementation Status in 2025
1. End-of-pipe wastewater was recovered and reused for toilet flushing, cleaning exterior floor areas, and irrigation, saving approximately 5,824 metric tons of water.
2. The Company continued to plan water conservation measures and improve equipment.

4.2 Energy Management

GRI 302-1 GRI 302-2 GRI 302-3

The Company actively implements various energy conservation measures and selects high-efficiency equipment with energy-saving designs to reduce energy consumption in its operations and product manufacturing processes and improve energy efficiency.

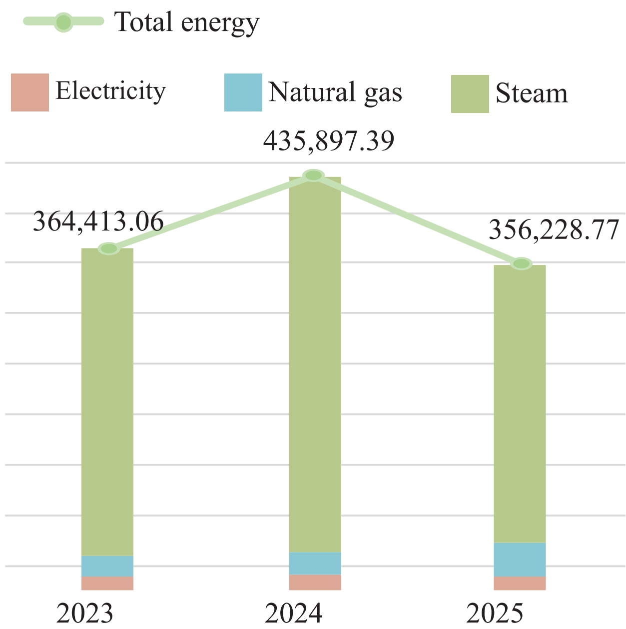
The Company also actively installs renewable energy equipment or introduces other alternative energy solutions, such as purchasing green electricity and evaluating the application of energy storage equipment and energy management systems, to enhance its energy autonomy and reduce its dependence on conventional energy sources. Going forward, the Company will continue to introduce additional innovative and environmentally friendly energy technologies and fulfill its commitments to energy conservation, carbon reduction, and sustainable operations.

AGV's energy consumption over the past three years is shown below:

Quantitative Indicator	Unit	2023	2024	2025
Electricity consumption	kWh/year	10,894,715	11,473,645	10,982,004
	GJ	39,220.97	41,305.12	39,535.21
Natural gas (LNG) consumption	m^3	587,097	650,471	1,004,468
	GJ	19,651.31	21,772.57	41,405.18
Steam consumption	Metric tons/year	20,285	21,888	16,162
	GJ	305,540.78	372,819.70	275,288.38

Quantitative Indicator	Unit	2023	2024	2025
Total non-renewable energy consumption	GJ	364,413.06	435,897.39	356,228.77
Renewable energy consumption	GJ	0	0	0
Total energy consumption	GJ	364,413.06	435,897.39	356,228.77
Organization-specific metric (revenue)	NT$ million	4,052.61	4,207.30	4,088.65
Energy intensity	GJ/NT$ million	89.92	103.61	87.13

Notes:
1. The calorific-value coefficient for steam was provided by Shi Hua Energy Co., Ltd.
2. Electricity was converted using the coefficient 1 kWh = 0.0036 GJ.
3. The conversion coefficient was based on the monthly weighted-average calorific value shown on the natural gas bills. Natural gas: 9,852 kcal/m³; 1 kcal = 4.184 kJ.
4. Inventory boundary: Chiayi Headquarters, Jiangwen Street Dormitory in Chiayi, Liantong Building in Chiayi, Taipei Office, and the sales offices in Sanchong, Xindian, Taoyuan, Hsinchu, Taichung, Tainan and Kaohsiung.



Energy Conservation Results GRI 302-4 GRI 302-5

The Company has adopted the following specific action plans to reduce energy consumption and support environmental protection. AGV currently implements the following energy conservation and environmental management measures:

1. Replacement of air-conditioning chillers and optimization of cold-storage equipment.
2. Replacement of old fluorescent tubes at Food Factory 1 with LED lighting to reduce electricity consumption.
3. Recovery of relatively clean treated water, which is stored and pressurized for use within the plant for road cleaning, toilet flushing, and irrigation.

AGV's Reuse of Recovered Water in 2025	
Water-Treatment Measure and Practice	Actual Volume of Water Recovered and Reused
Relatively clean treated water is recovered, stored and pressurized for use within the plant for road cleaning, toilet flushing, and irrigation.	Reclaimed water recovery from January to December 2025 totaled 5,824 metric tons.

Water Resources Management GRI 303-1

The Company's manufacturing processes are highly dependent on water. In addition, water resources are unevenly distributed in Taiwan, while extreme climate events are occurring with increasing frequency, often resulting in heavy rainfall and water shortages. These conditions add to the complexity of water resources management. The Company therefore regards water resources as an important environmental and operational issue and seeks to enhance its adaptive capacity for water resources management. AGV's headquarters is located in Chiayi County. Its principal sources of water supply are Tsengwen Reservoir, Wushantou Reservoir, Renyitan Reservoir, Lantan Reservoir, and Yunlin Hushan Reservoir. To manage water resources effectively, the Company used a water risk assessment tool. The assessment results indicated a medium-low level of water risk.

In terms of water resources management, we have long been concerned about the issues of water resources, energy conservation, and environmental protection. Regarding our water conservation programs, we will start with water saving in our daily lives, and we will hold regular meetings to discuss issues related to water resources, formulate policies to make active improvements to the amount of water consumed in our manufacturing processes, review our performance in water conservation on a monthly basis, and promote water conservation through posters, slogans, and training courses to enhance the effectiveness of our available water resources.

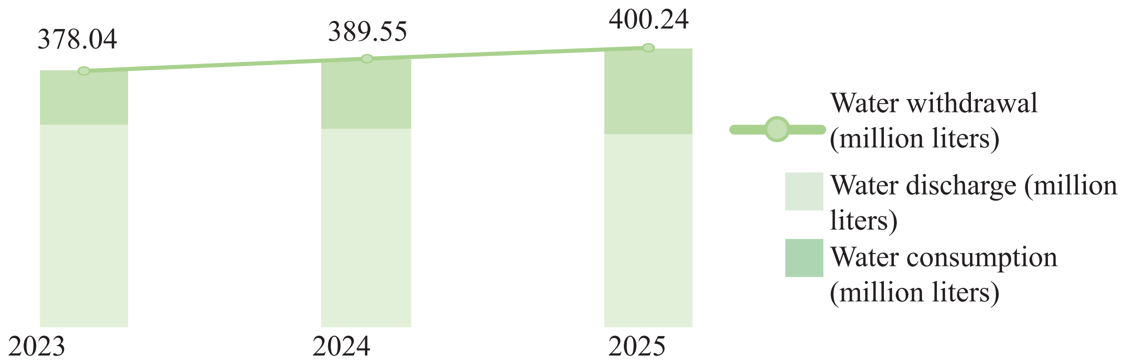
Headquarters Operating Site	Source Reservoir	Assessment Result
Minxiong Township, Chiayi County	Yunlin Hushan Reservoir	Medium-Low Risk
	Renyitan Reservoir	
	Wushantou Reservoir	
	Lantan Reservoir	
	Tsengwen Reservoir	

GRI 303-3 GRI 303-4 GRI 303-5

AGV's Water Use			
Year	2023	2024	2025
Water withdrawal (million liters)	378.04	389.65	400.24
Water discharge (million liters)	325.31	321.39	316.79
Water consumption (million liters)	52.73	68.26	83.45
Organization-specific metric: revenue (NT$ million)	4,052.61	4,207.30	4,088.65
Water-use intensity	0.09	0.09	0.1

Notes:
1. Water consumption = water withdrawal - water discharge.
2. Water-use intensity is calculated as water withdrawal (million liters) divided by the organization-specific metric.
3. Inventory boundary: Chiayi Headquarters, Jiangwen Street Dormitory in Chiayi, Liantong Building in Chiayi, Taipei Office, and the sales offices in Sanchong, Xindian, Taoyuan, Hsinchu, Taichung, Tainan, and Kaohsiung.

Using 2023 as the baseline year:
• Short-term target: Reduce water consumption by 3% by 2027.
• Medium- and long-term targets (after 2030):
  A. Create an environmentally friendly and energy-efficient environment and improve resource efficiency.
  B. Follow the energy management policy and engage all personnel in energy conservation and carbon reduction.



Wastewater and Sewage Discharge Status GRI 303-2

In accordance with applicable requirements, the Company has installed a continuous monitoring system as required by the Environmental Protection Bureau. It also submits its water pollution control measures in accordance with environmental regulations and has obtained a discharge permit. The quality of the wastewater, as monitored using the relevant equipment, fully complies with the Effluent Standards established by the Environmental Protection Administration.

The treated wastewater is monitored continuously 24 hours a day. No exceedances of the applicable standards were recorded for water temperature, pH, suspended solids (SS), chemical oxygen demand (COD), five-day biochemical oxygen demand (BOD_5), oil and grease, or other monitored parameters.

Monitoring Parameter	Unit	2023		2024		2025	
		Effluent Standard	Annual Average Monitored Value	Effluent Standard	Annual Average Monitored Value	Effluent Standard	Annual Average Monitored Value
Water temperature	°C	35	31.03	35	29.88	35	30.40
pH	pH	6-9	7.75	6-9	7.70	6-9	7.55
Suspended solids (SS)	mg/L	30	4.48	30	4.63	30	7.00
Chemical oxygen demand (COD)	mg/L	100	24.35	100	18.48	100	19.70
Biochemical oxygen demand (BOD_5)	mg/L	30	5.43	30	3.93	30	4.15
Oil and grease	mg/L	10	1.73	10	1.80	10	1.40

4.3 Adaptation to Climate Change Risks GRI 201-2

Global climate change is becoming increasingly severe, and its resulting effects and impacts have become critical issues that businesses must address. In addition to complying with environmental protection requirements under national policies, the Company discusses climate change risks through meetings, analyzes future response measures from multiple perspectives, and manages these risks through specific projects to support sustainable development.

Taiwan's current policies are oriented toward low-carbon production. The Company also manages production based on capacity analysis, adopts energy-efficient production practices, and makes adjustments based on big data analyses by product category to reduce carbon emissions and achieve its environmental objectives. The Company uses the Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), which was established by the Financial Stability Board (FSB), to assess the impacts of climate change on the Company, identify climate-related risks and opportunities, and formulate corresponding measures to address these risks:

Governance Unit

Climate change risk governance is currently coordinated by the President, who leads the Sustainable Development Organization in managing relevant issues. Teams established under the Sustainable Development Organization are responsible for risk management and assessing relevant issues to reduce the risks and impacts of climate change on the Company's sustainable operations.

Risks and Opportunities

The Company actively develops solutions to reduce the operational and financial impacts of climate change and enhance its climate resilience.

Risk/Opportunity Category	Potential Impacts	Impact Horizon
Transition Risks As environmental regulations in Taiwan and other countries become increasingly stringent, governments are imposing more demanding management requirements on businesses in pursuit of greenhouse gas reduction and carbon neutrality goals. For example, businesses may be required to install a specified proportion of renewable energy capacity, transition to lower-carbon electricity use, reduce packaging materials, and disclose product carbon footprints. Failure to respond promptly to policy transitions may result in higher operating costs, increased supply chain pressure, or even loss of market competitiveness. Actively responding to transition requirements has therefore become an important issue for businesses seeking sustainable operations.	1. Failure to comply with environmental regulations governing carbon emissions, energy use, and other matters may result in carbon fees, carbon taxes, or fines. 2. As the government continues to promote renewable energy policies, including mandatory renewable energy requirements and obligations applicable to large electricity users, businesses will need to invest additional resources in renewable energy facilities or purchase green electricity. 3. Consumers are increasingly attentive to low-carbon and environmentally friendly products. Failure to take appropriate action may damage the Company's image or result in declining sales. 4. International brands and large corporations are increasingly requiring GHG inventories and emissions-reduction targets across their supply chains. Businesses unable to support the net-zero transition may face lost orders or the termination of business relationships.	☑Short term (within 3 years)
Physical Risks 1. The increasing frequency of extreme weather events such as typhoons and floods may cause power outages, unstable electricity supply, logistics disruptions, or facility damage in areas where the Company's plants or supply chain are located, thereby affecting production schedules and business continuity.	1. Extreme weather events such as typhoons, torrential rain, and floods may damage machinery, equipment, and plant facilities and threaten personnel safety, thereby affecting operational stability and workforce deployment and potentially resulting in additional repair costs.	☑Short term (within 3 years)
2. Uneven rainfall distribution resulting from climate change may lead to droughts and water restrictions, posing risks to manufacturing processes that rely heavily on water resources and increasing the likelihood of operational disruptions or additional costs for obtaining and treating water.	2. Abnormal weather conditions may disrupt or delay the supply of raw materials, requiring longer storage periods and additional lead time for material preparation to reduce production risks, which may in turn delay plant scheduling and impede production progress.	☑Medium term (3–5 years)
3. Rising temperatures will increase energy demand for air conditioning and process cooling, further increasing electricity consumption and pressure to reduce carbon emissions. Higher temperatures may also cause equipment to overheat or operate less efficiently, affecting production stability and operating costs.	3. Rising temperatures and climate instability may increase the frequency and intensity of cooling and air-conditioning system use, resulting in higher energy consumption and operating costs, while also creating pressure from reduced raw material supplies and price fluctuations.	☑Long term (more than 5 years)

Risk/Opportunity Category	Potential Impacts	Impact Horizon
Climate-Related Opportunities 1. The Company actively plans to introduce various renewable energy facilities while assessing the installation of energy storage systems to enhance energy self-sufficiency, reduce dependence on conventional energy sources, and effectively reduce carbon emissions.	1. Continue implementing energy conservation and carbon reduction programs to reduce energy consumption and improve resource recycling and reuse efficiency.	☑Short term (within 3 years)
2. The Company optimizes production equipment and integrates similar production processes to reduce the number of clean-in-place (CIP) cleaning cycles, thereby effectively reducing cleaning water consumption and wastewater generation. This not only reduces water-related costs but also helps the Company comply with increasingly stringent water resource management regulations.	2. Future new plants will be designed and constructed in accordance with green building standards and equipped with energy-efficient, high-performance equipment to further optimize energy management and enhance environmental sustainability.	☑Medium term (3–5 years)
3. The Company continues to optimize manufacturing processes and equipment and improve product yield to reduce food waste generated during production. Together with the use of green electricity and the installation of energy storage equipment, these measures demonstrate the Company's commitment to environmental friendliness and sustainable operations and help enhance its brand image and stakeholder trust.	3. Actively invest in the research and development of low-carbon products and services by integrating innovative technologies with low-carbon energy applications to enhance market competitiveness and meet consumer demand for sustainable products.	☑Long term (more than 5 years)

The Company assesses the above risks and identifies climate-related risks and opportunities that may have significant financial impacts, together with the corresponding response strategies, as follows:

R: Risk / O: Opportunity	Financial Impact (-/+)	Response Strategies
Environmental Regulatory Requirements Environmental regulations in Taiwan and other countries and government requirements for greenhouse gas management require energy-intensive businesses to install a specified proportion of renewable energy capacity, reduce packaging materials, and conduct product carbon footprint assessments.	1. Carbon fee payments increase operating costs. 2. Higher renewable energy certificate procurement costs. 3. Fines for regulatory violations increase operating expenses.	1. Strengthen green R&D and innovation. 2. Improve energy efficiency and invest in renewable energy equipment.
Physical Risks from Extreme Weather and Climate Change Increasing frequency and intensity of typhoons and floods, changing rainfall patterns, and rising average temperatures.	1. Plant shutdowns result in lower revenue. 2. Damage to machinery and equipment results in property losses. 3. Increased electricity consumption raises operating expenses. 4. Longer storage periods for raw materials and products require the rental of additional external warehouse space, increasing costs. 5. Delays in delivery under supply contracts result in higher penalties.	1. Consider natural disaster risks and water supply conditions when selecting locations for new plants. 2. Assess natural disaster risks at existing plants and implement risk mitigation measures. 3. Construct green buildings and use renewable energy. 4. Flexibly adjust production schedules and change the sequence of production processes according to weather conditions. 5. Increase product safety stock.

R: Risk / O: Opportunity	Financial Impact (-/+)	Response Strategies
Green Development Opportunities Develop green electricity and energy storage systems, improve water-use efficiency, reduce the number of CIP cleaning cycles, improve manufacturing processes to increase product yield, and reduce food waste.	1. Higher costs for the installation of related facilities. 2. Lower water and electricity costs. 3. Eligibility to apply for subsidies for energy-efficient equipment. 4. Diversified services and products enhance brand reputation.	1. Actively replace chillers at the plants to improve energy efficiency and reduce energy consumption. 2. Continue promoting lightweight packaging design to reduce material use, conserve energy, reduce carbon emissions, and lessen environmental impacts.

Financial Impacts of Extreme Climate Events and Transition Actions

Financial Impacts of Extreme Climate Events:

Flooding caused by typhoons or heavy rainfall may result in temporary shutdowns at operating sites and damage to equipment, leading to temporary disruptions in product shipments. Droughts and water shortages may affect the normal operation of production lines. When water shortages occur, the Company may need to reduce water consumption, transport water from other areas, or transfer goods from other plants to maintain supply, thereby increasing operating and transportation costs.

Financial Impacts of Transition Measures:

The transition to a low-carbon economy involves a broad range of challenges arising from changes in policies, regulations, technologies, and markets. Depending on the nature, pace, and focus of these changes, carbon fees and greenhouse gas emissions caps, renewable energy regulations, and shifts in consumer preferences may lead to higher operating costs or lower sales volumes during the analysis period.

To address these transition risks, the Company actively implements energy conservation and carbon reduction projects aimed at reducing climate-related impacts associated with energy consumption, water resource use, and waste generation across its operations and supply chain. The Company also improves energy efficiency and invests in renewable energy equipment while strengthening the research, development, and innovation of green products to meet consumer demand for sustainable products.

These projects will require additional capital investment and increase operating costs, but will help reduce climate-related risks and enhance the Company’s competitiveness over the long term.

Risk Management

A Risk Management Task Force comprising the research and development, quality control, human resources, shareholder services, production and manufacturing, procurement, finance and accounting, internal audit, and occupational safety units conducts comprehensive climate change risk assessments in accordance with the responsibilities of each unit. This enhances the Company’s understanding of relevant issues and supports management in formulating response strategies, such as conducting a comprehensive review of power-restoration and energy-storage systems and establishing emergency response plans and procedures to address unexpected power shortages and reduce operating losses. With respect to production, the Company convenes management meetings as needed and continuously adjusts and controls production and sales volumes to facilitate inventory management and reduce inventory costs. To improve raw material quality and maintain stable sources of supply, the Company also seeks collaboration through contract farming and secondary suppliers to reduce the risk of material shortages caused by climate change and thereby mitigate impacts on operations. At the same time, the Company conducts energy consumption inventories to reduce and control losses of water, energy, and other resources and further recycle and reuse available resources.

Management of GHG Emissions

GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-4 GRI 305-5

In accordance with the Sustainable Development Roadmap for TWSE/TPEx-Listed Companies, the parent company began conducting a standalone greenhouse gas inventory in 2023, while subsidiaries included in the consolidated financial statements began conducting inventories in 2024. The consolidated group has established a greenhouse gas inventory mechanism in accordance with ISO 14064-1 issued by the International Organization for Standardization (ISO). Since 2014, the Company has regularly conducted annual greenhouse gas inventories to monitor and understand its greenhouse gas emissions.

The greenhouse gas emissions of the Company and all subsidiaries included in the consolidated financial statements are summarized below.

Item		Emission Sources	2024	2025
The Company	Scope 1	Direct emissions from stationary and mobile combustion sources and fugitive emissions from anthropogenic systems	1,693.3526	2,435.5503
	Scope 2	Indirect emissions from electricity and steam	5,441.8816	5,206.1774
		Subtotal	7,135.2342	7,641.7277
All subsidiaries included in the consolidated financial statements	Scope 1	Direct emissions from stationary and mobile combustion sources and fugitive emissions from anthropogenic systems	2,004.0971	1,732.2634
	Scope 2	Indirect emissions from purchased electricity and steam	2,753.2538	2,678.2245
		Subtotal	4,757.3509	4,410.4879
		Total	11,892.5851	12,052.2156
		Organization-specific metric (revenue in NT$ million)	4,207.30	4,088.65
		Intensity (metric tons of CO_2e per NT$ million)	2.83	2.95

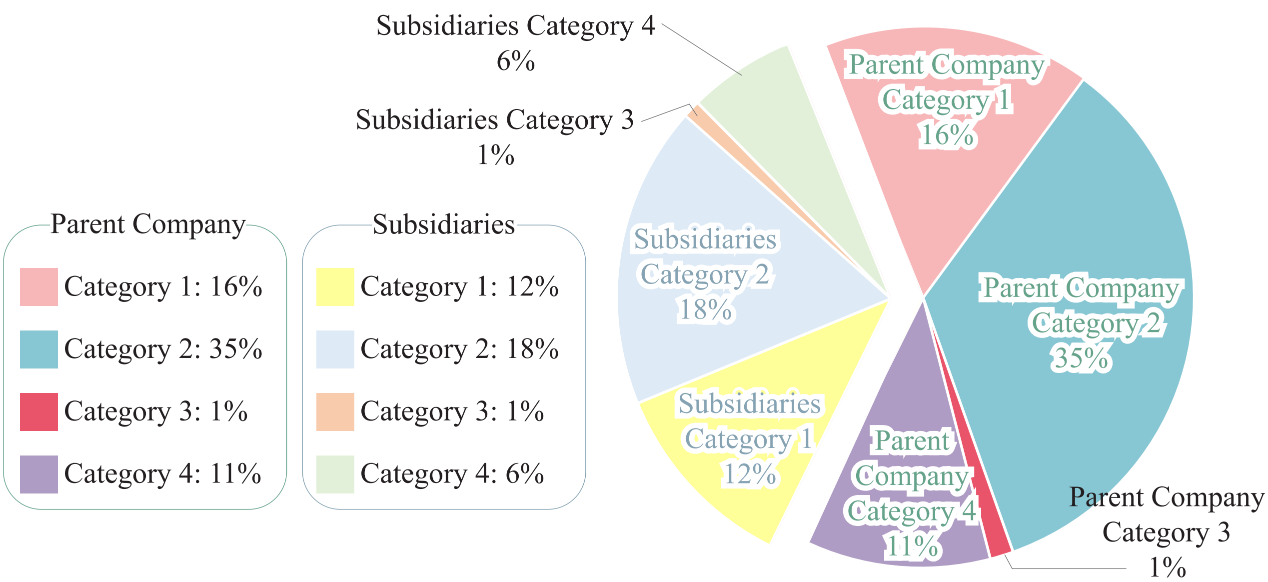
Scope 3 Inventory Items and Emissions

	Inventory Item	2025
The Company	Category 3: Employee commuting	210.7024
	Category 4: Upstream emissions from purchased energy and fuel	1,622.6584
	Category 4: Disposal and recycling of waste generated from operations	82.5438
	Subtotal	1,915.9046

	Inventory Item	2025
All subsidiaries included in the consolidated financial statements	Category 3: Employee commuting	154.8911
	Category 4: Upstream emissions from purchased energy and fuel	942.9479
	Category 4: Disposal and recycling of waste generated from operations	8.7606
	Subtotal	1,106.5996
	Total	3,022.5042

Notes:

1. Inventory boundaries:
   The Company: Chiayi Headquarters, Jiangwen Street Dormitory in Chiayi, Liantong Building in Chiayi, Taipei Office, and the sales offices in Sanchong, Xindian, Taoyuan, Hsinchu, Taichung, Tainan and Kaohsiung.
   Subsidiaries: Hope Choice Distribution Corp., Aco Distribution Corp., Hopeman Distribution Co., Ltd., Aiken Biotechnology International Co., Ltd., Sontenkan Resort Development Co., Ltd., Defender Private Security Inc., Yunlin Dairy Technology Corp., Shandong AGV Food Technology Co., Ltd., Shanghai AGV Foods Co., Ltd., Xiamen Aijian Traders Co., Ltd., and Vietnam Asia-Pacific Property Development Co., Ltd.
2. The types of greenhouse gases covered are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), and hydrofluorocarbons (HFCs).
3. The greenhouse gas emissions data for Categories 1 and 2 cover AGV and its subsidiaries and were inventoried in accordance with ISO 14064-1.
4. The Category 1 and Category 2 inventory data were prepared using the operational control approach and the 100-year global warming potentials (GWP100) from the Intergovernmental Panel on Climate Change's Sixth Assessment Report.
5. The Category 3 greenhouse gas emissions data cover AGV and its subsidiaries and were calculated using data from the Product Carbon Footprint Information Platform.
6. For electricity emission factors, AGV's parent company and AGV branches in Taiwan used Taiwan's 2024 electricity emission factor of 0.474 $kgCO_2e/kWh$; AGV branches in China used China's 2022 electricity emission factor of 0.5703 $kgCO_2e/kWh$; and AGV branches in Vietnam used Vietnam's 2022 electricity emission factor of 0.6766 $kgCO_2e/kWh$.



- Greenhouse Gas Reduction Base Year and Reduction Targets
  Using 2023 as the base year, the Company has established a short-term target of reducing greenhouse gas emissions by 1% each year. It expects to achieve a 3% reduction in greenhouse gas emissions by 2027 and a 5% reduction by 2030.
- Greenhouse Gas Reduction Strategies and Specific Action Plans:
  Using 2023 as the base year, the Company recognizes that conducting an internal greenhouse gas emissions inventory is a fundamental part of carbon management. A greenhouse gas inventory not only provides a clear understanding of emissions but also helps identify potential areas and opportunities for emissions reductions. In 2025, the Company conducted a comprehensive carbon emissions inventory to facilitate subsequent feasible improvement measures targeting major emission sources.
- Progress Toward Reduction Targets:
  Based on the results of its 2024 greenhouse gas inventory, the Company has planned several equipment replacement and upgrade projects to improve efficiency and reduce carbon emissions.

GRI 305-6 GRI 305-7

During the 2025 reporting period, AGV had no emissions of ozone-depleting substances. The table below presents the Company's boiler emissions testing results from 2023 to 2025:

Boiler Type	Monitoring Parameter	2023			2024			2025		
		Type	Testing	Annual Average Monitored Value (ppm)	Emissions (kg)	Emission Standard (ppm)	Annual Average Monitored Value (ppm)	Emissions (kg)	Emission Standard (ppm)	Annual Average Monitored Value (ppm)
Natural-gas boiler	Particulate matter	28.17	30	0.0064	31.23	30	0.00834	48.35	30	0.00834
	SOx	0	50	0	0	50	0	0	50	0
	NOx	1,316.72	100	0.28	1,459.05	100	0.44	2,257.79	100	0.21

4.4 Waste Management and Circular Economy

GRI 306-1 GRI 306-2

AGV places great importance on pollution prevention and has long upheld its commitment to environmental protection. In addition to complying with applicable laws and regulations in its handling of waste, the Company engages licensed contractors to assist with waste clearance and treatment. It also compiles statistics on different types of waste and sorts recyclable and reusable waste to reduce unnecessary waste management costs. The Company strictly complies with applicable waste laws and regulations. It completes the required online reporting and triplicate waste manifests and tracks documentation confirming proper waste treatment. The Company also enters into contracts with its waste clearance and treatment contractors, verifies the validity periods of their permits, conducts annual on-site audits of treatment facilities, and maintains records of these audits.

Using 2023 as the base year, the Company promotes resource circularity and sustainable resource use through its environmental 3R policy of Reduce, Recycle, and Reuse, with the aim of reducing environmental damage and pollution.

• Short-term target: Reduce waste volume by 1% to 3% each year and achieve a 5% reduction in total waste by 2030.

• Medium- and long-term targets (after 2030):
  1. Establish environmentally friendly and energy-efficient operations.
  2. Follow the waste recycling management policy and engage all employees in sorting waste for recycling.

GRI 306-3 GRI 306-4 GRI 306-5

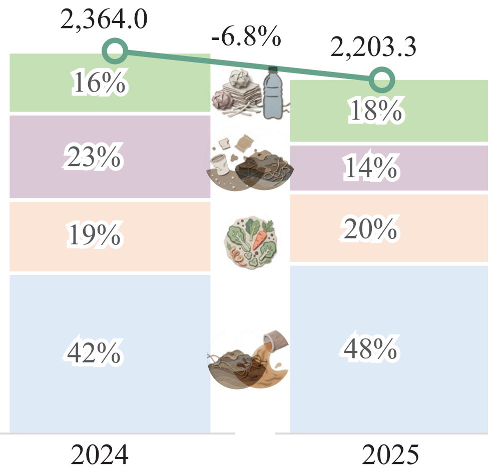
Resource recovery from waste has long been one of the Company's objectives. The Company conducts plant-wide waste inventories and classification, formulates improvement measures, and establishes waste reduction targets accordingly. The Company continues to strengthen its efforts to reduce raw material use and waste generation and promote reuse, thereby doing its part for the planet! The Company had no significant spills in 2025.

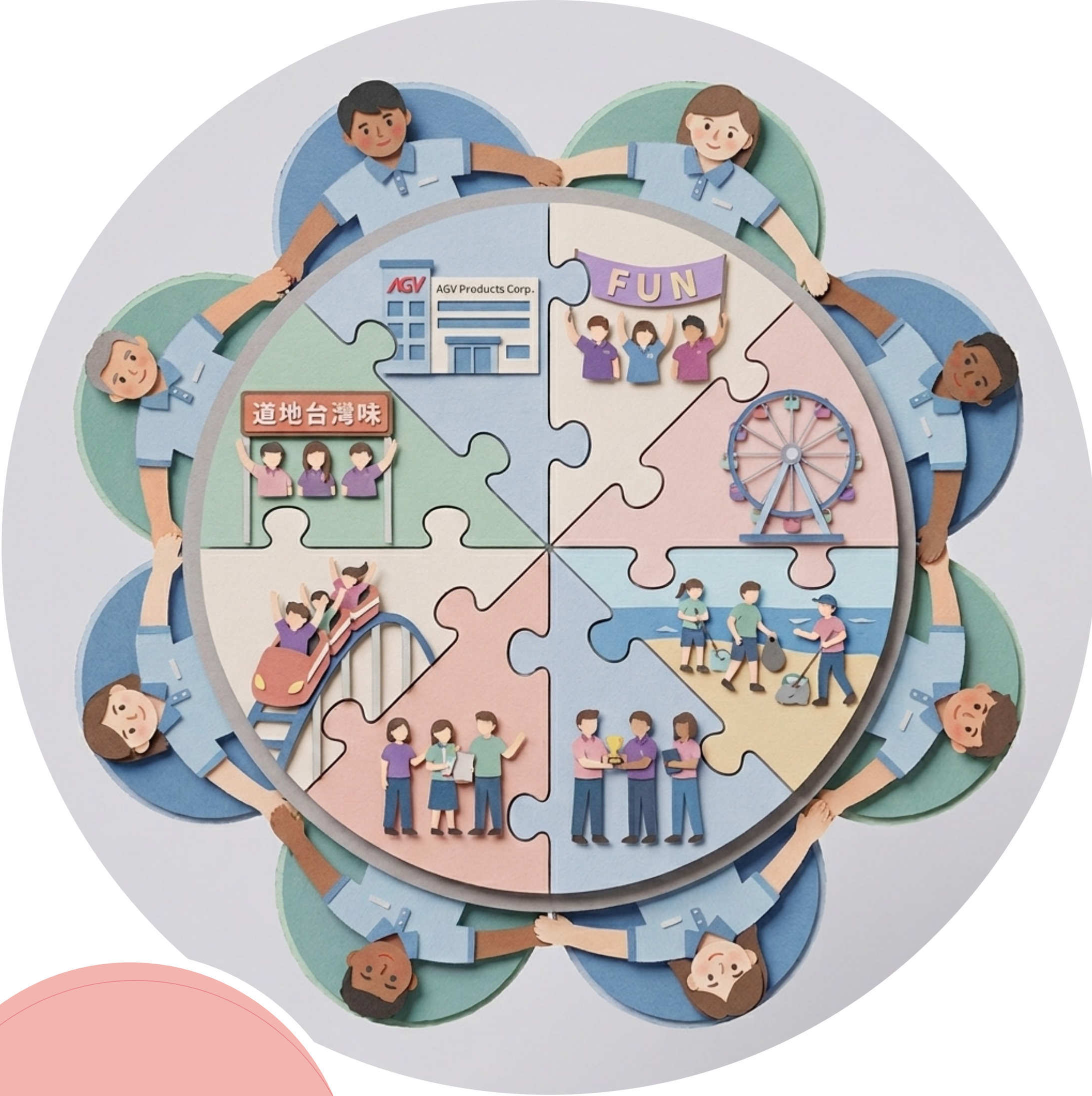
Unit: Metric tons

AGV's Waste Generation and Treatment				
Waste Type	Hazardous / Non-hazardous	Off-site		
Item		Treatment Method	2024	2025
Sludge and waste cooking oil	Non-hazardous	Reuse / incineration	999.4	1,057.9
Vegetable residues	Non-hazardous	Other disposal operations (composting)	446.8	432.7
General waste and sludge	Non-hazardous	Incineration without energy recovery	540.6	306.9
Waste paper, PET bottles, and other waste	Non-hazardous	Other recycling operations	377.2	405.8
Total waste			2,364.0	2,203.3
Recycling and reuse rate (Total waste recycled and reused / Total waste)			34.9%	38.1%

Notes:
1. No hazardous waste was generated.
2. Inventory boundary: Chiayi Headquarters.

The Company manages waste through plant-wide inventories and classification, formulates improvement measures, and works to reduce raw material waste and overall waste generation while promoting reuse. The Company also strengthens the tracking of waste clearance and transportation. It uses GPS systems to monitor waste generated at each plant and track its movement. Inspections cover waste clearance methods; whether waste collection vehicles are equipped with measures to prevent waste dispersal and wastewater collection tanks; emergency response and handling procedures in the event of leakage during transportation; waste treatment and storage methods; transportation records; waste destinations; and waste transportation permits.





5

A Happy Workplace, Fulfilling Our Responsibilities

GRI 3-3

Material Topic: Occupational Safety and Health

Reporting Requirements	Description and Examples of Reporting Requirements
Reasons This Topic Is Material	Based on an analysis of stakeholder concern and the magnitude of impacts, occupational safety and health has been identified as a relatively important topic for the Company. Without occupational safety and health management, the Company may face penalties under applicable laws and regulations in the future. Effective occupational safety and health management can reduce the Company's cost-related risks and enhance the competitiveness of its products in relation to sustainability issues.
Policies/Strategies	The Company's environment, safety, and health (ESH) policy is: "Respect Life and Care for Safety; Conserve Resources and Strengthen Management; Continually Improve for Sustainable Development; Environmental Protection, Safety, and Health Are Everyone's Responsibility."
Goals and Targets	The Company promotes a comprehensive safety culture encompassing people, the environment, and behavior. In accordance with the Occupational Safety and Health Act, the Company establishes occupational safety and health performance targets. These include maintaining its Frequency-Severity Indicator (FSI) below the average for the preceding three years published by the Occupational Safety and Health Administration, Ministry of Labor, and ensuring that no major occupational safety incidents occur in any year.
Scope of Impacts	☐Upstream Impacts ☑Impacts on the Company's Operations ☐Downstream Impacts
Management Evaluation Mechanisms	The Company continues to implement the ISO 45001 Occupational Health and Safety Management System. Through its internal management review procedures, it evaluates the effectiveness of its occupational safety and health management annually using the Plan-Do-Check-Act (PDCA) cycle.
Performance and Adjustments	The Company's recordable occupational injury rate decreased from 4.53% in 2024 to 4.40% in 2025, representing a decrease of 0.13 percentage points. This met the Company's short-term target. Going forward, the Company will continue its efforts to reduce occupational accidents. The Company invested NT$2,564,765 in occupational health and safety in 2025.
Preventive or Remedial Measures	The Occupational Safety and Health Committee convenes regular meetings to discuss safety and health policies, work environment monitoring results, health management and promotion, various safety and health proposals, and occupational accident investigation reports, with an emphasis on the participation of non-managerial workers.

5.1 Employee Relations and Overview

GRI 2-7

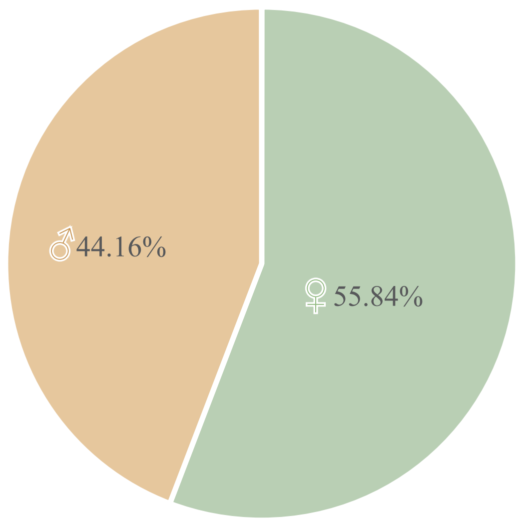
The Company had a total of 616 employees, comprising 616 permanent employees and no temporary employees. The total workforce increased by 18 employees compared with 2024. The overall workforce structure remained stable, with no significant fluctuations, demonstrating that the Company's stable employment practices provide employees with a long-term and secure employment environment.

Employee Overview

Region	Employment Type	Female	Male	Other Note 1	Not disclosed Note 2	Total
Taiwan	Employees	344	272	0	0	616
	Permanent employees	344	272	0	0	616
	Temporary employees	0	0	0	0	0
	Full-time employees	344	272	0	0	616
	Part-time employees	0	0	0	0	0

Notes:

1. Gender is self-identified by employees.
2. Employees who do not disclose their gender.
3. "Domestic" refers to Taiwan, while "overseas" refers to regions outside Taiwan, such as the United States and Vietnam.
4. Employee: An individual who is in an employment relationship with the organization according to national law or applicable requirements. In Taiwan, this refers to an employee enrolled in labor insurance.
5. Permanent employee: An individual employed under a contract of indefinite duration.
6. Temporary employee: An individual employed under a fixed-term contract.
7. Non-guaranteed-hours employee: An employee who is not guaranteed a minimum or fixed number of working hours per day, week or month but may need to be available for work as required.
8. Full-time employee: An individual subject to the working-hour definitions under the Labor Standards Act. In Taiwan, working hours may not exceed eight hours per day or 40 hours per week.
9. Part-time employee: An employee who is not classified as a full-time employee.
10. This table was calculated using the head count/full-time equivalent (FTE) method.



▲Employee Gender Distribution

GRI 2-8

The Company attaches importance to the management and safety of contractors and external personnel. In addition to requiring contractors and business partners to comply with applicable laws and regulations, the Company continues to strengthen occupational safety and operational management to reduce operating risks and maintain sound cooperative relationships.

The Company's workers who are not employees comprise 13 security personnel responsible for plant security and access control and 11 consultants.

Type of Worker	Contractual Relationship with the Company	Total Number of Workers
Security personnel	Contracting agreement	13
Consultants	Consulting agreement	11

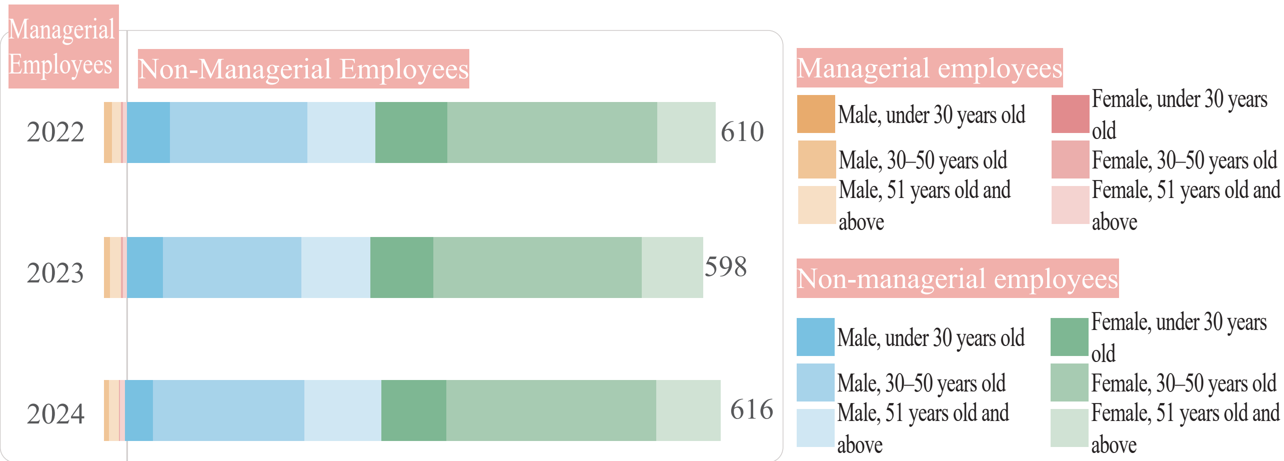
Note: Figures represent the number of workers as of December 31, 2025, the final day of the reporting period.

GRI 202-2

When recruiting talent, the Company gives priority to residents of Taiwan to strengthen harmonious relations with local communities and promote employment stability. Accordingly, most of its employees are Taiwan residents. All senior managers at the assistant vice president level or above are local residents.

Year			2023	2024	2025
Employee Category / Gender		Age Group	Number of Persons	Number of Persons	Number of Persons
Managerial employees	Male	Under 30	0	0	0
		30–50	8	6	5
		51 and above	9	11	11
	Female	Under 30	0	0	0
		30–50	2	2	1
		51 and above	4	4	5
Total number of managerial employees			23	23	22
Non-managerial employees	Male	Under 30	43	36	28
		30–50	137	138	151
		51 and above	68	69	77
	Female	Under 30	72	63	65
		30–50	209	208	209
		51 and above	58	61	64
Total number of non-managerial employees			587	575	594
Total number of permanent employees			610	598	616

Note: Personnel at the assistant vice president level or above are classified as senior management.



▲Employee Distribution by Job Category over the Past Three Years

The workforce structure over the past three years shows that the proportions of middle-aged and older employees have remained stable, indicating sound talent retention and organizational stability. Going forward, the Company will continue to build a stable and sustainably competitive workforce through talent development, its remuneration system, and career development planning.

The Company is committed to promoting a diverse, equitable, and inclusive workplace culture and actively fostering gender equality and a supportive work environment. In 2025, women accounted for **55.84%** of all employees and **27.27%** of managers, demonstrating a substantial level of female participation in the organization and opportunities for women to advance into management roles.

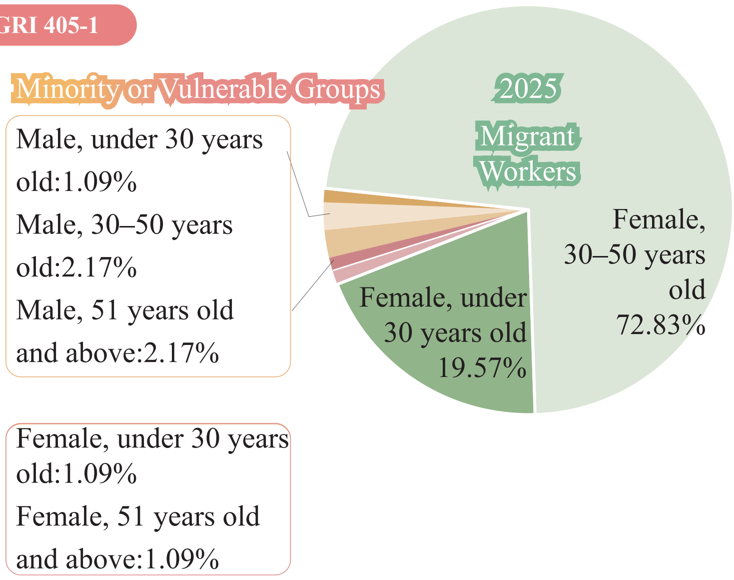
With respect to talent development, the Company continues to implement a comprehensive training system covering new employee orientation; professional skills and technical courses; management and leadership training; occupational safety and health education; sexual harassment prevention and gender equality education; communication skills; and professional ethics. Training is provided to frontline employees, middle managers, and senior management. Courses corresponding to the needs of different job levels and competencies are provided to continuously enhance employees' professional capabilities and the organization's competitiveness.

The Company also places importance on employees' physical and mental health. It conducts regular annual health examinations and implements health risk management and health promotion measures to create a safe, healthy, and friendly working environment.

Going forward, the Company will continue to promote its diversity, equity, and inclusion (DEI) policy, with increasing the proportion of female managers, strengthening employee healthcare, and fostering a more supportive workplace culture as important objectives.

Employment of Diverse Groups GRI 405-1

The Company upholds the principles of fair employment and diversity and inclusion and continues to provide employment opportunities for vulnerable and diverse groups. In 2025, the Company continued to employ members of minority or vulnerable groups and migrant workers, supporting stable employment for employees from different backgrounds while fostering a respectful and inclusive working environment.



Among the Company's migrant workers, women aged 30 to 50 represented the largest group, totaling 67 employees. This reflects the Company's continued efforts to provide stable employment opportunities for diverse groups and help migrant workers adapt to their working and living environments through supportive management and employee care measures.

Going forward, the Company will continue to promote a culture of diversity and inclusion and pay attention to the employment rights and workplace adaptation of vulnerable groups and migrant workers.

The employment of diverse groups over the past three years is shown below:

Year			2023	2024	2025
Employee Group / Gender		Age Group	Number of Persons	Number of Persons	Number of Persons
Minority or vulnerable groups	Male	Under 30	1	1	1
		30–50	1	2	2
		51 and above	2	2	2
	Female	Under 30	1	1	1
		30–50	0	0	0
		51 and above	1	1	1
Migrant workers	Male	Under 30	0	0	0
		30–50	0	0	0
		51 and above	0	0	0
	Female	Under 30	22	23	18
		30–50	58	58	67
		51 and above	0	0	0

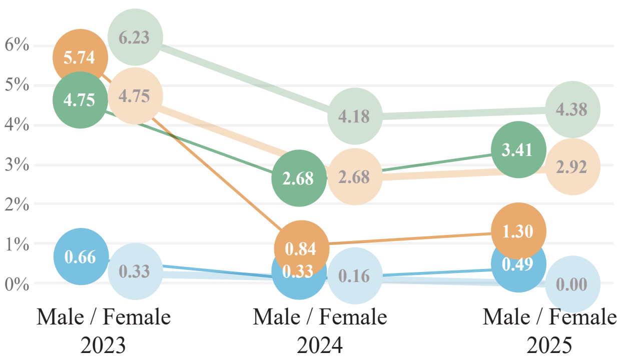
Note: Minority or vulnerable groups are groups with certain conditions or characteristics, such as economic, physical, political, or social characteristics, for which the severity of negative impacts arising from the organization's activities may be greater than for the general population.

New Employee Hire Rate GRI 401-1

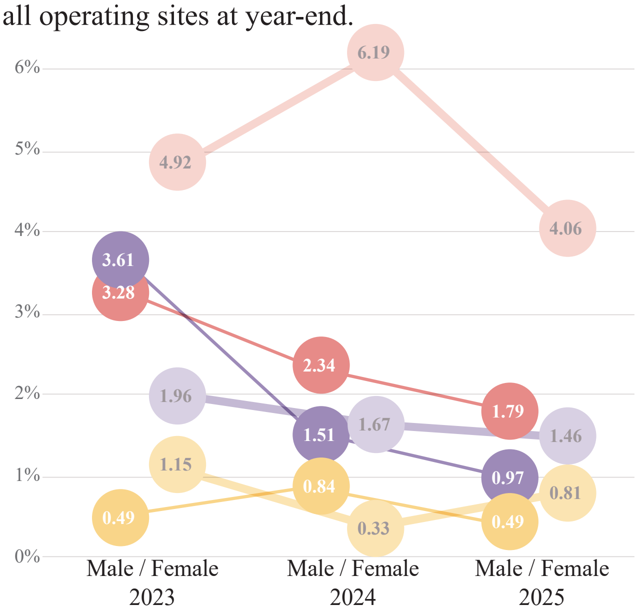
The Company places a strong emphasis on talent recruitment and retention. By fostering a supportive workplace and providing comprehensive employee benefits, career development opportunities, and education and training programs, the Company seeks to attract and retain outstanding talent. In 2025, the Company recruited 77 employees, comprising 32 men and 45 women, for an overall new employee hire rate of 12.5%. A total of 59 employees left the Company, comprising 20 men and 39 women, resulting in a turnover rate of 9.58%, a decrease of 3.30 percentage points compared with 2024.

Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age Group / Item	Number of Persons	New Hire Rate (%)	Number of Persons	New Hire Rate (%)	Number of Persons	New Hire Rate (%)	Number of Persons	New Hire Rate (%)	Number of Persons	New Hire Rate (%)	Number of Persons	New Hire Rate (%)
Under 30	35	5.74	29	4.75	5	0.84	16	2.68	8	1.30	18	2.92
30–50	29	4.75	38	6.23	16	2.68	25	4.18	21	3.41	27	4.38
51 and above	4	0.66	2	0.33	2	0.33	1	0.16	3	0.49	0	0
Total new employee hires	137				65				77			
Total number of employees	610				598				616			
Overall new employee hire rate (%)	22.46				10.87				12.50			

Notes: 1. The number of new employee hires does not exclude employees who left during the year.
2. The new employee hire rate for male or female employees in each age group is calculated as the number of male or female employees hired in that age group during the year divided by the total number of employees at all operating sites at year-end.
3. The overall new employee hire rate is calculated as the number of employees hired during the year divided by the total number of employees at all operating sites at year-end.



▲ New Hire Rate



▲ Turnover Rate

Employee Turnover Rate

Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age Group / Item	Number of Persons	Turnover Rate (%)	Number of Persons	Turnover Rate (%)	Number of Persons	Turnover Rate (%)	Number of Persons	Turnover Rate (%)	Number of Persons	Turnover Rate (%)	Number of Persons	Turnover Rate (%)
Under 30	22	3.61	12	1.96	9	1.51	10	1.67	6	0.97	9	1.46
30–50	20	3.28	30	4.92	14	2.34	37	6.19	11	1.79	25	4.06
51 and above	3	0.49	7	1.15	5	0.84	2	0.33	3	0.49	5	0.81
Total employees leaving the Company	94				77				59			
Total number of employees	610				598				616			
Overall employee turnover rate (%)	15.41				12.88				9.58			

Notes:
1. Employees leaving the Company include retiring employees and migrant workers whose contracts have expired.
2. The turnover rate for male or female employees in each age group is calculated as the number of male or female employees in that age group who left during the year divided by the total number of employees at all operating sites at year-end.
3. The overall employee turnover rate is calculated as the number of employees who left during the year divided by the total number of employees at all operating sites at year-end.
4. Reasons for the change from the preceding year
   (1) In 2025, the Company had 616 employees, of whom 59 left the Company, resulting in a turnover rate of 9.58%, a decrease of 3.30 percentage points from 12.88% in 2024. The declining turnover rate amid workforce growth demonstrates the effectiveness of the Company’s talent retention and organizational stability measures.
   (2) The decline in turnover was mainly attributable to employees aged 30 to 50, particularly the significant decrease in the number of female employees leaving the Company. This indicates that measures relating to remuneration adjustments, career development, and internal transfers have had a positive effect. Turnover among employees under the age of 30 also improved slightly, indicating continued improvement in new employee retention. The decline in the number of male employees aged 51 and above leaving the Company is believed to be related to the deferred-retirement system.
   (3) Going forward, the Company will continue to strengthen the competitiveness of its remuneration and talent development mechanisms. It will also pay attention to the career development and work-life balance of mid-career employees to maintain organizational stability and enhance sustainable competitiveness.

5.2 Employee Care and Benefits

Comprehensive Employee Benefits GRI 401-2

The Company places importance on employee well-being and work-life balance. In addition to providing all labor protections required by law, it cares for employees and their families through diverse benefit measures, creating a friendly and supportive work environment that enhances employee well-being.

The Company is committed to providing employee benefits, including profit sharing, free parking, employee health examinations, a lactation room, subsidies for weddings, funerals, and other significant life events, birthday cash gifts, scholarships and financial assistance for employees and their children, employee trips and travel subsidies, year-end prize drawings, emergency assistance, hospitalization condolence payments, club activity subsidies, and group insurance. The benefits are presented in the following table:

Item	Benefits
Salary	Salaries are determined based on factors such as seniority, experience, job grade, and position.
Bonuses	Profit-sharing bonuses, year-end bonuses, special contribution bonuses, and other bonuses are granted based on the Company's operating performance.
Pension System	For employees covered by the old labor pension system, the Company contributes pension reserves to a dedicated account at the Bank of Taiwan in accordance with applicable requirements. For employees covered by the new labor pension system, the Company contributes 6% of each employee's monthly salary to the employee's individual pension account.
Employee Insurance	In addition to statutory labor insurance and employment insurance, the Company provides group accident insurance. Employees traveling overseas on business are also covered by overseas travel accident insurance.
Leave Entitlements	In accordance with the Labor Standards Act and other applicable laws and regulations, employees are provided with annual leave and other paid or unpaid leave.
Welfare Measures	Annual employee health examinations, year-end banquets, and other welfare measures.
Employee Welfare Committee	Subsidies: NT$3,000 for employee travel. Festive gifts: Up to NT$5,000. Consolation payments: NT$1,600–2,000. Scholarships: NT$600–6,000 for employees and their children. Retirement gifts: An NT$8,000 gift voucher and one commemorative plaque. Congratulatory payments: NT$1,000–6,000 for marriage, housewarming, or childbirth. Funeral condolence payment: NT$5,000.

Implementation of Parental Leave Without Pay

GRI 401-3

The Company is committed to creating a gender-friendly workplace. In accordance with the Gender Equality in Employment Act, it provides a parental leave without pay system that enables employees to balance family care with career development.

In 2025, nine employees applied for parental leave without pay, comprising three men and six women. This indicates that male employees' participation in family care is gradually increasing.

Both the return-to-work rate and retention rate following parental leave without pay reached 100% in 2025, demonstrating the effectiveness of the Company's parental leave system and return-to-work support measures. In addition to protecting employees' employment rights during parental leave as required by law, the Company assists employees in returning to work smoothly through managerial care and return-to-work arrangements. Going forward, it will continue to promote family-friendly policies and support employees in balancing their work and family needs.

Information on parental leave without pay over the past three years is presented below:

Return-to-Work Rate Following Parental Leave in 2025 (D/C)
100%
♂3 ♀1

Retention Rate Following Parental Leave in 2025 (F/E)
100%
♂1 ♀2

Year	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Employees eligible to apply for parental leave without pay (A)	25	16	41	26	18	34	22	18	40
Employees who applied for parental leave without pay during the year (B)	1	3	4	3	5	8	3	6	9
Employees due to return from parental leave during the year (C)	1	2	3	2	4	6	3	1	4
Employees who actually returned from parental leave during the year (D)	1	2	3	1	2	3	3	1	4
Employees who actually returned from parental leave in the preceding year (E)	1	0	1	1	2	3	1	2	3
Employees who returned from parental leave in the preceding year and remained employed for one year (F)	1	0	1	0	2	2	1	2	3
Return-to-work rate for the year (%) (D/C)	100	100	100	50	50	50	100	100	100
Retention rate for the year (%) (F/E)	100	100	100	0	100	66.7	100	100	100

Calculation methods:
1. Employees due to return to work are employees scheduled to return from parental leave without pay during the relevant year.
2. The number of employees retained in Year N is the number of employees who actually returned to work in Year N-1 and remained employed as of December 31 of Year N.

Marriage, Childcare, and Family Care Measures

Policies and Commitments

In response to Taiwan's Measures that Counter Falling Fertility Rate 2.0 (2026–2029), the Company is committed to creating a workplace supportive of marriage, childcare, and family care. Through systematic management and diverse support measures, it helps employees balance work and family responsibilities and creates a supportive and inclusive workplace culture.

Key Measures

Childcare and Family Care Support

- Parental leave without pay: Employees are provided with the right to apply for parental leave without pay in accordance with applicable laws.
- Family care leave: Employees are provided with flexible leave arrangements when they need to care for family members.

Employee and Family Care Measures

- Scholarships and financial assistance for employees' children: These measures help reduce employees' financial burden associated with their children's education.
- Corporate Family Day activities: These activities promote interaction between employees and their family members and strengthen organizational cohesion.

2025 Implementation Status

(1) In 2025, applications for parental leave without pay totaled 1,213 days, comprising 343 days taken by male employees and 870 days taken by female employees. Employee retention remained stable.

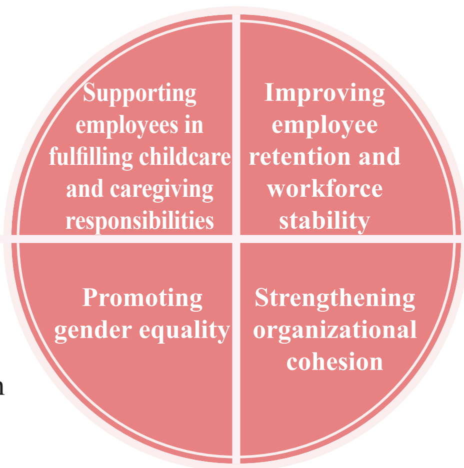
(2) During the year, 17 employees used family care leave for a total of 495 hours. This comprised six male employees who used 145 hours and 11 female employees who used 350 hours. Male employees also actively participated in childcare responsibilities, demonstrating that the parental leave system is being effectively utilized in practice.

(3) Employee family activities

The Company held a Corporate Family Day in 2025 to promote interaction and emotional connections between employees and their family members and enhance employees' sense of identification with the Company.

Outcomes and Impacts

Use of parental leave and family care leave remained stable, indicating that the systems provided substantive support.



Most employees who took parental leave remained employed after the leave period ended, helping reduce the risk of talent loss.

Male employees also applied for parental leave, indicating that childcare responsibilities are increasingly being shared by both parents.

Activities such as the Company's Family Day strengthened the emotional connection between employees and the Company.

Future Improvement Directions

The Company continues to track return-to-work and retention rates following parental leave, incorporate the results of employee feedback surveys, improve ease of use, strengthen internal communication, and increase the accessibility of these systems.

Employee Retirement System and Implementation GRI 201-3

The retirement plans provided by AGV to its employees are described below:

1. Pursuant to Article 56, Paragraph 3 of the Labor Standards Act, the Company has established a "Labor Pension Reserve Fund Supervisory Committee," which is responsible for implementing these Operating Guidelines and managing the fund. In accordance with applicable laws, the Company contributes to a "Labor Pension Reserve Fund," which is deposited in a dedicated account with the Trust Department, Bank of Taiwan, for the payment of employee pensions.
2. An employee may apply for retirement under any of the following circumstances:
   (1) The employee has worked for at least 15 years and has reached 55 years of age.
   (2) The employee has worked for at least 25 years.
   (3) The employee has worked for at least 10 years and has reached 60 years of age.
3. Retirement pension payments and requirements:
   (1) Employees who elect the pension system under the Labor Standards Act, referred to as the old system:
      A. Two pension bases are granted for each year of service. For service exceeding 15 years, one pension base is granted for each additional year, subject to a maximum of 45 pension bases. A period of service of less than six months is calculated as half a year, while a period of six months or more is calculated as one year.
      B. Where an employee is subject to mandatory retirement under Article 5, Subparagraph 2 of these Operating Guidelines and the employee's mental incapacity or physical disability was caused by the performance of their duties, an additional 20% shall be paid on top of the amount calculated under the preceding provision.
      C. One retirement pension base is equivalent to one month's average wage at the time the employee's retirement is approved.
   (2) Employees who elect the pension system under the Labor Pension Act, referred to as the new system:
   Their years of service before the Labor Pension Act became applicable shall be retained. The pension for the retained years of service shall be calculated in accordance with Paragraph 1 of this section. For years of service after the new system became applicable, the Company contributes 6% of each employee's monthly wage in accordance with the Act. These contributions are deposited in the employee's individual labor pension account established by the Bureau of Labor Insurance.
4. Seven employees retired in 2025. In addition to processing their retirement in accordance with applicable laws, the Company expressed its appreciation for their long-term contributions through retirement gifts and employee care measures.

In addition to the labor pension system, the Company also provides employees with the following retirement plans and benefits:

1. In addition to providing statutory labor and health insurance, the Company offers group accident insurance and other coverage to ensure that employees receive appropriate protection in the event of an accident.
2. The Company offers flexible working arrangements to certain employees and also provides gift vouchers and welfare vouchers to enhance employee satisfaction with its welfare programs.
3. The Company provides training to help employees obtain professional certifications and encourages employees to pursue continuing education.
4. The Company provides career development and advancement opportunities, including internal training programs, mentoring systems, and promotion channels, enabling employees to pursue further growth and development within the Company.

Minimum Notice Period for Operational Changes GRI 402-1

In the event of significant operational changes or the termination of employment contracts, the Company follows the advance-notice procedures prescribed by the Labor Standards Act and provides applicable assistance and protections to reduce the impacts on employees. The relevant practices and requirements are described below:

1. Labor-management meetings are convened quarterly to enable labor and management to communicate and coordinate fully regarding Company policies.
2. An "Employee Feedback Message Board" is provided on the Company's internal website as a direct channel through which employees can express their opinions. Designated personnel coordinate with relevant units to respond promptly to the matters raised.
3. A President's mailbox has been established, enabling employees to communicate their opinions directly to the President.

Termination of Employment Contracts:

(1) An employee who has worked for the Company for at least three months but less than one year shall be given ten days' advance notice.

(2) An employee who has worked for the Company for at least one year but less than three years shall be given 20 days' advance notice.

(3) An employee who has worked for the Company for at least three years shall be given 30 days' advance notice.

(4) After receiving the notice described above, an employee may take leave during working hours to seek other employment. The leave may not exceed two working days per week, and wages shall continue to be paid during the leave period.

(5) Where an employment contract is terminated without the required advance notice, wages shall be paid in lieu of notice.

Remuneration System GRI 2-19 GRI 202-1

1. Remuneration Policy and Governance

The Company's Articles of Incorporation expressly prescribe the following principles for distributing remuneration to directors and employees:

- Directors' remuneration: An appropriation not exceeding 1%.
- Employee remuneration: An appropriation of no less than 1%. No less than 50% of the employee remuneration shall be distributed to rank-and-file employees. Employee remuneration may be distributed in shares or cash.

The remuneration policies, performance evaluation criteria, and linkage between performance and remuneration for managers at the vice president level or above are disclosed in the annual report in accordance with applicable requirements to ensure information transparency.

The Company's remuneration system is established with reference to market salary levels, industry benchmarks, the Company's operating performance, and individual contributions. It follows the principle of fairness and does not differentiate based on gender, race, nationality, or religion.

2. Remuneration Structure

The Company's remuneration system comprises the following components:

(1) Salary: Reasonable salaries are determined based on employees' job responsibilities, professional capabilities, and prevailing market salary levels.

(2) Bonuses and employee remuneration: Bonuses are distributed based on the Company's operating performance and profitability. Employee remuneration is also appropriated in accordance with applicable laws to strengthen employees' sense of belonging and retention.

(3) Employee benefits: The Company has established an Employee Welfare Committee that provides diverse benefit measures and promotes sound labor-management relations.

3. Starting Salaries and Pay Equity

The Company determines salaries with reference to industry salary benchmarks, labor market supply and demand, and operating conditions. Salaries comply with local minimum-wage requirements to ensure that employees' basic living needs are safeguarded. The Company is also committed to promoting pay equity. It adopts a consistent remuneration policy and does not differentiate based on gender or other factors unrelated to performance.

As of the end of 2025, the ratios of the standard salaries of male and female entry-level employees to the local minimum wage were as follows:

Country/Region	Ratio of Standard Salary of Male Entry-Level Employees to Local Minimum Wage	Ratio of Standard Salary of Female Entry-Level Employees to Local Minimum Wage
Taiwan	1.04	1.04

Notes: 1. The Company had no entry-level employees of other genders.
2. The Company had no entry-level employees who did not disclose their gender.

4. Linkage Between Operating Performance and Remuneration

(1) The Company has established a performance-oriented remuneration system that links operating results with employee remuneration. Bonuses and employee remuneration are distributed according to the Company's overall operating performance; a certain proportion of profits is allocated to employees when the Company is profitable; and salary adjustments are made according to individual performance.

(2) The Company continues to reflect its operating results in employee remuneration. Salary adjustments in recent years were as follows:
Across-the-board salary adjustments in 2023, 2025, and 2026; salary adjustments for selected employees in 2024. Through a competitive remuneration system, the Company encourages employees and the Company to grow together.

5. Average and Median Salaries of Full-Time Non-Managerial Employees and Changes from the Preceding Year

Year	Number of Full-Time Non-Managerial Employees	Average Salary of Full-Time Non-Managerial Employees (NT$ thousand)	Median Salary of Full-Time Non-Managerial Employees (NT$ thousand)
2025	576	701	611
2024	551	699	603
Change (%)	4.54%	0.29%	1.33%

6. Annual Total Compensation Ratio GRI 2-21

Because remuneration is considered confidential organizational information, the ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all other employees is not currently disclosed.

Human Rights Due Diligence and Implementation

I. Policy Commitments GRI 2-23

Upholding respect for human rights as a core value, AGV has formulated and implemented a “Human Rights Policy” applicable to the Company and its affiliated enterprises, with reference to international standards including the Universal Declaration of Human Rights and the International Labour Organization’s ILO Declaration on Fundamental Principles and Rights at Work. The Company is committed to protecting the fundamental human rights of all employees and stakeholders.

The Human Rights Policy encompasses the following core principles:

1. Strictly comply with all applicable labor laws and international human rights standards.
2. Provide a safe and healthy workplace free from violence and discrimination.
3. Prohibit child labor and all forms of forced labor.
4. Respect freedom of association and the right to collective bargaining.
5. Provide a working environment that supports work-life balance.
6. Establish a workplace culture that respects privacy and dignity.
7. Ensure equal employment opportunities and opportunities for career development.

The Company is committed to providing a fair, dignified, safe, and inclusive working environment and expressly prohibits all forms of:

Forced labor, child labor, discrimination and unequal treatment, workplace harassment, and unlawful infringement.

The Human Rights Policy has been incorporated into the Company’s day-to-day management mechanisms and is implemented through systematic management.

Human Rights Governance Framework

The Human Resources Department has primary responsibility for human rights management, including policy formulation, implementation and promotion, and monitoring implementation effectiveness.

Scope of Application

The Company’s Human Rights Policy applies to all employees, suppliers and contractors, and business partners. The Company also requires its business partners to comply with the relevant human rights principles.

Human Rights Risk Management

The Company incorporates human rights issues into its risk management framework and manages them through the following measures:

- Periodically reviewing internal systems and compliance with applicable laws and regulations.
- Identifying high-risk operations or positions.
- Incorporating human rights issues into supply chain assessments.

No major human rights risk incidents have occurred to date, indicating a certain degree of effectiveness in the Company’s management mechanisms.

II. Governance Mechanisms and Implementation GRI 2-24

In accordance with applicable laws, regulations, and international standards, the Company has established a comprehensive human rights management system covering work rules and the management of working conditions, performance evaluations and rewards and disciplinary measures, gender equality and diversity and inclusion policies, and occupational safety and health management systems. Through systematic management, the Company seeks to reduce potential human rights risks arising from its operations.
To ensure the effective implementation of the Human Rights Policy, the Company has established the following management measures and implementation guidelines:

Regular Awareness and Education

The Company conducts human rights policy awareness and education four times a year for all employees, including new hires.

Regulatory Compliance and Self-review

In accordance with Taiwanese laws such as the Labor Standards Act and the Gender Equality in Employment Act, as well as international standards, the Company periodically reviews its policies and practices for compliance with applicable requirements and identifies areas for improvement.

Career Development and Employer Brand Building

The Company promotes the development of its "employer brand" to strengthen employee engagement and loyalty and attract more high-potential talent.

Stakeholder Communication Mechanisms

The Company collects feedback from suppliers, customers, employees, shareholders, and other stakeholders through diverse communication channels.

III. Collective Bargaining Agreements GRI 2-30

The Company has not entered into a collective agreement, primarily because no labor union has been established within the Company and no collective bargaining process has therefore been conducted. Nevertheless, the Company values employees' collective expression of views and labor-management communication. It safeguards employees' rights and interests through various communication mechanisms, including:

- Regularly conducting employee opinion surveys to collect feedback on Company systems and the working environment.
- Establishing grievance and reporting channels to ensure that employee opinions can be communicated promptly.
- Promoting two-way communication between management and employees through internal communication platforms and meeting mechanisms.
- Designating the Human Resources Department as the point of contact to assist in addressing labor-management matters.

IV. Education and Training GRI 404-2

The Company regularly conducts human rights awareness activities and occupational safety education and training to enhance employees' and management's awareness of human rights issues and their ability to implement the relevant requirements.

V. Supply Chain Human Rights Management GRI 414-1

The Company incorporates human rights issues into its key supply chain management considerations and promotes the following measures:

(I) Supplier management mechanisms: Incorporate the "Supplier Corporate Social Responsibility Commitment" into supplier assessment and management processes.

(II) Management aspects: Require suppliers to comply with requirements relating to: Labor and human rights, including the prohibition of child labor, forced labor, and discrimination; occupational safety and health; environmental protection; and business ethics.

(III) Capacity building: Enhance suppliers' capabilities in managing human rights and sustainability issues through awareness activities and communication.

VI. Grievance Mechanisms and Remedial Measures GRI 2-25 GRI 2-26

The Company provides various grievance and reporting channels and has established standardized handling procedures covering:

- Mechanisms for receiving and investigating reports
- Whistleblower protection measures
- Protection of the confidentiality of whistleblowers' identities
- Prohibition of retaliation
- Provision of channels for remedy

No major cases were reported through these channels in 2025.

VII. Implementation of the Human Rights Policy GRI 406-1 GRI 411-1

The Company implements equal employment opportunities. In 2025, none of the following incidents occurred at AGV or within its supply chain:

1. Any form of discrimination or harassment.
2. Interference with freedom of association.
3. Infringement of Indigenous Peoples' rights.
4. The use of child labor or forced labor.
5. Workplace bullying or harassment.

VIII. Information Disclosure

The Company has disclosed its Human Rights Policy and related information under "Investment" → "Sustainable Development" on its official website to enhance transparency and respond to stakeholder concerns.

GRI 410-1

The Company engages licensed security service providers to provide on-site security services under contracts renewed annually. The contracts require the service providers to provide all on-site security services specified therein. All security personnel receive seven days of professional pre-service training upon joining and four hours of in-service education and training each month. The courses cover disaster response and protection, fire drills, workplace safety precautions, and assistance in handling accidents and other incidents. In 2025, four human rights training sessions were conducted for security personnel, with a total of 88 participants and an aggregate training time of 176 hours.

5.3 Career Development and Training

Education and Training GRI 404-1 GRI 404-2






The Company regards talent as a cornerstone of its sustainable development and continues to invest in education and training. AGV values the competency development and lifelong learning of every employee. Based on the requirements of different positions and job levels, each department plans internal and external education and training courses and related budgets and develops training plans aligned with professional competency development. These initiatives help employees strengthen their professional competencies and employability while supporting their career development and retirement planning.

The Company firmly believes that employees' continued growth is essential to maintaining its long-term competitive advantage. In addition to formulating an annual education and training plan, the Company compiles a training results report at the end of each year and continually reviews and improves training effectiveness. It is committed to creating an environment that supports learning and growth for employees at all levels, developing professional and managerial talent, and promoting the shared growth of employees and the Company.

The Company's employee training statistics for 2025 are presented below:

Item	Internal Training	External Training
Total number of trainees (persons)	1,246	180
Number of training classes	20	99
Total training hours	7,417	1,081
Average training hours (hours/person)	6.0	6.0
Training expenses (NT$)	268,400	146,400

Education and training cover new employee training, general training, and various professional courses, including quality management, occupational safety, fire safety knowledge, finance, accounting and auditing, professional certification, and refresher training. The Human Resources Department also plans a diverse range of general education courses to help employees broaden their interdisciplinary knowledge, develop the ability to integrate and apply what they have learned, and put that knowledge into practice at work and in their daily lives.

The Company also provides education and training through diverse learning methods, including in-house training delivered by external and internal instructors, off-site training, and online learning. Through these approaches, it has established comprehensive competency development and lifelong learning systems and continues to enhance employees' professional capabilities and the Company's overall organizational competitiveness.

Fair Performance Management System GRI 404-3

The Company has established a fair and transparent performance appraisal system under which employees are evaluated based on their job responsibilities, work performance, and competency development. The appraisal results serve as a key basis for salary adjustments, promotions, and talent development.

Item	Management Personnel	Non-management Personnel	Direct Employees	Indirect Employees
Percentage of male employees receiving performance appraisals (%)	100.00	98.99	100.00	99.47
Percentage of female employees receiving performance appraisals (%)	100.00	70.87	51.65	98.77

Certain appraisal rates for non-management and direct employees were below 100%, primarily because employees with less than three months of service, migrant workers, and short-term contract workers were excluded. The Company will continue to improve its performance management system and strengthen the linkage between talent development and career progression.

5.4 Employee Opinion Survey and Communication Mechanisms

I. Employee Opinion Survey Mechanism

To strengthen two-way communication with employees and continuously improve organizational effectiveness, the Company regularly conducts employee satisfaction surveys. These surveys systematically collect employee feedback on various aspects of the Company and provide a basis for management improvements and decision-making.

(1) Survey Implementation in 2025

- Frequency and timing: Conducted once a year during the fourth quarter.
- Survey population and coverage: The survey covered all employees.
- Survey method: An anonymous online questionnaire using a five-point scale, with 1 representing "very dissatisfied" and 5 representing "very satisfied." Open-ended questions were also included to collect specific suggestions.
- Responsible unit: The Human Resources Department was responsible for questionnaire design, data collection, and analysis.
- Survey dimensions: Compensation and benefits, work environment, career development, management systems, corporate culture, and overall operations.

(2) Summary of Survey Results

- Overall satisfaction: 3.71 out of 5, rated as above average.
- Key Strengths:

  Satisfaction with job design: 4.08 out of 5.

  Organizational satisfaction was favorable (senior executives: 4.57; rank-and-file employees: 4.11).

  Work-life balance was identified as a strength, with stability in working hours and the work environment.
- Overall assessment: The survey results did not indicate widespread dissatisfaction. However, there remains room for improvement in employee retention and certain aspects of management interaction.

II. Improvement Plans and Implementation

Based on the results of the employee opinion survey conducted during the year, the Company has developed the following specific improvement measures:

(1) Employee Retention and Management of Key Employee Groups

- Provide employee groups at higher risk of turnover, such as employees in certain departments and at mid-level positions, with opportunities to participate in decision-making meetings or projects.
- Strengthen managers' understanding of staff and support functions and improve the quality of management interactions.
- Implement the exit interview mechanism and establish a two-way feedback mechanism between the Human Resources Department and the relevant departments.
- Promote an employee improvement proposal system to enhance employee engagement and organizational identification.

(2) Optimization of Compensation, Benefits, and Career Development Systems

- Department managers discuss career development with current employees and provide appropriate guidance.
- The Human Resources Department clearly explains career development paths to new employees during onboarding.

- Develop mechanisms for advancement to higher job grades based on job requirements.
- Review the internal appraisal system, including the difficulty of tests, and gradually establish a question bank.

(3) Strengthening Organizational Communication and Management

- Senior executives share the Company's operating direction and performance results through internal communication platforms to enhance transparency and organizational cohesion.
- Implement a performance review process under which immediate supervisors provide feedback and development recommendations.
- Each department periodically reviews workloads and resource allocation and adjusts staffing as appropriate.

III. Measures to Improve the Survey Mechanism

To continuously improve the quality and effectiveness of the survey, the Company will implement the following measures:

- Streamline survey dimensions and questionnaire items to improve response quality and the overall effectiveness of the survey.
- Conduct a small-scale pilot test before formally administering the survey to improve questionnaire design and the time required for completion.
- Revise the wording of questions so that they more closely reflect employees' actual experiences and work situations.

IV. Overall Description

The Company recognizes that continuous organizational improvement depends on the collective participation of all employees. In addition to establishing relevant systems, it places considerable importance on open communication and feedback mechanisms. Going forward, the Company will continue to gather employee suggestions through employee opinion surveys and diverse communication channels, strengthen organizational cohesion, and promote the Company's steady development and sustainable growth.

5.5 Safeguarding Safety and Health GRI 403-1 GRI 403-2

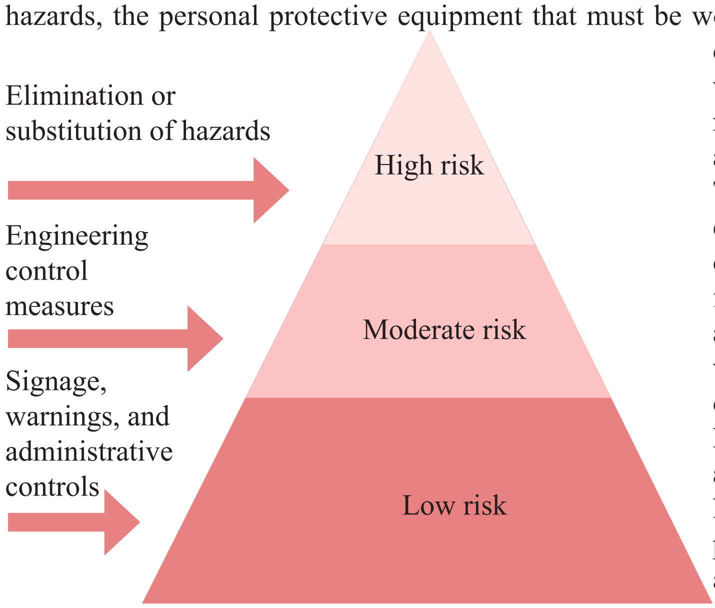
The Company has always upheld its core operating philosophy of "For a Healthy Tomorrow." While continuing to pursue growth, it remains committed to fulfilling its corporate social responsibility. In addition to continuously improving production technologies and product quality, promoting energy conservation and waste reduction, improving pollution prevention measures, and protecting the environment, the Company regards it as its responsibility to provide safe and healthy working conditions and prevent work-related injuries and ill health. To encourage employees to actively participate in environmental, safety, and health activities and enhance their awareness, the Company has established and implemented environmental and occupational safety and health management systems through consultation with and participation by workers and labor representatives. Through these efforts, the Company seeks to strengthen its environmental, safety, and health culture.

The Company also implements employee safety and health management through systematic mechanisms. For high-risk operations, control measures such as work permits are adopted to strengthen operational risk controls and effectively prevent occupational accidents. The workers currently covered by the management system include regular employees and external security personnel.

To protect employees' safety and health at work and prevent occupational accidents, the Company has established a "Hazard Communication Program" pursuant to Article 10 of the Occupational Safety and Health Act and Article 17 of the Regulations for the Labeling and Hazard Communication of Hazardous Chemicals. The program ensures that workplaces comply with occupational safety and health requirements, strengthens employees' understanding of the potential hazards of hazardous chemicals, and promotes collective efforts to prevent harm.

Hazard Communication Program Management Items	Program Implementation
Hazardous chemical inventory management	Prepare an inventory of hazardous chemicals to effectively manage information concerning their use and storage.
Safety Data Sheet (SDS) management	Review Safety Data Sheets and help operating personnel understand the characteristics and potential hazards of hazardous chemicals.
Placement of Safety Data Sheets in readily accessible locations at workplaces	Place approved Safety Data Sheets in readily accessible locations at workplaces.
Hazardous chemical labeling	Labels for hazardous chemicals must specify the hazard pictograms, name, hazardous ingredients, signal word, hazard statements, precautionary statements, and the name, address, and telephone number of the manufacturer, importer, or supplier.
Management of priority management chemicals	Identify regulated hazardous chemicals in accordance with the Regulations for Governing Designating and Handling of Priority Management Chemicals and periodically update and report the relevant information between April and September each year. Of these chemicals, 14.3% are classified as having "high hazards" or "high operating quantities."
Management of hazardous substances at the plant	Where hazardous substances are used in quantities reaching or exceeding the applicable control thresholds, reports are submitted to the competent authority in January and July each year.
Hazard communication education and training	Provide relevant safety and health education and training to personnel who work with hazardous chemicals.

The Company has established an inventory of all chemicals used throughout the plant and identified that 8.4% are carcinogenic, mutagenic, or toxic to reproduction (CMR) substances. Pursuant to the Regulations Governing Assessment and Classification Management of Hazardous Chemicals, the Company uses the CCB tool to assign risk levels based on the results of chemical health hazard and exposure assessments and adopts corresponding controls or management measures for each level. Workplace environmental monitoring is conducted at 62 locations throughout the plant every six months, with the results subject to ongoing tracking and assessment. All chemicals are reviewed before use to confirm that their health-hazardous ingredients are fully disclosed in the Safety Data Sheets. Before using the chemicals, users are informed of the relevant hazards, the personal protective equipment that must be worn, and the safety and health precautions to be observed. Personnel working at workplaces where specified chemical substances are handled receive annual training on leakage response, first aid, evacuation, and other relevant knowledge.



▲Risk Classification and Response Measures

The Occupational Safety and Health Office establishes management objectives based on the Company's philosophy and policies, formulates implementation plans, and tracks and audits management performance in accordance with those plans. With "zero accidents" as its objective, the Company values the safety and health of every employee. It conducts risk assessments, hazard identification, safety and health education and awareness activities, and pre-work meetings to enhance employees' risk awareness and safety knowledge. To comply with the law and achieve its zero-accident objective, the Company has formulated the "Employee Safety and Health Work Rules" and filed them with the competent occupational safety and health authority for record. It also recognizes workers' statutory right to remove themselves from danger.

Employees may stop work or leave the work area if they encounter an immediate hazard while performing their duties. If a problem is identified during an operation, employees may immediately report it to their unit supervisor or through the grievance mailbox. To encourage individuals to report unlawful conduct, the Company provides the following protections for reporting persons: The identity of a reporting person must be kept confidential, and information sufficient to identify that person must not be disclosed in connection with an internal report; and a reporting person must not be dismissed, removed from office, demoted, have their salary reduced, be deprived of rights or interests to which they are entitled under laws, contracts, or customary practices, or otherwise be subjected to adverse treatment because of a reported case.

In 2025, there were six employee occupational injury cases, resulting in a total of 217 days of occupational injury leave. These comprised four cases involving male employees, totaling 212 days, and two cases involving female employees, totaling five days. The number and total duration of work-related injuries involving male employees were higher than those involving female employees. The injuries involved slipping incidents, primarily when employees used stepladders. Personal work practices and insufficient understanding of floor conditions in the work area resulted in employees losing their balance while using stepladders and sustaining injuries. To prevent the recurrence of similar injuries, the Company continues to reinforce safe practices for ascending and descending stepladders through additional education and training. Precautions for preventing such injuries have also been incorporated into annual safety and health education and training courses, while on-site supervisors have strengthened efforts to identify and correct unsafe conditions.

Analyze standard operating safety procedures throughout the entire process, from the handling of raw materials through production.

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The unit supervisor confirms the requirements for each production process and personnel qualifications and incorporates them into the Safe Operations Register.

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Information from the Safe Operations Register is entered into the Hazard Identification and Risk Assessment Form to identify the various types of hazards.

↓

Conduct hazard identification, risk assessment, and controls for chemical, physical, biological, ergonomic, and psychological hazards.

▲ Occupational Hazard Assessment Process

GRI 403-3 GRI 403-6




The Company cares about the health of all employees and promotes a culture of health and safety. It seeks to create an inherently safe working environment, promote the physical and mental health of employees and contractors, support work-life balance, and work with stakeholders to reduce workplace safety and health risks. Each year, the Company plans comprehensive health examinations that exceed regulatory requirements, periodically monitors employees' health, and arranges regular consultations with physicians. For special operations prescribed by law, the Company also uses environmental monitoring data to identify potential health hazards. Special health examinations are arranged for operations involving noise, ionizing radiation, chemicals, and other special hazards. These examinations help the Company understand employees' health conditions and provide employees with a basis for managing their own health, reflecting the principle that prevention is better than treatment and contributing to a safe working environment.

AGV conducts regular employee health examinations every year, including general and special health examinations. These examinations apply to all employees under the Company's control. Employees with abnormal health examination results are subject to tiered health management and receive individual health guidance, management, and care. These measures help ensure that food industry personnel remain in good health and free from infectious diseases.

Based on the general health examination results, 88 cases involving abnormal total cholesterol, low-density lipoprotein cholesterol, triglyceride, or blood pressure results and 64 cases involving a BMI of 30 or above were identified. Medical personnel provided health education and guidance. Two employees also received health management relating to the prevention of illness attributable to abnormal workloads.

Employee Health Examination Statistics	
General Health Examinations	
Examination items	Physical examinations, special physical examinations, general physical examinations, complete blood count tests, liver function tests, kidney function tests, uric acid tests, blood glucose tests, blood lipid tests, electrolyte tests, hepatitis markers, infectious disease tests, and urinalysis
Number of employees examined (persons)	466
Examination expenses (NT$ thousand)	256
Special Health Examinations	
Examination items	Noise, ionizing radiation, and chemicals
Number of employees examined (persons)	193
Examination expenses (NT$ thousand) (Note)	0

Note: Pursuant to the regulations governing preventive occupational disease health examinations and follow-up health examinations under labor occupational accident insurance, insured persons who engage in hazardous operations involving noise, ionizing radiation, or chemicals specified in those regulations and have been continuously insured for at least one year may have their insured unit apply annually for preventive occupational disease health examinations. No payment is required once the application has been approved by the Medical Benefits Division of the Occupational Accident Benefits Department of the Bureau of Labor Insurance.




A total of 466 employees participated in health examinations in 2025. Employees with moderate- or high-level abnormal health examination results, representing 32.62% of those examined, are subject to periodic follow-up.

Service Item	Description	Cases
Individuals with “three highs” (high blood glucose, blood pressure, and blood lipids) and abnormal blood pressure	Health education and guidance	88
BMI ≥ 30	Health education and guidance	64
Health management for the prevention of illness attributable to abnormal workloads	Health education and guidance	2
Special health management for noise exposure	Health education and guidance	53
Special health management for ionizing radiation exposure	Health education and guidance	2
Special health management for chemical exposure	Health education and guidance	2
Maternal health management	Health education and guidance	1
Return-to-work checklist	Health education and guidance	5

Comprehensive Occupational Health Management

AGV has obtained Healthy Workplace Certification. The entrance to the Company's premises prominently displays signage indicating that the entire premises are smoke-free. The Company also holds seminars on tobacco hazard prevention and organizes employee recreational activities to promote employees' physical and mental health. The Company cooperates with the Minxiong Public Health Center in organizing a weight management program to promote metabolic health and prevent obesity. The Company regularly conducts health education and awareness courses. In addition to encouraging employees to care for their own health, it works with the Minxiong Public Health Center to promote Ministry of Health and Welfare policies and health resources and services available in the community. The Minxiong Public Health Center also administered influenza and COVID-19 vaccinations at the plant. A total of 111 people received influenza vaccinations and 27 received COVID-19 vaccinations. No incidents of unlawful workplace harm occurred at the plant in 2025.

In 2025, the Company held three workplace health and hygiene seminars covering smoke-free environments and smoking cessation services, emerging medical technologies, tobacco hazards and lung cancer screening and prevention, and "Combating Sugar and Obesity: Shedding the Sweet Burden." These seminars enhanced employees' awareness of health hazards, supported the reduction of cardiovascular disease risks, and strengthened chronic disease prevention and health maintenance. Total participation was 269 attendances.

Psychological Counseling and Measures to Prevent Unlawful Workplace Harm

The Company is committed to providing a safe, healthy, respectful, and friendly working environment. It values employees' physical and mental health and workplace safety and continues to promote mental health, prevent sexual harassment, and prevent unlawful workplace harm, thereby establishing a workplace culture free from discrimination and harassment.

I. Measures to Prevent Sexual Harassment

- To uphold gender equality in employment and provide employees with a working environment free from sexual harassment, the Company has established the "Measures for the Prevention of, Complaints Concerning and Handling of Sexual Harassment" in accordance with the Gender Equality in Employment Act and the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace. The measures establish clear complaint channels and handling mechanisms to protect the rights, interests, and privacy of the parties involved.
- A five-member panel is established to handle sexual harassment complaints. The head of the Human Resources Department serves as an ex officio member. For each complaint, the President appoints the remaining members from among the Company's current employees. The panel must include an external professional with gender awareness, and women must account for at least half of its members. These requirements are intended to ensure objective, impartial, and confidential case handling.
- The Company continues to conduct education and training on gender equality and sexual harassment prevention to strengthen employees' awareness of gender equality and respect in the workplace. In 2025, a total of 60 attendances were recorded for the relevant education and training, and overall course satisfaction exceeded 80%.
- When the Company becomes aware of a suspected sexual harassment incident, it will immediately take effective corrective and remedial measures in accordance with applicable requirements and properly protect the privacy and employment rights of the parties concerned.

II. Prevention of Unlawful Workplace Harm

- The Company has established management requirements to prevent employees from being subjected to violence, bullying, threats, harassment, or other unlawful harm while performing their duties.
- Through education and awareness activities, reporting mechanisms, and grievance channels, the Company strengthens employees' awareness of and ability to prevent unlawful workplace harm. The Human Resources Department provides necessary assistance and subsequent care to protect employees' workplace safety and personal dignity.

III. Mental Health and Employee Care Measures

- The Company values employees' physical and mental health and work-life balance. Through employee assistance measures, health promotion activities, and care mechanisms, it provides employees with necessary psychological support and counseling resources and creates a friendly and healthy working environment.
- The Company has also worked with the Chiayi County Family Education Center for many years and conducts at least two courses on family education and mental health each year. The courses cover parenting education, family relationships, stress adjustment, and emotional management, helping employees balance work and family life and enhancing overall workplace well-being and organizational cohesion.
- Going forward, the Company will continue to strengthen its friendly workplace culture, create a respectful, diverse, and inclusive working environment, and implement its corporate sustainable development objectives.

GRI 403-4

Pursuant to the Regulations of Occupational Safety and Health Management, the Company has established an occupational safety and health organization. The Occupational Safety and Health Committee provides recommendations concerning the Company's safety and health policies and management systems and reviews, coordinates, and makes recommendations on occupational safety and health matters.

The Committee comprises a chairperson, a secretary or specialist, and members including department heads, occupational safety and health personnel, a nurse, and labor representatives. Labor representatives are elected by employees. The Committee currently comprises five labor representatives and five management representatives, for a total of ten members. Labor representatives account for 50% of the Committee's membership.

The Committee meets once each quarter to discuss, coordinate, plan, and make decisions on occupational safety and health matters with management, thereby implementing employee participation, consultation, and communication.

GRI 403-5

AGV employees receive comprehensive occupational safety and health education and training. Courses are delivered during working hours by internal personnel holding relevant occupational safety and health certifications. In 2025, the Company conducted 48 training sessions, recording 2,583 training attendances and 3,734.5 aggregate training hours.

During the reporting period, occupational safety and health education and training were provided as follows:

Occupational Safety and Health Training Statistics	
Training Item	**Training Attendances**
Safety and health training for new personnel on work at height, hot work, confined-space work, and noise	39
Safety and health training for current personnel on work at height, hot work, confined-space work, and noise	411
Safety and health training for new personnel using hazardous chemicals	39
Safety and health training for current personnel using hazardous chemicals	437
Safety and health training for new personnel on the use of respiratory protective equipment	39
Safety and health training for current personnel on the use of respiratory protective equipment	387
General safety and health training for new personnel	39
General safety and health training for current personnel	438
Workplace health and hygiene education and awareness seminars	269
Joint-operation safety training for wing-body trucks and forklifts	48
Classification of occupational injury cases and basic handling assessments	415
Training on leakage response, rescue, first aid, and evacuation involving specified chemical substances	22

Notes:
1. The figures include employees and workers who are not employees but whose work or workplace is controlled by the Company.
2. Workers who are not employees but whose work or workplace is controlled by the Company include contractors and outsourced personnel such as security personnel, cleaning personnel, and construction personnel.
3. Occupational safety and health education and training includes general training and training concerning specific occupational hazards or dangerous situations.

Participation in Occupational Safety and Health Training		
Employee Category	**Training Attendances**	**Completion Rate**
New employees	156	100%
Current employees	1,721	100%

GRI 403-7 GRI 403-8

Occupational safety and health management personnel conduct operational hazard identification and risk assessments at each workplace in every plant. Preventive controls are implemented to ensure workers' operational safety. The Company also collects occupational safety and health information and regulatory updates each month and communicates safety awareness to every worker through its internal communication channels. To strengthen warnings and reminders, the Company supplements periodic poster and written awareness materials by including areas with high recurrence rates in its inspection items and adding illumination measurements to its workplace environmental monitoring program.

The Company continues to manage contractor safety. No occupational accidents involving contractors occurred in 2025. To effectively prevent accidents involving contractors, the Company has established the "Contractor Safety and Health Management Regulations," under which contractors are required to comply with occupational safety and health requirements at the plant. In addition to strengthening hazard communication and personnel awareness of health risks, the Company requires, as part of its procurement controls, that contractors' employers enroll their employees in labor insurance before those employees may enter the plant to perform work. This protects the labor rights and interests of workers employed by contractors and outsourcing service providers.

The Company continues to implement the ISO 45001 occupational health and safety management system. The workers currently covered by the system comprise 616 regular employees and 13 external security personnel, for a total of 629 people and a stated coverage rate of 100%.

GRI 403-9

Employee Occupational Injuries

Category	Item	2023	2024	2025
Total hours worked		1,315,986	1,324,065	1,363,001
Fatalities resulting from occupational injuries	Female fatalities	0	0	0
	Male fatalities	0	0	0
	Total fatalities	0	0	0
High-consequence occupational injuries, excluding fatalities	Female high-consequence occupational injuries	0	0	0
	Male high-consequence occupational injuries	0	0	0
	Total high-consequence occupational injuries	0	0	0
Recordable occupational injuries, including fatalities and high-consequence injuries	Recordable occupational injuries involving female employees	3	4	2
	Recordable occupational injuries involving male employees	3	2	4
	Total recordable occupational injuries	6	6	6
Near misses		0	0	0
Rate of fatalities resulting from occupational injuries		0	0	0
Rate of high-consequence occupational injuries		0	0	0
Recordable occupational injury rate		4.56	4.53	4.40
Near-miss rate		0	0	0

Notes:

1. Rate of fatalities resulting from occupational injuries = (Number of fatalities resulting from occupational injuries ÷ Hours worked) × 1,000,000.
2. Rate of high-consequence occupational injuries = (Number of high-consequence occupational injuries, excluding fatalities ÷ Hours worked) × 1,000,000.
3. Recordable occupational injury rate = (Number of recordable occupational injuries, including fatalities and high-consequence occupational injuries ÷ Hours worked) × 1,000,000.
4. A high-consequence occupational injury means an occupational injury from which the affected person cannot recover to a healthy condition within six months.
5. Recordable occupational injuries exclude injuries arising from commuting to or from work.
6. A near miss means an incident that causes no personal injury, property damage, or process interruption but has the potential to do so.
7. No occupational injuries involving workers who were not employees occurred in 2025.

GRI 403-10

During the 2025 reporting period, no cases of occupational disease involving AGV employees or workers who were not employees occurred. The Company is committed to providing a healthy and safe working environment and provides all employees with the necessary safety facilities to protect their well-being and physical health. The Company will continue its efforts to maintain occupational safety and health and ensure that all employees remain safe and healthy at work.

5.6 Social Contributions and Practices GRI 203-1 GRI 203-2 GRI 413-1 GRI 413-2

I. Local Community Engagement and Investment GRI 413-1

Upholding the corporate spirit of “What We Receive from Society, We Give Back to Society,” the Company has long been committed to community care and local engagement. It seeks to build positive community relations and promote local sustainable development through concrete action.

The principal initiatives implemented in 2025 were as follows:

- Environmental protection initiatives: The Company organized a corporate beach cleanup in Haomeili, Chiayi County, and encouraged employees to participate, putting its environmental protection philosophy into practice.
- Maintenance of the local environment: The Company adopted roads within the industrial park and continued to undertake cleaning and greening work.
- Community relations: During major holidays such as the Lunar New Year and Mid-Autumn Festival, the Company participated in local community activities and visited local organizations and residents to promote community interaction and harmony.
- Cross-organizational collaboration: Partnering with Make-A-Wish Taiwan to bring hope to children with critical illnesses in southern Taiwan:

  On August 30 and 31, 2025, during the “TSG Hawks Warriors × Armed Forces Collaboration Event” at Chengcing Lake Baseball Stadium in Kaohsiung, AGV distributed bottles of AGV Barley Tea with hangtags featuring information about Make-A-Wish Taiwan’s wish-granting program for children with critical illnesses. This initiative helped raise awareness of Make-A-Wish Taiwan in southern Taiwan. Through this product-based charitable initiative, the Company helped more people understand the importance of fulfilling the wishes of children with critical illnesses and brought happiness, hope, and courage to these children as they faced their illnesses. The initiative demonstrated AGV’s commitment to extending care and health to every corner of society.

II. Charitable Donations and Social Investment GRI 203-1 GRI 203-2 GRI 413-1

The Company actively participates in charitable and community initiatives and supports vulnerable groups and social development through resource donations and participation in related activities.

(I) Types of Charitable Activities: The charitable activities in which the Company participated in 2025 included: Support for social welfare organizations; care for vulnerable groups; donations of resources to remote and rural areas; and sponsorship of charitable activities, such as road races and charity bazaars.

(II) Principal Partners and Donation Recipients: The principal partners and recipients included: Organizations supporting children, young people, and vulnerable groups; organizations caring for persons with disabilities and older adults; educational and academic institutions; and local public welfare organizations and charitable foundations. (Note: The detailed list is based on the organizations that actually received donations during the year.)

(III) Social Investment Outcomes: Annual donation amount: Approximately NT$832,376; Beneficiaries: Vulnerable groups, students, local institutions, and community organizations. Through its continued investment, the Company seeks to expand its positive impact on society.

III. Promotion of Local Employment and Industry-Academia Collaboration GRI 203-2 GRI 413-1

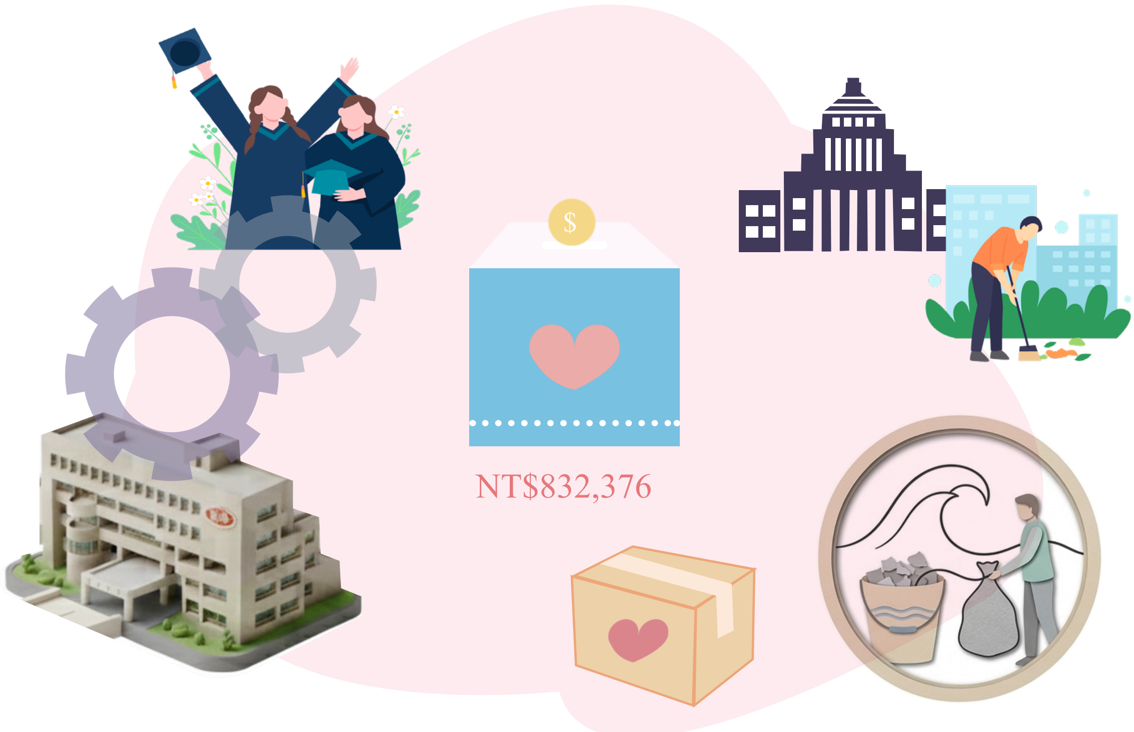
(I) Promotion of Local Employment: The Company gives priority to hiring local talent, provides stable employment opportunities, and promotes local economic development and community stability.

(II) Industry-Academia Collaboration and Talent Development: The Company has established cooperative relationships with colleges and universities and provides internship and workplace learning opportunities. These initiatives help students transition into the workplace and develop the talent required by the industry.

IV. Community Impacts and Risk Management GRI 413-2

The Company's operations did not cause any significant negative impacts on local communities in 2025, and no community protests or major disputes occurred.

This indicates that the Company effectively managed potential community risks arising from its operations and maintained positive corporate-community relations.



Community Risks and Opportunities

I. Assessment of Community Risks and Opportunities

Upholding the principle of achieving shared prosperity with local communities, the Company periodically identifies and reviews risks and opportunities affecting communities surrounding its operating sites. These risks and opportunities are incorporated into its ESG risk management framework to strengthen operational resilience and the creation of social value.

A. Risks

- Environmental risks: Wastewater discharged from production processes may affect the quality of the surrounding environment and residents' daily lives.
- Traffic risks: Vehicles transporting raw materials and finished products to and from the Company's sites may affect traffic safety and the peace and quiet of the community.
- Food safety-related trust risk: Food safety incidents may affect consumer trust and the Company's reputation.

B. Opportunities

- Promotion of local employment: The local employee hiring rate in the Chiayi area was 77.92%. The Company also works with local schools to provide internship and employment opportunities.
- Local economic development: The Company gives priority to purchasing locally produced agricultural products, thereby promoting local agricultural development and increasing agricultural output value.
- Social engagement: The Company organizes tree planting and maintenance, mountain cleanups, beach cleanups, and other activities to promote community interaction and environmental sustainability.

C. Assessment Methods

The Company assesses community risks and opportunities through various channels, including: Stakeholder questionnaires; exchanges and consultations with local governments and community organizations; analysis of environmental impact assessment reports; and results from the ESG risk assessment system.

II. Risk Items and Mitigation Measures

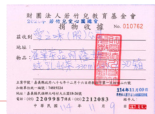
Risk Item	Response Measures
Wastewater discharge	Install wastewater recycling and treatment equipment and engage third parties to conduct periodic monitoring to ensure compliance with applicable regulatory standards.
Traffic risks	Optimize transportation schedules and arrange nighttime transportation to avoid peak traffic periods and reduce impacts on the community.
Food safety-related trust risk	Establish a product traceability system and implement food safety management and inspection mechanisms.

III. Disclosure and Performance Tracking

The Company discloses relevant information through the following channels and maintains positive communication with stakeholders: Sustainability Report; "Investment" section of the official website; and "Implementation of Sustainable Development" section of the Annual Report

Item	Benefits and Results in 2025
Local employment	The local employee hiring rate in the Chiayi area was 77.92%, strengthening local talent development and employment stability.
Local procurement	The Company gave priority to purchasing locally produced agricultural products, promoting the development of the local agricultural economy.
Community engagement	The Company continued to conduct tree planting, mountain cleanup, and beach cleanup activities, deepening its connections with local communities.
Social contribution	The value of materials donated by the Company in 2025 was approximately NT$832,376. Beneficiaries included vulnerable groups, government agencies, and educational institutions. The Company also worked with Make-A-Wish Taiwan to conduct a charitable activity. Through product-based promotion, it raised public awareness of and concern for children with critical illnesses, conveying hope and generating a positive social impact.

Donations and Sponsorships in 2025



Ruo Zhu Er Educational Foundation

The Ruo Zhu Er Educational Foundation is a social welfare organization serving persons with intellectual disabilities. Its annual operating expenses exceed NT$10 million, and it raises funds for its operations by holding large-scale charity fairs. AGV sponsored products for sale at the event, with all proceeds from the charity sale used to support the Foundation's operations.

The Mustard Seed Mission

On July 6, Typhoon Danas severely affected southern Taiwan, destroying in a single night what many families had spent their lives building. Strong winds and heavy rain struck the Chiayi and Tainan areas, damaging the power grid and transmission towers and severely affecting agriculture, fisheries, and transportation infrastructure. Cultural assets also sustained significant damage. AGV stepped forward to provide children and disaster-affected residents with practical assistance and support, helping them through a difficult period in their lives.

Xingang Fengtian Temple, Chiayi County

In 2025, Xingang Fengtian Temple in Chiayi County organized a nationwide road race to promote healthy recreational exercise and the culture and religious traditions associated with Lord Tiger. Road-running enthusiasts from across Taiwan attended the event, where they could appreciate local traditional crafts, sample regional foods, and enjoy the surrounding rural scenery. AGV participated in the event by providing beverages to runners and event personnel, adding to the vibrancy of the occasion.

Chung Yi Social Welfare Foundation

On November 1, 2025, the Chung Yi Social Welfare Foundation held a large charity fair at Taipei Expo Park. The entertainment duo Plungon served as charity ambassadors, supporting the charitable initiative through stage performances and promotional activities. Proceeds from the charity sale helped the Foundation raise funds for the residential care of children without parental care.

Nice Prince Hotel – 19th "Write Your Wishes in Christmas Cards" event

Every year, the Nice Prince Hotel organizes an event to write Christmas wishes in cards. In 2025, in cooperation with the Chiayi City Family Support Center, World Vision Taiwan, and the Social Affairs Department, Chiayi City Government, the hotel provided 500 cards to disadvantaged children, who will write their wishes in the cards to be received and fulfilled by philanthropists, with the expectation that more people can show their concern for children in need of regular support at least on Christmas. Every year, AGV donates desserts and beverages as snacks for the children in support of this heartwarming Christmas initiative.

Taiwan Human Love SME Mutual Aid Association


感謝狀
茲感謝 愛之味股份有限公司

Since its establishment, the Association has been committed to the education and care of children in remote and rural areas. The Mid-Autumn Festival is traditionally a time for families to reunite. However, many children in Taiwan's remote areas have never truly experienced such reunions. The Association invited AGV to support its Mid-Autumn Festival assistance initiative. Approximately 250 vulnerable children in remote areas received donated supplies, allowing them to experience warmth and happiness during the holiday.

Sisters of Our Lady of China Catholic Charity Social Welfare Foundation

Upholding the Catholic spirit of unending love, the Foundation promotes, advocates, and provides social welfare services in the Chiayi area for older adults, persons with disabilities, children, vulnerable families, Indigenous Peoples, and other vulnerable groups. Under its "2025 Active and Vibrant Aging Health Promotion Program," health promotion training was provided to enhance older adults' confidence and vitality. In support of social welfare, AGV made in-kind donations to health promotion activities for older adults, demonstrating the Company's concrete commitment to corporate social responsibility and ESG practices.

Taipei Medical University


臺北醫學大學
TAIPEI MEDICAL UNIVERSITY
感謝狀

The 17th TMU Maple Medical Youth Service Corps traveled to Penghu to provide medical outreach services and promote health and medical knowledge. To overcome limitations relating to service provision and geographic location and put its philosophy of "sustainable service" into practice, the Corps integrated the efforts of local youth volunteers to serve the Penghu community. At the invitation of the TMU Maple Medical Youth Service Corps, AGV provided beverages and food for the Corps during its medical outreach activities, supporting and encouraging the students in their service efforts.

Fule Community Development Association, Minxiong Township, Chiayi County

The Fule Community in Minxiong Township held an appreciation banquet for older residents during the Double Ninth Festival. The banquet not only expressed respect and good wishes to older residents but also provided the Community Development Association with an opportunity to thank AGV for its long-standing support for and contributions to the community.

Chiayi County Spinal Cord Injury Association

On November 9, 2025, the Chiayi County Spinal Cord Injury Association held a "Joint Arts Exhibition and Charity Event." AGV sponsored products for sale at the event. The charity sale raised funds needed by the Association, helped persons with spinal cord injuries improve their quality of life, and increased public awareness of spinal cord injuries.

"Clean Hearts, Clean Shores" Beach Cleanup Day

I. Background and Purpose

On March 21, we went to the seaside together. At Haomeili Beach in Chiayi, when everyone bent down to pick up litter, we saw more than the ocean before us; we also saw the genuine relationship between people and the environment. We believe that sustainability is not merely about comparing outcomes, but about beginning to make a change. "Clean Hearts, Clean Shores" Beach Cleanup Day is more than a slogan. It is a reminder to devote ourselves wholeheartedly in our daily lives and reconsider our choices through action. When we are willing to act together, we give the future greater strength.

II. Activity Planning and Implementation

Haomeili Beach was selected as the venue. In consideration of environmental protection and participant safety, participants were divided into small teams. Before the activity, a pre-event briefing was conducted to strengthen participants' knowledge of beach cleanups, communicate safety precautions, and explain waste-sorting principles, thereby enhancing the effectiveness of employee participation.

The cleanup schedule was planned with reference to tide times. Reusable and biodegradable materials were also introduced to reduce the environmental impacts of the activity itself. Teamwork and a friendly competitive element were incorporated to increase participation and team cohesion.

III. Results

Approximately **86.1** kilograms of waste were collected during the beach cleanup, comprising **54.3** kilograms of recyclable waste and **31.8** kilograms of non-recyclable waste. The activity effectively improved the local coastal environment.

The post-event satisfaction survey showed that employee satisfaction reached **100%**, while 86% of participants indicated that they would be willing to participate again. These results indicate that the activity had a positive effect on employees' environmental awareness and willingness to participate.

Recyclable waste

PET bottles, steel cans, and aluminum cans
22.5 kg

Glass bottles
31.8 kg

Non-recyclable waste

Fishing nets and fishing gear
13.1 kg

Other waste
18.7 kg

IV. Conclusion

Through the beach cleanup, the Company combined environmental protection with employee participation. The activity not only improved the coastal environment but also effectively enhanced employees' environmental awareness and ability to put sustainability into action, strengthened employees' identification with sustainable development, and deepened the Company's connection with the local environment. Going forward, the Company will continue to promote environmental protection and employee participation activities, deepen its sustainable development philosophy, and put corporate social responsibility into practice through concrete action.

2025 AGV "FUN Outing" Corporate Family Day

I. Creating a Happy Workplace and Promoting Work-Life Balance

In response to the pressures of modern working life and employees' family caregiving needs, the Company continues to promote workplace-friendly policies. On October 18, 2025, the Company held the "AGV FUN Outing Corporate Family Day" to enhance employee well-being and identification with the Company through family participation.

Tangible Benefits

Each employee was entitled to bring up to three family members or friends to participate in the event free of charge, including admission tickets, meal vouchers, and insurance coverage.

Strong Participation

A total of 652 people participated in the event, comprising 194 employees and 458 family members and friends.

II. Promoting DEI, Inclusion, and Health

(I) AGV values every employee's right to participate. In addition to Taiwanese employees, migrant workers were invited to participate in the event. Dedicated shuttle transportation was arranged for migrant workers to ensure that employees of different nationalities could participate in the Company's activities without barriers, putting its commitment to diversity and inclusion into practice.

(II) Promoting Physical and Mental Well-being and Organizational Cohesion

"Healthy Tomorrow" 10,000-Step Challenge

Incorporating the concept of health promotion, the Company encouraged employees to walk 10,000 steps on the day of the event, taking concrete action to promote employee health.

Pioneered the "Recharge Leave" incentive

To encourage employees to participate in interactive activities, such as "One Word Worth a Thousand Pieces of Gold" and "Say Your Love Out Loud," the Company offered "Recharge Leave," consisting of one day of paid leave, as the top activity reward. This initiative supported employees in maintaining physical and mental well-being and taking time to rest and recharge.

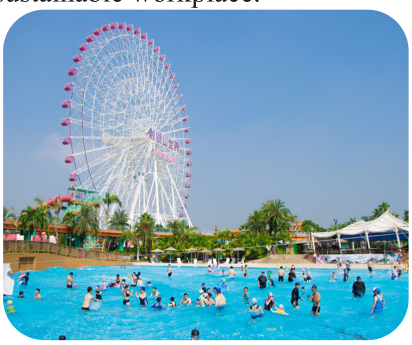
III. Rigorous Risk Management for a Safe and Secure Event Environment

Safety is AGV's foremost consideration when organizing large-scale employee events. During the event planning stage, the Company incorporated various potential risks into its risk management measures to safeguard the safety and privacy of all participants.

- Comprehensive accident reporting mechanism: A rigorous "Accident Reporting Procedure" was established before the event. Clear medical treatment and reporting SOPs were established for minor and serious injuries occurring both within and outside the event venue. The Human Resources Director served as the highest-level point of contact for incident reporting to ensure a timely response in the event of an emergency.
- Comprehensive insurance coverage: Travel accident insurance was provided for all participating employees and their family members and friends to provide appropriate protection during the event.
- Enhanced personal data and privacy protection: To properly protect the personal data of employees and their family members and friends, participant identities were verified entirely by "registration numbers" during event check-in, reducing the risk of disclosure of sensitive information.

IV. Benefits of the Event

The Family Day effectively enhanced employee cohesion and identification with the Company and strengthened the emotional connection between employees and the Company through family participation. Going forward, the Company will continue to promote employee care and health promotion initiatives and create a happy, friendly, and sustainable workplace.



Appendix 1: GRI Content Index

Statement of Use	AGV Products Corp. has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

General Disclosures				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
1. The Organization and Its Reporting Practices				
GRI 2: General Disclosures 2021	2-1	Organizational details	1.1 About AGV	5
	2-2	Entities included in the organization's sustainability reporting	About the Report	1
	2-3	Reporting period, frequency, and contact point	About the Report	1
	2-4	Restatements of information	About the Report	1
	2-5	External assurance	About the Report	1
2. Activities and Workers				
GRI 2: General Disclosures 2021	2-6	Activities, value chain, and other business relationships	1.1 About AGV	5
	2-7	Employees	5.1 Employee Relations and Overview	88
	2-8	Workers who are not employees	5.1 Employee Relations and Overview	88
3. Governance				
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	2.1 Governance Development	24
	2-10	Nomination and selection of the highest governance body	2.1 Governance Development	24
	2-11	Chair of the highest governance body	2.1 Governance Development	24
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Governance Development	24

General Disclosures				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
3. Governance				
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	2.1 Governance Development	24
	2-14	Role of the highest governance body in sustainability reporting	2.1 Governance Development	24
	2-15	Conflicts of interest	2.1 Governance Development	24
	2-16	Communication of critical concerns	2.1 Governance Development	24
	2-17	Collective knowledge of the highest governance body	2.1 Governance Development	24
	2-18	Evaluation of the performance of the highest governance body	2.1 Governance Development	24
	2-19	Remuneration policies	5.2 Employee Care and Benefits	94
	2-20	Process to determine remuneration	2.1 Governance Development	24
	2-21	Annual total compensation ratio	5.2 Employee Care and Benefits. The information is not disclosed because remuneration constitutes confidential organizational information.	94
4. Strategy, Policies, and Practices				
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Management Commitment	2
	2-23	Policy commitments	2.1 Governance Development 5.2 Employee Care and Benefits	24 94
	2-24	Embedding policy commitments	2.1 Governance Development 5.2 Employee Care and Benefits	24 94
	2-25	Processes to remediate negative impacts	2.5 Compliance with Laws and Regulations 5.2 Employee Care and Benefits	44 94
	2-26	Mechanisms for seeking advice and raising concerns	2.5 Compliance with Laws and Regulations 5.2 Employee Care and Benefits	44 94
	2-27	Compliance with laws and regulations	2.5 Compliance with Laws and Regulations	44
	2-28	Membership associations	1.1 About AGV	5
5. Stakeholder Engagement				
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1.2 Stakeholder Engagement	10
	2-30	Collective bargaining agreements	5.2 Employee Care and Benefits	94

Material Topics				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 3: Material Topics 2021	3-1	Process to determine material topics	1.3 Material Topic Identification and Analysis	14
	3-2	List of material topics	1.3 Material Topic Identification and Analysis	14
Material Topic: Economic Performance				
GRI 3: Material Topics 2021	3-3	Management of material topics	CH.2. Ethical Governance and Sustainable Management	20
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.2 Operating Performance	36
	201-2	Financial implications and other risks and opportunities due to climate change	4.3 Adaptation to Climate Change Risks	78
	201-3	Defined benefit plan obligations and other retirement plans	5.2 Employee Care and Benefits	94
	201-4	Financial assistance received from government	2.2 Operating Performance	36
Material Topic: Supplier Management (Procurement Practices)				
GRI 3: Material Topics 2021	3-3	Management of material topics	CH3. Food Safety and Quality Assurance	48
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.3 Supplier Management	62
Material Topic: Water Resources Management				
GRI 3: Material Topics 2021	3-3	Management of material topics	CH4. Sustainable Environment and Sound Management	72
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Energy Management	74
	303-2	Management of water discharge-related impacts	4.2 Energy Management	74
	303-3	Water withdrawal	4.2 Energy Management	74
	303-4	Water discharge	4.2 Energy Management	74
	303-5	Water consumption	4.2 Energy Management	74

Material Topics				
GRI Standard / Topic	No.	Disclosure	Corresponding Section / Special Explanation	Page
Material Topic: Occupational Safety and Health				
GRI 3: Material Topics 2021	3-3	Management of material topics	CH.5 A Happy Workplace, Fulfilling Our Responsibilities	86
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.5 Safeguarding Safety and Health	105
	403-2	Hazard identification, risk assessment, and incident investigation	5.5 Safeguarding Safety and Health	105
	403-3	Occupational health services	5.5 Safeguarding Safety and Health	105
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.5 Safeguarding Safety and Health	105
	403-5	Worker training on occupational health and safety	5.5 Safeguarding Safety and Health	105
	403-6	Promotion of worker health	5.5 Safeguarding Safety and Health	105
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.5 Safeguarding Safety and Health	105
	403-8	Workers covered by an occupational health and safety management system	5.5 Safeguarding Safety and Health	105
	403-9	Work-related injuries	5.5 Safeguarding Safety and Health	105
	403-10	Work-related ill health	5.5 Safeguarding Safety and Health	105
Material Topic: Food Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	CH3. Food Safety and Quality Assurance	48
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.1 Food Safety Management	51
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.1 Food Safety Management	51

Economic				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2 Employee Care and Benefits	94
	202-2	Proportion of senior management hired from the local community	5.1 Employee Relations and Overview	88
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	5.6 Social Contributions and Practices	113
	203-2	Significant indirect economic impacts	5.6 Social Contributions and Practices	113
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	2.5 Compliance with Laws and Regulations	44
	205-2	Communication and training about anti-corruption policies and procedures	2.5 Compliance with Laws and Regulations	44
	205-3	Confirmed incidents of corruption and actions taken	2.5 Compliance with Laws and Regulations	44
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.5 Compliance with Laws and Regulations	44
GRI 207: Tax 2019	207-1	Approach to tax	2.2 Operating Performance	36
	207-2	Tax governance, control, and risk management	2.2 Operating Performance	36
	207-3	Stakeholder engagement and management of concerns related to tax	2.2 Operating Performance	36

Environmental				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 301: Materials 2016	301-1	Materials used by weight or volume	3.1 Food Safety Management	51
	301-3	Reclaimed products and their packaging materials	3.1 Food Safety Management	51
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.2 Energy Management	74
	302-2	Energy consumption outside of the organization	4.2 Energy Management	74
	302-3	Energy intensity	4.2 Energy Management	74
	302-4	Reduction of energy consumption	4.2 Energy Management	74
	302-5	Reductions in energy requirements of products and services	4.2 Energy Management	74
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.3 Adaptation to Climate Change Risks	78
	305-2	Energy indirect (Scope 2) GHG emissions	4.3 Adaptation to Climate Change Risks	78
	305-3	Other indirect (Scope 3) GHG emissions	4.3 Adaptation to Climate Change Risks	78
	305-4	GHG emissions intensity	4.3 Adaptation to Climate Change Risks	78
	305-5	Reduction of GHG emissions	4.3 Adaptation to Climate Change Risks	78
	305-6	Emissions of ozone-depleting substances (ODS)	4.3 Adaptation to Climate Change Risks	78
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	4.3 Adaptation to Climate Change Risks	78
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.4 Waste Management	84
	306-2	Management of significant waste-related impacts	4.4 Waste Management	84
	306-3	Waste generated	4.4 Waste Management	84
	306-4	Waste diverted from disposal	4.4 Waste Management	84
	306-5	Waste directed to disposal	4.4 Waste Management	84

Environmental				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supplier Management	62
	308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supplier Management	62

Social				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1 Employee Relations and Overview	88
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Employee Care and Benefits	94
	401-3	Parental leave	5.2 Employee Care and Benefits	94
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.2 Employee Care and Benefits	94
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	5.3 Career Development and Training	103
	404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Employee Care and Benefits 5.3 Career Development and Training	94 103
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Career Development and Training	103
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1 Employee Relations and Overview	88
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.2 Employee Care and Benefits	94
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	3.3 Supplier Management	62

Social				
GRI Standard / Topic	**No.**	**Disclosure**	**Corresponding Section / Special Explanation**	**Page**
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.3 Supplier Management	62
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	5.2 Employee Care and Benefits	94
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	5.2 Employee Care and Benefits	94
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	5.6 Social Contributions and Practices	113
	413-2	Operations with significant actual and potential negative impacts on local communities	5.6 Social Contributions and Practices	113
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supplier Management	62
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Supplier Management	62
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	3.2 Customer Service and Communication	60
	417-2	Incidents of non-compliance concerning product and service information and labeling	3.2 Customer Service and Communication	60
	417-3	Incidents of non-compliance concerning marketing communications	3.2 Customer Service and Communication	60
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2 Customer Service and Communication	60

Appendix 2. SASB Standards Index: Processed Foods Industry

Disclosure Topic	Metric Code	Accounting Metric	Disclosure	Corresponding Section	Page
Energy Management	FB-PF-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	(1) The Company's total energy consumption in 2025 was 356,228.77 GJ. (2) Purchased grid electricity accounted for 11.10% of the Company's total energy consumption. (3) The Company did not use any renewable energy.	4.2 Energy Management	74
Water Management	FB-PF-140a.1	(1) Total water withdrawn, percentage in regions with High or Extremely High Baseline Water Stress (2) Total water consumed, percentage in regions with High or Extremely High Baseline Water Stress	(1) The Company's total tap water withdrawal was 400.24 million liters. (2) The Company did not use water sourced from regions with High or Extremely High Baseline Water Stress.	4.2 Energy Management	74
	FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	No related incidents of non-compliance occurred in 2025.	-	-
	FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	The Company regularly convenes meetings to discuss water-related issues, formulate policies, actively improve water consumption in its production processes, and review water conservation performance each month. It also promotes water conservation through various means, including posters, slogans, and education and training courses, to maximize the benefits derived from available water resources.	4.2 Energy Management	74

Disclosure Topic	Metric Code	Accounting Metric	Disclosure	Corresponding Section	Page
Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	The Company complies with Taiwan's Act Governing Food Safety and Sanitation. Its products and services have passed food safety management system certification under FSSC 22000 and ISO 22000, and food safety control system certification under HACCP, with a pass rate of 100%.	3.1 Food Safety Management	51
	FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	In 2025, the Company had 245 major suppliers of ingredients and raw materials. On-site supplier evaluations were completed for 66 suppliers, representing 27%. The Company will continue to place greater emphasis on on-site supplier evaluations, further expand the scope of its evaluations, and encourage suppliers to pursue certification under GFSI-recognized certification programs.	3.3 Supplier Management	62
	FB-PF-250a.3	(1) Total number of notices of food safety violations received and (2) percentage corrected	No food safety violations occurred in 2025.	-	-
	FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	No product recalls occurred in 2025.	-	-

Disclosure Topic	Metric Code	Accounting Metric	Disclosure	Corresponding Section	Page
Health and Nutrition	FB-PF-260a.1	Revenue from products labeled and/ or marketed to promote health and nutrition attributes	Total sales revenue from health food products was NT$1,682,078 thousand in 2025.	CH3. Food Safety and Quality Assurance	48
	FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	To enable consumers to purchase AGV's products and services with confidence, the Company provides necessary information on each of its products and services. The packaging and accompanying instructions for all products manufactured and marketed by the Company clearly specify information including raw materials, ingredients, expiration dates, country of origin, storage conditions, and directions for use, enabling consumers to understand relevant information about the Company's products. A consumer service hotline is also available to answer questions and address concerns. The labeling and accompanying information for the products and services provided to consumers comply with applicable laws and regulations. The Company has also proactively introduced food safety management systems and relevant certification marks, achieving an assessment completion rate of 100%.	CH3. Food Safety and Quality Assurance	48

Disclosure Topic	Metric Code	Accounting Metric	Disclosure	Corresponding Section	Page
Product Labeling and Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	None of the marketing and advertising strategies promoted by the AGV Food Group directly or indirectly target children. Upholding its corporate philosophy of "For a Healthy Tomorrow," the Company seeks to protect children's physical and mental health.	CH3. Food Safety and Quality Assurance	48
	FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	(1) The Company does not manufacture genetically modified products. However, upstream ingredients used in certain products contain genetically modified ingredients. Revenue from genetically modified products was NT$3,002,068 in 2025. (2) Revenue from products labeled as non-GMO was NT$5,402,557 in 2025.	-	-
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	In 2025, there were no instances in which the labeling or advertising content of the Company's products violated the Act Governing Food Safety and Sanitation. No products were removed from sale during the year because of violations of the Act Governing Food Safety and Sanitation, its Enforcement Rules, or other applicable laws and regulations.	3.2 Customer Service and Communication	60
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	No violations relating to product labeling occurred in 2025.	2.5 Compliance with Laws and Regulations	44

<table>
<tr><th>Disclosure Topic</th><th>Metric Code</th><th>Accounting Metric</th><th>Disclosure</th><th>Corresponding Section</th><th>Page</th></tr>
<tr><td rowspan="2">Packaging Lifecycle Management</td><td>FB-PF-410a.1</td><td>(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable and/or compostable</td><td>(1) Principal packaging materials
<table><tr><th>Category</th><th>Weight (metric tons)</th></tr><tr><td>Paper cartons</td><td>1,002</td></tr><tr><td>Glass bottles</td><td>2,911</td></tr><tr><td>Twist caps</td><td>233</td></tr><tr><td>Tin cans</td><td>1,934</td></tr></table>(2) The Company did not use products made from recycled or renewable materials.
(3) Each month, the Company collects returned products from various vendors. After processing by the returns warehouse, most of these products remain edible but cannot continue to be sold on the open market. They are therefore transferred to the Company’s employee welfare store and sold to employees at preferential prices. Slow-moving products whose packaging remains in good condition are sold through designated sales channels.</td><td>3.1 Food Safety Management</td><td>51</td></tr>
<tr><td>FB-PF-410a.2</td><td>Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle</td><td>Not disclosed.</td><td>-</td><td>-</td></tr>
<tr><td>Environmental and Social Impacts of the Raw Material Supply Chain</td><td>FB-PF-430a.1</td><td>Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard</td><td>None of the ingredients and raw materials procured by AGV in 2025 were certified to third-party environmental or social standards.</td><td>3.3 Supplier Management</td><td>62</td></tr>
</table>

<table>
<tr><th>Disclosure Topic</th><th>Metric Code</th><th>Accounting Metric</th><th>Disclosure</th><th>Corresponding Section</th><th>Page</th></tr>
<tr><td></td><td>FB-PF-430a.2</td><td>Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances</td><td>In 2025, the Company had 245 suppliers of ingredients and raw materials, including 78 major suppliers of ingredients and raw materials. All 78 major suppliers had signed the "Supplier Corporate Social Responsibility Commitment" and had been reviewed using the "Supplier Corporate Social Responsibility Audit Checklist."
(1) No suppliers were found to be unqualified through on-site evaluations, resulting in a non-conformance rate of 0%.
(2) The associated corrective action rate was 100%. With joint guidance from the Procurement Department and Quality Assurance Center, the principal deficiencies identified were corrected.</td><td>3.3 Supplier Management</td><td>62</td></tr>
<tr><td>Ingredient Sourcing</td><td>FB-PF-440a.1</td><td>Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress</td><td>None of the Company's food suppliers source food ingredients or raw materials from regions experiencing water stress.</td><td>-</td><td>-</td></tr>
<tr><td>Ingredient Sourcing</td><td>FB-PF-440a.2</td><td>List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations</td><td><table><tr><th>Principal Ingredients and Raw Materials</th><th>Description of Environmental and Social Sourcing Risks</th></tr><tr><td>Peanuts</td><td rowspan="4">Severe global inflation and the continuing Russia-Ukraine war have resulted in imbalances in agricultural production, significant price volatility, and unstable supplies. The Company currently maintains at least two suppliers for each item.</td></tr><tr><td>Pickled ingredients</td></tr><tr><td>Refined white sugar</td></tr><tr><td>Soybean oil</td></tr></table></td><td>3.3 Supplier Management</td><td>62</td></tr>
</table>

<table>
<tr><th>Disclosure Topic</th><th>Metric Code</th><th>Accounting Metric</th><th>Disclosure</th><th>Corresponding Section</th><th>Page</th></tr>
<tr><td>Ingredient Sourcing</td><td>FB-PF-440a.2</td><td>List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations</td><td><table>
<tr><th>Principal Ingredients and Raw Materials</th><th>Description of Environmental and Social Sourcing Risks</th></tr>
<tr><td>Tinplate cans</td><td rowspan="6">If a supplier violates provisions relating to the corporate social responsibility policy in AGV's procurement contracts, AGV will immediately communicate with the supplier and require corrective action. If the supplier continues to fail to make improvements, AGV will terminate or rescind the contract.</td></tr>
<tr><td>Glass jars</td></tr>
<tr><td>Fried gluten balls</td></tr>
<tr><td>Sour bamboo shoots</td></tr>
<tr><td>Twist caps</td></tr>
<tr><td>Dessert container lids with spoons</td></tr>
</table></td><td>3.3 Supplier Management</td><td>62</td></tr>
<tr><td>Workforce Health and Safety</td><td>320a.1</td><td>(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees</td><td>(1) The recordable occupational injury rate was 4.40% in 2025.
(2) Fatality rate: 0
(3) Near miss frequency rate: 0.</td><td>5.5 Safeguarding Safety and Health</td><td>105</td></tr>
</table>

Disclosure Topic	Metric Code	Accounting Metric	Disclosure	Corresponding Section	Page
Activity Metrics	FB-PF-000.A	Weight of products sold	The total weight of products sold in 2025 was 112,116.20 metric tons, including products manufactured under outsourcing arrangements.	1.1 About AGV	5
	FB-PF-000.B	Number of production facilities	The Company has three production facilities: Food Factory 1, Food Factory 2, and Food Factory 3.	3.1 Food Safety Management	51

Appendix 3. Sustainability Disclosure Indicators for Companies in the Food Industry and Those with at Least 50% of Operating Revenue Derived from Food and Beverage

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Section	Page
1	The evaluation and improvement regarding the Company's personnel, work environment, hygiene management of facilities, and quality control system to improve food sanitation, safety, and quality, as well as the significant product and service categories and the percentage affected	Quantitative and qualitative descriptions	To enhance its management of product quality, sanitation, and safety, the Company applied for recognition to independently conduct heat-distribution and heat-penetration measurements. It passed the in-house measurement assessment conducted by the Food Industry Research and Development Institute (FIRDI), while the relevant personnel completed the required training and undergo periodic refresher training. In 2021, the Company purchased a needle-probe wireless temperature measurement device, enabling it to test low-acid and acidified canned products in-house. The Company has therefore achieved its objective of independently testing sterilization conditions. The Company also strengthens the professional skills of its production and quality assurance personnel. This not only enables the Company to monitor product safety but also helps promote the overall development of the canned food industry and establish the Company's professional image and brand value. The Company continues to provide professional training courses covering core production units, including Food Factory 1, Food Factory 2, and Food Factory 3. As a result, the training covers 100% of AGV's major product and service categories, further strengthening quality awareness among all personnel.	Ratio (%)	3.1 Food Safety Management	51

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Section	Page
2	The types and number of incidents involving violations of health and safety laws and regulations concerning products and services and non-compliance with laws and regulations governing product and service information and labeling, as well as the number of product withdrawals and total weight of products withdrawn	Quantitative and qualitative descriptions	In 2025, there were no instances in which the labeling or advertising content of the Company's products violated the Act Governing Food Safety and Sanitation. No products were removed from sale during the year because of violations of the Act Governing Food Safety and Sanitation, its Enforcement Rules, or other applicable laws and regulations.	Quantity and metric tons (t)	3.2 Customer Service and Communication	60
3	The percentage of total procurement that complies with internationally recognized product responsibility standards, categorized by standard	Quantitative	None of the products procured by AGV in 2025 complied with internationally recognized product responsibility standards.	Ratio (%)	3.3 Supplier Management	62

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Section	Page
4	The percentage of products manufactured at facilities certified by an independent third party as complying with internationally recognized food safety management system standards	Quantitative	In 2025, products manufactured at AGV facilities independently certified by a third party as complying with internationally recognized food safety management system standards accounted for 100% of the Company's products.	Ratio (%)	3.1 Food Safety Management	51
5	The number and percentage of suppliers audited, and the audit items and results	Quantitative and qualitative descriptions	The Company has established a "Supplier On-Site Evaluation Form," reviews suppliers using the "Supplier Corporate Social Responsibility Audit Checklist," and requires suppliers to sign the "Supplier Corporate Social Responsibility Commitment." The Company had a total of 245 suppliers in 2025. On-site evaluations were completed for 66 suppliers, representing 27% of all suppliers. No suppliers were found to be unqualified.	Ratio (%)	3.1 Food Safety Management 3.3 Supplier Management	51 62
6	Product traceability and tracking management conducted voluntarily or as required by applicable laws and regulations, and the percentage of relevant products out of all products	Quantitative and qualitative descriptions	Under the Regulations Governing Traceability of Foods and Relevant Products, food businesses are required to maintain records throughout the supply process for foods and relevant products in order to trace their sources of supply or track their distribution. AGV conducts supplier source-traceability audits pursuant to these Regulations. In 2025, 127 product items and 104 outsourced-manufactured product items were uploaded to the Food Traceability Management Information System. These products accounted for 94.29% of all product items, while products subject to voluntary traceability and tracking management accounted for 5.71%. All relevant information has been uploaded to the Ministry of Health and Welfare's Food Traceability Management Information System (https://ftracebook.fda.gov.tw).	Ratio (%)	3.1 Food Safety Management	51

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Section	Page
7	Food safety laboratories established voluntarily or as required by applicable laws and regulations, testing items, testing results, relevant expenses, and the percentage of such expenses to net operating revenue	Quantitative and qualitative descriptions	AGV's food safety lab – Testing and Analysis Center (TAC) has received a total of 519 certifications from the TFDA (Taiwan Food and Drug Administration) and TAF (Taiwan Accreditation Foundation). In 2025, there were a total of 7,489 internal inspection items, with a 100% pass rate for incoming raw material inspections. Ingredient and raw-material testing: (1) Basic inspection: Raw materials are inspected upon arrival. If the inspection results do not conform to the control standards, the supplier is notified and the materials are returned. (2) Advanced inspection: In addition to the mandatory testing of relevant hygiene indicators required by regulations, the Company also conducts self-monitoring tests for risk substances in raw materials. Laboratory-related expenditures totaled NT$22,786,122, accounting for 0.56% of the Company's net operating revenue.	Ratio (%)	3.1 Food Safety Management	51
8	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy	Quantitative	Total energy consumption in 2025 was 356,228.77 GJ, of which purchased electricity accounted for 11.10%. The Company did not use any renewable energy.	Gigajoules (GJ) and percentage (%)	4.2 Energy Management	74
9	Total water withdrawn and total water consumption	Quantitative	Total tap water withdrawal in 2025 was 400.24 thousand cubic meters, and total water consumption was 83.45 thousand cubic meters.	Thousand cubic meters (1,000 m^3)	4.2 Energy Management	74
10	Weight of products sold and number of production facilities	Quantitative	The total weight of products sold in 2025 was 112,116.20 metric tons, including products manufactured under outsourcing arrangements. The Company has three production facilities: Food Factory 1, Food Factory 2, and Food Factory 3.	Metric tons (t) and quantity	1.1 About AGV	5

Appendix 4. Climate-Related Information of TWSE-listed Companies

Item	Corresponding Section	Page
1. Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	4.3 Adaptation to Climate Change Risks	78
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the Company (short, medium, and long term).	4.3 Adaptation to Climate Change Risks	78
3. Describe the financial impact of extreme weather events and transitional actions.	4.3 Adaptation to Climate Change Risks	78
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	4.3 Adaptation to Climate Change Risks	78
5. If a scenario analysis is used to assess the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors, and key financial impacts used should be described.	-	-
6. If there is a transition plan to manage climate-related risks, describe the contents of the plan and the metrics and targets used to identify and manage physical and transition risks.	-	-
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be described.	-	-
8. If climate-related targets are set, the activities covered, the scope of GHG emissions, the planned period, the annual progress of achievement, and other information should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve the related targets, the source and quantity of carbon credits or the number of RECs to be offset should be described.	-	-
9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans.	4.3 Adaptation to Climate Change Risks	78

Appendix 5. Independent CPAs' Limited Assurance Report

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Crowe (TW) CPAs
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會計師有限確信報告

愛之味股份有限公司　公鑒：

愛之味股份有限公司民國 114 年度永續報告書，業經本會計師針對愛之味股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

愛之味股份有限公司所選定之績效指標(簡稱確信標的資訊)與適用基準，請詳附件一「確信標的資訊彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」及全球永續性報告協會(Global Reporting Initiatives，GRI)發布之通用準則、行業準則及主題準則編製確信標的資訊，且維持與確信標的資訊編製有關之必要內部控制，以確保確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

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，基於所執行之程序與所獲取之證據，對確信標的資訊(詳附件一)是否未存有重大不實表達取得有限確信，並出具有限確信報告。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。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關確信標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

Crowe

- 對參與編製確信標的資訊之管理階層及相關人員進行查詢，以瞭解編製確信標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；
- 對確信標的資訊選取樣本進行檢查、驗算、重新執行及分析性程序等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

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

本會計師所隸屬會計師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。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現確信標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，愛之味股份有限公司對任何確信確信標的資訊或適用基準之變更，本會計師不負就該等資訊重新執行確信工作之責任。

國富浩華聯合會計師事務所

會計師：黃　鈴　雯

民國 115 年 7 月 31 日

Attachment 1 Summary of Subject Matter Information

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
1	To enhance its management of product quality, sanitation, and safety, the Company applied for recognition to independently conduct heat-distribution and heat-penetration measurements. It passed the in-house measurement assessment conducted by the Food Industry Research and Development Institute (FIRDI), while the relevant personnel completed the required training and undergo periodic refresher training. In 2021, the Company purchased a needle-probe wireless temperature measurement device, enabling it to test low-acid and acidified canned products in-house. The Company has therefore achieved its objective of independently testing sterilization conditions. The Company also strengthens the professional skills of its production and quality assurance personnel. This not only enables the Company to monitor product safety but also helps promote the overall development of the canned food industry and establish the Company's professional image and brand value. Through a total of 8,498 hours of professional training courses – including new employee orientation, common training, quality management, occupational safety, fire safety knowledge, financial and accounting audits, license acquisition, and retraining – the Company has covered the main production units of Food Factory 1, Food Factory 2, and Food Factory 3. This training impacts 100% of AGV's main product and service categories.	3.1 Food Safety Management	Article 4, Paragraph 1, Appendix 1-1, Item 1 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: The evaluation and improvement regarding the Company's personnel, work environment, hygiene management of facilities, and quality control system to improve food sanitation, safety, and quality, as well as the significant product and service categories and the percentage affected.

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
2	In 2025, the Company had no product withdrawals resulting from violations of the Act Governing Food Safety and Sanitation, its Enforcement Rules, or other applicable laws and regulations.	3.2 Customer Service and Communication	Article 4, Paragraph 1, Appendix 1-1, Item 2 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: The types and number of incidents involving violations of health and safety laws and regulations concerning products and services and non-compliance with laws and regulations governing product and service information and labeling, as well as the number of product withdrawals and total weight of products withdrawn.
3	None of the products procured by AGV in 2025 complied with internationally recognized product responsibility standards.	3.3 Supplier Management	Article 4, Paragraph 1, Appendix 1-1, Item 3 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: The percentage of total procurement that complies with internationally recognized product responsibility standards, categorized by standard.
4	In 2025, products manufactured at AGV facilities independently certified by a third party as complying with internationally recognized food safety management system standards accounted for 100% of the Company’s products.	3.1 Food Safety Management	Article 4, Paragraph 1, Appendix 1-1, Item 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: The percentage of products manufactured at facilities certified by an independent third party as complying with internationally recognized food safety management system standards.

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
5	The Company has established a "Supplier On-Site Evaluation Form," reviews suppliers using the "Supplier Corporate Social Responsibility Audit Checklist," and requires suppliers to sign the "Supplier Corporate Social Responsibility Commitment." The Company had a total of 245 suppliers in 2025. On-site evaluations were completed for 66 suppliers, representing 27% of all suppliers. No suppliers failed the evaluation.	3.1 Food Safety Management 3.3 Supplier Management	Article 4, Paragraph 1, Appendix 1-1, Item 5 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: The number and percentage of suppliers audited, and the audit items and results.
6	Under the Regulations Governing Traceability of Foods and Relevant Products, food businesses are required to maintain records throughout the supply process for foods and relevant products in order to trace their sources of supply or track their distribution. AGV conducts supplier source-traceability audits pursuant to these Regulations. In 2025, 127 product items and 104 outsourced-manufactured product items were uploaded to the Food Traceability Management Information System. These products accounted for 94.29% of all product items, while products subject to voluntary traceability and tracking management accounted for 5.71%. All relevant information has been uploaded to the Ministry of Health and Welfare's Food Traceability Management Information System (https://ftracebook.fda.gov.tw).	3.1 Food Safety Management	Article 4, Paragraph 1, Appendix 1-1, Item 6 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: Product traceability and tracking management conducted voluntarily or as required by applicable laws and regulations, and the percentage of relevant products out of all products.

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
7	AGV's food safety lab – Testing and Analysis Center (TAC) has received a total of 519 certifications from the TFDA (Taiwan Food and Drug Administration) and TAF (Taiwan Accreditation Foundation). In 2025, there were a total of 7,489 internal inspection items, with a 100% pass rate for incoming raw material inspections. Ingredient and Raw-Material Testing: (1) Basic testing: Ingredients and raw materials are tested upon arrival. If the test results do not comply with the applicable control standards, the supplier is notified and the materials are returned. (2) Advanced testing: In addition to the mandatory testing of relevant sanitation indicators required by law, the Company independently monitors and tests ingredients and raw materials for risk substances. Laboratory-related expenditures totaled NT$22,786,122, accounting for 0.56% of the Company's net operating revenue.	3.1 Food Safety Management	Article 4, Paragraph 1, Appendix 1-1, Item 7 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: Food safety laboratories established voluntarily or as required by applicable laws and regulations, testing items, testing results, relevant expenses, and the percentage of such expenses to net operating revenue.
8	Total energy consumption in 2025 was 356,228.77 GJ, of which purchased electricity accounted for 11.10%. The Company did not use any renewable energy.	4.2 Energy Management	Article 4, Paragraph 1, Appendix 1-1, Item 8 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy.
9	Total tap water withdrawal in 2025 was 400.24 thousand cubic meters, and total water consumption was 83.45 thousand cubic meters.	4.2 Energy Management	Article 4, Paragraph 1, Appendix 1-1, Item 9 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: Total water withdrawn and total water consumption.

No.	Subject Matter Information	Corresponding Section	Applicable Criteria
10	The total weight of products sold in 2025 was 112,116.20 metric tons, including products manufactured under outsourcing arrangements. The Company has three production facilities: Food Factory 1, Food Factory 2, and Food Factory 3.	1.1 About AGV	Article 4, Paragraph 1, Appendix 1-1, Item 10 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies: Weight of products sold and number of production facilities.

AGV PRODUCTS CORPORATION 2025 SUSTAINABILITY REPORT