CP 卜蜂食品

2025 Sustainability Report



CPF Way

The Six Major Visions and Response Chapters

Three Benefits to Sustainability (for the Country, the People, and the Company)

Prospect CPE [Corporate Governance]

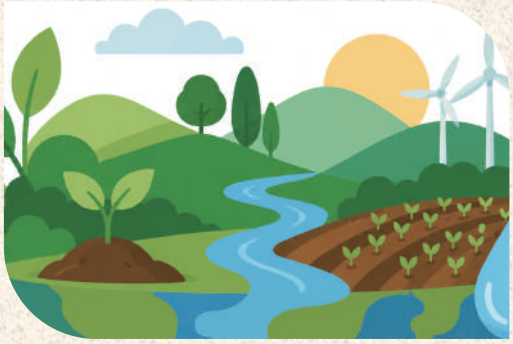
Happiness CPE [Employee Care]



Speed & Quality

Eat at CPE [Product Safety]

Trust CPE [Customer Service]



Simplification

Happiness CPE [Employee Care]

Adapt to change

Sustainability at CPE [Environmental Accountability]

Innovativeness

Eat at CPE [Product Safety]



Integrity, Honesty and Reciprocity

Prospect CPE [Corporate Governance]

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About This Report

Report contents

Charoen Pokphand Enterprise (Taiwan) Co., Ltd. (hereinafter referred to as the Company, CPE or we) aspires to become the leader in the agricultural, livestock, and food processing industries. We are committed to the principles of “safety, freshness, and deliciousness”, and offer a diverse range of products to meet consumer needs, allowing customers to eat with confidence and enjoy healthy food. As we pursue sustainable development, we are also driven by a sense of gratitude, working to give back to society. This report outlines CPE’s concrete actions and initiatives in the economic, environmental, and social domains, highlighting our unwavering commitment to sustainable development.

Compilation Principles

This report has been prepared in accordance with the 2021 GRI Standards published by the Global Reporting Initiative (GRI) and with reference to the Sustainability Accounting Standards Board (SASB) “Processed Food Industry Standards”. All financial data concerning CPE scope in this report are sourced from shareholders’ annual reports or financial statements audited and certified by accountants. Non-financial performance data are collected and compiled internally based on GRI standards and relevant indicator requirements. All statistical data is calculated using internationally recognized indicators as the basis. When quantitative indicators have special significance or employ specific calculation methodologies, supplementary notes will be provided to clarify these details.

Report publication time and cycle

This is the 12th sustainability report published by CPE, which discloses the company’s performance on key sustainability topics in 2025 (from January 1, 2025 to December 31, 2025). The report is published annually. To ensure the completeness and comparability of the information, some information may be traced back to 2021 and extended to 2026. If any information has been re-edited, it will be noted in the text or tables of each chapter, along with an explanation.

Current released version: Released in August 2026

Previous released version: Released in August 2025





Boundaries and Scope

This report focuses on the operations of Charoen Pokphand Enterprise (Taiwan) Co., Ltd., and does not cover its reinvestment business. However, the information provided in each chapter reflects the notes in the scope of the data tables included. For detailed information on the group's organization, please refer to page 56 of the 2025 Annual Shareholder Meeting Report. Please refer to the "Summary of Subject Matter Assured" in the appendix for details on the boundaries and scope of the assurance items.

Report assurance

The company appointed PricewaterhouseCoopers (PwC) to perform a limited assurance engagement on selected indicators, in accordance with the Standards on Assurance Engagements No. 3000 "Assurance Cases of Non-Historical Audits or Reviews of Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China. The assurance report can be found in the appendix of this report.

Feedback

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Message from the Chairman

C.P. Group has been steadily expanding its agricultural, livestock, and food businesses for decades, with the goal of becoming a "Kitchen of the World". Today, the company is one of the largest providers of animal feed, poultry, livestock, aquaculture, and meat processing globally. As a leading player in the agricultural and livestock sector, our group deeply recognizes that the recent spate of natural disasters has been driven by human disruption of the ecological environment. Since 2008, the company has been fully dedicated to driving the sustainable development of enterprises. Beyond just improving efficiency and generating profits, the company has also committed to upholding corporate social responsibility and reducing its environmental impact.

The Group Chairman further proposed the central idea of - "Three Benefits to Sustainability (for the Country, the People, and the Company)". All employees are required to promote policies that simultaneously consider economic, corporate social responsibility, and environmental protection, and fully implement the concept of protecting consumer food safety and health. The group has established a dedicated SHE (Safety, Health, Environmental) department to provide comprehensive training, drive initiatives, and track progress. With the support of the group's shareholders and the collective efforts of the directors, management levels, and all employees, the group has been recognized with multiple awards for sustainable enterprises in Thailand and Southeast Asia.

Over the past few years, CPE Taiwan has been committed to aligning with the group's policies and driving the adoption of various innovative technologies to enhance production efficiency. In 2025, through the collective efforts of all employees, the company achieved an impressive after-tax earnings per share of NT$ 10.39, reflecting its strong operational performance. In recent years, the company has newly built and expanded full plant-based feed production lines and drug-free feed production facilities in Kaohsiung and Taichung, respectively. Additionally, to address the current insufficient production capacity to meet market demand, and to align with the government's development policy of technicalizing and modernizing agricultural and livestock industry, as well as to address global environmental concerns about feed cross-contamination and food safety issues, the company has also constructed a new AI-automated, drug-free feed factory in Yunlin. This new facility aims to supply safe feed to the domestic livestock industry and provide consumers with healthy and safe meat products, thereby fulfilling the company's corporate social responsibility. In terms of corporate governance, the Board of Directors has added 3 independent professional directors and established an audit committee to oversee the company's operations and finances, in order to protect the maximum interests of shareholders.

In recent years, Taiwan has seen a surge in environmental and worker safety awareness, with food safety becoming an extreme priority for the government and public. As a leading agricultural and livestock company in Taiwan, CPE Taiwan will continue to make investments. We implemented ISO 45001 last year, aiming to improve efficiency, protect worker safety, and reduce environmental pollution.

Food safety is a one of our top priorities globally. Our company ensures our products meet the food safety standards and provides consumers with safe, fresh, convenient, and high-quality protein-based meat products. We have implemented rigorous systems such as CAS, ISO 22000, and HACCP, and maintain strict quality control and complete traceability across our entire supply chain - from raw material sourcing to production, storage, and distribution.





Looking back at 2025, the tourism and catering market continued to expand, poultry farming stabilized, and food manufacturers constantly innovated products. Factors such as focusing on health, sustainability, functional nutrition, ready-to-eat convenience, and innovative sensory experiences to meet diverse public dietary demands supported the performance of end-demand for food and feed. However, it is worth noting that rising industrial electricity and labor costs, climate change, and trade protectionism, as well as Russo-Ukrainian War and US–Israel War on Iran continued to influence the price trends of some raw materials, and increasing competition from imported products suppressed the growth momentum of the food industry's sales value throughout 2025.

In 2025, CPE has proactively made progress in various areas, including production and sales cost control, breeding management, breeding poultry and livestock rearing and feeding rates, breeding chicken egg production rate, brand management, physical channel marketing, expanding production capacity to increase product variety, and enhancing R&D for cooked dishes processing as well as expansion of e-commerce channels. As a result, all operational indicators have improved compared to previous years. The company has managed to deliver an impressive after-tax earnings per share of NT$ 10.39, thanks to the dedicated efforts of all its employees.

As we look toward 2026, expanding retail channels will continue to introduce popular imported food products, further eroding market share for domestic brands. Simultaneously, consumers are placing greater emphasis on food safety and environmental sustainability, while the domestic African swine fever outbreak is impacting pork prices and supply—all factors that will significantly increase operational costs across the food industry. The food industry is expected to experience a slight slowdown in 2026 compared to 2025.

Facing the Taiwan's decreasing population and arrival of a super-aged society in 2026, the dietary needs of the elderly are bound to increase in the future. Recognizing the difficulties the elderly face with eating, CPE produces senior-friendly foods such as shredded chicken floss by stir-frying until crispy and finely grinding, creating new sales opportunities for senior meals and nutritional foods.

CPE Taiwan will take a cautious approach, implementing relevant strategies to stabilize operations and pursue growth. We aim to turn the crisis into an opportunity by aligning investments with local economic development, environmental sustainability, and creating a mutually beneficial situation.

Finally, on behalf of the company's directors, management levels, and all employees, I would like to express our heartfelt gratitude to our shareholders, customers, communities, business partners for various businesses, and banks for their continued support. We will continue to work with the C.P. Group to strive to become the "Kitchen of the World", and we are committed to making our best efforts to improve corporate governance. CPE Taiwan also aspires to become an advanced and sustainable enterprise that fulfills its corporate social responsibility and maintains a balanced ecological environment.



Chairman

鄭武樾

Willis Cheng

CH 1
About CPE

1.1 Company Overview
1.2 Corporate Governance
1.3 Financial Performance
1.4 Regulatory Compliance



Major theme	Regulatory Compliance
Significance, policy, and pledges	CPE considers compliance with laws and regulations as the foundation for the company's sustainable operations. Through a robust regulatory compliance mechanism, the company reduces the risks of compensation liabilities and fines, and also builds a positive trusted relationship with the government, the public, and other relevant stakeholders. By introducing systems such as ISO and establishing policies on food safety culture, occupational safety and health, and the environment, the company actively manages food hygiene and safety, labor safety, and environmental aspects to ensure compliance with laws and regulations and build trust with society.
Objective	1. Obtain and maintain international certifications such as CAS, HACCP, ISO 9001, ISO 22000, and ISO 45001 to ensure food hygiene and safety. 2. Implementing employee education training as well as management policies can help reduce the number of non-compliance incidents.
Action plan	1. By implementing ISO 22000 and ISO 9001 management systems, CPE identified the environmental regulations and compliance obligations. 2. By providing employee off-site training and investing in equipment, the company aims to enhance its self-inspection capabilities. 3. Regularly monitor changes in regulations and use the company's internal audit mechanism to ensure compliance with legal requirements. 4. When a regulatory violation occurs, CPE will immediately launch a review and improvement mechanism to prevent such incidents from happening again.
Evaluation mechanism and annual performance	Maintain international certifications including CAS, HACCP, ISO 9001, ISO 22000, and ISO 45001.
Complaint mechanism	Customer complaints handled in real-time through the company website, 0800 customer service hotline, written complaints, Facebook fan page, and Line group, with dedicated personnel.

Performance Highlights in 2025

- **The Board of Directors achieved a high attendance rate of 100% in 2025.**
- **The Audit Committee achieved a high attendance rate of 100% in 2025.**
- **The Remuneration Committee achieved a high attendance rate of 100% in 2025.**

1.1 Company Overview

Company Name	Charoen Pokphand Enterprise (Taiwan) Co., Ltd.
Employee headcount	2,552 people (as of December 31, 2025)
Time of establishment	August 22, 1977
IPO time	July 27, 1987 (stock code 1215)
Industry	Food Industry
Chairman	Willis Cheng
General Manager	Thong Chotirat
Headquarters location	17F., No. 87, Songjiang Rd., Taipei City
Capital	NT$ 2,947,901 thousand
Country of Operation	Taiwan (This report covers only Charoen Pokphand Enterprise (Taiwan) Co., Ltd., and does not include information on its domestic and overseas subsidiaries)

CPE currently operates two main business divisions, agriculture and livestock business, as well as meat processing business:

Business Division	Classification	Factory	Location
Agricultural and livestock business	Feed	Kaohsiung Plant	Kaohsiung City Yongan Industrial Park
		Taichung Plant	Taichung City Harbor Related Industrial Park
		Yunlin Plant	Yunlin County Douliu Industrial Park
	Breeding poultry farm	Office	Nantou County Nangang Industrial Park
	Breeding Swine Technology and Biological Center	Office	Guanmiao District, Tainan City
Meat processing business	Fresh meat processing	Nantou Slaughterhouse	Nantou County Nangang Industrial Park
	Food processing	Nantou Processing Plant 1	Nantou County Nangang Industrial Park
		Nantou Processing Plant 2	Nantou County Nangang Industrial Park

Business activities



Feed

In 2025, our company produced approximately 900,000 tonnes of animal feed, primarily focused on products for chickens, pigs, and ducks, accounting for around 16% of the overall market. The main customers are self-operated farms, contract farms, and the company's own farms. The primary market is central Taiwan, accounting for about 63% of sales, with the southern and northern regions making up 27% and 10% respectively. To meet the environmental and health trends, the company provides safe and secure feed products for the domestic breeding industry. We had set up a feed factory in Douliu City, Yunlin County, with a monthly production capacity of 30,000 tonnes. By the end of 2025, the monthly production capacity has reached nearly 20,000 tonnes.

Agricultural and livestock-based meat products

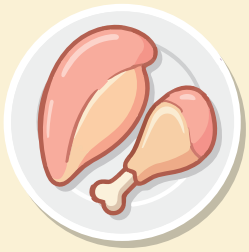
The CPE Breeding Poultry Farm and Breeding Swine Technology and Biological Center uses advanced techniques to raise high-quality poultry and livestock, supplying fresh broiler products and hog products.

Fresh broiler products

CPE is the first company in Taiwan to introduce broiler electric slaughtering equipment. Through years of hard work, we have integrated the operations from contract production of feed, breeding poultry, chicken poultry to broiler slaughtering. This vertical integration strategy has allowed them to strictly control quality and reduce production costs. The current electric slaughter capacity is approximately 200,000 birds per day, and the total slaughter volume is projected to be around 52.81 million birds in 2025.

Hog

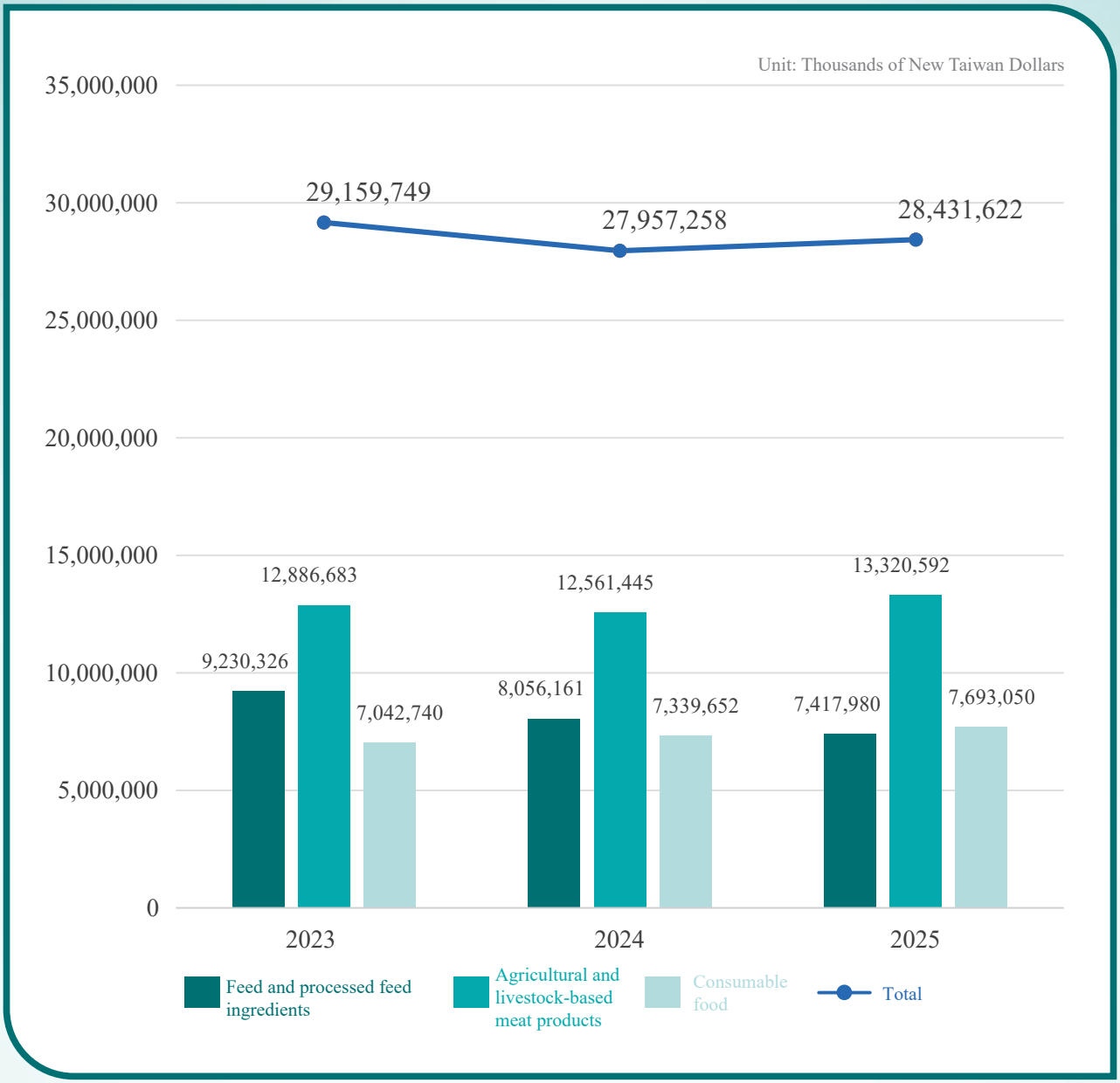
CPE integrates the operations from contract production of feed, breeding swine, pork swine. This vertical integration strategy has allowed them to strictly control quality and reduce production costs. According to data from the National Animal Industry Foundation, the auction volume of hogs in the Taiwanese market in 2025 was approximately 5,306 thousand hogs, a decrease of around 430 thousand hogs compared to the volume of about 5,736 thousand hogs in 2024.





Consumable food

CPE has long been proactively developing an end-to-end service from farm to table. Beyond selling fresh chicken and pork, the company has also dedicated itself to developing processed chicken and some pork products, such as ready-to-eat salad chicken breasts, boneless Taiwanese fried chicken, black pepper crispy chicken nuggets, braised pork knuckles, and European-style roasted ribs, which have been widely distributed in traditional markets, supermarkets, convenience stores, and the catering industry across Taiwan. The company's main products are processed chicken items, which are the leading brand in the market.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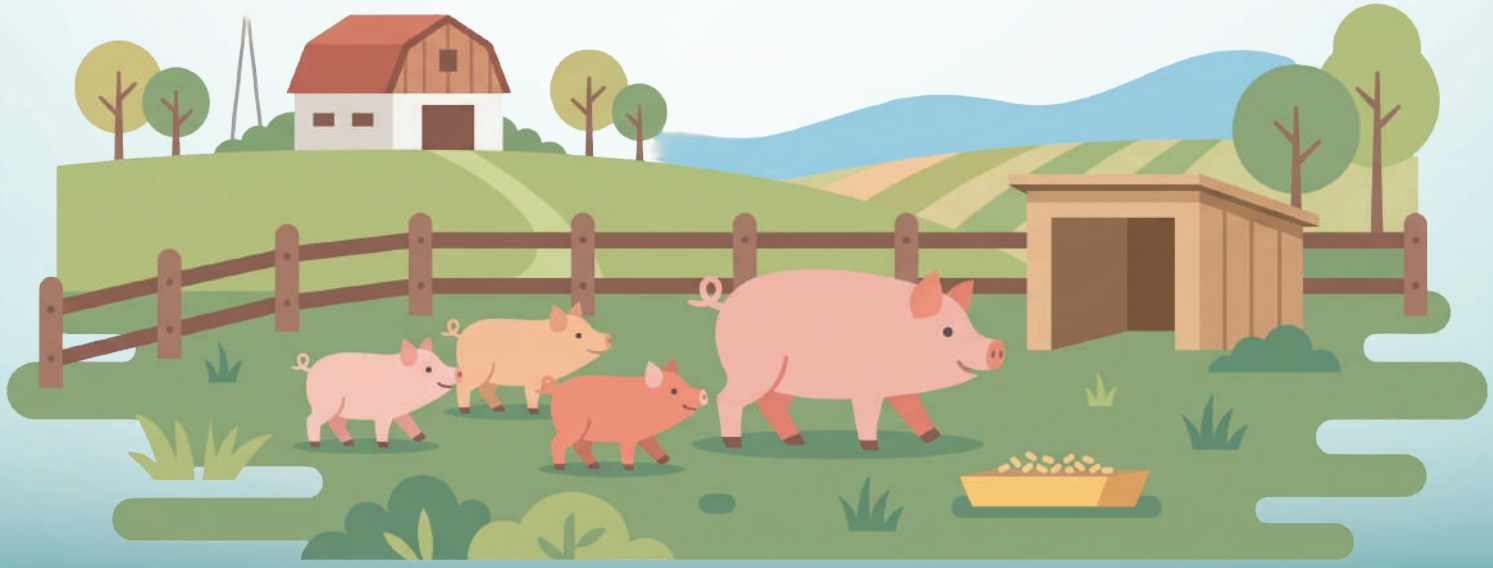
29,159,749
27,957,258
28,431,622
9,230,326
12,886,683
7,042,740
8,056,161
12,561,445
7,339,652
7,417,980
13,320,592
7,693,050
2023
2024
2025
Feed and processed feed ingredients
Agricultural and livestock-based meat products
Consumable food
Total



Significant Milestones

1977 Construction of a feed factory in Kaohsiung (company establishment)

1984 Construction of a feed factory in Taichung

1988 Construction of a feed factory in Nantou

1990 Establish a food processing plant

1999 ISO 9001 certified meat processing plant in Nantou

2000 ISO 9001 certified feed factory in Taichung/ Kaohsiung

2002 HACCP certified meat processing plant in Nantou

2007 ISO 22000 certified and traceable Nantou meat processing plant

2011 Construction of a conditioning food plant in Nantou and a plant-based feed factory in Kaohsiung

2014 ISO 9001 and ISO 22000 certified conditioning food plant in Nantou

2015 Establishment of a new incubation facility and chicken farm

2016 Expansion of production lines at the two largest egg farming operations/ feed factory in Taichung

2017 Establishment of a new AI-automated, drug-free meat feed factory in Douliu City, Yunlin County

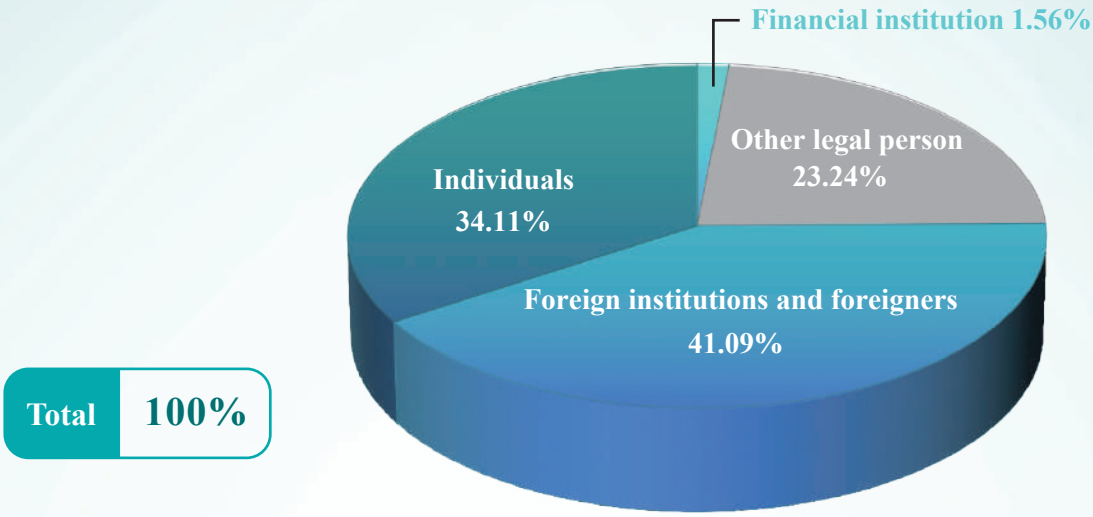
2019 Ruifu Foods Co., Ltd., a subsidiary company, jointly established Sheng Da Food Co., Ltd. with another company

2020 Jointly established Feng Sheng Livestock Co., Ltd. with another company

Legal form of organizational ownership

The main shareholders of CPE are foreign institutions, foreigners and individuals, holding 121,124,647 shares (41.09%) and 100,539,132 shares (34.11%) respectively. As of March 29, 2026, the total number of issued and outstanding shares is 294,790,098.

Shareholder structure shareholding ratio



Involvement in public and professional associations

As a leading player in Taiwan's agriculture and livestock industry, CPE collaborates closely with related sectors, actively participating in domestic industry public and professional associations. Through mutual exchange and cooperation, they stay up-to-date on the latest market trends and are able to adapt accordingly.

No	Participating in public and professional associations	Date of joining	Rules from regulatory principles or other initiatives	Identity
1	Taiwan Feed Industry Association	1978	This association aims to improve and develop the feed industry in order to advance the shared interests of the industry.	Chairperson
2	Taiwan Corn Industry Association	1979	This association aims to coordinate industry relationships, advance shared interests, and plan for the improvement and promotion of industry, in order to drive economic development.	Executive directors, directors, supervisors
3	Kaohsiung City Yongan Industrial Park Manufacturers Association	1981	Facilitate emotional exchange among companies, and promote awareness of government policies and regulations.	Member
4	Taichung City General Industrial Association	1984	Implement joint initiatives and welfare measures in Taichung City to foster emotional connections among manufacturers and provide education training support.	Member
5	Nantou County Industrial Association	1990	The purpose is to uphold the rights of employers, coordinate labor-management relations, improve the industrial structure, and promote the development of the industrial economy.	Member
6	Nantou County Nangang Industrial Park Nankang Manufactures Association	1990	Implement joint initiatives and welfare measures in the city to foster emotional exchange among manufacturers, cultivate a sense of unity for the city, and jointly work towards the city's prosperity and development, including promoting relevant government policies and regulations.	Member
7	Chinese National Association of Industry and Commerce	1991	This association aims to connect with domestic and international businesses and their associations, foster mutual understanding, and strengthen cooperation. It also works to support national policies, promote economic development, and advance the industrial and commercial sectors.	Member
8	Kaohsiung City New Feed and Animal Medication Trade Association	1991	Assist the government in implementing policies, guiding members in their business operations, advocating for industry rights, and providing social services.	Member
9	Taiwan Poultry Processing Association	1993	Promote the local production of excellent quality electric poultry meat, provide high-quality, safe and hygienic poultry meat and processed products, and fulfill the responsibility of caring for the broad consumer public.	Director, executive supervisor

No	Participating in public and professional associations	Date of joining	Rules from regulatory principles or other initiatives	Identity
10	Taiwan Stock Affairs Association	1995	Assist publicly traded companies in understanding the practical application of securities-related laws and regulations, and enhance communication and advocacy with the securities regulatory authorities.	Member
11	Nantou County Entrepreneurs Exchange Association	2003	Share and exchange management experiences and knowledge across companies, to research and improve business management practices, and help promote the implementation of government policies.	Member
12	Taiwan Poultry and Hatchery Associations	2004	Coordinate relationships with industry peers, promote mutual interests, and plan for the improvement and advancement of the industry, in order to drive economic development.	Supervisor
13	Poultry Association Republic of China	2006	Enhance the competitiveness of the poultry industry, ensure environmental protection, produce high-quality, safe, and sanitary poultry products, safeguard consumer rights, establish a new industry image, and promote the sustainable development of the poultry industry.	Member
14	Taichung Harbor Related Industrial Park Manufacturers Association	2008	Assist in disseminating and implementing government policies, coordinate relationships among various manufacturers to promote mutual interests and rights, and engage in social service activities.	Member
15	Kaohsiung City General Industrial Associations	2013	Assist the government in implementing policies, guiding members in their business operations, advocating for industry rights, and providing social services.	Member
16	Chinese Meat Association	2016	This non-profit association was established by law to research and promote the exchange of meat technology, as well as the development of the meat industry, aiming to assist members in enhancing their knowledge of meat production and sales, and to improve the management and quality of the meat industry.	Member
17	Taiwan Frozen Food Processors Association	2021	This association was established to conduct investigation, statistic, research, and improvement of domestic and international industries, as well as to promote advancements in manufacturing techniques and provide skills training for industry employees. By fully cooperating with the government's policy to completely eradicate foot-and-mouth disease, allowing Taiwan to become a disease-free area as soon as possible, our industry members can overcome their operational challenges and create new opportunities.	Directors
18	Association of Chain and Franchise Promotion, Taiwan	2022	The service aims to promote mutual exchange and growth among companies, facilitating the sharing of experience among franchisees, absorbing new knowledge, and leveraging the support of experts and the government to foster the healthy development of the chain business.	Member

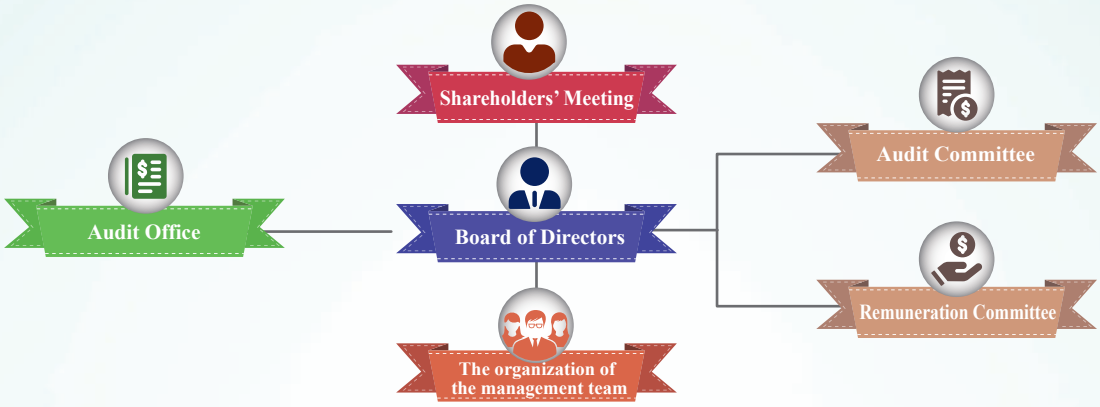
Note: Membership qualifications are not for strategical purpose.



1.2 Corporate Governance

To establish a sound corporate governance system, CPE has referenced the "Corporate Governance Practice Principles for TWSE/TPEx Listed Companies". In November 2019, the Board of Directors resolved to establish, and in May 2021, the Board of Directors approved the "Corporate Governance Practice Principles". This has enabled the company to build an effective corporate governance framework that protects shareholder rights, strengthens the Board of Directors' functions, and respects stakeholder rights. It has also enhanced information transparency and disclosure. CPE held the investor conference once each quarter in 2025, for a total of four times to provide an update on the company's operations to stakeholders. Additionally, we closely track the domestic and international corporate governance system, and continuously review and improve the corporate governance system to enhance its effectiveness. The 2025 Sustainability Report was approved by the Board of Directors on July 30, 2026.

Corporate Governance Structure



Board of Directors

CPE has a board of directors consisting of 8 members, including 5 general directors and 3 independent directors, with a term of 3 years. The current Board of Directors has established an audit committee and a remuneration committee as functional committees. Their operations are respectively conducted in accordance with the "Regulations for Board of Directors Meetings" amended and approved by the Board in March 2024, the "Organizational Regulations of the Audit Committee" approved by the Board in March 2024, and the "Organizational Regulations of the Remuneration Committee" amended and approved by the Board in May 2020. In 2025, the Board of Directors convened for 5 meetings, with an actual attendance rate of 100%.

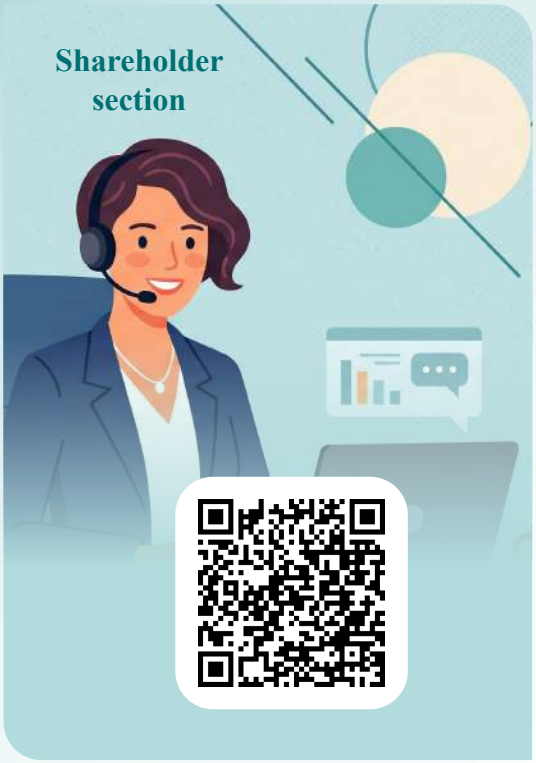
The purpose of the Board of Directors

01 Appoint and oversee the management levels to ensure the internal control is effective.

02 Review and oversee the company's management decisions, financial objectives, and operational plans, while shaping the company's future development direction.

03 Diligently execute business in line with laws, regulations, Articles of Association and shareholder resolutions, and monitor and assess the Board of Directors' resolutions.

CPE has a nomination system for the selection of its directors and independent directors, who are then elected by the shareholders' meeting. The Chairman does not hold the position of General Manager concurrently. CPE has formulated a policy on the diversity of the Board of Directors in accordance with Article 20 of the "Corporate Governance Practice Principles". The nomination and selection of Board members follows the Company's Articles of Association and relevant laws and regulations, using a candidate nomination system. Candidates who are evaluated by the responsible unit as meeting the qualification requirements are submitted to the Board of Directors for review and approval, and then included in the slate of candidates for election by the shareholders' meeting. The qualifications and experience required of directors include not only meeting legal requirements, but also having held senior positions in well-known domestic and international companies, and possessing diverse backgrounds in fields such as agriculture, management, finance, and auditing, with sufficient professional expertise and diversity. For details on the educational backgrounds, professional expertise, compensation, and attendance of each board member, please refer to pages 7 - 10 and 12 - 16 of the 2025 Annual shareholder Meeting Report. The Annual shareholder Meeting Report can be downloaded from Market Observation Post System or the shareholder section on the company's website.



The remuneration of the Company's directors and managers is determined based on Article 31 of the Company's Articles of Association, which states that "the remuneration of the Chairman and Directors shall be set by the Board of Directors, taking into account their level of participation and contribution to the Company's operations, as well as domestic and international industry standards" and Article 29-1 "If the company generates a profit in the current year, it shall allocate no less than 1% of that profit as employee compensation". The compensation of directors and managers is closely tied to the company's operational results and performance. Each year, it is determined based on performance indicators (the company's operation results, based on the financial indicators, such as achievement rates of revenue, pre-tax profit, and after-tax profit targets) and non-financial indicators (such as compliance and operational risk management for major deficiencies in their respective departments). The remuneration of independent directors is set based on market conditions, mainly as a fixed amount for transportation expenses. The compensation for the General Manager and Deputy General Manager is also a fixed salary, determined based on their performance contributions and with reference to domestic and international salary levels. CPE also places great emphasis on managing conflicts of interest, and has revised the rules of procedure for its Board of Directors in accordance with the regulations of the Financial Supervisory Commission. According to the "Regulations for Board of Directors' Meetings" revised and approved by the Board of Directors in March 2024, directors with a personal or corporate interest in the matters to be discussed must explain the important details of the interest. If there is a risk of harm to the company's interests, the director must not participate in the discussion and voting, and must recuse themselves from the discussion and voting, and cannot act as a proxy for other directors to exercise their voting rights.

Audit Committee

Effective on June 17, 2015, the company has established an "Audit Committee", comprising all independent directors, to replace supervisor, aiming at assisting the Board of Directors in fulfilling its responsibilities and overseeing the quality and integrity of the company's accounting, auditing, financial reporting procedures and financial controls. In addition to following the organizational regulations, the main responsibilities of the Audit Committee are to exercise their powers in accordance with Article 14-5 of the Securities and Exchange Act, and to assist the Board of Directors in enhancing the quality of overseeing the company's accounting, financial reporting, and internal control operation procedures. The Audit Committee convened 5 meetings in 2025, with a 100% actual attendance rate among its members.

Remuneration Committee

CPE established a Remuneration Committee on December 12, 2011, in accordance with the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded in the Securities Firm Premises". The committee's role is to professionally and objectively assess the company's compensation policies and systems for directors and managers, and to provide recommendations to the Board of Directors to inform their decision-making. The members of the Remuneration Committee are appointed by the Board of Directors, and at least one independent director must be involved. The Remuneration Committee is composed of three independent directors, and all members possess the requisite professional qualifications and independence as stipulated in the Remuneration Committee Charter. The Remuneration Committee convened 3 meetings in 2025, with a 100% actual attendance rate among its members.



Corporate Sustainability Development Committee

The company's Corporate Sustainability Development Committee leads the execution of climate risk governance, with the general manager serving as the chairman. Below this, an "Integration Team" is established to lead various working groups. The working group focused on climate-related issues (the Sustainable Environment Group) evaluates potential climate-related risks and opportunities in its daily operations, and regularly discusses them with the Integration Team. The Integration Team helps consolidate the identified climate-related issues, and represents the identified major climate-related issues to the Corporate Sustainability Development Committee on a regular basis. The Corporate Sustainability Development Committee then develops management measures to address these climate-related issues. CPE will regularly report the climate-related issues it faces to the Board of Directors, enabling the Board to fully understand and track climate-related trends. The Board will then periodically review the implementation of solutions and the response to these issues. The 2025 Sustainability Report was approved by the Board of Directors on July 30, 2026.

The collective wisdom of the highest governing entity

To continuously enhance the directors' professional expertise, legal and sustainability literacy, we arrange various courses for their regular training every year. In 2025, the directors completed a total of 60 training hours, averaging 7.5 hours per director. This fully meets the recommended training hours for directors and supervisors of listed and OTC companies. The training covered topics such as regulatory compliance, industry trends in the livestock sector, sustainable finance and net-zero emission policies, as well as ESG trends and strategies, among other current affairs. For more information on the continuing education activities and other details about the members of the Board of Directors, please refer to page 21 of the 2025 Annual Shareholder Meeting Report.

Performance evaluation of the highest governing entity

To implement corporate governance and enhance the function of the Board of Directors, CPE passed a resolution at the Board meeting on November 1, 2019 to establish the "Regulations for Performance Evaluation of the Board of Directors". Starting from 2020, the Board of Directors and individual directors will be regularly evaluated through self-assessment or peer review for the previous year, and the evaluation results will be reported to the Board of Directors and used as a reference for the remuneration and re-nomination of individual directors. The scope of the Board of Directors' performance evaluation should include both individual Board members and functional committees, in order to enhance the comprehensiveness and effectiveness of the evaluation, in accordance with the amendment to Article 37 of the Corporate Governance Practice Principles for TWSE/TPEx Listed Companies. On August 9, 2021, the Board of Directors revised the performance evaluation method and included the functional committees in the scope of the evaluation.

Evaluation period: From January 1, 2025 to December 31, 2025

Evaluation perspective	Evaluation method	Evaluation content
The Board of Directors as a whole	Internal self-evaluation of the Board of Directors	A. Involvement in the company's operations B. Enhance the quality of decision-making by the Board of Directors C. Composition and structure of the Board of Directors D. Appointment and Ongoing Training for Directors E. Internal control
Individual directors	Self-assessment of the directors	A. Understanding the company's objectives and purpose B. Understanding the duties of Directors C. Involvement in the company's operations D. Managing internal relationships and communication E. Expertise and Ongoing Training for Directors F. Internal control
Functional Committees	Internal self-evaluation of the Board of Directors	A. Involvement in the company's operations B. Understanding the duties of Functional Committee C. Enhancing the decision-making quality of the Functional Committee D. The composition of Functional Committee and selection of members E. Internal control

1.3 Financial Performance

The global economy faced significant uncertainties in 2025, with the ongoing Russia-Ukraine conflict and volatile international energy and food prices leading to rising global inflationary pressures. This impacted consumer purchasing power. In this challenging environment, CPE has proactively made progress in various areas, including production and sales cost control, breeding management, breeding poultry and livestock rearing and feeding rates, breeding chicken egg production rate, brand management, physical channel marketing, and enhancing R&D for food processing as well as expansion of e-commerce channels. As a result, all operational indicators have improved compared to previous years. Under the pressures of raw material price fluctuations, energy costs, and market competition, the company has managed to deliver an impressive after-tax earnings per share of NT$ 10.39, thanks to the dedicated efforts of all its employees. As a major food company, CPE maintains a diligent and competitive spirit, focusing on raising healthy poultry and swine, as well as producing high-quality eggs. We continuously strive to improve product quality and develop new products, always prioritizing freshness and nutrition. While driving the company's economic performance, CPE never loses sight of its core mission to ensure food safety and promote consumer health.

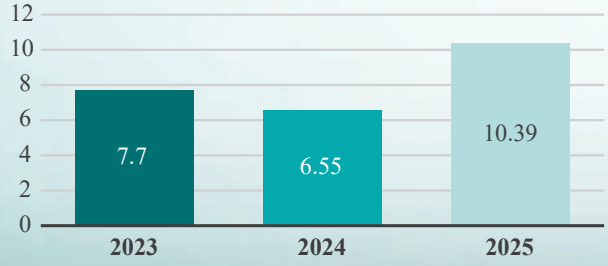
Unit: Thousands of New Taiwan Dollars

Composition	Explanation	2023	2024	2025
Generation of direct economic value		27,328,260	26,473,748	26,950,491
Operating revenue	Net Sales	27,235,093	26,266,402	26,638,817
	Income from interest, dividends, rents, and royalties Note 2	78,062	196,914	292,491
	Income from sale of assets (tangible/intangible)	15,105	10,432	19,183
Distribution of direct economic value		26,102,540	26,256,351	25,291,786
Operating cost	Costs incurred from operating activities Note 3	22,024,161	21,435,465	20,348,282
Salaries and benefits for employees	Wages, bonuses, awards, and employee benefits (pension, insurance)	2,176,880	2,371,271	2,451,660
Payment to the fund provider	Interest costs, dividend payments, preferred stock dividends	1,219,460	1,851,720	1,576,560
Governmental Interactions	Taxes (excluding deferred taxes) and penalties	675,960	588,998	911,139
Community investment	Donation, sponsoring, investing	6,079	8,897	4,145
Retention of economic value (generation of direct economic value - distribution of direct economic value)		1,225,720	217,397	1,658,705

Note 1: Except for the information on government interactions and community investment systems, which is obtained from the company's accounting system, the other financial information for 2023 - 2025 is summarized from the individual financial statements prepared in accordance with international accounting standards.
Note 2: Refers to the interest income, other income, and dividends received as reported in the individual income statement and cash flow statement for the year.
Note 3: Refers to the sum of the operating cost, operating expenses, and current income tax from the annual individual income statement, minus employee salaries and benefits, government interactions, and community investments.

After-tax earnings per share

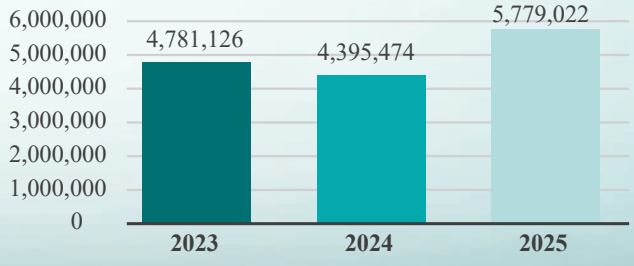
Unit: New Taiwan Dollar



Note: It is calculated by dividing the Earnings per Share attributable to common shareholders in each year by the weighted average number of outstanding shares for that year.

Net Gross Profit

Unit: Thousands of New Taiwan Dollars



Note: Summary of individual financial statements adopting International Accounting Standards for the period 2023 - 2025.

1.4 Regulatory Compliance

CPE complies with laws, regulations and policies relevant to its business operations, and any instances of non-compliance are publicly disclosed in this report. The company continuously monitors relevant regulations and strengthens the implementation of industry-related regulations. In 2025, there were 4 regulatory violations that resulted in a total fine of NT$ 460,500 imposed by the regulatory authorities. All of these incidents have been thoroughly reviewed and the necessary improvements have been made. For more details on the specific violation cases and the corrective measures, please refer to the sections on 4.3 Quality Assurance, 6.1 Human Rights and Care, and 7.5 Environmental Regulations Compliance.



CH 2
CPE's Sustainability Blueprint

2.1 Sustainable Governance
2.2 Major theme analysis
2.3 Stakeholder engagement
2.4 Responsive to the United Nations Sustainable Development Goals



Major theme and stakeholder engagement

The "Kitchen of the World" has been the long-standing vision of the C.P. Group, embodying the principles of sustainable operations and management across economic, environmental, and social dimensions. We diligently listen to and address the needs of our stakeholders, jointly creating sustainable impact. At the same time, we also echo the six major visions of the CPF Way proposed by the C.P. Group:

Three Benefits to Sustainability (for the Country, the People, and the Company)
Prospect CPE [Corporate Governance]
Happiness CPE [Employee Care]

Speed & Quality
Eat at CPE [Product Safety]
Trust CPE [Customer Service]

Simplification
Happiness CPE [Employee Care]

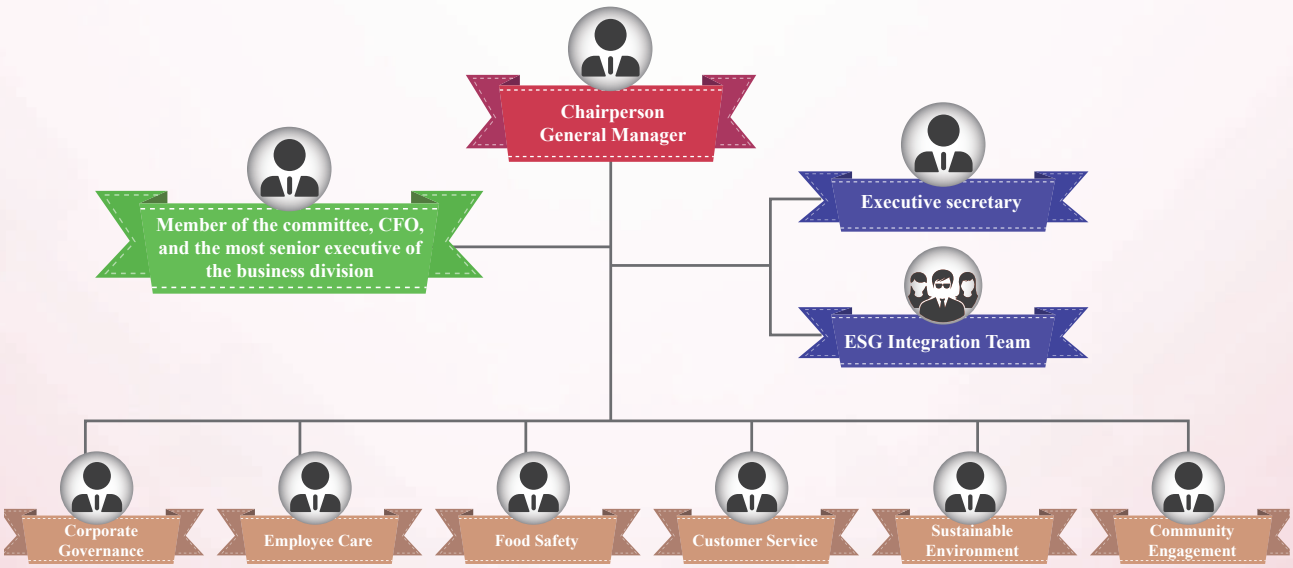
Adapt to change
Sustainability at CPE [Environmental Accountability]

Innovativeness
Eat at CPE [Product Safety]

Integrity, Honesty and Reciprocity
Prospect CPE [Corporate Governance]

2.1 Sustainable Governance

To effectively manage the company's sustainable development, CPE established the "Corporate Social Responsibility Committee" in February 2015, which was later renamed the Corporate Sustainability Development Committee in 2022. The general manager serves as the chairman, and the top executives of each business unit and the CFO are members. This committee is leading the company's sustainability efforts from the highest level, demonstrating CPE's strong commitment to corporate sustainability. The committee has an executive secretary, and the executive secretary has set up the ESG Integration Team (previously known as the CSR Integration Team), which was renamed in 2022.
The Corporate Sustainability Development Committee has established six working groups based on the GRI Standards framework, covering corporate governance, employee care, food safety, customer service, sustainable environment, and community engagement, as shown in the image:

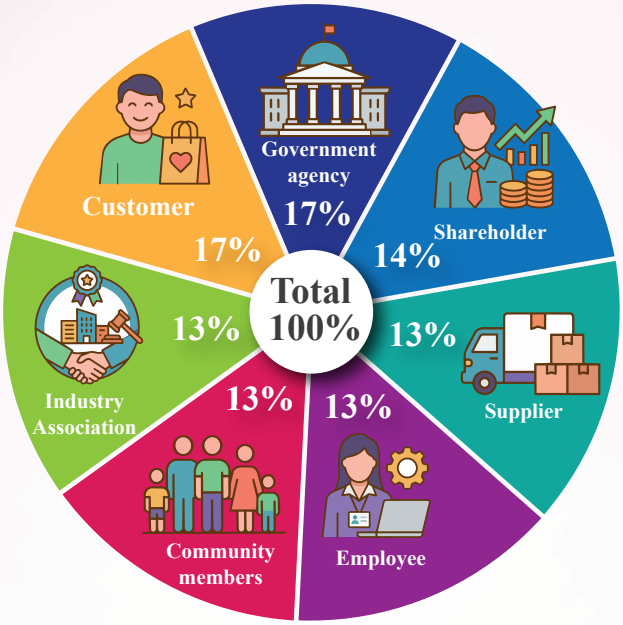


Under the leadership of the ESG Integration Team, each working group tracks and manages their respective sustainability issues, while the Integration Team continues to engage in internal and external communication and integration. With the help of external consultants, the company evaluates and tracks the risks and performance of the company's sustainability-related issues, and regularly promotes the progress to the Corporate Sustainability Development Committee and the Board of Directors, in order to enhance sustainability governance, strengthen the company's competitiveness, and realize the management philosophy of "Three Benefits to Sustainability (for the Country, the People, and the Company)".

2.2 Major theme analysis

CPE is committed to listening to the voices of its stakeholders. It establishes various communication channels to understand and address the concerns of different stakeholders. Adopting the principle of "entities or individuals, both internal and external, that are influenced by or have an influence on CPE", the company reviewed the daily operations of the various working groups under the Corporate Sustainability Development Committee to identify the diverse stakeholders that may be involved. Through group discussions, the weighted importance of each stakeholder was determined based on the degree of mutual impact on the company's economic, social, and environmental dimensions, and they were classified into 7 main stakeholder groups as shown in the figure below:

Weight of stakeholder



In 2025, the major themes were identified based on the GRI Standards 2021 version, which involved three main steps:

Step 1, Collection and Review of major themes

After a comprehensive review of international sustainability standards and guidelines (such as the GRI Standards and the UN Sustainable Development Goals [SDGs]), as well as industry trends both domestically and globally, the ESG Integration Team evaluated and selected 16 relevant sustainability topics based on CPE's mission, vision, and sustainability development strategy.

Step 2, Sort and Identify

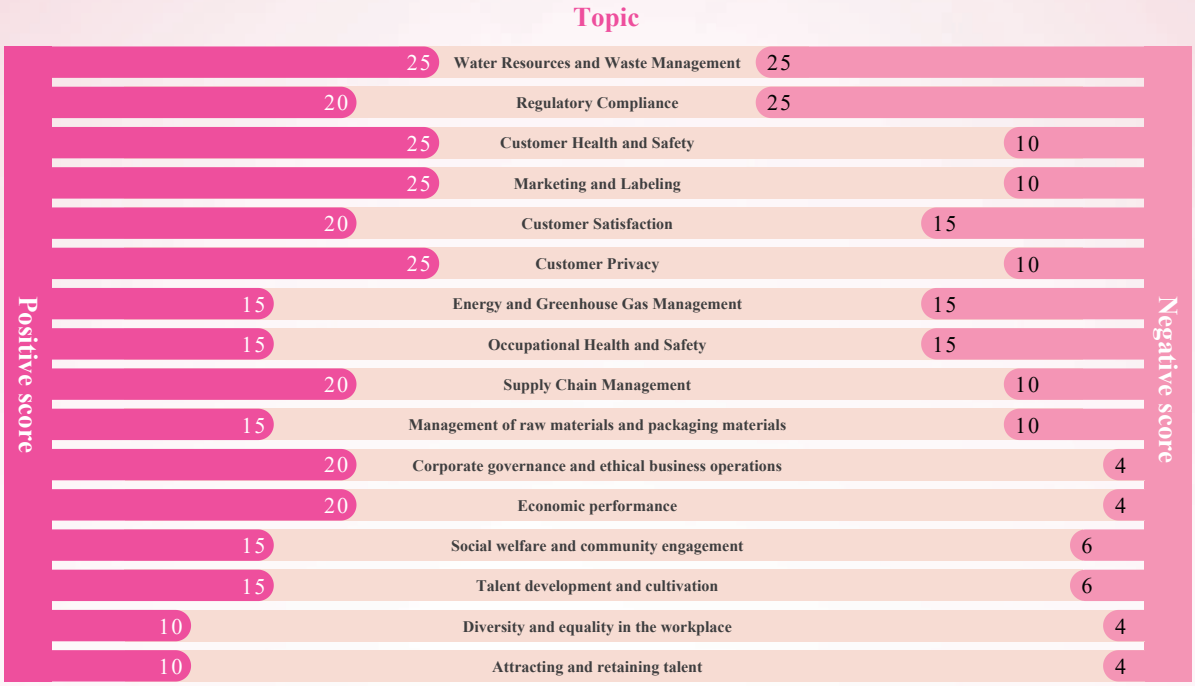
The company conducted an internal survey involving its management levels and issue-responsible units to assess the potential positive and negative impacts of 16 sustainability topics on the company. The results were then compiled and presented in a major theme matrix, ranking the degree of impact of each sustainability topic on the company.

Step 3, Verify

Following internal management levels discussions, 6 major themes were identified. The 2025 Sustainability Report outline was then developed based on these major themes, aligning with the corresponding GRI standards.

In summary, we have identified the following 6 major themes for 2025:

CPE 2025 ESG Theme Analysis



The ESG Integration Team further evaluates the identified major themes, examining their completeness, the scope and boundaries of their impacts in and out of the organization, and the corresponding GRI-specific topics.

Major Theme	Impacting the boundary		GRI Disclosure Items	Response section
	In the organization	Out of the organization		
Customer Health and Safety	A	B,C,D,F,G	GRI 416 Customer Health and Safety	Eat at CPE [Product Safety]
Marketing and Labeling	A	B,C,D,F,G	GRI 417 Marketing and Labeling	Eat at CPE [Product Safety]
Customer Satisfaction	A	G	N/A	Trust CPE [Customer Service]
Regulatory Compliance	A	B,C,E	GRI 2-27 Compliance with laws and regulations	About CPE
Water Resources and Waste Management	A	B,E	GRI 303 Water and Effluents GRI 306 Waste	Sustainability at CPE [Environmental Accountability]
Customer Privacy	A	G	GRI 418 Customer Privacy	Trust CPE [Customer Service]

Note 1: The major theme for 2025 is a continuation of the major theme from 2024.
Note 2: In the organization: A. CPE (including its headquarters, feed factory, slaughterhouse, and food processing plant) and its employees.
Out of the organization: B. Government agency, C. shareholders, D. Suppliers, E. Community members, F. Industry association, G. Customers.

After the report is finalized, the Corporate Sustainability Development Committee and the ESG Integration Team will conduct a final review to ensure the ESG information is accurately and appropriately presented. Additionally, the identified major themes and stakeholder feedback will serve as important references for next year's report.

2.3 Stakeholder engagement

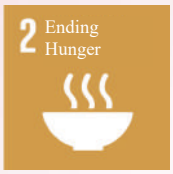
CPE places great importance on engaging with its stakeholders, believing that establishing effective communication channels with them is crucial for the company's sustainable operations. The topic of interest of each stakeholder and the ways in which they are engaged are as follows:

Stakeholder group	Topic of Interest	Deliberative process and frequency
 Government agency	● Water Resources and Waste Management* ● Energy and Greenhouse Gas Management ● Management of raw materials and packaging materials ● Customer Health and Safety* ● Marketing and Labeling* ● Regulatory Compliance* ● Corporate governance and ethical business operations	● Meetings on regulations (Once a year) ● Circulation of official documents (Irregular) ● Factory visits (Irregular)
 Shareholder	● Economic performance ● Customer Health and Safety* ● Marketing and Labeling* ● Customer Satisfaction* ● Corporate governance and ethical business operations ● Energy and Greenhouse Gas Management ● Management of raw materials and packaging materials	● Shareholders' Meeting (Annual) ● Company website (Irregular)
 Supplier	● Customer Health and Safety* ● Marketing and Labeling* ● Customer Privacy* ● Regulatory Compliance* ● Supply Chain Management ● Energy and Greenhouse Gas Management ● Management of raw materials and packaging materials	● Contact via telephone, email, and contact for visit (Irregular) ● Placing orders and negotiating prices (twice a week) ● Supplier Evaluation and Audit (Annual) ● Customer satisfaction survey (Semi-annual to annual) ● Feedback on abnormal quality and customer complaints (Irregular) ● R&D related information exchange (Irregular)
 Employee	● Occupational Health and Safety ● Diversity and equality in the workplace ● Talent development and cultivation ● Attracting and retaining talent	● Employee suggestion box (Irregular) ● Complaint and interview of the supervisor (Irregular) ● Internal meeting (Monthly)
 Community members	● Regulatory Compliance* ● Social welfare and community engagement ● Corporate governance and ethical business operations ● Supply Chain Management	● Contact via telephone, email, and contact for visit (irregular)
 Industry Association	● Regulatory Compliance* ● Occupational Health and Safety ● Customer Health and Safety*	● Business Meeting (Weekly) ● Directors and supervisors meeting (Weekly or quarterly) ● Grain Information (Monthly) ● General Meeting (Annual)
 Customer	● Customer Health and Safety* ● Marketing and Labeling* ● Customer Privacy* ● Customer Satisfaction* ● Energy and Greenhouse Gas Management ● Management of raw materials and packaging materials	● Phone contact (Irregular) ● Survey on Farmers' Harvest Results (Monthly) ● Visiting and surveying customers (More than twice a month) ● Technology department service exchange (Monthly)

Note: * indicates that the major themes are identified by CPE in 2025.

2.4 Responsive to the United Nations Sustainable Development Goals

CPE actively responds to the 17 Sustainable Development Goals (SDGs) issued by the United Nations in 2015, aiming to leverage the company's resources and influence to implement the principles of sustainability in addressing Taiwan's economic, environmental, and social challenges. Leveraging its core expertise in agriculture and livestock business and meat processing business, the company continues to contribute back to society.

SDGs	Corresponding SDGs Detailed Targets	Current status of CPE
 Ending Hunger	● Detailed Target 2.1 ● Detailed Target 2.2 ● Detailed Target 2.3 ● Detailed Target 2.4	● Implement rigorous food safety management procedures to provide consumers with safe, hygienic, healthy, and high-quality products. ● Inheriting the C.P. Group's philosophy, the goal is set to "Enhance product quality and food safety from the supply chain", thereby increasing food accessibility to reduce inequality and improve public health. ● Collaborate with small and medium-sized farmers to raise livestock, assisted them in upgrading their feeding equipment and environment, which successfully improved their farming performance. ● Boost the local rural economy in Taiwan through "local sourcing", using seasonal local ingredients to ensure product freshness, and reduce the carbon footprint of importing raw materials via air, sea, and land transportation.
 Employment and economic development	● Detailed Target 8.3 ● Detailed Target 8.5 ● Detailed Target 8.8	● Promote innovative business communication models that integrate technology, such as food processing factories launching e-commerce channels like Line, Facebook, official websites, and fan pages, feed factories increasing Skype-based order models, and continuously engage in technical exchanges and effective communication with customers. ● Create a positive and fulfilling work environment where every employee feels a sense of belonging to the company and can achieve personal growth, thriving together with CPE. ● Prioritize occupational safety, actively implements an optimized occupational safety system, and is committed to safeguarding the safety and health of employees. Develop occupational safety and health policies and safety and health work rules based on ISO 45001.
 Responsible Consumption and Production	● Detailed Target 12.2 ● Detailed Target 12.4 ● Detailed Target 12.5	● Adopt a vertically integrated business model that spans the industry's up-stream, mid-stream, and down-stream - with a complete supply chain from livestock farming, slaughtering, and processing to food service operations. This approach helps minimize the environmental impacts of the supply chain, production processes, and transportation. ● The organization has established "Environmental Safety Management Operation Control Guidelines" and an "Environmental Policy" to manage its resources, wastewater, waste, chemicals, and noise. It has also invested heavily in the procurement of environmental protection equipment. ● Establish a dedicated unit to operate, maintain, and improve equipment for controlling the various types of pollution, including exhaust gases, wastewater, and waste.



CH 3
Prospect CPE "Corporate Governance"

3.1 Business Strategy
3.2 Development Plan
3.3 Risk Management



Performance Highlights in 2025

- **No incidents of bribery or corruption were reported in 2025.**
- **Insure property and business interruption insurance to ensure that asset losses caused by the sudden changes of climate change can receive reasonable compensation and reduce operational risks**

3.1 Business Strategy

Guided by the principle of "Three Benefits to Sustainability (for the Country, the People, and the Company)", CPE has made regulatory compliance the foundation for sustainable development, and operates with integrity as its guiding principle. The company is committed to transparent operations, prioritizing shareholder interests, and establishing a robust corporate governance structure.

To ensure that employees understand the company's culture of integrity, CPE provides internal training for all new hires, where the company's "Code of Integrity" is introduced. The company also has established Chinese, English, and Thai "Employee Handbook" to serve as the basis for employee behavior and actions. The "Employee Handbook" stipulates that if an employee is found to have engaged in private business dealings, misappropriation of funds, bribery, or receiving commissions, and the allegations are verified or there is concrete evidence, they may be terminated without prior notice. Furthermore, in 2025, CPE insured 403 employees with "Employee Honesty Insurance". The insured employees include finance personnel, on-site accountants, sales staff, HR personnel, and factory cashiers, with each employee insured for an amount of NT$ 12 million. This is to safeguard the company against any losses resulting from the dishonest acts (such as robbery, theft, burglary, fraud, or misappropriation) of the insured employees, whether acting individually or in collusion.

To ensure open upward communication channels, CPE has installed suggestion boxes in each of its factories to allow employees to report issues and file grievances. The company's website also has a stakeholder section with a complaint hotline. Additionally, in March 2016, we established a "Code of Ethical Conduct" and "Employee Code of Conduct" for our directors, supervisors, and employees, as well as a "Whistleblower System Regulations" in November 2019, to foster a corporate culture of integrity and healthy development, and to ensure the legal rights and interests of whistleblowers and those accused. The company did not detect any incidents of bribery or corruption in 2025.

In terms of consumer rights protection, we ensure food safety through rigorous product quality management and complete traceability across the entire supply chain, from raw material procurement to production, storage, and distribution. This allows us to provide consumers with high-quality meat products that are safe, hygienic, convenient, healthy, and competitively priced.

Stakeholder Contact Person



3.2 Development Plan

Short-term business development plan:

- In response to the government's policy to modernize and technologize the agriculture and livestock industry, the most advanced AI-automated, drug-free feed factory is being built in Douliu City, the agricultural capital of Yunlin County, Taiwan. This facility aims to meet global environmental standards and address the issues of cross-contamination and food safety in the feed industry.
- Introduce C.P. Group's state-of-the-art wet pad enclosed breeding equipment and breeding technology, ushering Taiwan into a new milestone of high-tech automation.
- Implement a vertically integrated and standardized approach to managing laying hen to ensure a reliable supply of eggs.

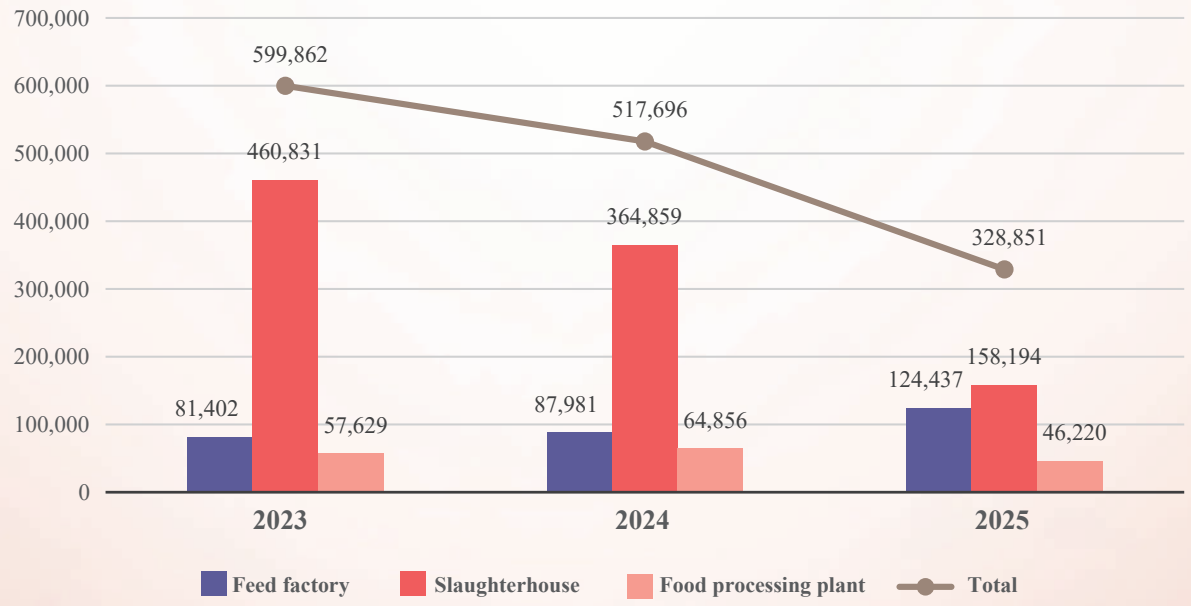
Long-term business development plan:

- By introducing C.P. Group's world-class technology and the most advanced equipment, the breeding, livestock farming, feed, and level of meat processing technologies will be significantly upgraded.
- Guided by the management philosophy that "No biosafety means no food safety", we uphold rigorous quality control across the entire supply chain - from raw material sourcing, manufacturing, storage, to product export and distribution - and maintain comprehensive traceability, ensuring food safety and delivering consumers the safest, healthiest, most convenient, hygienic, affordable, and high-quality protein meat products.
- Continuously strengthen the existing brand cultivation and channel marketing strategy, while developing new e-commerce channels.

To continue providing consumers with more high-quality products and to increase the overall capacity and efficiency of the company, CPE is making substantial capital investments, aiming to leverage the replacement and updating of various assets to drive overall performance growth:

Major capital investments over the past three years

Unit: Thousands of New Taiwan Dollars



Beyond maintaining and upgrading our existing factory facilities, our company has invested significantly since February 2018 in constructing an "AI-automated Drug-Free Feed Factory" in the Yunlin Industrial Park, with further expansion of this investment in 2020. The plant successfully obtained approval from the Yunlin County Government for a test driving plan in August 2022 and has started production. By 2025, this new AI-powered facility has fully demonstrated its intelligent manufacturing capabilities, effectively optimizing workforce structure, significantly enhancing product quality and consistency, and substantially driving revenue growth while strengthening and expanding the company's market position.

3.3 Risk Management

CPE Taiwan follows its risk management framework, which includes its headquarters in Taipei, feed factories, slaughterhouses, and food processing facilities within the scope of risk management. The company's Board of Directors, management levels, and all employees are jointly involved in implementing and promoting this comprehensive risk management system. In addition to complying with relevant domestic laws and regulations, we also proactively identify, analyze, assess, monitor, respond to, report on, and improve various potential risks that may arise within the scope of our business operations, based on their risk characteristics and impact levels. This is to ensure the achievement of the company's strategic objectives while effectively maintaining and controlling the relevant potential risks.

The CPE risk management organization and the units responsible for implementing each aspect of risk management are as follows:

Risk type	Responsible Unit	Risk management approach
Strategy and operational risk	The various business divisions Finance and Accounting Department	Formulation of investment and operation plans and risk assessment in advance
		Regular monitoring and analysis of operational performance afterwards
Credit and Legal Risk	The various business divisions Legal Affairs Office/Audit Office	Establish and implement a credit control system
		The Credit Committee analyzes the changes and implements appropriate responsive policies
		Manage and address potential risks
Financial and liquidity risk	Finance Department	Develop strategies and indicators based on relevant laws, policies, and market changes
		Regularly analyze and assess relevant risks, and implement appropriate measures to reduce them
Market Risk	The various business divisions Technology Group/R&D Group	Analysis of domestic and international related industries, business environment, group policies, and applicable laws and regulations and other changes
		Develop appropriate responsive policies and conduct analysis and evaluation to mitigate potential future risks
		A cross-departmental crisis management team, composed of supervisors from various units, effectively manages and addresses the crises and risks that have occurred or may arise
Biological stock insurance	C.P. Group Thailand	To improve the quality of raw materials from the source and establish excellent quality, CPE has set up its own hatchery and farm. However, there are still natural, market, and quality safety risks in livestock farming. To ensure risk reduction, the Thai parent company has taken out a unified biological stock insurance
Climate change risk	Corporate Sustainability Development Committee	Assemble a TCFD team comprising relevant department personnel. Regularly analyze and assess relevant risks, and implement appropriate measures

To ensure the soundness, reasonableness, and effectiveness of the risk management mechanism, the CPE Audit Office is responsible for investigating and evaluating the company's internal control mechanism and various management systems. Based on the risk assessment results, it formulates the annual audit plan, implements it according to the risk assessment model, and assists the company's various units in reviewing risk items, improving operations, and managing risks to increase organizational value.

In recent years, the global climate change situation has been rapidly worsening, with hurricanes, heavy snowstorms, and droughts becoming the norm and posing significant economic risks that governments and enterprises around the world must address. Taiwan has also been heavily impacted by extreme weather events such as high temperatures, droughts, and heavy rainfall. Given this, CPE has been deeply concerned about the potential financial impact of climate-related risks on its operations, including the price volatility of major feed ingredients like corn and soybeans due to extreme weather, as well as the possibility of damage to its production facilities from natural disasters, all of which could affect the company's business.

Our parent company, the C.P. Group Thailand Group, has been exporting food products to Europe for years. In order to comply with European regulations, the parent company has long strengthened its operational risk management in response to climate change. In addition to establishing standards for the structure and fire protection of facilities (factory, farm, etc.), the company has obtained comprehensive and sufficient insurance coverage for various assets (including inventory, biological assets, fixed assets and commercial movable property), as well as public liability and business interruption insurance, to reduce operational losses. Our company has also joined the group's global insurance program, ensuring that any asset losses from events like floods or typhoons can be reasonably compensated and operational risks can be mitigated under rapid the climate change.

Furthermore, according to the TCFD analysis report from our parent company, Charoen Pokphand Foods Public Company Limited, in June 2024, its transformation risks, physical risks, opportunities, and strategic actions are highlighted as follows:

Classification	Risk/Opportunity Item	Key Impacts	Financial Impact Level	Strategic Action
Transformation risk	Policy and Regulations	Carbon tax, emissions trading, CBAM, zero deforestation requirements, increasing energy and export costs	Short- to medium-term low, long-term medium (IEA STEPS/ NZE)	Establish net-zero SBT transformation strategy, product carbon footprint management, low-carbon supply chain
	Technology	Investment in low-carbon technologies, renewable energy procurement, early asset retirement	Increased costs, renewable energy is more expensive in some regions	Expand renewable energy, fuel conversion, adopt automation and smart technology to reduce costs and emissions
	Legal	Increased climate-related regulations, rising litigation risks	As appropriate	Regulatory monitoring, compliance with legal standards
	Marketplace	Insufficient supply and high cost of green raw materials affect competitiveness	Medium	Expand green product portfolio and invest in R&D to increase market share
	Reputation	Failure to meet environmental targets impacts sustainable financing and ESG ratings	As appropriate	Strengthen alignment with SBT targets and transparent disclosure
Climate change risk	Chronic: Rising average temperatures	Increased electricity consumption for cooling, risk of epidemics, impact on livestock and crop growth	Short- to medium-term low, long-term medium (RCP8.5)	Efficient ventilation, green buildings, renewable electricity, biosecurity
	Acute: River flooding	Asset damage, supply and distribution disruptions, raw material shortages	Medium - High (RCP2.6 / 8.5 for each period)	Avoiding high-risk site selection, flood control engineering, redundant supply chains, insurance
	Chronic: Water resources stress	Increased cost of water scarcity, reduced agricultural output driving up raw material prices, competition for water	Depends on region	Water risk zoning management, supply diversification
	Acute: Tropical cyclones/ blizzards	Maintenance costs, power outages and shutdowns, declining sales	Depends on region	Strengthening facility resilience, insurance, and disruption response
	Chronic: Coastal flooding	Rising sea levels, increased operating and maintenance costs for reduced arable land	Long-term	Coastal protection, production area adjustment
Chance	Energy Sources	Renewable energy (solar, biomass, biogas) reduces costs and emissions, with additional income from selling surplus electricity/EACs	High long-term potential	Increase the proportion of renewable energy, fuel conversion, pay attention to technology and regulatory dynamics
	Efficiency of resource	Energy saving, water saving, waste reduction, packaging optimization, food loss reduction	Cost reduction	Introducing AI, IoT, Automation, Circular Economy
	Products and services	Growing demand for green products such as low-carbon, zero-deforestation, and plant-based options, potentially tax-exempt or at a premium	Medium	Expand green product lines, ensure supply chain traceability, and enhance upstream sustainability capabilities
	Market and resilience	High-standard market access, resilient supply chain	Long lasting	Enhancing supply chain resilience, cross-chain collaboration
Strategy and governance	Governance structure	Annual board oversight, establishing committees such as CG&SD, SHE&En, and Responsible Procurement	-	Integrating climate issues into decision-making and strategy
	Risk Management	Identifying, assessing, monitoring, and disclosing according to the four steps of COSO ERM	-	Scenario analysis of financial impact, priority resource allocation
	Strategic integration	Focus on resource efficiency and responsible procurement, promoting circular practices	-	Renewable energy expansion, smart technology application
	Nature and carbon sinks	Land and Mangrove Restoration (2030 target: 3,200 hectares, 99% achieved by 2023)	-	T-VER registration, ecological conservation, carbon sequestration

Classification	Risk/Opportunity Item	Key Impacts	Financial Impact Level	Strategic Action
Net-zero pathway	2050 Net-Zero Commitment	90% emissions reduction for Non-FLAG, 72% for FLAG	-	SBTi FLAG Validation, 2025 Zero Deforestation Commitment
	2030 Targets	42% reduction for Non-FLAG, 30.3% reduction for FLAG; 40% revenue from green products	-	Continued emissions reduction, strengthened supply chain sustainability

Source: CPF TCFD Report 2024

Note:

1. Timeframe: Short-term (0 - 10 years), Mid-term (10 - 20 years), Long-term (20 - 30 years)
2. Coverage: Thailand, Vietnam, China, Taiwan account for approximately 70% of revenue
3. Scenario analysis: RCP2.6/8.5 (Physical Risk), IEA STEPS/NZE (Transformation Risk)
4. CPF is the world's first food processing company to have its SBTi FLAG near-term and long-term targets validated
5. FLAG: Forest, Land and Agriculture standard

We carefully assess the risks posed by climate change, while safeguarding the environment, we also seek to identify the potential opportunities arising from climate change. We boldly face these challenges and continually innovate. A Corporate Sustainability Development Committee was also established to lead and implement climate risk governance, convening personnel from relevant departments to form a TCFD team. Regularly analyze and assess relevant risks, and implement appropriate measures. (For detailed information on climate change risk and opportunity identification, please refer to 7.2 Identification of Climate Change Risks and Opportunities).



CH 4
Eat at CPE "Product Safety"

4.1 Food Safety Management System
4.2 Responsible Supply Chain
4.3 Quality Responsibility



Major theme	Customer Health and Safety
Significance, policy, and pledges	CPE is committed to the management philosophies of “No biosafety means no food safety” and “Three Benefits to Sustainability (for the Country, the People, and the Company)”. They work diligently to protect the food safety and nutritional health of consumers from up-stream to down-stream. We have a “Policies on Food Safety Culture” that establishes our food management system across three main pillars: a food safety management system, a responsible supply chain system, and a quality improvement proposal. This allows us to enhance product quality and ensure customer health and safety, which we consider a core part of our company’s competitive advantage.
Objective	By vertically integrating the agriculture, livestock, and food industries, and implementing strict food safety management policies, we ensure the quality of our products to provide consumers with safe, hygienic, healthy, and high-quality products, in order to fulfill the group’s vision of becoming the Kitchen of the World and the ideal of Three Benefits to Sustainability (for the Country, the People, and the Company).
Action plan	1. Food Safety Management System: The food safety management system is designed based on the quality management system certifications used in the domestic and international food industry, as well as the legal regulations set by the competent authorities. The primary goal is to safeguard food safety and prevent the introduction of hazardous substances into the products. 2. Responsible supply chain system: The established management system for food raw material and packaging materials suppliers and contracted farmers aims to control the supply chain from upstream raw materials to downstream traceability. This helps build good interaction and a shared vision with suppliers, ensuring product quality and establishing a sustainable supply chain system. 3. Quality Improvement Proposal: Conduct a comprehensive review and ongoing management mechanism of the company’s products, by examining past activities and records, as well as considering external industry trends and regulatory changes, to ensure compliance with relevant laws and regulations on product and service, health, safety, and to propose a comprehensive management plan to enhance the company’s product quality.
Evaluation mechanism and annual performance	System authentication: 1. In 2025, the company’s meat processing business provided a total of 15,298 person-times of training, comprising 17,176.3 hours of external independent institutions, competent authorities, and internal education training on food hygiene, safety, and quality. 2. In our 2025 food safety curriculum planning, we continued to emphasize food protection, focusing on enhancing the basic-level employees’ understanding of this concept. We provided training on topics such as personnel hygiene practices, food allergens, food protection, HACCP, critical control points, and chemical usage. A total of 5,490 employees participated in these sessions, which amounted to 6,704.9 training hours. Safety inspection: 1. In 2025, the company invested a total of NT$ 25,207,300 in the quality assurance department, covering expenses such as salaries, external inspections, and pharmaceutical consumables. This amount represents 0.09% of the company’s individual net operating revenue for 2025. Customer audit: 1. To ensure food safety, we start from the source. In 2025, we actively cooperated with our customers and conducted 18 factory audits to ensure product quality. Product Development and Innovation: 1. Three products have earned one-star recognition at the 2025 ITI International Taste Award - “Fruity Chicken Breast”, “Green Sichuan Peppercorn Marinade Boneless Leg”, and “Classic Black Pepper Duck Breast”. 2. The product “Shalloto Chicken Fillet” has been honored with the “2025 Nutrition-Friendly Award in the Main Course Category”.
Complaint mechanism	Information from the official website, contact information on the product packaging

Major theme	Marketing and Labeling
Significance, policy, and pledges	CPE is committed to providing consumers with transparent and clear information about their products through detailed food labeling, as they prioritize consumer health and safety. During the product development stage, we also verify and comply with the “Standards for Specification, Scope, Application and Limitation of Food Additives” issued by the Ministry of Health and Welfare, in order to ensure comprehensive and timely control of additives.
Objective	1. Ensure the product packaging meets the legal requirements set by the government. 2. Provide consumers with transparent and publicly available information on food additives, as well as the precise sourcing of product ingredients, with a Kitchen of the World mission to become the most trusted consumer choice.
Action plan	1. Establish a “Packaging Design Operating Standard” and ensure that the product packaging labeling information complies with government regulations. 2. Since 2018, CPE has voluntarily uploaded public inspection reports of its fresh meat products to the Ministry of Health and Welfare’s mandatory tracing system, ensuring it continues to provide customers with safe, fresh, and delicious products for a more reassuring shopping experience. 3. Conduct research on clean label product manufacturing technology to reduce the use of additives, with a planned investment of NT$ 2 million in research funds. 4. Introduce Thai food conditioning technology to develop a series of products for various national cuisines, with a planned investment of NT$1.5 million in research funds.
Evaluation mechanism and annual performance	Traceability and Tracking Management: 1. In 2025, the CPE meat processing business uploads manufacturing data to the Ministry of Health and Welfare’s “Food Traceability Management Information System (Mandatory Tracing)”, which represents 99.35% of all manufactured meat product categories. 2. In 2025, the meat processing business conducted 18 product recall simulation exercises, successfully tracing the product batch numbers to the next-stage distributors or customers and completing the recalls within the required timeframes outlined in the Procedure.
Complaint mechanism	Customer complaints handled in real-time through the company website, 0800 customer service hotline, written complaints, Facebook fan page, and Line group, with dedicated personnel

Performance Highlights in 2025

- Three products have earned one-star recognition at the 2025 ITI International Taste Award - “Fruity Chicken Breast”, “Green Sichuan Peppercorn Marinade Boneless Leg”, and “Classic Black Pepper Duck Breast”.
- The product “Shalloto Chicken Fillet” has been honored with the “2025 Nutrition-Friendly Award in the Main Course Category”.
- The company has certified 154 suppliers, with 63.07% of its annual total procurement volume coming from products that meet ISO 22000 management system certification, and 68% from products that meet HACCP certification.
- The meat processing business participated in a total of 17,176.3 hours of internal and external food hygiene, safety, and quality-related education training.
- The proportion of locally procured chickens and ducks is as high as 92%.

Quality assurance



Safe, fresh, and convenient

Buy with confidence, eat with peace of mind

Eating healthy, eating intelligently



CPE has long focused on its core businesses of agricultural and livestock and food, with its main products being feed and processed feed ingredients, as well as agricultural and livestock-based meat products and various meat processing products. The company has established a vertically integrated business model, covering the up-stream, mid-stream, and down-stream from feed manufacturing, livestock and poultry breeding, electric slaughtering, fresh refrigerated meat, to meat processing. The agricultural and livestock-based meat products and various meat processing products produced by the meat processing business are directly supplied for consumer consumption. We strictly control the product quality, adopt the most rigorous quality management process, and ensure the safety of the supply chain raw materials, in order to provide consumers with safe, hygienic, healthy, and high-quality products.

Customer Health and Safety

Technological innovation

- Research and development of new products
- Production Output Rate Report

Leading in Quality

- Process defect rate
- Health management
- Abnormal Form

Customer satisfaction

- Customer complaint
- Annual Satisfaction Survey
- Supply Fulfillment Rate

Sustainable Operation

- Education and Training
- Departmental expenses
- Sales Target Achievement Rate
- New customer development
- Occupational Safety Incident

Award-winning information

CPE adheres to the Three Benefits to Sustainability (for the Country, the People, and the Company) operating principle. With the mission of becoming the Kitchen of the World, the company is dedicated to continuous innovation and research and development to create high-quality products that are both nutritious and delicious, meeting the diverse needs of the market. This dedication to quality has earned significant international recognition. CPE has been favored by leading international food authorities for two consecutive years. In 2025, the company won the one-star award for superior taste from the International Taste Institute (ITI) with three products: “Fruity Chicken Breast”, “Green Sichuan Peppercorn Marinade Boneless Leg”, and “Classic Black Pepper Duck Breast”. This prestigious recognition not only underscores CPE’s leadership in the food industry, but also demonstrates our professional expertise and excellence in food research and development.

Beyond its international accolades, CPE’s commitment to the Taiwan market has earned widespread recognition and praise from domestic stakeholders. Our subsidiary product “Shalloto Chicken Fillet” was selected as a winner in the 2025 Senior-Friendly Food Award, earning the “Nutrition-Friendly Award in the Main Course Category”. This award recognizes not only CPE’s research and development capabilities and food quality, but also reflects the brand’s genuine commitment to caring for elderly consumers and those with special dietary needs, dedicated to delivering nutritious, delicious, and safe dietary solutions.

In the future, we will continue to invest in research and development resource to refine our manufacturing technology for clean-label foods, offering consumers a wider range of healthier dietary choices.

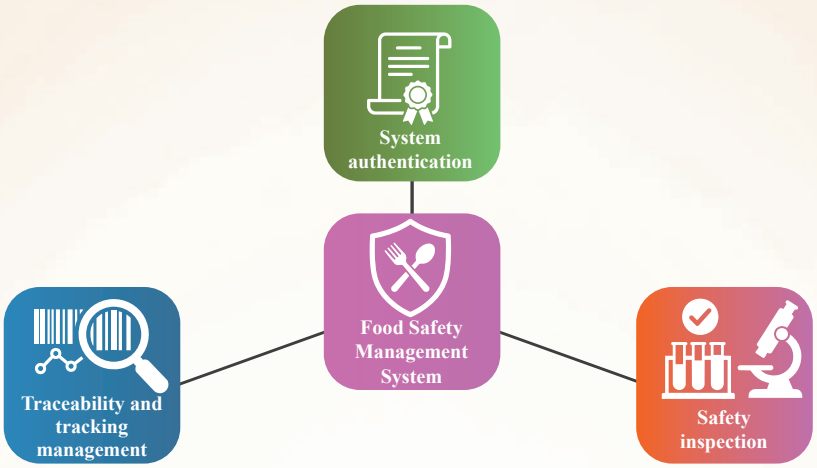






4.1 Food Safety Management System

CPE has 5 major production sites. The total weight of products sold at the company's main production facilities in 2025 was 583,710 tonnes. We have developed our food safety management system (hereinafter referred to as the food safety system) based on the food safety policy of the CPF Group, the regulations of the local authorities in Taiwan, and the food industry's self-regulatory standards. The food safety system comprises three main components: system authentication, safety inspection, and traceability and tracking management:



System authentication

At CPE, we are committed to ensuring that every aspect of our production process, from livestock farms and water usage to feed and additives, medication, cleaning and disinfection agents, vehicles, equipment, packaging materials, and storage and transportation facilities, meets the international quality standards. We are actively pursuing relevant domestic and international quality assurance system certifications for the food industry. Apart from obtaining the ISO 9001 quality management system certification since 1999, the company became the first meat processing plant in Taiwan to obtain the Dutch RvA HACCP certification in 2002, and later obtained the ISO 22000 Certification of Compliance for Food Safety and Hygiene Management System in 2007. In 2025, we have continued to meet the qualifications of domestic CAS factories with moderate risk levels, and have maintained the implementation of our food safety management system. Every six months, our HACCP team reviews and confirms the system, and convenes a cross-functional food safety committee meeting involving R&D, production, laboratory, quality assurance, and procurement departments. In these meetings, we discuss improvements to food hygiene, safety, and quality, such as hazard analysis and management processes. This system covers 100% of our food product categories.

We conduct regular audits for each certification system to ensure that CPE maintains standards above the requirements of these systems and regularly renews its certifications. Our meat processing business's ISO 9001 and ISO 22000 certifications are accredited by the independent third-party organization, Food Safety Institute. In 2025, this organization made 4 improvement suggestions during their on-site audit, and we developed corresponding corrective actions within three months. Additionally, to ensure the effectiveness of our food safety and hygiene management system, along with its improvement, we hold management review meetings every year to analyze discrepancies between our quality safety management objectives and actual performance, and the relevant improvement strategies and their suitability are evaluated. In 2025, 90.89% of the company's total meat product production volume was from ISO 22000-certified meat product processing operations. However, some conditioning foods and meatball products were excluded from the certification scope due to their relatively low production volumes. Our ongoing goal is to obtain international system certifications for all our products, and we strive to align our food safety and quality with global standards.

In recent years, the food industry has faced frequent food safety crises. The professional expertise of food safety among employees is a crucial defense mechanism in addressing these incidents. In 2025, the meat processing business of our company provided 15,298 person-times of training, comprising 17,176.3 hours of external independent institutions, competent authorities, and internal education training on food hygiene, safety, and quality. In our 2025 food safety curriculum planning, we continued to emphasize food protection, focusing on enhancing the basic-level employees' understanding of this concept. We provided training on topics such as personnel hygiene practices, food allergens, food protection, HACCP, critical control points, and chemical usage. A total of 5,490 employees participated in these sessions, which amounted to 6,704.9 training hours.

Safety inspection

Raw materials and food inspection are crucial mechanisms for strengthening our food safety. At our Nantou facility, we have established a Quality Assurance Department, which comprises the Quality Control Division, Control Division, and a Laboratory. The Quality Control and Control Divisions oversee the inspection of our production processes, while the Laboratory is responsible for testing all raw materials and products from our slaughterhouse, meat processing plant, and conditioning food plant. The testing covers areas such as food microbiology, food allergens, and veterinary drug residues. In 2025, we conducted 19,015 microbiology tests, 128 food allergen tests, and 6402 veterinary drug residue tests. In 2025, the overall inspection pass rate was high, with only 43 cases of non-compliance due to Salmonella in fresh poultry and livestock meat. However, as Salmonella is not heat-resistant, it is killed when heated at 60°C for 20 minutes, so there is no risk to processed products. In addition to conducting tests for food microbiology and veterinary drug residues, we also voluntarily perform food allergen testing to provide our customers with comprehensive safety inspection information, showcasing CPE’s persistent dedication and efforts to safeguard food safety.

For personnel training, this laboratory dispatches staff to attend relevant courses organized by accredited inspection agencies like SGS, Food Safety Institute, and the National Animal Industry Foundation, in order to strengthen their inspection skills and knowledge. Additionally, the laboratory participates in proficiency testing in food microbiology, organized by TAF (Taiwan Accreditation Foundation)-accredited providers such as Super Laboratory and Food Safety Institute, and achieved satisfactory results in 2025 for tests on Staphylococcus aureus, Salmonella, total viable count, coliforms, E. coli, Enterobacteriaceae, and Listeria. The same year, the laboratory also participated in a blind sample test on Salmonella organized by the National Animal Industry Foundation’s “Strengthening CAS Meat Product Marketing, Certification Management and Traceability Inspection Entrusted Project”, and received a satisfactory result. In 2025, “Bacillus cereus” proficiency test was added and we received a satisfactory result.

In recent years, Taiwan has faced a growing number of food safety issues. To address this, our laboratory has adopted the microbiological testing methods announced by the Ministry of Health and Welfare, and actively sought out internationally recognized food testing technologies such as AOAC and MicroVal for food microbiology testing technologies. This has not only strengthened our testing capabilities and functions, but also ensures that the raw materials and products used by our company meet the required standards, thereby safeguarding food safety. Additionally, following the Sudan Red contamination incident in seasoning powder that occurred in March 2024, our laboratory will include Sudan Red testing in our routine annual inspection program starting in 2025. We have commissioned an independent third-party laboratory to conduct Sudan Red testing. All inspection results for the 7 materials and 2 processed products submitted this time were qualified.

In 2025, the company invested a total of NT$ 25,207,300 in the quality assurance department, covering expenses such as salaries, external inspections, and pharmaceutical consumables. This amount represents 0.09% of the company’s individual net operating revenue for 2025.





2025 Laboratory Self-Inspection Standards List

Inspection item		Inspection standard [Note]
Food microbiology	Total viable count	• The "Sanitation Standard for Frozen Foods" published by the Ministry of Health and Welfare • The "Quality Meat Certification Standard" developed by the Taiwan Premium Agricultural Products Development Institute (CAS) • Customer requirements specification
	E. coli	
	Coliforms	
	Staphylococcus aureus	
	Enterobacteriaceae	
	Listeria	
	Salmonella	
	Bacillus cereus	
	Fungus (factory settle plate)	• The "Quality Refrigerated Conditioning Foods Certification Standard" developed by the Taiwan Premium Agricultural Products Development Institute (CAS)
Veterinary drug	Antibiotics	• The "Standards for Veterinary Drug Residues" published by the Ministry of Health and Welfare
	Comprehensive antibiotics	

Note: The inspection standard is determined by reference to the latest version of the document announced at the time of the inspection.

2025 Laboratory Self-Inspection Items and Results Summary

Test case	Inspection item		Inspection frequency and 2025 inspection pass rate
Food microbiology domain			
Fresh meat and livestock products	• Total viable count* • E. coli* • Coliforms*	• Staphylococcus aureus • Salmonella	Daily random sampling from the production lines and product items, with a 98.43% pass rate. The main reason for non-compliance was the detection of 43 positive cases of Salmonella in broiler chickens, whole chickens, free-range chickens, and whole ducks throughout the year.
Processed product	• Total viable count* • E. coli* • Coliforms* • Staphylococcus aureus	• Salmonella • Enterobacteriaceae • Listeria	Daily random sampling from the production lines and product items, with a 100% pass rate.
Incoming inspection (including purchased raw materials and seafood)	• Total viable count* • E. coli* • Coliforms*	• Staphylococcus aureus • Salmonella	Random sampling based on the manufacturer's purchase frequency, with a 100% pass rate.
Incoming inspection (Material)	• Total viable count* • E. coli*	• Coliforms* • Bacillus cereus	
Equipment and personnel coating	• Total viable count* • E. coli	• Coliforms • Salmonella	Equipment, personnel coating, and factory settle plate samples are taken weekly at slaughterhouses, meat processing plants, and conditioning food plants, with a 100% pass rate.
Factory settle plate	• Total viable count*	• Fungus*	
Packaging materials	• Total viable count* • E. coli*	• Coliforms*	Weekly random testing, with a 100% pass rate.
Residual drugs			
Before slaughter for chicken, free-range chicken, duck; after slaughter for fresh poultry	• Antibiotics*[Note 2] • Comprehensive antibiotics*[Note 3]		The testing is conducted at the farm level. All poultry from the farms must pass drug residue testing before being allowed to be slaughtered. The drug residue test pass rate for the fresh poultry meat after slaughter is 100%.
Incoming inspection (Fresh meat and livestock products)			Random sampling based on the manufacturer's purchase frequency, with a 100% pass rate.

Note 1: The "*" items are mandatory inspections, while the other inspection items are randomly sampled.
Note 2: The inspection items include aminoglycosides, tetracyclines, and β-lactams.
Note 3: The inspection items depend on the contents of the rapid test reagent, covering a wide range of antibiotic classes such as β-lactams, cephalosporins, macrolides, tetracyclines, sulfonamides, aminoglycosides, quinolones, polypeptides, and others, totaling 60 items.

2025 Outsource Inspection Items and Numbers Summary

Inspection items	Basis of inspection method	The Third Public Justice Agency	Inspection items	Inspection volume for 2024
Food microbiology domain				
• Total viable count • E. coli • Coliforms • Staphylococcus aureus • Salmonella • Bacillus cereus • Listeria • Botulinum toxin	• Methods Announced by the Ministry of Health and Welfare • Methods Announced by the Environmental Analysis Laboratory, the Ministry of Environment (water quality)	• Food Safety Institute • SGS • National Animal Industry Foundation • Eurofins Summit Tsiande • Eurofins SunDream Environmental Technical Co. Ltd. • Intertek • TAF • JTS	• Fresh meat products • Processed product • Equipment coating	• Fresh products (including seafood): 30 cases • Processed product: 136 cases • Equipment coating: 332 cases • Water quality: 4 cases
Residual drugs in meat				
• Multiple veterinary drug residues in 48 items • Nitrofuran metabolites • Chloramphenicol • Tetracycline • Hormones • β-Lactam antibiotics • Analysis of multiple residues of pesticides with anti-parasitic activity • Roxarsone • Analysis of multiple residues of antibiotics and their metabolites in 16 items • Ionophore coccidiostats • Ractopamine • Aminoglycosides • Nicarbazin • Others	• Methods Announced by the Ministry of Health and Welfare	• Food Safety Institute • SGS • Intertek	• Fresh meat products • Processed product	• Fresh products: 57 items in total a. Domestic fresh chicken meat: 29 cases b. Imported fresh chicken meat: 5 cases c. Duck meat: 4 cases d. Others: 19 cases • Processed product: 12 cases
Food chemistry domain				
• Preservatives • Maleic acid • Volatile basic nitrogen • Melamine • Heavy metal music • The Eight Major Nutrition Labeling • Sudan Red • Others	• Methods Announced by the Ministry of Health and Welfare • Methods Announced by the Environmental Analysis Laboratory, the Ministry of Environment (water quality)	• Food Safety Institute • SGS • Intertek • Eurofins Summit Tsiande • Eurofins Scientific • JTS	• Processed product • Fresh raw material (domestic, imported) • Water quality • Packaging materials • Materials, oil for frying, and other products	• Processed product: 176 cases (including Sudan red: 2 cases) • Fresh raw materials (domestic, imported, and seafood): 11 cases • Water quality: 4 cases • Materials, oil for frying, and other products: 27 cases (including Sudan red: 7 cases) • Packaging materials: 6 cases
Outsourced inspection cases and pass rate				
• In the field of food microbiology domain: A total of 30 cases of fresh chicken meat, 136 cases of processed products, and 332 cases of equipment coating were inspected, with a 100% pass rate. • In the field of residual drugs in meat: A total of 57 cases of fresh products and 12 cases of processed products were inspected, with a 100% pass rate. • In the field of food chemistry: A total of 176 cases of processed products, 11 cases of fresh raw materials (domestic, imported, and seafood), and 27 cases of materials, oil for frying, and other products, a total of 4 water quality, with a 100% pass rate.				
Other monitoring domains				
• Proactively submit samples for testing in response to current food safety issues related to meat products and the inspection items announced by the Ministry of Health and Welfare.				

Traceability and tracking management

The CPE meat processing business establishes a written or electronic traceability and tracking system that tracks the upstream suppliers of raw materials and the downstream customers of its products, using procedures such as shipment records, finished product storage, process records, and raw material acceptance. In 2025, the CPE meat processing business uploads manufacturing data to the Ministry of Health and Welfare's "Food Traceability Management Information System (Mandatory Tracing)", which represents 99.35% of all manufactured meat product categories. The relevant responsible units are as follows:

	Quality Assurance Department	Manufacturing Department	Procurement Department	Storage Department	Sales Department	Customer Service Department	Research and Development Department	Factory Supervisor in Nantou
Reason for recycling	●	○			●			○
Shipment records				●		○		
Finished product storage		●		●				
Process records	●	●						
Recipe table		○					●	
Management of raw materials and packaging materials	●	●	○	●				

●Organizer ○Co-organizer

Besides requiring the responsible units at each stage to complete their assigned tasks and internal control forms according to the complete procedure, we have also established standard traceability procedures for processed and fresh products:



The company's processing of raw materials for processed products is complex, with a large number of suppliers. The meat processing business has established a "Product Identification, Traceability and Recall Destruction Management Procedure" to ensure that the products can be properly identified and traced at each stage of the quality cycle. If a product quality issue arises during shipment and sale, the defective products can be effectively and quickly recalled and destroyed, protecting the health and rights of consumers. The company requires that product recall simulation exercises be conducted twice annually. This is done to demonstrate the traceability of the product's packaging materials and raw materials using the product batch number. Taking into account the customers' needs, the meat processing business conducted 18 product recall simulation exercises in 2025, successfully tracing the product batch numbers to the next-stage distributors or customers and completing the recalls within the required timeframes outlined in the Procedure.

4.2 Responsible Supply Chain

Establishing a sustainable supply chain system has long been a goal of CPE. By building long-term, stable partnerships with suppliers, and implementing effective communication, collaboration, and auditing improvement mechanisms, the company integrates sustainable development principles into its supply chain. This not only reduces operational risks for the company and its business partners, but also enhances the overall resilience of the business in the face of environmental changes, and creates shared value, expanding the company’s sustainable influence. From the production process perspective, we can categorize the main suppliers as:



Supplier of raw materials

Fresh meat products are the raw material source for all of CPE’s product lines. We have different supplier audit standards for different product items to ensure the raw materials meet our required quality. In 2025, the company has a total of 95 raw material suppliers.



Supplier of materials

The suppliers of CPE’s products that are involved in seasoning, quality enhancement, fried chicken powder, and additives are all part of CPE’s material supply chain. While material suppliers are not the primary components of our products, they significantly impact the flavor and quality of CPE’s final offerings. Therefore, we take proactive measures to manage our material suppliers. In 2025, the company has a total of 99 material suppliers.



Supplier of packaging materials

We rely on this supplier for a variety of packaging materials used for our products. The packaging materials play a crucial role in preserving the quality, appearance, and quality of the products. Particular focus is placed on the packaging materials that come into direct contact with food, as CPE actively manages this aspect. In 2025, the company has a total of 62 packaging material suppliers.

In 2025, the company has 256 raw material, material, and packaging material suppliers [note], all of which are key partners in the CPE’s steady growth process. We actively communicate and collaborate with these suppliers to provide high-quality and safe products. Based on domestic and international certification systems, as well as CPE’s product quality requirements, we have developed a supplier management policy that consists of three main components: supplier selection, collaboration, and audit:



Note: This data covers suppliers across multiple categories, for example, suppliers that provide both raw materials and materials - calculated as 2 companies.

Supplier Selection Mechanism

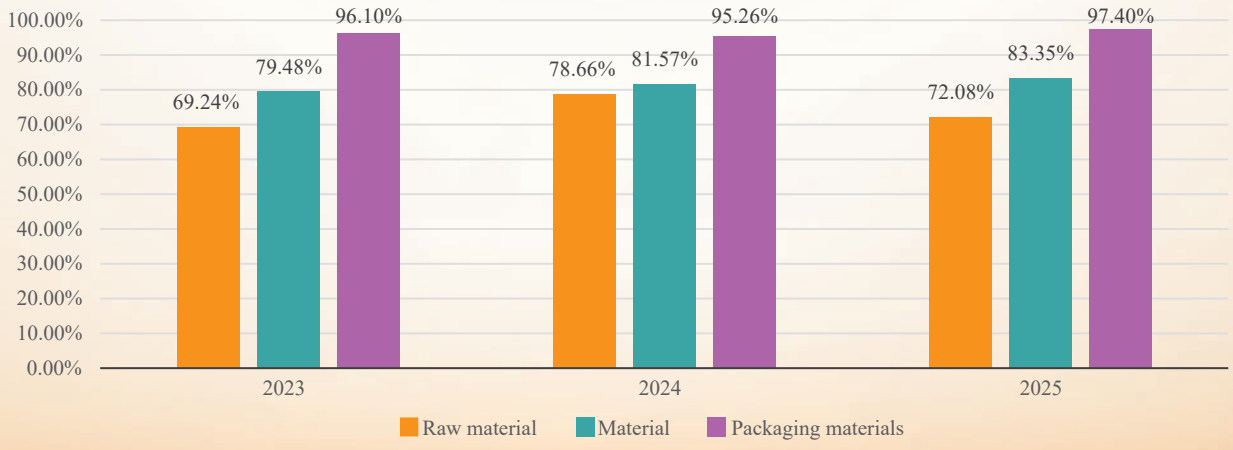
To ensure that all suppliers meet the appropriate level and standards, we have established a selection mechanism for new suppliers. This ensures that all additives and raw materials used by the suppliers in their production process comply with national food regulations, and that they can provide a complete analysis of the chemical composition of any chemicals and controlled materials. To maintain product quality and consumer health and safety, we prioritize collaborating with certified suppliers (such as those holding CAS Taiwan Premium Agricultural Products, GMP, HACCP, ISO 22000, ISO 14001 certifications).

In addition to internal audits and guidance, we actively support the government's implementation of HACCP certification for food businesses. When procuring, we prioritize suppliers with such certifications. We communicate with our suppliers to help them obtain certifications like ISO 22000, ISO 9001, and HACCP. We track the proportion of our raw materials, materials, and packaging materials that come from certified suppliers. Going forward, we will require our suppliers to continue increasing their certification rates, and gradually phase out suppliers without the certifications. In 2025, the number of certified suppliers reached 154, with the related certified procurement amount accounting for 79.75% of the total procurement. Of this, procurement of products that are ISO 22000 management system and HACCP certified make up 63.07% and 68% of the total procurement, respectively. The company only works with suppliers who have obtained ISO 22000 or FSSC 22000 certification for the specialized frying oil used in the meat processing business. Furthermore, the procurement of FSC-certified packaging materials accounts for 25.67% of the total packaging materials, demonstrating the company's requirements and commitment to quality of suppliers.

Unit: New Taiwan Dollar

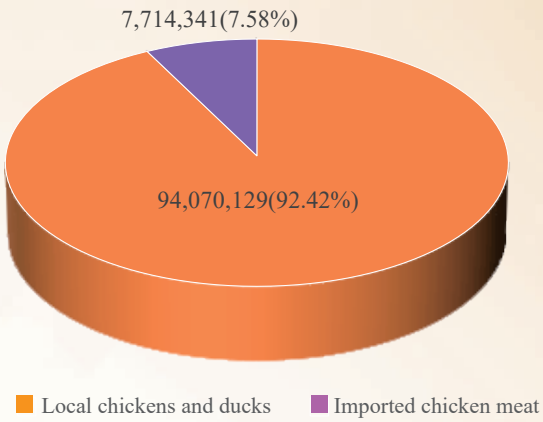
	Certification Item	Number of certified suppliers in 2025	Procurement amount from certified suppliers in 2025 (NT$)
Global Certification	ISO 22000	120	1,343,490,117
	HACCP	113	1,448,431,854
	ISO 9001	43	482,610,373
	FSSC	32	308,650,359
	FSC	8	93,952,586
National Certification	CAS	17	144,653,793
	GMP	4	131,098,839

Percentage of procurement transactions with certified suppliers



Calculation definition: Raw material certification amount/raw material procurement amount

To promote the local economy of Taiwan, drive the development of local industries, and reduce carbon emissions from the importing of raw materials, CPE has worked closely with local farmers to use seasonal and local ingredients, ensuring product freshness. By utilizing our automated fresh poultry slaughterhouse for electric poultry processing, we have achieved an integrated process of raising and slaughtering chickens and ducks. In 2025, the proportion of locally sourced chickens and ducks reached 92%. CPE will continue to focus on product quality, food safety, and consumer health, and will contribute to the prosperity of the local economy through local sourcing.



Supplier Partnership Mechanism

Through maintaining a good interactive and communication platform with procurement and R&D personnel as well as suppliers, CPE is able to share the latest market trends, regulatory requirements, and process improvement information in a timely manner. In developing raw materials for new products, we have also established a “New Supplier Evaluation and Management Procedure” on this exchange platform as a selection mechanism, conducting document reviews and on-site assessments. For our long-term trading suppliers, we conduct irregular supplier sampling inspections and audits annually to evaluate their compliance with relevant laws, regulations, and standards, and urge them to make improvements, thereby effectively managing supplier risks and working with them to provide consumers with high-quality, hygienic, healthy, and safe products.

Document review

New supplier companies must provide factory registration certificates, business registration, and other documents to prove they are a legitimate factory. They must also have inspection reports, production history, product hazard analysis, and other relevant data prepared. Additionally, in accordance with the Food Safety and Sanitation Management Act, the suppliers must be verified to have completed the food business operator platform registration.

On-site assessment

Except for special cases such as annual total transaction amount not exceeding NT$ 20,000, annual transactions less than 5 times, refusal of on-site assessment, industry peer, not in direct contact with the product, and small-scale suppliers not applicable to the quality audit scoring table, which suppliers conduct incoming inspections for quality control, and other miscellaneous procurement suppliers, such as those providing on-site equipment, supplies, and office materials, are excluded from the evaluation, all raw material suppliers, packaging material suppliers, and contract manufacturers of production plants, traders, and distributors that are used in or directly contact the product must be included in the assessment list. If a vendor not included in the annual assessment experiences severe quality issues that impact product quality and safety, they should be evaluated for a spot check or included in the on-site assessment for the following year.

Ability Coaching

After on-site assessment, unqualified raw material suppliers are temporarily suspended from cooperation. We also analyze the actual situation of suppliers and provide guidance. After implementing the guidance mechanism, they are evaluated as qualified suppliers, and their quality is gradually improved year by year.

Supplier Assessment Mechanism

We have referenced the “Subcontractor Evaluation and Management Procedure” established by the Procurement Department, and in 2025 we conducted on-site assessment of suppliers for the meat processing business, focusing on four key areas: supply capability, quality management, technical capability, and pricing. Additionally, the Quality Assurance Department carried out detailed audits on the raw materials and on-site quality management. Suppliers of all poultry and pork products under the poultry and pork business undergo drug residue testing in the laboratory to ensure quality. Since 2018, we have also incorporated the assessment of our suppliers’ implementation of social responsibility into our declaration and evaluation processes. We consider whether suppliers have integrated the spirit of social contribution and care into their corporate culture, and transformed it into concrete actions that give back to society in various themes and ways. We hope that our suppliers will not only meet the standards of social ethics, legal and public requirements in their operations, but also put the company’s sustainable management practices into action in a practical way, covering economic, environmental, and social aspects.

Quality management audit items



The evaluation is typically conducted once every two years. A score of 80 or above on the on-site assessment is considered passing, with 80% of the score coming from the quality management assessment. If the subcontractor fails to improve after receiving guidance, their qualification may be revoked upon approval by the supervisor. In 2025, we evaluated 17 suppliers on-site, which are all represented 6.67% of the suppliers in our meat processing business. All of the raw material and packaging material suppliers evaluated met our qualification standards. All poultry and pork products processed at the slaughterhouse by the poultry and pork business in 2025 were found to be free of drug residues. All suppliers assessed this year have met our qualification standards. To better address consumers' growing concern for food safety, we will continue to strengthen our supplier assessment mechanism to ensure that the products we produce align with the C.P. Group's core food safety principles.

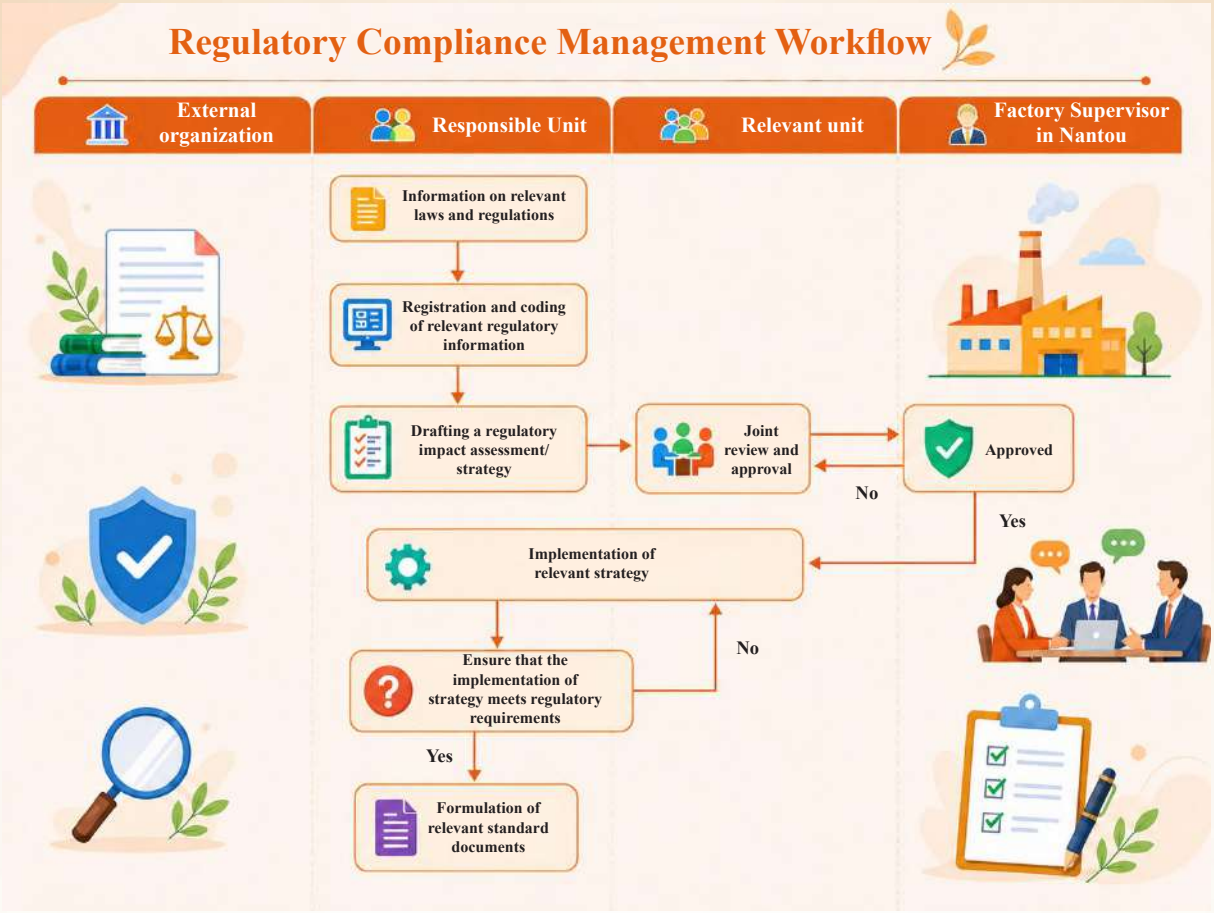
In addition, supplier management policy is also one of our main focuses going forward. Besides optimizing our existing supplier audit mechanism, we will continue to seek out safe and high-quality raw material sources, implement source-level management, and uphold the strictest standards to safeguard consumer interests.

4.3 Quality Responsibility

Faced with changes in the external environment and regulations, in addition to establishing regular systems, enterprises must maintain a high degree of flexibility to withstand the impact of such changes. The company should also build a compliance system for laws and policies to ensure that our products meet the latest food safety, marketing, and labeling regulations, thereby safeguarding the health and safety of consumers. Violations of laws or CPE's internal policies are the key areas we focus on actively preventing and improving.

Adherence to legal and regulatory requirements

In order to enable each responsible unit to effectively evaluate the impact of relevant laws and regulations, promptly detect and strengthen the capability to respond to quality and food safety issues, we have established the following procedure for regulatory compliance assessment:



We should adhere to the Act Governing Food Safety and Sanitation and regulations and the related enforcement rules, as well as the good hygiene practice guidelines, published by the Food and Drug Administration. The company did not experience any product recalls or fines in 2025.

Marketing and Labeling

During the product development stage, CPE also verifies and complies with the “Standards for Specification, Scope, Application and Limitation of Food Additives” issued by the Ministry of Health and Welfare, in order to ensure comprehensive and timely control of additives. Therefore, all CPE products purchased by consumers comply with government regulations for food additives. Additionally, we have developed a “Packaging Design Operating Standard”. The R&D personnel ensures that the product packaging labeling follows government regulations, clearly indicating the product contents, nutrition information, and other details. They also include allergen information as per customer requirements. To provide customers with more timely and accurate product information, the meat processing business ensures that 100% of the fresh meat products delivered to its direct customers are affixed with inspection and quarantine labels, enabling these customers to utilize a comprehensive tracing system to confirm the exact origin of the products. Since 2018, CPE has voluntarily uploaded public inspection reports of its fresh meat products to the Ministry of Health and Welfare’s mandatory tracing system, ensuring it continues to provide customers with safe, fresh, and delicious products for a more reassuring shopping experience.

Customer audit

In addition to establishing strict safety control mechanisms for the source of raw materials, quality inspection, and product labeling, we also actively collaborate with the supplier audits of our channel customers. This includes confirming specifications, standards, and product inspection reports, as well as accompanying random on-site food safety audits of the production facilities. We thoroughly inspect the factory’s environmental sanitation, process controls, pest management, raw material controls, and traceability, and only proceed with cooperation and product listings once we confirm compliance. To ensure food safety, we start from the source. In 2025, we actively cooperated with our customers and conducted 18 factory audits to ensure product quality. In addition to the factory sanitation evaluation, we also construct a comprehensive food safety protection network through the contractual requirements of our channel customers regarding compliance with labor laws, environmental protection, and other corporate social responsibility provisions.

CH 5
Trust CPE "Customer Service"

5.1 Customer Satisfaction
5.2 Customer Privacy



Major theme	Customer Satisfaction
Significance, policy, and pledges	The C.P. Group has set its sights on becoming a “Kitchen of the World”. In addition to maintaining the launch of high-quality products, the company also strives to provide excellent services tailored to market trends and customer needs, thereby establishing strong customer partnerships. The company has established a “Customer Complaint Handling Procedure” as a standard operating procedure, enabling prompt resolution and improvement of customer issues. Additionally, we also irregularly engage in technical exchanges and innovative communication activities with our customers, where through various interactive sharing sessions, we work towards mutual progress and growth. The Nantou meat processing plant, Taichung feed factory, and Kaohsiung feed factory conduct annual customer satisfaction surveys. They analyze the survey results and use them as a basis for developing improvement plans for the next year, with the goal of providing higher-quality services that better meet customer needs.
Objective	Increase customer satisfaction rate
Action plan	• Establish a “Customer Complaint Handling Procedure” as a standard operating procedure, enabling prompt resolution and improvement of customer issues. • The Nantou meat processing plant, Taichung feed factory, and Kaohsiung feed factory conduct annual customer satisfaction surveys. They analyze the survey results and use them as a basis for developing improvement plans for the next year. • To improve remote service efficiency, if poultry farms require veterinary services, a new remote diagnostic method has been used. For example, when a customer’s chicks experience unusual deaths, the customer or a sales person can perform a necropsy on the dead chicks. Through video conferencing, the veterinary personnel can remotely diagnose the symptoms and provide the customer with a treatment plan or medication and preventive measures, in order to deliver customer service.
Evaluation mechanism and annual performance	• The meat processing plant collected 68 satisfaction questionnaires, while the feed factory collected 1890 satisfaction questionnaires. • The satisfaction survey results for the meat processing plant exceeded 93%; the overall satisfaction for the Taichung feed factory was 85%; and overall satisfaction rate for the Kaohsiung feed factory was 92%. • In recent years, a customer of the Taichung feed factory raised breeding poultry. Due to the construction of a new farm, the company collaborated with them on chicks and breeding poultry, increasing their livestock and feed usage, resulting in a mutually beneficial arrangement.
Complaint mechanism	Customer complaints handled in real-time through the company website, 0800 customer service hotline, written complaints, Facebook fan page, and Line group, with dedicated personnel.

Major theme	Customer Privacy
Significance, policy, and pledges	The C.P. Group has set its sights on becoming a Kitchen of the World. In addition to maintaining high-quality products, the company is also seeking to better understand and cater to customer needs, aiming to establish stable and close collaborative relationships. As digitization is trendy, information security has become a critical priority for modern enterprises. CPE places great emphasis on information security protection, including the maintenance of personal data and the confidentiality of business secrets, in order to maintain good relationships with customers and preserve its reputation.
Objective	• Ensure that all employees clearly understand and strictly adhere to the obligation to protect customer confidential information. • Prioritize protecting customer privacy, maintaining the company’s strong industry reputation, and fostering trust-based partnerships with customers.
Action plan	• The company has a “Employee Code of Conduct” in Chinese, English, and Thai that requires employees to strictly adhere to the obligation of protecting customers’ confidential information. • For the feed factory’s formula, we have a customized and confidential formula for each customer, which we carefully guard to protect the customer’s formula data. • For the meat processing plant, we have signed a confidentiality agreement with the customer and take all measures to prevent the customer’s confidential information from being disclosed to any third party.
Evaluation mechanism and annual performance	• In 2025, there were no verified complaints of CPE violating customer privacy or losing customer data. • By the end of 2025, 100% of current employees will have signed the personal data usage consent form.
Complaint mechanism	Customer complaints handled in real-time through the company website, 0800 customer service hotline, written complaints, Facebook fan page, and Line group, with dedicated personnel

Performance Highlights in 2025

- **The satisfaction survey results for the meat processing plant exceeded 93%; the overall satisfaction for the Taichung feed factory was 85%; and overall satisfaction rate for the Kaohsiung feed factory was 92%.**
- **In 2025, the online sales volume of conditioning food products reached a high of nearly 811.17 tonnes.**
- **In 2025, there were no verified complaints of CPE violating customer privacy or losing customer data.**

The C.P. Group has set its sights on becoming a "Kitchen of the World". In addition to maintaining the launch of high-quality products, the company also strives to provide excellent services tailored to market trends and customer needs, thereby establishing strong customer partnerships. Customer feedback is the crucial foundation for CPE's ongoing improvement. We have a robust customer service management mechanism, collaborating closely with customers to attentively listen to consumer suggestions and perspectives. By incorporating external feedback and internal review, we employ rigorous quality control processes to deliver safe, healthy, hygienic, and convenient products to the public.

To cater to customer needs, CPE has established effective communication channels. At the end of each year, the Sales Department drafts a service plan for the following year, which includes setting annual business goals and analyzing customer and market demands. After approved by the sales supervisor, it is submitted to factory managers for approval and then distributed to respective units for implementation of relevant service management. Service management is divided into three main components: pre-sales, in-sales, and after-sales services.

Nantou Meat Processing Plant

Stage	Pre-sales service	In-sales service	After-sales service	Other custom service
Service content	Sales gather customer requirements, discuss the product feasibility with the R&D contact person, and communicate the business conditions such as payment terms, product information, delivery time, and business holiday schedules as part of the preparatory work	Placed a large order after sampling the product	Regularly conduct customer satisfaction surveys to gather feedback, which will serve as a basis of corrective and preventive actions, the review and improvement, as well as the development of the next year's service plan	Establish a service plan based on the specific needs of each customer
Activity planning	• Product launch announcement • Key customer presentation • Factory visits and sampling activity • Attend a food trade show	• New product marketing showcase • Guidance for demonstrating channel products • Three major festival sampling activity • Promotional campaign	• Consumer service helpline • Market research visit • Assist channel merchants in listing and displaying products	• Customer Service Center • Customized product • Flexible and Mobile Delivery

Feed factories located in Kaohsiung, Yunlin, and Taichung



Feed promotion, including information on common disease prevention, feeding guidelines, and formula techniques.



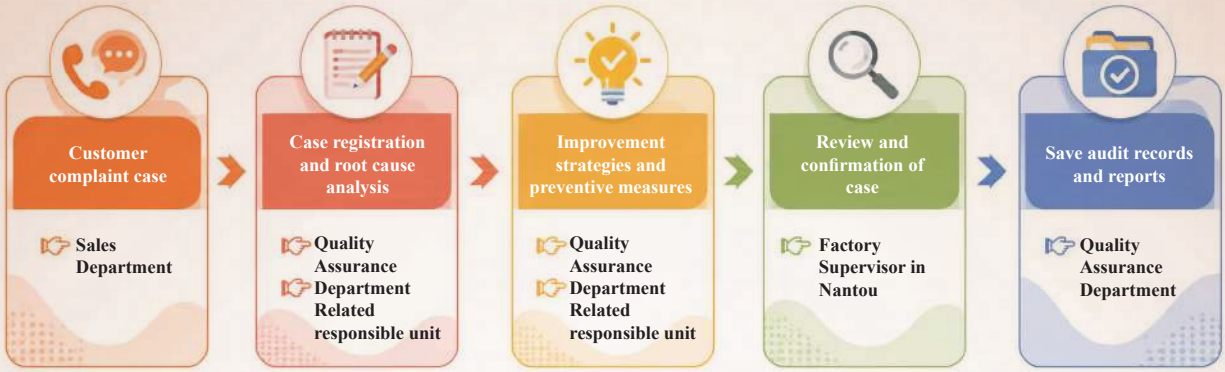
The Nutrition Formula Department organizes seminars, provides education training for sales personnel, develops custom formulas, collects field data, and offers technical services.



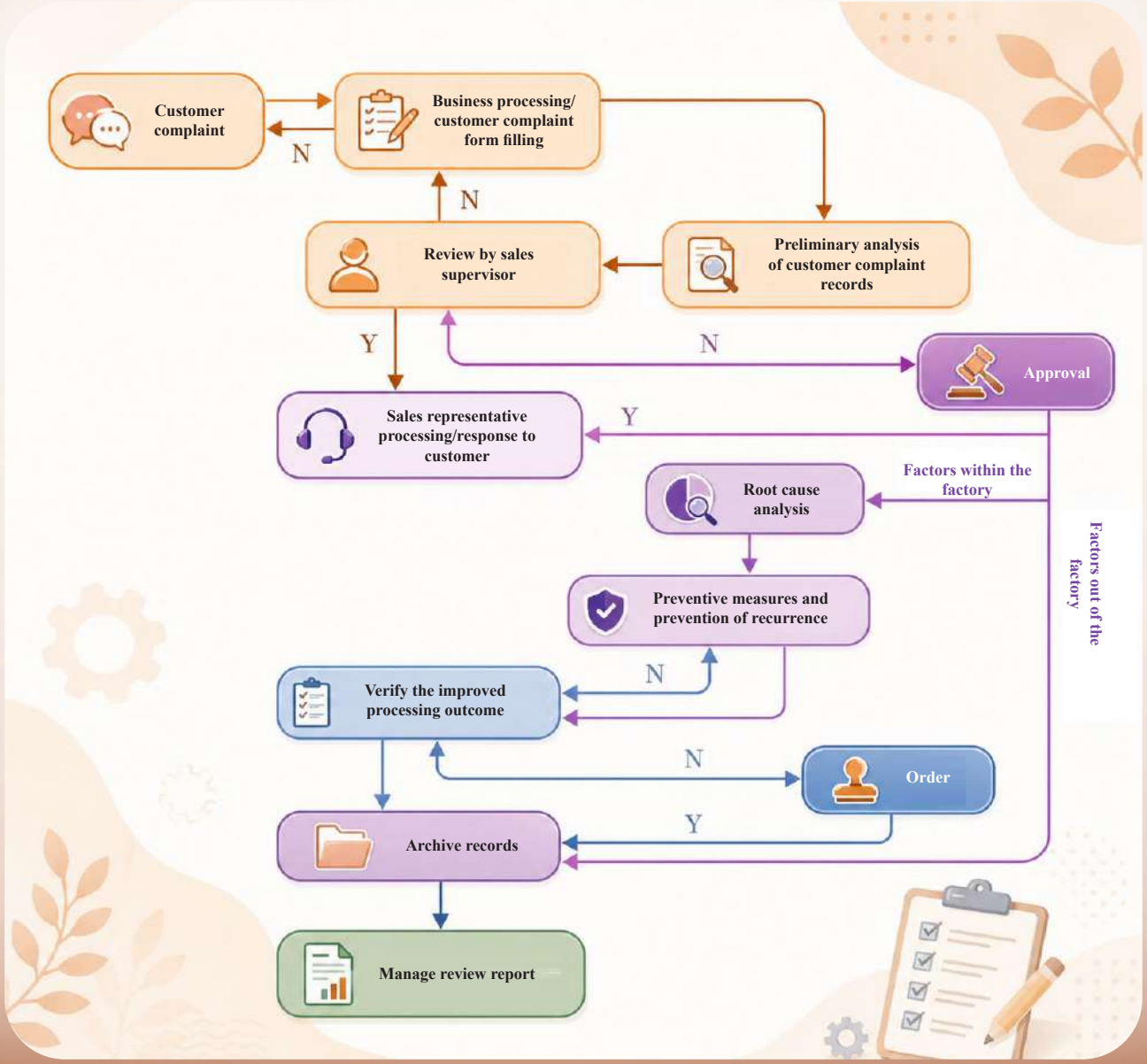
The Veterinary Service Department provides updates on disease prevention, hosts workshops, and offers on-farm disease prevention and clinical services.

5.1 Customer Satisfaction

In order to enhance the quality of customer service, meet customer needs, and improve the company’s image, we have established a “Customer Complaint Handling Procedure” to address customer complaints and concerns:



When a customer complaint arises, we proactively communicate and coordinate with the customer, provide a prompt response, and thoroughly review the matter to prevent similar incidents from happening again. The relevant complaint process is outlined below:



Technical exchanges and innovative communication

CPE actively engages with customers through various channels to share our quality management expertise, technology, and address any customer queries on animal feeding. We regularly invite customers to tour our advanced manufacturing facilities and production lines, continuously striving to improve ourselves and create a mutually beneficial partnership with our customers.

- Regularly, usually quarterly, meet with customers to discuss their needs, as well as recent plans to introduce new equipment, technology, or technical exchanges with the parent company in Thailand, and explore opportunities to integrate these into actual products;
- The customer visits the factory periodically to discuss the manufacturing process and identify any areas that may require improvement or adjustment;
- Discuss in advance the recent announcements or expected regulations and the actual response measures taken by the factory;
- Discuss the development of the product with the customer, and perform market research on the target product in the stores;
- Regularly sample the products on the shelves to verify their stability, then optimize and upgrade the products for launch;
- Develop new products in accordance with the “Design Control Procedure” to better align the product design with customer requirements.

We highly value our customers’ feedback, and to facilitate better and more effective communication, CPE offers a range of customer engagement channels:



To provide customers with more convenient and efficient services, we have been promoting innovative business models that integrate technology, such as the food processing plant starting online sales through channels like Line, Facebook, official website, and fan page since 2016. The total sales volume reached nearly 811.17 tonnes in 2025. The feed factory has adopted a new approach where customers place orders through Skype. In 2025, this Skype-based ordering method has become the dominant practice at the Kaohsiung and Taichung factories, accounting for 91% and 87% of their total annual orders, respectively.

Satisfaction survey

One of the crucial foundations for the company’s sustainable operations is to listen to customer feedback, improve product quality, and establish long-term, mutually beneficial partnerships with customers. “Improving customer satisfaction” has always been the guiding principle for the entire sales team. By continuously improving various customer satisfaction indicators, the company can increase overall sales volume, maintain stable operations, and invest in developing high-quality and diverse products and services to meet consumer demand, thereby achieving the goal of operating a Kitchen of the World.

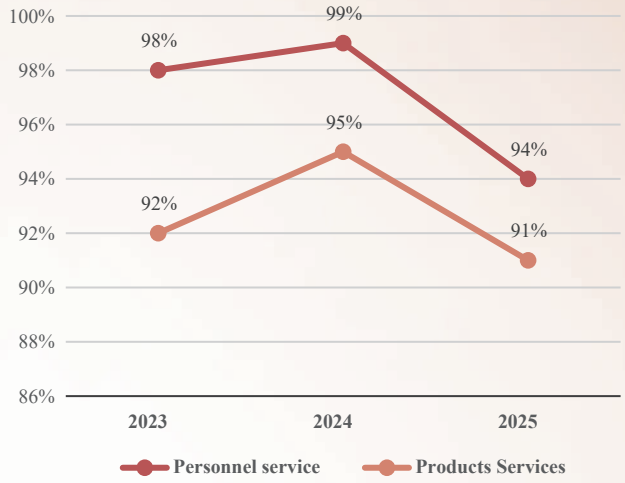
Meat processing plant

The CPE meat processing plant conducted a satisfaction survey focused on two key areas: product service and personnel service. The survey offered five response options: 1-2 points (poor), 3 points (good), 4 points (excellent), and 5 points (best). The Nantou food processing plant has 16 business areas, with 7 traditional sales channels. The number of sampled customers in each sales area is determined by the proportion of customers in that area to the total number of customers across all areas. For the other channels, the sales representatives in each area randomly selected from the customers they served that year to conduct the survey. The actual number of questionnaires collected in 2025 was 68.

Survey item

Major	Detail	
Products Services	Product quality	Packaging
	Delivery date	Popularity
	Freight volume	Promotional coordination
	Price	Convenience
	Standards	Flavor and taste
Personnel service	Service attitude	Professional expertise
	Personnel image	Customer complaint resolution
	Service process	Collaborate with market development
	Professionalism	Market information source

Results of a satisfaction survey with meat processing plant



Note: The satisfaction percentage is calculated by adding the percentages of “Best” and “Excellent” responses from the questionnaire.

The CPE meat processing plant conducted an annual survey on personnel service and product service satisfaction indicators. The survey results were analyzed, with a focus on the items that scored relatively low. Based on this analysis, training courses for the next year were planned, with the aim of further improving overall and balanced customer satisfaction. The analysis results for 2025 are as follows:

- In the area of products services: The customer is dissatisfied with the price, delivery quantity, and delivery date, which are all identified as areas for improvement. The plan is to address these issues by focusing on new product development, as well as improving delivery quantity forecasting and on-time delivery performance.
- In the area of personnel services: The company needs to improve the education and training of its staff, as well as strengthen their customer complaint handling skills. Additionally, it is necessary to enhance the capabilities of the sales personnel.

To address the previous issues, CPE has implemented the following customer satisfaction improvement measures:

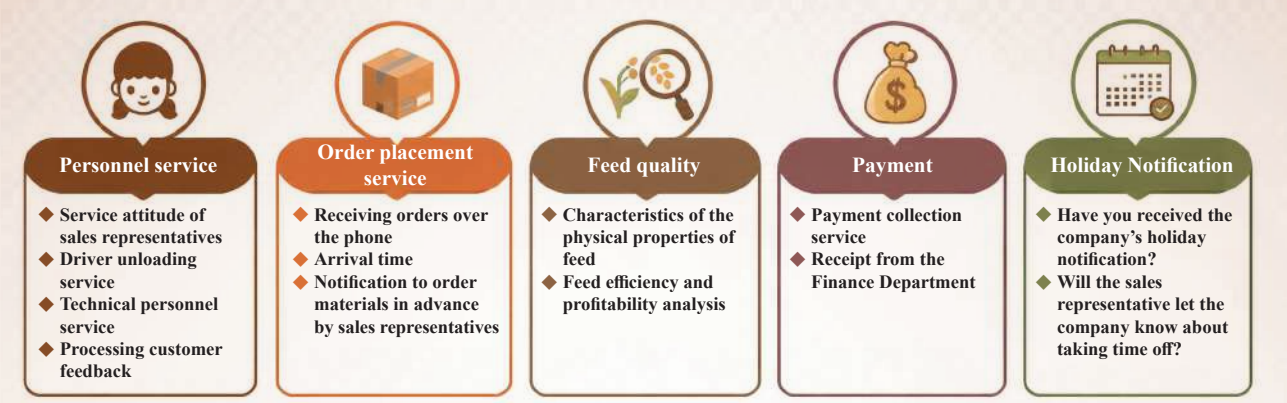
- In 2025, continuously require to make a weekly sales demand forecast every Tuesday to help the production center plan the production schedule better and improve the customer’s issues with delivery quantity shortages and delayed deliveries.
- The company requires each sales region to discuss the previous month’s market information and dynamics during the monthly departmental meetings. This is done to stay up-to-date with market trends and conditions. This enables the company to provide customers with more timely and accurate information for reference, as well as develop new products that meet market expectations.
- Increase the frequency of customer visits to enable timely and comprehensive resolution of customer complaints or customer requirements.
- Each business area should consult customers on their preferences for new product flavors, and based on this, propose the development of new products that allow customers to participate, thereby increasing their affinity towards the company.

Feed factory

CPE's feed factories in Kaohsiung and Taichung regularly conduct customer satisfaction surveys note, with 5 options ranging from "very satisfied", "satisfied", "neutral", "dissatisfied" to "very dissatisfied". In addition, the Kaohsiung and Taichung factories have also set targets for customer complaint cases, aiming to keep the monthly number below 2 for self-improvement in order to provide better service to customers.

Note: The 2025 Yunlin feed factory's products were manufactured and sold through the Kaohsiung and Taichung feed factories, so no independent customer satisfaction survey was conducted.

Feed factory survey item



The Kaohsiung feed factory has 5 departments and 17 business areas. Each quarter, 5 customers are randomly selected from each business area, and the sales representatives provide the customers with forms to fill out. A total of 330 forms have been collected over the course of the year. Analyzing the five major satisfaction surveys in 2025, including personnel service, order placement service, feed quality, payment, and holiday notification, all achieved an outstanding level of more than 92%. We aim to keep enhancing our service quality in order to deliver even better service to our customers.

Survey results on customer satisfaction with the Kaohsiung feed factory

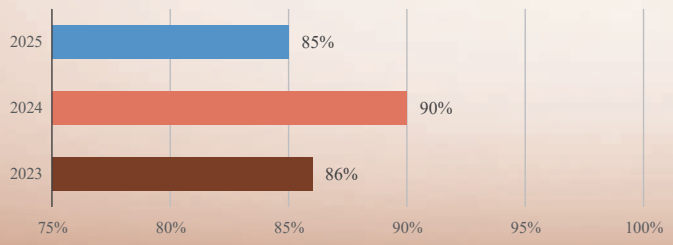
Survey Option	2023	2024	2025
Personnel service	97%	96%	94%
Holiday Notification	96%	94%	92%
Order placement service	96%	94%	92%
Payment	95%	94%	92%
Feed quality	97%	90%	91%

Note: The satisfaction percentage is calculated by adding the percentages of "satisfied" and "very satisfied" responses from the questionnaire.

▶ Sharing of customer cooperation relationships ◀

A customer of the Taichung feed factory raised breeding poultry. Due to the construction of a new farm, the company collaborated with them on chicks and breeding poultry, increasing their livestock and feed usage, resulting in a mutually beneficial arrangement.

Survey results on customer satisfaction with the Taichung feed factory



The Taichung feed factory randomly selects 10 customers each month and has the sales representative visit them to have the customers fill out forms. This process is repeated all year, resulting in a total of 120 completed forms, all of which have been collected. The overall satisfaction rate for various items at the Taichung feed factory in 2025 was 85%, combining the "satisfied" and "very satisfied" categories. Our goal is to continuously enhance our services and provide customers with an even more satisfactory experience.

▶ Sharing of customer cooperation relationships ◀

In our collaboration with customers, we have effectively enhanced delivery stability and satisfaction by establishing a minimum product inventory mechanism. Concurrently, by incrementally increasing production capacity, we successfully mitigated price sensitivity issues, strengthening customers' recognition of overall value. Furthermore, the R&D department actively supported the sales team with training on product knowledge and applications, significantly improving the professionalism and service quality of our sales personnel, thereby further deepening our trust and collaborative relationship with customers.

5.2 Customer Privacy

Confidentiality Obligation

According to the CPE’s “Employee Code of Conduct, which is defined in Chinese, English, and Thai, employees are required to respect each other’s personal privacy, and not to spread rumors or make defamatory statements. Employees must exercise caution in managing any matters or confidential information disclosed by the Company or they become aware of through their work duties, and are prohibited from disclosing such information to others or using it for purposes other than their work, even after leaving the company. The confidential information includes the company’s personnel and customer data and personal information, inventions, business secrets, technical data, product designs, manufacturing professional expertise, financial and accounting information, intellectual property rights, and any other non-public information that could be exploited by competitors or cause harm to the company or its customers if disclosed.

Feed formulation management

CPE has strict control over the customization of feed formulas, maintaining a technical formulation unit and a dedicated plant management team for this purpose. If a customer not associated with a particular formula requests that feed be prepared according to their formula, the customer service staff will immediately reject their order and promptly notify the customers who own that formula, assuring them that the company has not disclosed the confidential formula information and make them feel at ease.

Confidentiality Agreement for Meat Processing

CPE places utmost importance on the confidentiality of its customers’ information. To safeguard the interests of both parties and comply with the customer’s requirements, a confidentiality agreement has been signed, which explicitly outlines the following terms:

- Strictly maintain the confidentiality of the customer’s contract information and take all necessary measures to ensure that the confidential information is not disclosed to any third party in any way.
- The norms apply to the company’s managers, directors, employees, agents, partners, representatives, as well as appointed lawyers, accountants, and financial advisors.

Privacy protection for individuals

CPE also places great importance on personal data protection and obtains written consent from individuals before collecting, processing, and using their personal data. Furthermore, given that some Thai employees within CPE are unable to read Chinese, a bilingual Chinese-Thai version of the personal data usage consent form has been specially provided for Thai staff to sign. The company’s personal data usage consent form clearly outlines the purpose of collecting, processing, and using personal data, the categories of data collected, the period and area of use, and the method of collection. It also states that the individual has the right to request the data use unit to inquire, read, copy, supplement, and correct the content of personal data, as well as to stop the collection, processing, use, and deletion of personal data. By the end of 2025, 100% of current employees will have signed the personal data usage consent form.



CH 6
Happiness CPE "Employee Care"

6.1 Human Rights and Caregiving
6.2 Development and Evaluation
6.3 Safety and Health
6.4 Care and Support



Performance Highlights in 2025

- **Employing persons with disabilities at a rate exceeding the legal requirement by 1.31 times.**
- **In 2025, 7 employees were selected as model workers in Nantou County, among them, four are local employees and three are foreign migrant workers from Thailand.**
- **The company invested NT$ 4,145,054 in community public welfare initiatives in 2025.**

Employees are CPE’s most valuable partners. We are dedicated to building a workplace environment that feels like a family, where every employee can have a strong sense of belonging and achieve personal growth at CPE. We provide our employees with comprehensive care and development opportunities, as well as a safe and healthy work environment. We actively participate in social care and assistance together with our employees, allowing the company and employees to support each other and grow together. We establish our human resource management, development and growth mechanism from the following four perspectives, and review and adjust it regularly:



6.1 Human Rights and Caregiving

Employment policy

Upholding the principles of respect for diversity and employee rights, CPE actively promotes workforce diversity and equal opportunity. Through a comprehensive employee code of conduct, the company ensures that it does not discriminate or treat employees differently based on factors such as gender, race, religion, political affiliation, sexual orientation, job level, nationality, or age. CPE is committed to maintaining a healthy and safe work environment in collaboration with its employees, and prohibits any sexual harassment or other violent, threatening, and intimidating behaviors, in order to provide employees with equal opportunities for employment and career development.

Our company’s employment policy prohibits the hiring of individuals under the age of 16. For domestic employees, we verify their identity documents. Foreign workers must obtain certification from the local government before being hired. The security personnel we employ have also signed contracts that clearly define their legal scope of work, and there have been no incidents of human rights violations. No human rights violations occurred in 2025.

As of December 31, 2025, CPE had a total of 2,552 employees in Taiwan note, with a male-to-female ratio of 1.18:1. Full-time employees accounted for 59% of the total workforce, and all employees were employed on a full-time basis, with no part-time employees. The statistics are categorized by gender, region, employment contract, and employee type as follows:

Note: The work nature of outsourced manpower is non-production related, such as security guarding, maintenance and repair of electrical and mechanical equipment, and general maintenance tasks. Since outsourcing contracts typically focus on the work items rather than the manpower, it is more difficult to track the number of personnel involved, so they are not included.

By gender and type of employment contract

	Male	Female	Total	Proportion
Full-time	937	572	1,509	59%
Temporary	443	600	1,043	41%
Total	1,380	1,172	2,552	100%

By region and type of employment contract

	Taipei	Taichung	Nantou	Kaohsiung	Total
Full-time	60	128	1,078	243	1,509
Temporary	0	28	873	142	1,043
Total	60	156	1,951	385	2,552

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

By employee type

Employee type note	< 30 years old		30-50 years old		>50 years old		Total	Proportion
	Male	Female	Male	Female	Male	Female		
Executive manager	0	0	6	3	32	5	46	2%
Middle manager	2	2	103	24	62	26	219	8%
Junior manager	28	28	134	103	14	15	322	13%
Entry level staff	229	145	642	645	128	176	1,965	77%
Total staff count	259	175	885	775	236	222	2,552	100%

Note: Executive managers include the general manager, deputy general managers, and assistant managers. Middle managers include managers, section chiefs, and directors. Junior managers include team leaders, group leaders, and management associates. Entry level staff include sales, planning, accounting, and other logistic administrative personnel

CPE employs a diverse workforce, including people of various nationalities and indigenous employees. We also protect the equal employment opportunities of disadvantaged groups. In hiring people with physical and mental disabilities, we not only comply with the relevant laws and regulations of the “People with Disabilities Rights Protection Act”, but also exceed the legal quota by 1.31 times. We aim to create a diverse, inclusive and respectful workplace culture, and consider this an important factor in maintaining the company’s competitiveness:

The proportion of local residents employed in senior management levels

Occupation	Nationality	Number of local residents	Proportion
Executive manager	Taiwan	33	72%
	Thailand	11	24%
	Others	2	4%
Middle manager	Taiwan	199	91%
	Thailand	20	9%

Occupation	Nationality	Number of local residents	Proportion
Junior manager	Taiwan	176	55%
	Thailand	146	45%
Entry level staff	Taiwan	1,053	54%
	Thailand	912	46%

Executive manager: According to the previous ESG report, both first-level and second-level managers are included.

Diversity in the workplace

Employee type	Male	Female	Total	Proportion of total staff count
Indigenous people	6	11	17	1%
Persons with disabilities	21	12	33	1%
Non-native	475	616	1091	43%
General staff	878	533	1,411	55%
Total	1,380	1,172	2,552	100%

In 2025, we hired 677 new employees, representing a 26.53% increase in our workforce. During the same period, 577 employees resigned, accounting for a 22.61% turnover rate. The analysis of the main reasons for employee turnover indicates that local employees had difficulty adapting to the work environment, and recruitment challenges contributed to a slightly higher turnover rate. Besides, we employ a number of foreign workers, and in accordance with Article 52 of the Employment Services Act, the employment of foreigners to perform the work specified in Subparagraphs 1 to 7 and 11, Paragraph 1 of Article 46 of the same Act is permitted for a maximum of three years. As a result, our foreign employees often have fixed-term contracts with our company according to the laws, leading to frequent turnover of new and departing staff.

Total number and proportion of new employees

Gender	Total number and proportion of employees	Age	Taipei	Taichung	Nantou	Kaohsiung	Total
Male	2,552	< 30 years old	0	3	135	14	152
		30 ~ 50 years old	0	4	152	25	181
		> 50 years old	1	1	11	12	25
Female		< 30 years old	3	2	83	6	94
		30 ~ 50 years old	4	3	179	18	204
		> 50 years old	0	0	19	2	21
Total	26.53%		8	13	579	77	677

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

Total number and proportion of departing staff

Gender	Total number and proportion of employees	Age	Taipei	Taichung	Nantou	Kaohsiung	Total
Male	2,552	< 30 years old	0	1	74	7	82
		30 ~ 50 years old	1	5	166	16	188
		> 50 years old	1	1	12	17	31
Female		< 30 years old	2	1	56	7	66
		30 ~ 50 years old	3	3	150	17	173
		> 50 years old	0	2	34	1	37
Total	22.61%		7	13	492	65	577

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

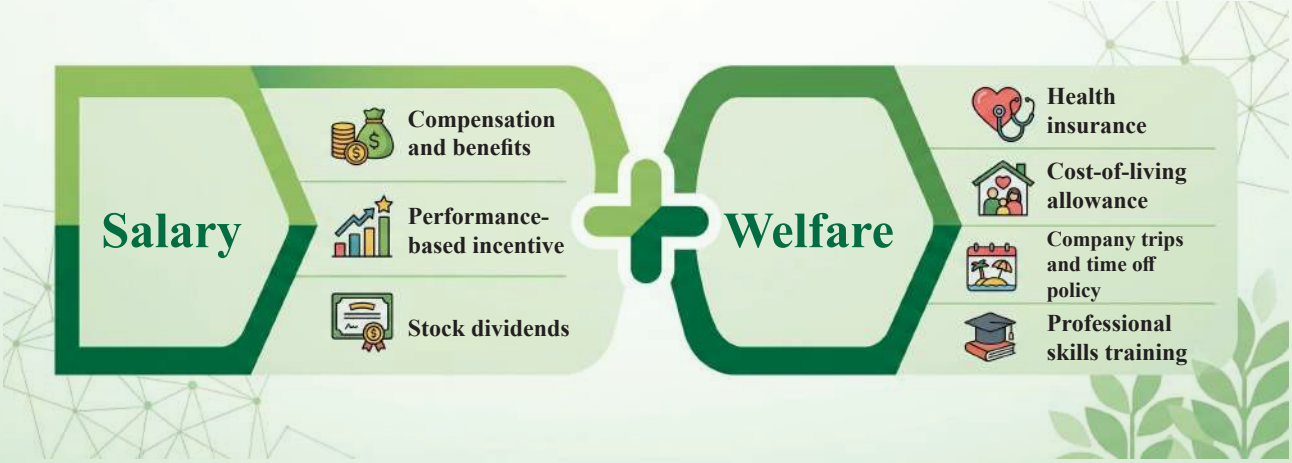
Analyzing the turnover trends of the past two years, the fluctuations in the company's overall turnover rate are primarily driven by two factors. First, local employees face challenges regarding workplace adaptation and recruitment difficulties. Second, structural regulatory requirements play a significant role; as the company hires foreign workers in compliance with the "Employment Service Act", these employees are subject to a maximum three-year permit period under fixed-term contracts. The inevitable turnover resulting from the expiration of these contracts is the primary driver of the company's overall employee attrition.

Turnover trends over the last two years

Annual	Total staff count	Total number of resignation	Overall employee turnover rate	Primary employee turnover segment
2024	2,459	497	20.21%	Kaohsiung plant, 30 - 50 years old
2025	2,552	577	22.61%	Nantou plant, 30 - 50 years old

Compensation and benefits

CPE provides its employees with comprehensive compensation and benefits, covering both salary and welfare aspects:



Salary

Our salary package includes a base salary and a field work allowance. Adjustments are made based on the company’s performance reviews, and we also give the quarterly performance bonuses as well as a year-end bonus. We offer our entry level staff salaries that exceed the statutory minimum wage, enabling them to work with peace of mind. As of the end of December 2025, the basic monthly salary for CPE’s employees across different regions ranges from 1 to 1.42 times the prevailing minimum wage in Taiwan, with the average employee salary being NT$ 820 thousand note ; and average employee benefits amounting to NT$ 953 thousand per person note. At the same time, we adhere to the principle of equal pay for equal work in accordance with International Labor Organization Convention No. 100. Salaries are determined based on the nature of the work, performance, position, and years of service, without any differentiation in compensation due to gender.

Note: The average salary and employee benefits, excluding directors’ compensation.

In order to empathize with the hard work of our employees, we will share the company’s operating results with them. The salary growth rate will be 2%. Additionally, as per Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies, the number of non-managerial full-time employees is 2,443, with an average salary of NT$ 737 thousand and a median salary of NT$ 588 thousand.

Unit: Thousands of New Taiwan Dollars

Annual	Number of full-time employees who are not in management positions	Total payroll of full-time employees who are not in management positions	Average number of full-time employees who are not in management positions	Median salary of full-time employees who are not in management positions
2023	2,085	1,485,060	712	563
2024	2,353	1,714,450	729	507
2025	2,443	1,800,196	737	588
Variation	90	85,746	8	81

Note: “Non-managerial full-time employees” is defined as an employee who does not qualify as a manager under the definition provided in letter No. 920001301 from the Securities and Futures Commission (3), Ministry of Finance, and who works the standard hours set by the company.

Ratio of basic salary to local minimum wage

Region	Taipei		Taichung		Nantou		Kaohsiung	
Employee type	Male	Female	Male	Female	Male	Female	Male	Female
Entry level staff	120%	100%	111%	108%	105%	101%	108%	107%
(Statutory) Minimum wage for entry level staff	28,590							

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

Ratio of base salary and compensation for gender

Region	Taichung		Nantou		Kaohsiung	
Employee type	Male	Female	Male	Female	Male	Female
Executive manager	144%	100%	121%	100%	-	100%
Middle manager	112%	100%	112%	100%	115%	100%
Junior manager	115%	100%	104%	100%	108%	100%
Entry level staff	103%	100%	104%	100%	100%	100%

Note 1: The Taipei headquarters did not conduct further analysis on the compensation ratio due to the significant difference in the number of male and female employees. The Kaohsiung plant does not have any female executive managers.
Note 2: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

Employee benefits expenses

	Amount of 2023	Amount of 2024	Amount of 2025
Payroll expenses	1,847,315	2,019,379	2,088,717
Benefits expenses	242,289	271,530	284,958
Pension contribution expenses	50,007	52,687	54,484
Total	2,139,611	2,343,596	2,428,159

	Amount of 2023	Amount of 2024	Amount of 2025
Year-end employee headcount	2,378	2,454	2,552
Average benefits expenses per person	900	955	953
Benefits expenses growth rate	1%	1%	2%
Salary adjustment percentage	0.52%	1%	2%

Welfare

For welfare, CPE provides comprehensive and diverse care for our employees through four key areas: retirement benefits, social insurance, company support, and physical and mental well-being. This allows our employees to focus on developing their careers with us in long-term with peace of mind and confidence.



Retirement benefits

With regard to retirement benefits, CPE has established retirement policies in accordance with the “Labor Standards Act” and the “Labor Pension Act”, and provides the required pension contributions and payouts. Based on the “Labor Standards Act” and the “Labor Pension Act”, we have set aside the following retirement preparation funds and pensions:

-Retirement preparation fund set aside in accordance with the “Labor Standards Act”

Pursuant to the provisions of the “Labor Standards Act”, CPE has established a defined benefit retirement scheme that applies to the service years of all regular employees prior to the implementation of the “Labor Pension Act” on July 1, 2005, as well as the subsequent service years of employees who opted to continue under the Labor Standards Act after the implementation of the “Labor Pension Act”. Qualified employees are entitled to pension benefits calculated based on their years of service and the average salary earned in the six months prior to retirement. The company contributes 4% of the total monthly salaries of employees to an employee retirement fund, which is then managed by the Labor Pension Supervisory Committee and deposited into a dedicated account at the Bank of Taiwan in the name of Committee.

-Pension contributed in accordance with the “Labor Pension Act”

Since July 1, 2005, CPE has operated a defined contribution retirement scheme in accordance with the “Labor Pension Act”. 6% of the employee’s monthly salary is contributed to their individual account at the Bureau of Labor Insurance for pension. Pursuant to the aforementioned regulations, CPE recorded an expense of NT$ 54,484 thousand in 2025.

Social insurance

CPE insures its employees under the Labor Insurance Act that has been in effect since January 1, 2009. The insurance covers employees’ maternity, illness, disability, retirement, and death, with the premiums based on the industry and salary grade of each employee.

Apart from the Labor Insurance Act, we also comply with the National Health Insurance Act amended on June 29, 2011, by contributing 60% of the insurance premiums based on the salary grade of each employee, which covers their medical expenses, injuries, and maternity incidents. In addition to the legally required social insurance, we have also taken out a group accident insurance policy with an insurance company to provide our employees with peace of mind in the event of an accident.

Company support

We consider our employees as partners and family members. As such, we provide appropriate support or assistance during the important life stages of our employees, allowing them to feel the company’s care and concern for them. To provide financial support, the company offers a variety of subsidies for marriage, childcare, and education. When employees get married, the company provides an additional half-month’s base salary as a wedding gift on top of the grant from the Employee Welfare Committee, with 12 applicants this year. Furthermore, 16 employees applied for maternity subsidies, reflecting the company’s direct support for new parents.

Furthermore, to support our employees’ children in their academic pursuits and alleviate the financial costs of education, we have established a comprehensive scholarship program. Scholarships are available to all students who meet the academic requirements; this year, 138 recipients were awarded a total of NT$ 235,500. Furthermore, to broaden the support network, “financial aid grants” — accessible simply by providing registration receipts — were awarded to 503 recipients, totaling NT$ 720,650. Through these comprehensive support initiatives, we aim to create a secure and worry-free environment where our employees can thrive and grow alongside the company.

Supplementary item	Number of applicants	Amount (New Taiwan Dollar)
Scholarship (first semester)	74	127,000
Scholarship (second semester)	64	108,500
Fellowship (first semester)	252	365,200
Fellowship (second semester)	251	355,450
Total	641	956,150

Employee Lunar New Year/festivals and birthday gifts
Labor Education Fund
Scholarship assistance for employees and their child
Survivor’s compensation for employees
Marriage and family bereavement allowance for employees
Childbirth benefits



Physical and mental well-being

We believe that our employees deserve a balanced life beyond their work. Therefore, in addition to providing financial assistance, we have designed and invested in a variety of welfare programs that cater to the physical and mental well-being of our staff. Our goal is to create a caring and supportive environment where our colleagues at CPE can feel the warmth and concern of the CPE family through these diverse activities and initiatives.

Supplementary item	Number of applicants	Amount (New Taiwan Dollar)
Recreation Allowance	2,043	1,005,750
Company trip (spring)	2,295	2,285,500
Company trip (autumn)	2,472	2,559,000
Total	6,810	5,850,250

Club activities
Travel in the spring and autumn
Subsidy for prizes in the year-end party lucky draw
Employee health check-ups and related matters



Furthermore, as our foreign employees make up a significant portion of CPE’s workforce, we must pay extra attention to caring for these colleagues who have come from far away. We empathize with the hardship they face working away from home, and strive to create a safe and comfortable work environment that makes our foreign employees feel at ease and content. We have a two-pronged approach to caring for our foreign employees - addressing both their workplace and daily life:

Workplace

We display our warnings and slogans in both Mandarin and Thai at our sites. We also have a complaint and communication mailbox for our foreign employees, allowing them to communicate directly with their supervisors. Regarding the social welfare system for foreign employees, we treat them on an equal footing with local employees by enrolling them in labor and health insurance as required by law. This ensures that our foreign colleagues at CPE can also benefit from Taiwan’s social welfare protections. Additionally, we clearly stipulate the statutory working hours and overtime pay conditions in the employment contracts of our foreign employees.

Daily life

The employment contract we have stipulated states that CPE is obligated to provide foreign employees with reasonable quality meals and accommodation, and cover the transportation costs for them to come to Taiwan and return to their home countries upon the expiration of their contracts. In addition, to accommodate the cultural differences of our foreign employees, we also organize local festival activities, such as New Year celebrations and Songkran festivals for Thai migrant workers. This allows the participating Thai employees to alleviate their homesickness by engaging in soccer and volleyball matches, enjoying Thai cuisine, and fostering a joyful atmosphere that promotes opportunities for Thai employees to gather and celebrate together.



2025 New Year's event for migrant workers

In accordance with the Labor Standards Act, we enable eligible male and female employees to apply for parental leave. In 2025, a total of 14 employees utilized this parental leave benefit. Eight employees who took parental leave have returned to work this year, with a return-to-work rate of 100%, indicating CPE's commitment to supporting employees in balancing their work and family responsibilities. The following table summarizes the employees' applications for parental leave in 2025:

Statistics on unpaid parental leave and returning to work after leave

Item	Number of male	Number of female	Total
Employees who are entitled to apply for unpaid parental leave in 2025	18	14	32
Employees who applied for unpaid parental leave in 2025	2	12	14
Estimated returning to work after unpaid parental leave in 2025	2	6	8
Actual returning to work after unpaid parental leave in 2025	2	6	8
Actual returning to work after unpaid parental leave in 2024	1	3	4
Employed for 12 months after returning to work following parental leave in 2024	1	3	4
Return-to-work rate [Note 1]	100%	100%	100%
Retention rate [Note 2]	100%	100%	100%

Note 1: Return-to-work rate = the actual number of employees who returned from unpaid parental leave / the expected number of employees who would return from unpaid parental leave.

Note 2: Retention rate = the number of employees who returned to work after parental leave and remained employed for 12 months in the previous period / the actual number of employees who returned to work after unpaid parental leave in the previous period.

Labor-Management Communication

CPE highly values the opinions and rights of its employees, considering them to be a critical factor in the CPE’s progress. In accordance with the Labor Standards Act, Article 83, we have established labor-management councils at our production sites in Nantou, Taichung, and Kaohsiung. The labor representatives make up 50% of the total committee members, and the councils convene quarterly as the formal platform for engaging with our employees. During the meeting, CPE will provide the labor representatives with a detailed report on the current operational status of the company and its various factories, and will listen to the opinions and feedback from the labor side. The suggestions and proposals made by the employees will also be thoroughly discussed and responded to.

	Taichung	Nantou	Kaohsiung
Total number of committee members	10	12	10
Number of labor representatives	5	6	5
Total employee headcount	156	1,951	385
Proportion of labor representatives in the total committee membership	50%	50%	50%
Proportion of labor representatives in the total workforce	3.2%	0.3%	1.3%

Note: Currently, the personnel and labor safety reporting for the Yunlin plant is managed and compiled by the Taichung plant, so the Yunlin plant information is no longer separated.

In addition to labor-management councils, we have set up opinion mailboxes in each of our factories as a direct channel for employees to voice their concerns. These mailboxes can only be accessed by senior HR managers, who will maintain the confidentiality of the complainant’s identity. The HR managers will then discuss the issue with the relevant managers and work to resolve it based on the question categories and attributes, providing the solution back to the employee who filed the complaint.

In 2025, the HR unit did not receive any employee complaints, and the opinion mailboxes in each of our factories did not receive any employee feedback. Additionally, there were no labor disputes, strikes, or shutdown. We will continue to work hard to understand and listen to the needs of our employees. We will strengthen the communication channels in each of our factories and prominently display and inform employees about the opinion mailboxes. In addition to the confidential complaint mailbox, we also encourage the heads of each department to maintain open communication channels with their employees. Employees can directly communicate their issues with the responsible heads, who should actively respond to their concerns.

CPE also complies with relevant labor laws and regulations. For cases that do not meet the requirements, we actively carry out improvements, with the following explanations and improvement measures:

Unit: New Taiwan Dollar

Breach of regulations	Date of punishment	Overview of the content	Improvement Plan	Fine amount
Paragraph 1, Article 57 of the Occupational Safety and Health Facilities Regulations and Paragraph 1, Article 6 of the Occupational Safety and Health Act	2025/05/12	If cleaning, oiling, inspecting, repairing, or adjusting machinery, equipment, and related accessories poses a risk to workers, employers must halt the operation and the feeding of materials to such equipment. To prevent unauthorized operation of machinery, equipment, and related accessories, or accidental material feeding, locking mechanisms or warning signs must be implemented. Additionally, safety equipment and measures must be in place to protect workers from hazards caused by falling objects.	Assign an additional person during line change cleaning to provide mutual assistance and ensure strict adherence to Standard Operating Procedures	240,000
Subparagraph 3, Paragraph 1, Article 230 of the Occupational Safety and Health Facilities Regulations and Paragraph 1, Article 6 of the Occupational Safety and Health Act	2025/04/21	Stepladders used in the workplace are not secured with rigid spreaders, such as metal stays, between the two side rails.	1. Enhance safety awareness regarding stepladder use, emphasizing the requirement for two-person teams and the mandatory use of safety helmets 2. Procurement of aerial work platforms	100,000

6.2 Development and Evaluation

Development and training

CPE believes that employee growth can drive the company's growth, so we place great importance on employee advancement and development. Starting from 2023, we have planned a series of training courses on management and professional skills, tailored for different roles and levels, to focus on developing the key capabilities required for each level. The courses will also be regularly reviewed and updated. To enhance the continuous employability of our employees and support them in managing their retirement careers through competency management and lifelong learning program, we organize a range of professional in-house and external training courses tailored to different plant locations. In 2025, CPE's employees received a total of 31,084.6 hours of education training courses, with an average of 12.18 hours of training per employee per year.

Training characteristics category	Subject	Course content overview
Managerial skills	• Executive manager (General manager, deputy general manager, assistant manager)	Global trends in the agricultural and food industry, C.P. Group's vision and business strategy, the optimization of electronic management benefits, the integration of enterprise resource planning (ERP), and C.P. Group's promotion of sustainable development strategies
	• Middle manager (Manager, section chief, and director)	C.P. Group's vision and business strategy, the integration of enterprise resource planning (ERP), and the introduction of an electronic form management system
	• Junior manager (Team leader, group leader, and management associate)	T.W.C. quality management, process improvement, cost control, and the management of electronic standard operating procedures
	• Sales and planning staff	C.P. Group's vision and business strategy, electronic business management (visit planning, customer development, accounts receivable, sales analysis and related real-time information), credit management, and sales management
	• Other staff (Financial, HR, Procurement, Credit Investigation, IT, Production, Quality Control, and other logistic administrative personnel)	Introduction of an electronic form management system and optimization of administrative operating procedures
Professional skills	• Executive manager (General manager, deputy general manager, assistant manager)	Analysis of agricultural, livestock, food and industry trends in Taiwan, analysis of market competition strategies of peer companies, business data analysis, financial statement analysis and management decision-making, food safety control system (HACCP) management, food hygiene and safety education training
	• Middle manager (Manager, section chief, and director)	Training and application of professional competencies for middle managers, food safety control system (HACCP) management, regulations on food protection and sanitary safety, and in-service education and training for occupational safety and health supervisors
	• Junior manager (Team leader, group leader, and management associate)	Training and application of professional competencies for junior managers, quality assurance and crisis management, food safety control system (HACCP) management, regulations on food protection and sanitary safety, broiler chicken and free-range chicken breeding management
	• Sales and planning staff	Overall marketing strategy development, retail and distribution costs evaluation, business regulations, marketing management and professional sales functions, marketing communications, market research and analysis, regulations on food protection and sanitary safety, and chain restaurant operations and management
	• Other staff (Financial, HR, Procurement, Credit Investigation, IT, Production, Quality Control, and other logistic administrative personnel)	Organizational communication and interpersonal skills, time management skill, work goal management, file classification and management, human resources management, meeting planning and management, regulations on food protection and sanitary safety, Microsoft Office application and analysis

Average education training hours for local staff in Taiwan

Gender	Male			Female		
Employee type	Total training hours (hour)	Total number of people (people)	Average training hours (hour/people)	Total training hours (hour)	Total number of people (people)	Average training hours (hour/people)
Total	13,474.3	7,899	1.7	17,610.3	13,100	1.3

Note: The total number of people is counted based on the number of education training sessions attended. For example, if employee A attends two education training sessions, the total count will be 2

Factory	Course	Total number of individuals trained	Total hours of training
Nantou Plant	In-house training	20,501	28058.6
	External training	215	1107.5
Taichung Plant	In-house training	41	409
	External training	71	828.5
Kaohsiung Plant	In-house training	139	534.5
	External training	13	97.5
Other (Taipei)	In-house training	15	39
	External training	4	10.5
Total		20,999	31,084.6

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.

Performance Evaluation System

To better understand employee performance, we have established a comprehensive and fair performance evaluation system. We have set different evaluation priorities for different job levels and have also implemented a review process. For employees with unsatisfactory performance, supervisors must provide clear evidence and communicate with the employee to ensure fairness, and then discuss potential adjustments to help the employee improve and enhance overall work efficiency. Performance evaluation is a key factor in determining employee salary increases, promotions, and bonus payouts. The company applies the same performance evaluation process to all employees, regardless of factors like gender, age, or job role. There will be no other applicable standard or procedure.

CPE employee performance evaluation process



Gender	Number of people being evaluated		Total
Employee type	Male	Female	
Executive manager	38	8	46
Middle manager	167	52	219
Junior manager	176	146	322
Entry level staff	999	966	1,965
Total	1,380	1,172	2,552
Total number of staff	1,380	1,172	2,552
Ratio of personnel undergoing assessment to total employees note	100%	100%	100%

Note 1: Employees who have not undergone regular performance evaluation and career development reviews are considered fixed-term contract workers and do not participate in the performance evaluation process.
Note 2: The annual performance evaluation is conducted in November each year. Therefore, new employees joining from November to December will only undergo a probationary period assessment, and will be included in the next year's performance evaluation.

Model Worker

In our carefully cultivated work environment, the outstanding performance of our employees is evident. Beyond internal evaluations, in 2025, several of our employees were recognized as model workers by Nantou County, with 4 local employees receiving the Nantou County Government's commendation as model workers, and 3 foreign migrant worker from Thailand being honored as model foreign migrant worker. These employees are not just exemplary workers, but also a tangible representation of the strong collaborative partnership we have built with our staff.



6.3 Safety and Health

Occupational Safety and Health Committee

CPE, as a leading domestic feed and meat product manufacturer, firmly believes that establishing a safe and hygienic work environment is its most important responsibility and commitment to its employees. Our factory has formulated an occupational safety and health policy in accordance with ISO 45001 and established a safety and health work code for all employees. The system encompassed 1737 employees. In 2021, we introduced the ISO 45001 system, passed the on-site audit in 2022, and obtained the certification in March 2023. The occupational safety and health committee, consisting of representatives from both labor and management, is responsible for holding quarterly environmental and safety meetings at each factory. These meetings serve as a mechanism to implement and oversee the company’s environmental and safety policies.

Occupational Safety and Health Committee

	Taichung	Nantou	Kaohsiung
Total number of committee members	5	33	5
Number of labor representatives	5	11	5
Total employee headcount	156	1951	385
Proportion of labor representatives in the total committee membership	100%	33%	100%
Proportion of labor representatives in the total workforce	3.2%	0.6%	1.3%

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.



We highly value occupational safety and recognize the profound impact of work-related injuries on our employees. We are proactively implementing enhancements to our occupational safety system to protect the safety and well-being of our workforce:

1. Enhancement of the functions of the environmental, health and safety meeting:

   At the quarterly environmental, health and safety meetings, we actively discuss the labor safety incidents that occurred during the quarter, and propose concrete follow-up actions and improvement measures.

   ＊ Employee care:

   When a work-related accident occurs, we provide the affected employee with paid leave and allow them to rest and recover comfortably based on the recommendations of a professional doctor. During the recovery period, we will also check in on them irregularly by phone and in person.

   ＊ On-site improvement:

   When a work-related accident occurs, the unit manager is required to fill out an accident investigation report. The necessary hardware improvements can be commissioned to the engineering department to make the relevant upgrades to the production line.

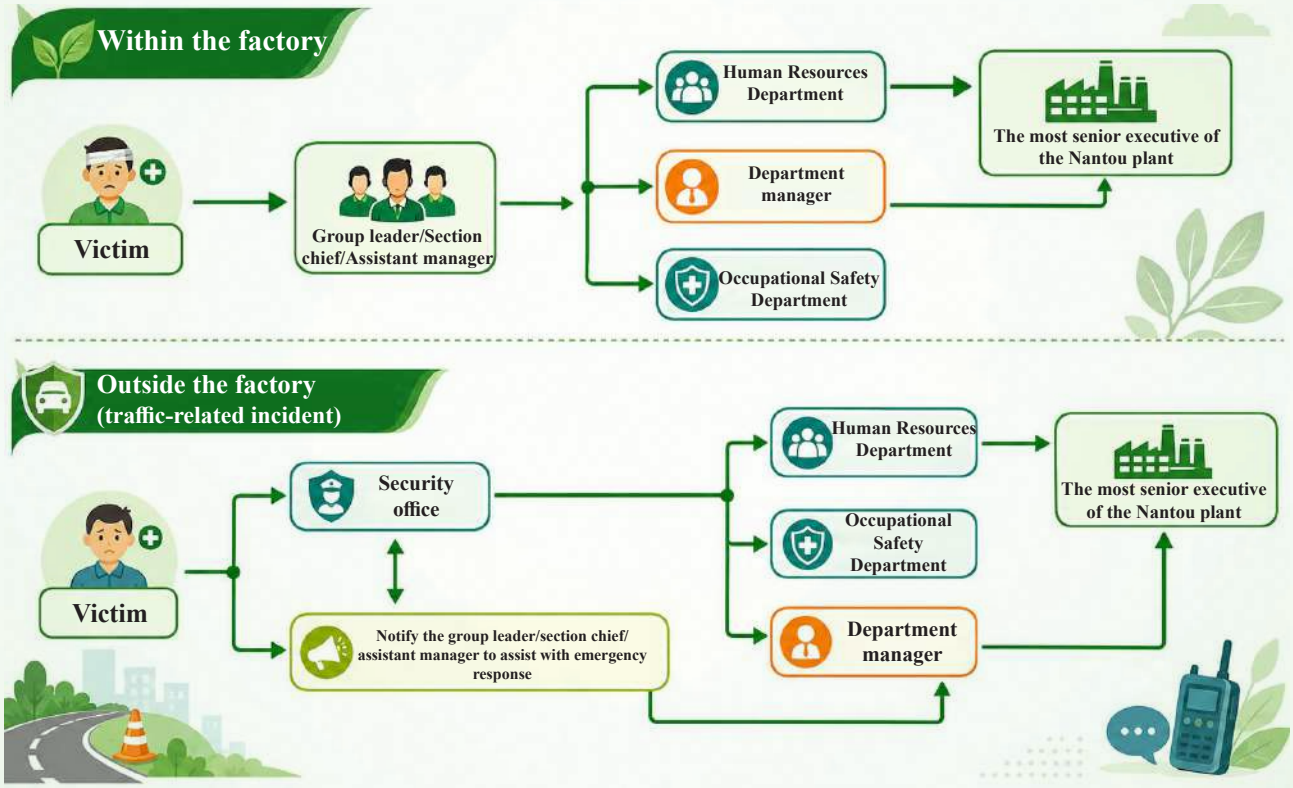


2. Monitoring and improving working environment:
Improving the quality of the working environment and creating a happy and safe workplace are CPE's commitment to its employees. We conduct regularly occupational injury hazard identification and risk assessments, and outsource to an independent testing organization accredited by the Ministry of Labor's Occupational Safety and Health Administration to monitor the working environment. Based on the results of the environmental monitoring, we use it as a reference to improve the working environment and quality, and continue to make safety enhancements to the working environment.

3. Occupational safety education training:
Maintaining good employee qualities and providing sufficient safety knowledge are crucial in reducing the risk of occupational injuries. To this end, we have organized a variety of occupational safety-related education training and awareness programs, targeting both managers and general employees. The education training covers topics such as hazard communication, forklift operation, boiler operation, first-class pressure vessel operation, handling of specific chemicals, and fire safety. We also support our employees in obtaining professional certifications, including first-aid, energy management, and forklift operator licenses. In 2025, our occupational safety education training has reached a total of 4,656 participants, with a cumulative education training time of 5,000.9 hours.

Furthermore, we have established a comprehensive reporting and handling process for investigating occupational accidents. If an employee experiences any incident (including a near-miss), they must immediately inform the relevant unit about the details and the injury status, and complete the report within 24 hours. The investigation report must clearly explain the accident situation, the cause of the accident, the medical treatment status, attach relevant supporting documents and related corrective actions, and must be submitted within seven days after the incident.

Disaster and Accident Reporting Procedure



Regarding the management of employee health and safety, we provide relevant safety equipment, continuously communicate with and improve the equipment with the original manufacturers, and strengthen the promotion of commuting accident prevention. Additionally, we have regulations that require company employees to follow traffic rules and drive slowly when commuting to and from work, in order to avoid accidents.

The main types of occupational injuries	Feed factory	Meat processing plant
Pinched, rolled up	1	1
Cut	0	1
Collided	1	0
Slip/Fall down	0	1
Contact with high and low temperatures	0	0
Trampling	0	0
Collapse, crumble	0	0

The main types of occupational injuries	Feed factory	Meat processing plant
Inappropriate behavior	0	0
Falling object	0	0
Crash	0	0
Traffic-related incident	0	1
Others [note]	1	0
Total	3	4

Note: It is caused by taking an infirm step and spraining, as well as coming into contact with harmful materials.

2025	Feed factory	Meat processing plant
Total accumulated work hours	566,577	4,583,584
Number of general occupational injury incidents Note 1	3	4
Number of serious occupational injury incidents Note 2	0	0
Death toll	0	0
Total number of occupational injury incidents that can be recorded	3	4
Number of lost workdays	115	209
Fatality rate due to occupational injuries	0	0
Rate of severe occupational injuries	0	0
Rate of occupational injuries that can be recorded Note 3 (disability injury frequency)	5.29	0.87
Rate of number of lost workdays Note 4 (Rate of severe disability due to injury)	202.97	45.6

Note 1: Individuals with 180 days or less of lost workdays.
Note 2: Individuals with more than 180 days of lost workdays, excluding those who have died.
Note 3: Rate of occupational injuries that can be recorded = Total number of occupational injury incidents that can be recorded * 1,000,000 / Total accumulated work hours * 100%.
Note 4: Number of lost workdays * 1,000,000 / Total accumulated work hours * 100%.
Note 5: The work nature of outsourced manpower is non-production related, such as security guarding, maintenance and repair of electrical and mechanical equipment, and general maintenance tasks. Since outsourcing contracts typically focus on the work items rather than the manpower, it is more difficult to track the number of personnel involved, so the occupational safety performance related information is not disclosed.

Absence rate	2023	2024	2025
Male	0.07%	0.08%	0.07%
Female	0.16%	0.17%	0.15%
Total	0.11%	0.13%	0.11%

Note: 1. Absence rate (AR) = Total number of absence days / Total number of workdays x 100%.
2. The total number of absence days covers menstrual leave, sick leave, and work-related injuries.

We provide our employees with routine annual health check-ups. Additionally, workers in specialized working environments undergo targeted health check-ups as per schedule. The check-up items cover factors like noise and dust exposure. In 2025, a total of 36 workers in specialized working environments underwent these targeted health check-ups. The results showed that none of the 36 employees were classified under the highest (4th) level of health management, indicating that they did not have any abnormalities deemed work-related by the examining physicians. This demonstrates CPE’s commitment to prioritizing the physical and mental well-being of its employees and its proactive efforts to improve workplace health. We provide our employees with a range of protective equipment, including safety helmets, masks, and earplugs, ensuring they can work in a safe and healthy environment.

	Taichung, Nantou, and Kaohsiung Plants		
	Male	Female	Total
Number of workers	1,355	1,137	2,492
Number of workers engaged in hazardous occupations that pose significant health risks	31	5	36
Number of people who underwent specialized health check-ups	31	5	36
X-ray examination of workers engaged in dusty operation			
The health check-up result is subject to the first-level management	27	4	31
The health check-up result is subject to the second-level management	4	1	5
The health check-up result is subject to the third-level management	0	0	0
The health check-up result is subject to the forth-level management	0	0	0
Worker check-ups in noisy operation			
The health check-up result is subject to the first-level management	8	0	8
The health check-up result is subject to the second-level management	4	0	4
The health check-up result is subject to the third-level management	1	0	1
The health check-up result is subject to the forth-level management	0	0	0

Note: The 2025 personnel and labor safety reporting for the Yunlin plant is currently being handled by the Taichung plant, so the data is temporarily combined and disclosed together with the Taichung plant.



6.4 Care and Support

CPE upholds the philosophy of “Taken from the community, giving back to society”, and values positive engagement with local communities. The company’s employees participate in social welfare initiatives across three perspectives: supporting underprivileged groups, sponsoring charitable organizations and events, as well as sponsoring sports, arts, cultural, and community activities. Through financial and food donations, as well as sharing professional expertise, the company fosters a sense of social responsibility among its employees and puts the concept of giving back to society into practice during interaction with community members. This also helps to promote the community’s understanding of CPE.

Unit: New Taiwan Dollar

Perspective	2023	2024	2025
Supporting underprivileged groups (including food donations)	1,894,330	150,148	226,893
Sponsoring charitable organizations and events (including food donations)	699,500	2,166,000	1,667,018
Sponsoring sports, arts, cultural, and community activities	1,475,000	1,640,000	2,251,143
Total	4,068,830	3,956,148	4,145,054

Supporting underprivileged groups

CPE responds to activities that care for underprivileged groups every year, and provides food donations, hoping to give back to society and care for more groups in need through such activities. In 2025, our sponsorship initiatives supported various organizations and events, including community elderly care programs, charitable associations, the Genesis Social Welfare Foundation, the Alliance of Taiwan Foodbanks, Pingtung Christian Bethany Home, and the Yellow Ribbon Network Association for Taiwan, senior citizens’ clubs, the year-end warmth campaign organized by Taichung City North District Family Assistance Center, and the Taiwan Fund for Children and Families.

Sponsoring charitable organizations and events

Guided by the principle of “Giving back to the community and fostering neighborly relations”, we provide financial support for local fire protection facilities and related consultations, allowing the community to feel more secure and at ease about their environment and safety. In 2025, our sponsorships and donations supported the Tainan City Volunteer Firefighter Brigade, consultants for the Nantou County Volunteer Firefighter, the Greater Tainan Police Friends Association, and various community temple events, the Nantou and Chiayi County Police Friends Associations, temple activities, sponsored elementary school graduation activities, Tainan Animal Care Society.

In the spirit of “sharing love”, CPE has been donating food resources to various Taiwanese organizations and collaborating with the Alliance of Taiwan Foodbanks to support and serve vulnerable communities and underserved regions.

Sponsoring sports, arts, cultural, and community activities

We actively engage in local community events, fostering positive relationships with our neighborhood. In 2025, our community engagement included cash sponsorships for the Nantou Lantern Festival, support for community development associations, and contributions to local events such as the Double Ninth and Mid-Autumn Festivals as part of our good neighbor initiatives.

Additionally, the CPE Nantou plant hosts annual New Year’s Day celebrations for its Thai migrant workers. Thai employees strengthened their bonds through activities including volleyball tournaments, lucky draws, and sharing a variety of traditional dishes from their home country. Beyond fostering a sense of community among Thai staff, the event is a way to pray for a smooth and prosperous year ahead.

Sponsor underprivileged students

In 2025, CPE gave back to the community and awarded scholarships to financially disadvantaged but academically motivated students in the Yongfeng and Xinxing villages of Nantou City to encourage their academic progress.



Scholarship award ceremony for financially disadvantaged students in Yongfeng and Xinxing villages, Nantou City (1st semester)



Scholarship award ceremony for financially disadvantaged students in Yongfeng and Xinxing villages, Nantou City (2nd semester)



New Year's Day Celebration - Lucky Draws



New Year's Day Celebration - Volleyball Tournament



New Year's Day Celebration - Blessing Ceremony



New Year's Day Celebration - Catering Services



Nan Kai University of Technology Award Presentation Ceremony



Visit to the Department of Marketing and Logistics Management at Nan Kai University of Technology

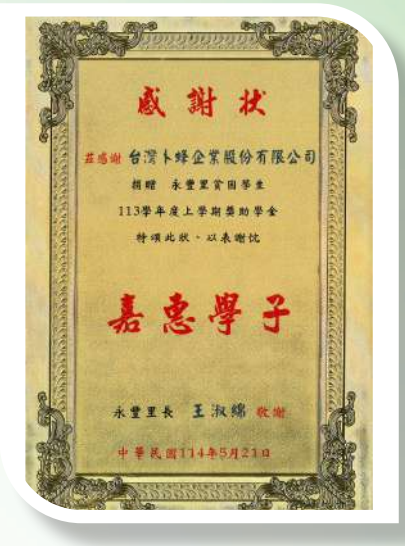




The Affiliated Taichung Senior Agricultural Vocational High School of National Chung Hsing University Job Fair


感謝
CERTIFICATE
台灣卜蜂企業股份有限公司
協助南投家扶中心舉辦「2025 年冬暖慈幼園遊會」提供義賣物品香烤 2 節翅一批熱心公益造福受助家庭讓愛的足跡得以永續流傳
特此感謝
陳學堂
李雅婷
2025 年 月 07 日


南投市
感謝狀
茲感謝
台灣卜蜂企業股份有限公司
參與 114 年「暖心時刻·寒冬送愛」物資發放活動，愛心捐贈民生物資，發揮無私愛心援助本市弱勢家庭，此等善心義舉，嘉惠市民，深感敬佩。特頒此狀，謹表謝忱。
市長 張嘉哲
中華民國 1 年 1 月 16 日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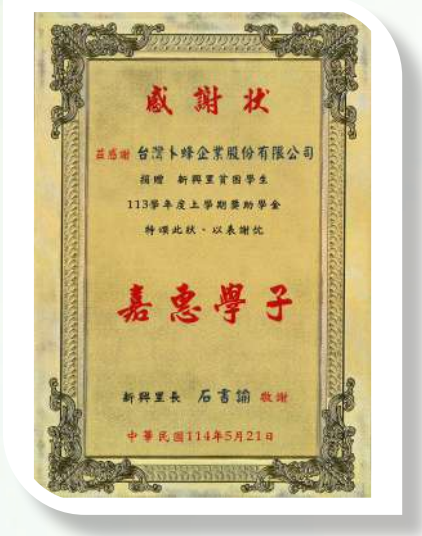
113學年度上學期獎助學金
特頒此狀，以表謝忱
嘉惠學子
永豐里長 王淑綿 敬謝
中華民國114年5月21日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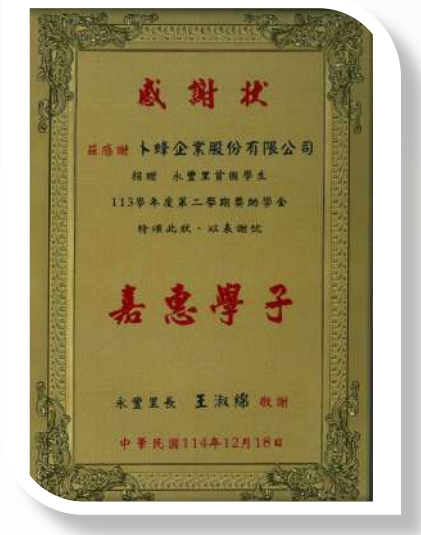
新興里長 石書諭 敬謝
中華民國114年5月21日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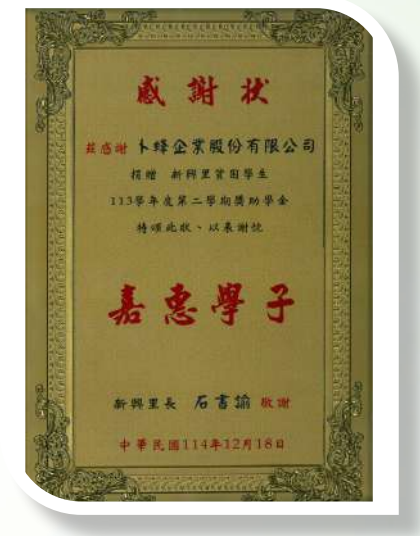
嘉惠學子
永豐里長 王淑綿 敬謝
中華民國114年12月18日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嘉惠學子
新興里長 石書諭 敬謝
中華民國114年12月18日


台灣黃絲帶
感謝狀
CERTIFICATE OF APPRECIATION
台灣卜蜂企業股份有限公司
捐贈
棒棒腿12公斤、去皮清肉9公斤、二節翅6公斤
附皮五花肉12公斤、梅花肉21公斤


感謝狀
CERTIFICATE OF DONATION
第 001551 號
台端蒞臨本宮參香、會香向玄天上帝樂獻油香
新臺幣 壹 拾 萬 仟 佰 拾 元整NTS
虔誠之心 神人共仰 謹具 感謝狀以表謝忱
台灣卜蜂企業股份有限公司
先生 女士 台鑒
受天宮管理委員會
主任委員 陳登岳
經手人：
中華民國 年 月 日


捐獻感謝狀 進香114.11551
新台幣 元正
信士 台灣卜蜂企業股份有限公司 先生 女士
上款蒙添本宮油香暨建設費特此鳴謝
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苗栗縣通霄鎮白東里2鄰8號
TEL：037-792058・793858
經手人： 蓋章
中華民國 年 月 日


松柏坑崇受宮感謝狀 投道團證字第一〇四一〇〇一號
承蒙台端卜蜂企業股份有限公司 大德蒞臨本宮行香
喜獻緣金 新台幣 拾 萬 仟 佰元整
地址：
電話： 手機：
☐油香 ☐法會 ☐慈善 ☑其他 油香
虔誠之心 神人共仰
特具謝狀 以表微忱
經辦人 中華民國 年 9 月 17 日
02435 通訊處：南投縣名間鄉松山村松山街36巷3號 宮主手機：0985-942978

CH 7
Sustainability at CPE "Environmental Accountability"

7.1 Sustainable Environmental Management Strategy
7.2 Identification of Climate Change Risks and Opportunities (TCFD)
7.3 Sustainable Energy Resource Management
7.4 Emissions and Pollution Prevention
7.5 Compliance with environmental regulations



Major theme	Water Resources and Waste Management
Significance, policy, and pledges	With the ongoing expansion of industrialization, the issue of industrial waste pollution has become increasingly significant. In pursuit of sustainable development, CPE proactively manages the company’s energy, wastewater, and waste through its “Environmental Safety Management Operation Control Guidelines” and environmental policies. This allows the company to implement energy conservation and waste reduction measures, thereby contributing to the nation and society.
Objective	• Continuously improving wastewater treatment and actively maintaining a stable water environment. • Actively seek ways to recycle and reuse waste, using waste recycling and resource recovery as a strategy to achieve the goal of waste reduction management. • Implement process improvements, install monitoring systems, replace outdated equipment, and perform regular maintenance and repairs to achieve energy savings and reduce waste discharge. • The CPE’s waste discharge and energy use comply with legal regulations through the implementation of the CPE Environmental Management Guidelines.
Action plan	• The meat processing plant has installed a new wastewater filtration system to recycle the wastewater, which is then used in the air pollution washing tower and refrigeration equipment as cooling equipment. They have also implemented a wastewater monitoring system that allows them to actively adjust the machinery’s operation, effectively managing the wastewater discharge and energy usage. • The company hires an environmental protection company to handle waste disposal. Organic waste is entrusted to a professional company to be made into organic fertilizer. Plastic packaging materials are washed and recycled to reduce the use of plastics and packaging materials, in order to maintain the environment of the factory and the surrounding area. • The introduction of new manufacturing equipment, such as advanced wastewater treatment systems and sludge drying machines, has reduced the moisture content of food processing sludge. This allows the sludge to be used as a biofuel for biogas power generation, effectively reducing waste and ensuring compliance with government-mandated emission standards.
Evaluation mechanism and annual performance	• Monitor the discharge of wastewater and the energy usage of equipment on an ongoing basis. • Manage the overall amount of waste and pollution emissions on an ongoing basis. • According to CPE’s current operations and development, invest in environmental protection and related expenses, and regularly replace and update old equipment.
Complaint mechanism	Customer complaints handled in real-time through the company website, 0800 customer service hotline, written complaints, Facebook fan page, and Line group, with dedicated personnel

CPE x PackAge+: Collaborative Green Packaging Design

CPE continuously partners with PackAge+, a circular packaging startup, to advance sustainable logistics and plastic reduction initiatives. Through PackAge+’s “Circular Packaging” system, CPE offers consumers a choice of reusable circular packaging, leveraging PackAge+’s extensive network of over 4,700 return points across Taiwan (like FamilyMart and Carrefour). This convenient return process is complemented by promotional activities that encourage public participation in environmental conservation efforts. Recycled circular packaging is cleaned and reused by social welfare organizations, generating additional employment opportunities and demonstrating corporate social commitment. Through this collaborative approach, CPE and PackAge+ are jointly building a green supply chain, advancing Taiwan’s sustainable development objectives.





Performance Highlights in 2025

- **The total environmental investment and expenditure in 2025 reached NT$ 256,247,780.**
- **In 2025, the meat processing plant’s total solar power consumption was 211,791 kWh, which represents 0.12% of CPE’s overall energy usage.**
- **In 2025, the feed factories and meat processing plants implemented energy-saving measures, with electricity intensity decreased year by year, that are estimated to save around 1,113,124.54 kWh of electricity, corresponding to a reduction of approximately 519.83 tonnes of carbon dioxide equivalent (CO_2e).**

The livestock industry is a crucial component of Taiwan's agricultural production. Since the 1990s, rising public awareness of sovereignty and environmental issues, combined with Taiwan's limited land area and dense population, have led to increasing public scrutiny of the livestock industry's impact, including concerns over livestock odor, wastewater, and waste.

In recent years, CPE Taiwan has adopted a vertically integrated business model that spans the industry's up-stream, mid-stream, and down-stream - with a complete supply chain from livestock farming, slaughtering, and processing to food service operations. Establish an integrated production process spanning from feed manufacturing, livestock and poultry breeding, electric slaughtering, fresh refrigerated meat, to meat processing, and distribution channels, to reduce the environmental impact of the supply chain, production processes, and transportation. Furthermore, by collaborating with small and medium-sized farmers, we have not only assisted them in improving their breeding equipment and environment, but also successfully enhanced their breeding performance, resulting in a mutually beneficial outcome. In the future, we will uphold the C.P. Group's management philosophy of "Benefiting the country, benefiting the people, and benefiting the enterprise". We aim to spur the development of surrounding industries, revitalize the rural economy, and implement energy-saving and waste reduction measures to give back to the nation and society.

7.1 Sustainable Environmental Management Strategy

To ensure the company's wastewater, waste, exhaust gases, noise, and chemicals comply with government environmental regulations, the company has considered environmental protection from the outset of building the plant. This is to reduce the environmental impact of its operations and effectively manage pollution emissions. In addition to establishing "Environmental Safety Management Operation Control Guidelines" and an "Environmental Policy" to control resources, wastewater (domestic and industrial), waste (general and hazardous), chemicals, and noise, CPE has also invested heavily in environmental protection equipment. A dedicated unit has been set up to operate, maintain, and improve the various pollution control systems for exhaust gases, wastewater, and waste. The CPE's ultimate goal is to fully modernize and computerize the livestock industry to achieve environmental protection, waste reduction, resource conservation, and pollution prevention. CPE has implemented a sustainable environmental management strategy as follow:

1. **Reduce waste production: Thoroughly execute waste recycling and reuse. Reduce environmental impact by minimizing waste production.**



2. **Updating and improving prevention devices: To achieve the goals of resource and energy conservation, and reduce the environmental impact.**



3. **Dedicated to implementing pollution control methods appropriate for the 21st century, to achieve a symbiotic relationship with the Earth.**



4. **Thoroughly implement the use and management of chemical substances, and minimize the use of hazardous chemicals.**



5. **Everyone is involved, and continuous improvement is achieved through the PDCA (Plan-Do-Check-Act) cycle.**



Environmental investment

To mitigate the environmental impact of its operations, CPE allocates an annual budget for environmental protection initiatives, including not only pollution prevention and control, but also process improvements and equipment upgrades, in order to put into practice the Group's management philosophy of "Benefiting the country, benefiting the people, and benefiting the enterprise".

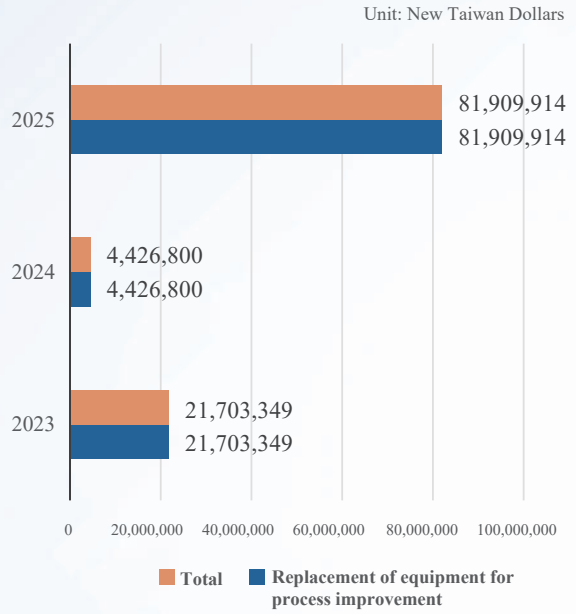
In 2025, CPE's feed factory invested approximately NT$ 81,909,914 in environmental protection to enhance pollution control and facility quality. The main purpose is to replace the pellet mill equipment and improve the process at the Yunlin plant. Environmental protection expenses comprise recurring costs, periodic inspection fees, and maintenance of various equipment, amounting to a total of NT$ 4,701,957.

In 2025, the meat processing plant’s environmental protection investment will total NT$ 46,357,949, primarily allocated to upgrading water pollution control equipment and steam cooker-related engineering projects. As for environmental protection expense, the meat processing plant’s expenses include air pollution fees, wastewater treatment fees, reagent costs, sludge transportation fees, animal carcass disposal fees which amounted to NT$ 123,277,960.

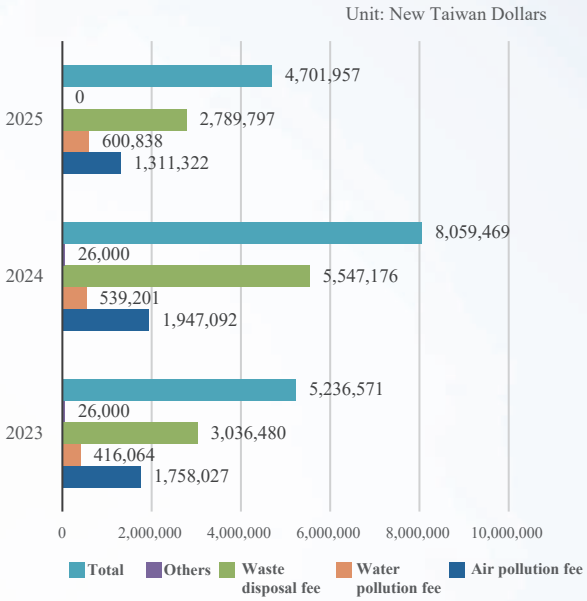
CPE’s feed factories and meat processing plants are actively investing in process improvements and pollution control equipment over the years. By regularly inspecting, updating, and replacing equipment, they are enhancing their ability to treat wastewater and air pollution, implementing the principles of clean production, and creating a healthy and safe environmental system.

Feed factory

Investment in environmental protection by the feed factory

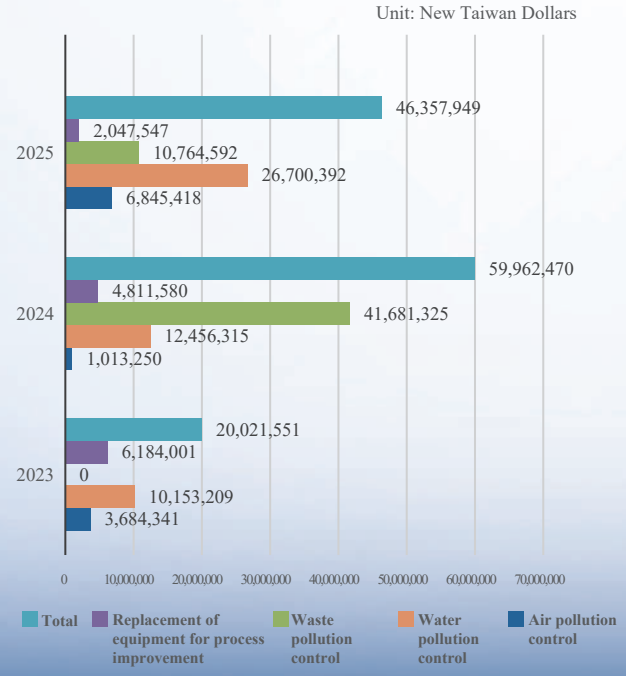


Expenses for environmental protection by the feed factory

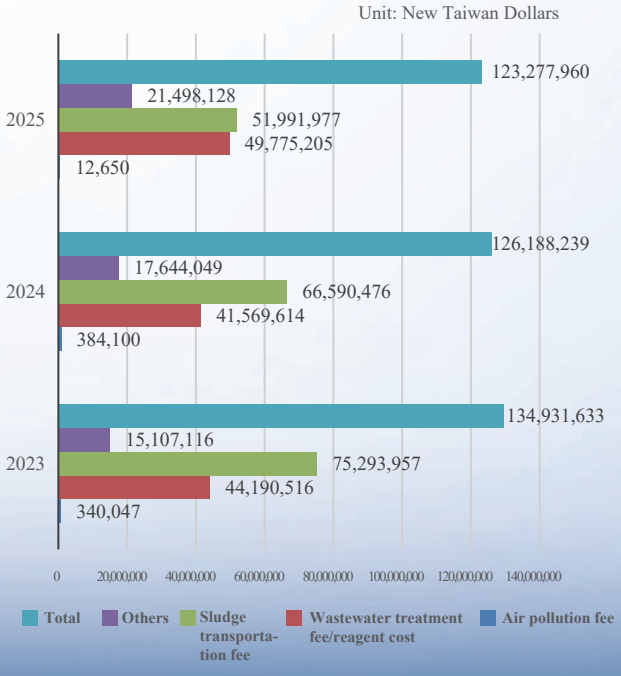


Meat processing plant

Investment in environmental protection by the meat processing plant



Expenses for environmental protection by the meat processing plant



7.2 Identification of Climate Change Risks and Opportunities (TCFD)

Climate change has been a widely discussed topic in recent years, with many research and investigation institutions conducting rigorous analyses of the climate change situation. According to the World Economic Forum (WEF)'s Global Risks Report 2025, "Extreme Weather Events" have been identified as high-risk factors for several consecutive years, ranking second for risk in short-term, and ranking first for risk in long-term. In recent years, the intensifying effects of climate change have led to a surge in natural disasters such as droughts and floods. To heed the warning issued by the Intergovernmental Panel on Climate Change (IPCC) in its report "Global Warming of 1.5°C" published in October 2018, businesses must collectively strive to limit the temperature increase to 1.5°C by 2030, in order to avert a substantial rise in sea levels, disruptions to agricultural and food supplies, and ecological catastrophe.

CPE discloses its climate-related financial risks and opportunities in accordance with the guidelines set forth by the Task Force on Climate-related Financial Disclosures (TCFD), which was officially released by the Financial Stability Board (FSB) in 2017. This involves four key frameworks: climate governance, identification and response strategies for climate-related risks and opportunities, risk management, and indicators and targets. The company also evaluates the potential impact on its operations and develops response strategies and management policies to mitigate future business risks.

Climate governance

To integrate the company's sustainable development and climate-related financial risk and opportunity governance, CPE has established a "Corporate Sustainability Development Committee" led by the general manager, with the most senior executives of each business unit and the CFO as members. The Corporate Sustainability Development Committee oversees the implementation of climate risk governance and has set up a "Integration Team" to guide the various working groups. The working group focused on climate-related issues (the Sustainable Environment Group) evaluates potential climate-related risks and opportunities in its daily operations, and regularly discusses them with the Integration Team. The Integration Team helps consolidate the identified climate-related issues, and represents the identified major climate-related issues to the Corporate Sustainability Development Committee on a regular basis. The Corporate Sustainability Development Committee then develops management measures to address these climate-related issues. CPE will regularly report the climate-related issues it faces to the Board of Directors, enabling the Board to fully understand and track climate-related trends. The Board will then periodically review the implementation of solutions and the response to these issues.

Governance framework for CPE's climate-related issues



Identifying and addressing climate-related risks and opportunities

CPE comprehensively assesses climate risks and opportunities by examining industry practices both domestically and internationally. Based on the company’s specific industry characteristics, we analyze relevant regulations, policies, and development trends. Following the Task Force on Climate-Related Financial Disclosures (TCFD) issued by Financial Stability Board (FSB), the company identifies climate change risks and opportunities through a structured framework encompassing “governance”, “strategy”, “risk management”, and “indicators and targets”.

In analyzing climate-related risks and opportunities, we employed three representative RCP scenarios from the IPCC AR5, comprehensive carbon reduction, moderate carbon reduction, and no reduction scenarios, which are detailed in the table below.

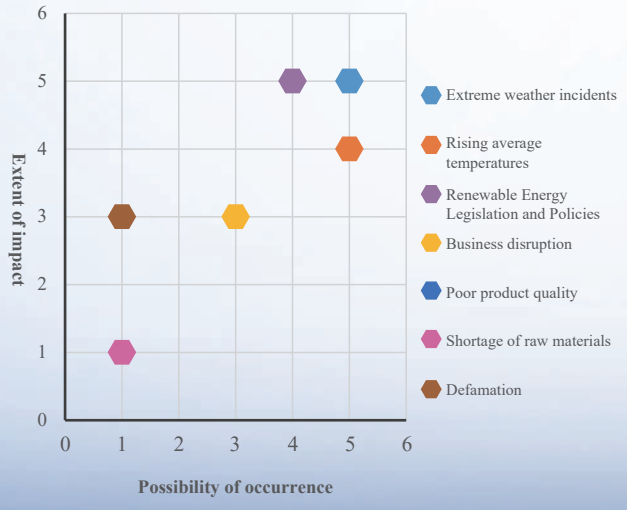
Scenario	Description	Projected Temperature Range for 2100
RCP2.6	Intense carbon reduction efforts, with temperature increase to ≤ 2°C	1.5–2.0°C
RCP4.5	Moderate carbon reduction efforts, with temperature increase to 2.5 - 3°C	2.5–3.0°C
RCP8.5	Extreme emissions, with no carbon reduction efforts	Average temperature of 3.7°C, ranging from 2.6 ~ 4.8°C

As for the timeline, CPE formulates 2024 TCFD report in align with Charoen Pokphand Foods Public Company Limited, defining short-term as within the next 0 - 10 years, medium-term as 10 - 20 years, and long-term as 20 - 30 years.

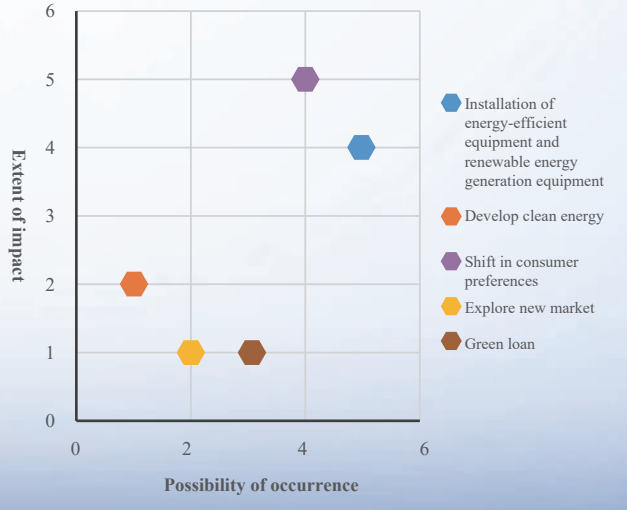
Through the internal TCFD questionnaire survey, CPE assesses the “likelihood of occurrence” and “degree of impact” on various issues. In 2024, we conducted an analysis that identified 3 risks and 2 opportunities. The risks are extreme weather events, rising average temperatures and renewable energy legislation and policies. The opportunities are shift in consumer preferences and installation of energy-efficient equipment and renewable energy generation equipment. Based on WEF’s insights into extreme weather events and rising average temperatures, and integrating RCP scenarios, the following core risks and opportunities have been identified:

Classification	Item	Scope of Impact	RCP Scenario
Physical risk	Extreme weather incidents	Production disruption and logistics disruption	RCP2.6 ~ 8.5
Physical risk	Rising average temperatures	Growing energy requirements (water cooling and cold chain)	RCP4.5 ~ 8.5
Transformation risk	Renewable energy legislation	Electricity cost volatility and tax risks	RCP2.6 ~ 4.5
Opportunity	Consumer preferences	Green packaging and market premium	RCP2.6 ~ 8.5
Opportunity	Energy conservation/renewable energy investment	Reduced operating costs and government subsidy	RCP2.6 ~ 4.5

Risk



Opportunity



In 2025, CPE conducted an analysis that identified 3 risks and 2 opportunities (as shown in the figure below), and then developed corresponding strategies to address each risk and opportunity, as outlined in the table below:

Description of climate-related risks and opportunities

Risk and opportunity types		Risk and opportunity identification	Duration of impact (short, medium, long term)	RCP Scenario	Potential impact on operations and finances	Corresponding strategy
Risk	Physical risk	Extreme weather incidents	Short-term	RCP2.6~8.5	Acute weather events such as typhoons and floods can cause power outages at the factory, disrupting the production process by flooding and reducing the output of feed raw materials. This results in financial losses and decreased revenue. Alternatively, these events can impact employee commute safety, leading to reduced productivity, increased labor management and maintenance costs, and ultimately lower profits	• Create an extreme weather contingency plan that allows flexible scheduling and offers commuting support or remote work alternatives to safeguard employee well-being while maintaining operational efficiency. • By leveraging the group's global insurance policy, we have strengthened asset insurance coverage (including inventory, biological assets, fixed assets, and commercial movables), and also obtained adequate public liability and business interruption insurance.
		Rising average temperatures	Long-term	RCP4.5~8.5	The rise in global average temperatures has led to increased electricity consumption from the greater use of air conditioning and refrigeration equipment, driving up operating costs. Additionally, the high temperatures have caused a decline in chicken and pork production, resulting in unstable product supply, higher management costs, and decreased revenue.	Replace energy-intensive equipment with high-efficiency air conditioning units to lower operating costs, while also reducing energy usage and minimizing negative impact to the environment.
	Transfor-mation risk	Renewable Energy Legislation and Policies	Short-term	RCP2.6~4.5	The CPE Nantou plant is required to install renewable energy generation equipment due to the provisions of "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity". Failure to install the equipment within the specified deadline will result in a fine, leading to additional costs for the company.	Actively support government policies by installing solar panels and gradually increasing the company's use of renewable energy.
Oppor-tunity	Products and services	Shift in consumer preferences	Medium term	RCP2.6~8.5	As consumer awareness of climate change and corporate sustainability grows, an increasing number of consumers are inclined to select low-carbon products and environmentally friendly services. For instance, choosing to buy locally produced meat can help reduce carbon emissions while potentially boosting local industry revenues.	• Actively develop and highlight low-carbon products, focusing on local production and reduced transportation emissions to appeal to environmentally conscious consumers. • Optimize procurement strategies by selecting raw materials suppliers with low carbon emissions and fostering collaborative carbon reduction efforts between upstream and downstream partners to minimize the overall carbon footprint.
	Enhance the efficiency of resource utilization	Installation of energy-efficient equipment and renewable energy generation equipment	Long-term	RCP2.6~4.5	In response to the government's initiatives on renewable energy-related regulations and policies, the company has updated its factory's energy-efficient equipment, installed more renewable energy generation equipment, reduced energy usage costs, and participated in government project programs to save on the costs of equipment upgrades	• Actively engage with and respond to government policies and subsidy initiatives. • By installing solar energy systems, we can generate our own green electricity, reduce reliance on external power sources, lower energy expenses, and minimize carbon emissions.

Strategic Resilience Assessment

By analyzing climate change scenarios, we aim to proactively evaluate potential environmental impacts, with a specific focus on assessing potential changes on key financial and operational implications across three representative climate scenarios (RCP2.6, RCP4.5, and RCP8.5).

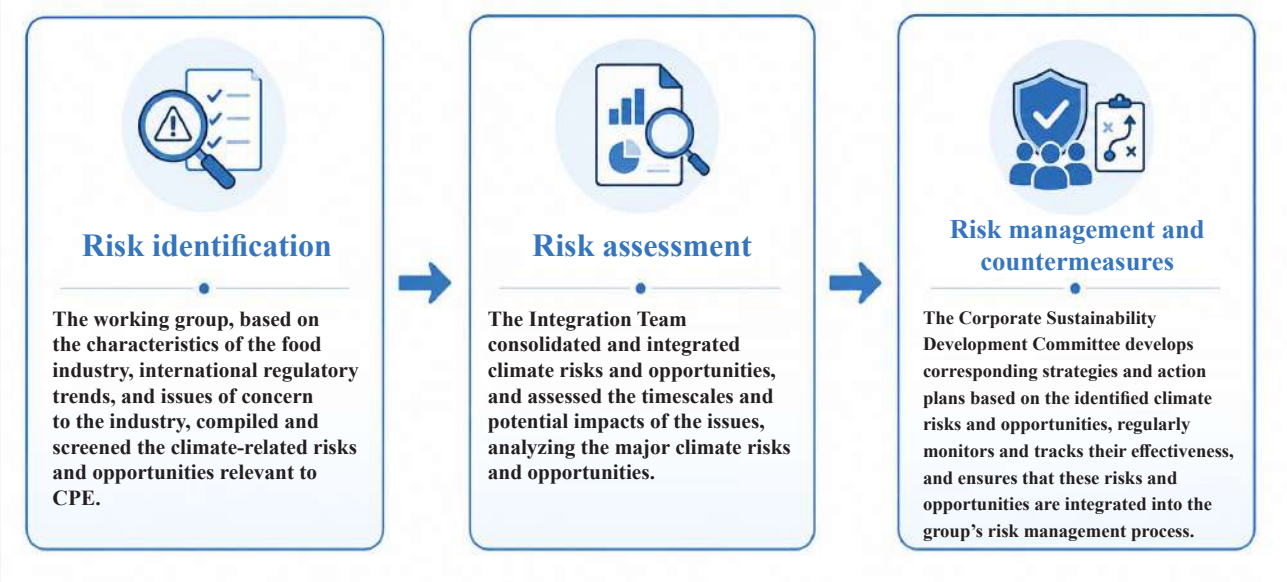
Regarding energy costs, the high-carbon emission scenario (RCP8.5) indicates that future cold chain systems will encounter substantial increases in energy consumption, potentially leading to a 10 to 15% rise in costs. In contrast, under an aggressive carbon reduction scenario (RCP2.6), leveraging renewable energy policies and subsidies, energy expenditures are projected to decrease slightly by approximately 5 to 8%.

The impact of extreme weather on production lines is a critical concern for operational continuity risk. Using the Taichung plant as an example, without effective mitigation strategies, the average annual work stoppage could extend to 3 days under the RCP8.5 scenario, potentially disrupting supply contract compliance and production scheduling. However, in a low-carbon scenario, this risk can be minimized to 1 day, demonstrating that proactive climate change adaptation can significantly enhance operational stability.

Risk Management

CPE has formed a working group to gather information on climate-related issues. An integration team then helps assess and analyze the major climate risks and opportunities. The findings are regularly reported to the Corporate Sustainability Development Committee, which develops appropriate corresponding strategies on various issues. The Committee also closely monitors the financial impacts of climate risks and opportunities on the company’s operations, and regularly tracks the progress of action plans and set up trigger points to activate contingency plans when actual climate events or regulatory changes reach preset values. Continuously integrate diverse risks and opportunities into the enterprise risk management process.

Process of Identifying and Managing Climate-related Risks and Opportunities



Strategies to Address Climate Change Risks

In response to increasingly frequent and severe extreme climate impacts, CPE will continue to enhance its operational resilience by developing targeted strategies to address both “physical risk” and “transformation risks”.

As for physical risks, we are strategically diversifying our inventory and supply chain by establishing regional inventory hubs and optimizing supplier geographic distribution, thereby reducing potential operational risks from single-site interruptions. At the same time, we proactively enhance the factory’s resilience to disasters by strengthening flood prevention infrastructure and improving the performance of cold chain cooling and insulation systems, ensuring stable operations even in extreme weather conditions.

When confronting transformation risks, the key is to proactively anticipate policy trends and maintain flexibility for internal adjustments. We periodically assess renewable energy regulations and market dynamics, proactively developing strategies for green electricity procurement and solar infrastructure deployment to mitigate future carbon cost pressures. On the product side, we are actively driving the eco-friendly transformation of packaging materials, showcasing our determination and action on carbon reduction throughout the supply chain.

Climate indicators and targets

Mitigating the impacts of climate change has gradually become a global trend, and this has influenced the direction of Taiwan's regulations and policies. To mitigate climate risks' impact on its operations and ensure alignment with regulatory and policy developments, CPE has developed a transformation plan for addressing and managing climate-related risks, setting four specific climate-related goals:

(1) Based on the schedule for greenhouse gas inventory and assurance of the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies", CPE has begun planning to complete a greenhouse gas inventory within the scope of its individual financial reporting and set the reduction goal by the end of 2026 (excluding its reinvestment businesses), in order to reduce the impact of CPE's operations on the climate.

(2) Align with the government's energy-saving policies by setting short-term energy reduction targets each year.

(3) In accordance with the "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment", plan to install at least 500 kW of solar power capacity within the next five years.

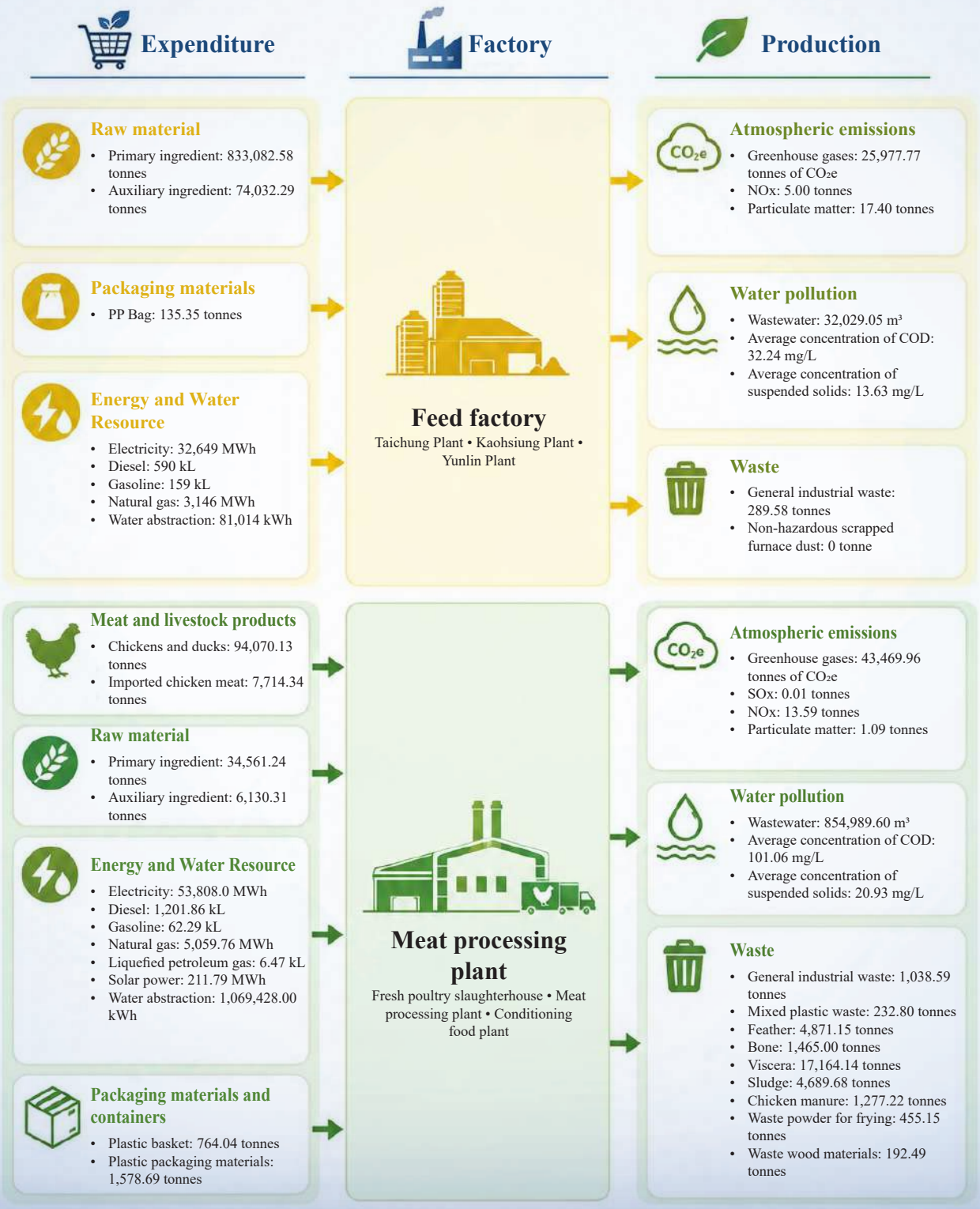
(4) Carefully and prudently manage raw material procurement and inventory control to ensure a long-term stable supply of daily necessities for the general public. In the future, CPE will also follow international trends and regulatory requirements to set relevant carbon reduction targets for each of its operating locations, in order to reduce the environmental impact of its own operations.



7.3 Sustainable Energy Resource Management

In addition to the three state-of-the-art automated feed factories (in Taichung, Kaohsiung, and Yunlin), the company also operates an automated fresh poultry slaughterhouse, a meat processing plant, and a conditioning food plant. The core business activities encompass the breeding and raising of breeder poultry and swine, the production and sale of mixed animal feeds for poultry, swine, and duck, as well as the sale of fresh refrigerated chicken, pork, and meat processed products.

The resources and emissions used in the overall operations of the organization in 2025



Sustainable resources

Raw material management

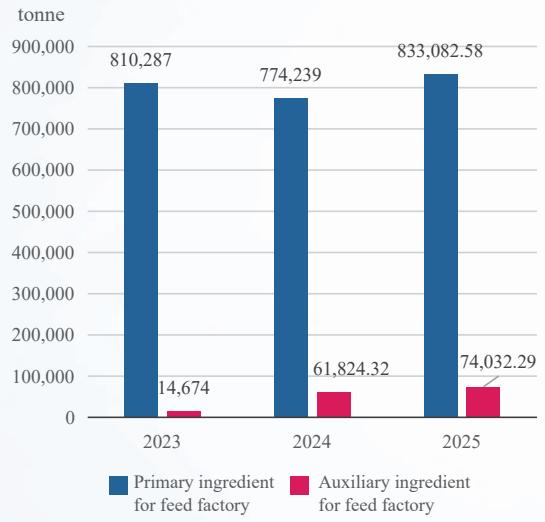
CPE has an automated production process for its meat products. Through its automated feed factory, fresh poultry slaughterhouse, and meat processing plant, it provides customers with high-quality products made using clean and hygienic manufacturing procedures.

The three automated feed factories primarily produce feed for chickens, ducks, and pigs. The raw materials used include grains like corn and soybean powder, primary ingredient like fats, as well as auxiliary ingredients like amino acids, mineral and other nutrition additive. In 2025, the primary raw material usage was 833,082.58 tonnes, and the auxiliary raw material usage was 74,032.29 tonnes.

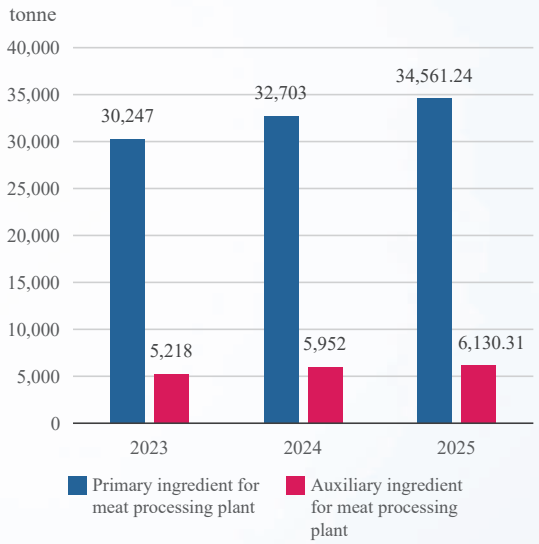
An automated fresh poultry slaughterhouse that specializes in the electric slaughter of poultry. Through a vertically integrated process of rearing and slaughtering chickens and ducks, the company's local procurement of these animals reached 92.42% in 2025, a 1.58% increase from the previous year. CPE is committed to providing seasonal and locally sourced ingredients to ensure the freshness and quality of their products, while reducing the carbon footprint of importing raw materials via air, sea, and land transportation. By following a "local procurement" policy, we aim to support the local rural economy in Taiwan and uphold CPE's three core values of "food quality", "product safety", and "consumer health", all while protecting the environment.

The meat processing plant processes a variety of cooked meat products. The main raw materials used include chicken meat, as well as other auxiliary ingredients needed for the desired flavors. In 2025, the primary raw material usage was 34,561.24 tonnes, and the auxiliary raw material usage was 6,130.31 tonnes.

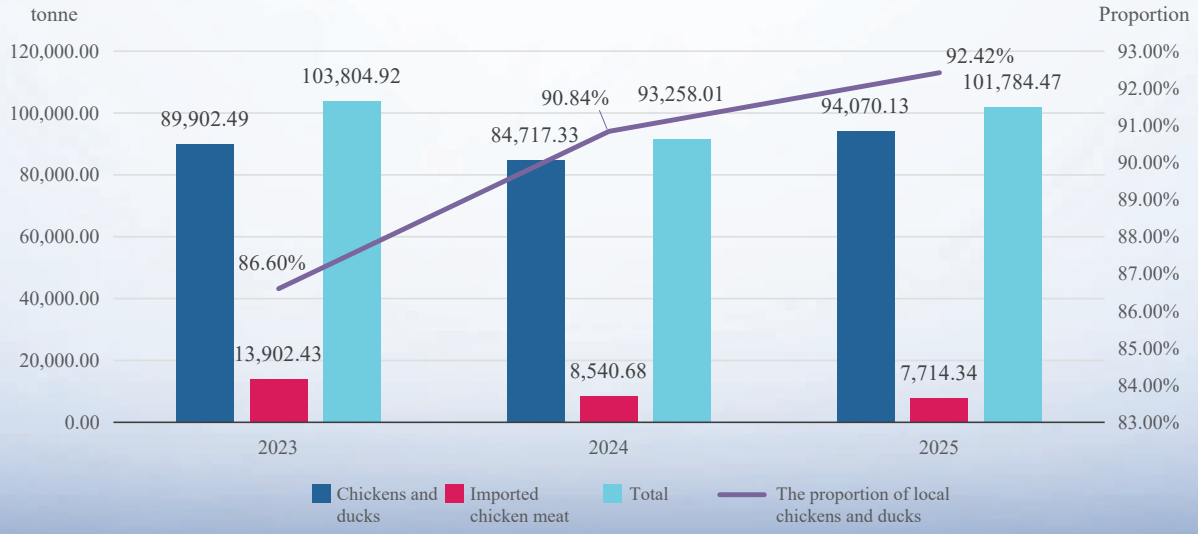
Statistics on the usage of raw materials by feed factory



Statistics on the usage of raw materials by meat processing plant



Slaughterhouse procurement volume statistics



Packaging materials management

Considering the barrier properties, safety, and hygiene of food, CPE primarily uses recyclable plastic packaging materials for food packaging, and also adopts reusable plastic baskets to reduce the use of single-use containers or packaging materials, thereby improving CPE’s resource efficiency. In 2025, the output of three feed factories was increased and sales of bagged feed was decreased, resulting in a 0.61% reduce in the use of PP bags compared to the previous year, totaling 135.35 tonnes. The meat processing plant used 1,578.69 tonnes of recyclable plastic packaging materials and 764.04 tonnes of reusable plastic baskets.

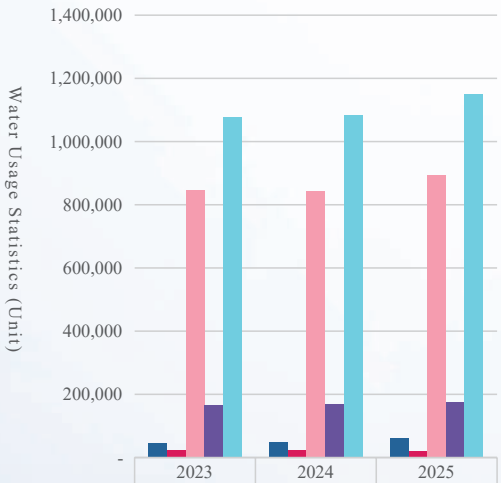
Water Resource Management

Taiwan experiences uneven distribution of rainfall, leading to long-term instability in its water situation. In recent years, the worsening of climate change has increased the frequency of flood and drought disasters. Extreme weather conditions, such as heavy rain and water scarcity, have heightened the operational risks for businesses and made water resource management more complicated. CPE has established a comprehensive water treatment process and inspection system. This not only ensures the safety and health of their products but also helps to conserve water resources and mitigate the operational impacts of climate change. We highly value our water resources and use our understanding of the organization’s water usage as a basis for developing future water resource management strategies.

CPE’s products are closely tied to the overall value chain of water resources. We use tap water and legally sourced groundwater as our water sources, and have established a water purification and inspection system to ensure product safety. To understand the water risk of our operating sites and their environmental impact, we use the Aqueduct Water Risk Atlas tool from the World Resources Institute to identify the water resource risks at our locations. Based on the assessment results, our main operating sites are not located in high or extremely high baseline water stress. To achieve sustainable resource use and reduce the pressure on water resources, CPE will continue to monitor the water situation and strengthen our resilience in water resource management.

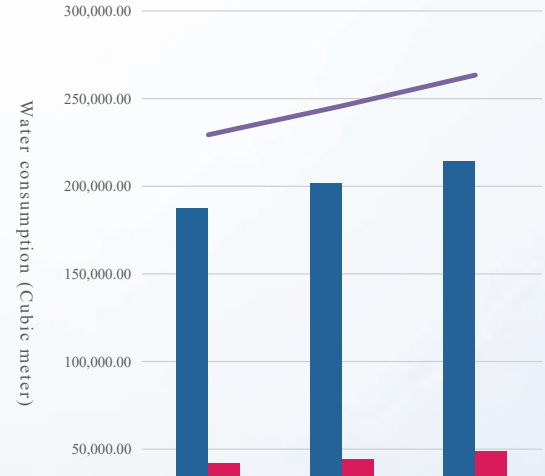
Meanwhile, the industrial wastewater from feed factories in Taichung, Kaohsiung, and Yunlin, as well as the meat processing plant in Nantou, is legally discharged into waterways approved by the local authorities, in accordance with the regulations of their respective regions [Please see 7.4 on emissions and pollution prevention]. In 2025, CPE’s total water consumption was 1,150,442.00 cubic meters. The water intake of feed factory accounted for 81,014.00 cubic meters (7.04%) of the total, while the water intake of meat processing plant accounted for 1,069,428.00 cubic meters (92.96%) of the total. Besides, the total water consumption was calculated by subtracting the total discharge volume from the total intake volume. In 2025, CPE’s total water consumption was 263,423.35 cubic meters, with the feed factory consuming 48,984.95 cubic meters (18.60%) and the meat processing plant consuming 214,438.40 cubic meters (81.40%).

Statistics on CPE’s water intake



	2023	2024	2025
Feed factory - tap water	45,448	50,199	60,699
Feed factory - groundwater	22,346	22,190	20,315
Meat processing plant - tap water	845,139	844,230	894,715
Meat processing plant - groundwater	165,202	167,968	174,713
Total	1,078,135	1,084,587	1,150,442

Statistics on CPE’s total water consumption



	2023	2024	2025
Meat processing plant	187,650.00	201,724.00	214,438.40
Feed factory	41,717.00	44,098.95	48,984.95
Total water consumption	229,367.00	245,822.90	263,423.35

Note 1: The Taichung feed factory sources its water from Liyu Lake and Deji Reservoir, the Kaohsiung feed factory sources its water from the Gaoping River, the Yunlin feed factory sources its water from the Hushan Reservoir, and the Nantou meat processing plant sources its water from the Sun Moon Lake Reservoir.

Sustainable resources

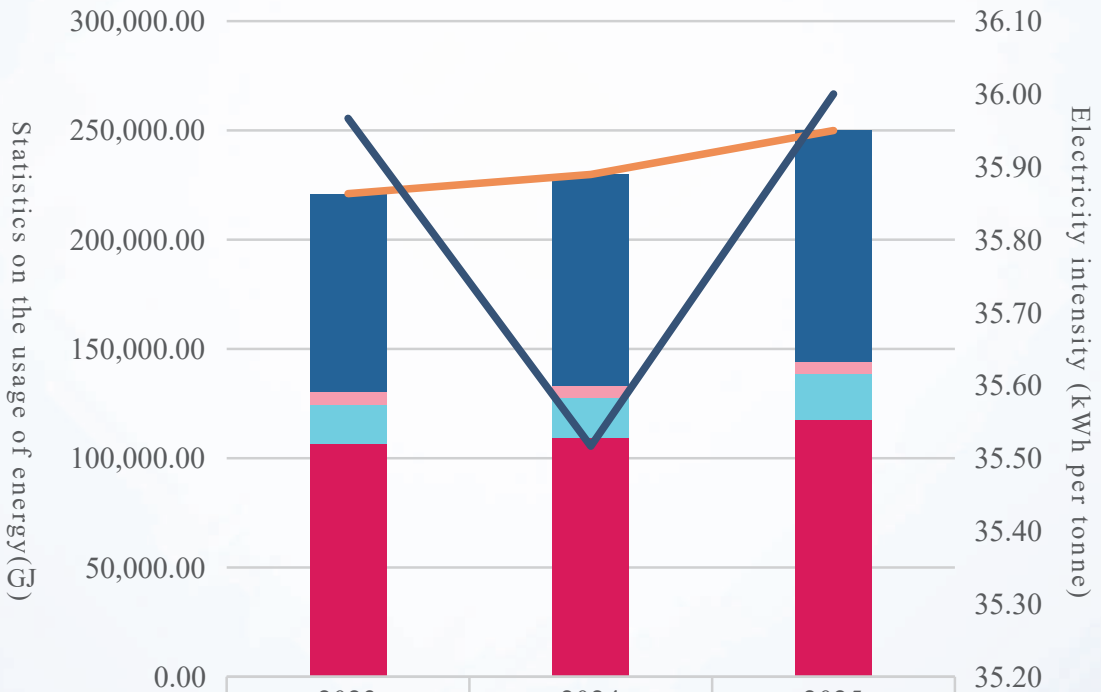
Energy usage status

In 2025, the total energy consumption of CPE's feed factory and meat processing plant was 660,527.62 GJ, a 7.37% increase from 2024. The total greenhouse gas emissions were 69,447.73 tonnes, a 1.02% increase from 2024. The feed factories in Taichung, Kaohsiung, and Yunlin primarily focus on producing various types of livestock and poultry feeds, as well as wholesaling bulk materials. In 2025, the total energy consumption of these feed factories was 249,945.86 GJ, with the main sources being purchased electricity (47.02%) and natural gas (42.42%), along with the use of gasoline and diesel for company vehicles, feed trucks, and forklifts. Energy usage has risen by 8.75% compared to 2024.

The total greenhouse gas emissions of the feed factory in 2025 were 25,977.77 tonnes of CO_2e, with an emissions intensity of 0.0286 tonnes of CO_2e per tonne of production. The greenhouse gas emissions intensity represents a 10.09% increase compared to 2024. The three feed factories purchased a total of 32,648.62 MWh of electricity, with an electricity intensity of 36.00 kWh per tonne of output. The total natural gas usage was 3145.92 MWh. This year, we fully implemented natural gas equipment overhauls and leak prevention measures to mitigate the risk of fugitive greenhouse gas emissions. Despite an 8.73% increase in natural gas usage in 2025 driven by capacity expansion, we successfully managed the overall growth in energy consumption through rigorous equipment maintenance and energy consumption monitoring, upholding our ongoing commitment to environmental sustainability.

CPE has implemented a green philosophy, and in 2012 it carried out large-scale boiler improvement plan at its feed factories in Taichung and Kaohsiung, replacing the use of heavy oil with less polluting natural gas or purchased steam. Since 2013, the company has greatly reduced its use of heavy oil. The feed factory opened in Yunlin in 2022 also does not use heavy oil. In July 2018, the Kaohsiung plant's contract with the external steam supplier expired, and the plant no longer purchases external steam, instead using natural gas as its primary energy source.

Statistics on the usage of energy by feed factory

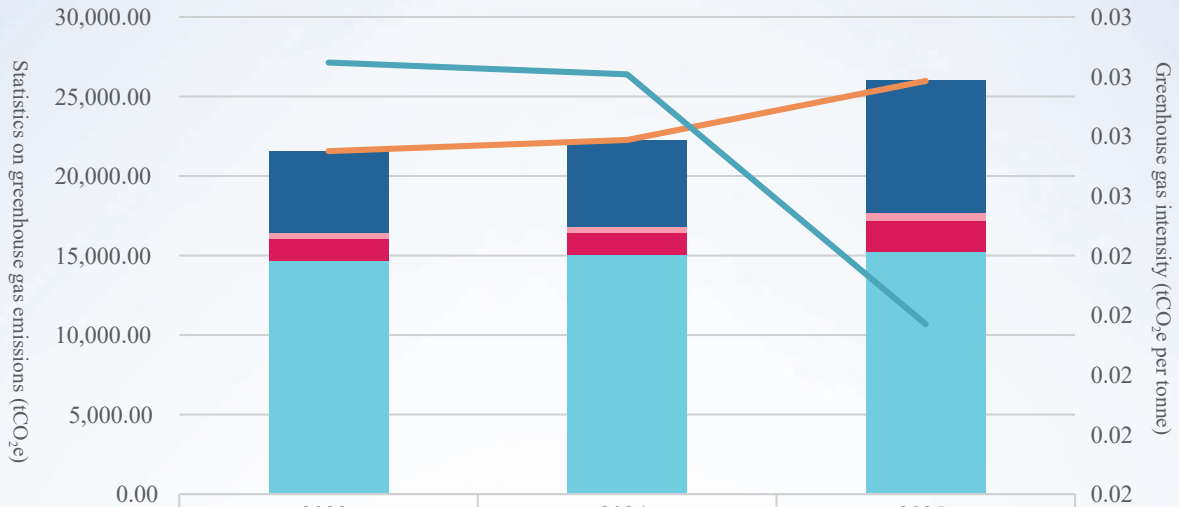


	2023	2024	2025
Natural gas	90,592.58	96,750.38	106,017.64
Gasoline	6,038.94	5466.07	5047.01
Diesel	17,680.57	18361.34	21,346.16
Electricity	106,754.28	109,261.77	117,535.05
Total	221,066	229,840	249,946
Electricity intensity	35.97	35.52	36.00

Note 1: The energy usage is calculated based on the "Heat Content of Energy products" published by the Energy Administration.

Note 2: During the 2025 audit of the Taichung plant by CPE's Thailand headquarters, the diesel category was listed as 'Purchase Volume'. However, since the calculation logic is identical to 'Usage Volume', this report retains the original terminology without modification.

Statistics on greenhouse gas emissions from the feed factory



	2023	2024	2025
Natural gas	5,095.52	5,441.88	8,305.24
Gasoline	436.61	395.19	465.59
Diesel	1,333.04	1,384.37	1,960.03
Electricity	14,699.95	15,045.23	15,246.91
Total	21,565.12	22,266.67	25,977.77
Electricity intensity	0.03	0.03	0.02

Note 1: The greenhouse gas emissions are calculated using the “Greenhouse Gas Emission Factor Management Table 6.0.4” published by the Ministry of Environment, with the GWP values taken from the IPCC Sixth Assessment Report.

Note 2: The 2024 power emission factor is calculated using “2024 Electricity Emission Factor” 0.474 kg CO_2e/kWh announced by the Energy Administration, Ministry of Economic Affairs.

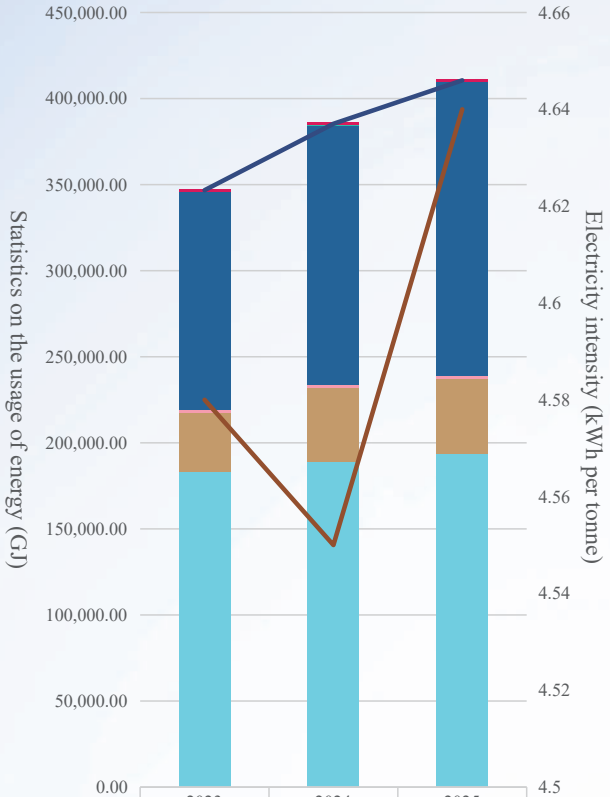
Note 3: During the 2025 audit of the Taichung plant by CPE’s Thailand headquarters, the diesel category was listed as ‘Purchase Volume’. However, since the calculation logic is identical to ‘Usage Volume’, this report retains the original terminology without modification.

Nantou fresh poultry slaughterhouse’s primary operations are slaughtering broiler chickens, free-range chickens, and ducks. The meat processing plant and conditioning food plant focus on producing processed meat products and conditioning foods. In 2025, the total energy consumption of the meat processing plant was 410,581.76 GJ, an increase of 6.55% compared to 2024. The main energy sources were purchased electricity and natural gas, which accounted for 47.18% and 41.53% of the overall energy usage of the meat processing plant, respectively. The greenhouse gas emissions were 43,469.96 tonnes of CO2e, a decrease of 6.48% emissions compared to 2024. The greenhouse gas emission intensity was 3.75 tonnes of CO2e per million in revenue. Due to the decline in the emission factor for purchased electricity and the ongoing implementation of energy-saving and carbon-reduction initiatives, greenhouse gas emissions in 2025 were still projected to decrease by 6.48% compared to 2024.

The meat processing plant purchased a total of 53,808.0 MWh of electricity. The electricity intensity is 4.64 MWh per million in revenue. The meat processing plant enhances its energy efficiency by regularly maintaining its equipment each year. To minimize the environmental impact, the factory has been gradually implementing a boiler improvement plan, replacing heavy oil boilers with natural gas boilers for production, and has completely ceased using heavy oil since 2021.

Furthermore, since 2021, CPE has also invested in the installation of renewable energy equipment, such as solar panels, and continues to enhance energy efficiency through the maintenance and management of its energy systems. In 2022, a solar power system was installed at the meat processing plant, and in 2025, the solar energy usage was 211.79 MWh, equivalent to 762.45 GJ. This accounted for 0.19% of the energy usage at the food processing plant and 0.12% of CPE’s overall energy consumption. The total greenhouse gas emissions reported here are calculated based on the total energy consumption, using the greenhouse gas emission factors announced by the Ministry of the Environment and the GWP values from the IPCC Sixth Assessment Report. The data presented has not yet been externally verified.

Statistics on the usage of energy by meat processing plant

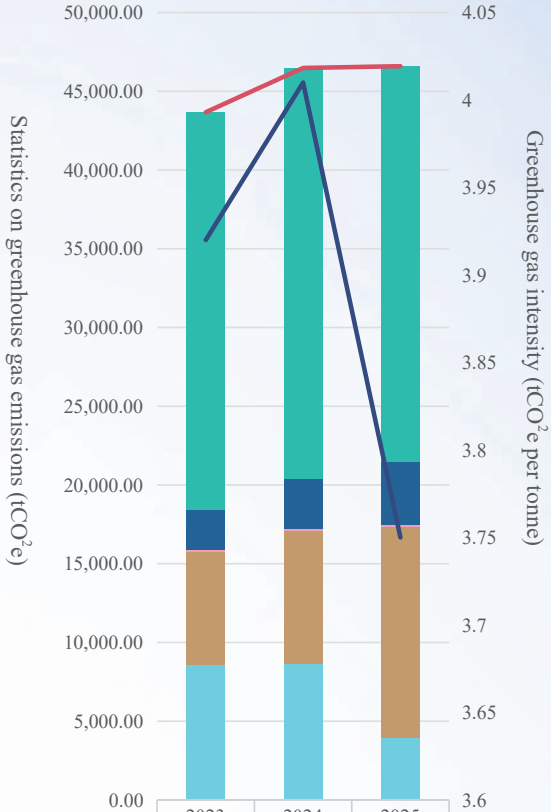


	2023	2024	2025
Solar power	819.78	792.97	762.45
Liquefied petroleum gas	166.12	180.62	162.3
Natural gas	126,536.36	150,544.97	170,513.81
Gasoline	1,928.00	2,019.52	1,978.54
Diesel	33,826.30	42,410.99	43,455.86
Electricity	183,488.66	189,397.79	193,708.80
Total	346,765.22	385,346.86	410,581.76
Electricity intensity	4.58	4.55	4.64

Note 1: The energy usage is calculated based on the "Heat Content of Energy products" published by the Energy Administration.

Note 2: During the 2025 audit of the Taichung plant by CPE's Thailand headquarters, the diesel category was listed as 'Purchase Volume'. However, since the calculation logic is identical to 'Usage Volume', this report retains the original terminology without modification.

Statistics on greenhouse gas emissions from the meat processing plant



	2023	2024	2025
Electricity	25,266.19	26,079.87	25,128.34
Diesel	2,518.99	3,158.28	3,954.12
Gasoline	139.39	146.01	182.52
Natural gas	7,117.23	8,467.64	13,357.76
Other source of greenhouse gas emissions	8,628.94	8,629.86	3,970.78
Total	43,670.75	46,481.66	46,593.52
Greenhouse gas concentration	3.92	4.01	3.75

Note 1: The greenhouse gas emissions are calculated using the "Greenhouse Gas Emission Factor Management Table 6.0.4" published by the Ministry of Environment, with the GWP values taken from the IPCC Sixth Assessment Report.

Note 2: The 2025 power emission factor is calculated using "2025 Electricity Emission Factor" 0.467 kg CO_2e/kWh announced by the Energy Administration, Ministry of Economic Affairs.

Note 3: During the 2025 audit of the Taichung plant by CPE's Thailand headquarters, the diesel category was listed as 'Purchase Volume'. However, since the calculation logic is identical to 'Usage Volume', this report retains the original terminology without modification.

Greenhouse gas emission situation of CPE

Carbon dioxide equivalent (tonnes CO_2e)		2023	2024	2025
Feed factory	Category one	6,865.17	7,221.44	10,730.86
	Category two	14,699.95	15,045.23	15,246.91
Meat processing plant	Category one	18,404.55	20,401.79	18,341.62
	Category two	25,266.19	26,079.87	25,128.34
Total		65,235.86	68,748.33	69,447.73

Based on the schedule for greenhouse gas inventory and assurance of the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies", CPE has begun planning to complete a greenhouse gas inventory within the scope of its individual financial reporting and set the reduction goal by the end of 2026 (excluding its reinvestment businesses), in order to reduce the impact of CPE's operations on the climate. The strategy and actions for reducing the greenhouse gas emissions of CPE are as follows: (1) Develop in-plant energy-saving measures; (2) replace outdated equipment; (3) waste recycling and resource recovery, such as by installing advanced wastewater treatment systems and

sludge drying machines to reduce sludge moisture content, recover the sludge as biofuel, and implement a steam power generation system, thereby reducing waste generation and transitioning towards green energy recycling to minimize environmental impact. (4) By using poultry and livestock processing equipment, the raw material waste from the production process is reused, such as recycling the remaining bones and feathers to increase the amount of animal feed, thereby achieving an economic cycle.

To reduce energy consumption and production costs while enhancing energy efficiency, CPE has set annual energy-saving targets and, in accordance with the government’s “Regulations for the Management of Setting up Renewable Energy Power Generation Equipment”, plans to install solar power equipment with a capacity of at least 500 kW within the next five years. By the first half of 2025, solar power equipment with a total installed capacity of 410.70 kW has been set up and registered as renewable energy equipment.

In addition, we also monitor the efficiency of various equipment, regularly replacing and updating equipment to improve energy efficiency. For example, the meat processing plant replaced the IQF3 machine and old lighting fixtures; the feed factory improved production efficiency by replacing pulverizers and other equipment, adjusting production parameters, and updating the pelletizers, as well as replacing high-efficiency transformers at the electrical substation to reduce energy consumption.

In 2025, the feed factories and meat processing plants implemented energy-saving measures that are estimated to save around 1,113,124.54 kWh of electricity, corresponding to a reduction of approximately 519.83 tonnes of CO_2e. The specific energy-saving and carbon reduction results are as follows:

Annual	Factory	Energy-saving measure	Benefit of energy efficiency (kWh)	Benefit of carbon reduction (tCO^2e)
2023	Feed factory	Replace the powder machine 4 and dedusting system	69,416.00	30.9
		Update the 200HP pulverizer in the No.2 aging plant 100HP pulverizer decommissioned (spare equipment)	60,702.40	30.1
		Upgrade of the 200HP pelletizers to improve production capacity	98,280.00	48.7
		Replacement of high-efficiency transformers at the NO1 electrical substation	9,162.60	4.5
	Meat processing plant	Lighting fixtures replacement project	1,000.00	0.5
		IQF3 machine replacement project	177,652.00	87.9
	Total (estimated)		409,213.00	202.6
2024	Feed factory	Adjustment and replacement of pelletizers 1 and 2	79,450.42	37.66
		Major overhaul for machine 4	42,643.10	20.21
		Replacement of mixer in new factory (including pipes and wiring)	9,321.20	4.42
		Replace the powder machine 4 and dedusting system	46,812.00	22.19
		The compressed air storage tank drain device has been improved	5,036.00	2.39
		Connecting air compressor intake and exhaust ports with ducting	6,714.00	3.18
		Optimizing pelletizer production process with enhanced material segregation and automated control systems	454,020.00	215.21
		Pelletizer with added maturation equipment	244,781.00	116.03
		Install variable frequency drive for crusher 3	16,289.07	7.72
		Replacement of 300KVA transformer with new equipment	8,703.07	4.13
	Meat processing plant	300HP motor upgrade for new cooling room	347,785.00	164.85
	Total (estimated)		1,261,554.86	597.98
2025	Feed factory	Production line product mix adjustment	568,110.0	265.31
		Retrofitting the 100HP6P motor controls of crusher 4 with variable frequency drives	69,555.2	32.48
		Decommissioning of the dedusting system for the new factory	20,217.5	9.44
		Pelletizer with added maturation equipment, improving quality and boosting production	261,100.0	121.93
	Meat processing plant	Replace the compressor for the large 1F refrigeration equipment	102,903.2	48.06
		Replace 9 blowers	6,831.5	3.19
		Replacement of cooling media for the shared 750R ice machine cooling tower	65,155.6	30.43
		Replacement of 380V13KW dry vacuum machine	19,251.5	8.99
	Total (estimated)		1,113,124.54	519.83

Note 1: Benefit of energy efficiency benchmark: [Total annual energy consumption of the system or individual equipment (kW)] x [Improvement efficiency (%)] x [Recognized monthly ratio] = [Energy saved (kWh)]

Note 2: The 2025 power emission factor is calculated using “2025 Electricity Emission Factor” 0.467 kg CO_2e/kWh announced by the Energy Administration, Ministry of Economic Affairs.

7.4 Emissions and Pollution Prevention

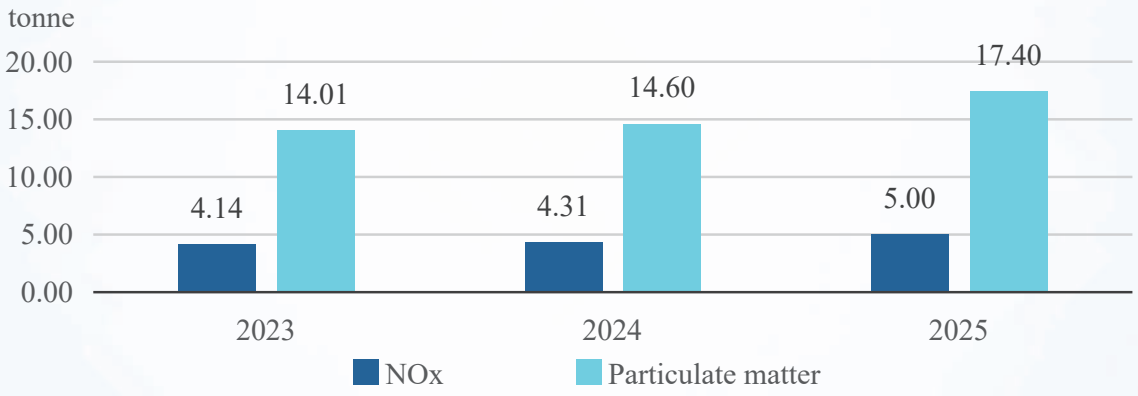
Air Quality Management and Pollution Prevention

To prevent air pollution from harming human health, the feed factories in Taichung and Kaohsiung carried out large-scale improvements to their heavy oil boilers in 2012. Taichung feed factory switched to natural gas, and Kaohsiung feed factory also transitioned to natural gas in 2019. The Yunlin feed factory does not use heavy oil, and all three facilities have dust collection equipment. They further enhance dust capture by weekly inspecting the bag filters, installing pressure gauges, and replacing the filter bags monthly to control air pollution. The Nantou meat processing plant implemented a heavy oil boiler improvement plan in 2020, switching to natural gas, and stopped using heavy oil in 2021 to reduce air pollutants from heavy oil combustion.

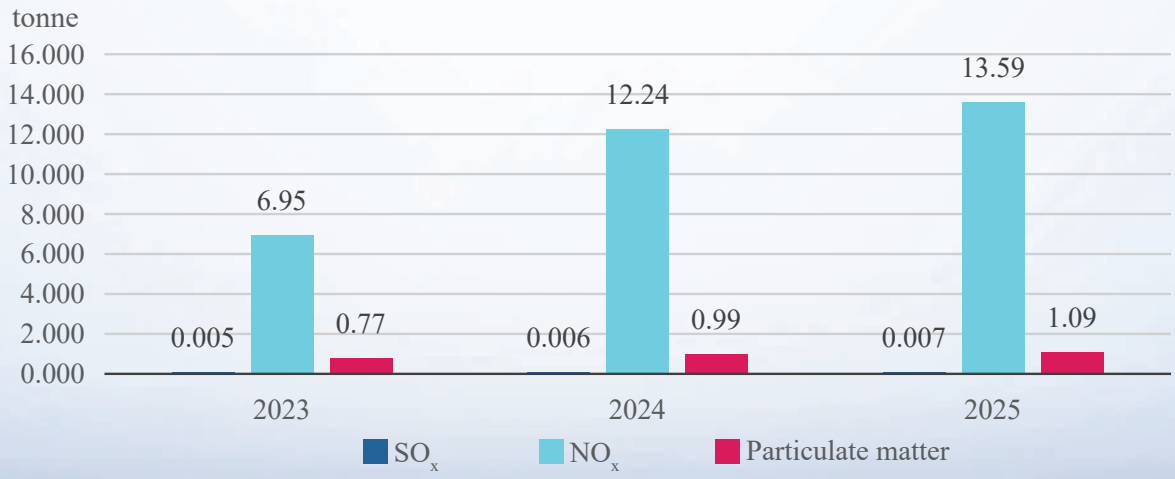
The image below shows the overall air pollutant emissions in 2025. The air pollution emissions from the feed factory were: 5.00 tonnes of NOx and 17.40 tonnes of particulate matter. The air pollution emissions from the meat processing plant was: 0.007 tonnes of SOx, 13.59 tonnes of NOx, and 1.09 tonnes of particulate matter. All emissions were effectively controlled and met the applicable emission standards.

In 2025, the Taichung feed factory invested in air pollution control equipment, dust collection equipment, and other improvements, and regularly cleaned the dust collection equipment weekly. The meat processing plant also updated its air pollution control equipment with an ozone system, with the expectation that these improvements will effectively reduce air pollution emissions in the future, thereby reducing the environmental impact. In the future, CPE will continue to enhance the efficiency of its equipment, conduct regular maintenance and servicing, and work diligently to effectively reduce air pollutants and maintain air quality.

The air pollution emission situation at feed factories



Air pollution emission situation at the meat processing plant



Wastewater management and pollution prevention

Our feed factory and meat processing plant are both equipped with wastewater treatment facilities, which are managed by dedicated staff. In recent years, as production has increased, they have installed more wastewater treatment equipment and strengthened wastewater management. The wastewater now meets emission standards and is processed at the industrial park’s wastewater treatment plant, effectively controlling emissions to levels below the government’s announced standards.

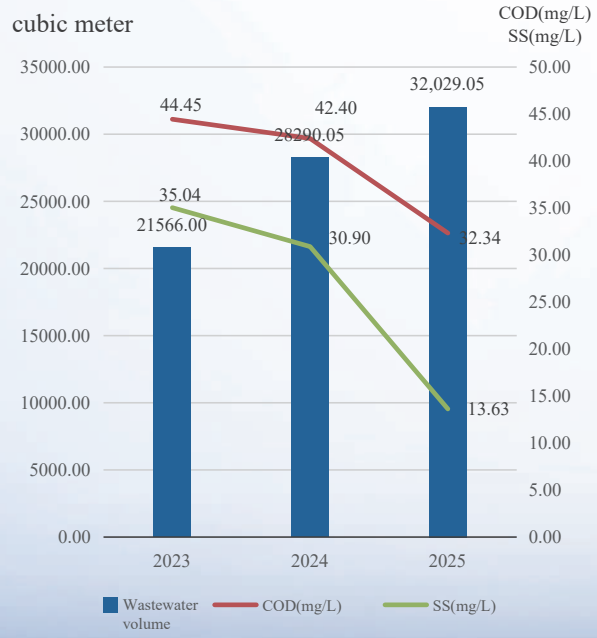
In 2025, the feed factory discharged 32,029.05 cubic meters of wastewater, the meat processing plant discharged 854,989.6 cubic meters of wastewater, and the total wastewater discharge of CPE was 887,018.65 cubic meters. CPE has gradually added more wastewater treatment equipment and enhanced wastewater management at each of its facilities as follow:

The feed factory has a wastewater treatment equipment. After initial sedimentation in a sedimentation tank, the wastewater is discharged into the industrial park’s sewage network, where it is processed by the industrial park’s central wastewater treatment plant. In 2025, the overall wastewater discharge across feed factories rose alongside water consumption, reflecting an increase in production volume. Specifically, the Taichung plant saw a slight 5.88% rise in average COD concentration due to foreign matter entering the wastewater pipes. The Yunlin plant’s average COD concentration surged by 109%, driven by a 30.76% increase in production capacity which led to higher water usage and discharge. Conversely, the Kaohsiung plant achieved a 22.43% reduction in its average COD concentration. The average concentration of suspended solids (SS) at the feed factory reached 13.63 mg/L in 2025, representing a 55.91% reduction from the 2024 average. This improvement was mainly driven by more frequent cleaning of the precision filters. We will continue to enhance the cleaning frequency of the feed factory’s precision filters and piping, adhering to a standard of cleaning every two months. Should any turbidity be detected during this period, we will promptly initiate additional cleaning to ensure consistent water quality.

The meat processing plant has various wastewater treatment processes, including solid-liquid separation, dissolved air flotation, activated sludge biological treatment, and FBR clarifiers. After treatment, the wastewater is discharged into the industrial park’s wastewater treatment plant, meeting the required discharge standards. Given the increase in factory output in recent years, we have reviewed the workload of the sludge plant and made adjustments. In addition to installing oil and grease interception equipment in the wastewater pre-treatment stage, we have also enhanced the education training of our internal operating personnel to effectively control the influent standards at the industrial park’s wastewater treatment plant. In 2025, the average COD concentration at the meat processing plant was 101.06 mg/L, and the average suspended solids concentration was 20.93 mg/L. Both of these values were effectively controlled and below the government’s announced discharge standards [Note 1]. We will continue to enhance our wastewater treatment and actively maintain the stability of the water environment.

Note 1 The Kaohsiung Feed Factory is located in the Yongan Industrial Park. The local government has set the discharge standards at 600 mg/L for COD and 400 mg/L for SS.
The Taichung feed factory is located in the Taichung Harbor Related Industrial Park. The local government has set the discharge standards at 100 mg/L for COD and 30 mg/L for SS.
The Yunlin feed factory is located in the Yunlin County Douliu Industrial Park. The local government has set the discharge standards at 500 mg/L for COD and 300 mg/L for SS.
The meat processing plant is located in the Nangang Industrial Park. The local government has set the discharge standards at 640 mg/L for COD and 320 mg/L for SS.

The wastewater discharge situation at feed factories

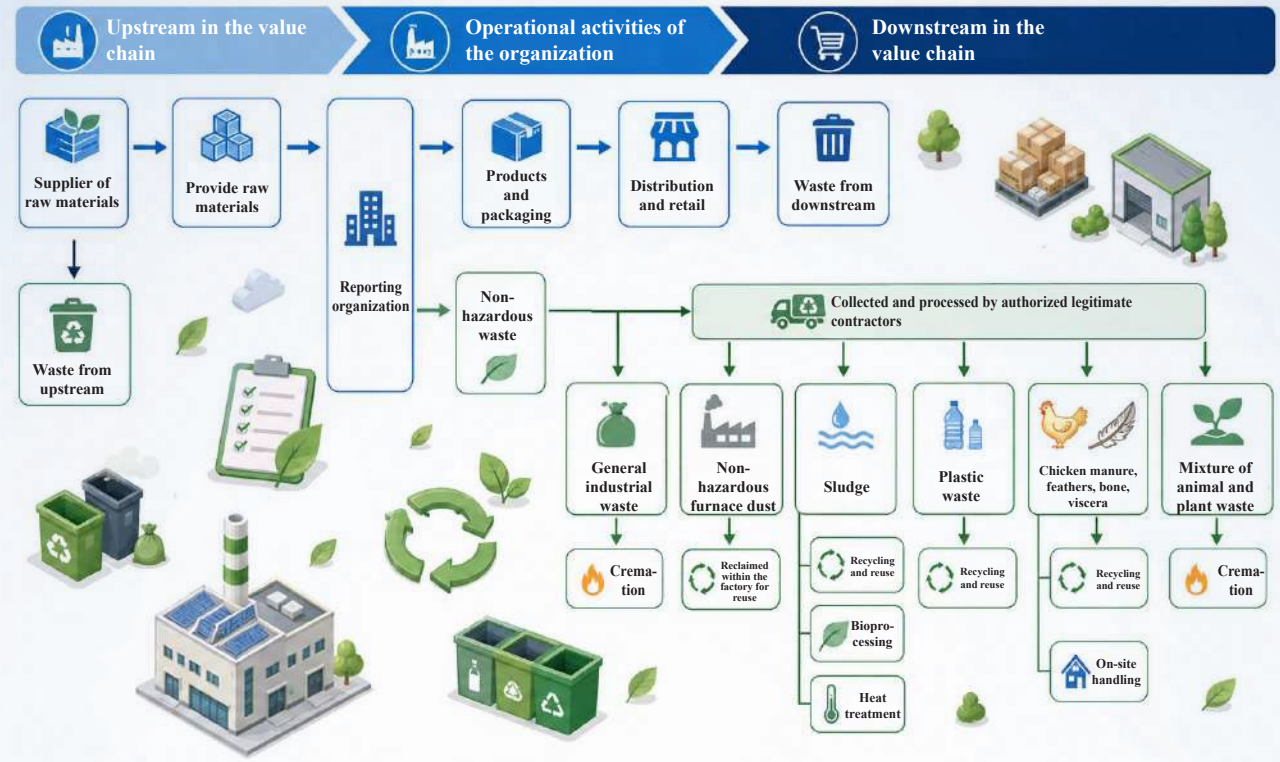


Wastewater discharge situation at the meat processing plant



Waste Management and Pollution Prevention

CPE is dedicated to waste reduction management, categorizing waste by characteristics of industry into general industrial waste, chicken manure, feathers, bones, viscera, sludge, and waste powder for frying. All waste is collected and processed by legitimate contractors. The final processing method is primarily recycling and reuse, with a focus on reducing the total amount of waste and waste recycling and resource recovery.

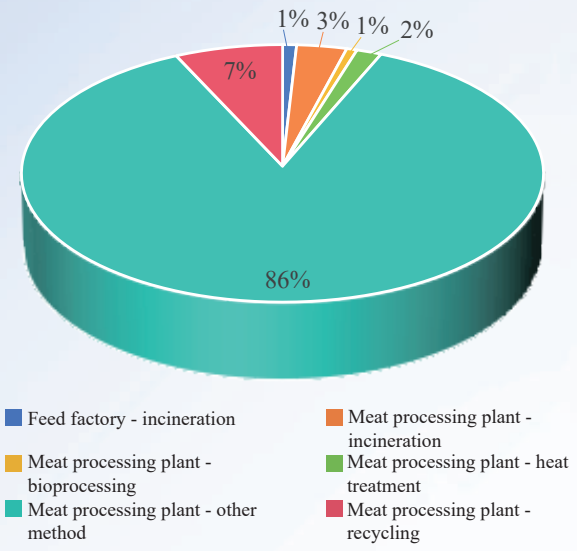


Driven by the goal of reducing environmental impact in the manufacturing process, CPE has made a concerted effort to promote and rigorously implement waste management practices. According to the "Factory Environmental Hygiene Management Regulations", the company outsources waste disposal and processing to an MOE-registered and licensed transportation company. During the on-site waste removal process, the weight of the waste transported to the processing site is carefully verified against the factory's own records, and the amount of waste generated is reported online regularly in accordance with the Waste Disposal Act. The meat processing plant also has "Waste Management Regulations" in place, which not only ensures proper waste sorting and management, but also conducts regular on-site inspections of the waste disposal contractors every quarter to ensure proper waste removal and processing. CPE is committed to recycling the waste generated during production in order to reduce waste and improve resource reuse. For example: Improve the manufacturing process by upgrading equipment, adding new advanced wastewater treatment systems and sludge drying machines. This will reduce the moisture content of food processing sludge, enabling better waste management and reduction.

In 2025, CPE generated a total of 31,675.8 tonnes of waste. The feed factories in Taichung and Kaohsiung generated 289.58 tonnes of "general industrial waste" during their operations, which included plant-based residues and general garbage. All of this waste was non-hazardous. The total waste volume reduce by 2.39% compared to the previous year. The waste from the Yunlin plant is currently below the reporting threshold, so it is treated as general municipal waste and outsourced to a waste management company for disposal. The "general industrial waste" from the feed factory is incinerated, while the "non-hazardous scrapped furnace dust" is 100% recycled and reused in the production process. Over the years, the plant has continuously improved the efficiency of the dedusting system, not only by replacing outdated equipment but also by increasing the number of dedusting system pipes, thereby enhancing the recovery efficiency and effectively reducing the dispersal of non-hazardous scrapped furnace dust.

As for meat processing plant, in 2025, the Nantou meat processing plant generated 31,386.22 tonnes of waste in total, all of which was non-hazardous. This represents a 2.23% decrease compared to 2024. General industrial waste is 100% incinerated for treatment. Sludge from food processing is 100% recycled and reused. For sludge from wastewater treatment, 84.30% of it will be reused as fertilizer, and the remaining 15.70% will be bioprocessed or heat treated. Waste wood from pallets is 100% recycled and reused. In addition to the aforementioned waste, the meat processing plant also generates feathers, bones, viscera, and chicken manure when slaughtering chickens and ducks. This organic waste from the slaughtering process is recycled and reused and treated on-site, with a professional company commissioned to produce organic fertilizer, or the waste is re-manufactured into products like feather powder and bone powder, effectively implementing recycling and reuse to increase the value of these resources.

Waste treatment method distribution



Statistics on waste from feed factories

Unit: tonne

Item	Processing method	2023	2024	2025
General industrial waste	Cremation	388.26	349.90	289.58
Non-hazardous scrapped furnace dust	Recycling and Reuse	17.13	0.00	0.00
Total		405.39	349.90	289.58

Note: General industrial waste consists of industrial waste and general garbage.



Statistics on the waste from meat processing plant

Unit: tonne

Item	Processing method	2023	2024	2025
General industrial waste	Cremation	654.54	876.84	1,038.59
Mixed plastic waste		0	0	0
Mixed plastic waste	Recycling and Reuse	675.72	451.31	232.80
Chicken manure		2,251.47	1,440.06	1,277.22
Feather		430.98	504.01	723.48
Bone		5,242.90	4,995.94	1,465.00
Viscera		1,745.50	1,107.06	1,225.37
Waste powder for frying		578.25	631.53	455.15
Waste wood materials		231.8	130.80	192.49
Sludge		3,157.1	6,086.80	3,953.30
	Bioprocessing	384.3	373.08	215.96
	Heat treatment	79.5	783.36	520.42
Feather	On-site handling	1,884.6	1773.00	4147.67
Bone		2,490.3	-	-
Viscera		2,078.6	12,948.35	15938.77
Total		21,885.6	32,102.13	31,386.22

7.5 Compliance with environmental regulations

In 2025, the company was fined a total of NT$ 120,500 for 2 violations of environmental regulations by the regulatory authorities. All incidents have been thoroughly reviewed, and corrective actions have been implemented, as detailed in the table below:

Violation cause	Penalty amount	Review and Improvement
The vehicle was driven through the Sun Moon Lake Air Quality Maintenance Zone. As the vehicle is over two years old and lacks a valid emission inspection record from the past year, this constitutes a violation of Paragraph 3, Article 40 of the Air Pollution Control Act.	500	The non-compliant vehicle was immediately sent for an emissions test and has since received a passing certificate.
On June 20, 2025, the Environmental Protection Bureau inspected the Nantou Meat Processing Plant, conducting air quality tests outside the facility's perimeter to monitor for odor pollutants. The boundary odor pollutant concentration of 45 exceeded the permitted standard of 30 from Stationary Pollution Sources, resulting in a violation of Paragraph 1, Article 20 of the Air Pollution Control Act.	120,000	The facility immediately identified all odor hotspots and increased the application frequency of deodorizers and bio-enzymes to rapidly neutralize the smell. We will strictly manage the on-site storage duration for meat by-products and sludge while optimizing the schedule for outsourced waste removal. Additionally, dedicated staff will conduct routine perimeter odor monitoring and equipment inspections to proactively identify and address any irregularities.



Appendix 1 GRI Standards Index Comparison Table

General Disclosure: 2021

GRI	Disclosure Items	Corresponding chapters and supplementary information	Page number
Organizational and Reporting Practices			
2-1	Organization Details	1.1 Company Overview	7
2-2	Entities included in corporate sustainability reporting	About This Report	3
2-3	Reporting period, frequency, and contact person	About This Report	2-3
2-4	Information Restructuring	About This Report	2
2-5	External guarantee/assurance	About this Report/Accountant's Limited Assurance Report	3 / 101-102
Activities and workers			
2-6	Activities, value chain, and other commercial relationships	1.1 Company Overview / 4.2 Responsible Supply Chain	7 / 39
2-7	Employee	6.1 Human Rights and Caregiving	53
2-8	Workers who are not employees	Information is unavailable, please refer to the relevant details on 6.1 Human rights and caregiving	54
Governance			
2-9	Governance structure and makeup	1.2 Corporate Governance	13
2-10	Nomination and selection of the highest governing entity	1.2 Corporate Governance	13
2-11	The chairperson of the highest governing entity	1.2 Corporate Governance	13
2-12	The role of the highest governing entity in overseeing impact management	2.1 Sustainable Governance	19
2-13	The person in charge of impact management	2.1 Sustainable Governance	19
2-14	The role of the highest governing entity in sustainability reporting	2.1 Sustainable Governance	19
2-15	Conflict of Interest	1.2 Corporate Governance	14
2-16	Communicating Critical Events	1.2 Corporate Governance	19
2-17	The collective wisdom of the highest governing entity	1.2 Corporate Governance	15
2-18	Performance evaluation of the highest governing entity	1.2 Corporate Governance	15
2-19	Compensation Policy	1.2 Corporate Governance	14
2-20	Salary Determination Process	1.2 Corporate Governance	14
2-21	Annual total compensation ratio	Not applicable, the highest annual total compensation is confidential information of the organization	-
Strategies, policies, and practices			
2-22	Declaration on Sustainable Development Strategy	Message from the Chairman	4-5
2-23	Policy and Pledge	Management table for major themes	7, 31, 45, 73
2-24	Include policy and pledge	Management table for major themes	
2-25	Procedures to remedy negative impacts	Management table for major themes	
2-26	Mechanisms for seeking advice and expressing concerns	3.1 Business Strategy	25
2-27	Regulatory Compliance	1.4 Regulatory Compliance	17
2-28	Membership eligibility in public associations	1.1 Company Overview	11-12
Stakeholder engagement			
2-29	Stakeholder Engagement Strategy	2.3 Stakeholder Engagement	22
2-30	Collective Bargaining Agreement	Not applicable, as no collective bargaining agreement has been signed	-

Disclosure of major issues

Topic	GRI	Disclosure Items	Corresponding chapters and special notes	Page number
GRI 3 Major issues in 2021	3-1	The process of determining major theme	2.2 Major Theme Analysis	20
	3-2	List of major themes	2.2 Major Theme Analysis	21
	3-3	Major theme management	Management table for major themes	7, 31, 45, 73
Water Resources and Waste Management				
GRI 306 Waste 2020	306-1	The generation of waste and waste related significant impacts	7.4 Emissions and Pollution Prevention	90
	306-2	Management of waste related significant impacts	7.4 Emissions and Pollution Prevention	90
	306-3	Waste generation	7.4 Emissions and Pollution Prevention	91
	306-4	Waste Disposal and Transfer	7.4 Emissions and Pollution Prevention	91
	306-5	Direct disposal of waste	7.4 Emissions and Pollution Prevention	91
GRI 303 Water and Effluents 2018	303-1	The Influence of Shared Water Resources on Each Other	7.3 Sustainable Energy Resource Management	83
	303-2	Management of impacts related to drainage systems	7.3 Sustainable Energy Resource Management	83
	303-3	Water intake	7.3 Sustainable Energy Resource Management	83
	303-4	Water discharge	7.3 Sustainable Energy Resource Management	83
	303-5	Water consumption	7.3 Sustainable Energy Resource Management	83
Regulatory Compliance				
GRI 2 General Disclosure 2021	2-27	Regulatory Compliance	1.4 Regulatory Compliance	17
Customer Health and Safety				
GRI 416 Customer Health and Safety 2016	416-1	Evaluate the impact of product and service categories on health and safety	4.1 Food Safety Management System	34-38
	416-2	Incident involving the violation of health and safety regulations for products and services	4.3 Quality Responsibility	42
Marketing and Labeling				
GRI 417 Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	4.3 Quality Responsibility	43
	417-2	Incident of not following regulations on product and service information and labeling	4.3 Quality Responsibility	No such situation occurred this year
	417-3	Incident that fails to comply with applicable marketing and communication laws and regulations	4.3 Quality Responsibility	No such situation occurred this year
Customer Privacy				
GRI 418 Customer Privacy 2016	418-1	Verified complaints of violating customer privacy or losing customer data	5.2 Customer privacy	51
Customer Satisfaction				
It's for a custom topic that does not have a corresponding GRI item			5.1 Customer Satisfaction	47

General topic disclosure

Topic	GRI	Disclosure Items	Corresponding chapters and special notes	Page number
GRI 200: Economics				
GRI 201 Economic performance 2016	201-1	The direct economic value generated and distributed by the organization	1.3 Financial Performance	16
	201-2	The financial impacts and other risks and opportunities arising from climate change	7.2 Identification of climate change risks and opportunities	76-80
	201-3	Defined Benefit Obligation and Other Retirement Plans	6.1 Human Rights and Caregiving	58-59
GRI 202 Market position 2016	202-1	The ratio of standard salaries for entry-level employees of different genders to the local minimum wage	6.1 Human Rights and Caregiving	57
	202-2	The proportion of local residents employed in senior management levels	6.1 Human Rights and Caregiving	57
GRI 204 Procurement Practices 2016	204-1	Percentage of procurement spending from local suppliers	4.2 Responsible Supply Chain	41
GRI 300: Environment				
GRI 301 Materials 2016	301-1	The weight or volume of the materials used	7.3 Sustainable Energy Resource Management	83
GRI 302 Energy 2016	302-1	Energy consumption within the organization	7.3 Sustainable Energy Resource Management	84-86
	302-3	Energy intensity	7.3 Sustainable Energy Resource Management	84-86
	302-4	Decrease energy consumption	7.3 Sustainable Energy Resource Management	87
	302-5	Lowering the energy requirements of products and services	7.3 Sustainable Energy Resource Management	87
GRI 305 Emissions 2016	305-1	Direct (Category one) greenhouse gas emissions	7.3 Sustainable Energy Resource Management	86
	305-2	Indirect (Category two) greenhouse gas emissions from energy	7.3 Sustainable Energy Resource Management	86
	305-4	Greenhouse gas emission intensity	7.3 Sustainable Energy Resource Management	85-86
	305-5	Reduction of greenhouse gas emissions	7.3 Sustainable Energy Resource Management	80, 86
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other notable gaseous emissions	7.4 Emissions and Pollution Prevention	88



Topic	GRI	Disclosure Items	Corresponding chapters and special notes	Page number
GRI 400: Social				
GRI 401 Employment relations 2016	401-1	New hires and departing employees	6.1 Human Rights and Caregiving	55-56
	401-2	Benefits offered to all full-time employees (excluding temporary or part-time staff)	6.1 Human Rights and Caregiving	56、58-59
	401-3	Maternity leave	6.1 Human Rights and Caregiving	60
GRI 402 Labor-management relations 2016	402-1	The shortest notice period for operational changes	The company notifies of major operational changes in accordance with the applicable local laws and regulations	-
GRI 403 Occupational Safety and Health 2018	403-1	Occupational Safety and Health Management System	6.3 Safety and Health	65
	403-2	Hazard identification, risk assessment, and accident investigation	6.3 Safety and Health	65-68
	403-3	Occupational health services	6.3 Safety and Health	65-66
	403-4	Worker participation, consultation and communication on occupational safety and health	6.3 Safety and Health	65
	403-5	Worker training on occupational safety and health	6.3 Safety and Health	66
	403-6	Promoting the Health and Well-being of Workers	6.3 Safety and Health	65-66
	403-7	Preventing and mitigating the impact of occupational safety and health issues that are directly related to business relationships	6.3 Safety and Health	65-66
	403-9	Occupational Injury	6.3 Safety and Health	66-68
GRI 404 Training and Education 2016	404-1	Average annual education training hours per employee	6.2 Development and Evaluation	63
	404-3	Percentage of employees who regularly undergo performance and career development reviews	6.2 Development and Evaluation	64
GRI 405 Diversity and equality in the workplace 2016	405-1	Diversity in governance units and workplace	1.2 Corporate Governance 6.1 Human Rights and Caregiving	13、53
	405-2	The ratio of basic salary and compensation between female and male	6.1 Human Rights and Caregiving	55
GRI 413 Local community 2016	413-1	Engaging with the local community, conducting impact assessments, and operating development programs	6.4 Care and Support	69-71
GRI 414 Supplier Social Assessment 2016	414-1	Screening new suppliers using social standards	4.2 Responsible Supply Chain	40

Appendix 2 SASB Standards Index Comparison Table - Processed Food

Topic	Code	Financial metrics	Annual Disclosure Status and Notes	Page number
GRI 400: Social				
Energy Management	FB-PF-130a.1	1. Total energy consumption 2. Grid power percentage 3. Renewable percentage	1.660,527.62 (GJ) 2.Feed factory 47.02%; Meat processing plant 47.18% 3.0.12%	84 84, 85 85
Water Resource Management	FB-PF-140a.1	1.Percentage of total water withdrawal from areas with high or extremely high baseline water stress 2.Percentage of total water consumption from areas with high or extremely high baseline water stress	1. 1,150,442.00 cubic meters 2. 263,423.35 cubic meters No areas are located in regions with high or extremely high baseline water stress	83 83
	FB-PF-140a.2	Number of incidents of non-compliance with water quality permits, standards, and regulations	No related violations found	-
	FB-PF-140a.3	A description of water management risks, along with a discussion of strategies and practices to mitigate them	Refer to “Water Resource Management”	83
Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audits, concerning (a) major and (b) minor non-conformities 1.Defect rate and 2.Rate of associated corrective actions	No data available	-
	FB-PF-250a.2	Percentage of suppliers with GFSI certification	No data available	-
	FB-PF-250a.3	1. Total number of food safety violation notices received 2. Percentage of corrections	No related violations found	-
	FB-PF-250a.4	1. Number of recall announcements and 2. Total weight of the recalled food products	There have been no actual product recalls	-
Health and Nutrition	FB-PF-260a.1	Revenue from products marketed or labeled with health and nutrition claims	No data available	-
	FB-PF-260a.2	Discussion on the processes for identifying and managing products and ingredients in relation to consumer nutrition and health concerns	Refer to 4.1 Food Safety Management System, 4.2 Responsible Supply Chain, 4.3 Quality Responsibility	34, 39, 42
Product Labeling and Marketing	FB-PF-270a.1	Percentage of advertising displays (1) targeting children and (2) promoting products to children that meet dietary guidelines	No data available	-
	FB-PF-270a.2	Revenue from products labeled as (1) genetically modified organism (GMO)-containing and (2) non-GMO	No data available	-
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory standards regarding labeling or marketing	No record of relevant violations	-
	FB-PF-270a.4	Total monetary losses from legal proceedings associated with labeling or marketing practices	No data available	-
Packaging Lifecycle Management	FB-PF-410a.1	1. Total weight of package 2. Percentage of recycled or renewable content 3. Percentage of recyclable, reusable, or compostable materials	1. 2,478.08 tonnes 2. No data available 3. 94.54%	83 - 83
	FB-PF-410a.2	A discussion on strategies for reducing the environmental impact of packaging throughout its lifecycle	Refer to “Packaging materials management”, 4.2 Responsible Supply Chain	83, 39

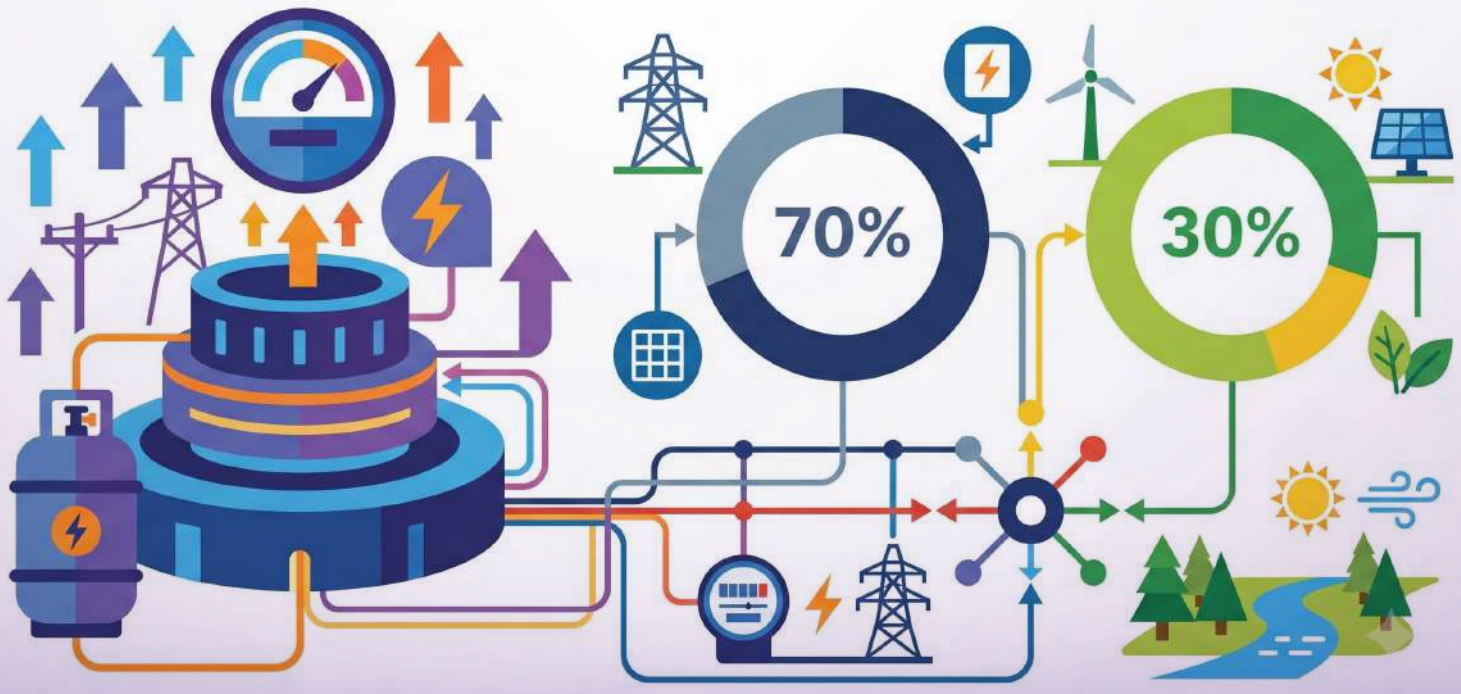
Topic	Code	Financial metrics	Annual Disclosure Status and Notes	Page number
GRI 400: Social				
Environmental and social impacts of the raw material supply chain	FB-PF-440a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards, broken down by specific standard	No data available	-
	FB-PF-440a.2	Supplier social and environmental responsibility audits: (1) non-conformity rates and (2) corresponding corrective action rates for both (a) major and (b) minor non-conformities	No data available	-
Acquire raw material	FB-PF-440a.1	Percentage of food ingredients sourced from regions with high or extremely high baseline water stress	No food ingredients are sourced from regions with high or extremely high water stress	-
	FB-PF-440a.2	A list of priority food ingredients and a discussion of sourcing risks related to environmental and social considerations can be found in	4.2 Responsible Supply Chain	39
Performance metrics	FB-PF-000.A	Weight of products sold	583,710 tonnes	34
	FB-PF-000.B	Number of production facilities	5 units	8

Appendix 3 Climate-related Information Index Table for Listed Companies - Risks and opportunities posed by climate change to the company, and the company's relevant mitigation and adaptation measures

Item	Disclosure content	Corresponding chapters	Page number
1	Describe the oversight and governance by the board of directors and management level regarding climate-related risks and opportunities.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	76
2	Describe how the identified climate-related risks and opportunities impact the company's operations, strategy, and financial performance over the short, medium, and long term.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	77-78
3	Describe the financial impacts of extreme climate events and actions taken to address them.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	77-78
4	Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	76-80
5	When using scenario analysis to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and key financial impacts should be explained.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	77-79
6	If there is a plan in place to address climate-related risk management, please provide details on the plan's content, as well as the indicators and targets used to identify and manage both physical and transformation risks.	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	79-80
7	If using an internal carbon pricing as a planning tool, the basis for setting the price should be explained.	Carbon pricing tool has yet been used	-
8	If climate-related targets have been set, please provide information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress made. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, please explain the source and quantity of the carbon reduction credits or the number of renewable energy certificates (RECs).	7.2 Identification of Climate Change Risks and Opportunities (TCFD)	80
9	Greenhouse gas inventory and assurance.	7.3 Sustainable Energy Resource Management	85-86

Appendix 4 Comparison Table of the Disclosure Items that are Required to Strengthen, as stipulated in Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

Operating Procedures		Disclosure Items	Corresponding chapters and special notes	Page
Paragraph 1	Item 1	To improve the hygiene, safety, and quality of food, an assessment and enhancement of the following aspects are carried out: the employees, the operation sites, the sanitation management of the facilities, and the quality assurance system. This also affects the main product and service categories and their respective percentages.	Product Safety	Please refer to the attached Appendix 4, which summarizes the enhanced disclosure information and summary of subject matter assured
	Item 2	Incidents related to violations of health and safety regulations for products and services, and non-compliance with product and service information and labeling regulations, including the category and frequency of such incidents, the number of product recalls, and the total weight of recalled products.	Product Safety	
	Item 3	The percentage of procurement that meets internationally recognized product responsibility standards, categorized by the specific standard.	Not applicable, please refer to the Summary of Subject Matter Assured	
	Item 4	The percentage of products produced in facilities that have been independently verified to meet international food safety management system certification standards.	Product Safety	
	Item 5	The number and percentage of audits conducted on suppliers, the items audited, and the audit results.	Product Safety	
	Item 6	Circumstances in which product traceability and tracking management are legally required or voluntarily undertaken, and the percentage of such products relative to the total product portfolio.	Product Safety	
	Item 7	The cases where food safety laboratories are established as required by law or voluntarily, the tests conducted, the test results, the related expenses, and their percentage of net operating revenue.	Product Safety	
	Item 8	Total energy consumption, percentage of purchased electricity, and rate of renewable energy usage.	Environmental accountability	
	Item 9	Total water intake and total water consumption.	Environmental accountability	
	Item 10	Weight of sold product and number of production facilities.	Product Safety	



Appendix 5 The Enhanced Disclosure Information and Summary of Subject Matter Assured based on Paragraph 1, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies"

Serial Number	Target Information	Applicable Standards	Page number	Operating Procedure Provisions
1	Every six months, our HACCP team reviews and confirms the system, and convenes a cross-functional food safety committee meeting involving R&D, production, laboratory, quality assurance, and procurement departments. In these meetings, we discuss improvements to food hygiene, safety, and quality, such as hazard analysis and management processes. This system covers 100% of our food product categories.	Product categories managed by the HACCP team for meat processing business units in 2025, in accordance with the "Food Safety System Operation Standards". The percentage is determined by the HACCP team management scope, with 100% coverage representing inclusion of all product categories manufactured by the company.	P.34	Item 1, Paragraph 1
2	In 2025, the Company strictly complied with the Act Governing Food Safety and Sanitation and related regulations promulgated by the TFDA, MOHW: (1) Categories of Violations of Health, Safety, and Labeling Regulations: None (2) Number of violation events: 0 time (Fine: NT$ 0) (3) Number of product removed from shelves: 0 time (4) Total weight of products removed from shelves: 0 kg	In 2025, based on the company's internal "Regulatory Compliance Management Procedure Manual" and health authority letters and disciplinary records, we have compiled statistics on the types of violations, number of violations, total fines or penalties, number of product removed from shelves, and total weight of products removed from shelves for the meat processing business unit resulting from violations of the "Act Governing Food Safety and Sanitation" and its related administrative regulations issued by the Food and Drug Administration.	P.43	Item 2, Paragraph 1
3	In 2025, our company did not procure raw materials that meet internationally recognized product responsibility standards (referring to the ISEAL Alliance member standards listed as examples in GRI Food Processing Industry Disclosure Indicator FP2, such as Fair Trade, organic IFOAM, RSPO, MSC, etc.), so our procurement rate for these products was 0%.	According to the internationally recognized product responsibility standards listed in the GRI Food Processing Industry Disclosure - Indicator FP2, calculate the procurement ratio of raw materials meeting the standards in 2025 (measurement method: procurement amount/ annual total procurement amount).	P.40	Item 3, Paragraph 1
4	In 2025, our company's meat processing division has a facility that has been verified by an independent third party to meet the ISO 22000 Food Safety Management System standards, and the meat products produced there account for 90.89% of our total annual meat production.	Proportion of ISO 22000 certified meat products manufactured in 2025, calculated as the certified production volume (kg) relative to the total meat product production volume (kg) at the facility.	P.34	Item 4, Paragraph 1
5	The supplier audit conditions in 2025 are as follows: (1) Number of audited companies: Conducted on-site assessments for 17 suppliers. (2) Audit percentage: Accounts for 6.67% of the total number of suppliers the meat processing business unit transacted with in 2025. (3) Audit items: Evaluations are based on four dimensions: supply capability, quality management, technical capability, and price status, with detailed audits of raw materials and on-site quality management. (4) Audit results: All evaluated suppliers achieved a 100% pass rate (scoring 80 or above). Moreover, all poultry and pork products processed at the slaughterhouse by the poultry and pork business were found to be free of drug residues.	In 2025, the reviewers will perform supplier audits following the company's internal procedures for "Subcontractor Evaluation and Management Procedure", "Subcontractor Evaluation and Management Procedure for Chicken", and "Inspection and Sampling Operation Standards". Scoring 80 points or higher are considered qualified. The ratio is calculated by dividing the number of evaluated suppliers in the current year by the number of suppliers with transactions in 2025.	P.41 P.42	Item 5, Paragraph 1
6	The Company carries out traceability and tracking management in accordance with the regulatory requirements of the "Regulations Governing Traceability of Foods and Relevant Products" of the MOHW: In 2025, the CPE meat processing business uploads manufacturing data to the Ministry of Health and Welfare's "Food Traceability Management Information System (Mandatory Tracing)", which represents 99.35% of all manufactured meat product categories.	Based on the "Regulations Governing Traceability of Foods and Relevant Products" of the MOHW, in 2025, the CPE meat processing business unit uploads the number of manufactured food product items as a percentage of all manufactured food product items to the Mandatory Tracing (Calculation formula: Number of non-compliant items uploaded / Total number of manufactured food items).	P.38	Item 6, Paragraph 1

Serial Number	Target Information	Applicable Standards	Page number	Operating Procedure Provisions
7	The Company established a food safety laboratory to carry out independent inspections: (1) Establishment status: Set up a food laboratory in accordance with regulatory requirements and voluntary self-management. (2) Test item: Covering food microbiology (total bacteria count, Escherichia coli, coliform group, Staphylococcus aureus, Enterobacteriaceae, Listeria, Salmonella, Bacillus cereus, molds), food allergens, and animal drug residues (antibiotics, comprehensive antibiotics). (3) Test results: Microbiology tested: 19,015 (fresh poultry and meat pass rate: 98.43%, processed foods and raw materials: 100%) Food allergens tested: 128 (pass rate: 100%) Veterinary drug residues tested: 6,402 (pass rate: 100%) (4) Related expenses: Total expenses of Quality Assurance Department in 2025 amounted to NT$25,207,300. (5) Percentage of revenue: This accounts for 0.09% of our individual net operating revenue in 2025.	Implementation is based on the internal "Product Testing Standard Management Procedure" and "Laboratory Operation Management Procedure", as well as other legal standards set by the MOHW, including the "Sanitation Standard for Frozen Foods" and "Standards for Veterinary Drug Residues". The expenditure ratio is calculated by dividing the relevant expenditure amount of the Quality Assurance Department by the net operating revenue from the 2025 individual financial statements.	P.35 P.36	Item 7, Paragraph 1
8	Company-wide energy indicators for 2025 are as follows: (1) Total energy consumed: The total energy consumption of the whole company was 660,527.62 GJ (249,945.86 GJ for the feed factory and 410,581.76 GJ for the meat processing plant). (2) Purchased electricity percentage: Purchased electricity in feed factory accounted for 47.02% (117,524.54 GJ), meat processing plant 47.18% (193,712.48 GJ), and purchased electricity of the whole corporation accounted for 47.12% of overall energy. (3) Renewable energy usage: The amount of self-generated and self-used solar energy was 211.79 thousand degrees (762.45 GJ), and the renewable energy usage rate accounted for 0.12% of the company's total energy (0.19% of the food processing plant).	According to GRI Standards 302: Energy 2016 and internal energy inventory forms, statistics of total energy use (billion joules GJ) of feed factory and meat processing plant, proportion of purchased electricity GJ in total, and proportion of solar energy output in total energy.	P.84 P.85 P.86	Item 8, Paragraph 1
9	The company's water resources data for 2025 is as follows: (1) Total water intake: 1,150,442.00 cubic meters (the water intake of feed factory accounted for 81,014.00 cubic meters (7.04%) of the total, while the water intake of meat processing plant accounted for 1,069,428.00 cubic meters (92.96%) of the total). (2) Total water consumption: 263,423.35 cubic meters (the water consumption of feed factory accounted for 48,984.95 cubic meters (18.60%) of the total, while the water consumption of meat processing plant accounted for 214,438.40 cubic meters (81.40%) of the total).	In accordance with the spirit of the SASB and GRI 303 standards and the company's internal "Group KPI Form", the total water intake was calculated based on tap water bills and legal water intake records; the total water consumption was calculated by "total water intake minus total water discharge".	P.82 P.83	Item 9, Paragraph 1
10	The Company's operational performance metrics for 2025 are as follows: (1) Weight of products sold: The total weight of products sold at the company's main production facilities was 583,710 tonnes. (2) Number of production facilities: There are a total of 5 main production facilities.	Referring to the SASB processed foods industry performance metrics, the total weight of products (in metric tons) produced and sold by Charoen Pokphand's 5 main production facilities in 2025 will be calculated based on the company's internal production and sales management system.	P.34	Item 10, Paragraph 1
11	The meat processing business exclusively uses deep-frying oil sourced from suppliers certified with ISO 22000 or FSSC 22000 standards.	Status of deep-frying oil Suppliers in meat processing business obtaining ISO 22000 or FSSC 22000 Certification.	P.40	Company's Voluntary Assurance Item
12	In 2025, the meat processing business conducted 18 product recall simulation exercises, successfully tracing the product batch numbers to the next-stage distributors or customers.	The company's meat processing business determines the number of mock product recall exercises for 2025 in accordance with its internal "Product Identification, Traceability, and Recall Destruction Management Procedure".	P.38	Company's Voluntary Assurance Item
13	In 2025, the company's meat processing business provided a total of 15,298 person-times of training, comprising 17,176.3 hours of external independent institutions, competent authorities, and internal education training on food hygiene, safety, and quality.	Based on the company's internal "Education and Training Management Procedure", track the number of personnel and training hours for food hygiene safety and quality-related courses attended by employees in the meat processing business.	P.34	Company's Voluntary Assurance Item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Appendix 6 Accountant's Limited Assurance Report

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會計師有限確信報告

資會綜字第 26002647 號

台灣卜蜂企業股份有限公司　公鑒：

本會計師受台灣卜蜂企業股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定民國 114 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司民國 114 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「邊界與範疇」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定、全球永續性報告協會(Global Reporting Initiatives，GRI)發布之最新版 GRI 準則(GRI Standards)與行業補充指南，以及　貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

管理階層之責任

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

先天限制

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

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會計師之獨立性及品質管理

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

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

會計師之責任

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

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

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

基於本案件情況，本會計師於執行上述程序時：

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

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

此報告不對民國 114 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

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

其它事項

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

資誠聯合會計師事務所

會計師　陳晉昌

中華民國 115 年 7 月 30 日

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