

Biodiversity Policy

Purpose

Biodiversity is the foundation of global sustainable development and a key responsibility for the long-term operation of enterprises. Yesiang is committed to proactively minimizing its impact on natural ecosystems throughout its operations, supply chain, and product life cycle. The Company also actively promotes ecosystem protection and restoration, working toward the long-term goals of "No Net Loss (NNL)" and "Net Positive Impact (NPI)" on biodiversity.

Policy Commitments

- Ecological Protection
 - Yesiang complies with relevant international conventions and local regulations, and avoids development or procurement activities in ecologically sensitive or biodiversity-rich areas. In all operational and development activities, the Company adopts a mitigation hierarchy—avoid, minimize, restore, and offset—to reduce adverse impacts on land, water resources, and species diversity.
- Sustainable Supply Chain Management
 Suppliers are required to comply with environmental and biodiversity protection standards, which are integrated into supplier evaluation and audit criteria. Yesiang prioritizes the procurement of sustainably certified materials such as FSC or RSPO, and encourages suppliers to strengthen biodiversity awareness and responsible sourcing practices.
- Ecological Restoration and Positive Impact Creation
 Where feasible, Yesiang promotes habitat restoration, green area creation,
 and environmental education programs. The Company also supports
 community and NGO-led biodiversity protection projects, creating shared
 value and fostering positive ecological outcomes.
- Risk Management and Internal Governance
 Biodiversity considerations are integrated into the Company's Enterprise
 Risk Management (ERM) system. Yesiang regularly conducts assessments
 and discloses biodiversity-related risks and opportunities. An internal team
 is responsible for promoting and supervising biodiversity actions, with at
 least one annual review of policy effectiveness and improvement actions.
- Transparency and Stakeholder Communication
 Yesiang discloses biodiversity-related policies, risks, and performance in accordance with international sustainability reporting standards (GRI, SASB, and TCFD). The Company actively engages with employees, shareholders, communities, academic institutions, and government agencies to promote biodiversity awareness and joint action.



Scope of Application

This policy applies to Yesiang and all its subsidiaries and business units, and extends to its supply chain and business partners.

Continuous Improvement

Yesiang is committed to continuously reviewing and revising this policy in response to evolving international standards and stakeholder expectations, ensuring ongoing alignment with global best practices in biodiversity governance.

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James Chuang Chairman & CEO 2025/11

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