



2024
Sustainability Report





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Methodology

01

Editorial Principles

This report is the most recent annual sustainability report of Gourmet Master Co. Ltd. The editorial principles are as follows :

Reporting Period and Disclosure Scope

This report is a sustainability report (formerly known as a Corporate Social Responsibility Report) issued by Gourmet Master Co. Ltd. and is published annually. This report discloses sustainability information on Gourmet Master Co. Ltd.'s operations in Taiwan for the most recent year; some past and future plans are included to provide a comprehensive presentation of sustainability-related information.

Preparation Standards

This report is prepared in accordance with the Global Reporting Initiative (GRI) General Standards and the Taiwan Stock Exchange's "Guidelines for the Preparation and Submission of Sustainability Reports by Listed Companies." The report was commissioned by the independent and reputable CPA firm, KPI, to provide a limited assurance based on Statement of Assurance Standards No. 1, "Assurance Cases Concerning Audits or Verifications of Non-Historical Financial Information." The disclosures comply with the GRI General Standards and have been accompanied by an independent limited assurance report issued by KPI. This independent limited assurance report is incorporated into this report.

Disclosure Information

Gourmet Master Co. Ltd.'s sustainability information is disclosed not only in this report but also on its website (<http://www.85cafe.com>), the company's primary location for operations. The information disclosed in this report is compiled and compiled independently by Gourmet Master Co. Ltd.; financial information is publicly available information verified by an accountant. Other numerical data is presented using commonly used numerical methods, rounded to two decimal places.

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02

Remarks by The Management



A Word from the Manager

Gourmet Master Co. Ltd. has been deeply involved in Taiwan's food and beverage industry for over 20 years. Over the years, Gourmet Master Co. Ltd. has nurtured countless outstanding culinary talents in Taiwan and expanded its operations with a focus on its brand. The company celebrated a fruitful year with outstanding results. Gourmet Master Co. Ltd. is committed to sharing its operational achievements with its colleagues, offering a comprehensive rewards system and fostering a senior-friendly workplace to encourage others to follow suit.

Gourmet Master Co. Ltd. was founded in 2004 to elevate the social status of the food service industry and continues to strive for shared prosperity. As a member of Taiwan's restaurant chain, Gourmet Master Co. Ltd. cherishes Taiwan, cares for the land that nurtured its growth and growth, and is particularly concerned with land sustainability. Taiwan is also known as the world's "Gourmet Kingdom," where dedicated individuals strive to promote Taiwan's excellence through food. Food safety is the enduring foundation of this enduring strength. Gourmet Master Co. Ltd. recognizes that food safety is the foundation of "affordable luxury." While the global restaurant market has rapidly returned to normal after the pandemic, the industry's operating environment remains fraught with challenges due to labor shortages. Furthermore, the industry faces the dilemma of constantly emerging food safety issues, which continue to cause instability in the restaurant market. However, as a member of the capital market, we shoulder a greater social mission. Looking ahead to the next year, the restaurant industry promises to be filled with opportunities and breakthroughs. Labor shortages and rising energy and commodity prices are testing the endurance and wisdom of operators. However, we believe that through precise market planning and brand product development, we will continue to forge ahead on the path of sustainable development. Facing a rapidly changing market environment and challenges, Gourmet Master Co. Ltd. remains committed to breakthroughs and innovation, striving to enhance the customer experience and uphold corporate social responsibility. Through digital transformation, strict hygiene standards, and systematic talent development, we demonstrate our commitment to quality, integrity, and social responsibility. Looking ahead, Gourmet Master Co. Ltd. will leverage its solid foundation of over 20 years, driving growth with an unwavering attention to detail and a commitment to breakthroughs and innovation, aiming to become one of the leading bakery and beverage chain chains in the United States.

We understand that business success isn't just about financial performance; it also lies in its positive impact on the environment, society, and the economy. By fulfilling our commitment to sustainable development, we aim to improve our long-term operating performance and promote sustainable economic growth and social progress. We firmly believe that sustainable development is a commitment to future generations. Therefore, we combine professional store management expertise with an open mindset to provide warm and authentic service to travelers from all over Taiwan, respecting Taiwan's diverse cultures and treating every customer with sincerity. Through the power of food, we aspire to promote the health of people, communities, and the environment, and to have a positive impact on all generations. We believe that transparency and integrity are paramount to corporate governance, and therefore rely on the establishment of a sound corporate governance system to strengthen risk management. The Group places particular emphasis on oversight in food safety, health, and information security to protect consumer rights while upholding our core value of sustainable operations. Sound risk management is not only the cornerstone of Gourmet Master Co. Ltd.'s stable operations but also a concrete manifestation of our commitment to society and the environment.

As a leader in the bakery and beverage chain industry, Gourmet Master Co. Ltd. is fully aware of its crucial role in promoting sustainable development and fulfilling its social responsibility. Therefore, amidst the urgent need for sustainable development, we are integrating our core values into every guest's daily experience, striving to realize our vision of "learning together, creating together, achieving together, and coexisting together." We contribute to a better life and human well-being, and further enhance the international competitiveness and value of Taiwanese cuisine.

Chairman 吳政學



03

Some Basics

3-1 Generally Speaking

3-2 Size

3-3 Talents

3.1 Generally Speaking

Company Overview

Gourmet Master Co. Ltd., established in the Cayman Islands on September 26, 2008, is the holding company of the renowned coffee roasting chain 85°C and a leading chain of café-based restaurants in Taiwan. The company's main products include coffee, bread, and pastries, offering consumers both single-item and combination options. Since its founding, the company has embraced a marketing strategy of "five-star products at affordable prices," leveraging a dual-pronged approach of direct sales and franchising. Since opening its first store in Yonghe City, Taipei County, Taiwan in 2004, it has rapidly expanded throughout Taiwan, successfully establishing an image as an affordable luxury restaurant brand. As of the latest fiscal year, stores in Taiwan operate under the "85°C" name, with headquarters located at No. 35, Gongye 23rd Road, Nantun District, Taichung City.

To strengthen the Group's holdings, the Group conducted an equity restructuring at the end of 2008 and established a holding company in the Cayman Islands, with the company's management team as the original shareholders, integrating the Group's resources and moving towards the capital market.

Business Philosophy

Our company specializes in culinary research and development. Our management team includes many chefs from five-star hotels. Through rapid restaurant expansion, we are cultivating a brand image of

affordable luxury in the minds of consumers. In the future, we will develop diversified product offerings to meet customers' needs for one-stop shopping. Leveraging our highly skilled R&D team from various five-star hotels, combined with an aggressive restaurant expansion strategy and flexible pricing, we will achieve stable growth through a diversified and innovative strategy. We will establish a central kitchen, deepen our presence in various markets, and cultivate and train R&D talent to build a national brand image, aiming to become a restaurant company based in Taiwan with international ambitions.

85°C for Everyone, Welcome All

Embrace the new food era and discover 85°C Daily Cafe. With our coffee, bread, and cakes, we bring warmth and share the true taste of life. From Taipei and Taichung to Kaohsiung, the fragrance of 85°C spreads far and wide. Whether you're a mother preparing breakfast for the family, a coffee-fueled day at work, a working professional recharging with coffee time, or a student enjoying a refreshing cold drink after class, we share the true taste of life and become the driving force behind your journey. To serve more customers, 85°C has expanded into other markets; as of the latest fiscal year, our operations also include Mainland China, the United States, and Hong Kong.



Welcome all!

3.2 Size

Total number of directly-operated stores in Taiwan : (most recent year)

About **30** or so



(End of 2024)

Number of employees in directly-operated stores in Taiwan : (most recent year)

About **300** or so



(End of 2024)

3.3 Talents

Employee Structure

The company recruits individuals based on their professional backgrounds who are well-suited for career development at 85°C. Salaries are determined based on educational background, expertise, and professional certifications, without discrimination based on race, gender, religion, nationality, or social background. We provide ample educational and training opportunities to enable both employees and the company to grow together.

As of the latest fiscal year, 85°C Taiwan had over 1,000 employees, with a near 50:1 male-to-female ratio, demonstrating the company's commitment to women's employment rights. The average length of service is over five years, primarily based in Taiwan. A basic employee profile, including gender and educational background, is shown in the attached table.

The company's highest governance body is the Board of Directors, composed of 50% independent directors, 25% of whom are women. The average age of the Board of Directors is over 50 years.

New Hires and Resignations

Food Master boasts a high employee retention rate. Experienced new hires are mostly young to middle-aged, and the company's new hires are primarily young. Similarly, the majority of departing employees are young. Overall, the company's turnover rate is not significantly different from the market average. The statutory retirement age complies with Taiwan's Labor Standards Act. HR personnel monitor employee retirement dates, notify the company and employees in advance, and complete the relevant resignation procedures to terminate the employment relationship according to standard resignation procedures. HR personnel assist employees with retirement procedures, and employees prepare the necessary documents and materials. If departmental needs warrant, the department may negotiate with retiring employees regarding rehiring. If the employee agrees to rehire and continue working, the company may consider maintaining the employee's current salary and benefits and procure employer liability insurance.

Performance Management

To enhance management efficiency and employee motivation, the company has established a target-based performance evaluation system to ensure continuous improvement and enhancement of all aspects of the company's performance.

To strengthen employee performance management and performance evaluation, and to motivate employees to better fulfill their responsibilities, a quantitative system for different positions and duties has been established. The company regularly promotes employees, with promotion selection criteria based on individual performance evaluations. Through the process management of individual performance evaluations, employees are continuously improving and progressing, achieving enhanced and strengthened performance. The company's participation in performance evaluations is close to 100%, with the exception of a few management personnel.

Employee Benefits

In addition to complying with local government regulations, the Company provides employee group insurance to safeguard employee benefits.

The Company has established an Employee Welfare Committee, which regularly organizes various activities and provides employee health screenings and on-the-job training subsidies. These benefits include optional benefits, employee travel, health screenings, community subsidies, discounted shopping events, wedding and funeral subsidies, subsidized employee housing, employee group insurance, and various preferential subsidies from the Employee Welfare Committee.

The Company offers internal entrepreneurship opportunities, encourages employee franchising, and offers various benefits to ensure that both employees and the Company grow together

Continuing Education and Training

We implement various training programs, both internal and external, based on job requirements.

To enhance employee competence, improve employee satisfaction and engagement, and promote continued employability, our company offers training programs, including those hosted by sales units, those hosted by support units, and those assigned to overseas locations. Training content encompasses core industry skills, such as store internships, product development, industry updates, and enterprise resource planning system training.

Retirement System and Implementation Status

In Taiwan, our company has established employee retirement policies based on the Labor Pension Act. Our robust financial system ensures stable retirement fund allocations and benefits for our employees, further encouraging long-term planning and commitment to our service. Overseas, our company bases its retirement fund allocations on the relevant local pension systems, ensuring that employees enjoy various social security benefits upon retirement. To assist employees in managing their retirement, we also provide ample resources to assist those who continue to contribute to society by becoming franchisees.

Labor-Management Agreements and Various Employee Rights Protection Measures

The Group has always valued employee rights and interests, maintaining harmonious labor-management relations. Furthermore, the Group values employee opinions and provides open communication. Employees also have a dedicated labor complaint hotline, which is answered by the Human Resources Department and promptly and swiftly addresses all labor complaints. Consequently, no major labor disputes have occurred to date. Furthermore, to protect employees' rights to freedom of association and collective bargaining, we refer to documents such as the International Labor Organization's "Information

and Reports on the Application of Conventions and Recommendations" and "Freedom of Association - Digest of Decisions and Principles of the Freedom of Association Committee of the Governing Body of the ILO" to assess risks of infringements on employees' freedom of association and collective bargaining rights, and identify any locations or suppliers that significantly jeopardize employees' exercise of these rights. As of the most recent fiscal year, no such instances have been identified.

Employees are the company's most important partners, and all employees have formal employment contracts. If there are any significant operational changes, Food Master will comply with local regulations or provide advance notice to affected employees. (Taiwan's Labor Standards Act stipulates that those with three to one year of service must provide ten days' notice; those with one to three years' service must provide twenty days' notice; and those with more than three years must provide thirty days' notice.) In addition to advance notice, the company will also assist with transfers to other internal units, recommend external job opportunities, provide relevant human resources agency information, and apply for relevant government subsidies, among other supporting measures.

Employee Work Environment and Personal Safety

The company has established a dedicated safety and health management unit to manage all labor safety and health management matters. Regular inspections and work environment assessments are conducted to continuously improve safety and health measures, fostering a safe, healthy, comfortable, and friendly work environment.

We strengthen safety and health education, training, promotion, and drills to effectively enhance employee safety awareness, skills, and adaptability, ensuring the safety of both employees and contractors.

We conduct annual employee health checks and promote workplace health promotion activities, encouraging employees to engage in a variety of sports and leisure activities to protect and enhance their physical and mental health.

Equal Work Environment

The company has established "Sexual Harassment Prevention Measures, Complaint and Disciplinary Procedures" to actively promote and implement anti-gender discrimination policies and practices to prevent any incidents of sexual harassment in the workplace. We treat all employees equally and value "dignified labor" for our employees. We do not tolerate any infringement of their dignity, human rights, or any form of discrimination. The company does not discriminate in salary or benefits based on gender, nationality, race, skin color, or political affiliation. We actively foster a work environment that values human rights and is free from discrimination and harassment. In the most recent fiscal year, there were no incidents of discrimination, child labor, or any violations of employee human rights, forced labor, or infringement of employee interests. We were also not aware of any significant instances of child labor or forced labor at our suppliers. Regarding security personnel, we have contracted daytime security personnel stationed in the central kitchen parking lot to ensure that non-company employees are not allowed to enter the central kitchen during business hours. Based on an assessment of the nature and risks of our business, contracted security personnel are not authorized to use force. No violations of employee human rights have occurred, and no human rights training related to operations is required.

Parental Leave

Employees are encouraged to take advantage of their parental leave and return to the same or equivalent position after completing parental leave. This protects their existing employment rights, including maternity leave, paternity leave, parental leave, and other legally mandated leave entitlements. We support and encourage employees to apply for parental leave to temporarily raise children when they are overwhelmed by the new child. Prior to the expiration of the leave period, the company will proactively contact the individual to discuss return-to-work arrangements, allowing skilled employees to return to work. This helps retain high-performing employees and boosts employee morale and productivity.

04

Corporate Governance

4-1 Mechs

4-2 Status

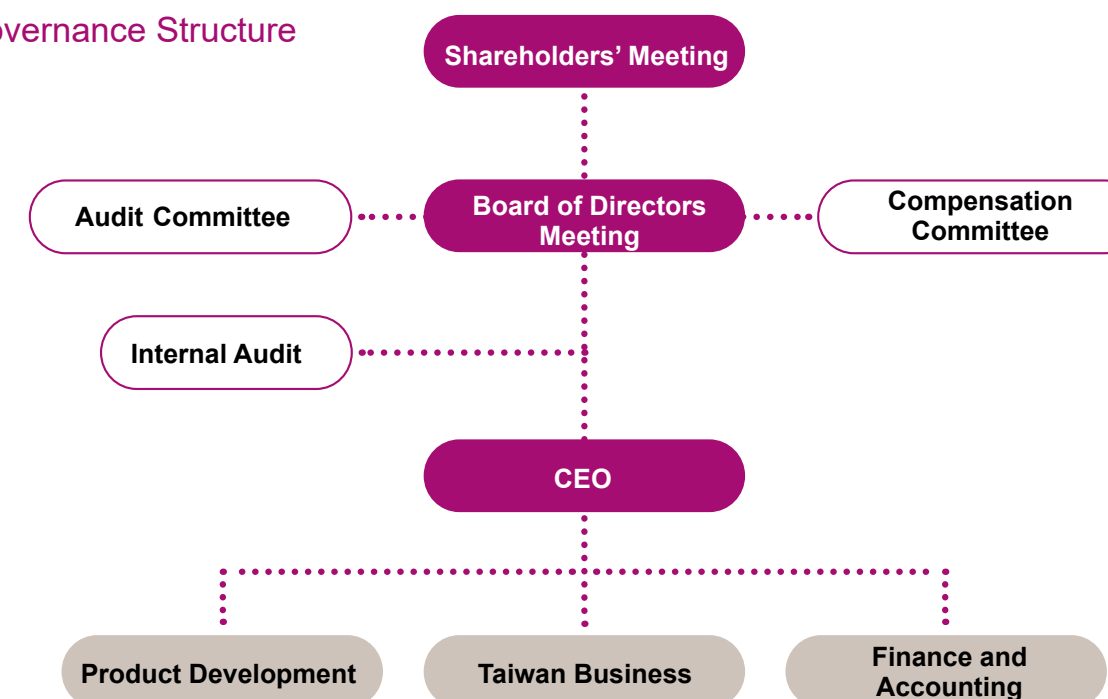
4-3 Sustainability

4-4 Some of The Risks

4-5 Some Topics of Interests

4.1 Mechs

Governance Structure



Governance Mechanism

Audit Office

The Company has established an Audit Office to establish a self-monitoring mechanism for the company. It reports directly to the Board of Directors. It is responsible for auditing all financial, business, and other operational and management functions of the Company and its subsidiaries, performing audits according to various cycles as required by law. Audits primarily consist of routine audits executed in accordance with the annual audit plan, with ad hoc audits conducted as needed to identify potential deficiencies in internal control systems and provide recommendations for improvement. Upon completion of the audit, the Audit Office issues an audit report to the Board of Directors, and the Audit Supervisor regularly reports on the implementation status and results at the Board of Directors to ensure the implementation of corporate governance principles.

Remuneration Committee

The Committee consists of four independent directors. Administered in accordance with the "Remuneration Committee Operation and Management Procedures," it is primarily responsible for formulating and regularly reviewing the policies, systems, standards, and structures for

the performance evaluation and remuneration of directors and managers, and for regularly evaluating and determining the remuneration of directors and managers.

Finance and Accounting Department

The Finance and Accounting Department is responsible for all fund allocation and accounting tasks, ensuring the company's financial stability and security. It uses accurate and objective financial data and management information to enhance decision-making quality, strictly control various data, and ensure the achievement of budget targets.

Taiwan Business Department

Our Taiwan Business Department establishes an operating model and plans the organizational structure based on the company's established product direction and business policies. We strive to achieve company goals by satisfying the needs of customers and consumers.

Product Development Department

Our Product Development Department is responsible for the planning and implementation of product development and brand management strategies to align with the company's business policies and goals.

4.2 Status

Operations of the Highest Governance Body

Composition and Responsibilities of the Board of Directors

The Board of Directors, headed by the Chairman, is the Company's highest governance body. Each Director serves a three-year term. The Board's primary function is to ensure compliance with the Company's laws and regulations, timely disclosure of important information, and integrity in operations. Secondly, it maintains good communication and interaction with the management team, guiding the execution of the Company's business and the resolution of major decisions to ensure the Company's development and protect shareholder interests. The Board has four independent directors, exceeding the statutory requirement. These directors possess diverse expertise and possess the knowledge, skills, and qualifications necessary to perform their duties. These four independent directors also serve on the Audit Committee and the Remuneration Committee, strengthening the robustness and effectiveness of the system.

In implementing corporate social responsibility, the Board of Directors makes the final decision on economic, environmental, and social impacts. The Compensation Committee is responsible for determining performance evaluations and compensation-related issues for directors and managers.

Adhering to the "Corporate Governance Code of Practice for Listed Companies," the Board of Directors has successively established relevant regulations, including the "Corporate Governance Code of Practice," "Compensation Committee Operation and Management Procedures," "Board of Directors Meeting Rules," "Shareholder Meeting Rules," "Internal Material Information Handling Procedures," and "Insider Trading Prevention Management Procedures," to ensure effective corporate governance.

The Company amended its Articles of Association in 2014 to regulate the election of independent directors through a candidate nomination system. Nominations are made by the Board of Directors or shareholders meeting the legally mandated shareholding ratio. The nomination, review, and announcement process for independent directors is conducted in accordance with legal procedures. Each appointed director is required to sign a written consent to serve, exercising the care and loyalty of a good

manager and performing their duties in good faith. The Company also maintains liability insurance for its directors to mitigate their liability risks while performing their duties. The Company also adheres to its "Board of Directors' Rules of Procedure," which stipulate that directors who have a vested interest in a meeting matter, whether for themselves or for a legal entity they represent, must disclose the material details of their interest at the meeting. Directors who are likely to be detrimental to the interests of the Company must not participate in discussions or votes, and must recuse themselves from such discussions or votes. They may not vote on behalf of other directors.

According to the Company's Articles of Association, the Board of Directors shall consist of at least five directors. Directors shall serve a term of no more than three years and shall be elected or appointed by shareholders through cumulative voting.

Operation of the Board of Directors

The attendance rate of all directors at the Board meetings in the most recent year was close to 100%.

Establishment of the "Corporate Governance Code of Practice for Listed and OTC Companies"

Our company has established a corporate governance code of practice based on the "Corporate Governance Code of Practice for Listed and OTC Companies" and has published it on our website and public information monitoring platform.

Ethical Integrity and Regulatory Compliance

Integrity is one of our core values and the most important foundation for our company's sustainable operations. We have long rigorously implemented corporate governance, adhering to the Food Safety and Hygiene Management Act, the Company Act, the Securities and Exchange Act, the Commercial Accounting Act, regulations related to listed companies, and other laws and regulations related to business conduct. We strive to internalize the principle of integrity into our corporate culture through rigorous internal control systems, education and training, internal communications, and daily work procedures.

Employee ethical conduct is a key component of all performance assessments. These include principles

of honesty and trustworthiness, preventing conflicts of interest, prohibiting personal gain, confidentiality, fair dealing, and the proper protection and use of company assets. We require employees to act with integrity and pursue high standards of ethical behavior.

New employee training courses also promote employee standards of conduct, including an honest corporate culture, anti-corruption measures, and an employee grievance system. All employees are required to understand the ethical standards they should adhere to in their daily work. The company also has an employee grievance system, a rigorous and secure reporting mechanism that allows employees to safely and confidentially convey their concerns.

Regarding anti-corruption efforts, the Audit Department communicates with each department regarding potential risk items based on their internal control procedures. In addition to oversight by management and other employees, the Audit Office also prioritizes anti-corruption audits during procurement, sales, and plant, real estate, and equipment audits. This audit verifies whether corruption exists in these operations and assesses whether relevant internal controls are effectively mitigating the potential for corruption.

In formulating its mid- and long-term operational plans and during its own growth, the Company is committed to shared growth within the industry, strictly abiding by all laws and regulations, and fostering an atmosphere of fair competition and shared growth. Since its inception, the Company has not been involved in any lawsuits alleging unfair competition, monopoly, or other similar conduct.

Communication Channels with Stakeholders

(1) The Company has a system of spokespersons and deputy spokespersons, as well as a professional investor relations department, with a dedicated investor relations hotline and website to establish effective communication channels with stakeholders.

(2) The Company regularly publishes financial information in accordance with regulations to ensure that investors, banks, and other creditors understand its operating conditions.

(3) The Company has a professional human resources department to enable employees to fully voice their opinions.

(4) The Company has a dedicated customer service

hotline (0800) to facilitate smooth communication with consumers and a dedicated stakeholder section on its website.

(5) The Company aims to appropriately address important corporate social responsibility issues of concern to stakeholders through the preparation of its sustainability report.

Other Important Information Helping You Understand Corporate Governance Operations

(1) Employee Rights and Employee Care: The Company is committed to creating a comfortable, healthy, and safe work environment and protecting the rights and interests of its employees. The Company has established an Employee Welfare Committee, maintains employee group insurance, and publishes internal publications to strengthen employee identity and engagement.

(2) Investor Relations: The Company has established a spokesperson system and an investor relations department to promptly and thoroughly respond to shareholder inquiries. The Company actively participates in domestic and international investment conferences, enhancing communication with professional institutional investors and improving corporate transparency.

(3) Stakeholder Rights: The Company strives to appropriately protect the rights of stakeholders through the preparation of its sustainability report.

(4) Director Continuing Education: The Company encourages Directors to continue their education, including but not limited to: Independent Director Li Suying's participation in courses offered by the Securities and Futures Markets Development Foundation of the Republic of China and the China Corporate Governance Association.

(5) Implementation of Customer Policies: The Company prioritizes customer satisfaction and aims to enhance product value and competitiveness. In addition to establishing an internal audit system to provide customers with high-quality products and services, we also maintain a professional customer service team to promptly respond to customer needs.

(6) Company Liability Insurance Purchased for Directors: The Company has purchased liability insurance for its directors and key employees in an amount of US\$5 million.

4.3 Sustainability

Risk Management Policy and Organizational Structure

The Company is committed to maintaining a comprehensive risk management system, encompassing the entire Group organization and its subsidiaries. The Board of Directors, management at all levels, and employees participate in and drive the implementation of risk management. The Company's key risk management organizations and the responsible units for implementing and managing each risk management strategy are as follows:

Strategic and Operational Risk

Each business unit and subsidiary formulates pre-investment and operational plans and conducts risk assessments. The General Manager's Office regularly analyzes relevant indicators and conducts monthly operational performance tracking and analysis.

Financial Risk, Liquidity Risk, and Credit Risk

The Company's Finance and Accounting Department establishes strategies, procedures, and indicators based on changes in laws, policies, and the market. It regularly analyzes and assesses changes in these risks and implements appropriate responsive measures to mitigate potential risks across the Company.

Market Risk

Each business unit, based on its functional responsibilities, analyzes and assesses key domestic and international policies, regulations, and technological changes, and implements appropriate responsive measures to mitigate potential future operational risks.

The Audit Office formulates annual audit plans and self-inspection procedures and methods through risk assessment and legal regulations. Through the implementation of the audit plan and self-inspection work, the above potential risks are continuously controlled and the results are regularly submitted to the Board of Directors.

In order to quickly respond to and properly handle various types of crises in the company's operations, a special task force is established to coordinate the handling of major crisis events. The special task force is a task force. When various types of crises occur, the "handling convener" of each type of crisis is responsible for coordinating and directing the relevant departments and personnel at the first time, and should also summarize the handling progress at any time and maintain close contact with the special task force.

According to the division of responsibilities, it is divided into the following types:

- 1 **Product safety-related crises**
- 2 **Production crises**
- 3 **Public security crises**
(such as stores being threatened, blackmailed, etc.)

4.4 Some of The Risks

Impact of Interest Rate, Exchange Rate, and Inflation on the Company's Profit and Loss and Future Response Measures

1. Interest Rate

The Company's interest expense on bank loans in the most recent fiscal year represented a very low percentage of operating profit, resulting in minimal impact on the Company. As the Company's operating scale and profitability grow, its own funds are becoming increasingly sufficient. Furthermore, the Company has consistently maintained good relationships with its banks and, with its sound financial position and strong creditworthiness, is able to secure relatively favorable interest rates. We anticipate that future interest rate fluctuations will not have a significant impact on our operations in Taiwan. However, if the Company needs to obtain financing from financial institutions in the future and interest rates rise, interest expenses will impact our profitability.



2. Exchange Rate

The Company's daily operations are primarily conducted in the local currency. Aside from the purchase of machinery and equipment, which requires payment in foreign currency, we have virtually no need for foreign exchange transactions. Therefore, exchange rate risk is very low, and we are not exposed to significant exchange rate fluctuations.

3. Inflation/Deflation

Amidst the rapidly changing overall economic environment, the Company closely monitors fluctuations in raw material market prices and maintains a positive relationship with suppliers. By anticipating raw material market trends and pre-determining procurement quantities, the Company mitigates the impact of price increases and effectively manages the impact of inflation and deflation. In the most recent fiscal year, the Company experienced no significant impact from inflation.

Policies Regarding High-Risk, High-Leverage Investments, Fund Lending, Endorsement and Guarantee, and Derivative Trading, Major Reasons for Profits or Losses, and Future Countermeasures

1. The Company focuses on its core business and does not engage in other high-risk industries. Its financial policy is based on prudence and conservatism, and it does not engage in highly leveraged investments. All investments are made after careful evaluation.
2. In the most recent fiscal year, except for inter-group loans, there were no inter-group loans with any other company. Inter-group loans were handled in accordance with relevant operating procedures.
3. In the most recent fiscal year, except for inter-group guarantees, there were no inter-group guarantees with any other company. Inter-group guarantees were handled in accordance with relevant operating procedures and, overall, had no material impact on the financial statements.
4. All derivative transactions conducted by the Company in the most recent fiscal year were conducted in accordance with the "Procedures for Acquisition or Disposal of Assets" to address exchange rate risk.

Impact of Technological and Industrial Changes on the Company's Financial Operations and Response Measures

The Company closely monitors technological changes in its industry, understands market trends, and assesses their impact on its operations. However, in the most recent fiscal year, the Company experienced no significant technological or industrial changes that had a material impact on its financial operations.

Impact of Changing Corporate Image on Corporate Crisis Management and Response Measures

Our company's business philosophy is based on the principles of stability and integrity. We maintain a positive corporate image and continuously recruit outstanding talent to strengthen our management team. We then return operational results to shareholders and the public, fulfilling our corporate social responsibility. Currently, no corporate crisis has occurred as a result of changes in our corporate image.

4.5 Some Topics of Interests

Sustainability Issue Management

1.Stakeholder Engagement

Foodie's corporate social responsibility initiatives are based on the recognition of all stakeholders. Therefore, to ensure that the information disclosed in this report addresses stakeholder concerns, the company requested that each department submit substantive and material issues. Stakeholders were then categorized into nine key areas (investors, banks, government agencies, employees, communities and charitable organizations, suppliers, peers, contractors/logistics, and consumers). These material issues of concern to Foodie's stakeholders were identified based on their responsibility, importance, and influence. The company provides diverse communication channels and information disclosure to maintain positive dialogue and engagement with stakeholders.

2.Stakeholder Communication

The company values the concerns of all stakeholders and incorporates them into its corporate social responsibility management agenda to enhance and improve its performance.

3.Identifying Stakeholder Issues of Concern

Internal staff held meetings to discuss stakeholder concerns and their level of concern, based on the key themes of the GRI standards and also incorporating industry-focused issues. During these discussions, the Company gained a comprehensive understanding of stakeholder concerns and ranked them according to their level of concern.

In addition, the Company analyzed and ranked the impact of each issue on the Company, using both qualitative and quantitative factors.

This survey provided the Company with a deeper understanding of stakeholder concerns and examined whether its activities were responsive to stakeholders.



05

On Products

5-1 Food Safety

5-2 Suppliers

5-3 Procurements

5-4 Inspections

5-5 Hygiene

5-6 Standards

5-7 Compliance



5.1 Food Safety

Since its founding, 85°C has cultivated a strong presence in Taiwan's urban and rural communities with its signature combination of "coffee, cakes, and bakery." Adhering to its core principle of "excellent value," 85°C offers exquisite cakes and delicious bakery creations crafted by five-star chefs, paired with healthy and trendy beverages. This has always been the most important driving force behind our commitment to providing safe, healthy, and delicious products, and the foundation of our sustainable operations.

In addition to providing high-quality products, we hold ourselves to the highest standards and carefully select our suppliers. Through collaborative efforts with our partners, we elevate the value chain of the food and beverage industry. In addition to providing healthier, higher-quality, and safer products, we cultivate a culture of integrity and honesty in the food

and beverage industry, fostering a mutually beneficial environment for both our company and society, and ultimately contributing to the sustainable development of 85°C.

In the latest fiscal year, the company has continuously invested in food safety, starting with product design at the source, minimizing the use of additives or replacing them with natural ingredients. Furthermore, we continue to strengthen the management of our suppliers, selecting reputable ones and focusing on management to create a win-win situation. In implementing our food safety management system, we not only adhere to Taiwanese laws and regulations but also research the latest international trends, pursuing a dual-track approach for implementation.

To ensure effective traceability and distribution management, 85°C has established a food safety team responsible for food safety at suppliers, central kitchens, and stores.



5.2 Suppliers

Supplier Management

As a leading Taiwanese brand in coffee, baking, and cakes, 85°C carefully selects its suppliers and prioritizes source control. All suppliers must comply with 85°C's procurement policy. Key principles include:

- Raw materials must be purchased from suppliers that have been evaluated and certified by various departments, including procurement and quality control.
- Communicate with suppliers about the importance of implementing ISO 22000 food safety management practices.

Partner Evaluation Process and Risk Grading Control

The partner evaluation process encompasses multiple aspects, including quality and delivery time. After the evaluation, partners are classified into four risk levels: Excellent, A, B, and C, based on their performance in implementing each evaluation element. Partners rated as C risk are not included in the qualified list and will not be accepted for business. For qualified partners, we schedule annual on-site evaluations to ensure continuous improvement and provide the most stringent quality assurance for consumers.

A qualified partner is one with a score of 70 or above. A total of 10 partners were included in the qualified list, with no omissions. Partners not included in the qualified list after review must undergo a new on-site evaluation and pass the review if they wish to re-join the partnership

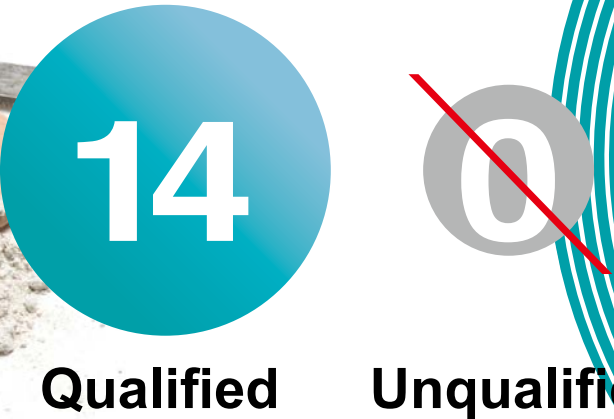
Supply Chain		
Upstream	Midstream	Downstream
Supply of raw materials, agricultural products, and packaging materials. For example: coffee beans, flour, dairy products, decorative accessories, and packaging materials.	Research, development, and manufacturing of food and beverages. Examples include dough, finished cakes, coffee, and bread.	Chain franchise distributors and directly-operated stores.



Partner evaluation level



2024 Partner Evaluation Results



Corporate Social Responsibility Clauses

The main raw materials for our products include coffee beans, fresh milk, cream, egg liquid, flour, etc. Coffee beans are primarily imported from Guatemala, while other raw materials are sourced domestically or imported from abroad, depending on the supply and demand of agricultural products in Taiwan and globally.

In our procurement process, our suppliers include not only manufacturers but also wholesalers, distributors, and traders. To enhance the implementation of corporate social responsibility, we not only hold ourselves to high standards but also seek to extend our influence to the supply chain. We continuously communicate with our suppliers about the importance of corporate social responsibility, expecting them to operate in accordance with ethical, legal, and public standards, and to consider their impact on society and the natural environment. We may consider terminating or rescinding contracts if significant violations of corporate social responsibility are found. We will also evaluate the feasibility of optimizing related processes based on the results of stakeholder discussions on issues of concern.



We also recognize that the food industry supply chain is comprised of countless partners, which inevitably impacts the social environment in which each partner operates. Although we are not part of a highly polluting, energy-intensive, or labor-intensive industry, and have not yet identified the potential or negative impacts of our suppliers on society, nor have we implemented a comprehensive, internationally applicable assessment mechanism for all suppliers, we believe that assessing the significant actual or potential impact of the supply chain on society through the product's final retail channels and incorporating social, economic, and environmental aspects into management mechanisms is the future trend.



5.3 Procurements

Responsible Sourcing

We treat outstanding partners from various fields fairly and work together to operate efficiently, providing consumers with healthy, high-quality products. Therefore, we strive to work with our partners to implement social responsibility and adhere to ethical standards in their operations. We thank all our partners for working together to build a socially responsible industry chain. We will adopt a more proactive attitude and a broader perspective, continuously identifying areas for improvement. Our goal is to become a pioneer in social responsibility alongside the entire industry and enhance our positive impact on society.

When selecting partners, compliance with internationally recognized product responsibility standards is a key consideration. Among the paper packaging and dried fruit suppliers we engage with through traders/agents, some are certified by the Forest Stewardship Council (FSC) and Fair Trade Sustainability Alliance (FairTSA). Although we haven't purchased from certified suppliers in the past year due to procurement project requirements, we hope that the sources of our paper will be strictly controlled by the forest certification system, balancing our use of forests with sustainable management concepts. We also hope to do our part to implement fair trade and strive to ensure that every link in the procurement chain receives reasonable compensation.

5.4 Inspections

Actively Improving Food Safety Testing Capabilities

In addition to actively managing our suppliers, to safeguard food safety, our company has voluntarily established a food safety laboratory and implemented rigorous testing requirements. We establish testing standards based on the FDA's Frozen Food Hygiene Standards, General Food Hygiene Standards, Dairy Hygiene Standards, Mixed Raw and Cooked Ready-to-Eat Food Hygiene Standards, and the Ministry of Economic Affairs' Bureau of Standards, Metrology and Inspection (CNS) National Standards.

We conduct in-house testing for finished products, semi-finished products, and raw materials, including total bacterial count, E. coli, coliforms, Staphylococcus aureus, and Salmonella. We employ standards that are stricter than the FDA's general food hygiene standards. Our testing methods are ISO 9001 certified and recognized by food safety regulators in multiple countries, including the US FDA and Japan's Ministry of Health, Labor and Welfare.

The laboratory's testing costs exceeded NT\$ 2 million in the most recent year.

When raw material test results confirm non-compliance, the quality control department immediately suspends use and returns the product. The purchasing department then discusses corrective measures and preventative measures with the supplier to enhance supply quality. If the finished product or semi-finished product fails the inspection, the quality control unit will initiate stricter management based on the internally formulated corrective and preventive measures management procedures, non-conforming control procedures, and food recall control regulations.



5.5 Hygiene

Continuously improve food hygiene, safety and quality

To continuously improve food hygiene, safety, and quality, all of our central kitchens in Taiwan (located in Taipei, Taichung, and Kaohsiung) conduct annual audits and assessments of their personnel, workplace, and facility hygiene management in accordance with internal regulations and quality assurance systems. The positive impact and benefits of these audits are reflected across all of our major product categories, including coffee, cakes, and bread. Actual improvements are immediately implemented upon discovery of any irregularities, and comprehensive records are maintained. The audits and assessments conducted annually were led by each central kitchen product business unit. Through a comprehensive audit mechanism, each unit monitors and controls hygiene management, exercising autonomy in accordance with management and operational procedures to minimize potential hazards.

During the on-site audits, the responsible unit verifies compliance with each required operational item. Any non-compliance is included in the recommended improvements and tracked to ensure that the improvements have been completed within the year.

Product Labeling

To help consumers better understand our products, our company posts information such as the origin of ingredients, calories, packaging materials, and relevant inspection reports for our coffee, tea, smoothies, cakes, and souvenirs on the Taipei City Food Tracer (<http://foodtracer.taipei.gov.tw>). Caffeine content is also displayed on our store price lists for consumers to reference and choose products that suit their preferences.



5.6 Standards

International Integration

Since its founding, 85°C has cultivated a strong presence across Taiwan's urban and rural communities with its signature blend of "coffee and baking." Adhering to its core principle of "excellent value," we offer exquisite cakes and delicious baked goods crafted by five-star chefs, paired with healthy and trendy beverages. We believe in maintaining a global mindset while striving not only for innovative flavors but also for continuous improvement in food safety. Therefore, while providing Taiwanese consumers with bread, coffee, and cakes for many years, we have continuously invested in these three areas, aiming to enhance our technological research and development and integrate food safety with international standards.

Bread

Years ago, 85°C sponsored several of its chefs to compete in the Asian City Cup Bakery Competition and the FHC International Culinary Arts Competition. These chefs exchanged experiences with professional chefs from around the world, learning the latest bread baking techniques and knowledge. They have won championships, gold medals, and silver medals in both competitions. In 2020, 85°C continued to invest in optimizing its central kitchen production lines and cultivating professional talent, preparing for future baking competitions. Once again, its chefs will compete for international bread baking titles, gaining insights into the latest international baking techniques, further elevating Taiwan's bread baking standards and creating greater added value for consumers.



Coffee

To source premium coffee beans, the 85°C R&D team scoured coffee research from around the world, tasted various varieties, and ultimately selected premium varieties from Guatemala and Brazil. To ensure quality control, we regularly source green beans from these two regions. To rigorously control the green bean storage environment and roasting process, we established a dedicated central kitchen in Taiwan, invested heavily in imported roasting equipment from Germany, and exclusively supply our own channels to ensure consumer peace of mind.

In addition to hardware equipment that meets high international standards, another key factor in coffee quality lies in professional coffee roasters and coffee quality control professionals. Therefore, we systematically invest in education and training, enabling 85°C coffee staff to receive prestigious coffee quality control training from the Specialty Coffee Association of America (SCAA) and the Coffee Quality Institute (CQI), and have successfully earned internationally recognized certifications.

We also submitted our in-house roasted espresso beans to Coffee Review, the world's most authoritative coffee rating platform, for evaluation and successfully received a score of over 90 points. This represents global recognition for our expertise in green bean quality selection and coffee roasting technology, two core areas crucial to consumer protection. Coffee Review has always been a competitive arena for specialty coffee companies, and it's rare for a chain coffee brand to achieve a score of over 90 points. This demonstrates that 85°C's roasting technology and finished product quality have reached world-class standards.

Cakes

One day in 2003, Mr. Wu Zhengxue, founder of 85°C, met with friends at a five-star hotel to enjoy a Western cake. During the meal, Mr. Wu and his friends agreed that while star-rated meals were delicious, they came with a hefty price tag. This sparked the concept of "five-star dining, affordable experience," and he set about creating five-star products. He interviewed five-star chefs numerous times, recruited them to join the 85°C cake development team, and gradually expanded the five-star cakes to all 21 cities and counties in Taiwan.

At the same time, Chef Chen Lizhe represented Asia in Norway at the "Global Pastry Chef Competition," competing against cake chefs from all seven continents. He showcased the exceptional quality and craftsmanship of 85°C cakes, renowned for Taiwanese consumers, at the highest international level. After the competition, Chef Chen Lizhe returned to Taiwan with not only the world championship trophy but also the insights gained from his exchanges with leading cake bakers from around the world. These insights will be applied to our renowned cakes, bringing healthier and more delicious products to Taiwanese dessert lovers.

To ensure that the dedication of our five-star chefs is fully conveyed to every customer through every cake, the 85°C Cake Division has long recognized the importance of scientific central kitchen management and has established state-of-the-art central kitchens in Taichung and Taipei. The Taichung central kitchen is not only HACCP (Hazard Analysis Critical Control Points) certified, but has also been independently verified as compliant with ISO 22000, the internationally recognized food safety management system.

We also have a nationwide delivery fleet and a comprehensive logistics network to ensure the freshness of ingredients, ensuring that freshly prepared ingredients are delivered to our stores in a short time. Each 85°C delivery truck is equipped with low-temperature refrigeration to ensure the quality of our cakes.

5.7 Compliance

Compliance with Laws and Regulations

To voluntarily implement 100% product traceability and tracing, our company's central kitchens (located in Taipei, Taichung, and Kaohsiung, encompassing seven production lines) conduct annual traceability and tracing simulation drills. In the most recent fiscal year, simulation drills were conducted on seven bread and cake production lines in Taipei, Taichung, and Kaohsiung, and no deficiencies in traceability and tracing management were identified. Calculated on a production line basis, the percentage of voluntary product traceability and tracing in the most recent fiscal year reached 100%. The goal of establishing a product identification and traceability procedure is to ensure effective traceability of our products from production to delivery. During the manufacturing process, appropriate identification methods are implemented for each batch of products to meet monitoring objectives, measurement requirements, and product status control. When traceability is required, identification and tracing operations are performed based on product records in the control mechanism, ensuring control over the source of raw materials and establishing a traceability and tracing mechanism in compliance with ISO 22000 requirements.

85°C's mission is to provide the most delicious products while also prioritizing consumer safety and health. We will not rest on our laurels and will continue to implement necessary self-improvement and optimize relevant management mechanisms.

As for regulations related to marketing and communication, the company did not have any violations in the latest year.



06 Disclosures Required by TWSE

No.	Index	Type	Disclosures	Units	Note
1	To improve food hygiene, safety, and quality, assessments and improvements are conducted on employees, workplaces, facility hygiene management, and quality assurance systems, along with the major product and service categories and percentages affected.	Quantitative/ Qualitative	To continuously improve food hygiene, safety, and quality, all of our central kitchens in Taiwan (located in Taipei, Taichung, and Kaohsiung) conduct annual audits and assessments of their personnel, workplace, and facility hygiene management in accordance with internal regulations and quality assurance systems. The positive impact and benefits of these audits are reflected in 100% of our major product categories, such as coffee, cakes, and bread.	ratio(%)	
2	Types and number of violations of health and safety regulations related to products and services, and non-compliance with information and labeling regulations for products and services, number of product removals, and total weight of removed products.	Quantitative/ Qualitative	In the most recent year, whether our company has violated any regulations regarding product/service labeling, and whether the products and services we sell have violated any food safety regulations and related sub-laws. Please refer to a detailed report in Chinese.	Quantity, metric tons(t)	
3	The percentage of procurement that complies with internationally recognized product responsibility standards, and is categorized by standard.	Quantitative	0%	ratio(%)	
4	The percentage of products produced in factories that have been independently verified by a third party to comply with internationally certified food safety management system standards.	Quantitative	Our central kitchen in Taichung has obtained HACCP (Hazard Analysis Critical Control Points) certification, and has been independently verified by a third party to comply with ISO 22000, the internationally recognized food safety management system. Please refer to the Chinese report for the percentage of cake production in Taiwan.	ratio(%)	
5	The number and percentage of suppliers audited, audit items and results.	Quantitative/ Qualitative	2Please refer to the Chinese report for the number of suppliers that underwent on-site assessments in the latest year and the percentage of suppliers that participated in the assessment.	ratio(%)	
6	The extent to which product traceability and tracing management is conducted in accordance with regulatory requirements or on a voluntary basis, and the percentage of such products among all products.	Quantitative/ Qualitative	In the latest year, simulation drills were conducted on seven bread and cake production lines in Taipei, Taichung, and Kaohsiung, and the percentage of product traceability and tracking was 100%.	ratio(%)	

No.	Index	Type	Disclosures	Units	Note
7	The establishment of food safety laboratories required by law or on a voluntary basis, along with the testing items, test results, related expenses, and their percentage of net operating revenue.	Quantitative/ Qualitative	Please refer to the Chinese report for the laboratory's latest annual inspection fee amount and the percentage of operating income in the individual financial statements.	Reporting currency, ratio (%)	
8	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Quantitative	Total Energy Consumption: Please refer to the Chinese report. Percentage of Purchased Electricity: 100% Renewable Energy Utilization: 0% Supplementary Notes: a. The total energy consumption calculated here includes the company's central kitchens, warehouses, headquarters offices, and directly-operated stores located in various counties and cities in Taiwan. For figures, refer to the notes on the right. b. No renewable energy was used in Taiwan in the most recent fiscal year, so the utilization rate is 0%.	GJ, %	This report discloses the total energy consumption of production/storage facilities, offices, and stores in Taiwan, for which the financial statements have been audited and certified by a certified public accountant.
9	Total water intake and total water consumption	Quantitative	Please refer to the Chinese report. Additional Notes: a. The total water withdrawal calculated here includes the company's central kitchens, storage facilities, headquarters offices, and directly-operated stores located in various counties and cities in Taiwan, as listed on the company's balance sheet. For figures, refer to the notes in the right column. b. Given that estimating water consumption in the restaurant industry is not yet commonplace and is relatively low compared to other industries, the company does not consider water resources a major concern. Therefore, it assumes that water consumption equals discharge, and water consumption is calculated as zero.	1,000 m³	This report discloses the total energy consumption of production/storage facilities, offices, and stores in Taiwan, for which the financial statements have been audited and certified by a certified public accountant.
10	Weight of products sold, number of production facilities	Quantitative	Please refer to the Chinese report	Quantity, metric tons (t)	We bake bread, cakes, and coffee in 7 locations across Taipei, Taichung, and Kaohsiung.

The risks and opportunities posed by climate change to the company and the relevant response measures taken by the company

Items	Status
1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors is responsible for overseeing climate-related risks and opportunities, and is responsible for guiding and supervising climate-related risks and opportunities.
2. Describe how the identified climate risks and opportunities impact the company's business, strategy, and finances (short-term, medium-term, and long-term).	Senior management leads the company's corporate sustainability efforts and helps assess and manage climate-related risks and opportunities.
3. Describe the financial impacts of extreme climate events and transition actions.	First identify short-, medium- and long-term climate-related transition risks, physical risks and opportunities. Assess the impact of climate-related risks and opportunities on the company and rank these risks in order of their significance.
4. Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Propose response strategies for climate-related risks and opportunities faced.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	After collecting risk factors for climate-related risk issues, we assess the likelihood and extent of risk impacts to identify the company's major climate-related risks. Identify key transition and physical risks and make decisions on how to manage them, including mitigating, accepting or controlling them.
6. If a transition plan exists to manage climate-related risks, describe the plan's content and the metrics and targets used to identify and manage entity and transition risks.	The plan is to monitor greenhouse gas emissions and energy use through future greenhouse gas inventories and third-party assurance.
7. If an internal carbon price is used as a planning tool, describe the basis for setting the price.	Internal carbon pricing has not yet been used as a planning tool.
8. If climate-related targets are set, the covered activities, greenhouse gas emission scope, planning period, and annual progress toward achieving them should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits or the number of RECs used should be described.	It is planned to formulate mid- to long-term climate change management goals and measure them through indicators.
9. Greenhouse gas inventory and assurance status (to be filled in separately under 1-1).	In accordance with the Financial Supervisory Commission's Sustainable Development Roadmap for Listed Companies, greenhouse gas inventory data will be disclosed within specified years and third-party assurance will be achieved.

07 Appendix

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會計師有限確信報告

開曼美食達人股份有限公司 公鑒：

開曼美食達人股份有限公司民國 113 年度永續報告書，業經本會計師針對開曼美食達人股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

開曼美食達人股份有限公司所選定之績效指標(以下簡稱標的資訊)與適用基準，請詳附件一「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」、全球永續性報告協會(Global Reporting Initiatives, GRI)發布之通用準則、行業準則及主題準則及開曼美食達人股份有限公司自行設計之基準編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊(詳附件一)是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

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

- 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；

- 對標的資訊選取樣本進行檢查、驗算、觀察及分析性程序等程序，以取得有限確信之證據。

先天限制

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

獨立性及品質管理規範

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

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

確信結論

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

其他事項

本確信報告出具後，開曼美食達人股份有限公司對任何確信標的或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

凱博聯合會計師事務所

會計師

唐瑞貴



中 華 民 國 114 年 7 月 22 日

附件一

確信項目彙總表

編號	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」/ GRI指標編號	指 標 敘 述	對 應 章 節	衡 量 基 準
1	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」第四條第一項第一款第一目	為改善食品衛生、安全與品質，而針對其從業人員、作業場所、設施衛生管理及其品保制度方面進行之評估與改進及所影響之主要產品類別與百分比。	05-5衛生與品質	針對其從業人員、作業場所、設施衛生管理及其品保制度方面進行之評估與改進及所影響之主要產品類別與百分比。
2	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」第四條第一項第一款第二目	違反有關產品與服務之健康與安全法規及未遵循產品與服務之資訊與標示法規之事件類別與次數、產品下架次數及下架產品總重量。	05-7法令遵循	違反食品安全衛生管理相關法規之事件類別與次數、產品下架次數及下架產品總重量。
3	臺灣證券交易所「上市公司編製與申報企業社會責任報告書作業辦法」第四條第一項第一款第三目	上市公司採購符合國際認可之產品責任標準占整體採購之百分比，並依標準區分。	05-3責任採購	產品採購金額符合國際認可之產品責任標準者占整體採購金額百分比。
4	臺灣證券交易所「上市公司編製與申報企業社會責任報告書作業辦法」第四條第一項第一款第四目	經獨立第三方驗證符合國際認可之食品安全管理系統標準之廠房所產生產品之百分比。	05-6國際標準	經獨立第三方驗證符合國際認可之食品安全管理系統標準之廠房所生產產品之百分比。
5	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」第四條第一項第一款第五目	上市公司對供應商進行稽核之家數及百分比、稽核項目及結果。	05-2合作廠商	對供應商進行實地評鑑之家數及百分比、稽核項目及結果。
6	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」第四條第一項第一款第六目	上市公司依法規要求或自願進行產品追溯與追蹤管理之情形及相關產品占所有產品之百分比。	05-7法令遵循	產品溯源與追蹤管理之情形及相關產品佔所有產品之百分比。
7	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」第四條第一項第一款第七目	上市公司依法規要求或自願設置食品安全實驗室之情形、測試項目、測試結果、相關支出及其占營業收入淨額之百分比。	05-4食安檢測	食品安全實驗室及食品安全相關支出金額及佔自製產品銷售淨額之百分比。
8	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」第四條第一項第八款	消耗能源總量、外購電力百分比、再生能源使用率。	07_證交所作業辦法附表	能源(電力)消耗總量、外購電力百分比及再生能源使用率。
9	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」第四條第一項第九款	總取水量及總耗水量。	07_證交所作業辦法附表	依取水來源(第三方的水-自來水)之總取水量及總耗水量。
10	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」第四條第一項第十款	售出產品重量、生產設施場所數量。	07_證交所作業辦法附表	依中央廚房(西點、咖啡、麵包、伴手禮)等生產場所之數量及食品售出產品重量。



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