

2024 SUSTAINABILITY REPORT

A coast shaped by time. A future shaped by responsibility.

REPORT OVERVIEW

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REPORT SECTION / 01

Chapter 1 - Introduction

1.1 Message from the General Manager GRI 2-22

To all friends and stakeholders of Yehliu Geopark:

Thank you for your trust and support. Surrounded by extraordinary rock formations sculpted by weathering over millions of years, we are keenly aware of our responsibility to conserve this landscape and of the Park's environmental, social, and economic impacts. Since its establishment, Yehliu Geopark has therefore centered its operations on four core values: landscape conservation, environmental education, geotourism, and community participation. We set our long-term goals across environmental, social, and economic dimensions and align them with international sustainable-tourism trends and the United Nations Sustainable Development Goals (SDGs), reflecting our vision for and responsibility toward the future.

Vision and Strategy

During the reporting period and in our recent work, we focused on the following strategies:

- Enhancing environmental education and interpretation services so that every visitor can do more than enjoy the scenery and can also understand the significance of Yehliu's geology and natural ecosystems.
- Improving accessible and inclusive facilities while strengthening multilingual information and map brochures in seven languages, enabling visitors with diverse needs to experience Yehliu comfortably and safely.
- Deepening local integration and shared prosperity by employing local residents, sourcing from local businesses, applying sustainable procurement practices, and working with community organizations on cultural activities and fishing-village tours. In this way, Yehliu is not only a scenic destination but also an extension of local life and culture.
- Expanding responsible consumption and sustainable-tourism certification practices, including the Green Travel Seal, with the ambition of making Yehliu an internationally relevant model for sustainable tourism.

Our medium-term strategy includes the following priorities:

- Continuing existing energy-saving and carbon-reduction actions, including energy-efficiency improvements, environmentally preferable cleaning-product management, and efficient lighting. We will progressively establish energy monitoring and emissions-reduction targets in support of SDG 13, Climate Action, and SDG 11, Sustainable Cities and Communities.
- Strengthening biodiversity conservation through research and restoration involving marine and terrestrial ecosystems, while increasing the use of native plants and advancing conservation programs.

In the long term, we envision an internationally aligned geopark that serves as a model not only for natural-landscape and ecological conservation, but also for preserving cultural heritage, fostering inclusive communities, and providing high-quality, responsible experiences to visitors from around the world.

Achievements and Challenges

During the reporting period, we were proud to record the following achievements:

- Yehliu Geopark received Green Travel Seal sustainable-tourism recognition, reflecting external acknowledgment of our sustainable-tourism management and service quality.

2024 Recognition	Disclosure
Award / Certification	Green Travel Seal, as recorded in the current report
Issuing organization / Level	Not separately reported for 2024

2024 Recognition	Disclosure
Date obtained / Supporting evidence	Not separately reported for 2024
Link to policy commitments	This recognition relates to sustainable-tourism management outcomes. Policy commitments under GRI 2-23 are disclosed separately through the Park's governance arrangements and implementation mechanisms.

- The Park made significant progress in accessible and inclusive services, including multilingual information, Muslim-friendly facilities, and support for local employment.
- Sustainable procurement practices continued, including the use of products carrying environmental labels, such as cleaning products and lighting equipment, and lower-impact office supplies, such as RICOH environmentally preferable toner cartridges. Local employment remained at a high level.

We also face important challenges: balancing geological-landscape conservation with visitor carrying capacity; responding to coastal erosion and extreme weather associated with climate change; and sustaining the long-term momentum of local inclusion and cultural preservation. These are challenges we must address in the years ahead.

Goals and Commitments for the Next Three to Five Years

Looking ahead, we will focus on the following objectives:

- 1 Environmental: strengthen coastal-landscape monitoring, intertidal-zone observation, and native-plant ecological management, and advance greenhouse gas inventories and emissions-reduction strategies.
- 2 Social: deepen collaboration with local communities and cultural organizations, expand employment opportunities for local young people, and support cultural continuity.
- 3 Governance and international collaboration: enhance management transparency, public participation, and stakeholder communication, while expanding cooperation with international geopark and sustainable-tourism organizations.

On behalf of the Yehliu Geopark management team, I commit to sustaining our action principles of local engagement, generational renewal, and internationalization, while continuously adapting and improving our practices. We welcome visitors, residents, partners, and the academic community to join us in building a more sustainable and inclusive future.

Tang Chin-Hui, General Manager, Neo-Space International Inc.

1.2 About This Report

The Yehliu Geopark Sustainability Report presents the Park's commitments, strategies, and performance across the environmental, social, and governance (ESG) dimensions to the public, stakeholders, and the competent authorities. As climate change, natural-capital risks, and sustainable-tourism trends continue to evolve, this report serves as an important channel for external disclosure and demonstrates the Park's transparency and accountability as it advances sustainable governance.

This report has been prepared with reference to the GRI Standards 2021 and incorporates the disclosure requirements of GRI 101: Biodiversity 2024, including descriptions of impacts on nature, dependencies, and ecological management. It also integrates the SASB Leisure Facilities Standard, the Taskforce on Nature-related Financial Disclosures (TNFD) framework, the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, the United Nations Sustainable Development Goals (SDGs), and the Ten Principles of the United Nations Global Compact (UNGC), enabling the disclosures to remain aligned with international sustainability developments.

The report is structured around three sustainability pillars: environmental conservation, social inclusion, and sustainable tourism. In accordance with the GRI process for determining material topics under GRI 3-1 and GRI 3-2, the Park identified significant actual and potential impacts arising from or affecting its operations across the economy, environment, and people. The chapters also reflect stakeholder feedback and the expectations of government agencies, academic institutions, community residents, NGOs/NPOs, suppliers, business partners, employees, visitors, and shareholders.

The principal reporting period is January 1 through December 31, 2024. Selected disclosures include multi-year trends where necessary to explain long-term monitoring or annual programs. The narrative and data primarily cover Yehliu Geopark and the operations of its management service provider, Neo-Space International Inc. All reported data, policies, and cases were subject to internal review to support their accuracy and reliability.

Through this reporting process, Yehliu seeks to create an evidence-based record of sustainability action and a meaningful bridge for stakeholder communication. The Park will continue to strengthen the depth and quality of its disclosures and update them in response to international sustainability developments, providing increasingly complete, transparent, and forward-looking information.

1.3 Reporting Scope, Period, and Organizational Boundary

This report presents the Park's policies, actions, and performance in sustainable governance, environmental management, social participation, and visitor services. It applies transparent and consistent principles to provide stakeholders with reliable sustainability information. This section defines the report's scope and boundaries so that readers can clearly understand the coverage of the disclosed information.

(1) Reporting Period and Cycle GRI 2-3

The reporting period is January 1 through December 31, 2024, and all performance data and cases are principally based on this period. Where the characteristics of a sustainability matter, such as environmental monitoring, geological weathering, or visitor statistics, require annual comparisons or long-term trends, data for the preceding three years may be included, with the relevant source and period clearly identified. Yehliu Geopark intends to publish its sustainability report annually and will update subsequent editions in line with operating conditions and sustainability-management plans.

(2) Reporting Scope GRI 2-2

The report principally covers the following activities of Yehliu Geopark:

- **Operational management, including visitor services, ticketing, and facility management**
- **Natural-environment and geological-landscape conservation**
- **Safety management and tourism services**
- **Community and stakeholder collaboration mechanisms**
- **Educational outreach and environmental-education activities**
- **Administration, human resources, and governance practices**

The report focuses on the management and operating activities conducted within the Park and includes policy and collaborative matters involving the North Coast and Guanyinshan National Scenic Area Headquarters, the competent authority. Businesses outside the Park's management scope, including privately operated shops in the surrounding area, are excluded from the reporting boundary.

(3) Organizational Boundary GRI 2-1, GRI 2-9

1. Reporting Entities

The reporting entities are **Yehliu Geopark** and its contracted operating and management service provider, **Neo-Space International Inc.** Under the operating contract with the North Coast and Guanyinshan National Scenic Area Headquarters, Tourism Administration, Ministry of Transportation and Communications (the Headquarters), the two parties jointly support the Park's day-to-day operations and sustainability management. The geographic boundary is the Park located at No. 167-1, Gangdong Road, Yehliu Village, Wanli District, New Taipei City, and excludes other recreation sites under the jurisdiction of the Headquarters.

2. Management Levels and Responsibilities

- **North Coast and Guanyinshan National Scenic Area Headquarters, the competent authority:** responsible for policy direction, protected-area zoning, major construction projects, and oversight.

- **Neo-Space International Inc.:** responsible for Park operations, visitor services, environmental maintenance, educational outreach, and related sustainability activities.
- **Third-party organizations, including research teams and testing bodies:** participate in long-term monitoring, surveys, and project implementation.

3. Sources of Material-Topic Information

Information disclosed in this report is drawn from:

- **Internal management records maintained by Park departments**
- **Public information and collaborative-project data from the Headquarters**
- **Survey and research findings from monitoring organizations and research institutions**
- **Stakeholder questionnaires, interviews, and meeting records**

Selected external information, including meteorological and oceanographic data, is drawn from government open data and identified in the relevant sections.

(4) Responsible Governance and Transparent Communication GRI 2-26

To strengthen governance quality, the Park has established accessible channels for raising suggestions and concerns. Visitors, community members, professional organizations, suppliers, and employees may provide feedback through the website mailbox, visitor-service desk, on-site questionnaires, social-media messages, and regular coordination meetings. Matters involving safety, facility risks, or potential impacts on the public interest may also be reported through an immediate-response telephone line or on-site reporting mechanism, enabling the management team to respond promptly.

Concerns are assigned, according to their nature, to the operations, environmental management, visitor services, or safety-management function for follow-up and corrective action. Where necessary, the matter is escalated to the Headquarters for a final determination. This mechanism enhances transparency in decision-making and operations and enables stakeholder feedback to inform management improvements directly.

(5) Compliance and Control Mechanisms GRI 2-27

Based on internal audits and information confirmed by the competent authority, no significant instances of non-compliance, monetary penalties, or non-monetary sanctions were identified for the Park in 2024. The Park defines significant non-compliance as an incident formally determined by the competent authority that could affect visitor safety, the integrity of environmental assets, the legality of operations, or the public interest.

To prevent non-compliance, the Park conducts annual facility inspections, visitor-safety audits, environmental-conservation audits, and compliance reviews of operating processes. It also requires contractors to comply with applicable environmental, labor, and safety laws and regulations. The Park plans to establish a more comprehensive financial-quantification model for compliance risk during 2025-2026 to strengthen risk resilience and early-warning capabilities.

(6) Participation in Industry Associations and Cross-Sector Platforms GRI 2-28

As one of Taiwan's most representative geotourism destinations, Yehliu Geopark participates in industry associations and cross-sector platforms to improve tourism quality, advance sustainable governance, and deepen professional capabilities in nature conservation. Organizations and platforms in which the contracted management team and the Park participate include:

- **Taiwan Tourism Association (TTA)**
- **The North Coast tourism-industry alliance and relevant local industry associations**
- **The operator collaboration platform convened by the Headquarters**
- **Professional groups related to environmental education, geological conservation, and coastal management**

Through these platforms, the Park keeps abreast of policy developments, enhances professional capabilities, and works with government, industry, and academia to address challenges involving nature conservation, visitor safety, climate change, and sustainable tourism. Lessons from these exchanges are incorporated into management systems and action plans, supporting an ongoing response to stakeholder expectations.

TTA	North Coast	Headquarters	Environment / Geology
Taiwan Tourism Association	Tourism-industry alliance	Operator collaboration platform	Professional exchange groups
Participation role and 2024 outcomes not separately reported	Formal organization name and 2024 outcomes not separately reported	Participation arrangements and 2024 outcomes not separately reported	Organization names and 2024 outcomes not separately reported

(7) Coverage of Material Topics

The materiality assessment conducted with reference to **GRI 3-1** and **GRI 3-2** covers:

- **Impacts on the environment and natural capital, including geological weathering, coastal erosion, and biodiversity impacts**
- **Impacts on visitor health and safety**
- **Impacts on community relations and sustainable tourism**
- **Impacts on Park operations and governance performance**

The reporting boundary for each material topic is determined according to where the impact occurs and which stakeholders are affected, helping ensure that the disclosures remain relevant to the Park's sustainability-governance activities.

(8) Information Quality and Assurance GRI 2-4, GRI 2-5

This is Yehliu Geopark's first sustainability report; accordingly, there are no restatements of information from a previous report. Report data were compiled by the Park's operating team and reviewed by the General Manager. The ESG Sustainability Industry-Academia-Research Collaboration Platform of Chia Nan University of Pharmacy and Science provided recommendations during report preparation and review. The final independent assurance engagement was performed by the Certification Committee of the American ESG Sustainable Development Association (AESDA) in accordance with AA1000AS v3 as a Type 1 engagement at a Moderate Assurance level. This form of engagement does not provide separate assurance over the completeness, accuracy, or reliability of each individual performance data point.

(9) Contact Information GRI 2-3

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If you have any questions or suggestions regarding this report, please contact us using the information above. We welcome your feedback.

REPORT SECTION / 02

Chapter 2 - Organizational Profile

2.1 Park History and Operating Model (Contracted Management Structure)

Located in Wanli District, New Taipei City, Yehliu Geopark contains a diverse range of coastal-erosion landforms shaped over time by waves, weathering, and geological processes. It is one of Taiwan's most representative geological landscapes. The Park opened to the public in 1964 and gradually became an important nature-conservation and tourism destination on the North Coast beginning in the 1970s. Its geology, intertidal ecosystems, and distinctive landforms have substantial natural and scientific value. As visitor numbers increased, management evolved from basic site maintenance into a professional, institutionalized, and sustainability-oriented model.

To improve visitor-service quality while protecting natural resources, the North Coast and Guanyinshan National Scenic Area Headquarters began contracting Park operations to a professional private-sector team in 2006. Yehliu consequently became one of the natural scenic areas managed through the Tourism Administration's professional contracted-operations model. This policy improved operating efficiency while enabling more refined approaches to geology, environmental education, and visitor safety.

(1) Overview of the Park's Development

- **1970s-1990s | Infrastructure Development**

The Park developed trails, viewing platforms, and basic visitor-service facilities and progressively documented and protected its geological landscapes.

- **2000-2010 | Visitor Growth, Increasing Pressure on Resources, and Transition to Contracted Operations**

As domestic and international visitor numbers increased substantially, the Park recognized the need for more comprehensive management systems to maintain the carrying capacity of its geological landscape.

Growing visitor numbers placed greater emphasis on circulation, safety, and conservation management and laid the foundation for subsequent public-private governance.

- **2006 | Formal Introduction of the Contracted-Operations Model**

- **2015-2020 | Improvements in Education, Conservation, and Service Quality**

The Park advanced landscape protection, intertidal-zone surveys, and interpretation services and established more comprehensive visitor-flow management strategies.

- **2021-2024 | Sustainability Transformation**

In response to international sustainability trends and increasing nature-related risks, the Park strengthened sustainable governance, climate adaptation, biodiversity management, and safety systems.

Yehliu Geopark has evolved from a conventional tourism attraction into a landscape park that integrates conservation, education, and sustainable tourism.

(2) Contracted Management Structure GRI 2-10, GRI 2-11

Yehliu Geopark operates through a public-private partnership in which government provides policy oversight and a professional private-sector operator manages day-to-day operations. The North Coast and Guanyinshan National Scenic Area Headquarters serves as the competent authority and contracts a professional operator to manage the Park. This structure balances policy objectives with effective local implementation.

1. Competent Authority: North Coast and Guanyinshan National Scenic Area Headquarters, Tourism Administration, MOTC

The Headquarters is responsible for:

- **Setting the Park's development direction and sustainability policies**
- **Protecting natural landscapes, planning management zones, and approving major projects**
- **Managing the operating contract and evaluating performance**
- **Overseeing the operator's management of visitor safety, environmental conservation, and service quality**
- **Working with central research institutions on geological and ecological monitoring and disaster-risk management**

As the policy-setting authority, the Headquarters ensures that conservation remains the Park's first priority and provides institutional support for sustainable tourism and environmental education.

2. Contracted Operator: Neo-Space International Inc.

Under its operating mandate, Neo-Space International Inc. is responsible for:

- **Operating strategy and planning**
- **On-site operations, including ticketing, visitor-service desks, and facility management**
- **Visitor-safety management and inspections**
- **Landscape maintenance and environmental cleaning**
- **Interpretation and education, activity planning, and international exchange**
- **Data collection and monitoring support involving visitor numbers, ecology, and nature-related risks**
- **Sustainability management involving energy, waste, and educational outreach**

In accordance with policy requirements established by the Headquarters, the operating team applies private-sector expertise, technology, and educational resources to support efficient and sustainable Park operations.

3. Principles of Public-Private Governance

The model emphasizes that:

- **Government safeguards the Park's conservation principles**
- **The private-sector operator strengthens service quality and management efficiency**
- **Both parties collaborate to enhance overall sustainability governance**

This governance approach has made Yehliu Geopark a reference model for contracted management at nature-based tourism destinations in Taiwan. It also provides a stable framework for addressing long-term challenges such as climate change, ecological risk, and visitor carrying-capacity management.

(3) Sustainability Value Created by the Contracted-Operations Model GRI 2-12, GRI 2-13, GRI 2-14

Yehliu's contracted-operations model has strengthened:

- **Landscape protection:** monitoring, access restrictions, and conservation maintenance help reduce the risks of weathering and damage.
- **Visitor-safety management:** standard operating procedures, inspection systems, and emergency-response mechanisms support safe operations.
- **Service quality and international accessibility:** interpretation, language services, and inclusive visitor services have been enhanced.
- **The capacity to advance sustainable tourism:** the operator can flexibly introduce ESG practices, low-carbon tourism, and environmental education.

- **Data-informed management:** improved visitor statistics and environmental monitoring support better decision-making.

The contracted-management model is therefore a cornerstone of Yehliu Geopark's progress toward sustainable governance. This structure serves as a useful reference for Taiwan's nature-based scenic areas and provides a foundation for Yehliu's ambition to become a model sustainable-tourism destination.

Role	Responsible Organization	Principal Responsibilities
Policy and oversight	North Coast and Guanyinshan National Scenic Area Headquarters, Tourism Administration, MOTC	• Set the Park's overall development strategy and sustainability-policy direction • Review the contracted operator's annual plans and performance reports • Oversee regulatory compliance, visitor safety, climate-related matters, and environmental conservation • Coordinate cross-agency resources involving local governments, NGOs, and communities
Operations and implementation	Neo-Space International Inc.	• Conduct day-to-day Park operations and facility maintenance • Implement sustainability actions and educational-outreach programs • Manage human resources, finance, and the supply chain • Collect and report sustainability-performance data
Collaborating and advisory organizations	Project research teams, academic institutions, and NGOs	• Provide geological and ecological research • Conduct conservation and environmental-monitoring projects • Support external reviews and the development of sustainability indicators

2.2 Vision, Mission, and Core Values GRI 2-23, GRI 2-24

Yehliu Geopark is renowned for its distinctive coastal-erosion landscapes, rich natural ecosystems, and cultural setting. It is an important natural heritage site and international tourism destination in Taiwan. In the context of climate change and global trends in sustainable tourism, the Park is more than a visitor destination: it is also an important platform for nature conservation, scientific education, and connections with local communities. This section presents the Park's vision, mission, and core values, which articulate its commitments and positioning for future development.

(1) Vision

"To become an internationally recognized model park for geological-landscape conservation and sustainable tourism."

Yehliu Geopark's world-class coastal-erosion landforms make it an important nature-based tourism destination on Taiwan's North Coast. Its vision for sustainability transformation is to protect its core geological landscapes while progressively developing a resilient nature-tourism model that integrates education, conservation, recreation, and resilience.

The vision includes the following objectives:

- **Become a leader in the conservation of Taiwan's natural assets**
- **Establish science-based, long-term geological-landscape and ecological monitoring systems**
- **Advance low-carbon tourism and nature-positive visitor experiences**
- **Enhance professional capabilities and international visibility through international exchange**
- **Work with communities, academic and research institutions, and government agencies to build a sustainable-tourism network**

This vision expresses Yehliu's aspirations and its responsibility to contribute to nature conservation and sustainable tourism in Taiwan.

(2) Mission

"Safeguard natural assets, deepen environmental education, and establish a model for sustainable tourism."

Yehliu's mission arises from its responsibilities as a protected natural-landscape area. The Park seeks to provide a safe, welcoming, and educational tourism experience while protecting sensitive geological landforms and ecosystems. Through scientific monitoring, ecological conservation, and educational outreach, Yehliu aims to help more people understand the value of natural resources and participate in safeguarding this exceptional coastal landscape.

The mission includes:

- **Protecting the integrity of natural landscapes and ecosystems**
- **Advancing environmental education and public understanding of geology**
- **Providing high-quality, safe, and sustainable tourism experiences**
- **Applying scientific methods to nature-risk management and conservation**

(3) Core Values

To realize its mission and vision, Yehliu Geopark applies five core values as the foundation of governance and management:

1. Conservation First

The Park is committed to the sustainable use of natural resources, respects environmental carrying capacity, and recognizes its geological landscapes, intertidal zones, and ecosystems as its most important assets. Protecting nature is the first consideration in all management measures.

2. Education and Awareness

The Park advances science-based geological and ecological education through interpretation, exhibitions, courses, and activities. These programs help visitors, schools, and communities understand the value of nature and encourage more responsible tourism behavior.

3. Visitor Safety

The Park maintains a comprehensive safety-management system that includes environmental-risk controls, visitor-flow management, facility maintenance, and emergency response so that every visitor can enjoy Yehliu safely.

4. Public-Private Partnership

The Park emphasizes collaborative governance between the Headquarters and the private operating team, combining government policy capacity with private-sector expertise to advance conservation, tourism, and education in a balanced manner.

5. Sustainable Innovation

The Park continuously adopts sustainability practices, including energy conservation, waste reduction, environmentally preferable procurement, low-carbon tourism, and smart-management tools. International frameworks including GRI, SASB, TNFD, and TCFD guide improvements in management effectiveness and transparency.

Yehliu Geopark's vision, mission, and core values form the foundation of its sustainability governance and guide its policies, management measures, and educational outreach. With a clear sustainability position, Yehliu continues to safeguard natural assets through practical action while creating a model destination in Taiwan that combines conservation with tourism value.

2.3 Principal Services and Visitor Profile GRI 2-6

As one of the most representative geological attractions on Taiwan's North Coast, Yehliu Geopark provides a wide range of visitor services and experiences that integrate geological education, ecological conservation, and tourism. This section describes the Park's principal services, visitor experience and recreational patterns, and accessible and inclusive facilities.

(1) Principal Services

1. Interpretation Services

The Park offers professional interpretation in several formats, including private group tours, scheduled tours, and audio guides, to meet diverse visitor needs.

- **Group tours:** Paid 60-90-minute interpretation services are available for school groups and tour groups. Led by interpreters with professional geological knowledge, the tours cover the first and second scenic areas and introduce Yehliu's extraordinary landforms and geological phenomena.
- **Scheduled tours:** Free scheduled tours in Mandarin are offered on Saturdays and Sundays at 10:00 and 13:30, introducing independent visitors to Yehliu's representative attractions.
- **Audio guides:** Independent travelers can access multilingual audio content in Mandarin Chinese, English, Japanese, and Korean through the Taiwan FunPASS application. Natural soundscapes enrich the immersive experience.

2. Educational Experiences

- **Junior Geologist:** This one-day geological exploration program is designed for children. Through field-study tasks at Yehliu, participants learn about rocks, fossils, and geological processes and receive a certificate and souvenir.
- **Environmental education and ecological interpretation:** Drawing on Yehliu's intertidal zones and marine ecology, the Park offers biodiversity observation and environmental-education programs that help visitors understand the importance of habitat conservation while appreciating the landscape. Official ecological information records rich marine plankton, algae, invertebrates, and fish, as well as a high proportion of native plants and habitats used by migratory birds.

3. Visitor-Service Facilities

- **Visitor center:** The center provides an information desk, accessible facilities, stroller and wheelchair loans, a first-aid room, and an automated external defibrillator (AED), offering comprehensive visitor support.
- **Accessibility services:** Restrooms, ramps, and other facilities incorporate accessible design. Visitors with disabilities and one accompanying person are eligible for free admission, and wheelchairs are available for loan.
- **Food, beverage, and retail:** The visitor center's food-service area offers vegetarian options. Shops sell locally designed cultural and creative products and publications on geology and education, enriching the visitor experience.

4. Interpretation and Interactive Resources

In addition to guided and audio interpretation, Yehliu continues to expand digital and interactive interpretation to deepen visitor understanding of geology, the marine environment, and landscape ecology. Interpretive panels, geological diagrams, and interactive exhibits at major attractions and the visitor center support self-directed learning.

(2) Visitor Profile

1. Visitor Types and Motivations

Yehliu Geopark attracts families, parent-child groups, school groups, and international visitors. Visitors commonly seek to explore distinctive rock formations, observe nature, or participate in geological learning experiences. Geological formations such as the Queen's Head, Cute Princess, and Candle Rocks are highlights for photography and nature education.

2. Visitor Numbers and Peak Periods

The Park generally opens daily from 08:00 to 17:00, with hours extended to 18:00 during the summer season. Weekends and public holidays are peak periods, and many guided groups and independent travelers arrive around the morning and afternoon scheduled-tour times. Independent visitors generally prefer self-guided routes, while organized groups and schools frequently book paid interpretation services.

3. Visitors Requiring Accessible and Inclusive Services

Yehliu is committed to an accessible and inclusive visitor environment. Visitors with disabilities and one accompanying person may enter free of charge and use the Park's accessible facilities. The visitor center offers wheelchair and stroller loans and a Muslim prayer room, with keys available through the service desk. These services improve inclusion and demonstrate respect for diverse visitor needs.

4. Visitor Behavior and Experience

Many visitors approach Yehliu as an open-air geology classroom, using guided tours, audio guides, and family education programs to learn about coastal-erosion landforms and natural processes. Some participate in themed activities such as Junior Geologist, exploring geology and fossils through mission-based learning. Yehliu's ecological richness also attracts visitors interested in observing marine life in the intertidal zone or watching birds.

Through diverse interpretation services, educational programs, and accessible facilities, the Park seeks to provide varied and inclusive visitor experiences. The breadth of visitor types and motivations reflects Yehliu's balanced role in science education, tourism, and social inclusion.

REPORT SECTION / 03

Chapter 3 - Governance and Sustainability Strategy

2-10, 2-11, 2-12, 2-13, 2-14, 2-16

As global momentum for sustainable tourism grows and nature-related risks intensify, governance mechanisms and sustainability strategy are not merely foundations for Yehliu Geopark's operations. They are also essential to safeguarding geoheritage value, visitor service quality and shared local prosperity. This chapter describes the Park's sustainability governance structure, strategic blueprint and material topic management approach. It also integrates international disclosure frameworks, including the GRI Standards 2021, SASB Leisure Facilities Standard, United Nations Global Compact (UNGC), Task Force on Climate-related Financial Disclosures (TCFD) and Taskforce on Nature-related Financial Disclosures (TNFD), to align the governance system with international sustainability standards.

To address challenges such as extreme weather, geological weathering, tourism carrying capacity and biodiversity risk, Yehliu follows the principle of "Conservation First, Sustainability at the Core." This approach combines policy oversight by the North Coast and Guanyinshan National Scenic Area Headquarters (Northguan Scenic Area Headquarters), the competent authority, with professional implementation by the outsourced operator, Neo-Space International Inc. Sustainability governance is implemented through this public-private collaboration mechanism. The Park has also established systems for stakeholder engagement, materiality assessment and cross-departmental collaboration, ensuring that sustainability is embedded not only in onsite management but also in organizational decision-making.

The chapter introduces the governance structure, sustainability strategy blueprint, stakeholder management, material topics and alignment with international initiatives. It provides the foundation for the environmental, social and governance performance chapters that follow.

3.1 Sustainability Governance Structure and Allocation of Responsibilities

Governance Line of Responsibility

Policy Oversight

North Coast and Guanyinshan National Scenic Area Headquarters

Sets policy direction, oversees major works and administers the operating contract.

Operational Implementation

Neo-Space International Inc.

Translates policy into day-to-day operations and consolidates sustainability information.

Functional Workstreams

- ESG and sustainability information
- Biodiversity and geoheritage
- Occupational and visitor safety

Workstream-level performance was not separately reported for 2024.

Yehliu Geopark applies a three-tier sustainability governance model comprising “competent-authority policy governance × professional operations by the outsourced operator × support from experts and scholars.” This structure enables the systematic advancement of nature conservation, visitor safety, social inclusion and sustainable tourism.

(I) Northguan Scenic Area Headquarters - Policy Oversight and Resource Integration

The North Coast and Guanyinshan National Scenic Area Headquarters is the Park’s highest governance authority and is responsible for resource protection, policy direction and contract oversight. Its sustainability governance responsibilities include:

1. Establishing Policy and Sustainability Guidelines

- Setting the Park’s sustainable development direction and governance principles.
- Formulating policies for nature conservation, geoheritage maintenance and carrying-capacity management.
- Approving major construction and disaster-risk reduction projects.

2. Oversight and Contract Management

- Managing the outsourced operator through contractual arrangements.
- Conducting regular performance assessments covering service quality, sustainability performance, finance and safety.

3. Cross-Departmental and Inter-Institutional Collaboration

- Integrating resources from the Tourism Administration, Geological Survey and Mining Management Agency, local governments, fire departments and other organizations.
- Advancing geoheritage monitoring, natural-hazard early warning, collaborative research and international exchange.
- Supporting implementation of international sustainability frameworks and initiatives such as the SDGs, SASB and TNFD.

The role of the Northguan Scenic Area Headquarters is to safeguard the public interest and natural resources and ensure that operations remain aligned with the Park’s sustainability direction.

(II) Outsourced Operator - Professional Implementation and Sustainability Management

Neo-Space International Inc. operates and manages the Park and is responsible for translating sustainability guidelines into daily operations, including visitor services, environmental maintenance, sustainability actions and performance indicator management.

1. Sustainability Management and Implementation

- Implementing energy management, carbon reduction, waste management and green procurement.
- Collecting sustainability performance data, supporting report preparation and updating annual information.
- Advancing environmental education and sustainable-tourism-friendly measures.

2. Operational Management

- Managing ticketing, visitor flows, facility operations and maintenance, and visitor services.
- Conducting safety inspections, closing high-risk areas and managing emergency notifications.
- Supporting ecological and geoheritage monitoring, including weathering of the Queen’s Head and intertidal ecology.

3. Stakeholder Communication and Community Collaboration

- Working with communities, businesses, schools and NGOs to advance environmental education and ecological stewardship.
- Maintaining visitor feedback channels, conducting regular satisfaction surveys and disclosing information.
- Implementing measures for disadvantaged groups and local partnership programs.

The outsourced operator is the principal implementer of sustainability actions, and its performance directly reflects the effectiveness of the Park's sustainable development efforts.

(III) Sustainable Development Working Group - Cross-Departmental Implementation Mechanism

To coordinate sustainability work, the outsourced operator has established a Sustainable Development Working Group and collaborates with the Northguan Scenic Area Headquarters on a regular annual basis.

1. Primary Responsibilities of the Sustainable Development Working Group

- Managing material topics and consolidating stakeholder feedback.
- Collecting sustainability performance data and preparing the annual report.
- Coordinating environmental monitoring relating to geology, ecology and climate risk.
- Advancing education and awareness, green services and visitor-friendly measures.
- Addressing international disclosure requirements under TCFD, TNFD, the SDGs and SASB.

2. Composition and Responsibilities of the Sustainable Development Working Group

To implement its sustainability strategy and objectives, Neo-Space International Inc. has established a Sustainable Development Working Group within its operating structure. The General Manager serves as convener, integrating three cross-departmental dimensions: environmental management, social responsibility and governance transparency.

The Working Group operates with reference to international standards and frameworks including GRI, SASB, TCFD, TNFD and the UNGC. It convenes regular annual sustainability review meetings to evaluate performance, update objectives and report to the Northguan Scenic Area Headquarters.

Organizational Unit	Primary Responsibilities	Sustainability Alignment
General Manager (Convener)	Approves sustainability policies and annual objectives; oversees external disclosures and reviews report content	GRI 2-13 / governance responsibility
Sustainable Development Working Group	Integrates ESG indicators, prepares the report and tracks implementation results	Comprehensive disclosure
Environmental Management Team	Manages energy, water and waste; monitors geology and ecology; advances low-carbon tourism	SASB Energy Management / TNFD nature-related dependencies / TCFD
Social Engagement and Education Team	Plans environmental education programs, advances community inclusion and conducts stakeholder engagement	SDGs 4, 8 and 11
Safety and Maintenance Team	Manages visitor safety, occupational health and emergency-response drills	SASB Customer Safety and Workforce Health & Safety
Administrative Support Team	Consolidates data, tracks legal compliance and manages government audits and documentation	GRI 2-27 compliance management

3.2 Sustainability Strategy Blueprint: Environmental Conservation, Social Inclusion and Sustainable Tourism

2-23

In response to challenges including extreme weather, geological weathering, ecological habitat vulnerability and growing tourism demand, Yehliu Geopark has adopted "Conservation First, Sustainability at the Core" as the central principle of its sustainability governance. It has established three strategic pillars: environmental conservation, social inclusion and sustainable tourism. This strategy blueprint integrates the GRI Standards 2021, SDGs, UNGC, SASB, TCFD and TNFD as a common language for planning, operations and stakeholder engagement, ensuring that sustainable development is implemented through action rather than confined to policies and commitments.

The vision of this blueprint is to "Safeguard Taiwan's Rare Geoheritage × Establish an International Model for Sustainable Tourism." Through cross-departmental collaboration, scientific monitoring and responsible tourism management, the Park is progressively implementing short-, medium- and long-term sustainability objectives.

(I) Sustainability Pillar 1: Environmental Conservation

Yehliu is home to globally rare geological features, including mushroom rocks, potholes and honeycomb rocks, and is located in an ecologically sensitive transition zone between the coast and intertidal areas. Environmental conservation is therefore central to the Park's sustainability strategy. The Park focuses on the following strategic directions:

1. Geoheritage Protection and Geological Weathering Monitoring

- Collaborating with the Geological Survey and Mining Management Agency to monitor the long-term weathering rates of the Queen's Head and other geological features.
- Establishing early-warning and closure mechanisms for geological hazard areas.

2. Biodiversity Conservation

- Advancing intertidal observation, coastal vegetation maintenance and habitat-friendly management.
- Conducting ecological impact assessments with reference to GRI 101: Biodiversity.

3. Energy and Carbon Management

- Implementing energy-saving measures and procuring energy-efficient equipment.
- Establishing a greenhouse gas inventory system in accordance with GRI 305.
- Addressing the SASB SV-LF-130a.1 energy management metric.

4. Nature-Related Risk and Climate Resilience Management (TCFD × TNFD)

- Applying the TNFD LEAP approach to identify nature-related risks, including coastal erosion, storm surge and strong winds.
- Consolidating climate risks and financial impacts and establishing response strategies.

(II) Sustainability Pillar 2: Social Inclusion

Yehliu has close connections with local communities, industries, schools and NGOs. The Park's sustainable development must therefore advance social outcomes alongside environmental protection. This pillar emphasizes "Local Partnership × Social Inclusion × Visitor Safety" through the following strategic directions:

1. Shared Local Prosperity and Community Collaboration

- Collaborating with the Yehliu community, local businesses and fishing villages on environmental education and tourism promotion.
- Organizing community learning and volunteer participation in environmental education.

2. Visitor Safety and an Inclusive Experience

- Strengthening management of hazardous areas and providing clear warnings and visitor-flow routes.
- Providing multilingual interpretation, accessible routes and measures friendly to disadvantaged groups.
- Addressing the SASB Customer Safety topic.

3. Employee and Worker Support

- Conducting occupational safety training and emergency-response drills.
- Supporting career development, workplace improvements and employee well-being.
- Addressing SASB Workforce Health & Safety.

4. Education and Sustainability Awareness

- Promoting environmental education programs, youth education and family-oriented geological exploration activities.
- Establishing long-term partnerships with schools and NGOs.

(III) Sustainability Pillar 3: Sustainable Tourism

As an internationally recognized destination and one of Taiwan's iconic scenic sites, Yehliu is committed to developing a sustainable tourism model that integrates ecological protection, cultural experience and the public interest, ensuring that visitor experiences do not come at the expense of natural resources. Strategic directions include:

1. Low-Impact, Carrying-Capacity-Based Destination Management

- Managing visitor flows, routes and the closure of hazardous areas.
- Developing digital ticketing and smart visitor-flow information to reduce peak-period pressure.

2. Tourism Quality and International Accessibility

- Providing service information in Chinese, English and Japanese at the Visitor Center, together with map brochures in seven languages.
- Promoting professional guided tours consistent with international geopark standards.

3. Green Consumption and Responsible Tourism

- Promoting plastic reduction, green procurement and environmentally responsible cultural, creative and educational products.
- Guiding visitors to follow nature-conservation rules and respect living organisms.

4. Sustainable Branding and Stakeholder Participation

- Managing performance through ESG, GRI and SASB indicators.
- Establishing sustainable tourism linkages with travel agencies, guide associations and community organizations.

(IV) Sustainability Strategy Implementation Framework

This sustainability strategy blueprint provides the foundation for the subsequent chapters on environmental, social and governance performance and indicators, enabling the Park to progress toward becoming "a world-class model of sustainable tourism and geoheritage stewardship."

Sustainability Pillar	Core Objectives	Alignment with International Frameworks	Relevant SDGs
Environmental Conservation	Geoheritage protection, ecological conservation and climate resilience	GRI 302, 304 and 305; GRI 101; SASB; TCFD; TNFD	SDGs 6, 7, 12, 13, 14 and 15
Social Inclusion	Community collaboration, visitor safety and employee well-being	GRI 403 and 413; SASB; UNGC	SDGs 3, 4, 5, 8, 10, 11 and 17
Sustainable Tourism	Tourism quality, visitor experience and low-impact management	GRI 416 and 417; SDGs; SASB	SDGs 8, 11, 12, 14 and 17

3.3 Stakeholders and Material Topics

At the core of sustainability governance is the ability to understand and respond to stakeholder needs and expectations. In accordance with GRI 2021 requirements for material topics (GRI 3-1 and 3-2), Yehliu Geopark identified stakeholders, conducted engagement and assessed material topics by integrating policy direction from the Northguan Scenic Area Headquarters, the outsourced operator's practical experience, stakeholder survey results from Neo-Space International Inc. and international disclosure frameworks including the SDGs, SASB, TCFD and TNFD.

The assessment covered nine stakeholder categories: government agencies, shareholders, employees, suppliers, business partners, customers (visitors), NGOs/NPOs, industry associations and local communities. Stakeholder engagement aims to understand actual and potential impacts, improve service quality, reduce nature-related and operational risks, respond to societal expectations and advance local inclusion.

3.3.1 Stakeholder Identification and Communication

Stakeholder Engagement Approach 2-29

To ensure that sustainability governance is transparent, fair and inclusive, Yehliu Geopark applies five stakeholder identification criteria from the AA1000 Stakeholder Engagement Standard alongside the GRI Standards 2021: Dependency, Responsibility, Influence, Diverse Perspectives and Tension. These criteria support the systematic identification of stakeholders most closely connected to Park operations, natural resource management and social interaction.

Based on the nature of its operations, conservation responsibilities and the characteristics of a tourism destination, the Park identified nine stakeholder groups: government agencies, shareholders, employees, suppliers, business partners, customers (visitors), NGOs/NPOs, industry associations and local communities. This classification reflects the Park's diverse relationships across nature conservation, tourism management, safety and social inclusion.

(I) Stakeholder Identification Principles

1. Dependency

- Whether the Park depends on the stakeholder to fulfill core functions, such as government policy direction, visitor service quality, facility operations and maintenance, or ecological collaboration.

2. Responsibility

- Whether the Park has legal, contractual or ethical responsibilities to the group, such as employee safety, community engagement or a duty of care toward visitors.

3. Influence

- Whether the group can influence Park operations, policies, reputation or sustainability performance, as may be the case for government agencies, NGOs and industry associations.

4. Diverse Perspectives

- Whether the Park needs to incorporate perspectives from different roles to support comprehensive sustainability decisions, including scholars, ecological groups, tourism businesses and international visitors.

5. Tension

- Whether the group has a high level of concern about Park-related topics or whether tensions may arise over issues such as environmental conservation and tourism development, as may be the case for communities and environmental organizations.

These five criteria enable the Park to institutionalize stakeholder engagement and support its inclusivity, representativeness and legitimacy.

(II) Nine Stakeholder Groups and Their Relationships with the Park

1. Government Agencies: Northguan Scenic Area Headquarters, Coast Guard Administration, Local Governments and Others

- Dependency: The Park must be managed in accordance with government policies and regulations.
- Responsibility: The Park is subject to contract oversight and performance assessment by the competent authority.
- Influence: Policies, regulations, budgets and conservation requirements have significant influence.

2. Shareholders: Investors and Management Decision-Makers of the Outsourced Operator

- Dependency: Resource investment and management systems provide the foundation for Park operations.
- Influence: Shareholders influence operating strategy and the direction of sustainability investment.

3. Employees: Onsite Personnel, Guides, Administrative and Logistics Staff

- Dependency: High-quality visitor experiences and safety management depend on employees.
- Responsibility: The Park has responsibilities for occupational safety, training and employment.
- Tension: Workload, seasonal weather and environmental risks require appropriate management.

4. Suppliers: Cleaning, Maintenance, Equipment and Environmental Service Providers

- Responsibility: The Park must ensure that procurement procedures are fair, transparent and environmentally responsible.
- Influence: Supplier quality affects Park services and safety.

5. Business Partners: Accounting Firms, Credit Cooperatives, Banks and Others

- Dependency: Business partners provide compliance assurance that strengthens the credibility of annual financial statements, project expense reconciliation and operational management.
- Responsibility: They support sound financial disclosure, accounting systems and internal-control compliance.

6. Customers (Visitors)

- Dependency: Visitors are the Park's principal service users and source of revenue.
- Responsibility: The Park must ensure safety, transparent information and service quality.
- Tension: Tourism carrying capacity and visitor behavior must be balanced with environmental protection needs.

7. NGOs/NPOs: Environmental and Conservation Organizations

- Diverse Perspectives: These organizations contribute environmental, ecological and civil-society perspectives.
- Tension: Differing views on certain topics can help improve conservation outcomes.

8. Industry Associations: Hospitality Associations, Guides, Transport Operators and Partner Service Organizations

- Dependency: These organizations influence visitor service processes and the regional tourism experience.
- Influence: They can shape the tourism market, service standards and policy advocacy.
- Diverse Perspectives: They reflect tourism-industry needs and trends.

9. Local Communities: Residents, Industries and Community Organizations in Yehliu, Wanli and Surrounding Areas

- Dependency: The Park is inseparable from the local environment, economy and culture.
- Responsibility: The Park must advance shared prosperity and respect residents' rights.
- Tension: A balance must be maintained between community development and tourism activities.

Stakeholder	Dependency	Responsibility	Influence	Diverse Perspectives	Tension
Government agencies	V	V	V		
Shareholders	V		V		
Employees	V	V			V
Suppliers		V	V		
Business partners	V	V			
Customers (visitors)	V	V			V
NGOs/NPOs				V	V
Industry associations	V		V	V	
Local communities	V	V			V

(III) Purpose of Stakeholder Engagement

Through engagement, Yehliu Geopark seeks to achieve the following sustainability governance objectives:

- Identify actual and potential environmental, social and governance impacts.
- Understand the expectations of visitors, communities and industries regarding sustainability management.
- Strengthen key topics such as conservation, emergency response, education and tourism quality.

- Inform materiality assessment and sustainability strategy adjustments in accordance with GRI 3-1 and 3-2.
- Advance regional inclusion and cross-departmental collaboration.

(IV) Communication and Engagement Mechanisms

To support Inclusivity, Responsiveness, Materiality and Impact, the Park maintains long-term interaction with stakeholders through the following channels:

1. Formal Channels

- Regular contract management meetings with the Northguan Scenic Area Headquarters.
- Consultation on major construction and conservation projects.
- Sustainability report disclosures.

2. Community and Industry Collaboration

- Community forums and local exchanges.
- Environmental education partnerships.

3. Scientific and Professional Collaboration

- Geoheritage and ecological monitoring with research institutions.
- NGO participation in conservation and beach-cleanup activities.

4. Visitor Communication

- Satisfaction surveys.
- Onsite service counters, volunteer interpretation and multilingual information.
- Official website, social media and customer-service email.

5. Internal Communication

- Employee meetings and occupational safety training.
- Routine meetings of the Sustainable Development Working Group.

All communication results are incorporated into the annual materiality assessment and sustainability strategy updates, supporting transparent, forward-looking and responsive governance.

Stakeholder Category	Key Topics of Concern	Communication Methods	Engagement Frequency
Government agencies	Regulatory compliance, conservation policy, safety management and operational transparency	Performance review meetings, official correspondence and review meetings	Monthly / quarterly
Shareholders	Financial performance, sustainability strategy and business risks	Management meetings and performance reporting	Quarterly / as needed
Employees	Labor rights, safety training and career development	Department meetings, training and suggestion box	Ongoing
Suppliers	Contract requirements, safety standards and service quality	Project meetings, audits and onsite collaboration	Quarterly / as needed
Business partners	Financial transparency, internal controls and financial transaction services	Audit procedures, financial dealings and business collaboration	Quarterly / as needed
Customers (visitors)	Safety, environmental quality, interpretation information, multilingual access and recreational quality	Satisfaction surveys, customer service, official website and social media	Ongoing
NGOs/NPOs	Ecological protection, education and intertidal management	Collaborative meetings, joint surveys and volunteer activities	Project-based
Industry associations	Tourism quality, guide collaboration and industry policy	Briefings, forums and training	As needed
Local communities	Transportation, visitor flows, environmental impacts and the local economy	Forums, community collaboration and events	As needed

3.3.2 Materiality Assessment Process

3-1, 3-2

Yehliu Geopark established its materiality assessment process for the reporting year with reference to GRI 2021 (GRI 3-1 and 3-2), the AA1000 Stakeholder Engagement Standard (AA1000SES) and the TNFD LEAP approach. The process considers both stakeholder perspectives and nature-capital impacts, dependencies and risks, reflecting the distinctive characteristics of Yehliu as a protected natural tourism destination.

The process comprises four steps: **Identify Assess Validate Manage**, as described below.

(I) Identification of Potential Material Topics

The Park developed an initial list of potential material topics using multiple information sources, including:

1. International Sustainability Frameworks and Disclosure Standards

- GRI Standards 2021, particularly GRI 302: Energy, GRI 101: Biodiversity and GRI 305: Emissions.
- SASB Leisure Facilities Standard, including energy management, customer safety and workforce safety.
- Ten Principles of the United Nations Global Compact.
- United Nations Sustainable Development Goals.
- TNFD and TCFD frameworks for nature- and climate-related risks.

2. Operating Characteristics and Sources of Risk

- Coastal landforms and natural erosion.
- Geoheritage conservation and intertidal management.
- Visitor services and safety management.
- Education, outreach and local relationships.
- Sustainable operations, including energy use and waste management.

3. Stakeholder Expectations: Incorporating AA1000 Principles

Based on the five AA1000SES identification criteria-Dependency, Responsibility, Influence, Diverse Perspectives and Tension-the Park gathered topics of concern from nine stakeholder groups: government agencies, shareholders, employees, suppliers, business partners, visitors, NGOs/NPOs, industry associations and local communities. Information sources included questionnaires, interviews, operating meetings, official feedback channels and collaborative projects.

4. Sources of Nature-Related Risk: TNFD LEAP Locate and Evaluate

The Park conducted initial screening of dependencies and impacts on natural capital, including:

- Coastal erosion and landform-collapse risks affecting geoheritage.
- Ecological pressure on intertidal zones affecting biodiversity.
- Revenue dependence on natural landscapes as visitor attractions.
- Climate-change impacts, including extreme precipitation, sea-level rise and extreme-wave events.

These steps produced an initial list of environmental, social and governance topics.

(II) Assessment of Material Topics

This stage combined two dimensions-stakeholder scoring of external concern and operational impact scoring of internal significance-to develop a dual-axis assessment matrix.

1. Stakeholder Concern: AA1000-Based Assessment

- Questionnaires and formal and informal engagement were used to analyze topic expectations among the nine stakeholder groups.
- Concern was quantified on a scale of 1 to 5.

- This dimension reflects societal expectations, service needs, government regulations and topics raised by public-interest organizations.

2. Operational Impacts and Nature-Related Risk Assessment: GRI × TNFD

This dimension reflects positive and negative impacts associated with Park activities, including:

- Effects on operations and service quality, such as safety, visitor volume and service evaluations.
- Regulatory and policy compliance, including government performance assessment items.
- Nature-related risks identified through TNFD LEAP, including dependencies, impacts, exposure and risk.
- Long-term conservation and asset sustainability relating to geoheritage, intertidal zones and biodiversity.
- Management and project team members assessed each topic on a scale of 1 to 5.

(III) Validation of Material Topics

To support transparency and professional rigor, the Park used the following methods to validate the results and determine the final list and ranking of material topics.

1. Internal Review and Cross-Departmental Evaluation

The Sustainable Development Working Group and management discussed the scoring results and confirmed alignment with the Park's conservation mission, operating characteristics and outsourced-operation contract requirements.

2. Alignment with the Competent Authority: Northguan Scenic Area Headquarters

The Park reviewed whether the material topics aligned with competent-authority policies and objectives for conservation planning, visitor management and natural asset maintenance.

3. Expert Review of Nature-Related Risks: TNFD

Geology and ecology experts provided feedback on topics with high dependencies on natural capital, including biodiversity, geoheritage safety and intertidal management.

4. Business Partner and Financial Governance Review: Diverse AA1000 Perspectives

Accountants and financial partners contributed perspectives on finance, internal controls, legal compliance and governance.

(IV) Management and Strategic Integration of Material Topics

The definition and prioritization of final material topics directly influence this report's disclosure structure and management approach, including:

1. Corresponding Management Approach: GRI 3-3

For each topic, the Park discloses:

- Management approach.
- Objectives and key performance indicators (KPIs).
- Evaluation methods.
- Performance and improvement measures.

2. Integration into Nature-Related Risk Management and Conservation Strategy: TNFD

Environmental topics, including geoheritage conservation, biodiversity and climate risk, are linked to the Park's:

- Analysis of dependencies and impacts on natural capital.
- Climate scenarios and risk controls.
- Ecological monitoring, restoration performance and improvement measures.

3. Alignment with the SDGs, SASB, UNGC and Other International Frameworks

This alignment strengthens international consistency and provides a foundation for subsequent internal controls and sustainability performance management.

By integrating GRI, AA1000 and TNFD approaches, Yehliu Geopark's materiality assessment better reflects the distinctive operating context of a natural tourism destination. It considers both stakeholder concerns and nature-capital risks, supporting sustainability decisions in conservation and tourism management that are transparent, comprehensive and grounded in sound governance.

3.3.3 Materiality Matrix and Management Approaches

Materiality Survey Method - GRI 3-1	2024 Disclosure
Questionnaires distributed	Not separately reported for 2024
Valid responses / response rate	Not separately reported for 2024
Respondent groups	Sample sizes by stakeholder group-including government, employees, visitors, communities, suppliers and NGOs-were not separately reported for 2024
Scoring methodology	Baseline to be established for scales and weightings covering impact significance, likelihood and stakeholder concern
Topic approval	Approval date, approving level and meeting record were not separately reported for 2024

Materiality Matrix Stakeholder Concern	Medium	High
High Significance of the Organization's Impacts	Important Topics Baseline to be established	Core Material Topics Baseline to be established
Medium Significance of the Organization's Impacts	Topics for Ongoing Monitoring Baseline to be established	Priority Management Topics Baseline to be established

3-3

Based on the results of the materiality assessment, this section describes Yehliu Geopark's management of material topics, including:

- Policies and commitments.
- Responsibilities and resource allocation.
- Implementation processes and action plans.
- Grievance and feedback mechanisms.
- Performance monitoring and improvement measures.

To address GRI 3-3, this section integrates the Park's sustainability governance structure, conservation strategy and nature-related risk management, ensuring that topic management is transparent and accountable.

(I) Management of Environmental Material Topics

Material Topic	Management Approach (GRI 3-3)	Relevant SDGs	Management Indicators (KPIs)
Biodiversity and Geoheritage Conservation (GRI 101 / TNFD)	Conservation first; intertidal management; geoheritage inspections; visitor-flow management in sensitive areas; nature-related risk monitoring	SDG 14, SDG 15	- Rate of damage to sensitive areas - Number of ecological indicator species monitored - Frequency of geoheritage risk register updates
Climate Change and Nature-Related Risks (TNFD / TCFD)	Climate risk inventory, sea-condition early warnings, closure mechanisms for extreme weather and facility resilience inspections	SDG 13	- Number of closures caused by climate events - Damage caused by extreme events / reduction rate - Frequency of risk register updates - Number of facility weather-resilience improvements
Energy and Carbon Management (GRI 302 and 305 / SASB)	Improved energy efficiency, renewable energy assessment and greenhouse gas inventories	SDG 7, SDG 13	- Annual electricity consumption (kWh) - Energy intensity - Percentage of renewable energy - GHG emissions (tCO₂e)
Waste Management and Resource Circularity (GRI 306)	Waste reduction, sorting, plastic reduction, improved recycling stations and green procurement	SDG 12, SDG 11	- Annual waste generated - Recycling rate - Plastic-reduction awareness rate - Percentage of green procurement

(II) Management of Social Material Topics

Material Topic	Management Approach (GRI 3-3)	Relevant SDGs	Management Indicators (KPIs)
Visitor Safety and Tourism Experience (GRI 416 / SASB Customer Safety)	Safety SOPs, risk control, sea-condition early warnings, multilingual information and emergency-response training	SDG 3, SDG 11	- Number of incidents - Hours of AED / first-aid training - Visitor satisfaction - Number of safety inspections
Local Partnerships and Community Inclusion (GRI 413)	Community forums, volunteer collaboration, local procurement and collaborative environmental management	SDG 11, SDG 8	- Percentage of expenditure on local procurement - Number of community partnership projects - Volunteer service hours - Community recognition
Education, Outreach and Environmental Knowledge-Sharing (Park-Specific Topic)	Environmental education program development, school partnerships, science communication and nature education	SDG 4, SDG 14	- Program participation - Number of partner schools - Frequency of teaching-material updates - Environmental education volunteer inputs

(III) Management of Governance Material Topics

Material Topic	Management Approach (GRI 3-3)	Relevant SDGs / UNGC Principles	Management Indicators (KPIs)
Governance and Business Integrity (UNGC Principle 10)	Anti-corruption systems, internal and external audits, procurement transparency and stronger internal controls	SDG 16, UNGC Principle 10	- Audit finding remediation rate - Number of internal-control deficiencies - Procurement compliance rate - Percentage of employees receiving anti-corruption training
Employee Health, Safety and Labor Rights (GRI 403 and 401)	Occupational safety training, first-aid drills, workplace improvements and grievance mechanisms	SDG 8, SDG 3	- Number of occupational incidents - Training hours - Employee turnover rate
Supply Chain Management and Sustainable Procurement (GRI 308 and 414)	Supplier audits, procurement of eco-labeled products and contract compliance management	SDG 12, SDG 17	- Percentage of sustainable suppliers - Remediation rate for compliance deficiencies
Management of Financial and Governance Partners (Business Partners)	Audit quality, secure fund flows, legal compliance collaboration and sustainable finance requirements	SDG 16, UNGC Principle 10	- Audit opinion - Financial transaction error rate

3.4 International Initiatives and Commitments

To strengthen sustainability governance capacity and align with global sustainable tourism trends, Yehliu Geopark uses several international initiatives to guide its sustainability actions. The frameworks referenced by the Park include the United Nations Sustainable Development Goals (SDGs), United Nations Global Compact (UNGC), SASB Leisure Facilities Standard, Task Force on Climate-related Financial Disclosures (TCFD) and Taskforce on Nature-related Financial Disclosures (TNFD). By integrating these frameworks, the Park can comprehensively review its environmental, social and governance performance and ensure that sustainability disclosures are clear, consistent and aligned with international expectations.

This section describes how each international initiative is applied, its practical relevance to the Park and the corresponding governance and operational measures.

(I) United Nations Sustainable Development Goals (SDGs)

Yehliu Geopark uses the 17 SDGs as a common language for sustainability governance and has established an SDG alignment matrix based on its material topics. The Park's sustainability strategy supports multiple goals through three strategic pillars-environmental conservation, social inclusion and sustainable tourism-with particular emphasis on:

- SDGs 14 and 15: Protection of marine and terrestrial ecosystems.
- SDG 13: Climate action and climate resilience.
- SDG 11: Sustainable cities and communities, including sustainable tourism.
- SDG 12: Responsible consumption and resource management.
- SDG 8: Decent work and economic growth.
- SDG 17: Partnerships for the Goals.

Each chapter of this report identifies relevant SDGs and targets, enabling sustainability actions to be quantified and tracked.

(II) United Nations Global Compact (UNGC)

Although Yehliu Geopark is not a formal signatory, it adopts the Ten Principles of the UNGC as a foundational governance and ethical framework covering:

- Human rights (Principles 1-2): Respecting the rights of visitors and employees, providing transparent information and supporting disadvantaged groups.
- Labor (Principles 3-6): Ensuring a safe working environment, eliminating discrimination and protecting labor rights.
- Environment (Principles 7-9): Advancing environmental conservation, energy management and climate action.
- Anti-corruption (Principle 10): Maintaining contract transparency and preventing improper lobbying and conflicts of interest.

The Park's internal governance systems, procurement processes, employee training and community partnerships align with these four areas, supporting lawful and ethical operations.

(III) SASB Leisure Facilities Sustainability Accounting Standard

SASB complements GRI by focusing more directly on financially material sustainability information. With reference to the Leisure Facilities industry standard, the Park focuses on three core topics:

- 1 **Energy Management (SV-LF-130a.1):** Disclosure of total energy consumed, percentage of renewable energy and improvements in energy efficiency.
- 2 **Customer Safety (SV-LF-250a):** Disclosure of visitor incidents, risk management policies and incident-related improvement measures.
- 3 **Workforce Health & Safety (SV-LF-320a):** Disclosure of employee safety incidents, occupational safety training and workplace risk management.

The Park collects quantitative data annually with reference to these SASB metrics and discloses relevant information in the environmental, social and governance chapters.

(IV) TCFD: Climate-Related Financial Disclosures

To strengthen resilience to extreme weather and natural hazards, Yehliu applies the four TCFD pillars-Governance, Strategy, Risk Management, and Metrics and Targets-to address climate impacts including coastal erosion, storm surge, strong winds and extreme precipitation. Corresponding measures include:

- Establishing a nature- and climate-related risk register.
- Analyzing short-, medium- and long-term climate scenarios.
- Establishing closure mechanisms and emergency-response procedures.
- Implementing real-time meteorological and sea-condition monitoring.
- Establishing visitor evacuation routes.

Applying TCFD enables the Park to treat nature-related hazards not only as safety matters but also as components of operational resilience and transparent governance.

(V) TNFD: Nature-Related Financial Disclosures

Because Yehliu is located within a coastal zone that includes intertidal areas and concentrations of valuable geoheritage, the Park applies the TNFD LEAP approach-Locate, Evaluate, Assess and Prepare-to assess natural-capital risks. Its application includes:

- **Locate:** Identify dependencies on natural capital, including intertidal zones, coastal erosion landforms and coastal vegetation.
- **Evaluate:** Evaluate potential impacts of Park activities.
- **Assess:** Assess current risks, including weathering, wave erosion and visitor trampling.
- **Prepare:** Develop response strategies, including closures, maintenance, monitoring, education and awareness.

TNFD provides an important tool for balancing nature conservation with economic activity at Yehliu.

(VI) Integrated Sustainability Governance Framework

By integrating five international initiatives, Yehliu has developed a coherent governance logic:

International Framework	Primary Purpose	Role at Yehliu
SDGs	Common global language for sustainability	Structures the strategic sustainability pillars
UNGC	Foundation for governance and ethics	Supports transparent governance and human rights protection
SASB	Financially oriented disclosure	Quantifies performance against three core topics
TCFD	Climate risk and resilience	Supports management of extreme waves and erosion
TNFD	Nature-capital risk management	Supports protection of ecosystems, geoheritage and intertidal zones

Through cross-framework integration, Yehliu uses science, data and governance to advance sustainable tourism and geoheritage conservation, strengthening its resilience amid global sustainability transitions.

REPORT SECTION / 04

Chapter 4 - Environmental Sustainability

As an internationally significant geoheritage site, Yehliu Geopark places ecological integrity, geological conservation, climate risk, and visitor needs at the core of its sustainability management. In 2024, the Geopark formally introduced the Taskforce on Nature-related Financial Disclosures (TNFD) LEAP approach - Locate, Evaluate, Assess, and Prepare - to systematically identify nature-related dependencies and impacts and integrate them into energy management, biodiversity conservation, geoheritage protection, waste management, and climate resilience strategies. Drawing on the GRI Standards, SASB Standards, TCFD recommendations, and TNFD framework, this chapter presents the Geopark's progress in natural capital management.

4.1 Energy and Carbon Management

4.1.1 Energy Use and Efficiency Improvements

GRI 302-1, 302-2, 302-3, 302-4, and 302-5 apply

Electricity is the primary source of energy used at Yehliu Geopark. Major uses include air conditioning and lighting at the Visitor Center, ticketing and interpretation facilities, security monitoring, and electrically powered equipment. The Geopark has begun establishing internal energy-management and tracking mechanisms. Electricity bills, fuel records, and renewable-energy generation data form the basis of its 2024 energy inventory. The principal energy used within the organization in 2024 was as follows:

- Non-renewable energy:
 - Gasoline consumption in 2024: 1,093 liters. The applicable heating-value conversion factor was not separately reported for 2024.
 - Diesel consumption in 2024: 0 liters.
- Renewable energy:
 - Solar electricity used in 2024: 287.60 kWh, equivalent to approximately 1.04 GJ based on 1 kWh = 0.0036 GJ.
- Electricity consumption (indirect energy):
 - Purchased electricity used in 2024: 178,919.00 kWh, equivalent to approximately 644.11 GJ based on 1 kWh = 0.0036 GJ.
- Conversion-factor sources:
 - Methodology and calculation tool: Data were obtained from electricity bills issued by Taiwan Power Company and aggregated across billing periods.
 - Conversion factor: Based on the conversion convention published by Taiwan's Energy Administration, Ministry of Economic Affairs, 1 kWh of electricity is equivalent to approximately 0.0036 GJ.
- Total energy consumption:
 - 2024 energy baseline: Purchased electricity accounted for approximately 644.11 GJ and solar electricity for approximately 1.04 GJ. The baseline for total energy consumption will be established after the fuel heating-value factor and reporting boundary are confirmed.

Because 2024 was the first year in which the Geopark systematically disclosed sustainability information, methods for collecting, estimating, and validating energy use outside the organization - such as transportation by major suppliers, logistics and distribution, and employee commuting - were still under development. Accordingly, this

report discloses energy used within the organization for 2024. The Geopark will progressively expand its value-chain energy inventory in accordance with GRI 302-2.

Indicator	Unit	2024 Performance
Energy intensity	GJ per visitor	Baseline to be established

Calculation notes:

- Formula: Energy intensity = total energy consumption (GJ) divided by the selected denominator (visitor attendance).
- Coverage: The 2024 energy-intensity baseline will be established after the gasoline conversion factor and total energy-consumption boundary are confirmed.

The Geopark continues to improve energy efficiency through measures such as converting indoor lighting to LED, installing sensor controls for outdoor lighting, improving air-conditioning efficiency, and monitoring electricity use. It will continue working with the competent authority to assess the feasibility of installing small-scale renewable-energy systems at the administration building and outdoor facilities.

4.1.2 Greenhouse Gas Inventory and Carbon Reduction Strategy

GRI 305-1 through 305-5 apply. The 2024 inventory results and calculation methodology were not separately reported for 2024.

GRI 305 - 2024 GHG Inventory Summary	Unit	2024 Result	Method / Boundary
Scope 1 - Direct GHG emissions	tCO ₂ e	Not separately reported for 2024	Not separately reported for 2024
Scope 2 - Energy indirect GHG emissions	tCO ₂ e	Not separately reported for 2024	Not separately reported for 2024
Other indirect GHG emissions	tCO ₂ e	Not separately reported for 2024	Not separately reported for 2024
Total GHG emissions	tCO ₂ e	Not separately reported for 2024	Not separately reported for 2024
GHG emissions intensity	tCO ₂ e per visitor	Baseline to be established	Baseline to be established
Methodology and data quality	-	Not separately reported for 2024	Not separately reported for 2024

Forward-looking strategic response:

- Based on its risk analysis and long-term vision, Yehliu Geopark intends to establish medium-term (2030) and long-term (2050) climate targets after confirming its base year and GHG inventory. The following table presents its indicative energy-transition planning directions:

Emissions Scope	Target Type	Base Year	Medium-term Direction (to 2030)	Long-term Direction (to 2050)
Scopes 1 and 2	Absolute emissions	Baseline to be established	10% reduction	Achieve carbon-neutral operations
Scope 3	Supplier engagement	Baseline to be established	GHG inventory coverage reaches 75% of the supply chain	Progress toward a net-zero value chain
Emissions intensity	Intensity target	Baseline to be established	20% reduction	Continue improving in alignment with the long-term target

- Reduce total electricity consumption by 5%-10% by 2030.
- Complete a renewable-energy feasibility assessment by 2027.
- Establish carbon-management procedures covering annual inventories, data governance, and improvement tracking.
- Promote low-carbon tourism by reducing single-use items and encouraging visitors to use public transportation.

- The Geopark did not use or emit substances with ozone-depletion potential in its operations. Its ozone-depleting substance emissions in 2024 were therefore **0**. This result is consistent with national environmental-management requirements, and the Geopark continues using its procurement and maintenance procedures to prevent such substances from entering its operations.
- The Geopark did not operate official vehicles in 2024. Where fuel-powered equipment is used, associated emissions will be assessed using activity data and applicable emission factors, while equipment maintenance and operating controls will be used to reduce air-pollution risks.

4.2 Forward-looking Risk Management and Resilience

TCFD (GRI 201-2) / TNFD LEAP

4.2.1 Climate Risk Identification and Scenario Analysis

TCFD (GRI 201-2)

In accordance with the TCFD recommendations and GRI 201-2, the Geopark classifies climate-related risks as physical risks or transition risks and considers them across short-term (1-3 years), medium-term (3-10 years), and long-term (more than 10 years) horizons.

I. Physical Risks

Physical Risk	Climate Scenario (Short / Medium / Long Term)	Potential Impact	Financial Impact
More frequent extreme rainfall, torrential rain, and long-period wave events	Increase across all time horizons	Park closures, disrupted visitor routes, and higher facility-maintenance costs	Lower admission revenue and higher repair costs
Accelerated coastal erosion and faster weathering of landforms such as the Queen's Head	More pronounced over the medium to long term	Reduced visitor appeal and deterioration of natural assets	Lower visitor numbers and impaired brand value
Higher temperatures and greater exposure to solar radiation	Short to medium term	Shorter visitor dwell times and higher safety risks	Higher medical-support costs
Trail scouring and slope instability caused by heavy rainfall	Medium term	Greater burden on facility protection	Higher maintenance and emergency-repair costs

II. Transition Risks

Transition Risk	Description	Potential Financial Impact
Stricter regulations, including more stringent environmental-management requirements for tourism sites	May require additional protective facilities and carbon-management expenditure	Higher costs
Rising visitor expectations for sustainable tourism	Failure to upgrade services may reduce visitors' willingness to visit	Lower revenue
Rising energy prices and carbon-pricing policies	Higher operating costs	Greater need for energy-efficiency measures

III. Climate Scenario Analysis

The Geopark considers three climate scenarios: 1.5°C, 2°C, and 4°C.

1.5°C Scenario (Accelerated Global Decarbonization)

- Weathering of geoheritage features continues to increase, but at a more moderate rate.
- The need for resilient infrastructure increases moderately.
- ESG and visitor management must be strengthened to align with low-carbon tourism trends.

2°C Scenario (Continuation of Current Policies)

- Heavy-rainfall events and the northeast monsoon intensify.
- Coastal erosion and natural-hazard risks increase significantly.

- More frequent inspections and greater expenditure on protective equipment may be required.

2 4°C Scenario (High-risk Scenario)

- The impacts of long-period waves, storm surges, and major typhoons increase sharply.
- The vulnerability of the Queen's Head and other geoheritage features increases substantially.
- Frequent closures cause revenue volatility and significantly higher repair costs.
- Heat-stress risks for tourism and visitor-health risks increase.

4.2.2 Coastal Erosion, Geological Risk, and Natural-hazard Monitoring

Yehliu Geopark lies at the forefront of a wave-eroded coastal landscape and is continuously exposed to the northeast monsoon, long-period waves, extreme rainfall, and other natural forces. Climate change further accelerates coastal erosion and rock weathering. To maintain the integrity of its geoheritage and protect visitors, the Geopark follows the TCFD risk-management approach and is progressively developing a more resilient natural-hazard monitoring and response system.

The Geopark first developed a Nature and Climate Risk Inventory that systematically records the erosion characteristics, vulnerability levels, and potential operational impacts of sensitive locations, including the Queen's Head, Candle Rocks, high-risk trails, and intertidal zones. Based on this inventory, the Geopark applies short-, medium-, and long-term climate scenarios to assess how extreme weather and changing sea conditions may affect the frequency of closures, facility-repair costs, and visitor-safety risks. The results inform inspection intensity and management priorities.

To reduce the immediate impacts of climate risks, the Geopark has established closure mechanisms and emergency-response procedures. Wind speed, wave height, rainfall, and other warning thresholds are used to determine whether the entire Geopark or particular areas should be closed. After an event, geoheritage and facility safety inspections are conducted to ensure that risks are acceptable before reopening. The Geopark also deploys real-time weather and ocean-monitoring equipment and integrates wind speed, tide level, wave height, and heat-index data to support early warnings and visitor management.

TCFD Climate Risk Register	Frequency / Time Horizon	Trigger Threshold	Responsible Unit	2024 Record / Response
Strong winds and long-period waves - visitor safety and closure-related revenue	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024
Heavy rainfall and slope / trail risks	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024
Coastal erosion and geoheritage degradation	Short / medium / long term	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024
Transition requirements and energy costs	Medium term	Not separately reported for 2024	Not separately reported for 2024	Not separately reported for 2024

Inspection	-> Threshold Assessment	-> Closure	-> Notification	-> Recovery Inspection	-> Reopening
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For visitor management, the Geopark has established evacuation-route plans that incorporate entrances, exits, emergency assembly points, and alternative routes for high-risk geoheritage areas into its standard operating procedures. Additional personnel are deployed during peak seasons and high-risk periods to guide visitors to safety within a short period of time.

By integrating monitoring, analysis, closure, alert, and evacuation measures, the Geopark is progressively establishing a forward-looking foundation for climate-resilient governance. This approach helps ensure that Yehliu's geological assets can remain safe and sustainably accessible under extreme climate conditions, while preventing natural hazards from unduly disrupting the visitor experience and operational stability.

4.2.3 Financial Impacts and Management Costs of Climate Risks

In accordance with GRI 201-2, the Geopark has identified the following potential financial impacts of climate change:

Financial Impact (Risk)	
Potential Impact	Description
Lower admission revenue	More closure days and fewer visitors
Higher maintenance costs	More frequent repairs to trails, guardrails, viewing platforms, and geoheritage-protection equipment
Potentially higher insurance costs	Changes in natural-hazard risk assessments
Impairment of brand value	Damage to key geoheritage features reduces visitor appeal
Financial opportunities	
Opportunity Type	Description
Development of low-carbon tourism products	Responds to demand for green tourism
Greater value from climate education and sustainability interpretation	Strengthens environmental education and brand image
Government grants or climate-resilience funding	May support ecological monitoring and geoheritage conservation

The Geopark plans to establish a Climate Risk Financial Impact Assessment for 2025-2026 to progressively quantify operational impacts and mitigation costs associated with closures, repairs, staffing, and monitoring equipment. Planned areas of investment include:

- Monitoring equipment and photographic records of geoheritage features.
- **Closure and evacuation systems.**
- **Facility protection and reinforcement works.**
- **Personnel training and inspection staffing.**
- **An ESG and climate-risk data-management platform.**

4.2.4 Nature-related Financial Disclosures TNFD

This section responds to the LEAP approach of the Taskforce on Nature-related Financial Disclosures (TNFD) - Locate, Evaluate, Assess, and Prepare - with particular emphasis on the spatial identification of material nature-related risks during the Assess phase.

Yehliu Geopark's core value is founded on its unique and non-renewable geological landscape assets. The Geopark uses landscape vulnerability as a core indicator and combines the geological evolution of the site, pressures from climate change, and disturbance from human activities to develop a Yehliu Nature-related Risk Hotspot Map.

The map depicts not only physical risk but also early warning signals for operational risk. It shows how the Geopark identifies priority risk areas and uses the findings to develop targeted conservation and management strategies.

I. Methodology: TNFD LEAP and the Definition of Landscape Vulnerability

The scientific basis for the assessment must be defined before the hotspot map is developed. The TNFD LEAP approach is applied to Yehliu as follows:

1 Application of TNFD LEAP at Yehliu

- L (Locate): The assessment covers the entire Yehliu headland, with particular attention to interfaces with natural assets on which the core operating model - tourism and environmental education - depends, including mushroom-rock formations, wave-cut platforms, and intertidal zones.
- E (Evaluate) dependencies and impacts:
 - Dependencies: Geopark operations depend heavily on the integrity and aesthetic value of its distinctive geological landscape.
 - Impacts: High visitor volumes can abrade surface microtopography, while climate change, sea-level rise, and extreme storms can accelerate erosion.
- A (Assess) risks - the focus of the map: The assessment combines the dependencies and impacts described above to evaluate the likelihood and severity of irreversible change in different areas.

- P (Prepare): The Geopark develops tiered management and adaptation strategies based on the hotspots shown on the map.

1 Landscape Vulnerability Index (LVI)

Landscape vulnerability is defined as the capacity of a natural asset in a particular area to resist damage or recover when exposed to external pressures. Yehliu's LVI consists of three dimensions:

- Inherent Geological Fragility: The physical characteristics of the rock itself. For example, the thinner the neck of a mushroom rock, the weaker its structural support and the higher its vulnerability.
- Environmental Exposure: The degree of direct exposure to waves, salt spray, and strong winds. Rocks along the seaward edge have the greatest exposure.
- Human Disturbance Pressure: Visitor trampling density, areas with prolonged visitor dwell time, and proximity effects associated with infrastructure such as trails.

II. Structure and Legend of the Yehliu Nature-related Risk Hotspot Map

1 Risk hotspot classification

The Geopark is divided into three principal risk-level zones:

Risk-level Legend	Color Code	Definition Based on Landscape Vulnerability	Representative Areas / Assets
Very high vulnerability / critical risk zone	Dark red	The landscape is approaching a threshold of irreversible change. It is extremely sensitive, is subject to the most intense natural processes such as weathering and erosion, and could experience immediate asset loss from any additional human disturbance.	1. The Queen's Head and its surrounding restricted zone. 2. Mushroom rocks with visible fractures or structural instability. 3. The outer edges of wave-cut platforms directly exposed to high-energy waves.
High sensitivity / priority management zone	Orange	The landscape is highly sensitive. Although it has not reached an imminent-collapse threshold, it is subject to substantial visitor pressure or intense natural processes. Frequent monitoring and strict visitor-flow controls are required.	1. The dense mushroom-rock area in Zone 1, a major visitor photography hotspot. 2. The Candle Rocks area. 3. Biodiversity-sensitive intertidal areas that are susceptible to trampling.
Medium-to-low vulnerability / stable buffer zone	Yellow	The geological structure is relatively stable, or the area is farther inland and less directly exposed to waves. Human activity is concentrated primarily on designated trails. Risks are comparatively manageable, but routine maintenance remains necessary.	1. The principal structure of the cuesta. 2. Trail systems and vegetated buffer zones farther from the shoreline. 3. Less-visited sections of the wave-cut platform in Zone 3.

1 Special map symbols

In addition to color-coded zones, the map uses dynamic risk symbols to support the forward-looking scenario analysis expected by TNFD:

- Wave Wave symbol plus arrow: Indicates the principal direction of increased erosion associated with projected sea-level rise and extreme storm surges under climate change, such as toward the neck of the Queen's Head or a particular sea-eroded channel.
- Footprint Footprint symbol plus heat zone: Indicates overtourism hotspots with the highest pressure from human activities.
- Warning Warning symbol: Indicates known locations at high risk of rockfall or collapse, corresponding to safety barriers installed on site.

III. Risk Hotspot Assessment and Alignment with TNFD

1 Very high vulnerability zone (dark red): the long-term viability of the Queen's Head

- TNFD risk category: Physical risk - chronic and acute risks.
- This area is the core of Yehliu's natural capital, but its geological evolution has reached an advanced stage. Natural weathering of the neck cannot be prevented.
- Key risk: Failure of the neck without warning. This would represent not only the loss of a single landscape feature but also a structural reputational and market-related transition risk for Yehliu, directly affecting admission revenue and the local economy.

- Ecosystem implications: Although the collapse of a single rock formation would have limited effects on broader ecosystem functioning, it would symbolize the vulnerability of the dynamic equilibrium of the coastal landscape.
- 1 **High-sensitivity zone (orange): human pressure on mushroom-rock formations and intertidal areas**
- TNFD risk category: Physical risk from human-driven degradation of natural capital and nature-related liability risk.
- This area is the interface where people interact with nature most intensively. Visitors who touch or climb rock formations or leave designated trails for photographs accelerate abrasion of the rock surface.
- Intertidal areas face the risk of declines in benthic organisms such as sea anemones, barnacles, and algae due to visitor trampling, which can affect nearshore marine biodiversity.
- Key risk: If inadequate management accelerates damage to geological features, public concern and regulatory intervention may follow, creating liability risk.
- 1 **Medium-to-low vulnerability zone (yellow): the protective function of the cuesta and coastal vegetation**
- TNFD risk category: Lower physical risk, with potential nature-related opportunities.
- The cuesta provides a relatively stable geological barrier.
- Coastal vegetation in this zone, including screw pine and beach morning glory, provides important nature-based solutions (NbS). It stabilizes sand, reduces wind exposure, buffers salt spray, and protects inland facilities.
- Key risk: Invasive alien plant species may alter the structure of native vegetation and reduce its ecological protective function.

Nature-risk Hotspot Screening

Landscape sensitivity, coastal exposure, visitor-use pressure and rockfall or slope risk were screened across the Park. Priority zones inform the response strategies below and the Park's TNFD LEAP work.

Based on the hotspot-map analysis, the Geopark has identified the following response strategies to strengthen management resilience:

- 1 **Digital twin and post-loss transition mechanism for the very high vulnerability zone around the Queen's Head:**
- Transparently communicate the limits of physical protection measures.
- Continue high-resolution 3D laser scanning and digital archiving to preserve the formation as a digital sustainability asset.
- Develop environmental-education narratives and alternative visitor focal points for use if the neck of the Queen's Head eventually fails, thereby transforming risk into an educational opportunity.
- 1 **Carrying-capacity-based dynamic management for high-sensitivity zones:**
- Use visitor statistics, on-site inspections, and route observations to understand density in hotspots and assess the feasibility of smart visitor-flow management tools.
- Commit to studying and implementing ecological carrying-capacity limits. Where necessary, use timed reservations and visitor dispersal to reduce acute pressure on geological features.
- Strengthen environmental interpretation in intertidal areas to shift visitor behavior from disturbance toward observation.
- 1 **Stronger climate-resilience adaptation:**
- Continue reviewing trail safety in hotspots exposed to wave impacts and coastal erosion, and develop long-term maintenance, reinforcement, or route-adjustment options.

4.3 Biodiversity Management

Yehliu Geopark is situated within one of Taiwan's most representative wave-eroded coastal landscapes. It encompasses distinctive geological formations, intertidal ecosystems, coastal vegetation, and migratory-bird habitats and is therefore an important natural asset on Taiwan's north coast. In response to the combined threats of climate change, coastal erosion, visitor pressure, and invasive alien species, the Geopark follows the disclosure framework of GRI 101: Biodiversity 2024 and has established an integrated governance system covering policy, identification, impacts, monitoring, management, and ecosystem services. Its objective is to halt and reverse biodiversity loss while safeguarding the long-term resilience of the geological landscape and its ecosystems.

4.3.1 Policies to Halt and Reverse Biodiversity Loss

GRI 101-1

Yehliu Geopark is committed to applying the mitigation hierarchy - avoid, minimize, restore, and compensate - to halt and reverse biodiversity degradation. Its policy includes the following elements:

- **Maintain the integrity of the natural landscape:** Protect highly sensitive geological formations, including mushroom rocks, wave-cut platforms, and Candle Rocks, and prevent irreversible damage from operations.
- **Protect intertidal and coastal habitats:** Restrict visitor access to vulnerable areas and establish seasonal protection measures.
- **Strengthen ecological resilience:** Maintain native plants, ecological habitats, and coastal vegetation, and assess the removal of invasive species and supplementary planting where necessary.
- **Strengthen public education:** Use guided tours, interpretive signage, and environmental-education activities to improve conservation awareness.

The North Coast and Guanyinshan National Scenic Area Headquarters supervises the policy, the contracted operating team implements it, and performance is incorporated into the annual management evaluation.

4.3.2 Management of Biodiversity Impacts

GRI 101-2

In accordance with GRI 101, the Geopark systematically manages ecological impacts arising from recreational activities, environmental pressures, and natural weathering. Management measures include:

- **Visitor-activity management:** Use guardrails, visitor-flow routes, and boardwalks to reduce damage to microhabitats from trampling and physical contact.
- **Noise and light-pollution management:** Control nighttime lighting and review proposed activities to reduce disturbance to migratory birds and intertidal organisms.
- **Waste reduction and removal:** Implement waste-reduction measures, inspect for marine debris, and operate a waste-sorting system.
- **Science-based adaptive management:** Adjust management intensity based on ecological monitoring and inspection records, including controls for activities in intertidal areas and inspections of geological features.

All management strategies are documented, evaluated, and reviewed annually to support a continuing reduction in impacts.

4.3.3 Access and Benefit-sharing

GRI 101-3

The collection and use of resources for research at Yehliu Geopark follow the principle of fair and equitable sharing of benefits. Practices include:

- **Research application and review:** Academic institutions and research teams must provide information on their research purpose, the scope of sample collection, and how data will be shared.
- **Prohibition of unauthorized collection or commercial use:** Geological specimens, intertidal organisms, and plants may not be collected without permission.
- **Sharing research results:** Research teams must return monitoring data or research findings to support Geopark management.
- **Public-education benefits:** Research findings are converted into educational content, interpretive displays, and popular-science materials.

These arrangements help ensure that the use of natural resources is transparent, equitable, and supportive of conservation.

GRI 101-3 - Evidence of Access and Benefit-sharing	2024 Outcomes / Supporting Materials
University Social Responsibility collaboration letter / partner organization	Not separately reported for 2024
Popular-science materials and return of research results	Not separately reported for 2024
Data / knowledge benefit-sharing	Not separately reported for 2024
Community / educational benefits	Not separately reported for 2024

4.3.4 Identification of Biodiversity Impacts

GRI 101-4

In accordance with TNFD LEAP and GRI 101-4, the Geopark maintains an annual biodiversity-impact identification process that includes:

- **Identify principal sources of pressure:** Visitor trampling, marine debris, climate-driven erosion, light pollution, and noise.
- **Assess sensitivity and exposure:** Use GIS, photographic records, intertidal ecological observations, and inspection records to identify high-risk locations.
- **Classify impact types:**
 - Habitat degradation from weathering and marine erosion.
 - Physical disturbance from trampling.
 - Pollution from marine debris.
- **Develop an impact matrix:** Rank impacts by likelihood or frequency multiplied by ecological importance to determine management priorities.

The identification process is updated annually and informs subsequent management plans.

Activity Inventory	-> Receptor Identification	-> Impact Scoring	-> Control Measures	-> Monitoring and Annual Review
GRI 101-4 Impact Identification Matrix	Receptor / Location	Impact Type	Materiality Score	Controls and Monitoring
Visitor trampling	Not separately reported for 2024	Physical disturbance of habitat / geological landscape	Not separately reported for 2024	Not separately reported for 2024
Marine debris and visitor waste	Not separately reported for 2024	Pollution / habitat quality	Not separately reported for 2024	Not separately reported for 2024
Light pollution, noise, and activities	Not separately reported for 2024	Species disturbance	Not separately reported for 2024	Not separately reported for 2024
Weathering, marine erosion, and extreme sea conditions	Not separately reported for 2024	Natural pressure / cumulative impact	Not separately reported for 2024	Not separately reported for 2024

4.3.5 Locations with Biodiversity Impacts

GRI 101-5

The Geopark has identified the following areas as sensitive locations with high biodiversity value and exposure to impact risks:

- Mushroom-rock formations around the Queen's Head in Zone 2 (**weathering and visitor trampling**).
- Candle Rocks and the wave-cut platform in Zone 1 (**weathering and wave erosion**).
- The intertidal ecosystem in Zone 1 (**marine debris and disturbance**).
- Coastal vegetation across the Geopark, primarily in Zone 3 (**visitors leaving designated routes and invasive alien species**).
- Migratory-bird stopover sites and migration corridors in Zone 3 (**noise disturbance**).

Each location is covered by monitoring points and an inspection system, with differentiated management measures applied according to its risk profile.

Biodiversity Risk Hotspot Framework

Monitoring locations and inspection areas are differentiated by risk profile. The framework supports the conservation hierarchy of avoid, minimize, restore and compensate and guides the management measures in Sections 4.3.5-4.3.9.

4.3.6 Direct Drivers of Biodiversity Loss

GRI 101-6

Based on scientific monitoring, the Geopark identifies the following principal drivers:

- Natural forces: **Marine erosion, weathering, and high-energy waves generated by typhoons.**
- Visitor pressure: **Trampling, touching rock formations, and leaving boardwalks or designated routes.**
- Pollution sources: **Marine debris and visitor waste.**
- Climate change: **Sea-level rise, heavy rainfall, and temperature change affecting the composition of intertidal species.**
- Invasive alien species: **Competition with native plant communities.**

The Geopark updates its list of drivers annually and links the findings to management strategies.

4.3.7 Changes in the State of Biodiversity

GRI 101-7

The Geopark is progressively strengthening scientific monitoring of changes in ecological condition, including:

- **Changes in intertidal species richness and populations.**
- **Vegetation cover and condition.**
- Erosion rates of iconic geological features, including the formal monitoring indicator for the neck of the Queen's Head.

Monitoring results will be used to evaluate the effectiveness of conservation management and will feed directly into annual management plans.

GRI 101-7 - Changes in Condition and Monitoring Trends	2022	2023	2024	Indicator / Method
Formal monitoring indicator for the neck of the Queen's Head	Not separately reported	Not separately reported	Not separately reported for 2024	Baseline to be established
Damage / non-compliance incidents in sensitive areas	Not separately reported	Not separately reported	Not separately reported for 2024	Baseline to be established
Intertidal indicator species / species richness	Not separately reported	Not separately reported	Not separately reported for 2024	Baseline to be established
Coastal vegetation cover / condition	Not separately reported	Not separately reported	Not separately reported for 2024	Baseline to be established

4.3.8 Ecosystem Services

GRI 101-8

The Geopark has identified the ecosystem services on which it depends and those to which it contributes.

Ecosystem services on which the Geopark depends

- **Cultural services: Landscape tourism, education, and scientific research.**
- Regulating services: Intertidal areas provide habitats, support nutrient cycling, and contribute to nearshore ecological regulation.
- **Supporting services: Geological succession and the provision of biological habitats.**

Ecosystem services supported by the Geopark

- **Enjoyment of natural landscapes and recreation.**
- **A setting for ecological education and scientific research.**
- **Maintenance of biological habitats.**

The Geopark incorporates ecosystem services into operational decision-making and assesses their long-term value to support conservation investment.

4.3.9 Yehliu Biodiversity Risk Hotspot Map

To implement the requirements of GRI 101 and the TNFD LEAP approach, the Geopark will develop a formal Yehliu Biodiversity Risk Hotspot Map using indicators such as geological vulnerability, ecological importance, visitor pressure, and climate exposure. The map will visualize the distribution of risks and the relative sensitivity of different areas.

The formal hotspot map is expected to use a plan-view format and classify areas as high, medium, or low risk. High-risk areas may include mushroom-rock formations, the area around the Queen's Head, the edges of wave-cut platforms, and vulnerable intertidal habitats. Medium-risk areas may include coastal vegetation and areas adjacent to certain visitor routes. Low-risk areas may include relatively stable, minimally disturbed vegetated areas and facility-management zones. The version confirmed by the competent authority or a qualified professional team will be used for publication.

The biodiversity hotspot map will allow the Geopark to identify environmental vulnerabilities more precisely and strengthen zoned management strategies. These strategies include controlling visitor routes in sensitive areas, installing boardwalks and protective ropes, implementing seasonal closures, reprioritizing ecological inspections, and deploying restoration actions. The map will also serve as an education and communication tool, helping visitors understand the value and vulnerability of Yehliu's geological landscape and ecosystems and encouraging shared responsibility for their protection.

The Yehliu Biodiversity Risk Hotspot Map is not only a management tool but also an important basis for applying the conservation hierarchy of avoid, minimize, restore, and compensate. It supports science-based, risk-informed management of Yehliu's natural capital and ecological resilience so that its geological and ecological values can be conserved over the long term.

4.4 Waste and Resource Circularity

Yehliu Geopark is located in a highly sensitive coastal landscape, receives large visitor volumes, and experiences seasonal fluctuations in attendance. Waste generated through daily operations consists primarily of general waste, recyclables, and small quantities of office and maintenance waste. Guided by the principle of reducing environmental burdens and sustaining the geological landscape, the Geopark follows GRI 306: Waste 2020 requirements concerning waste sources, treatment pathways, reduction strategies, and circular management. Its waste-management framework covers source reduction, two-stream sorting, collection records, and off-site treatment and is designed to be legally compliant and traceable.

4.4.1 Waste Sources and Sorting Management

GRI 306-1 and 306-2

Waste at the Geopark comes primarily from three sources:

(1) Waste generated by visitor activities

This includes bottles and cans, plastic packaging, food containers, and single-use items. Because visitor attendance is the principal variable affecting waste volumes, the Geopark has located recycling points along visitor routes, strengthened carry-in/carry-out messaging, and added sorting instructions to reduce the volume requiring treatment.

(2) Waste from Geopark operations and facility maintenance

This includes office paper, discarded equipment, vegetation trimmings, and waste from cleaning operations. Materials are sorted and stored according to their characteristics and handled through qualified waste-collection or recycling channels.

(3) Waste from commercial activities and service areas

Recyclable materials generated in service areas and through commercial activities are managed under the Geopark's sorting rules. The following measures are used to improve sorting accuracy:

- Install clearly labeled two-stream bins for recyclables and general waste.
- Deploy additional cleaning personnel during peak periods to prevent overflowing bins from affecting the landscape.
- Promote Leave No Trace tourism through on-site interpretation, signs, and educational activities.
- Increase inspections and visitor reminders in high-risk areas such as wave-cut platforms to reduce the risk of waste entering the coast and disturbing ecosystems.

4.4.2 Waste-reduction Strategy

GRI 306-3

Source reduction is the Geopark's primary strategy. It is progressively reducing reliance on single-use items and engaging commercial partners on plastic-reduction practices.

(1) Source-reduction measures

- Promote reduced use of single-use plastics and progressively review opportunities to eliminate plastics from sales and service processes.
- Encourage visitors to bring reusable water bottles and reduce purchases of bottled water.
- Provide and maintain drinking-water services at the Visitor Center to support visitors who bring reusable bottles.
- Progressively increase the use of digital interpretation and online ticketing to reduce printing.

(2) Plastic-reduction and reuse measures

- Promote a reusable-cup rental service and continue engaging commercial partners on plastic-reduction practices.
- Progressively use digital promotion for Geopark activities.
- Use washable cleaning cloths and reduce disposable cleaning supplies.

4.4.3 Waste Treatment and Collection

GRI 306-4 and 306-5

General waste and recyclables are handled through qualified collection and recycling channels in accordance with national regulations. The Geopark retains the following records:

- Valid waste-collection permits.
- Monthly waste-collection and recycling quantities.

Off-site treatment pathways include:

- Recyclable materials, including plastic, metal, and paper -> material recycling.
- General waste -> waste incineration facilities or treatment by the relevant local environmental authority.
- **Vegetation trimmings** -> assessment for reuse based on site needs or transfer to designated treatment channels.

The operating entity periodically reviews waste sorting and collection records and is progressively improving the transparency of collected and recycled quantities. The Geopark's waste generation and treatment in 2024 are shown below. Accurate data tracking is the foundation of continuous improvement. The Geopark will continue strengthening its waste-weighing and statistical systems, with the long-term objective of reducing waste intensity year over year.

Waste Category	Total Weight (Metric Tons)	Final Treatment Method	Notes
Non-hazardous waste			
Recyclables	1.322	Off-site recycling	Material recycling
General waste	64.29	Off-site incineration	General-waste collection and treatment
Hazardous waste	0	Not applicable	No hazardous waste was recorded in 2024
Total waste	65.612		

4.4.4 Resource Circularity and Increased Reuse

Yehliu has adopted circular tourism as a long-term strategic direction and is progressively introducing resource-circularity and reuse practices.

Measures to improve circularity include:

- Assess the composting, backfilling, or other site-appropriate reuse of vegetation trimmings.
- Reuse old construction materials and timber-boardwalk components for minor repairs.
- Improve the purity of recyclable streams to reduce collection costs and GHG emissions.
- Promote Leave No Trace education so that visitors participate in circular practices.

4.4.5 Performance Monitoring and Targets

The Geopark has set the following circularity and waste-reduction targets for 2025-2027:

Indicator	2024 Baseline	2027 Target
General waste (kg per visitor)	Baseline to be established	10% reduction

Indicator	2024 Baseline	2027 Target
Recycling rate	Baseline to be established	Increase to 50%
Plastic-reduction performance based on items sold	Implementation underway	Progressively reduce the use of single-use plastics
Waste-sorting accuracy	Baseline to be established	95%

The Geopark will also progressively introduce a waste-data dashboard to support future integration with its ESG management platform, TNFD nature-dependency assessments, and tracking under SDG 12: Responsible Consumption and Production.

REPORT SECTION / 05

Chapter 5 - Social Inclusion

5.1 Community Relations and Local Collaboration GRI 413-1, GRI 413-2

Yehliu Geopark applies a three-tier sustainability-governance model comprising policy governance by the competent authority, professional operations by the contracted operator, and support from experts and scholars. This model enables the systematic advancement of nature conservation, visitor safety, social inclusion, and sustainable tourism.

Yehliu Geopark is more than a place where natural landscapes are presented; it is also an extension of local culture. We recognize that sustainability is not a one-way contribution but a process of co-creation with the local community. The Park therefore maintains long-term collaboration with community organizations, cultural institutions, and local residents to support cultural preservation, local participation, and employment, embedding sustainability values in the fabric of community life.

- **Cultural-festival collaboration:** The Park works with local temples, including Bao'an Temple and Renhe Temple, to organize geological-landscape storytelling performances and cultural festivals, enabling visitors to understand local stories while exploring the natural environment.
- **School partnerships:** The Park works with local schools on environmental-education activities. Field trips and geological interpretation help students learn natural science and cultural history directly from the landscape.
- **Community inclusion:** Activities and collaborative programs make sustainability a shared community outcome rather than the responsibility of the Park alone.

Item	2024 Outcome	Description
Community partnership activities	11 events	Co-organized with temples, schools, and community groups
Cultural-preservation facility	1	Geological-landscape story wall and local-faith interpretation area established
Community participation	15,625 participations	Cumulative participation across relevant activities

5.2 Cultural and Environmental Education

At Yehliu, the landscape is not merely scenery; it is also a learning resource. Every rock and every sea-eroded channel forms part of nature's language. We believe that people can truly cherish nature only when they understand it. Yehliu Geopark has long been committed to environmental education and actively develops courses on geological interpretation, ecological conservation, and coastal change. Through place-based learning, students cultivate environmental awareness and a deeper perception of nature. These programs support SDG 4, Quality Education, and reflect our sustainability commitment to future generations.

To deepen educational outcomes, the Park also provides customized lesson-planning services and encourages teachers to incorporate Yehliu's landscapes into interdisciplinary learning that combines natural science, social studies, the humanities, and sustainability topics. This approach strengthens students' environmental literacy and connection with place.

In 2024, the Park delivered 943 environmental-education and interpretation sessions covering geological evolution, ecological conservation, and climate action. In collaboration with schools and academic institutions, it promoted a field-trip and geological-interpretation model. The Park continued to train interpreters and update teaching materials to improve instructional quality and scientific accuracy, enabling each tour to be both informative and inspiring.

Environmental-Education Programs Provided by the Yehliu Nature Center		
Indicator	2024 Total	Description
School programs	23 sessions	Integrated with school curricula, these tailored one-day programs for elementary- and junior-high-school students use direct experience, exploration, investigation, classification, group discussion, and games to introduce Yehliu's geology, ecological resources, and marine culture.
Family and children's programs	27 sessions	Drawing on Yehliu's local resources, seasons, and festivals, the Center offers DIY activities and half-day and full-day environmental-education programs on weekends or designated dates. Individuals and families can experience diverse natural and cultural resources, while themed camps guide children in exploring geology, plants, and marine ecology.
Training programs	21 sessions	Continuing-development programs for teachers, volunteers, environmental educators, and groups cover Yehliu's geology, plants, fishing-village culture, and related subjects. Participants gain a deeper understanding of the Center's mission and educational resources.
Booked interpretation and scheduled tours	784 sessions	Group interpretation can be booked daily, with each tour lasting approximately 60-90 minutes. Two scheduled tours are also offered on Saturdays and Sundays at 10:00 and 13:30. Tours cover the first and second scenic areas.
Special events and customized services	88 sessions	The Yehliu Nature Center provides customized group services designed to create distinctive Yehliu experiences.
Total	943 sessions	

5.3 Support for Disadvantaged Groups and Volunteer Engagement

Yehliu Geopark believes that sustainability is not a one-way contribution but a process of co-creation with the local community. Through local employment, volunteer programs, and collaboration on cultural activities, the Park enables community members to participate in and benefit from sustainable development. Residents of the Yehliu area have long lived alongside the geological landscape, and the Park seeks to make them a central force in advancing sustainability.

- **Local employment:** The Park prioritizes the employment of Yehliu-area residents as interpreters, cleaning personnel, and administrative support staff, strengthening community participation and economic resilience.
- **Volunteer programs:** The Park trains local volunteer interpreters and integrates geological knowledge with community memory to develop community-led interpretation and support knowledge transfer.
- **Local festivals and cultural collaboration:** The Park works with community temples, schools, and organizations to co-host cultural festivals, environmental-education days, and geological-landscape storytelling performances, strengthening community identity and cultural connections.

Community and Environmental-Education Initiatives	Measures and Actions	2024 Outcome
Cultural preservation	Incorporate local religious traditions associated with Bao'an Temple, Renhe Temple, and other community institutions into tours and interpretation facilities	Geological-landscape story wall and local-faith interpretation area established
Festival collaboration	Co-host cultural festivals and geological-landscape performances with community temples, schools, and organizations	2 joint community events
Local employment	Prioritize Yehliu-area residents for employment as interpreters, cleaning personnel, and administrative support staff	Local employees represented 88.14% of the workforce
Volunteer programs	Train local volunteer interpreters and establish a community-led interpretation mechanism	30,379 volunteer service participations

Community and Environmental-Education Initiatives	Measures and Actions	2024 Outcome
Community participation	Cumulative participation in festivals, tours, environmental-education days, and related activities	More than 15,625 participations



5.4 Supply Chain ESG Management and Sustainability Engagement with Business Partners

Yehliu Geopark recognizes that sustainability extends beyond internal Park management and must progressively encompass suppliers and business partners. Because the Park had not established a comprehensive supplier ESG screening system in 2024, this section focuses on local procurement, regulatory compliance, communication with business partners, and plans for future system development.

Yehliu Geopark conducts procurement in accordance with applicable laws, regulations, and internal procurement procedures. Procurement is not only a matter of cost and quality management; it can also support the local economy, environmental sustainability, and social responsibility. The Park has therefore identified local procurement, transparent governance, risk diversification, and source traceability as priorities for the continued development of supply chain management.

1. Local Procurement GRI 204-1

Subject to quality and compliance requirements, the Park prioritizes local suppliers in accordance with Taiwan's Government Procurement Act. This supports local industry and employment, shortens transport distances, may reduce the associated carbon footprint, and improves the timeliness and resilience of material supply. The Park also applies reasonable and transparent price-negotiation practices to support stable and mutually beneficial supplier relationships.

Yehliu Geopark 2024 Local Procurement Performance		
Indicator	2024 Outcome	Description
Local procurement expenditure ratio	81.13%, involving 52 suppliers	Procurement expenditure at the principal operating site directed to local suppliers
Procurement-transparency measures	Fully implemented	All tenders publicly announced in accordance with the Government Procurement Act

2. Supplier ESG Management Plan GRI 308-1, GRI 414-1, GRI 308-2, GRI 414-2

Yehliu Geopark regards suppliers and business partners as important collaborators in advancing sustainable development. The Park did not conduct formal supplier ESG screening, assessment, or negative-impact identification in 2024. It plans to introduce a risk-tiered approach, beginning with suppliers involved in cleaning, maintenance, construction, and high-value procurement, and to establish mechanisms for collecting basic supplier information and sustainability commitments.

The Park plans to establish a Supplier Corporate Social Responsibility Communication Policy or an equivalent document. Key business partners will progressively be asked to commit to basic requirements concerning environmental management, occupational health and safety, labor rights, and human rights. As the system matures, these requirements will be incorporated into contractual clauses, document reviews, or periodic communications.

2024 Supplier Environmental and Social Screening Baseline	Environment - GRI 308	Social - GRI 414
Number of new suppliers	Not separately reported for 2024	Not separately reported for 2024
Number / percentage screened	Not separately reported for 2024	Not separately reported for 2024
Assessment topics	Legal compliance, pollution, waste, and energy / carbon	Labor, human rights, occupational safety, child labor / forced labor, and integrity
Findings / corrective-action follow-up	Not separately reported for 2024	Not separately reported for 2024
2024 system status	No formal screening system established; baseline and implementation timetable disclosed	No formal screening system established; baseline and implementation timetable disclosed

- **Environmental responsibility:** The Park will prioritize compliance with environmental laws and progressively collect information concerning pollution prevention, waste management, energy conservation, and emissions reduction from key business partners.
- **Social responsibility:** The Park will prioritize compliance with labor and occupational-health-and-safety requirements, prohibit child labor and forced labor, and promote safe and fair working conditions among business partners.
- **Governance responsibility:** The Park will continue strengthening procurement-document retention, grievance and feedback channels, and records of supplier engagement as a foundation for future ESG clauses and supplier assessments.

Yehliu Geopark 2024 Local Procurement and Supplier-Management Baseline	2024 Outcome	Description
Indicator		
Local procurement expenditure ratio	81.13%	Procurement expenditure directed to local suppliers, supporting the local economy
Integration of environmental criteria	No formal percentage indicator established	Procurement in 2024 focused on regulatory compliance and document retention; no formal environmental screening was conducted
Integration of social criteria	No formal percentage indicator established	No formal social screening was conducted in 2024; a system will be introduced progressively
Suppliers expected to have basic environmental and social information collected by 2026	Baseline to be established following system implementation	Initial data collection will prioritize key suppliers
Suppliers expected to be identified as having potential negative impacts by 2026	Baseline to be established following system implementation	Determination will be based on risk tiering and data completeness
Corrective-action completion rate	Baseline to be established following system implementation	To be disclosed after a corrective-action tracking mechanism is established
Proportion of supplier relationships terminated for significant violations	0%	No suppliers were identified as having significant violations in 2024

REPORT SECTION / 06

Chapter 6 - Quality Tourism and Visitor Experience

Located on Taiwan's northern coast, Yehliu Geopark is a place where natural landscapes and cultural history converge. Guided by our core philosophy of "Service with Joy," we are committed to creating a safe, welcoming and culturally enriching visitor environment. We recognize that sustainability can only be realized when every visitor feels safe, respected and enriched by the experience. From visitor safety and cultural education to community inclusion and customer communication, we use the United Nations Sustainable Development Goals (SDGs) as a foundation for progressively shaping Yehliu's social sustainability blueprint.

6.1 Visitor Safety and Experience Management 416-1

Yehliu Geopark recognizes that visitor health and safety are central to the tourism experience and fundamental to sustainable operations. To protect visitor health and safety, the Park complies with the *Regulations Governing Safety Management at Tourism and Recreation Sites* and the *Disaster Prevention and Protection Act*, and has established a comprehensive visitor safety management system.

As part of routine operations, the Park identifies risks and incorporates safety features appropriate to each area. Safety warning lines are installed along trails; safety railings and lighting are provided at major attractions; and the Visitor Center is equipped with an automated external defibrillator (AED), first-aid kits and fire safety equipment. All facilities are included in quarterly inspection and maintenance plans to ensure that they remain operational during emergencies.

Park service personnel receive necessary safety and emergency-response training. During service delivery, staff remind visitors to follow designated routes and observe tidal conditions and landscape-conservation requirements. Where necessary, onsite personnel provide first-aid notification or visitor guidance. Through systematic management and proactive reminders, the Park enables visitors to enjoy the natural landscape with appropriate safety safeguards.

6.2 Emergency Response and Incident Reporting 416-2

Every warning sign and every guardrail represents our commitment to safety. Yehliu Geopark's spectacular coastal terrain also presents inherent risks, and the Park therefore remains vigilant in its safety management. Hazard warnings and crowd-direction signs are installed throughout the Park, while visitor routes and accessible facilities are continuously improved so that visitors can explore the natural environment with confidence.

Park service personnel receive necessary safety education and emergency-response training, and guides reinforce safety messages and route guidance during tours. The Park has also established an incident-reporting process that forms a Plan-Do-Check-Act (PDCA) management cycle from onsite response through post-incident review. Guided-tour design directs visitors away from hazardous terrain while integrating education with safety reminders. In addition, visitor surveys and onsite feedback are used to continuously improve service quality, enabling every visitor's voice to inform our progress.

I. Visitor Safety Statistics

Yehliu Geopark has established an initial incident-reporting mechanism and plans to develop visitor safety indicators. The Park is progressively compiling and analyzing visitor injury and fatality rates to strengthen risk identification and management. As of the end of 2024, no major incidents had occurred, indicating that the existing safety measures have demonstrated initial effectiveness. All events were handled in accordance with the standard process of "Immediate Reporting Onsite Response Post-Incident Review" and incorporated into the annual review report as a basis for subsequent improvement and prevention.

These data are not only management tools; they also demonstrate our commitment to transparent risk disclosure and accountability, reflecting the Park’s strong emphasis on visitor safety and continual improvement.

Overview of Visitor Safety Indicators			
Indicator	Description	2024 Results	Notes
Visitor fatality rate	Proportion of visitor fatalities occurring within the Park	0 incidents	No record of a major fatal incident
Visitor injury rate	Proportion of visitor injuries occurring within the Park	11 incidents (0.00071%)	Estimated based on 1,557,106 visits in 2024; all cases received immediate attention and were reported

II. Inspection and Improvement Measures

The Park has established operating procedures for visitor safety and incident reporting, covering geological risks, tidal changes, crowd control and emergency notification. At least one emergency-response drill is conducted each year to strengthen practical response capabilities. In accordance with disaster prevention and response requirements, the Park continues to develop procedures for preparedness, emergency response and post-disaster recovery. Climate-change and geological risk factors are also incorporated to strengthen overall operational resilience.

Overview of Safety Facility Inspections and Improvements		
Indicator	2024 Results	Description and Improvement Measures
Safety facility inspection coverage	100%	All facilities throughout the Park were included in quarterly inspection and maintenance plans
Proportion of facilities failing inspection	0%	Walkway markings, structural reinforcement and aging railings were reviewed, and required repairs were completed
Number of visitor-feedback improvement items	0 items	Feedback from surveys and onsite channels was incorporated into improvement planning

6.3 Accessible Tourism and Inclusive Visitor Services

I. Multilingual Guided Tours and Cultural Interpretation Facilities

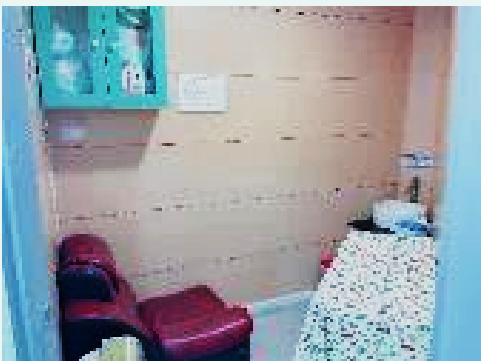
At Yehliu Geopark, we believe that language should not be a barrier to understanding nature, nor should cultural differences prevent participation. To enable visitors from around the world to experience Yehliu’s geological landscapes and cultural heritage in depth, we continue to improve guided-tour services and interpretation facilities, creating a genuinely diverse and inclusive learning environment.

The Park currently provides guided tours and service information in Chinese, English and Japanese, as well as map brochures in seven languages: Chinese, English, Japanese, Korean, Indonesian, Thai and Vietnamese. Visitors can therefore explore geological knowledge and environmental stories in their own language and at their own pace. These arrangements improve the efficiency of interpretation while deepening participation and learning.

To address the needs of different groups, the Park has also established a range of culturally inclusive facilities. These measures respond to UNGC Principle 6 on the elimination of discrimination and demonstrate our commitment to cultural diversity and social inclusion. Yehliu is more than a geological wonder; it is a bridge for cross-cultural understanding and inclusion.

- Multilingual accessibility: Guided services are available in Chinese, English and Japanese, and map brochures are provided in Chinese, English, Japanese, Korean, Indonesian, Thai and Vietnamese to reduce language barriers and encourage participation.
- Gender-inclusive spaces: Thoughtfully designed rest and care facilities enable people of diverse gender identities to participate with confidence.
- Lactation- and menstrual-health-friendly services: A lactation room and menstrual-product supply points address the practical needs of women, parents and caregivers.

- Bicycle-friendly services: An air pump and repair toolkit support low-carbon mobility and green tourism.
- Vegetarian-friendly services: Clearly identified vegetarian options are available onsite to accommodate different dietary cultures and health needs.
- Muslim-friendly facilities: Prayer space and ablution facilities respect religious practices and promote intercultural exchange.

 English-Friendly	 Japanese-Friendly	 Korean-Friendly	 Mobile Device Charging	 Accessible Services	
 Convenient Payment	 Gender-Inclusive	 Muslim-Friendly	 Bicycle-Friendly	 Free Wi-Fi	
 Vegetarian-Friendly	 Fair Trade-Friendly	 Menstrual-Health-Friendly	 Inclusive Restroom	 Lactation-Friendly	
Interpretive Signage	Interpretive Signage		Lockers		
					
First-Aid Station	Lactation Room		Hair Dryer		
					
Bicycle Tools	Commemorative Stamp		Printed Information		

EN English-Friendly	日本語 Japanese-Friendly	한국어 Korean-Friendly	⚡ Mobile Device Charging	♿ Accessible Services	
					
Wheelchair Rental	Stroller Rental			Emergency Car Jump Starter	
					

II. Diverse and Accessible Communication Channels

At Yehliu Geopark, we believe that meaningful sustainability begins with listening. Every visitor's feedback provides a starting point for improving services, strengthening safety and enhancing the overall experience. The Park has therefore established diverse customer communication mechanisms, ranging from onsite engagement and digital questionnaires to immediate responses and annual reviews, so that every comment can be heard, addressed and translated into action.

We regard visitors as key stakeholders. In accordance with GRI 2-29, we disclose our management results for visitor safety and satisfaction to strengthen trust and transparency. Specific practices include:

- **Feedback mechanism:** An online survey platform collects visitor recommendations concerning guided tours, facilities, safety and services.
- **Satisfaction surveys and analysis:** Customer satisfaction surveys are conducted regularly and cover guided-tour quality, facility cleanliness, route planning and cultural experiences.
- **Feedback handling process:** All feedback is incorporated into a closed-loop "Collect Analyze Respond Improve" management process and reviewed periodically by the Sustainable Development Working Group.
- **Disclosure of performance and improvements:** Feedback results are included in the annual report, and improvement items and implementation progress are disclosed to demonstrate accountability and responsiveness.

In 2024, the Park collected 1,130 items of customer feedback and achieved an average satisfaction rate of 97.68%. It also completed four service improvement projects: strengthening inspections of lighting equipment, adjusting signage, enhancing employee service quality, and adding accessible trails and directional signage in surrounding areas. These results are more than management indicators; they represent our commitment to every visitor.

Yehliu Geopark - Visitor Feedback and Improvement Results		
Total visitor feedback received	Includes questionnaires, onsite suggestion boxes and feedback submitted through online platforms	1,130 items collected
Average satisfaction rate	Covers guided-tour quality, facility cleanliness and route planning	97.68%
Feedback handling mechanism	Established a “Collect Analyze Respond Improve” management process	Incorporated into the Sustainable Development Working Group’s annual review
Number of completed improvement items	Specific improvement actions implemented in response to feedback	Four improvement projects completed
Examples of improvement items	• Strengthened inspections of lighting equipment • Adjusted signage • Enhanced employee service quality • Added accessible trails and directional signage in surrounding areas to improve the visitor experience	Included in the annual report

REPORT SECTION / 07

Chapter 7 - Our People and Responsible Employment

Yehliu Geopark recognizes that its people are the foundation of sustainable operations. As the tourism market evolves and visitor expectations become more diverse, the Park treats employee development as a strategic priority. Its Education and Training Management Procedures provide a structured framework for planning, delivering, reviewing, and improving training so that learning translates into stronger professional capabilities and better visitor service.

7.1 Employee Development, Training and Career Growth (GRI 404-1, 404-2, 404-3)

Employee development

Yehliu Geopark maintains internal and external learning pathways that connect workforce capabilities with its sustainability strategy and its commitment to local roots, generational renewal, and international engagement.

- **Internal training:** Training is managed through a plan-design-deliver-review-results cycle. Core subjects include geology, cultural interpretation, environmental safety, customer service, and management skills.
- **External learning:** Employees are encouraged to participate in government-supported and professional courses, including sustainability reporting, ISO 14064-1 greenhouse gas inventories, and carbon management.
- **Transition support:** Retirement and separation are handled in accordance with applicable requirements. Individual discussions are used, where appropriate, to understand employee needs and support career transitions with dignity and respect.

Training performance in 2024

The 2024 training plan covered five learning categories: strategy, management, professional competence, general education, and regulatory compliance. Programs included new-hire orientation, management development, interpretation skills, first aid, and occupational safety and health. Learning was delivered through internal courses, external professional programs, and on-the-job training.

Employee category	Average training hours per person
All employees	8.73
Men	3.63
Women	12.46
Management	23.54
Non-management	4.96

The Park had not introduced a quantified course-satisfaction survey by the end of 2024. A training feedback questionnaire and post-course effectiveness review are planned for future reporting periods.

Performance and career reviews

An annual performance-review process is in place. At year-end, supervisors conduct one-to-one discussions with employees covering:

- performance and contributions;

- opportunities to strengthen skills and workplace behaviors; and
- career direction and future training needs.

The process aligns individual development with operational priorities and informs subsequent training plans. Based on the operating roster used for this Report, all employees received a performance and career-development review in 2024.

Category	Reviews completed	Employees in category	Coverage
All employees	64	64	100%
Management	13	13	100%
Non-management	51	51	100%
Men	27	27	100%
Women	37	37	100%

7.2 Labor Rights, Employment Practices and Equality

Human rights policy and management commitment (GRI 2-23, 2-24, 2-25, 2-30, 406-1, 407-1, 408-1, 409-1)

Respect for the dignity and rights of every worker is a fundamental operating principle. The Park's approach draws on the Universal Declaration of Human Rights, the International Labour Organization's fundamental principles and rights at work, Taiwan's Labor Standards Act, the Gender Equality in Employment Act, and other applicable requirements.

Human-rights considerations are incorporated into operational management. New employees acknowledge the Employee Work Rules and receive communication or training on prevention of sexual harassment, grievance procedures, non-discrimination, cultural diversity, prohibition of child and forced labor, workplace respect, and psychological safety.

An employee grievance and response process provides confidential or anonymous reporting, a designated point of contact, cross-functional review where needed, and follow-up on corrective action. Cases are managed through a closed-loop process of intake, analysis, response, improvement, and review. Human-rights expectations are also being extended gradually to suppliers and contractors through procurement and engagement practices.

No material human-rights violation, discrimination case, child-labor case, forced-labor case, or sexual-harassment case was recorded by the Park in 2024.

Management area	Implementation in 2024
Reference to international and local standards	The Park's approach draws on international human-rights and labor principles and applicable Taiwanese employment law, and is integrated into the sustainability governance framework.
Workplace conduct	The Employee Work Rules address non-discrimination, prevention of sexual harassment, and prohibition of child and forced labor. Requirements are reviewed as regulations and stakeholder expectations evolve.
Freedom of association and collective bargaining	Employees retain their lawful rights to organize, bargain collectively, and raise collective concerns. No formal union operated at the Park in 2024; labor-management meetings provided a forum to discuss compensation, working conditions, benefits, and workplace safety.
Grievance and response mechanism	Confidential and anonymous channels are available. Matters are received, analyzed, responded to, and tracked through improvement.
Supply-chain expectations	A formal supplier human-rights assessment system had not yet been established in 2024. Basic labor and human-rights expectations will be introduced progressively for priority business partners.
Review and disclosure	The sustainability working group reviews implementation and reports material outcomes and improvement progress.

Workforce profile (GRI 2-7)

Unless otherwise indicated, workforce figures in this section are reported as headcount at 31 December 2024 and reflect the operating roster used to prepare this Report. Yehliu Geopark reported 64 employees: 60 full-time and four part-time. The workforce includes guides and interpreters, administrative personnel, site and cleaning personnel, and environmental-education staff. The Park prioritizes local recruitment and seeks a diverse and inclusive workplace.

Employment status by gender	Women	Men	Not disclosed	Total
Employees	37	27	0	64
Permanent employees	33	27	0	60
Temporary employees	0	0	0	0
Non-guaranteed-hours employees	0	0	0	0
Full-time employees	33	27	0	60
Part-time employees	4	0	0	4

Workers who are not employees (GRI 2-8)

Workers who are not employees enter the Park under service or maintenance contracts. The principal groups in 2024 were:

- equipment and information-technology maintenance engineers;
- security personnel providing night patrol and site protection; and
- contractor personnel carrying out hardware, facility, and repair work.

Routine cleaning was performed primarily by the Park's regular site-operations employees. No agency workers were reported in 2024. Approximately 19 non-employee workers were providing contracted services on or around 31 December 2024. This is a headcount estimate rather than a full-time-equivalent measure and may vary with maintenance schedules and operational demand. As this is the Park's first sustainability report, no comparable prior-year series is available.

New hires and employee turnover (GRI 401-1)

Yehliu Geopark seeks stable employment relationships and prioritizes local recruitment. In 2024, the Park recorded 20 new hires and 11 departures. Eleven of the new hires were men and nine were women; six of the departing employees were men and five were women. A large majority of new hires were recruited locally. Age-band and regional turnover rates were not separately reported for 2024.

The Park continues to strengthen retention through local recruitment, career development, and improvements to the working environment.

Diversity of governance bodies and employees (GRI 202-2, 405-1)

The Park is committed to equal opportunity in recruitment, promotion, remuneration, and development, without discrimination based on gender, age, background, disability, or any other protected characteristic. Governance responsibilities are shared by the North Coast and Guanyinshan National Scenic Area Headquarters (the competent authority) and the management team of Neo-Space International Inc.

The governance-body data below cover Neo-Space personnel at deputy team-leader level and above.

Governance-body diversity	Category	Number	Share
Gender	Men	6	46.15%
	Women	7	53.85%
Age	Under 30	1	7.69%
	30-50	6	46.15%
	Over 50	6	46.15%

Women represented 37 of the Park's 64 employees and seven of its 13 management employees at year-end. This balance demonstrates the Park's support for women's participation and leadership. The Park also values intergenerational collaboration, combining the experience of long-serving employees with the perspectives of younger colleagues. Local hiring remains a core element of its community commitment.

Employee diversity by position	Men	Women	Total
Management	6	7	13
Non-management	21	30	51
Total	27	37	64

Gender and remuneration disclosure plan (GRI 405-2)

Fair pay is a basic expression of respect for employees and a practical commitment to gender equality. The methodology for a gender pay-ratio disclosure had not been finalized for 2024. The Park therefore reports workforce composition by position and will work toward disclosing the ratio of women's to men's basic salary and remuneration in accordance with GRI 405-2 in a future reporting cycle.

Position	Women	Men	Share of women	Share of men
Management	7	6	53.85%	46.15%
Non-management	30	21	58.82%	41.18%

Benefits provided to full-time employees (GRI 401-2)

The Park supports employee development and well-being through statutory coverage and additional benefits. Benefits available to full-time employees include:

Benefit dimension	Principal benefits
Protection and security	Festival gifts or allowances, Labor Day allowance, birthday allowance, occupational-injury condolence support, labor and national health insurance, and the statutory 6% employer pension contribution.
Learning and growth	Structured training, uniforms, and subsidies for professional development.
Well-being	Domestic or overseas employee trips and periodic team gatherings.
Workplace support	Landscaped rest areas and gender-friendly facilities.

Parental leave (GRI 401-3)

The Park safeguards employees' statutory right to unpaid parental leave and tracks applications, return to work, and retention by gender. One woman was eligible for and used parental leave in 2024. She had not returned to work by the end of the reporting period; return-to-work and 12-month retention metrics were therefore not yet applicable.

2024 parental leave	Women	Men	Total
Employees entitled to parental leave	1	0	1
Employees who took parental leave	1	0	1
Employees who returned during 2024	0	0	0
Employees retained for 12 months after a prior-year return	0	0	0

7.3 Occupational Health and Safety

Yehliu Geopark regards a safe and healthy workplace as a fundamental right and a prerequisite for sustainable operations. Its occupational safety and health arrangements are based on Taiwan's Occupational Safety and Health Act, Fire Services Act, Disaster Prevention and Protection Act, and other applicable requirements. The arrangements cover full-time and part-time employees; relevant site rules are also communicated to contractors and service providers entering the Park.

Occupational health and safety management system (GRI 403-1, 403-4, 403-8)

The Park's management framework combines hazard identification, education and training, facility inspection, emergency preparedness, and continual improvement. Management coordinates implementation and reviews performance through routine operational meetings and employee feedback channels.

Employees may raise safety concerns through grievance and suggestion mechanisms. Matters are assessed, answered, and tracked according to their nature and significance. A standalone occupational safety committee had not been established by the end of 2024; occupational safety matters were addressed through management and regular operations or labor-management communication. The need for a dedicated body or fixed meeting structure will be assessed in light of legal requirements and the scale of operations.

Hazard identification, risk assessment and incident investigation (GRI 403-2)

Risks characteristic of an outdoor tourism site include slips and falls, heat stress, high winds and heavy rain, crowding at major events, and risks associated with maintenance work. Drawing on the principles of ISO 45001:2018 and applicable law, the Park uses area-specific controls such as safety barriers along walking routes, shade and hydration arrangements for outdoor workers, and precautionary closure procedures during typhoons or severe weather.

Emergency drills and safety training are used to build familiarity with fire evacuation, earthquake response, typhoon procedures, first aid, and visitor guidance. Specialized workers, including those performing work at height or supporting large events, are expected to receive appropriate professional training and hold required qualifications.

Personal protective and emergency equipment includes slip-resistant footwear, rain gear, first-aid kits, helmets where required, automated external defibrillators, firefighting equipment, and emergency-exit signs. Incidents are reported and investigated under established procedures, with corrective and preventive action tracked through a plan-do-check-act cycle. The number of completed hazard assessments was not separately consolidated for 2024.

Occupational health services and health promotion (GRI 403-3, 403-6)

First-aid resources and an automated external defibrillator are available at the Visitor Center. Employees receive emergency support and assistance in accessing medical care under standard operating procedures. Any health or medical information collected is to be handled in accordance with Taiwan's Personal Data Protection Act and restricted to authorized users.

The Park did not conduct a company-wide employee health examination or maintain quantified expenditure for health-promotion programs in 2024. Health promotion focused on safety communication, first-aid readiness, and improvements to the working environment. Broader health initiatives will be assessed against employee needs, legal requirements, and the scale of operations.

Occupational safety and health training (GRI 403-5)

New employees are expected to receive safety orientation covering hazard awareness, emergency response, and first aid. Training for higher-risk work is matched to the task and applicable qualification requirements. Park-wide emergency exercises are intended to build preparedness for fire, earthquake, and typhoon scenarios.

The principal documented occupational safety activity in 2024 was an emergency rescue and safety course attended by 32 people. The three-hour course covered bandaging for musculoskeletal injuries and treatment of burns and scalds.

Training item	Details
Course	Emergency Rescue and Safety Training for Hazardous Areas
Date and time	29 May 2024, 09:00-12:00
Organizer	Neo-Space International Inc.
Venue	Yehliu Visitor Center, second floor, and the Zone 1 platform
Participants	32
Duration	3 hours

Training item	Details
Instructor	Ruei-An Lin
	
Emergency rescue and safety training, 29 May 2024	Practical exercise at Yehliu Geopark

Contractor occupational health and safety (GRI 403-7)

The Park communicates necessary site-safety requirements to contractors and service personnel entering the premises. Maintenance workers receive relevant operating guidance so that they understand the site environment and protective requirements. A quantified contractor-coverage indicator had not been established by the end of 2024. The Park plans to strengthen entry records, safety briefings, and follow-up documentation.

Work-related injuries and ill health (GRI 403-9, 403-10)

Yehliu Geopark aims for zero harm and promotes risk assessment, hazard awareness, safety communication, and pre-work reminders. No material work-related injury or occupational disease was recorded in 2024, and no lost work time was reported. The Park will continue to improve the definition and consolidation of occupational safety indicators for future performance review.

Chapter 8 - Reporting Indexes

8.1 GRI Content Index

Statement of use

Yehliu Geopark has reported the information cited in this GRI Content Index with reference to the GRI Standards for the period from 1 January to 31 December 2024. This is the Park's first sustainability report. No applicable GRI Sector Standard was available for the Park's activities at the time of preparation; relevant SASB metrics for the Leisure Facilities industry have been used as a supplementary reference.

GRI 2: General Disclosures 2021

Disclosure	Disclosure title	Location in this Report
2-1	Organizational details	1.3 Reporting Scope, Period and Organizational Boundary
2-2	Entities included in the organization's sustainability reporting	1.3 Reporting Scope, Period and Organizational Boundary
2-3	Reporting period, frequency and contact point	1.3 Reporting Scope, Period and Organizational Boundary
2-4	Restatements of information	1.3 Reporting Scope, Period and Organizational Boundary
2-5	External assurance	1.3 Reporting Scope, Period and Organizational Boundary; Independent Assurance Statement
2-6	Activities, value chain and other business relationships	2.3 Principal Services and Visitor Profile
2-7	Employees	7.2 Labor Rights, Employment Practices and Equality
2-8	Workers who are not employees	7.2 Labor Rights, Employment Practices and Equality
2-9	Governance structure and composition	1.3 Reporting Scope, Period and Organizational Boundary; 3.1 Sustainability Governance
2-10	Nomination and selection of the highest governance body	3.1 Sustainability Governance
2-11	Chair of the highest governance body	3.1 Sustainability Governance
2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Sustainability Governance
2-13	Delegation of responsibility for managing impacts	3.1 Sustainability Governance
2-14	Role of the highest governance body in sustainability reporting	3.1 Sustainability Governance
2-15	Conflicts of interest	Not separately reported for 2024
2-16	Communication of critical concerns	3.1 Sustainability Governance; 3.3 Stakeholders and Material Topics
2-17	Collective knowledge of the highest governance body	Not separately reported for 2024
2-18	Evaluation of the performance of the highest governance body	Not separately reported for 2024
2-19	Remuneration policies	Not separately reported for 2024
2-20	Process to determine remuneration	Not separately reported for 2024
2-21	Annual total compensation ratio	Not separately reported for 2024
2-22	Statement on sustainable development strategy	1.1 Message from the General Manager
2-23	Policy commitments	3.2 Sustainability Strategy Blueprint; 7.2 Labor Rights, Employment Practices and Equality
2-24	Embedding policy commitments	7.2 Labor Rights, Employment Practices and Equality
2-25	Processes to remediate negative impacts	7.2 Labor Rights, Employment Practices and Equality
2-26	Mechanisms for seeking advice and raising concerns	1.3 Reporting Scope, Period and Organizational Boundary
2-27	Compliance with laws and regulations	1.3 Reporting Scope, Period and Organizational Boundary

Disclosure	Disclosure title	Location in this Report
2-28	Membership associations	1.3 Reporting Scope, Period and Organizational Boundary
2-29	Approach to stakeholder engagement	3.3.1 Stakeholder Identification and Engagement
2-30	Collective bargaining agreements	7.2 Labor Rights, Employment Practices and Equality

GRI 3: Material Topics 2021

Disclosure	Disclosure title	Location in this Report
3-1	Process to determine material topics	3.3.2 Materiality Assessment Process
3-2	List of material topics	3.3.2 Materiality Assessment Process
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach; topic-specific chapters listed below

Topic-specific disclosures

Employment - GRI 401: Employment 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
401-1	New employee hires and employee turnover	7.2 Labor Rights, Employment Practices and Equality
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.2 Labor Rights, Employment Practices and Equality
401-3	Parental leave	7.2 Labor Rights, Employment Practices and Equality

Supplier environmental assessment - GRI 308: Supplier Environmental Assessment 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
308-1	New suppliers screened using environmental criteria	5.4 Supply-chain ESG Management and Business-partner Engagement
308-2	Negative environmental impacts in the supply chain and actions taken	5.4 Supply-chain ESG Management and Business-partner Engagement

Occupational health and safety - GRI 403: Occupational Health and Safety 2018

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
403-1	Occupational health and safety management system	7.3 Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	7.3 Occupational Health and Safety
403-3	Occupational health services	7.3 Occupational Health and Safety
403-4	Worker participation, consultation, and communication on occupational health and safety	7.3 Occupational Health and Safety
403-5	Worker training on occupational health and safety	7.3 Occupational Health and Safety
403-6	Promotion of worker health	7.3 Occupational Health and Safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.3 Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	7.3 Occupational Health and Safety
403-9	Work-related injuries	7.3 Occupational Health and Safety
403-10	Work-related ill health	7.3 Occupational Health and Safety

Supplier social assessment - GRI 414: Supplier Social Assessment 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
414-1	New suppliers screened using social criteria	5.4 Supply-chain ESG Management and Business-partner Engagement
414-2	Negative social impacts in the supply chain and actions taken	5.4 Supply-chain ESG Management and Business-partner Engagement

Governance and integrity - Park-specific topic

Disclosure	Location
Management approach	3.1 Sustainability Governance; 3.3.3 Material Topic Matrix and Management Approach
Governance and ethical operations	Chapter 3 - Governance and Sustainability Strategy

Financial and governance business partners - Park-specific topic

Disclosure	Location
Management approach	3.3.3 Material Topic Matrix and Management Approach
Management of financial and governance business partners	Chapter 3 - Governance and Sustainability Strategy

Biodiversity - GRI 101: Biodiversity 2024

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
101-1	Policies to halt and reverse biodiversity loss	4.3.1 Biodiversity Policy
101-2	Management of biodiversity impacts	4.3.2 Management of Biodiversity Impacts
101-3	Access and benefit-sharing	4.3.3 Access and Benefit-sharing
101-4	Identification of biodiversity impacts	4.3.4 Identification of Biodiversity Impacts
101-5	Locations with biodiversity impacts	4.3.5 Locations with Biodiversity Impacts
101-6	Direct drivers of biodiversity loss	4.3.6 Direct Drivers of Biodiversity Loss
101-7	Changes to the state of biodiversity	4.3.7 Changes to the State of Biodiversity
101-8	Ecosystem services	4.3.8 Ecosystem Services

Energy - GRI 302: Energy 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
302-1	Energy consumption within the organization	4.1.1 Energy Use and Efficiency
302-2	Energy consumption outside the organization	Not separately reported for 2024
302-3	Energy intensity	4.1.1 Energy Use and Efficiency
302-4	Reduction of energy consumption	4.1.1 Energy Use and Efficiency
302-5	Reductions in energy requirements of products and services	Not applicable to the Park's reported service boundary

Emissions - GRI 305: Emissions 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
305-1	Direct (Scope 1) GHG emissions	4.1.2 Greenhouse Gas Inventory and Reduction Strategy; baseline under development
305-2	Energy indirect (Scope 2) GHG emissions	4.1.2 Greenhouse Gas Inventory and Reduction Strategy; baseline under development
305-3	Other indirect (Scope 3) GHG emissions	Not separately reported for 2024
305-4	GHG emissions intensity	Baseline under development
305-5	Reduction of GHG emissions	Baseline under development
305-6	Emissions of ozone-depleting substances	Not separately reported for 2024
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	Not separately reported for 2024

Waste - GRI 306: Waste 2020

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
306-1	Waste generation and significant waste-related impacts	4.4 Waste and Resource Circularity
306-2	Management of significant waste-related impacts	4.4 Waste and Resource Circularity
306-3	Waste generated	4.4 Waste and Resource Circularity
306-4	Waste diverted from disposal	4.4 Waste and Resource Circularity
306-5	Waste directed to disposal	4.4 Waste and Resource Circularity

Climate change and nature-related risk - Park-specific topic

Disclosure	Location
Management approach	3.3.3 Material Topic Matrix and Management Approach
Climate-related and nature-related risk (TCFD and TNFD)	4.2 Forward-looking Risk Management and Resilience

Local communities - GRI 413: Local Communities 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Community Relations and Local Partnerships
413-2	Operations with significant actual and potential negative impacts on local communities	5.1 Community Relations and Local Partnerships

Customer health and safety - GRI 416: Customer Health and Safety 2016

Disclosure	Disclosure title	Location
3-3	Management of material topics	3.3.3 Material Topic Matrix and Management Approach
416-1	Assessment of the health and safety impacts of product and service categories	6.1 Visitor Safety and Experience Management
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	6.2 Emergency Response and Incident Reporting

Education and environmental knowledge - Park-specific topic

Disclosure	Location
Management approach	3.3.3 Material Topic Matrix and Management Approach
Education, interpretation, and environmental knowledge	5.1 Community Relations and Local Partnerships; 5.2 Cultural and Environmental Education

8.2 SASB Metrics Index

Reference industry: Leisure Facilities (SV-LF)

Topic	SASB code	Accounting metric	Unit	2024 response	Location
Energy management	SV-LF-130a.1	Total energy consumed; percentage grid electricity; percentage renewable energy	GJ; %	Purchased electricity: 178,919 kWh (approximately 644.11 GJ). On-site solar generation: 287.60 kWh (approximately 1.04 GJ). Fuel energy requires final conversion using a confirmed calorific value.	4.1 Energy and Carbon Management
Customer health and safety	SV-LF-250a.1	Customer fatality rate and customer injury rate	Rate	Fatality rate: 0%. Visitor injury rate: 0.00071% (11 incidents among 1,557,106 visits).	6.2 Emergency Response and Incident Reporting
Customer health and safety	SV-LF-250a.2	Percentage of facilities inspected for safety; percentage failing inspection	%	Safety inspection coverage: 100%. Facilities failing inspection: 0%.	6.1 Visitor Safety and Experience Management
Employee health and safety	SV-LF-320a.1	Total recordable incident rate and near-miss frequency rate for permanent and temporary employees	Rate	No material occupational accident was recorded in 2024. TRIR and near-miss rates were not calculated because a consolidated hours-worked denominator was not available.	7.3 Occupational Health and Safety
Activity metric	SV-LF-000.A	Attendance	Number	1,557,106 visits	6.3 Accessible and Inclusive Visitor Services
Activity metric	SV-LF-000.B	Number of customers	Number	Nine cross-sector business partners, using the Report's business-partner definition.	5.4 Supply-chain ESG Management and Business-partner Engagement

8.3 TCFD and TNFD Indexes

TCFD-aligned climate information

Recommended disclosure	2024 implementation	Location
Governance oversight	The Sustainability Working Group and management oversee climate- and nature-related risks. Significant matters are escalated to the competent authority when required.	3.1; 4.2
Risks and opportunities over time	Extreme rainfall, long-period waves, coastal erosion, facility maintenance, and visitor safety were identified as short-, medium-, and long-term risks.	4.2.1
Financial effects of extreme weather and transition actions	Potential effects include revenue loss during closure, higher repair expenditure, and additional staffing costs. Quantification is under development.	4.2.3
Integration into risk management	Risk registers, site inspections, closure procedures, and notification processes are integrated into routine operations.	4.2.2
Scenario analysis and resilience	A qualitative assessment considers short-, medium-, and long-term horizons and different warming pathways. The Park plans to strengthen parameter-based analysis.	4.2.1
Transition and adaptation plan	Actions include energy management, closure protocols, facility inspection, environmental education, and visitor-flow management.	4.1; 4.2; 6.1
Internal carbon price	No internal carbon price was used in 2024.	4.1
Climate targets and offsets	The Park is exploring electricity-reduction measures, renewable-energy feasibility, and carbon-management procedures. A quantified GHG target and the use of offsets or renewable-energy certificates were not reported for 2024.	4.1
GHG inventory and assurance	A complete consolidated GHG inventory and related data assurance were not completed for the 2024 reporting period.	4.1.2

TNFD LEAP approach

LEAP phase	Component	Location
Locate	L1 Scope of the business model and value chain	4.2.4 Nature-related Financial Disclosure
	L2 Dependency and impact screening	4.2.4 Nature-related Financial Disclosure
	L3 Interface with nature	4.2.4 Nature-related Financial Disclosure
	L4 Interface with sensitive locations	4.2.4 Nature-related Financial Disclosure
Evaluate	E1 Identification of environmental assets, ecosystem services, and impact drivers	4.2.4 Nature-related Financial Disclosure
	E2 Identification of dependencies and impacts	4.2.4 Nature-related Financial Disclosure
	E3 Measurement of dependencies and impacts	4.2.4 Nature-related Financial Disclosure
	E4 Assessment of material impacts	4.2.4 Nature-related Financial Disclosure
Assess	A1 Identification of risks and opportunities	4.2.4 Nature-related Financial Disclosure
	A2 Existing risk mitigation and risk and opportunity management	4.2.4 Nature-related Financial Disclosure
	A3 Measurement and prioritization of risks and opportunities	4.2.4 Nature-related Financial Disclosure
	A4 Assessment of material risks and opportunities	4.2.4 Nature-related Financial Disclosure
Prepare	P1 Strategy and resource-allocation plan	4.2.4 Nature-related Financial Disclosure
	P2 Target setting and performance management	4.2.4 Nature-related Financial Disclosure
	P3 Reporting	4.2.4 Nature-related Financial Disclosure
	P4 Presentation	4.2.4 Nature-related Financial Disclosure

The complete independent assurance statement issued by the AESDA Certification Committee follows this Report and is reproduced in its original signed format.



INDEPENDENT ASSURANCE STATEMENT

2024 Sustainability Report of Neo-Space International Inc.

ASSURANCE LEVEL	ENGAGEMENT TYPE	REPORTING PERIOD
MODERATE	AA1000AS v3 TYPE 1	JAN 1 - DEC 31, 2024

Nature and Scope of the Assurance Engagement

The AESDA Certification Committee of the American ESG Sustainable Development Association (AESDA) was engaged by Neo-Space International Inc. (Neo-Space) to perform an independent third-party assurance engagement in relation to its 2024 Sustainability Report (the Report).

The engagement covered the organizational and reporting boundaries, sustainability-management processes, and selected narrative disclosures, tables, charts, and supporting information specified in the agreed scope. The reporting period was January 1, 2024 through December 31, 2024.

The engagement was designed as a Type 1, Moderate Assurance engagement using a methodology informed by AA1000 Assurance Standard v3 (AA1000AS v3). It assessed the nature and extent of Neo-Space's adherence to the AA1000 AccountAbility Principles (2018): Inclusivity, Materiality, Responsiveness, and Impact.

Because this is a Type 1 engagement, this Statement does not provide separate assurance on the completeness, accuracy, or reliability of each individual performance data point or disclosure in the Report.

Intended Users

This Statement is intended for Neo-Space and its stakeholders. It should not be used, relied upon, or distributed for another purpose without AESDA's prior written consent.

Responsibilities

Neo-Space is responsible for the preparation and presentation of the Report, including the information, data, statements, and disclosures it contains. AESDA did not participate in the preparation of the Report.

AESDA's responsibility is limited to expressing an independent assurance conclusion on the matters within the agreed scope of this engagement.

Assurance Standard, Engagement Type, and Level

The engagement criteria included the Type 1, Moderate Assurance methodology informed by AA1000AS v3; the AA1000 AccountAbility Principles (2018); and the reporting frameworks identified or referenced by Neo-Space in the Report, including the GRI Standards, TCFD Recommendations, and SASB Standards. References to GRI, TCFD, and SASB are limited to procedures expressly agreed for this engagement and do not constitute independent certification of full conformity with any reporting framework.

Assurance Procedures

To obtain the evidence necessary for our conclusion, we performed procedures that included:

- Reviewing relevant sustainability-management, governance, reporting, and stakeholder-engagement processes.
- Interviewing personnel responsible for sustainability management, Report preparation, and information collection.
- Reviewing processes used to identify and prioritize material sustainability topics, relevant policies, and management actions.
- Reviewing selected supporting documents and evidence for disclosures included in the Report, as well as available internal audit findings.
- Reviewing the Report's GRI Content Index and selected related disclosures.
- Assessing Neo-Space's approach to the AA1000 AccountAbility Principles.
- Discussing stakeholder-engagement methods with management; no direct interviews with external stakeholders were conducted.

Scope Limitations

Our procedures were performed on a sampling basis and did not include tracing all reported information to original source records. We did not perform a financial audit, statutory audit, or full verification of all ESG performance data.

This Statement applies only to the Report version provided for this assurance engagement. It does not extend to subsequent revisions, supplementary publications, or forward-looking statements unless expressly identified in the agreed scope.

Independent Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that Neo-Space's approach, as described in the Report, to stakeholder engagement, material-topic determination, responsiveness to stakeholder concerns, and impact management is not consistent, in all material respects, with the AA1000 AccountAbility Principles (2018).

This conclusion is subject to the scope and limitations described in this Statement. No separate conclusion is expressed on the absolute accuracy, completeness, or reliability of all individual ESG performance data disclosed in the Report.

Observations on the AA1000 AccountAbility Principles

Based on the review performed within the agreed scope, our observations on Inclusivity, Materiality, Responsiveness, and Impact are as follows:

Inclusivity

Neo-Space has established mechanisms for stakeholder identification and communication. Its significant stakeholder groups include government agencies, shareholders, employees, suppliers, business partners, customers (visitors), NGOs/NPOs, industry associations, and local communities. The Company uses multiple communication channels to gather concerns and consider them in material-topic identification and sustainability-management decisions. The Report also discloses environmental, social, and governance information in response to stakeholder concerns.

Materiality

Neo-Space uses a systematic process that considers stakeholder concerns and the impacts of its operations to identify material sustainability topics and develop a materiality matrix. The Report describes the identification process, management strategies, and actions for the material topics identified.

Responsiveness

For material issues raised by stakeholders, Neo-Space has established relevant management policies and action plans. It continues to describe its management measures and performance through the Sustainability Report, its website, stakeholder communication channels, and public disclosures.

Impact

Neo-Space describes its approach to monitoring and managing the economic, environmental, and social impacts of its operations through relevant management systems and performance indicators. The Report discusses practices and outcomes related to biodiversity, energy, emissions, and occupational health and safety. Individual performance data in these areas were not separately assured under this Type 1 engagement.

GRI Sustainability Reporting Standards

Neo-Space has made a self-declaration regarding its use of the GRI Standards and has included related disclosures and a GRI Content Index for ten material topics. Our work included a scope-limited review of the Index and selected related disclosures.

This Statement is not a GRI Services Review and does not independently certify that every GRI disclosure has been fully reported or that the Report is fully in accordance with the GRI Standards. Future reporting is encouraged to strengthen the explanation of the relationship between material topics and corresponding impacts, describe how impacts are managed, and quantify relevant targets where practicable.

Competence and Independence

The AESDA assurance team consists of professionals with relevant competence in sustainability reporting, ESG management, and applicable management-system standards, including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001 training or lead-auditor qualifications. AESDA confirms that, to the best of its knowledge, it has no financial or operational interest in Neo-Space or its reported sustainability performance other than the agreed professional fee for this engagement.

ISSUED BY
AESDA Certification Committee
American ESG Sustainable Development Association (AESDA)

AUTHORIZED ISSUANCE
Issued on behalf of the AESDA Certification Committee

DATE OF ISSUE

July 1, 2026

AUTHORIZED SIGNATURE / SEAL



Chair, AESDA Certification Committee

This Statement applies only to the Report version submitted for this assurance engagement.