



DA YI BIOTECH & HEALTH FOOD CO., LTD.

Disclosure Report

Date Submitted: December 5th, 2023



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- 1) Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company



Disclosure Questionnaire

Industries and Products

	Yes	No
Please indicate if the company is involved in production or trade in any of the following. Select Yes for all options that apply.		
Animal Products or Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Biodiversity Impacts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Chemicals	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Alcohol	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Firearms Weapons	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Mining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Pornography	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Disclosure Tobacco	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy and Emissions Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Fossil fuels Gambling	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Genetically Modified Organisms	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Illegal Products or Subject to Phase Out	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Industries at Risk of Human Rights Violations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Monoculture Agriculture	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Nuclear Power or Hazardous Materials	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payday, Short Term, or High Interest Lending	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Water Intensive Industries	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Advisory Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Outcomes & Penalties

	Yes	No
Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply.		
Anti-Competitive Behavior	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Breaches of Confidential Information	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Bribery, Fraud, or Corruption	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company has filed for bankruptcy	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Consumer Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Financial Reporting, Taxes, Investments, or Loans	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hazardous Discharges Into Air/Land/Water (Past 5 Yrs)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Labor Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Large Scale Land Conversion, Acquisition, or Relocation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Litigation or Arbitration	<input type="checkbox"/>	<input checked="" type="checkbox"/>
On-Site Fatality	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Penalties Assessed For Environmental Issues	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Political Contributions or International Affairs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Recalls	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Significant Layoffs	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Violation of Indigenous Peoples Rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Practices

	Yes	No
Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No."		
Animal Testing	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company prohibits freedom of association/collective bargaining	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company workers are prisoners	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Conduct Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Confirmation of Right to Work	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does not transparently report corporate financials to government	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Employs Individuals on Zero-Hour Contracts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Facilities located in sensitive ecosystems	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ID Cards Withheld or Penalties for Resignation	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No formal Registration Under Domestic Regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>
No signed employment contracts for all workers	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Overtime For Hourly Workers Is Compulsory	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Payslips not provided to show wage calculation and deductions	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Sale of Data	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax Reduction Through Corporate Shells	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers cannot leave site during non-working hours	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers not Provided Clean Drinking Water or Toilets	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers paid below minimum wage	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Workers Under Bond	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Supply Chain Disclosures

	Yes	No
Please indicate if any of the following statements are true regarding your company's significant suppliers.		
Business in Conflict Zones	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Child or Forced Labor	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Environmental Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Negative Social Impact	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Animal Testing

Topic	Company's products required to undergo mandatory animal testing by law
Summary of Issue	Da Yi Biotech & Health Food is a retail company based in Taiwan that sells health supplements. Taiwan's Health Department requires safety testing for health product certifications. For the Efficacy of the Spirulina and blue algae health products the company manufactures and sells, Da Yi has opted to carry out animal testing using a third party laboratory.
Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected)	2,7% of the company's products in 2022 had to undergo animal testing, which is similar to other years.
Impact on Stakeholders	Animal testing and experimentation is widely used to develop and to test the safety of products. Many of these experiments can cause pain to the animals involved or reduce their quality of life in other ways.
Implemented Management Practices	<p>Da Yi Biotech & Health Food outsources animal testing to The Superlab, a third-party laboratory that is certified by TFDA, meaning it meets the Taiwan Health Department regulations for Health Food product certification, the Animal Protection Act, Chapter III Scientific Application of Animals, and the guidelines for supervision and management by the animal science application institutions.</p> <p>The Superlab adheres to the principle of minimizing the use of live animals in scientific experiments when their use is unavoidable, The Superlab emphasizes reducing the number of animals to the greatest extent possible and ensures that any pain or distress caused is minimized. Furthermore, the Superlab purchases laboratory animals from certified suppliers, National laboratory animal center and/or BioLASCO Taiwan Co., Ltd. The Superlab has established an Institutional Animal Care and Use Committee (IACUC) overseeing these animals' care and welfare-compliance use. This committee includes a diverse panel of experts, including veterinarians and company quality assurance personnel, to ensure a broad perspective and thorough supervision. The Superlab and its committee</p>

	<p>undergoes inspections by Taiwan's Ministry of Agriculture (MOA) (Appendix III).</p> <p>Based on Taiwan legislation, products that focus on measuring biochemical indicators should be performed on animals; the evaluation of health food products of Spirulina and Blue Algae's function in regulating blood lipids has no alternative method to animal testing. Superlab, receives on-site examinations by the Institutional Animal Care and Use Committee, Council of Agriculture. The Animal Protection Act and Guidelines for care and use of laboratory animals (links below) cover the following:</p> <ul style="list-style-type: none"> A. Laboratory animal care and use management system; B. Composition and responsibilities of the laboratory animal care and use committee or group; C. Animal procurement and transportation preventive medicine; D. Surgery, Pain assessment, anesthesia, analgesia and drug management; E. Humane euthanasia and other sections explain its guiding principles; F. Specifications of laboratory animal living environment and facility; <p>Da Yi has an internal policy on animal testing including a commitment to comply with the Animal Protection Act and the Guidelines for Care and Use of Laboratory Animals as well as comply with 3R principle to reduce the use of animals; optimize their experimental design and procedures and replace animal experiments with non-animal experimental methods. In addition the company commits to provide appropriate care and environment to animals used in experiments, as well as appropriate anesthesia and pain relief and after care. Da Yi ensures that personnel involved in animal experimentation receive appropriate education and training to ensure they have the necessary knowledge and are able to comply with laboratory welfare and ethical standards.</p> <p>Stakeholder concerns and feedback on animal testing is incorporated into the product development process and improvement plans.</p>
Report	<p>Superlab third-party laboratory certification FDA Taiwan Food and Drug administration Evaluation method of health food's function of regulating blood lipids</p>



	Government Guideline for care and use of laboratory animals Animal Protection Act Taiwan Superlab Alternative Studies