2025

ESG Report

Environmental Social Governance

Catagory

1、 About This Report

1.01 Message from the Management

Upholding the corporate governance spirit of "Conscientiousness, Professionalism, and Discipline," New Retail builds its brand value upon the core pillars of "Integrity Management, Innovative R&D, and Quality Excellence," while steadfastly pursuing the goal of becoming Taiwan's most distinctive and representative e-commerce platform. We firmly believe that the value of an enterprise lies not only in the enhancement of its operational performance, but also in actively shoulder responsibilities toward both society and the environment.

In 2025, the global economy underwent severe fluctuations and restructuring in the post-pandemic era. Concurrently, the retail industry faced an unprecedented dual wave of digital and sustainability transformations. At this critical juncture of change, New Retail has transformed challenges into opportunities by comprehensively accelerating our pace of transformation, dedicating ourselves to the deep integration of digital infrastructure and sustainable governance. We are fully aware that corporate success must progress hand in hand with the sustainable development of society and the environment. Therefore, New Retail regards ESG principles as the core strategy for our long-term development. We actively invest in corporate governance, environmental responsibility, and social care to faithfully fulfill our duties as a corporate citizen. Over the past year, we have continuously driven energy conservation and carbon reduction, implemented digitalization and paperless strategies, and reinforced our information security mechanisms, striving to build a more sustainable digital foundation. Internally, we have deepened a diverse and inclusive workplace culture to promote employee well-being and growth; externally, we have joined hands with our supply chain partners to push forward responsible procurement policies, thereby amplifying our positive impacts on society and the environment.

As a dedicated practitioner on the path to sustainability, New Retail insists on maintaining sincere dialogues with our shareholders, employees, suppliers, and consumers through open and transparent information disclosure. This report comprehensively presents our latest milestones and mid-to-long-term blueprints across various dimensions, including robust corporate governance, eco-friendly environmental upgrades, employee diverse development, supply chain resilience management, and social inclusion. We understand that sustainability is a marathon.

New Retail will remain true to our original aspirations, navigate challenges with a steady and prudent pace, and collaborate with partners from all sectors to co-create an inclusive future that delivers both economic value and social benefits.

1.02 About New Retail

New Retail was incorporated into the Taiwan Steel Group (TSG) in 2024. Its core service offerings encompass online e-commerce operations alongside logistics and warehousing services. Adhering to the business philosophy of "Conscientiousness, Professionalism, and Discipline," the company continues to deeply cultivate the market. Guided by customer needs, New Retail delivers premium products and services that respond to market demands, creating a win-win scenario for both shareholders and society.

Company Name	New Retail Co., Ltd.
Company Type	Over-the-Counter (OTC) Listed Company
Industry Category	E-commerce
Year of Establishment	1994
Paid-in Capital	NTD 690,193 thousand
Chairperson	Yun-Chin Li
Headquarters Location	6F., No. 15, Ln. 128, Xinhu 1st Rd., Neihu Dist., Taipei City, Taiwan
Main Products & Services	Online E-commerce, Logistics & Warehousing Services
Number of Employees	59 employees (As of December 31, 2025)
Subsidiaries	Jiu-Xin Logistics Co., Ltd. (Taiwan) Tokyo Fashion Co., Ltd. (Taiwan)

Operational Advantages of New Retail

- Comprehensive Ecosystem
  - ✧ The Group possesses a vast strategic layout, with a service scope comprehensively spanning diversified core industries including food, clothing, housing, transportation, education, and entertainment. Through cross-domain resource sharing and the realization of corporate synergies, New Retail can thoroughly engage with consumers across all life scenarios, generating powerful group brand synergy.
  - ✧ **Proprietary Software:** We possess robust independent R&D technologies and have successfully developed proprietary software solutions, such as our CRM (Customer Relationship Management) system and online ticketing system. This not only allows us to maintain autonomous control over core data streams and significantly lower our dependence on external system vendors, but also enables us to precisely capture consumer profiles through

the deep interconnection of these two systems, thereby achieving high-efficiency data empowerment and precision marketing.

- Warehousing and Logistics Integration Capabilities
  - ✧ New Retail operates a dedicated warehouse in Chiayi and has introduced an advanced Warehouse Management System (WMS) to effectively control the inbound and outbound status of commodities.
  - ✧ By collaborating with local logistics corporations, we achieve rapid delivery and seamless integration of forward and reverse logistics, which enhances dispatch efficiency and reduces return costs.
  - ✧ We provide highly customized picking services that can perform picking, packaging, and labeling tailored to different product specifications. This enables us to flexibly respond to diversified sales requirements and assist clients in forging a premium logistics experience.

1.03 Report Information

The editorial members of this report are from the Management Department of New Retail. The information and data contained herein were provided after verification by the convener and supervisors, and publicly issued upon formal confirmation by the Board of Directors. This report adopts the GRI Standards issued by the Global Reporting Initiative (GRI) as its baseline for preparation. Guided by reporting principles, it discloses New Retail's core strategies, goals, and concrete actions regarding material topics. For the detailed GRI Content Index, please refer to Appendix I.

1.03.1 Preparation Baseline

This report was compiled with reference to the GRI Standards published by the Global Reporting Initiative (GRI), the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEx Listed Companies," and other relevant regulatory criteria. The corresponding comparison tables are detailed in the appendix.

1.03.2 Reporting Period and Frequency

The reporting period of this report is consistent with the company's consolidated financial statements, spanning from January 1, 2025, to December 31, 2025. To ensure the completeness and comparability of the report, certain chapters may include information outside this designated reporting period, which is explicitly noted in the respective sections. The Company will regularly publish a sustainability report on an annual basis and make it publicly available on the corporate website. Publication date for this current report: August 2026.

1.03.3 Reporting Boundary and Scope

The scope of information disclosure in this report is identical to the consolidated entities included in the consolidated financial reports, encompassing the Taipei Headquarters and the Chiayi Logistics Center. For the complete list of entities, please refer to the Company's consolidated financial statements (available on the Market Observation Post System).

1.03.4 Restatement of Information

There are no restatements of information in this report.

1.03.5 External Assurance / Verification Status

This report has not been verified or assured by an independent third-party assurance institution.

1.03.6 Responsible Unit for the Sustainability Report

Should you have any inquiries regarding the content of this report, please feel free to reach out through the following contact channels:

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Corporate Address: 6F., No. 15, Ln. 128, Xinhu 1st Rd., Neihu Dist., Taipei City, Taiwan

2、Sustainable Operation

2.01 Sustainability Strategy

Categorized by the three core pillars of E, S, and G, the Company's primary strategies for sustainable development are outlined as follows:

Pillar	Strategy
Environmental Protection (E)	1. Implement energy conservation policies or transition to clean energy. 2. Promote paperless initiatives (e.g., deploying electronic ticketing for ball games, enforcing double-sided printing in offices, etc.).
Corporate Governance (G)	1. Implement regulatory educational training for directors and employees (covering anti-corruption, insider trading prevention, etc.). 2. Strengthen internal audit and internal control systems. 3. Enhance transparency of financial information. 4. Upgrade information security infrastructure and actively promote ISO 27001 implementation. *(Note: Corrected from typo 'ISO2007' to industry-standard ISO 27001)*
Social Responsibility (S)	1. Elevate comprehensive employee care and well-being. 2. Support local creative teams in arts and cultural productions. 3. Emphasize social care through dedicated initiatives in occupational safety, training and development, and community engagement.

The Company will remain closely attentive to sustainability-related issues domestically and internationally, convening meetings periodically to dynamically adjust our sustainable development strategies in alignment with international trends and movements.

2.02 Sustainability Mechanism Promotion

2.02.1 Governance Structure for Sustainable Development

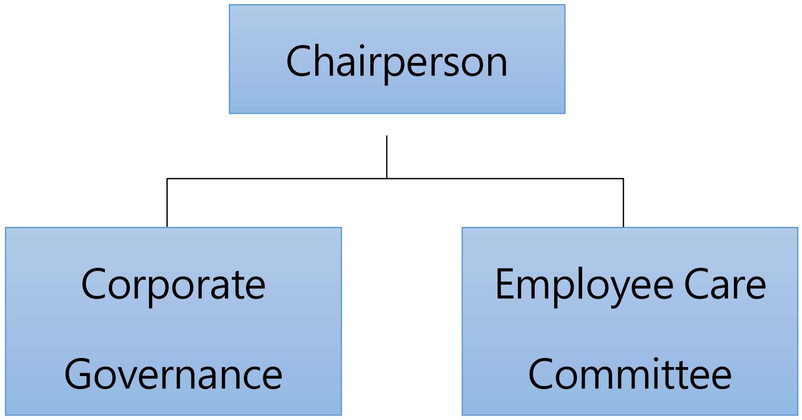
To manifest our ESG vision and mission, New Retail established the "Sustainability Development Taskforce" as the dedicated internal unit overseeing sustainability governance. This taskforce is composed of Chairperson Yun-Chin Li along with executive supervisors from various departments. The taskforce is responsible for the overall planning, decision-making, and oversight of the company's governance strategies, the effectiveness of policy execution, and the achievement of targets regarding material ESG issues. It reports its execution milestones to the Board of Directors on a regular basis annually, assisting the Board in reviewing the progression of sustainability strategies and, when necessary, prompting the management team to perform strategic refinements.

To further reinforce sustainability management, two execution groups have been set up under the Sustainability Development Taskforce: the "Corporate Governance Group" and the "Employee Care Group." The supervisors appointed by the Chairperson serve as the respective group leaders. In accordance with their functional scope and responsibilities, they take charge of the following work:

- Identifying ESG material topics relevant to the company's business operations.
- Formulating sustainability management strategies and performance targets.
- Compiling and editing the annual sustainability report.

The leaders of each execution group are required to regularly review group performance metrics and target achievement progress, reporting directly to the Chairperson to guarantee the thorough execution and continuous optimization of our sustainability strategies.

Sustainability Governance Framework:



2.02.2 Operation Status

In addition to routine reporting on the execution outcomes of ESG strategies, when material ESG events occur—such as significant complaint cases or severe negative impact incidents—the Sustainability Development Taskforce is required to submit the relevant departments' investigation findings and corresponding mitigation measures to the Board of Directors for evaluation and discussion. No such events occurred in 2025.

2.03 Board of Directors & Functional Committees

2.03.1 Role and Achievements of the Board of Directors in Sustainability Governance

2.03.1.1 Role and Supervision Status in Sustainability Governance

The Chairperson is responsible for guiding long-term business strategies and holds core oversight responsibilities. Every year, the Sustainability Development Taskforce formulates sustainability strategic guidelines based on identified material topics and the company's business vision, reports these to the Chairperson, and officially releases relevant policies upon approval.

The Company undergoes a material topic assessment regularly on an annual basis managed by the Sustainability Development Taskforce. This taskforce distributes material topic questionnaires to internal senior management and external stakeholders to investigate the impacts of various ESG topics on the economy, the environment, and people, thereby analyzing the material topics of that specific year and reporting the results to the Chairperson. The respective groups under the Sustainability Development Taskforce are responsible for drafting various sustainability project guidelines, risk assessments, and response countermeasures. Each group convenes meetings periodically throughout the year to examine risk fluctuations and management status, report on the implementation progress of sustainability projects, and aggregate the information to present to the Chairperson.

2.03.1.2 Performance Evaluation of Supervising Sustainability Management

Board Performance Evaluation

To practice corporate governance and enhance the functionality of the Board, the Company has established the *Board Performance Evaluation Regulations*. Self-evaluations of the Board of Directors and its functional committees (including the Audit Committee and the Remuneration Committee), along with performance assessments of individual directors, are executed regularly every year. The evaluation scope covers professional functions, structural awareness of duties, level of participation in company operations, internal controls, and continuous professional education. For the year 2025, the Company commissioned the Taiwan Investor Relations Association (TIRI) to evaluate the Board of Directors and its functional committees. The evaluation results were all rated as "Excellent," and the Company submitted these results to the 2026 Board of Directors meeting.

2.03.1.3 Continuous Training for Sustainable Development

To elevate the professional expertise, corporate governance acumen, and collective knowledge regarding sustainable development among Board members, the Company not only delivers the latest regulatory updates and relevant information from time to time, but also actively arranges for directors to participate in diverse training courses. In 2025, the total continuous education hours of all directors reached 78 hours, with sustainability-related courses accounting for 48 hours, representing approximately 61.5% of total hours. Detailed course items are listed below:

Director Participation in Sustainability-Related Continuous Education

Date	Course Title	Hours
2025/02/25	Practical Workshop on Sustainability Information Compilation and Reporting	24 hours
2025/03/25	Practical Analysis of Internal Control Management for Corporate "Greenhouse Gas Inventory"	6 hours
2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit Forum	12 hours
2025/08/06	Disclosure Trends of Sustainability Information: Release, Impact, and Response of IFRS S1 and S2 Sustainability Disclosure Standards	3 hours
2025/11/07	ESG Risks as Turning Points and Corporate Sustainability Competitiveness	3 hours

2.03.2 Board Structure and Operation Status

2.03.2.1 Composition and Diversity

The term of the current Board of Directors spans from November 26, 2024, to November 25, 2027. As of March 20, 2026, the Board consists of 8 directors (including 3 independent directors), among whom 4 are female directors, accounting for 50% of the seats.

For detailed biographical information on individual members, please refer to pages 5 through 12 of the Company's Annual General Meeting Report.

Structure of Board Members

Item	Classification	Percentage
Gender	Male	50%
	Female	50%
Age	40–50 years old	50%
	50–60 years old	50%
	61 years old and above	0%

2.03.2.2 Operation Status

The Company’s Board of Directors meets at least once per quarter. In 2025, a total of 5 board meetings were convened, with an actual attendance rate of 97.78%.

The Board’s primary objectives are to optimize supervisory functions and strengthen management capabilities. Members are required to oversee the management team's compliance with laws, enhance information transparency, and draw upon their own professional experiences to guide the management team through major decision-making processes. This structure prevents policy errors that could compromise corporate value, builds robust integrity and ethical standards, and fulfills corporate responsibilities to achieve sustainable operations, thereby protecting shareholder interests. Furthermore, the management team reports regularly to the Board regarding corporate operations, development strategies, and other key issues, keeping communication channels open and efficient.

To implement corporate governance and enhance Board functionality, New Retail is committed to establishing performance goals to boost operational efficiency. We actively strengthen Board functions through routine board performance evaluations and by maintaining a diverse organizational structure for its members. Moreover, to ensure the independence of the Board's oversight, directors recuse themselves from discussions and voting on any proposals that involve their personal interests, and they are restricted from acting as proxies for other directors regarding those matters.

Concrete achievements in strengthening corporate governance this year include:

1. **Increased Independent Director Representation:** There are currently four independent directors, representing 44% of the total board seats.
2. **Directors and Officers (D&O) Liability Insurance:** The Company maintains liability insurance for all directors, ensuring their rights and duties are reasonably balanced while generating maximum benefits for shareholders.
3. **Appointment of a Corporate Governance Officer:** This role ensures seamless and clear communication channels between the Company and its directors.
4. **Annual Performance Evaluations:** Regular performance evaluations are conducted every year for the Board and its functional committees to verify that all structural duties are thoroughly fulfilled.

2.03.2.3 Nomination and Selection

In accordance with the Articles of Incorporation, the Board of Directors serves as New Retail's highest governance body and the center for major business decisions. New Retail utilizes a candidate nomination system for its directors to enhance the Board's diversity. The Board conducts preliminary reviews of the qualifications and criteria of all director candidates nominated by shareholders or directors, and provides these review results to shareholders for reference. To select the most qualified directors, the Board primarily evaluates candidates based on the following attributes:

1. Possession of strong decision-making capabilities and a global market perspective that aligns with the Company's core values, thereby demonstrating the capability to assist in corporate management.
2. Possession of relevant industry experience and professional skills corresponding to the Company’s operations.
3. The collective expertise of the Board must comprehensively cover corporate strategy and management, accounting and taxation, corporate finance, law, and crisis management.

In addition to the above considerations, the selection of independent directors places supreme emphasis on independence and professional objectivity. Utilizing diverse professional skillsets and varied corporate management experiences creates an essential complementary effect on the Company's growth and operations, allowing external directors to remain neutral while playing vital pioneering and balancing roles.

2.03.2.4 Recusal due to Conflict of Interest

The Company's Chairperson concurrently serves as the Chief Executive Officer (CEO). To mitigate potential conflicts of interest, the Company has implemented the following measures:

1. For any proposals involving the personal interests of the Chairperson, the Chairperson is required to recuse himself/herself and refrain from participating in both the discussion and the voting.
2. All proposals related to remuneration must be submitted to the Remuneration Committee for review and determination.

In accordance with Article 15 of the Company's *Rules of Procedure for Board of Directors Meetings*, a director who has a personal interest or represents a legal entity with an interest in a matter under evaluation at a board meeting must explain the essential contents of that interest during the meeting. If such an interest is likely to prejudice the interests of the Company, the director shall not participate in the discussion or voting, must recuse himself/herself, and is strictly prohibited from exercising voting rights as a proxy for other directors. The names of the directors involved, the core details of the conflict, and the status of the recusal must all be explicitly documented in the meeting minutes.

For detailed information regarding the proposals and outcomes of director recusals due to conflicts of interest during the 2025 board meetings, please refer to page 23 of the Annual Report.

2.03.2.5 Remuneration Policy

1. Remuneration Structure for the Board of Directors
The Company's compensation for directors comprises base salary (fixed) and director remuneration (variable).

Director Base Salary: The Company revised the monthly base salary for directors during the 2026 Board of Directors and Remuneration Committee meetings. The adjustments are outlined below:

Job Title	Before May 1, 2026	After May 1, 2026
Director	Unpaid	NTD 30,000
Independent Director	NTD 30,000	NTD 50,000

Director Remuneration: According to the *Articles of Incorporation* and the *Regulations Governing Salaries and Remuneration for Directors and Officers*, when distributable earnings are available, an amount not exceeding 5% of the annual profit shall be allocated as director remuneration. Individual payouts are determined based on each director’s level of participation and value contributed to company operations, while taking into account standard peer industry benchmarks.

2. Remuneration Structure for Executive Managers
The compensation for executive managers is divided into fixed salary (the three major traditional holiday bonuses and regular monthly salary) and variable salary (year-end performance bonuses and employee remuneration). Variable salary is evaluated by the Remuneration Committee based on the company's comprehensive operational milestones and individual KPI achievements, thoroughly considering quantified target completion rates and contribution levels before being submitted to the Board of Directors for final approval.

For details regarding the compensation of directors and key management executives for the year 2025, please refer to the Company’s Annual Report.

2.03.3 Structure and Operation Status of Functional Committees

1. Remuneration Committee
The Company's Remuneration Committee consists of 3 members, all of whom are independent directors. The term of the current Remuneration Committee spans from November 26, 2024, to November 25, 2027. The committee is required to meet at least once per year. In 2025, the Remuneration Committee held a total of 3 meetings, achieving an overall attendance rate of 100%. For comprehensive profiles of individual members and details on committee operations, please refer to the Annual General Meeting Report.

2. Audit Committee
The Company's Audit Committee consists of 4 members, all of whom are independent directors. The term of the current Audit Committee spans from November 26, 2024, to November 25, 2027. The committee is required to meet at least once per quarter. In 2025, the Audit Committee held a total of 5 meetings, achieving an overall attendance rate of 100%. For comprehensive profiles of individual members and details on committee operations, please refer to the Annual General Meeting Report.

3、 Stakeholder Engagement & Material Topics

3.01 Stakeholder Engagement

The Company references the five core principles of the AA1000 Stakeholder Engagement Standard (SES) 2015—namely Dependency, Responsibility, Tension, Influence, and Diverse Perspectives—to identify groups or organizations that possess influence over the Company or are influenced by the Company. Through this assessment, the key stakeholders identified as directly related to the Company are Shareholders/Investors, Suppliers, Customers, Employees, and Government Agencies.

To thoroughly understand and address the matters of concern to our stakeholders, the Company provides a variety of communication channels to engage and interact with them. This ensures stakeholders can raise their opinions at any time, allowing the Company to comprehend and respond to the distinct sustainability topics they care about

Stakeholder Communication Mechanisms and Topics of Concern

Stakeholder	**Relationship**	**DescriptionCommunication Channels & Frequency**	**Key Topics of Concern**
Shareholders / Investors	Every shareholder contributes to the company's capital. Transparent, accurate, and timely information establishes a robust trust mechanism between shareholders and the enterprise. New Retail rewards shareholders by continuously pursuing profit growth.	• Shareholders' Meetings / Investor Conferences • Financial Reports (Quarterly) • Stock Affairs Hotline (Real-time) • Spokesperson Window (Real-time) • Market Observation Post System (MOPS) • Corporate Website (Real-time)	• Corporate Governance • Business Integrity • Economic Performance
Suppliers	Suppliers play a core role in enabling New Retail to consistently deliver premium products. We look forward to building sustainable partnerships with our collaborators, jointly fulfilling corporate	• Dedicated Personal Visits (Irregular) • Telephone / Email Contacts (Irregular)	• Business Integrity • Supplier Management

Stakeholder	Relationship	DescriptionCommunication Channels & Frequency	Key Topics of Concern
	social responsibility to generate value for customers.		
Customers	Customer trust and support toward New Retail's products and services serve as the primary driving force behind the company's continuous growth.	• Dedicated Personal Visits (Irregular) • Telephone / Email Contacts (Irregular) • Customer Service Hotline (Real-time) • Official Social Media Pages (Real-time)	• Business Integrity • Information Security & Privacy
Employees	Employees are New Retail's most vital assets and crucial partners in the journey toward corporate sustainability. Providing a friendly, diverse, equal, and healthy work environment along with robust training programs is essential to elevating employee competitiveness.	• Internal System Information Announcements (Real-time) • Educational Training Courses (Irregular) • Employee Grievance Channels (Real-time)	• Business Integrity • Regulatory Compliance • Information Security • Talent Attraction & Retention • Talent Cultivation • Human Rights

3.02 Process for Determining Material Topics

The Company refers to the four principles of the AA1000 Accountability Principles: Materiality, Inclusivity, Responsiveness, and Impact. Concurrently, following the GRI 3: Material Topics 2021 framework, the Company further evaluates the significance of impacts across the economy, environment, and human rights through the following execution steps:

A. Understanding the Organizational Context:

The Company takes into account core operational items, key operational resources, essential pillars for continuous business operation, and every segment of the supply chain and value chain. Meanwhile, we track international sustainability trends and the focus areas of foreign investment evaluation institutions regarding the industry. This process culminated in a comprehensive pool of 17 sustainability topics, spanning 8 governance topics, 5 social topics, and 4 environmental topics.

B. Identifying Impacts and Evaluating Significance:

Based on the list of sustainability topics identified in the previous step, the Company evaluates the actual and potential positive and negative impacts of each topic:

1. Actual or potential positive impacts may occur when an enterprise establishes and carries out corresponding management policies for a sustainability topic, thereby generating good or significant performance, reflecting a positive influence on sustainable development across the economy, environment, or society.
2. Actual or potential negative impacts may occur when an enterprise fails to manage or inadequately manages a sustainability topic, resulting in a negative influence from overall corporate operations on the external economy, environment, or society

C. Prioritizing Impacts:

The Company distributes surveys to stakeholders. By statistically compiling and integrating internal and external responses, we calculate the average score and rank the severity/probability of both positive and negative impacts, effectively evaluating the importance of each topic to company operations.

D. Determining Material Topics:

Based on the questionnaires returned by stakeholders, the Company calculates the arithmetic mean of the positive/negative impact degree and the positive/negative occurrence likelihood among the 17 sustainability topics. We then conduct a positive and negative impact matrix analysis. Key topics that score higher than 3.5 in both "impact significance" and "likelihood of occurrence" are formally listed as the core material topics for the year.

3.03 List of Material Topics

Following a prudent assessment and internal deliberations based on domestic and international sustainability rating indicators, industry development trends, and major global and local events, the Company compiled a list of sustainability topics tailored to our corporate characteristics. By distributing stakeholder communication questionnaires, we gathered and listened to substantial feedback from our primary stakeholders to identify and prioritize the topics that require response. Upon retrieving the questionnaires, the Company performed a systematic positive and negative impact matrix analysis using a strict dual-indicator filtering threshold. Any key topics with evaluation scores exceeding 3.5 for both "impact significance" and "likelihood of occurrence" were formally designated as the core material topics of the year.

The final core material topics identified will be thoroughly reviewed by their respective responsible units to formulate corresponding sustainability management policies and long-term performance targets, which will be integrated into daily operations through concrete action plans and response strategies. We have also established regular tracking, review, and performance evaluation mechanisms to ensure the steady advancement of each plan, actively addressing stakeholder expectations and fully realizing our corporate sustainability governance commitments.

2025 Core Material Topics List

No.	Sustainability Topic	Positive Impact Score(Impact, Likelihood)	Negative Impact Score(Impact, Likelihood)	Selected as Material Topic
1	Corporate Governance	(4.13 , 3.50)	(4.13 , 3.57)	V
2	Business Integrity	(3.80 , 3.63)	(4.00 , 3.33)	V
3	Economic Performance	(4.10 , 3.70)	(3.83 , 3.67)	V
4	Regulatory Compliance	(3.30 , 3.23)	(3.03 , 2.73)	
5	Supply Chain Sustainable Management	(2.70 , 2.70)	(2.40 , 2.03)	
6	Information Security & Privacy	(3.73 , 3.57)	(3.87 , 3.30)	V
7	Products & Innovative Services	(3.33 , 3.03)	(3.20 , 2.67)	

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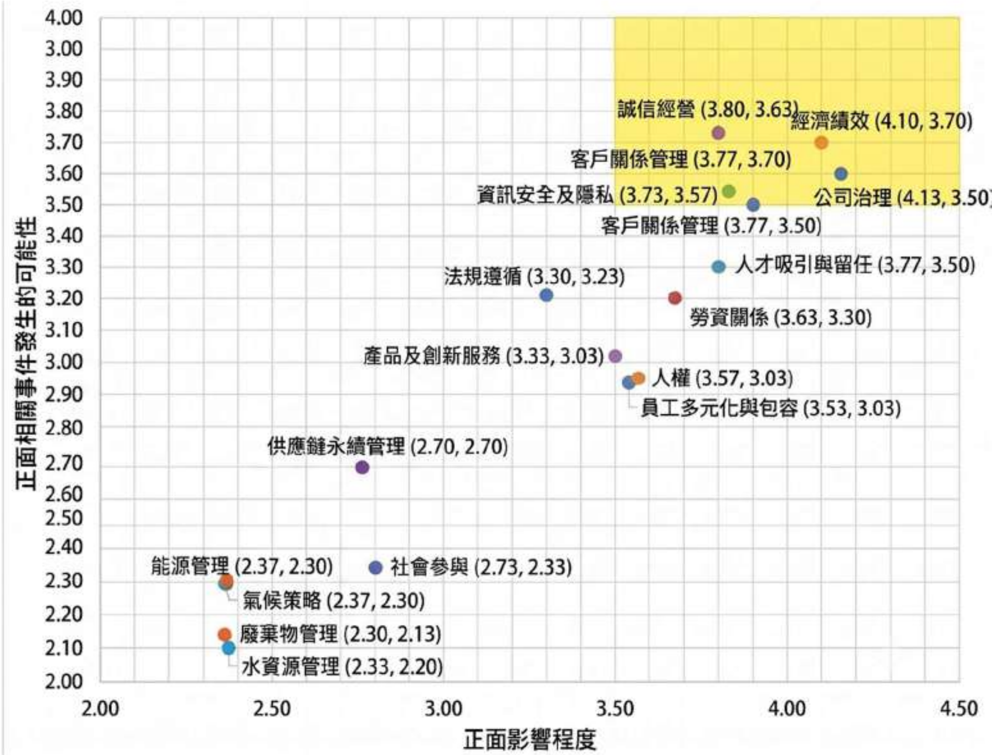
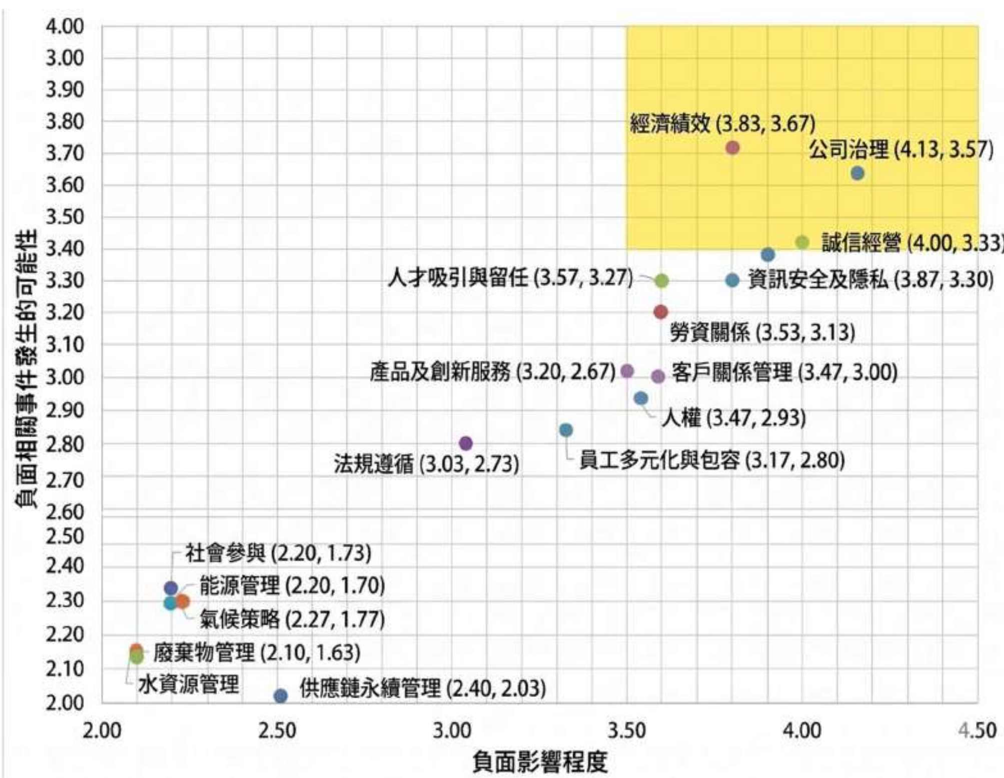
No.	Sustainability Topic	Positive Impact Score(Impact, Likelihood)	Negative Impact Score(Impact, Likelihood)	Selected as Material Topic
8	Customer Relationship Management	(3.77 , 3.70)	(3.47 , 3.00)	V
9	Talent Attraction & Retention	(3.77 , 3.50)	(3.57 , 3.27)	V
10	Labor-Management Relations	(3.63 , 3.30)	(3.53 , 3.13)	
11	Human Rights	(3.57 , 3.03)	(3.47 , 2.93)	
12	Employee Diversity & Inclusion	(3.53 , 3.03)	(3.17 , 2.8)	
13	Social Participation	(2.73 , 2.33)	(2.20 , 1.73)	
14	Energy Management	(2.37 , 2.30)	(2.20 , 1.7)	
15	Climate Strategy	(2.37 , 2.30)	(2.27 , 1.77)	
16	Waste Management	(2.30 , 2.13)	(2.10 , 1.63)	
17	Water Resources Management	(2.33 , 2.20)	(2.10 , 1.63)	

114 年正項衝擊矩陣如下：



114 年負項衝擊矩陣如下：



3.04 Management of Material Topics

Topic 1: Corporate Governance

Policy / Commitment	Adhere to corporate governance principles and enhance corporate transparency.
Positive Impacts	A robust corporate governance system enhances transparency, reduces internal risks, and strengthens shareholder confidence. This creates a favorable environment for securing investments and financial support, thereby boosting operational performance and corporate value.
Negative Impacts	Inefficient corporate governance diminishes internal and external trust in the company, increasing the risk of fraudulent activities and potentially leading to substantial damage compensation.
Actions Taken	Strengthen internal control systems and regulatory compliance audit mechanisms, and regularly conduct governance training for the Board of Directors and senior executives.
Tracking Action Effectiveness	• **2025 Achievement Status:** Commissioned an external institution to conduct a Board performance evaluation, which achieved an "Excellent" rating. • **2026 Target:** Continuously refine corporate governance evaluations and enhance the quality of ESG report disclosures
Stakeholder Engagement	Disclose corporate governance framework policies through the company's annual reports and sustainability reports; establish an Investor Relations section on the corporate website for stakeholders to make inquiries and contact the company.

主題 2：Business Integrity

Policy / Commitment	Directors, managers, employees, or those with substantial control over corporate practices are strictly prohibited from directly or indirectly offering, promising, requesting, or receiving any illegitimate benefits during commercial activities. They are forbidden from committing any acts that violate integrity, break laws, or breach fiduciary duties to acquire or maintain personal or corporate business advantages.

Positive Impacts	Establishing an ethical brand moat to actively secure more collaborative opportunities and client orders, thereby driving overall operational performance and corporate value.
Negative Impacts	Damaging customer trust, which leads to a reduction in sales orders or causes financial harm to the firm due to employees illegally seeking illicit personal gains, ultimately undermining total corporate value.
Actions Taken	Strengthen internal control systems and regulatory compliance audit mechanisms, and conduct regular promotional and educational campaigns for directors, senior management, and general staff members.
Tracking Action Effectiveness	• **2025 Achievement Status:** Zero whistleblowing complaints or regulatory penalties occurred. • **2026 Target:** Maintain the goal of zero complaints and zero regulatory penalties.
Stakeholder Engagement	Disclose ethical corporate management policies through the company's annual reports and sustainability reports; maintain an Investor Relations section on the corporate website for stakeholder review and open contact.

Topic 3：Economic Performance

Policy / Commitment	Establish stable and resilient sources of revenue to secure the company's long-term sustainable development.
Positive Impacts	Enhancing profitability to generate direct economic value, which actively drives market capitalization growth and shareholder dividend distributions.
Negative Impacts	Declining profitability decreases direct economic value, leading to a reduction in the company's market capitalization.
Actions Taken	• **Revenue Generation (Expanding Sources):** Drive the introduction of new products and pioneering business lines. • **Cost Control (Cutting Expenditures):** Enforce rigorous control over operational costs and expenses to facilitate overall operational performance growth.
Tracking Action Effectiveness	• **2025 Achievement Status:** Reviewed financial metrics (such as revenue, gross margin, and operating margin) alongside financial benefit analyses for various exhibition and performance projects quarterly; convened regular internal

	operational performance meetings to track KPI completion rates and investigate anomalous entries. • **2026 Target:** Turn operational losses into profits.
Stakeholder Engagement	Publicly disclose operational performance metrics to investors and the general public through investor conferences, the corporate website's Investor Relations section, and the regular publication of financial reports and sustainability reports to ensure data transparency and real-time communication.

Topic 4：Customer Relationship Management

Policy / Commitment	Continuously invest resources to optimize the consumer shopping experience, and establish as well as perfect excellent after-sales services and product return/exchange processes. We are dedicated to protecting consumer rights and ensuring that highly efficient, transparent, and trustworthy service quality is delivered throughout our operations.
Positive Impacts	By continuously optimizing the UI/UX design of our online sales systems, we lower user barriers, elevate overall consumer satisfaction, and reinforce the real-time responsiveness of our after-sales customer service. This effectively builds brand reputation, which substantially enhances customer return rates and platform stickiness.
Negative Impacts	Poor UI/UX decreases customer return rates. Furthermore, if customers do not receive satisfactory solutions after purchasing, they may file formal complaints against the company, exposing the firm to associated operational costs.
Actions Taken	Establish a Standard Operating Procedure (SOP) for customer service responses, and continuously refine response efficiency alongside overall system stability.
Tracking Action Effectiveness	• **2025 Achievement Status:** Expanded the service team to effectively handle customer after-sales inquiries. • **2026 Target:** Reduce the number of customer complaints.
Stakeholder Engagement	• Disclose consumer rights protection policies, personal data privacy terms, and return/exchange regulations via the official website. • Provide dedicated contact windows to ensure that customers' core concerns can be answered, accepted, and processed

	immediately in the first instance, forging solid, long-term relationships based on mutual trust.

Topic 5：Information Security & Privacy

Policy / Commitment	Ensure the security of customer and corporate data to mitigate losses resulting from hacker intrusions.
Positive Impacts	Robust implementation of personal information protection and information security prevents data leaks or malicious attacks. This safeguards customer data and corporate secrets, elevates customer trust, and subsequently increases customer retention opportunities.
Negative Impacts	Data breaches compromise consumers' personal information, exposing the company to compensation risks, undermining customer trust, and damaging future sales opportunities.
Actions Taken	Conduct regular information security testing and install unified antivirus software across all IT equipment to preserve the safety of personal data and operational information, thereby minimizing cybersecurity risks.
Tracking Action Effectiveness	• **2025 Achievement Status:** Zero incidents of personal data leaks occurred. • **2026 Target:** Obtain ISO 27001 certification and maintain zero non-conformities in personal data protection.
Stakeholder Engagement	Disclose information security policies via the official website and provide dedicated contact windows to handle information security concerns immediately.

Topic 6：人才吸引與留任

Policy / Commitment	Establish a safe, healthy, and inclusive workplace that provides colleagues with an excellent work environment and diverse, transparent promotion paths. In talent recruitment and management, we fully respect diverse cultures and identity backgrounds. We are committed to eliminating any form of discrimination to ensure that every colleague, regardless of gender, age, or background, enjoys an equal stage for development and dignity.
Positive Impacts	Providing fair promotion opportunities and premium working conditions substantially motivates colleagues to demonstrate their professionalism. This comprehensively enhances

	employees' satisfaction and identification with the company, which helps reduce turnover rates, retains key talent, and boosts internal team cohesion and operational performance.
Negative Impacts	Failure to realize equitable talent management will trigger internal dissatisfaction, escalate turnover and personnel mobility rates, and create barriers to recruiting outstanding talent.
Actions Taken	Host promotion evaluations regularly and implement corresponding salary adjustment mechanisms to translate the company's operational milestones into tangible rewards for employees, ensuring their efforts receive fair returns.
Tracking Action Effectiveness	• **2025 Achievement Status:** Through the implementation of the annual salary adjustment project, we successfully achieved a substantive increase in the average salary of non-managerial staff compared to 2024, tangibly improving the compensation and benefits of entry-level and professional colleagues. • **2026 Target:** Strengthen employee retention rates and increase employee salary levels
Stakeholder Engagement	Establish dedicated employee grievance hotlines and channels, and regularly convene labor-management meetings and performance reviews to safeguard employee rights and career advancement.

4、 Economic Performance

4.01 Business Performance

1. Direct economic value generated and distributed

NewRetail Three-Year Combined Operation Status (Unit: NT$ thousand)			
ITEM	2023	2024	2025
Operating income	73,258	51,717	54,603
Operating gross profit	16,893	14,188	30,610
Operating net profit	(52,112)	(53,645)	(43,735)
Net profit before tax	(52,788)	(66,285)	(38,898)
Net profit after tax	(53,175)	(66,281)	(38,898)

Economic value distributed to stakeholders in the past three years (Unit: NT$ thousand)			
ITEM	2023	2024	2025
Operating costs	56,365	37,529	23,993
Employee salaries and benefits	38,779	44,900	55,100
Employee pensions - new system	2,637	1,760	2,214
Payments to investors	1,938	1,644	1,907
(interest expenses and cash dividends)	387	4	0

Dividend distribution in the last three years				
Year	After-tax profit or loss per share	Cash dividends	Earnings rights	Total
2023	(1.69)	0	0	(1.69)
2024	(1.75)	0	0	(1.75)
2025	(0.56)	0	0	(0.56)

2.. Financial assistance from the government

In 2025, the Company received government financial assistance totaling NTD 860 thousand, which was primarily allocated toward low-carbon product research, development, and innovation, as well as sustainability-related initiatives

Government Financial Assistance Record (Unit: NTD Thousand))			
Year	Funding Agency	Project Title	Amount
2025 年	Ministry of Economic Affairs (MOEA)	Third-Party Warehousing E-Commerce Logistics Management and Electronic Picking Carbon Reduction Plan	860

4.02 Business Integrity

4.02.1 Business Integrity Philosophy, Policies, and Codes of Conduct

Upholding the core philosophy of business integrity, New Retail has established a comprehensive internal control and code of conduct framework. This includes operational measures such as the Ethical Corporate Management Best Practice Principles, the Code of Ethical Conduct, the Procedures for Prevention of Insider Trading, and the Measures for Handling Whistleblowing Cases of Illegal, Unethical, or Dishonest Conduct. These guidelines define preventive measures against unethical risks in business activities, require employees to execute daily operations legally, ethically, and honestly, and encourage internal and external personnel to report any dishonest or improper behavior to ensure business integrity is fully practiced.

The Ethical Corporate Management Best Practice Principles and the Code of Ethical Conduct apply to directors, managers, employees, or individuals possessing substantial control over corporate practices. In the course of engaging in commercial activities, these individuals are strictly prohibited from directly or indirectly offering, promising, requesting, or receiving any illegitimate benefits, or committing other dishonest acts that violate integrity, break laws, or breach fiduciary duties to acquire or maintain advantages. "Benefits" refer to any item of value, including money, gifts, commissions, positions, services, preferential treatment, kickbacks, etc., under any form or title.

To prevent unethical or dishonest behavior, internal and external whistleblowing channels and processing systems have been established. The relevant systems and reporting channels are published on the official corporate website. Stakeholders may submit reports along with concrete evidence via email.

Whistleblowing Email: legal@newretail.com.tw

The Procedures for Prevention of Insider Trading explicitly stipulate that New Retail securities must not be traded during closed periods, which are defined as 30 days prior to the announcement of annual financial results and 15 days prior to the announcement of quarterly financial results. In addition to reminding insiders during these periods to prevent accidental violations, the company consistently conducts annual educational campaigns on relevant regulations for insiders and employees.

To ensure the practice of ethical management, the Administration Department is responsible for driving the company's business integrity objectives. Beyond regular

compliance audits of laws and internal systems conducted by the Internal Audit Office, grievance channels are available to maintain smooth contact with internal and external stakeholders. The company responds promptly to these channels to secure service quality and foster positive interaction between the company and stakeholders.
The Company experienced zero incidents of unethical, dishonest, or corrupt conduct in 2025. Moving forward, the Company will maintain its rigorous management approach to eliminate the occurrence of regulatory penalties or illegal actions.

4.03 Risk Management

4.03.1 Risk Management Mechanism

The Company adopts a preventive policy toward risk management. We have not only established a rigorous internal control system in accordance with the law, but also task the internal audit department with conducting regular and ad-hoc audits to ensure that implementation status complies with required specifications.
For critical, cross-departmental crisis events, the Chairperson or a designated representative is responsible for overall command and coordination, ensuring that response actions are swift and efficient to minimize potential impacts on corporate operations.

4.03.2 Regulatory Compliance

The Company experienced zero incidents of regulatory violations in 2025. Moving forward, the Company will continue to operate with a rigorous attitude to prevent regulatory penalties or illegal conduct.

4.04 Information Security and Customer Privacy Protection

4.04.1 Information Security Management

To align with operational demands and guarantee that respective information systems conform to international information security management standards, the Company designs its mechanisms and control measures in accordance with the spirit of the ISO 27001 Information Security Management System. To maintain and reinforce the management of various information assets, ensure their confidentiality, integrity, and availability, reasonably reduce operational risks, and build a secure and dependable operational environment, the Company enforces a thorough information security policy. We periodically conduct educational campaigns and emergency drills to elevate colleagues' security awareness. These measures ensure that the aforementioned resources remain free from any interference, destruction, intrusion, or adverse activities, thereby safeguarding the rights and interests of the Company's internal and external stakeholders.

Information Security Governance Structure

The Company established the "Information Security Taskforce" in 2022, appointing the Chief Information Security Officer (CISO)—approved by the Board of Directors—as the convener. The Information Security Taskforce utilizes the "Plan-Do-Check-Act (PDCA) cycle" management model to rectify audit deficiencies. The taskforce convenes meetings at least once a year to evaluate and review the company's internal information protection measures, ensuring the comprehensive scope and effectiveness of information security management.

Information Security Protection Measures

To safeguard the Company's information security, controls have been separately applied to personnel and equipment. Regarding personnel, all employees are required to sign a non-disclosure agreement (NDA) upon onboarding to ensure awareness of information confidentiality. Access to the server room is strictly managed, and a 24-hour connection with a professional security firm is maintained to secure physical server room infrastructure.

The company's current cybersecurity protection measures are outlined below:

NO.	Protection Measure	Implementation Description
1	Regular Backup	Two Network Attached Storage (NAS) units within the internal network back up each other and perform snapshots. The backup NAS includes an additional weekend backup schedule. Operational databases have been backed up offsite with a colocation vendor to guarantee that even in the event of a malfunction or accident, systems can be rapidly restored to prevent data loss.
2	Software & System Updates	Operating systems and applications are updated regularly to patch known vulnerabilities.
3	Establishment of Info Management Policies & Daily Operational Workflows	(1) Portable Storage Media Data Access Management Measures. (2) Password Policy Configuration Management Measures. (3) System Account Management Procedures. (4) Guest Internal Network Usage Management Measures. (5) Information Equipment Return Measures for Resigned (or Unpaid Leave) Personnel. (6) Computer Usage Management Measures. (7) NAS Usage Guidelines.

		(8) Email Usage Guidelines.
4	Server VM System Optimization	Enforce network packet inspections to shut down or disable unknown servers, inspect unprotected open ports, remove unnecessary administrator accounts, and remove remote desktop software.
5	Multi-Factor Authentication (MFA)	Office 365 is currently deployed, and MFA is enabled to lower the risk of unauthorized access.
6	Regular Privilege Review & Adjustment	Accounts that are no longer required are inspected and removed monthly, and access privileges are dynamically adjusted (e.g., locking out individuals who have not accessed the NAS for over 3 months), strictly adhering to the principle of least privilege.

The Company plans to introduce the following additional protection measures during the 2026 fiscal year:

No.	Protection Measure	Implementation Description
1	Backup Strategy Enhancement	Plan to introduce additional offsite backup NAS units (dynamically adjusted based on company operational status) and execute regular data restoration drills.
2	Information Management Policies	Continuously update and refine safety management measures for information and IT equipment.

4.04.2 Customer Privacy Protection

To protect the personal data of customers and related stakeholders, and to comply with the collection, processing, and utilization specifications outlined in the *Personal Data Protection Act*, the Company published the *Personal Data File Security Maintenance Plan* in 2025 for all relevant units to follow.
The Company received zero customer complaints regarding suspected personal data leaks or cybersecurity concerns in 2025.

4.04.3 Cybersecurity Incident Classification Standards

The Company maintains internal information security control procedures and management programs, reviewing relevant cybersecurity policies annually to reflect the latest statutory, technological, and market developments. If an information security incident occurs or an organizational restructuring takes place, ad-hoc reviews and adjustments are conducted to maintain operational resilience and continuous service delivery.

Furthermore, the Company evaluates requirements from internal and external stakeholders alongside internal management levels, reviewing the development direction and long-term targets of information security management annually. In the event of a cybersecurity incident or anomaly, the Company follows the "Cybersecurity Incident Notification Process" designated within the management system.

Cybersecurity Incident Classification Standards

Classification Level	Incident Content
Level 1 (Controllable Incident)	● Leakage or tampering of general-level data. ● Short-term disruption or impact on non-core business operations.
Level 2 (Requires Attention)	● Minor leakage of internal-use-level data. ● Minor tampering of core business systems or internal-use-level data. ● Reduction in system performance, with operations restored within acceptable downtime limits.
Level 3 (Severe Operational Impact)	● Large-scale leakage of internal-use-level data. ● Severe tampering of core business systems or data. ● System operational failure resulting in service disruption that cannot be restored within acceptable downtime limits.
Level 4 (Catastrophic Incident)	● Leakage of classified or highly sensitive data. ● Tampering of core business systems or classified/sensitive data. = ● Operational failure or systemic shutdown of critical information infrastructure, which cannot be restored within acceptable downtime limits.

Cybersecurity Incident Response Mechanism:

Classification Level	Incident Content
Level 1 & Level 2	The IT unit assists the affected department in handling the incident, subsequently reporting the remediation results to the dedicated information security supervisor and notifying the manager in charge of the affected department. If the incident's impact escalates beyond its initial classification during remediation, the IT unit must immediately notify the information security supervisor and the affected department's manager to re-classify the incident level based on actual impacts.
Level 3 & Level 4	The IT unit must formally evaluate the incident remediation time. If it is determined that the required remediation time will exceed acceptable downtime limits, the IT unit must notify the information security supervisor and escalate the report to the General Manager and Chairperson to confirm whether to activate the Business Continuity Plan (BCP), while seeking timely remediation support from external organizations.

The Company experienced zero major cybersecurity incidents during the 2025 fiscal year.

4.05 Association and Organization Memberships

The public associations and organizations that the Company participates in are outlined below:

No.	Association / Organization Name
1	Information Service Industry Association of the R.O.C. (CISA)

4.06 Supplier Management

1. Value Chain

The Company's business scope encompasses e-commerce operations along with warehousing and logistics services. Our primary suppliers are categorized into two major divisions: "Product Retail" and "Logistics & Distribution".

(1) E-Commerce: The Company's e-commerce operations are divided into product retail and electronic ticketing retail.

A、Product Retail: The Company operates under an asset-light business model and does not own manufacturing facilities. All merchandise is rigorously curated by our professional team and procured from selected suppliers. Upon inspection to guarantee compliance with our quality standards, procured items are launched for sale on the corporate e-commerce platforms. Our current retail portfolio includes apparel, health supplements, packaged computer software, and cultural and creative products.

B、Electronic Ticketing: This segment primarily involves signing ticket consignment contracts with sports clubs and sports organizations to facilitate sales, refunds, and customer service support.

(2) **Logistics & Distribution:** Our dedicated logistics warehouse in Chiayi provides services including product storage, picking, and integrated forward/reverse logistics. Once a client issues a dispatch notice, the logistics warehouse executes product picking and packaging, and hands the commodities over to our collaborative logistics partners for final delivery.

2. Procurement Expenditure Proportion

In 2025, the Company procured merchandise from a total of 8 suppliers. All procured items originated within Taiwan, achieving a 100% local procurement ratio.

3. Sustainable Supply Chain Management

In response to global ESG trends, the Company is reinforcing the sustainable responsibilities of its supply chain through two strategic directions:

(1) The Company is progressively building a supplier management system to evaluate suppliers' performance across key dimensions, including environmental protection, labor rights, occupational safety, and regulatory compliance, aiming to join hands with partners to jointly practice corporate social responsibility.

(2) To mitigate the environmental impacts incurred during transportation, the Company will prioritize collaboration with logistics providers that have established carbon management or green transportation policies. Furthermore, through the introduction of an intelligent Warehouse Management System (WMS), we carry out real-time digitalized management to eliminate resource waste, simultaneously achieving the dual goals of operational efficiency and environmental friendliness.

4.07 Customer Relationship Management

To ensure that the voices of our customers can be transmitted without any barriers, the Company has constructed an omni-channel customer communication network. Customers can proactively provide feedback through diversified channels, including online structured forms, official emails, customer service hotlines, and the official pages of major mainstream social media platforms.

Upon receiving a message, the Company's professional customer service team initiates a standard operating procedure (SOP) to precisely classify the case into categories such as "Consumer Transaction Issues," "System Technical Glitches," or "Product Inquiries," based on the user's description, level of urgency, and the nature of the incident. The categorized cases are immediately and automatically routed through the enterprise internal management system to the respective responsible units for deep tracking and time-bound processing. This ensures that every single case achieves the standard of "tracked at every step, responded in every instance".

A. Establishing High-Efficiency, Real-Time Response Mechanisms to Anchor Core Service Commitments

Given that e-commerce and smart ticketing services operate continuously 24 hours a day, the demands, inquiries, or occasional technical difficulties faced by customers are often highly unpredictable and time-critical. To address this, the Company has embedded intuitive and convenient smart customer service forms and Frequently Asked Questions (FAQ) knowledge bases in prominent positions across all its ticketing websites and e-commerce platforms. We do not merely pursue immediacy in "response speed," but place greater emphasis on the execution of "problem resolution," assisting customers in eliminating transaction barriers within the shortest possible timeframe to protect consumer rights. This ultimately transforms potential consumer disputes into trust toward the brand's core services.

B. Providing Multi-Channel Customer Service Support

Recognizing that the contact and communication habits of each customer vary from person to person, the Company offers multi-track channels, including form submissions, email, telephone, and social media platforms. This constructs an all-encompassing customer service network, allowing different customer demographics to choose the most comfortable and appropriate method to contact us.

C. Leveraging Customer Feedback to Elevate Customer Service Quality

Customer feedback is not an operational cost, but rather the core driving force that propels the company forward and fuels innovation. The role of the customer service team is not merely that of a "passive problem solver," but that of an "internal advocate for the voice of the customer". Therefore, the customer service department regularly presents reports during cross-departmental meetings, summarizing and aggregating "Consumer Transaction Issues," "System Technical Glitches," and "Product Inquiries". Supervisors then assign these items to technology, product, operation, or marketing units to address them at the root level.

Through this positive internal loop of "listening, analyzing, proposing, and optimizing," we are able to drive underlying system optimizations, adjust business processes, and upgrade product quality based on customer pain points. By consistently translating customer feedback into concrete actions for service upgrades, the Company successfully builds long-term customer loyalty and deepens brand equity.

5、 Social

5.01 Human Capital Development

5.01.1 Human Rights Policies and Commitments

1. Human Rights Commitment
Upholding the philosophy of being "people-oriented," the Company strictly complies with local regulations when employing personnel. Furthermore, we do not tolerate any form of discrimination based on race, gender, age, marital status, religious belief, political stance, or disability. This aligns with global trends balancing environmental, social, and corporate governance developments while safeguarding the fundamental human rights of our employees, suppliers, partners, and other stakeholders. We support and adhere to universal standards such as the UN Guiding Principles on Business and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the UN Universal Declaration of Human Rights to construct a diverse, inclusive, and friendly workplace. The Company strictly prohibits the employment of child labor under the age of 16. The employment of foreign workers also complies with the minimum legal age regulations enacted by their respective countries of origin. We do not recruit labor through violence, coercion, unlawful detention, debt bondage, human trafficking, or any other illegal means. Forced labor and associated coercive measures are strictly prohibited, including but not limited to corporal punishment, intimidation, verbal abuse, and the unlawful withholding of employees' financial property or identification documents, ensuring that the fundamental human rights of foreign workers face no unreasonable restrictions.

2. Scope of Application
The Company's human rights commitments apply universally to all employees of the Company and its subsidiaries.

3. Educational Training
To heighten human rights protection awareness among all colleagues, the Company expects to conduct dedicated human rights protection educational training starting from 2026 to mitigate the frequency of human rights incidents. Furthermore, the Company intends to integrate its human rights policies into supplier management documentation to ensure robust implementation.

4. Communication Platforms, Mitigation, and Remediation Measures

In 2025, no significant risks concerning child labor or forced labor were identified, and zero incidents involving child labor, forced or compulsory labor, violations of indigenous rights, or workplace discrimination occurred, resulting in zero regulatory penalties from competent authorities.

Topic	Working Hours	Sexual Harassment	Labor Disputes	Anti-Discrimination
Target	Zero incidents of regulatory penalties for overtime.	Zero incidents of sexual harassment or illegal workplace infringement.	The number of labor dispute cases remains below 3.	Zero incidents of discrimination (including but not limited to race, skin color, gender, religion, political stance, nationality, social origin, or discrimination involving internal/external stakeholders).
Mitigation Measures & Improvement Plans	• Recruit adequate staff to fill manpower gaps, preventing excessive overtime caused by staffing shortages. • Monitor overtime hours through a time management system that triggers alerts when approaching statutory limits to remind supervisors.	• Conduce human rights training and awareness campaigns; establish standard grievance and disciplinary processes for sexual harassment. • Follow up on grievance cases to ensure counseling and disciplinary actions are effectively executed, serving as a baseline for future adjustments.	Review and assess operations through grievance channels, internal audits, and corporate internal management procedures.	• Review and assess operations through grievance channels, internal audits, and corporate internal management procedures. • Place units where discrimination historically occurred onto priority audit lists for future inspections.

Newretail

Topic	Working Hours	Sexual Harassment	Labor Disputes	Anti-Discrimination
Performance Evaluation	0 cases.	0 cases.	0 cases.	0 cases.
Target Achievement Status	100%	100%	100%	100%

To secure the thorough realization of our human rights commitments, the Company maintains a whistleblower email box and has established the Measures for the Prevention, Grievance, and Punishment of Sexual Harassment. This explicitly defines grievance workflows and processing procedures, offering corresponding solutions for human rights incidents employees might encounter. The Company experienced zero human rights violations in 2025.

5.01.2 Workforce Composition

5.01.2.1 Employee Structure

1. Employee Composition

As of the end of 2025, the Group's total workforce stood at 59 individuals. The detailed statistical structure of our employees is outlined below:

By Job Level

2025	Job Level		
	Managerial Staff	Non-Managerial Staff	Total
Male	3	15	18
Female	2	39	41
Total	5	54	59

By Employment Status

2025	Employment Status				
	Full-Time Employees	Part-Time Employees	Regular Employees	Temporary Employees	Total
Male	18	0	18	0	18
Female	41	0	41	0	41
Total	59	0	59	0	59

5.01.2.2 Non-Employee Structure

Certain operational tasks within the Company are outsourced to dispatch agencies or third-party contractors, such as office and facility security guard details, cleaning personnel, employee cafeteria contractors, staff dormitory administrators, and shuttle drivers. The headcount of non-employee workers has shown no significant fluctuations over the past two years.

Non-Employee Structure Table

2025	Dispatched Personnel
Male	1
Female	1
Total	2

5.01.3 Employee Diversity, Inclusion, and Equality

The Company is dedicated to safeguarding employee human rights and personal privacy, strictly prohibiting inappropriate discrimination and sexual harassment while delivering equal employment opportunities and workspaces. In talent recruitment, we firmly uphold the principles of fairness, justice, and integrity. Our recruitment policies incorporate diversity, equity, and inclusion, ensuring that talent selection is solely based on individual professional capabilities and suitability for the respective position. No differential treatment is permitted based on gender, age, race, nationality, marital status, religion, physical or mental disability, political stance, or sexual orientation. We leverage multi-track recruitment channels by publishing job openings on various platforms to increase visibility, conducting interviews through dual physical and virtual tracks to effectively achieve our annual hiring targets.

2025 Employee Diversity Indicators

Category	Indicator Item	Headcount	Percentage (%)
Gender	Male	18	30.51%
	Female	41	69.49%
	Subtotal	59	100%
Age Demographic	30 years old and below	15	25.42%
	31–50 years old	36	61.02%
	51 years old and above	8	13.56%
	Subtotal	59	100%
Special Status	Indigenous Peoples	0	0%
	Individuals with Disabilities	2	3.39%
	Subtotal	2	3%
Nationality	Domestic (Taiwan)	59	100%
	Foreign	0	0%
	Subtotal	59	100%

In the 2025 fiscal year, the Company welcomed 29 new hires and recorded 28 resignations. Facing market variations, the company fine-tuned its business direction and underwent transformation during 2025, leading to dynamic structural optimizations in human capital. Throughout these personnel transitions, the Company adhered firmly to legal compliances and employee care principles, fully following the *Labor Standards Act* of the Ministry of Labor to safeguard the required rights of departing employees, fulfilling corporate social responsibility.

New Hires and Resigned Employees Statistical Breakdown

2025	New Hires				Resignations			
	Male		Female		Male		Female	
	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)	Headcount	Percentage (%)
30 years old and below	0	0	2	3%	0	0%	0	0%
31–50 years old	11	19%	13	22%	10	17%	12	20%
51 years old and above	0	0	3	5%	1	2%	5	8%
Subtotal	11	19%	18	31%	11	19%	17	29%

5.01.4 Employee Rights and Benefits

Open Communication Channels

The Company focuses on and respects the diverse voices of our colleagues, firmly believing that robust labor-management interactions optimize corporate culture, refine organizational atmosphere, and foster harmonious industrial relations. To protect and maintain employee rights, beyond expanding multi-track top-down and bottom-up communication paths, the Company hosts regular labor-management meetings. These platforms facilitate thorough discussions on work hours, leaves, and benefit modules that directly impact employee rights, alongside any business-related feedback or concerns. To immediately attend to employee needs, the Administration Department delivers optimal assistance and professional consultation referral programs. We periodically distribute informational resources covering mental hygiene, emotional stress management, and communication skills to enhance mental health advocacy, fulfilling our core objective of talent retention. The Company has maintained harmonious labor-management relationships since its inception; in 2025, zero regulatory fines or penalties were issued by competent authorities regarding labor disputes or violations of freedom of association and collective bargaining. Regarding minimum notice periods for significant operational changes that might result in employee terminations or redundancies under the Labor Standards Act, all procedures are executed strictly within the mandated statutory minimum notice timeframes.

Benefits Program

In addition to statutory benefits such as labor and health insurance, pension contributions, and various types of leave, the company offers a comprehensive range of employee benefits, including:

★ Holiday bonuses for Dragon Boat Festival, Mid-Autumn Festival, and year-end (depending on business performance and individual results)
★ Compensation system including annual salary adjustments, performance bonuses, project-based bonuses, and R&D patent incentives
★ Two-day weekends and a 0.5-hour flexible arrival time
★ Three days of advance special leave from the first day of employment
★ One day of birthday leave during the birth month
★ Free group insurance coverage for employees
★ Regular employee health checkups

Retirement System

Employees in Taiwan are enrolled in the government-managed defined contribution pension plan under the Labor Pension Act. Employers contribute 6% of the employee's monthly salary to their personal account with the Bureau of Labor Insurance as retirement funds.

Parental Leave and Retention

2025	Male	Female	Total
Employees eligible for parental leave	1	2	3
Employees who applied for parental leave	1	2	3
Expected to return from parental leave (A)	1	1	2
Actually returned from parental leave (B)	1	1	2
Return Rate (B/A)	100%	100%	100%
Returned from leave in previous year (C)	0	0	0
Retained for more than 12 months after return (D)	0	0	0
Retention Rate (D/C)	%	%	%

Gender-Based Annual Salary Ratio by Job Level

2024	Female : Male
Management (Taiwan)	1.00：1.72
Non-Management (Taiwan)	1.00：0.69

Note 1: Personnel with less than 6 months of tenure are excluded from this metric.

Note 2: For personnel with a tenure between 6 months and 1 year, compensation figures are annualized

5.01.5 Collective Bargaining Agreements

Although the Company has not established a labor union and has no formal collective bargaining agreements in place, labor-management meetings are held quarterly, and all resolutions approved during these sessions apply universally to all employees

5.01.6 Talent Cultivation and Development

1. Performance Evaluation

To assist colleagues in achieving continuous growth, the Company provides a structured regular performance interview and evaluation system. The Company emphasizes gender equality and equal advancement pathways through a fair, objective performance evaluation and appointment framework with no gender-based wage variance. Employee performance evaluations are conducted twice a year regardless of gender (excluding individuals who have not passed their probationary evaluation, are on unpaid leave, or have taken continuous leave exceeding three months).

The evaluation metrics follow the principle of Key Performance Indicators (KPIs), which serve as the foundation for appraisal. During the annual goal-setting phase, managers and employees communicate and exchange feedback on targets to align individual progress and directions with organizational milestones. Once performance targets are mutually confirmed, regular interactions take place to track performance progress, enabling dynamic improvements. During the formal appraisal phase, managers conduct performance interviews and evaluations mid-year and at year-end to understand employees' career development aspirations. These appraisal outcomes serve as the basis for promotions and merit increases; year-end performance distributions vary depending on target completion rates or evaluation scores, with final authorization granted by the top executive.

2. Educational Training

The Company designates employee learning and development as a focal priority within human resource management. Rooted in core competencies, our training framework links corporate operational strategies with professional training blueprints. Supported by diverse training methods and supplemented by internal knowledge-sharing mechanisms alongside external training courses, we drive a series of training initiatives and talent cultivation programs. Beyond implementing comprehensive Educational Training Management Regulations that encourage colleagues to participate in internal/external seminars, the Company delivers financial subsidies for on-the-job continuous education. Aligning training development with our performance management system motivates employees to fully unleash their capabilities, fulfilling corporate operational objectives.

2025 Corporate Training Statistics

Gender	Management		Non-Management		Total	
	Headcount	Hours	Headcount	Hours	Headcount	Hours
Male	9	39	12	42	21	81
Female	5	24	32	69.5	37	93.5
Total	14	63	44	111.5	58	174.5

6、Environmental Aspect

6.01 Climate Change

1. Climate Oversight and Governance Framework

   The Company has established a Sustainability Task Force responsible for formulating sustainability strategies, promoting ESG-related initiatives, and periodically conducting climate risk and opportunity assessments under the TCFD (Task Force on Climate-related Financial Disclosures) framework. For identified risks and opportunities, the task force reports implementation progress to the Board of Directors annually. It also coordinates relevant departments to conduct operational risk assessments in accordance with the Paris Agreement, the 2050 Net-Zero Emissions target, and regulatory requirements such as the Climate Change Response Act.

2. Identification, Assessment, and Management of Climate-Related Risks

   To effectively manage climate-related risks and opportunities, the Sustainability Task Force incorporates climate change-related risks into its assessment and tracking scope. It continuously monitors climate risks that could impact the Company's operations, including international regulatory compliance and extreme weather events. By adopting the TCFD framework, the Company analyzes risks and opportunities across the following dimensions:

   A. Governance

      The Company attaches great importance to the potential operational and financial impacts of climate change, integrating climate risk management into its corporate governance system. The Board of Directors periodically reviews ESG progress and climate-related risks. A Sustainability Task Force, convened by the Chairman, has been established to oversee the promotion and implementation of sustainability policies and targets.

   B. Strategy

   Referencing the five climate scenarios of the IPCC AR6, the Company selected SSP5-8.5 (warming up to 4.5°C) to examine potential risks and opportunities. The identification results are as follows:

Opportunities/Risks	Risk Items	Summary
Physical Risks	Logistics Disruption	Extreme weather (typhoons, heavy rain, flooding) affecting shipments, power, and daily operations
ransition Risks	Cost Increase	Rising costs of electricity, packaging, products, and transportation impacting operational costs
	Customer Behavior	Customers prefer eco-friendly suppliers, potentially reducing market share and revenue
	Regulations & Policies	Implementation of carbon taxes and electricity regulations increasing operational costs
Opportunities	Sustainable Logistics	Use of eco-friendly packaging and reduced packaging materials; development of inventory management systems to minimize resource waste and improve efficiency and brand image
	Low-Carbon Products	Rising environmental awareness drives the development of low-carbon products and services, expanding market share and profitability

C. Risk Management

Currently, there are no dedicated risk management policies or committees for climate issues. Risk assessments and mitigation measures are reported directly to the Chairman, who determines the preventive action plans for approval by the Board. The Sustainability Development Task Force is responsible for identifying climate-related risks and opportunities, re-evaluating their impact annually, and developing appropriate response strategies and targets. Results are reported to the Chairman each year.

D. Metrics and Targets

The company has established the following key environmental indicators and carbon reduction targets to evaluate the effectiveness of its climate risk management:

Item	Indicator	2030 Target
Reduce Carbon Emissions	Scope 1 & Scope 2 Carbon Emissions	10% reduction compared to base year (2024)
Green Packaging	Use of eco-friendly packaging materials	All orders use environmentally friendly packaging
Reduce Packaging Waste	Average packaging material weight reduction	35% reduction compared to base year (2023)

6.02 Greenhouse Gas Management

6.02.1 Strategies, Methods, and Targets for GHG Management

1. GHG Management and Reduction Target

In 2024, the company conducted its first carbon inventory, using the results as the base year. The company is committed to energy conservation and carbon reduction, aiming to reduce carbon emissions by 10% by 2030.

GHG Emissions	2024	2025
Total Emissions (A) (tCO_2e)	111.6870	149.9269
Annual Headcount (B)	698	729
Average Carbon Emissions per Capita (A/B)	0.1600	0.2057

Note: The average carbon emissions per capita in 2025 increased by 29% compared to 2024. This was primarily due to staff expansion and a relocation of the business office, which led to higher electricity consumption and a corresponding increase in carbon emissions.

2. GHG Strategies and Concrete Action Plans

To vigorously practice energy conservation and carbon reduction, the Company has adopted the following concrete strategies:

1. Solar Panel Installation

   The Company’s warehousing and logistics center provides space for solar panel installation. Currently, approximately 5,076 m² of panels have been installed, with a total installed capacity of 957 kWp. This generates about 1.07 million kWh of clean energy annually, equivalent to a reduction of approximately 507 metric tons of carbon emissions (calculated based on information provided by the Ministry of Environment).

2. Green Operations and Smart Paperless Transformation

   Deeply implementing the core environmental principle of "reduction at the source," the Company has comprehensively driven a "smart paperless" transformation strategy across its core service areas. For instance, our ticketing services promote e-tickets to replace traditional paper tickets. The warehousing services utilize electronic shelf labels (ESLs) to replace traditional paper labels that previously generated significant waste. Coupled with a digitalized smart management platform, the warehouse system synchronizes inventory data in real-time, enabling fully digital and paperless management from picking operations to stocktaking, significantly reducing material waste.

3. Energy Conservation
   (1) The Group has fully transitioned to energy-saving LED bulbs.
   (2) Promote the practice of turning off lights when leaving to save daily electricity consumption.
   (3) The logistics center has planted lawns around the building to green the environment.
   (4) Paper conservation and reuse: Double-sided printing and document digitization.

6.02.2 Greenhouse Gas Emissions

The year 2024 serves as the Company's base year. The scope of this inventory covers the Taipei Office and the Chiayi Logistics Center. The Company calculated greenhouse gas emissions in accordance with the ISO 14064-1:2018 greenhouse gas inventory standard and utilized the latest "Greenhouse Gas Emission Factors" announced by the Ministry of Environment. The results are as follows:

Unit：tCO_2e

GHG Emissions	2024	2025	Remarks
Scope 1	0	0	The Company has no manufacturing processes or company vehicles.
Scope 2	111.6870	149.9269	Sourced from purchased electricity.
Scope 3	0	0	The Company has not compiled Scope 3 statistics.
Total Emissions	111.6870	149.9269	

6.03 Water Resource Management

Under the influence of global extreme weather, water resources are increasingly scarce, and many regions face drought risks. ABC Company used the World Resources Institute (WRI) Aqueduct Water Risk Atlas to analyze the water resource status in Taiwan, which shows that it is currently within the low-risk range.

The Company's primary business operations cover online retail, software services, and warehouse management services. Due to our industry characteristics, we operate in a non-water-intensive sector. Water consumption is highly insignificant during daily operations, product warehousing, and software development.

In addition, 100% of the domestic wastewater generated from daily operations is properly collected through internal piping systems and discharged to government-established public sewage treatment plants for subsequent treatment, causing no major negative impacts on the surrounding ecological environment or natural water bodies.

Although operational water use has a low environmental impact, the Company remains committed to sustainable development. We actively implement green office practices to conserve water, with concrete management measures as follows:

(1) Adjust the water flow of faucets in pantries and restrooms.

(2) Periodically promote water conservation awareness.

Water Resource Usage in the Past Two Years

Category	YEAR		Growth Rate	Remarks
	2024	2025		
Water Consumption (m^3)	789	724	-8.24%	The Company does not withdraw water from areas with high or extremely high water stress.

6.04 Waste Management

The Company's primary business operations encompass online retail, software services, and warehouse logistics management. Since we are not involved in any industrial production processes, we are classified as a low-pollution commercial service provider. We are committed to reducing resource consumption at the source, strictly limiting operational waste to domestic garbage generated from daily office activities and logistics warehousing. Our environmental protection measures are as follows:

1. Source Reduction and Daily Waste Sorting
   Clear and well-defined resource recycling stations (covering paper, plastics, food waste, and general refuse) are set up in office and warehouse areas to ensure proper sorting.

2. Green Recycling of Electronic Waste
   For decommissioned corporate electronic equipment such as old computers, servers, and mobile devices, we contract only qualified recycling vendors to perform resource recycling or harmless treatment, preventing electronic waste pollution.

3. Green Procurement Policy
   In the procurement of operational consumables and office supplies, the Company implements the "Green First" principle. We prioritize products with environmental labels, or those made from recyclable, biodegradable, or recycled materials, comprehensively reducing the environmental footprint of our value chain.

6.05 Energy Management

The Company's primary scope of operations encompasses online retail, software services, and warehouse logistics management. The Company operates without manufacturing processes; energy consumption mainly originates from the electricity demand of office areas and warehouse logistics operations. In alignment with the "2050 Net-Zero Emissions" goal, the Company incorporates energy conservation and carbon reduction into its daily operational strategy, aiming to continuously lower greenhouse gas emissions and operational costs.

Electricity Consumption over the Past Two Years

Category	Year		Growth Rate	Remarks
	2024	2025		
Electricity Consumption (kWh)	225,175	302,422	34.31%	All electricity used by the Company is sourced from the utility grid; no renewable energy was used.
Annual Headcount	698	729	4.44%	
Per Capita Energy Consumption	322.60	414.84	28.59%	

To achieve the Company's vision of reducing per capita energy consumption by 10% by 2030 compared to the baseline year of 2024, the Company continued to implement several low-carbon operational management measures across all operating locations in 2025:

1. Office Area Behavior and Environmental Management
    - Temperature Control and HVAC Optimization: Air conditioning in office areas during summer is set uniformly between 26°C and 28°C. Procedures to turn off air conditioning after work hours are actively promoted to prevent energy waste in unoccupied spaces.
    - Habit Shaping and Equipment Power-Off: Promoted the company-wide initiative of "Power off machines and turn off lights when leaving work." Automatic timers for night and weekend/holiday power disconnections were set up for shared equipment such as water dispensers and multi-function printers.
2. IT Systems and Data Center Energy Conservation (Core of Software Services Operations)
    - Data center servers are the primary source of base power load in the office. The Company has virtualized part of its servers and migrated architecture to the cloud, reducing physical server counts and further mitigating the heat cooling load on data centers.

7、 Appendix

7.01 Appendix I: GRI Content Index Table

GRI Code	Disclosure Item	Corresponding Section		Page	Notes
General Disclosures					
GRI 2: General Disclosures 2021					
2-1	Organizational details	1.02	About NewRetail	6	
2-2	Entities included in the organization's sustainability reporting	1.03.3	Report Boundaries and Scope	8	
2-3	Reporting period, frequency, and contact point	1.03.2	Reporting Period and Frequency	8	
2-4	Restatements of information	1.03.4	Restatements of information	8	
2-5	External assurance	1.03.5	External Assurance	9	
2-6	Activities, value chain, and other business relationships	1.02	About NewRetail	6	
2-7	Employees	5.01.2.1	Employee Structure	40	
2-8	Workers who are not employees	5.01.2.2	Non-employee Structure	40	
2-9	Governance structure and composition Nomination and selection of the highest governance body	2.02.1	Governance Structure for Promoting Sustainability	11	
		2.03.2.1	Composition and Diversity	14	
2-10	Chair of the highest governance body	2.03.2.3	Nomination and Selection	15	
2-11	Role of the highest governance body in overseeing the management of impacts	2.03.2.4	Conflict of Interest Avoidance	16	
2-12	Delegation of responsibility for managing impacts	2.03.1.1	Role in Sustainability Governance and Supervision	12	

GRI Code	Disclosure Item	Corresponding Section		Page	Notes
2-13	Role of the highest governance body in sustainability reporting	2.02.01	Governance Structure for Promoting Sustainability	11	
2-14	Workers who are not employees	1.03	Report Information	8	
2-15	Conflicts of interest	2.03.2.4	Conflict of Interest Avoidance	16	
2-16	Communication of critical concerns	2.02.2	Operational Status	12	
2-17	Collective knowledge of the highest governance body	2.03.1.3	Continued Education on Sustainability	13	
2-18	Evaluation of the performance of the highest governance body	2.03.1.2	Performance Evaluation of Sustainability Oversight	13	
2-19	Remuneration policies	2.03.2.5	Remuneration Policy	16	
2-20	Process to determine remuneration	2.03.2.5	Remuneration Policy	16	
2-21	Ratio of annual total compensation	5.01.4	Employee Rights and Benefits	42	
2-22	Statement on sustainable development strategy	1.01	Message from the Management	4	
2-23	Policy commitments	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	
		5.01.1	Human Rights Policy & Commitment	38	
2-24	Communication of critical concerns	5.01.1	Human Rights Policy & Commitment	38	
2-25	Processes to remediate negative impacts Mechanisms for seeking advice and raising concerns	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	
		5.01.1	Human Rights Policy & Commitment	38	
2-26	Compliance with laws and regulations	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	

GRI Code	Disclosure Item	Corresponding Section		Page	Notes
2-27	Membership in associations	4.03.2	Regulatory Compliance	31	
2-28	Approach to stakeholder engagement	4.05	Participation in Industry Associations	35	
2-29	Collective bargaining agreements	3.01	Stakeholder Engagement	18	
2-30	Processes to remediate negative impacts	5.01.5	Collective Agreement	44	
Material Topics					
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	3.02	Process for Determining Material Topics	19	
3-2	List of material topics	3.03	List of Material Topics	21	
3-3	Management of material topics	3.04	Material Topic Management	24	
Economic Topics					
GRI 201: Economic Performance 2016					
201-1	Direct economic value generated and distributed	4.01	Economic Performance	29	
201-2	Financial implications and other risks and opportunities due to climate change	6.01	Climate Change	46	
201-3	Defined benefit plan obligations and other retirement plans	4.01	Economic Performance	46	
		5.01.4	Employee Rights and Benefits	42	
201-4	Direct economic value generated and distributed	4.01	Economic Performance	46	
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	4.06	Supplier Management	35	
GRI 205: Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	

GRI Code	Disclosure Item	Corresponding Section		Page	Notes
205-2	Communication and training about anti-corruption policies and procedures	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	
205-3	Confirmed incidents of corruption and actions taken	4.02.1	Integrity Management Philosophy, Policies, and Codes of Conduct	30	
Environmental Topics					
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	6.02	Greenhouse Gas Emissions	48	
305-2	Energy indirect (Scope 2) GHG emissions	6.02	Greenhouse Gas Emissions	48	
Social Topics					
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	5.01.3	Diversity, Equity & Inclusion	41	
401-2	Benefits provided to full-time employees	5.01.4	Employee Rights and Benefits	42	
401-3	Parental leave	5.01.4	Employee Rights and Benefits	42	
404-1	Average hours of training per employee	5.01.6	Talent Development and Training	44	
404-2	Programs for upgrading employee skills and transition assistance	5.01.6	Talent Development and Training	44	
404-3	Percentage of employees receiving regular performance and career development reviews	5.01.6	Talent Development and Training	44	
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	2.03.2.1	Composition and Diversity	14	
		5.01.3	Diversity, Equity & Inclusion	41	
405-2	Ratio of basic salary and remuneration of women to men	5.01.4	Employee Rights and Benefits	42	
GRI 406: Non-discrimination 2016					

GRI Code	Disclosure Item	Corresponding Section		Page	Notes
406-1	Incidents of discrimination and corrective actions taken	5.01.1	Human Rights Policy & Commitment	38	
GRI 408: Child Labor 2016					
408-1	Operations and suppliers at significant risk for child labor	4.06	Supplier Management	35	
GRI 409: Forced or Compulsory Labor 2016					
409-1	Operations and suppliers at significant risk for child labor	4.06	Supplier Management	35	
GRI 418: Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and data loss	4.04.2	Customer Privacy Protection	33	

Explanation of GRI Content Index

Declaration of Use	This report has been prepared in accordance with the GRI Standards. Reporting period is from January 1 to December 31, 2024
Applied GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

7.02 Appendix II: Climate-Related Information

Item	Content	Corresponding Section		Page
1	Explanation of the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	6.01	Climate Change	46
2	Explanation of how identified climate risks and opportunities impact the company's business, strategy, and financial planning (short-, medium-, and long-term).	6.01	Climate Change	46
3	Description of the financial impacts of extreme climate events and transition actions.	6.01	Climate Change	46
4	Explanation of how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	6.01	Climate Change	46
5	If scenario analysis is used to assess climate resilience, disclose the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	6.01	Climate Change	46
6	If a transition plan exists to manage climate-related risks, disclose the plan content, as well as indicators and targets used to identify and manage physical and transition risks.	6.01	Climate Change	46
7	If internal carbon pricing is used as a planning tool, explain the basis for setting the price.	6.01	Climate Change	46
8	If climate-related targets are set, disclose the activities covered, GHG emission scopes, planning period, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, disclose the source and volume of offsets or RECs.	6.01	Climate Change	46
9-1-1	Greenhouse gas inventory information for the past two years.	6.02.2	GHG Emissions	49
9-1-2	Assurance information for the greenhouse gas inventory for the past two years.	6.02.2	GHG Emissions	49
9-2	GHG reduction targets, strategies, and specific action plans.	6.02.1	GHG Management Strategies, Methods, and Targets	48

7.03 Appendix III: SASB Content Index Table

The Company discloses in accordance with the SASB standards for the E-Commerce industry.

Topic	Indicator Code	Indicator Description	Corresponding Section		Page
Hardware Infrastructure and Water Management	CG-EC-130a.1	(1) Total energy consumption (2) Percentage from grid electricity (3) Percentage from renewable energy	6.02.2	GHG Emissions	49
	CG-EC-130a.2	(1) Total water withdrawal (2) Total water consumption and percentage sourced from areas with high or extremely high water stress	6.02.2	GHG Emissions	49
	CG-EC-130a.3	Description of how environmental considerations are integrated into data center strategic planning	To mitigate environmental risks and avoid data damage or loss due to extreme weather events, the Company has implemented the following strategies: 1. Off-site backup of databases. 2. Use of cloud service providers with robust business continuity and disaster recovery capabilities.		
Data Privacy and Freedom of Expression	CG-EC-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	4.04.2	Customer Data Protection	33
	CG-EC-220a.2	Number of users whose information is used for secondary purposes	No such occurrence		
Data Security	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	4.04.3	Information Security Incident Classification Standards	33
	CG-EC-230a.2	(1) Number of data breaches (2) Percentage involving	No such occurrence		

Topic	Indicator Code	Indicator Description	Corresponding Section		Page
		personal information (3) Number of users affected			
Employee Recruitment, Inclusion, and Performance	CG-EC-330a.1	Employee engagement as a percentage	No employee satisfaction survey conducted		
	CG-EC-330a.2	(1) Voluntary turnover rate (2) Involuntary turnover rate	5.01.3	Diversity, Inclusion, and Equality	41
	CG-EC-330a.3	Percentage of: (a) Senior executives, (b) Non-senior executives, (c) Technical staff, and (d) All other employees by (1) gender and (2) minority group representation	5.01.2.1	Workforce Structure	40
	CG-EC-330a.4	Percentage of technical employees who require work visas	No such occurrence		
Product Packaging and Distribution	CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product transportation	The Company does not operate its own delivery fleet; all deliveries are outsourced to third-party vendors.		
	CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	6.02.1	GHG Management Strategies, Methods, and Targets	48

7.04 Appendix IV: IFRS S2 Climate-related Disclosures

<table>
<tr><th>Aspect</th><th>IFRS S2 Climate-related Disclosures</th><th colspan="5">Company Response</th></tr>
<tr><td rowspan="2">Governance</td><td>Governance body's role in climate-related risks and opportunities</td><td colspan="5" rowspan="2">Please refer to Section 2.02.1 Governance Structure for Promoting Sustainable Development.</td></tr>
<tr><td>Management's role in climate-related risks and opportunities</td></tr>
<tr><td rowspan="10">Strategy</td><td rowspan="2">Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects</td><td colspan="2">Short-term</td><td>Medium-term</td><td colspan="2">Long-term</td></tr>
<tr><td colspan="2">■Transition Risk: Changes in customer behavior
■Physical Risk: Typhoons, heavy rainfall, flooding, etc.
■Market Opportunity: Market demand for eco-friendly alternatives (Short-term)</td><td>■Transition Risk: Changes in customer behavior
■Physical Risk: Typhoons, heavy rainfall, flooding, etc.</td><td colspan="2">■Transition Risk: Changes in customer behavior
■Physical Risk: Typhoons, heavy rainfall, flooding, etc.</td></tr>
<tr><td rowspan="3">Current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain</td><td rowspan="2">Risk/Opportunity Description</td><td colspan="2">Impact on Business Model:</td><td colspan="2">Impact on Value Chain:</td></tr>
<tr><td>Current:</td><td>Anticipated:</td><td>Current:</td><td>Anticipated:</td></tr>
<tr><td>Typhoons, heavy rainfall, flooding, etc.</td><td>No significant impact</td><td>Potential damage to inventory stored in warehouses, leading to compensation liabilities.</td><td>No significant impact</td><td>Road damage affecting inbound and outbound goods logistics.</td></tr>
<tr><td rowspan="3">Effects of climate-related risks and opportunities on entity strategy and decision-making</td><td colspan="2" rowspan="2">Risk Description</td><td colspan="3">Impact on Business Model:</td></tr>
<tr><td>Current:</td><td colspan="2">Current:</td></tr>
<tr><td>Physical Risk</td><td>Typhoons, heavy rainfall, flooding, etc.</td><td>Inventorying IT equipment to prevent operational disruptions caused by extreme cold or severe weather impacts.</td><td colspan="2">Cloud migration of data center equipment and servers to ensure core operations remain uninterrupted.</td></tr>
<tr><td>Current and anticipated effects of climate-related risks and opportunities on financial position, financial performance, and cash flows</td><td colspan="5">Under extreme climate events, potential impacts on the Company's finances and operations include:
1. Logistics Disruption: Extreme weather events (typhoons, heavy rainfall, or flooding) may disrupt goods transport, power supply, and daily operations.
2. Cost Increases: Escalating costs for electricity, packaging materials, commodities, and transportation may drive up operational expenses.
3. Shift in Customer Behavior: Customers favoring environmentally friendly vendors may cause market share decline and revenue reduction
4. Regulatory and Policy Changes: Implementation of carbon taxes and power regulations will increase operational costs.</td></tr>
<tr><td>Climate resilience through climate-related scenario analysis and assessment</td><td colspan="5">Please refer to Section 6.01 Climate Change.</td></tr>
<tr><td>Risk Management</td><td>Processes to identify, assess, prioritize, and monitor climate-related risks and opportunities</td><td colspan="5">Please refer to Section 6.01 Climate Change.</td></tr>
<tr><td rowspan="2">Metrics & Targets</td><td>Information relevant to cross-industry metric categories (GHG-related metrics)</td><td colspan="5">The Company's GHG emissions are calculated using the GHG Protocol methodology, taking into account the "GHG Emission Factors" published by the Ministry of Environment. The operational control approach is applied to measure emissions from joint ventures and associates, as it accurately reflects actual operational control and ensures comprehensive, consistent data. For GHG emissions across Scope 1, Scope 2, and Scope 3 during the 2025 reporting period, please refer to Section 6.02.2 Greenhouse Gas Emissions.</td></tr>
<tr><td>Industry-based metrics</td><td colspan="5">Industry-based metrics relevant to the Company's business model, activities, and characteristics in the E-Commerce sector are disclosed in the table below.</td></tr>
</table>

Aspect	IFRS S2 Climate-related Disclosures	Company Response						
		Subject / Strategic Goal	Metric	Targets				
				Targets	Type	Unit of Measure	Code	Amount / Description
		2050 Carbon Neutrality	Hardware Infrastructure Energy & Water Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	GJ、%	CG-EC-130a.1	Please refer to Section 6.05 Energy Management.
				Total water withdrawn and total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	m³、%	CG-EC-130a.2	Please refer to Section 6.03 Water Resource Management.
				Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion and Analysis	N/A	CG-EC-130a.3	Not applicable (No current demand).
			Product Packaging & Distribution	Total greenhouse gas footprint of product transportation	Quantitative	Metric tons CO_2e	CG-EC-410a.1	Scope 3 emissions are currently not calculated.
				Discussion of strategies to reduce the environmental impact of product delivery	Discussion and Analysis	N/A	CG-EC-410a.2	Currently, electronic vouchers constitute the majority of sales; no immediate demand.
	Disclosure of Climate-Related Risk and Opportunity Targets	The Company has established "2050 Carbon Neutrality" as its strategic goal, supported by specific targets and metrics including GHG reduction and energy efficiency enhancement. Supporting initiatives such as Climate Action 100+, CDP, and TCFD, as well as Taiwan's "2050 Net-Zero Emissions Pathway," the Company aligns with IPCC climate models and IEA Net Zero Emissions scenarios. The Company pledges to achieve carbon neutrality by 2050 to reduce climate risk exposure, lower future carbon fee liabilities, and strengthen organizational resilience and sustainable competitiveness.