Soft-World International Corporation

Policy on Linking Executive Compensation to ESG Performance Metrics

1. In line with the Company's sustainable development vision, ESG metrics shall be incorporated into executive performance evaluations to strengthen executive commitment to and focus on ESG policies and action plans. This aims to fulfill the corporate sustainability vision, achieve target goals, and drive significant progress in environmental protection, corporate social responsibility, and corporate governance.
2. Target Scope: Senior managers, including the General Manager, Business Group General Managers, and Vice Presidents.
3. Sustainability Performance Indicator Weightings are as follows:

Indicator Item	Weight	Description
Financial Indicators	60%	Overall operational performance of the Company, such as annual operating revenue and net profit after tax.
Management Indicators	20%	Evaluations of internal management and leadership capabilities, such as employee training and development, and employee turnover.
Sustainability & Internal Control Indicators	20%	Corporate governance performance (5%), Sustainability Report evaluation results (5%), ethical corporate management implementation (5%), and greenhouse gas (GHG) inventory implementation (5%).
Additional Consideration	Additional bonus points up to a maximum of 5% may be awarded for exceptional performance or contributions, subject to significance.	

4. Annual comprehensive performance evaluations are conducted for senior managers across all indicators. Evaluation scores are assessed by their direct supervisors, and the results serve as a reference for incentives, ensuring a balanced development between the Company's sustainable operations and risk management.