2025

Sustainability Report

智冠科技

Soft-World International Corporation

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Overview

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About this Report (GRI2-1~2-5)

This report is the Sustainability Report issued by Soft-World International Corp. and its subsidiaries (hereinafter referred to as "Soft-World," "the Company," or “Soft-World Group”) since 2020. Through the publication of this report, we aim to inform stakeholders about the Company's policies, measures, and achievements in fulfilling social responsibility under the goal of sustainable operations. At the same time, we disclose Soft-World's perspectives and responses to important issues in the three major aspects of environmental, social, and governance (ESG) during our sustainable development journey.

Boundaries and Scope of the Report

This report has been prepared with reference to the 2021 Global Reporting Initiative (GRI) Standards. The report content also aligns with domestic and international standards, including the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” the United Nations Sustainable Development Goals (SDGs), the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the Sustainability Accounting Standards Board (SASB) standards. A GRI Content Index with corresponding page numbers is provided at the end of this report for readers' reference.

Reporting Period, Data Measurement Methods, and Scope of Disclosure

The scope and data collection of this report have considered the characteristics of our business and the relevance of material topics of stakeholder concern in 2025. The reporting period covers January 1, 2025 to December 31, 2025. The scope of disclosure includes Soft-World International Corporation and its subsidiaries. The financial performance and related information disclosed in this report are based on the International Financial Reporting Standards (IFRS). All relevant financial data are extracted from the consolidated financial statements of the Company and its subsidiaries, which have been audited by an accounting firm. For detailed information on the consolidated financial statements, please refer to the 2025 Annual Report. All amounts are denominated in New Taiwan Dollars (NT$).

The data in this report are derived from internal statistics and surveys. Statistical figures are calculated based on internationally accepted standard indicators and are presented using commonly recognized numerical descriptions.

Editing and Review Process

The content of this report was provided by the Soft-World sustainable development team. After the initial draft was completed, it was reviewed by responsible department heads. This year’ s report has undergone external third-party verification. Through a rigorous internal and external review process, the accuracy of the environmental, social, and governance (ESG) data presented in the report was ensured. The final version was submitted to the Board of Directors for resolution and approval prior to publication.

External Assurance

This report was verified by a third-party assurance provider, ARES International Certification Co., Ltd., in accordance with Type 1, Moderate Level assurance of the AA1000 Assurance Standard (AA1000 AS v3). An assurance statement has been obtained.

Publication Date and Reporting Cycle

The Company regularly prepares and publishes the “Soft-World Sustainability Report.” This report can be downloaded from the official website of Soft-World and the Market Observation Post System. Publication Date: August 2026

Restatements of Information

None

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Message from Management

(GRI2-1,2-2, 2-22~24)

Based on its three core business sectors—digital gaming, online marketing, and fintech—Soft-World Group is committed to expanding cross-sector and cross-industry collaborations within the rapidly changing global gaming market to develop a diversified service ecosystem. In 2025, with the efforts of all employees, the Group demonstrated exceptional operational capabilities, achieving steady revenue growth. Soft-World Group will continue to leverage its one-stop integrated service advantages to expand its core services and pursue diversified operations, thereby strengthening corporate resilience to drive long-term sustainable development.

Through resource integration, Soft-World Group connects the digital content industry ecosystem while actively expanding its cross-sector influence. The "audio-visual self-media" of Street Gamer under the Group has established over 2,000 locations across Taiwan, becoming the primary platform for international giants to localize their marketing efforts. EFUN International Corporation, by integrating artificial intelligence, applies it to precise advertising and creative materials, and has garnered numerous awards and certifications from Google, Meta, LINE, and ISO 27001. Additionally, the Soft-World Arts and Culture Foundation has long supported arts education. Collaborating with local groups, it organizes concerts and related events, implementing aesthetic literacy and cultivating community relations.

Neweb Group plays the role of an industry leader and has been selected for several key positions in the Taiwan Payment Facilitator Association and Electronic Payment Association of R.O.C., becoming a core force in promoting industry standards and policy dialogue with regulatory agencies, laying a solid foundation for industry upgrading. We integrate corporate social responsibility into our core technology by establishing three major anti-fraud mechanisms and closely aligning with government policies. Through collaboration with numerous technology partners, we ensure transaction security in the consumer market with efficient cybersecurity monitoring and protection, creating a stable and trustworthy digital fintech ecosystem.

Soft-World Group recognizes the Company' s influence across economic, environmental, and social aspects. It deepens multifaceted dialogue with stakeholders, continuously communicating and gathering a wide range of opinions. Soft-World believes that only through long-term partnerships and ongoing innovation can we further optimize governance effectiveness, build a more resilient organizational foundation, and jointly promote sustainable business development.

Chairman of Soft-World Group ——

王俊博

E Environmental Sustainability (ENVIRONMENTAL) × S Social Participation (SOCIAL) × G Corporate Governance (GOVERNANCE)

Strengthen Greenhouse Gas Management Mechanisms

Completed the 2025 ISO 14064-1:2018 Greenhouse Gas Inventory third-party verification, continuously improving Greenhouse Gas management and information disclosure operations to enhance environmental management transparency.

Overall decline in operational carbon intensity

Continuously reduce energy consumption and operational environmental impact, with carbon emission intensity in 2025 decreasing across all three key areas compared to the baseline year:

- Electricity carbon intensity reduced by 7.45%
- Water usage carbon intensity reduced by 7.69%
- Paper usage carbon intensity reduced by 8.69%

Promoting Low-Carbon and Smart Green Operations

By utilizing digital management, optimizing energy-saving equipment, and introducing green power certificates, we continuously enhance resource use efficiency, gradually promoting low-carbon and smart green operational development.

Establish a Digital Anti-Fraud Joint Defense Mechanism

Soft-World Group collaborates with the government, law enforcement agencies, and cybersecurity technology partners to establish multiple anti-fraud and abnormal transaction monitoring mechanisms, successfully blocking over 90% of fraudulent websites, continuously safeguarding digital transaction security and consumer rights.

Promoting Digital Safety Education for Adolescents

Partnering with the Taipei City Police Department to promote anti-fraud education through gaming characters, virtual idols, and digital content, enhancing adolescents' and children's ability to recognize digital risks and their safety awareness.

Promoting Safe and Reliable Digital Fintech Services

Integrating third-party payment and electronic payment services to continuously enhance payment security and user convenience, while expanding public welfare payment flows and diverse payment application fields to deepen the popularization of digital financial services.

Continuously Investing in Cultural Public Welfare

The Soft-World Arts and Culture Foundation has long been involved in arts education and public welfare activities, with its annual public welfare reaching over 17,741 people.

Deepen Group Governance and Digital Transformation Integration

Integrate the resources of each business group within the Group, using a one-stop service model to deepen cross-business resource integration and digital governance capabilities, continuously enhancing the Group's overall operational resilience and long-term competitiveness.

Promote the development of the digital content ecosystem and innovative services.

The Group continues to develop video and audio media, AI applications, and hybrid services, and has established over 2,000 digital interactive locations across Taiwan through the "Street Gamer Meet-up." It continues to expand digital content distribution, community interaction, and cross-domain digital service applications.

Solid Management Creating Long-Term Value

2025:
Earnings Per Share (EPS): NT$7.93
Return on Equity (ROE): 11.97%
Return on Assets (ROA): 6.49%
Showcasing solid management results and the ability to create long-term value.

Strengthen Fintech Compliance and Industry Governance

The subsidiary Neweb Group continuously engages in third-party payment and electronic payment industry governance, promoting anti-fraud, information security, and compliance systems to strengthen risk management capabilities in the fintech industry.

Information Security Governance Continuous Upgrades

The subsidiary EFUN obtained GIC verification and ISO 27001 international information security certification in 2025. Soft-World also completed ISO 27001 international information security certification in 2026, continuously strengthening the Group's information security governance, personal data protection, and digital risk management capabilities.

Sustainability Performance Highlights

(GRI2-1~2,2-6,2-22~24)

About Soft-World International Corporation

(GRI2-1~2,2-6)

Soft-World International was officially listed on the Taiwan Stock Exchange in March 2001, becoming the first gaming company publicly listed in Taiwan and Greater China, and establishing its leadership as Taiwan' s largest game software distributor.

The Soft-World Group has focused on consolidating its core services to achieve sustained growth in business performance, while also pursuing diversified operations to strengthen corporate resilience. Leveraging accumulated experience and integrated service advantages, the Group bases its business on three major sectors—digital gaming, online marketing, and fintech—and actively engages in numerous cross-industry and cross-sector collaborations. At the same time, it expands its business reach and overseas market presence.

Date of Establishment	Date of Listing	Stock code
July 1983	March 2001	5478

Number of Employees for the Whole Group	Industry Category	Paid-in Capital
1,086 people	Cultural & Creative Industry	NT$1.56 billion

Distribution of locations across Taiwan

Taipei Sales Office Address

No. 99-10, Section 2, Nangang Road, Taipei City

Taichung Office Address

No. 507, Section 1, Fengxing Road, Tanzi District, Taichung City

Head Office Address

13th Floor, No. 1-16, Kuojian Road, Qianzhen District, Kaohsiung City

Annual Report QR-CODE

Soft-World Overview (GRI2-1~2,2-6)

Operational Overview (GRI2-1~2,2-6)

Gaming	MyCard	MyCard digital points is the core channel service of the Company, with membership surpassing 7.5 million users, over 700 partner companies, and connections to thousands of games and digital content, achieving high market coverage in the Taiwan, Hong Kong, and Macau regions. By integrating online and offline channels and marketing resources, establish a digital content service platform that connects the industry and consumers, promoting the development of the digital content ecosystem. The Company also continuously promotes its self-media service platform, expands cross-industry applications, strengthens interaction and connection with consumers, and enhances service accessibility and overall operational momentum.
		Conducted in-house research and development, agency operation, and distribution of online games and mobile games. The Group leverages its marketing, operations, and creative resources to successfully launch multiple online games and promote them in both domestic and international markets. Leveraging years of experience and expertise, the Group provides integrated marketing and localized services to assist renowned game developers in expanding into the Taiwan, Hong Kong, Macau, and Southeast Asian markets.
Marketing	EFUN 一帆數位科技 READ REVITALIZE ADVERTISING DIMENSION 智酷媒體股份有限公司	EFUN International Corporation focuses on digital marketing services, utilizing data analytics, creative content, and artificial intelligence technologies to provide integrated marketing solutions. As AI technology matures in digital marketing applications, the Company combines the strategic planning and technical application capabilities of its professional marketing team to enhance advertising placement efficiency and precision, assisting enterprises in optimizing resource allocation. In the future, AI application and data integration will continue to be deepened to drive marketing technology innovation, strengthen the interaction and connection between the brand and consumers, enhance the effectiveness of digital marketing services, and promote industry development.
	魅力角設 IDEA / EVENT / DESIGN	Specializing in various exhibitions and event planning, design, and execution, our services encompass event creative ideation, all types of spatial arrangements, and corporate image design.
Fintech	藍新金流 NewebPay ezPay	The Neweb Group focuses on digital financial services, continuously promoting payment innovation and transaction security mechanisms, while expanding physical channels and smart IoT application fields to provide integrated digital payment solutions. Enhance service experience and improve the accessibility and efficiency of payment services through system optimization and cross-industry collaboration. Its subsidiary, "ezPay" continues to build a diverse payment ecosystem, promoting innovative applications like SoftPOS, supporting multiple devices and payment methods. This helps merchants lower adoption barriers and operating costs, enhances overall operational efficiency, and promotes the popularization of digital payments and industry development.
Cloud Services	絕世好雲 Cloud Services	We offer a diverse range of cloud services across platforms like Google, Amazon, Azure, Alibaba, Tencent, HUAWEI. We assist clients in analyzing their current situation to provide solutions that best meet their needs. In 2024, the Group initiated a partnership with a leading Korean cybersecurity company, introducing global information security solutions to provide enterprises with efficient and secure IT services.

Creating a Sustainable Value Chain (GRI2-1~2,2-6,2-22~24)

Soft-World Group focuses on major trends such as digital transformation, AI applications, fintech, Information Security, and sustainable governance. By continuously integrating digital content, smart payment, online marketing, and online-to-offline integration services, the Group is building an innovative, resilient, and socially impactful sustainable value chain, continuously practicing sustainable business operations and creating positive corporate impact.

Sustainable Vision and Management Strategy

With "Digital Innovation × Security Governance × Sustainable Shared Value" as the core, continuously deepen the Group's digital governance capabilities and cross-business integration benefits, driving the Group towards sustainable business development.

- **Integrity governance and sustainable development** ▶ Upholding the philosophy of ethical management, we continuously strengthen corporate governance, information security, compliance management, and risk control mechanisms, actively responding to stakeholders' expectations for digital security, personal data protection, and sustainable governance.
- **Low-Carbon Operations and Smart Management** ▶ Continuously promote Low-Carbon and Smart Green Operations by leveraging digital management, optimizing energy-saving equipment, electronic processes, and introducing green power to gradually reduce operational environmental impact and energy consumption.
- **Stakeholder Communication and Social Participation** ▶ Through surveys, stakeholder communication, and issue identification mechanisms, continuous collection of concerns and suggestions on sustainability issues from various parties serves as a crucial reference for sustainable governance and operational decision-making.

Main Products and Service Value Chain

Integrating the Group's core businesses of digital gaming, video media, online marketing, third-party payment, and fintech, we continuously develop digital content, smart payment, and online-to-offline integration service ecosystems.

In terms of value chain management, the Group continuously establishes long-term partnerships with Suppliers, partners, government agencies, payment institutions, and digital content platforms. Through digital technology, smart payment, and cross-domain service integration, it promotes the development of digital service ecosystems and assists SMEs in lowering the barriers to digital transformation, enhancing accessibility to digital financial services and service convenience.

- **Digital Content and Community Interaction Services** ▶ Through digital interactive platforms such as gaming content, video media, and the "Street Gamer Meet-up," we continue to deepen community management, content dissemination, and interaction experiences with younger demographics.
- **Smart Payment and Fintech Services** ▶ Integrating third-party payment, electronic payment, and diverse digital financial services to continuously enhance payment security, transaction convenience, and accessibility to digital fintech.
- **AI applications and hybrid integration innovation** ▶ Continue to promote the development of AI applications, data analysis, and hybrid integration services, strengthening digital service innovation capabilities and cross-domain integration benefits.
- **Digital Security and Risk Governance** ▶ Establish digital anti-fraud, information security, and abnormal transaction monitoring mechanisms to continuously strengthen information security governance, personal data protection, and digital risk management capabilities.

Operational Performance (GRI2-1~2,2-22 , 201-1)

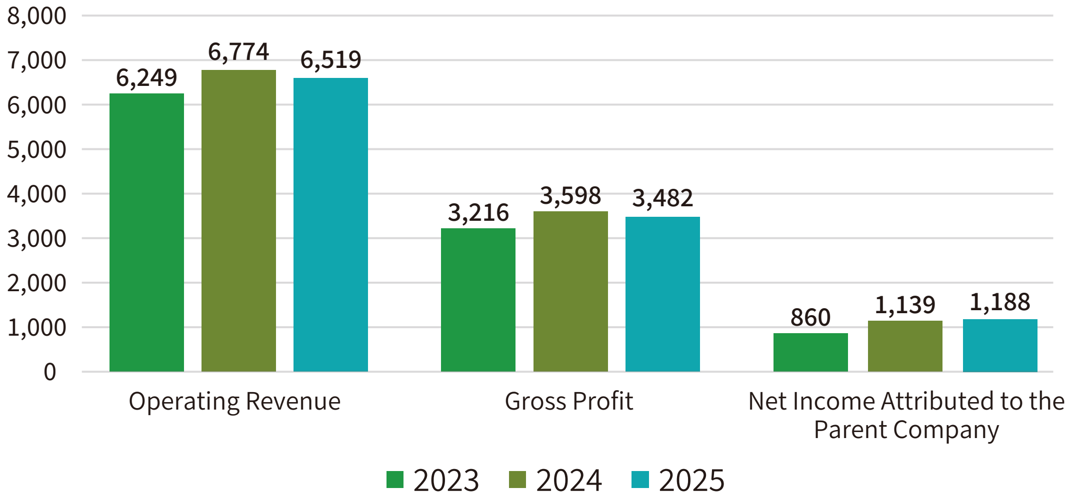
Facing a rapidly changing market environment and industry challenges, Soft-World Group continues to maintain a flexible and diversified operational strategy. We are deepening the layout of our core businesses in digital gaming, online advertising and marketing, and fintech, continuously expanding our business footprint and opportunities for overseas market development, thereby strengthening the Group's overall operational resilience and long-term competitiveness.

Looking back on 2025, with the joint efforts of all colleagues, Soft-World Group's operational performance achieved stable growth. The game distribution and digital marketing businesses continued to contribute steadily to revenue while accumulating the scale of game product services. The third-party payment and collection and disbursement business of our subsidiary Neweb Technologies also sustained growth, driving the steady development of the Fintech Business Group.
In 2025, Soft-World Technology's earnings per share (EPS), return on equity (ROE), and return on assets (ROA) were NT$7.93, 11.97%, and 6.49%, respectively, showcasing solid management results and strong profitability.

Building on a foundation of sound financial management, the Company continues to strengthen corporate governance and sustainability practices, consistently creating long-term economic value. Through a stable dividend policy, it delivers returns to shareholders while realizing a sustainable development vision of corporate growth, shareholder value, and shared prosperity with society.

Soft-World's Financial Performance Over the Past Three Years

Unit: NT$1 million



Project		2023	2024	2025
Return on Assets (%)		5.31	6.81	6.49
Return on Equity (%)		11.07	12.91	11.97
Ratio of Paid-in Capital (%)	Operating Net Profit	76.48	75.28	74.86
	Net Profit Before Tax	88.84	95.73	98.24
Net Profit (%)		14.32	18.28	19.47
Earnings Per Share After Tax (NT$)		7.09	7.75	7.93

CHAPTER 1

Sustainable Management

1.1 Corporate Sustainable Management

1.2 Materiality Assessment and Stakeholder Consultation

1.1Corporate Sustainable Management (GRI2-22)

Sustainable Management & Responsible Development

We at Soft-World see service as our core business. We stick to a diversified business strategy, and continue to layout a diversified service ecosystem in the Internet industry. Our activity includes digital games, online marketing advertising and financial technology businesses, and continually deepen the core competitiveness of each business sector, steadily expanding market size and long-term business performance.

Soft-World Group enhances its brand and service value through cross-business resource integration and integrated service advantages, with sustainable development as its core philosophy. The Group actively listens to stakeholders' opinions, responds to issues of concern through diverse communication and engagement mechanisms, and exerts positive influence in the areas of social, cultural, educational, and environmental aspects.

To strengthen sustainable governance and implement corporate sustainable development, the Company, in accordance with Article 27 of the "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies," established the Sustainable Development Committee under the Board of Directors on August 6, 2025. This committee is responsible for supervising and promoting matters related to the Company's sustainable development, and has formulated a "Code of Practice for Sustainable Development" as a guideline for implementation.

As the main entity driving the Group's sustainable development, the company has formed a Sustainable Development Promotion Team composed of relevant units. This team is responsible for the overall planning and promotion of the group's sustainability strategy, goals, and action plans. Regular meetings are held to review implementation results, and the implementation of the Group's sustainable development is reported to the Board of Directors annually, continuously improving the group's sustainability governance mechanism.

Soft-World fully understands the corporate responsibilities in economic, environmental, and social aspects. In the future, we will continue to deepen cooperative relationships with stakeholders such as employees, associations, communities, shareholders, customers, and partners. Through continuous communication, understanding needs, and creating positive influence, we will work together to stride toward a sustainable future of mutual prosperity and benefit.

Sustainable Development Goals (SDGs) Alignment
(GRI2-22)

Environmental

Sustainability Initiatives

- Promote low-carbon and smart green operations
- Strengthen greenhouse gas management and information disclosure
- Enhance resource use efficiency and energy management

Material Topics

- Physical Impacts of Climate Change
- Energy Management
- GHG Emissions

SDGs Icon

Social

Sustainability Initiatives

- Promoting digital anti-fraud and payment security
- Deepen digital content and community interaction
- Enhancing accessibility to digital fintech and promoting digital safety education for adolescents

Material Topics

- Information System Security Management and Personal Data Protection.
- Regulatory Compliance
- Product and Service Quality

SDGs Icon

Governance

Sustainability Initiatives

- Establish a Sustainable Development Committee
- Strengthen information security and personal data protection
- Deepen Fintech compliance and risk governance

Material Topics

- Risk Management
- Operational Performance
- Integrity governance

SDGs Icon

Sustainable Development Committee and Responsibilities (GRI2-16, 2-22)

Establishment and Responsibilities of the Sustainable Development Committee

To achieve sustainable development goals and strengthen the promotion of corporate governance, environmental protection, and corporate social responsibility, the Company, in accordance with Article 27 of the "Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies," established the Sustainable Development Committee under the Board of Directors on August 6, 2025. This committee is responsible for supervising and promoting matters related to the Company's sustainable development.

The main responsibilities of the Sustainable Development Committee are as follows

1. Formulate, implement, and review the Company's sustainable development policies, annual plans, and overall strategy.
2. Track and review the implementation status and effectiveness of various sustainable development measures, and provide timely improvement suggestions.
3. Supervise the disclosure of sustainability-related information and review the Company's Sustainability Report.
4. Supervise the execution of the Company's Code of Practice for Sustainable Development and other sustainability-related tasks resolved by the Board of Directors.

Operations of the Sustainable Development Committee

In addition to regularly reviewing sustainability strategies and execution outcomes, the Sustainable Development Committee aggregates investigation results and response measures from relevant departments in the event of major ESG incidents (such as significant grievance cases or events with a substantial impact on company operations). These are then presented to the Board of Directors for discussion and decision-making to ensure the Company properly addresses related risks.
In 2025, the Sustainable Development Committee convened one meeting, with an average member attendance rate of 83%. There were no material sustainability matters reported to or discussed with the Board of Directors during the year.

Stakeholder Engagement (GRI2-29)

Soft-World references the AA1000 Accountability Principles Standard, the Global Reporting Initiative (GRI) Standards, international sustainability trends, and material topics identified by domestic industry peers. The Sustainable Development Team reviews the Company' s risk assessments and response strategies across environmental, social, and corporate governance aspects. Through cross-departmental discussions considering operational characteristics, key stakeholders are identified, including shareholders (investors), employees, customers, and suppliers. Regarding the rights and interactions of stakeholders, the company website has a "Stakeholder Section".
Via systematic analysis, problems can be responded to and improved immediately, and major issues can be identified through the business transactions of various departments to understand whether an effective response is being provided to the feedback from all stakeholders.

Stakeholders	Relationship with Soft-World	Issues in Focus	Communication Channel	Communication Frequency	Highlights of Stakeholder Communication Achievements
Employees	Employees are important partners and assets of the Company. Cultivating talents and attaching importance to employees will drive the Company's competitiveness and industrial creativity.	- Labour relations. - A safe workplace environment. - Talent recruitment & employee benefits.	- The Company's internal website, email, establishing an employee section on the stakeholder section of the Company website. - Employee Welfare Committee - Vocational & Health Committee - Labor & Capital Meeting	Non-periodical Quarterly Quarterly Quarterly	- We have provided employee opinion channels and hold regular labor meetings. - 100% of employees participate in performance assessment and evaluation. - Operating performance meeting.
Customers	Provide good service quality. High-quality customer service meeting customer needs and expectations. Personal information security protection.	- Servicing consumer issues and monitoring the handling process. - Regular customer satisfaction surveys are conducted. - Provide a channel for customer appeals and a customer service line.	- Customer questionnaire & satisfaction survey - Setting up consumer appeal channels in the stakeholders' section & providing a customer service line	Non-periodical Non-periodical	- We continue to treat each customer with care and patience, and are more committed to the management and optimization of customer service systems. - In order to fulfill our social responsibility, we actively cooperate with the prosecution and prevention of various fraud cases. - In 2025, there were no violations of government regulations or cases of punishment.
Investors	The support and trust of shareholders and investors is the driving force for the steady development and growth of Soft-World. The company takes the mission seriously of creating stable and good investment remuneration, and transparently makes operation and financial information available.	- Competitive industrial environment. - Innovative research & development & service advantages. - Operating performance & dividend policy. - Company governance & integrity.	- Shareholders' meeting - Corporation briefing - Annual report & ESG report - Publish financial reports - Publish revenue performance - International & domestic investor meetings & forums - Material information notice - Enhance corporate value - The Company's website has an investor section as a contact point	Annual Annual Annual Quarterly Monthly Non-periodical Immediate Annual	- Convene shareholder meetings, investor conferences, and investor forums to communicate industry and market trends, operational growth strategies, and profitability to shareholders and investors. - Leveraging a diversified business model deeply rooted in the industry, we have generated robust operational performance. Since the sixth evaluation cycle, we have consistently received high ratings in the Taiwan Stock Exchange' s "Corporate Governance Evaluation," demonstrating stable and effective governance performance. These results reflect our long-standing commitment to institutional development and implementation.
Suppliers	Soft-World views suppliers as the first part of sustainable operations to achieve good quality products on a long-term basis.	- Product quality & liability. - Information security & privacy guarantee. - The supply chain is continuously managed.	- Provide proper consultation & assist suppliers to solve various problems - Visits of professionals, telephone calls, conferences & email - Set up supplier complaint lines and email contact in the stakeholders' section	Non-periodical Non-periodical	- We have strengthened information security and privacy guarantees, and created a coordinated environment for sharing prosperity with suppliers. - We worked together with manufacturers to promote sustainable and environmental protection policies, and to maintain a sustainable ecological environment. - Suppliers signed a sustainability business statement.

1.2Identification and Discussion of Material Topics (GRI3-1,3-2)

This report is prepared in accordance with the GRI 2021 Standards, specifically following the GRI 3: Material Topics standards. It gathers value chain and industry-related topics, with reference to international frameworks such as the SASB Sustainability Accounting Standards, TCFD Climate-Related Financial Disclosures, and the United Nations Sustainable Development Goals (SDGs). A total of 13 sustainability topics were identified and assessed for their positive and negative impacts. Through discussions between the sustainability report editorial team and external consultants, 6 material topics were identified. These topics will be prioritized for enhanced management and disclosed in detail in this report.

Process to Identify Material Topics

4 types of stakeholders

Stakeholder Identification

The Company' s sustainability report editorial team, through internal discussions with department heads and by referencing stakeholder group classifications used by industry peers, identified key stakeholder categories. This process followed the five principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES). Based on the identification results, the Company' s key stakeholders, ranked by level of importance, are: customers, investors, suppliers, and employees. The Company continues to strengthen interaction and collaboration with stakeholders through diverse communication mechanisms and channels, ensuring that their concerns are properly addressed.

13 sustainability topics

Sustainability Topics Identification

By referencing multiple international sustainability disclosure standards and frameworks including the GRI (Global Reporting Initiative) Standards, SASB (Sustainability Accounting Standards Board), TCFD (Task Force on Climate-related Financial Disclosures), and the UN Sustainable Development Goals (SDGs), and combining these with the Company' s industry characteristics and best practices from peers, 13 sustainability topics highly relevant to the Company' s operations have been identified. These topics cover the four key aspects of Economic, Environmental, Social, and Governance (ESG).

276 questionnaires collected

Impact Assessment

Members of the Sustainable Development Committee evaluated the positive and negative impacts of each sustainability topic on the economic, environmental, and social (including human rights) aspects, as well as the likelihood of their occurrence. A total of 276 questionnaires were collected this year, comprising 109 from customers, 29 from investors, 53 from suppliers, and 85 from employees. Each stakeholder group's responses were weighted and impact statistics were compiled by members of the Sustainable Development Team (at the assistant manager level) based on their respective issues in focus, to serve as the basis for the impact analysis of these topics.

6 material topics

Material Topics Identification

The Company conducted a quantitative analysis and ranking of sustainability topics based on their potential impact, stakeholder concern levels, and the organization' s capacity to respond. Ultimately, six highly significant material topics were identified to serve as the priority basis for developing sustainability strategies and allocating resources.

1 re-evaluation of material topics each year

Regular Review and Information Disclosure

Material topics are incorporated into the management priorities of the Company' s Sustainable Development Team, which continuously monitors the implementation of relevant indicators and action plans. Annual audits and updates are conducted regularly, with management performance and improvement measures disclosed in the Sustainability Report to ensure transparency and actively respond to stakeholder expectations.

Materiality Assessment Results (GRI3-1,3-2)

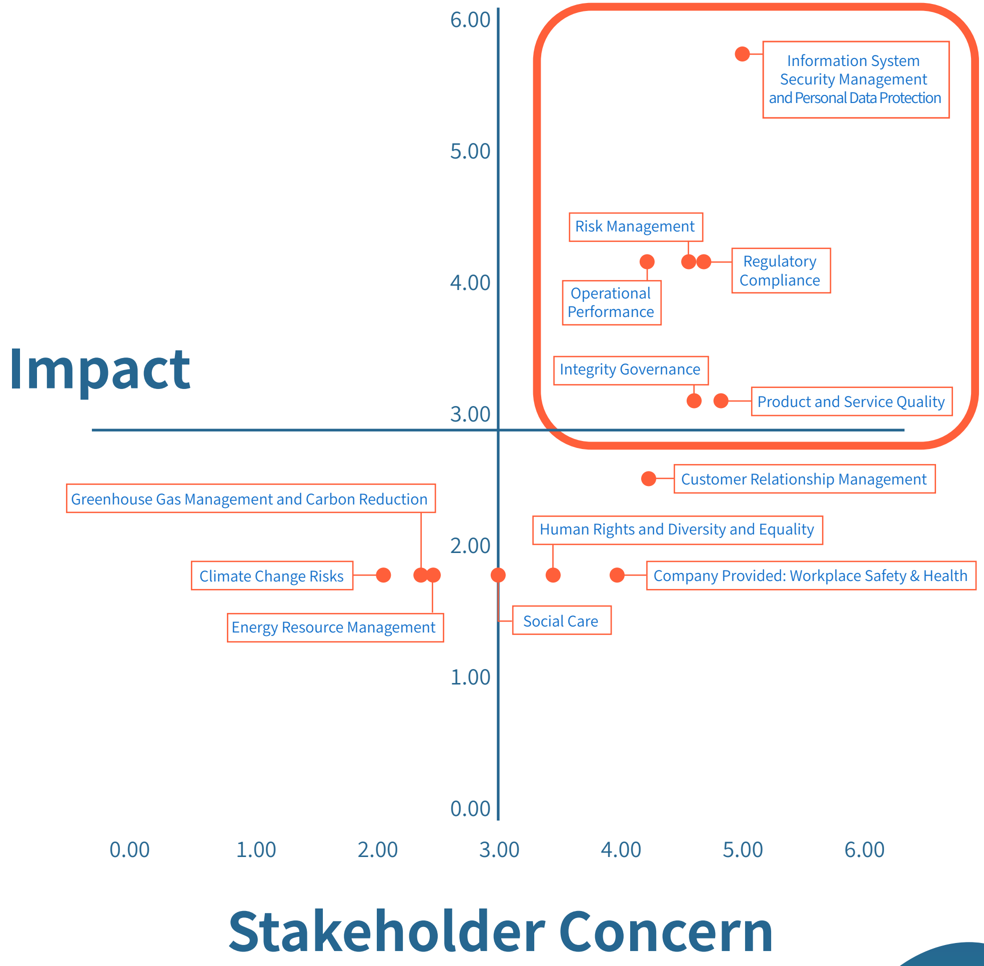
Materiality Assessment Results

Soft-World evaluates the positive and negative impacts of sustainability topics on the environment, economic, and people, as well as their likelihood of occurrence. Based on overall impact, the top six high-impact topics were selected as material topics: information system security management and personal data protection, risk management, business performance, regulatory compliance, product and service quality, and integrity governance.

Changes in Material Topics

2025 Material Topics	Changes Compared to the Previous Year
Information system security management and personal data protection. ▶	Originally “Information Security.”
Risk Management ▶	Originally “Risk Management System.”
Operational Performance ▶	Originally “Business Model Flexibility.”
Regulatory Compliance ▶	New
Product and Service Quality ▶	New
Integrity governance ▶	Originally “Business Ethics.”
According to the FSC's "Sustainable Development Roadmap for TWSE/TPEx Listed Companies," added Greenhouse Gas Inventory as one of the material topics.	
Greenhouse Gas Inventory ▶	Completed the 2025 Greenhouse Gas Inventory verification.

Matrix Chart



Material Topics and Value Chain Impact Assessment (GRI3-1,3-2)

● Direct Impact ○ Indirect Impact

Type	Material Topics	Description of the Significance and Positive/ Negative Impacts of Material Topics	Employees	Suppliers	Customers	Investors	GRI Standards Disclosure Item	Disclosure Chapter
Economic	Integrity governance	Ethical corporate management is the core of business ethics, reinforcing internal standards of conduct and ensuring compliance with external regulations. A lack of an integrity-driven culture and ethical governance may lead to risks such as fraud, insider trading, and conflicts of interest, ultimately damaging the Company's reputation and stakeholder trust, posing a long-term threat to sustainable business development.	●	●	●	●	205 Anti-Corruption 206 Anti-competitive Behavior	CH1 Sustainable Management
	Risk Management	Risk Management is a critical foundation for stable business operations, helping to strengthen the Company's ability to respond to market changes and operational risks. Without a robust management mechanism, operational disruptions, financial losses, or compliance risks may ensue, affecting the resilience of business operations and stakeholder trust.	●	○	○	○	417 Marketing & Labeling 2-27 Compliance with laws and regulations	CH2 Corporate Governance
	Operational Performance	Diversified operations and a flexible business model are key to enabling the Company to respond to rapid market changes, driving innovation and cross-industry collaboration. If there is a lack of solid management strategy, it may affect market competitiveness, operational growth, and the ability to create long-term value.	○	○	●	●	2-6 Activities, value chain and other business relationships 2-22 Statement on sustainable development strategy 201-1 Direct economic value generated and distributed	CH1 Sustainable Management
Social	Information system security management and personal data protection	Information security and personal data protection are critical issues for digital services and the fintech industry, concerning the safety of customer data, transaction security, and corporate reputation. If information security management is insufficient, it may lead to personal data leaks, information security incidents, and operational risks, thereby affecting customer trust and corporate reputation.	●	●	●	●	418 Customer Privacy	CH2 Corporate Governance
	Product and Service Quality	Integrate the Group's digital content, payment services, and online marketing resources to continuously enhance the stability of digital services, transaction security, and customer experience. By implementing payment security mechanisms and abnormal transaction monitoring, reduce digital transaction risks. If management is insufficient, it may affect customer trust and market competitiveness.	●	○	●	○		CH2 Corporate Governance
	Regulatory Compliance	Establish internal management systems in accordance with relevant laws and regulations of the competent authorities, and enhance colleagues' compliance awareness through education and training. If relevant regulations are not met, penalties, operational restrictions, and reputation risks may be encountered.	●	●	○	○	206 Anti-competitive Behavior 2-27 Compliance with laws and regulations	CH2 Corporate Governance
Environment	Greenhouse Gas Inventory	In response to climate change trends and regulatory policies, plan and promote Greenhouse Gas Inventory operations to manage carbon emissions and improve energy efficiency, which helps reduce operating costs. Failure to appropriately manage carbon emissions may increase compliance pressure and associated operational costs.	●	●	○	○	305 - Emissions 2016	CH3 Environmental Sustainability

Management of Material Topics (GRI3-3)

Type	Material Topics	Management Strategy	Boundary Scope	Responsible Unit	Assessment Mechanism	2025 Performance
Economic	Integrity governance	Established whisteblowing channels according to the "Corporate Governance Best Practice Principles," "Ethical Corporate Management Best Practice Principles," and "Codes of Ethical Conduct."	Soft-World International and its consolidated subsidiaries	Financial Management Center	Record reported cases, internal audit results, and compliance tracking	No violations occurred, and the integrity system and internal controls continue to be enhanced.
Economic	Risk Management	Develop annual audit plans to regularly review operational and regulatory risks, adjusting management strategies based on changing circumstances.	Soft-World International and its consolidated subsidiaries	The Audit Department	Risk assessment reports and audit follow-up records	No major risk incidents occurred, and the risk management system was steadily implemented.
Economic	Operational Performance	Integrate the Group's business resources to promote diversified operations and cross-industry collaboration, continuously enhancing operational resilience and market competitiveness.	Soft-World International and its consolidated subsidiaries	General Manager's Office	Revenue structure, profitability, and operating performance tracking.	The Company achieved revenue of NT$6,519 million, with earnings per share (EPS) of NT$7.93.
Social	Information system security management and personal data protection.	Establish information security management systems and security governance mechanisms, continuously promote ISO 27001 certification, anti-fraud mechanisms, abnormal transaction monitoring, and security education and training to strengthen information security, payment security, and personal data protection capabilities.	Soft-World International and its consolidated subsidiaries	Information Security Committee	Incident reports, certification progress, verification data, and training records	No major information security incidents occurred. The FIDO authentication surpassed 6.08 million verifications, and Soft-World completed ISO 27001 certification in March 2026.
Social	Product and Service Quality	Integrate the Group's digital content, payment services, and online marketing resources to continuously optimize the stability of digital services, payment security, and customer experience. Through customer feedback and service monitoring mechanisms, enhance service quality and market competitiveness.	Soft-World International and its consolidated subsidiaries	Internet Development Department and its consolidated subsidiaries	Customer satisfaction surveys, customer complaints and response times, review product and service performance.	The customer complaint response rate reached 100%, continuously optimizing the quality of digital services and customer experience.
Social	Regulatory Compliance	Establish comprehensive internal control and compliance systems in accordance with relevant laws and regulations of the competent authorities, and enhance employees' compliance awareness through education and training to ensure the Company's operations meet regulatory requirements.	Soft-World International and its consolidated subsidiaries	Legal Department	Internal audit results, self-assessment of compliance, implementation of Talent Development and Training, and compliance tracking.	No major violations or penalty incidents occurred.
Environment	Greenhouse Gas Inventory	Establish a Greenhouse Gas Inventory team to follow the regulatory agencies' "Sustainable Development Roadmap," planning and promoting Greenhouse Gas Inventory operations as the foundation for future carbon reduction and energy management.	Soft-World International and its consolidated subsidiaries (excluding Chinese Gamer International Corporation)	Financial Management Center	Completed inventory in accordance with ISO 14064-1.	Completed the 2026 Q1 inventory verification.

Stakeholder Consultation and Grievance Mechanisms (GRI2-25,2-26)

Stakeholders	Issue in Focus	Platform for Reporting Issues		
Consumers	Customer privacy and information security, customer rights and services, product services and quality	MyCard customer service : service@mycard520.com.tw MyCard customer service hotline: (02)2651-0754		
Investors	Corporate governance, risk management, profitability, dividend policy	Soft-World Investor Relations : ir@soft-world.com.tw Mr. Liu (02)2788-9188#598/(07)815-0988#225		
Partner companies	Business integrity (anti-corruption)	MyCard customer service	(02)2651-0754	service@mycard520.com.tw
		MyCard Broker-Dealer Cooperation	(02)2788-9188	bd@soft-world.com.tw
		e-PLAY Business Cooperation	(02)2788-9188#228	fukuo@soft-world.com.tw
		Double MyCard Platform Cooperation	(02)2788-1111#213	efunads.bd@soft-world.com.tw
		Gamexpress Program Cooperation	(02)2653-0566#132	gamenews@soft-world.com.tw
		Gamexpress Magazine Cooperation	(02)2788-9188#368 #188	gamenews@soft-world.com.tw
		TV Advertisement, Audio & Video Shooting Cooperation	(02)7722-0111#122	karenhsieh@soft-world.com.tw
		Soft-World All Media News Information	(02)2788-9188	gamenews@soft-world.com.tw
		Charisma Design	(02)2653-0566#249	tako0705@soft-world.com.tw
		Media Relations	(02)2788-9188#583 #193	pr@soft-world.com.tw
Employees	Employee retention & talent development, health & workplace safety, human rights	Employee Suggestions Mailbox : suggest@soft-world.com.tw Sexual Harassment Grievance Mailbox : protect@soft-world.com.tw Mr. Yang(02)2788-9188 #229		
Community	Reports, suggestions, or queries about Soft-World operations or employees that have fallen short regarding moral integrity or who are involved in illegal issues.	Whistleblower Mailbox : whistleblower@soft-world.com.tw Mr. Yang (02)2788-9188 #229		

CHAPTER 2

Corporate Governance

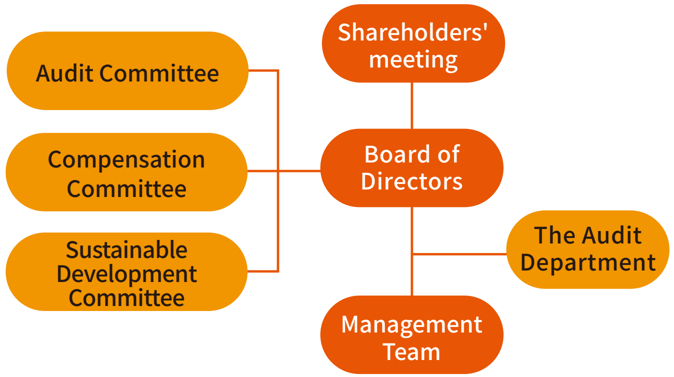
2.1 Sustainable Governance Structure

2.2 Risk Management Mechanisms

2.3 Product and Service Quality

2.4 Information Security Protection

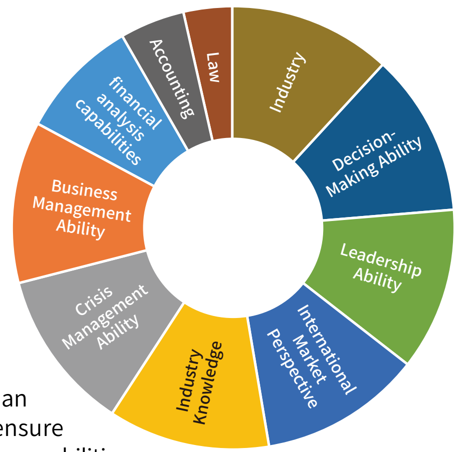
Sustainable Governance Structure (GRI2-9~12,2-15~20,2-27,205-1~3,206-1)



Corporate Governance Structure

The highest governing body of Soft-World International is the Board of Directors, which is responsible for overseeing overall operational performance and management’ s execution results. The Board ensures the Company complies with all applicable laws and regulations, prevents conflicts of interest, and remains accountable to both the Company and its shareholders.
To implement corporate governance and strengthen board functions, the Board of Directors has approved the appointment of Senior Manager Huang Su-Mei from the Financial Administration Department as the Corporate Governance Officer, who is dedicated to overseeing all corporate governance matters for the Company.
All departments within the Company maintain ongoing interaction with stakeholders. If a stakeholder issue or sustainability topic is identified as having the potential to cause significant negative impact on the Company, the responsible unit will initiate a due diligence process. This evaluation will cover financial, regulatory compliance, environmental, and labor rights aspects. The assessment results will be reported to the General Manager and the Chairman of the Board for further action. If necessary, the findings will be reported to the Board of Directors. The Board will deliberate on the due diligence report, make relevant resolutions, and assign the responsible units to implement the necessary actions.

Board Composition and Diversity



According to the Company’ s Articles of Incorporation, the Board of Directors shall consist of five to fifteen members, with at least one director of a different gender. Each term of office is three years, and directors are eligible for re-election. Among the aforementioned board seats, the number of independent directors shall be no less than three and shall account for at least one-fifth of the total number of board members. When electing directors at the shareholders’ meeting, the Company adopts a candidate nomination system for the election of all board members. For information on each director and the Company’ s director election procedures, please visit the “Investor Relations” > “Corporate Governance” section on the Company’ s official website.
To protect shareholder rights, strengthen board functions, enhance the effectiveness of the Audit Committee, and respect stakeholder interests, the Company has clearly stipulated in its “Corporate Governance Practice Guidelines” that the selection of directors and the overall composition of the Board shall take into account diversity factors aligned with the Company’ s operations, business model, and developmental needs. These factors include, but are not limited to, gender, age, nationality, cultural background, professional expertise, skill sets, and industry experience. The appointment of the Board of Directors of the Company is based on the principle of competence. To enhance operational efficiency and decision-making effectiveness, the Chairman concurrently serves as the General Manager of the Company. The Chairman maintains full communication with all directors on board proposals to ensure effective corporate governance. Additionally, the Company has increased the number of independent directors to strengthen board functions and supervisory capabilities.
The 11th Board of Directors of the Company consists of 11 directors, including 6 directors and 5 independent directors, all of whom are male due to the election results from the 2024 shareholders’ meeting. In 2025, one female independent director was elected, resulting in the percentage of female directors not yet reaching one-third. The composition of the Board of Directors primarily considers candidates' professional background, experience, and their involvement and contribution to the Company's future development without specific restrictions on gender ratio. However, efforts will still be made to promote gender equality among Board members, with the goal of one-third representation for different genders.Long-term objectives.

The members of the Board of Directors possess diverse professional backgrounds, including law, accounting, and finance. Leveraging their varied expertise, they collectively demonstrate strengths in operational judgment, financial analysis, business management, crisis response, industry knowledge, international market insight, as well as leadership and decision-making capabilities, thereby achieving a complementary and well-rounded board composition.
For information on the Board of Directors’ operations and the topics discussed during the year, please refer to the “2025 Board Resolutions” and the Annual Report available on the Company’ s official website.

Sustainable Governance Structure

To strengthen board functions and operations, and to enhance directors' professional capabilities and commitment to corporate governance, the Company actively encourages directors to pursue continuing education. In addition to regularly sharing information on corporate governance courses for directors' reference, the Company also arranges in-house training sessions led by expert instructors. In 2025, the average continuing education hours per Soft-World board member reached 9.9 hours. All directors collectively participated in a total of 39 hours of sustainability-related training.

Directors and Senior Management Remuneration

(1) Directors' Remuneration: If the Company records a profit for the year, it shall allocate no less than 2% of profits for employee remuneration and no more than 2% for directors' remuneration. The allocation is closely tied to the Company's operational performance. The Salary & Remuneration Committee conducts an annual review of salaries and compensation, regularly assessing their appropriateness and submitting recommendations to the Board for approval.
(2) Senior Management Remuneration: The remuneration for the General Manager and Deputy General Manager is determined according to Company policies. Salary adjustments are handled in accordance with Company regulations and are carefully evaluated based on the Company's actual operational performance and overall compensation budget.
The Company discloses details of the remuneration for the highest governance bodies and senior managers. Relevant information is available in the annual report; please refer to pages 18-23 of the 2025 Annual Report.

Board Performance Evaluation

To implement sound corporate governance and enhance the effectiveness of the Board of Directors, the Company has established the "Board Performance Evaluation Procedures," which require that the Board conduct at least one internal performance evaluation annually. The results of the evaluation are to be completed before the end of the first quarter of the following year.
The evaluation is conducted according to established procedures and assessment criteria, with the results submitted to the Board of Directors for review. Additionally, the Company shall engage an external professional independent organization or a team of external experts and scholars to perform an evaluation at least once every three years.
In 2024, the Company commissioned the Taiwan Investor Relations Association (TIRA) to conduct the external performance evaluation of the Board of Directors. The evaluation results indicate that the Company's Board of Directors comprises members with diverse backgrounds and maintains a sound structure. The Board of Directors pays close attention to the Company's operations and execution in corporate sustainability, information security, ethical management, and stakeholder communications. Overall, the Board's performance and governance operations have been effective and sound.

Regulatory Compliance and Conflict of Interest Avoidance

For matters involving the personal interests of any director, the director shall legally recuse themselves from voting and is prohibited from acting as a proxy for other directors to exercise voting rights.
This ensures the fairness of decision-making and protects the rights and interests of stakeholders.
The Board of Directors operates in full compliance with the Company's Articles of Incorporation and relevant laws and regulations, fulfilling its corporate governance duties and responsibilities accordingly.

Ethical Corporate Management and Regulatory Compliance

The Company is committed to promoting a policy of ethical corporate management by establishing the "Code of Business Integrity." This code aims to prevent dishonest behaviors by clearly prohibiting employees from abusing their authority for personal gain, misappropriating company assets, or engaging in personal conduct that damages the Company's interests and reputation. Employees are also required to comply with all relevant laws and adhere to business ethical standards.
The Company's senior management and members of the Board of Directors uphold integrity as the foundation in performing their duties. They take supervisory responsibility seriously and are committed to fostering a corporate culture of regulatory compliance and ethical conduct to achieve the Company's sustainable development goals.
On November 12, 2025, a report on the implementation status was presented to the Board of Directors. In 2025, no external or employee whistleblowing cases were received, nor were there any major incidents of dishonest behavior, demonstrating the effective implementation of the Company's integrity policies.
Soft-World International annually establishes an employee training plan, with educational courses for new full-time and part-time employees covering areas such as corporate governance and integrity management concepts. The overall scope of the employee training plan includes topics such as the prevention of conflicts of interest, anti-corruption and bribery, and the prevention of sexual harassment. In 2025, related training courses on integrity concepts and standards were conducted, totaling 159 participants (95.60% from the northern region; 4.40% from the southern region) and 353 training hours (96.03% in the northern region; 3.97% in the southern region). During the Company's managerial meetings, the Group's managerial-level personnel simultaneously promote the concepts and standards of integrity management. In 2026, it is planned to add training for existing employees covering course content related to corporate governance and integrity management.

Tax Regulatory Compliance

The Company regularly reviews the latest tax regulations issued by authorities to fully understand risk management and tax trends. It ensures honest and timely tax declarations and payments, while disclosing relevant tax information to stakeholders for transparency.

Compliance with Other Relevant Regulations

- Corporate Governance: No violations of the Company Act, Business Entity Accounting Act, Securities and Exchange Act, Political Donations Act, and no incidents of corruption.
- Labor Rights: No violations of the Gender Equality in Employment Act, no forced labor, and no use of child labor.
- Product-Related Regulations: No prohibited or controversial products, no violations of marketing-related laws or codes, no incidents of significant fines due to legal or regulatory breaches in product or service provision and use, and no involvement in legal disputes related to anti-competitive behavior, antitrust, or monopoly practices.

2.2Risk Management Mechanisms (GRI3-3)

Risk Management and Response Measures

Soft-World Group, based on industry characteristics and operational development needs, establishes risk management mechanisms and categorizes risks according to the principle of materiality into types such as financial risks, operational risks, human resources risks, information security risks (including personal information risks), regulatory compliance risks, and climate change risks.

The Company continuously strengthens its risk management mechanisms through management processes such as risk identification, risk assessment, risk monitoring, and response measures. It regularly reviews and adjusts these measures to reduce the likelihood and impact of risks, protect stakeholders' rights and interests, and enhance the Company's operational resilience and long-term value.

In 2025, Soft-World Group adhered to relevant regulations, and no major violations or major penalty incidents occurred.

The Company’ s major risks and corresponding response strategies and measures are described as follows

Risk Aspect	Related Material Topics	Response Strategies and Measures
Economic	Integrity Governance	✦ Board Oversight and Internal Control: The audit unit regularly performs internal audits to assist the Board and management in reviewing the effectiveness of the internal control systems and operational management. ✦ Business Integrity and Anti-Corruption Management: The Company’ s President has tasked the relevant units with promoting integrity, anti-corruption, anti-bribery, and regulatory compliance in corporate governance matters. The “Code of Business Integrity,” “Ethical Code of Conduct,” and whistleblowing mechanisms have been established. The company reports the implementation status of integrity management to the Board of Directors at least once a year. Starting in 2026, the promotion of integrity management will be included in the Audit Committee's report, where the Audit Committee, based on its existing risk control and internal control supervisory functions, will regularly review the implementation status and continually improve corporate governance and risk control mechanisms.
	Risk Management	✦ Financial Risk Management: Based on the Group’ s capital needs and financing status at different stages of development, the Company controls cash flow through a fund forecasting system. It employs various financial strategies to mitigate risk and prevent losses, ensuring stable and sound operations. ✦ Regulatory Compliance Risks: All departments have updated and revised operating methods based on the applicable regulations within their business. The legal department also regularly downloads the latest regulations from relevant websites for relevant departments to evaluate risks and implement the laws. In 2025, changes in domestic and international policies and regulations did not have a significant impact on the Group’ s financial performance or operations.

Risk Aspect	Related Material Topics	Response Strategies and Measures
Economic	Operational Performance	✦ Financial Risk Management: Through fund forecasting and financial management mechanisms, the Company continuously monitors cash flow and operational risk to maintain a stable financial structure. ✦ Compliance Risk Management: Continuously monitor policies and regulatory changes from authorities, and timely review and adjust related management systems and operational processes.
Social	Information system security management and personal data protection.	✦ Information security governance: Establish information security management systems and security monitoring mechanisms, continuously promote ISO 27001 certification, anti-fraud mechanisms, abnormal transaction monitoring, and security education and training to strengthen information security and personal data protection capabilities. ✦ Digital Identity Verification and Payment Security: Neweb Technologies implemented FIDO authentication mechanisms, combining biometric identification and key encryption technology to enhance account security and digital payment safety.
	Product and Service Quality	✦ Digital Service Quality Management: Continuously optimize the stability of digital content, payment services, and online platforms. Enhance digital service quality and user experience through customer feedback and service monitoring mechanisms. ✦ Customer Service and Incident Handling: Establish diverse customer service and case handling mechanisms to ensure that customer issues are addressed instantly and properly, reducing service interruptions and the risk of customer complaints. ✦ Payment Security and Risk Control: Continuously strengthen digital transaction security and customer trust through abnormal transaction monitoring, anti-fraud mechanisms, and payment security management measures.
	Regulatory Compliance	✦ Compliance System Establishment: Establish internal control and compliance management systems in accordance with relevant laws and regulations of the competent authorities to ensure that all operational activities comply with regulatory requirements, reducing the risk of violations. ✦ Regular Compliance Audits: Through internal audits and a compliance self-assessment mechanism, the implementation status and potential risks of the system are reviewed regularly, with instant improvements made to deficiencies to ensure compliance. ✦ Employee Compliance Education: Conduct regulatory compliance training to strengthen employees' compliance awareness and risk sensitivity, reducing the likelihood of human errors and violations.
Environment	Greenhouse Gas Inventory	✦ Greenhouse Gas Management Mechanism: Following the policy direction of the regulatory agencies' "Sustainable Development Roadmap" and the ISO 14064-1 standards, continuously promoting Greenhouse Gas Inventory, carbon management, and energy management operations, gradually strengthening low-carbon operations and environmental information disclosure mechanisms.

2.3Product and Service Quality

The Soft-World Group has focused on consolidating its core services to achieve sustained growth in business performance, while also pursuing diversified operations to strengthen corporate resilience. Leveraging accumulated experience and integrated service advantages, the Group bases its business on three major sectors—digital gaming, online marketing, and fintech—and actively engages in numerous cross-industry and cross-sector collaborations. At the same time, it expands its business reach and overseas market presence.

Digital Gaming Business Group

Core products

Soft-World Group, through the one-stop integration of the upstream, midstream, and downstream sectors of the gaming industry, centers on MyCard digital points to provide gaming payment, distribution, and integrated marketing services. It connects resources such as game development, agency operations, IP licensing, community customer service, art, music, cloud services, and cybersecurity to form a complete gaming industry service chain.

1. MyCard digital points

- MyCard' s membership has surpassed 7.2 million users, partnering with nearly 700 companies and connecting with over 2,400 games and digital content, expanding the platform service scale while maintaining its leading brand position.
- In terms of MyCard's overseas market layout, the Company is actively expanding into the Southeast Asia market, reaching high-growth regions such as Singapore, Malaysia, the Philippines, Vietnam, Thailand, and Indonesia. Nearly 800 games have been connected in the Southeast Asian region, partnering with approximately 600 companies.
- In advancing anti-fraud technology, MyCard leads the industry by launching seven major anti-fraud mechanisms and became the first gaming company in Taiwan to obtain the "FIDO" online identity rapid verification certification. It has accumulated over one million uses, significantly enhancing user satisfaction and ensuring the safety of the user transaction environment.
- The MyCard team can customize marketing campaigns for different gaming projects, including exclusive pre-registration exposure, cross-industry partnerships, creative advertising placements, offline event planning, Street Gamer meet-ups, and KOL marketing collaborations, among other diverse promotional activities. In recent years, they have participated in the localized marketing of numerous major gaming titles, becoming the best partner for game publishing.

2.In-house game research and development

- Chinese Gamer, a subsidiary, keeps abreast of the latest research and development information domestically and internationally, continuously enhancing its in-house gaming development skills and technology. With flexible product development capabilities and rich experience in the Chinese market, it creates gaming products that closely align with player preferences.
- Under Chinese Gamer, the blockchain version of "TS Multiverse" combines the charm of the classic original Q-version of the Three Kingdoms with the emerging blockchain gaming format and has officially been released in Southeast Asia.
- "TS 2: Birth Reborn" under Chinese Gamer launched on the STEAM platform, received high praise from players, and topped the bestseller charts in Taiwan and Hong Kong.
- Under Chinese Gamer, the mobile game "Wonderland M" released new content centered around "Goddess Rebirth."
- Chinese Gamer has launched several new games, including "TS: Virtual World" and "Wonderland Re: Ark of Stars," continuing the deep charm of classic IPs while also bringing new content and rich gameplay to meet player expectations.

Digital Gaming Business Group

3.Agency operation of games

- The subsidiary Gameflier International Corporation utilizes its solid experience in gaming agency operation, gaining insights into the ecosystem and market demands of players with different themes, creating a unique gaming operation experience.
- Under Gameflier International Corporation, games such as "TLBB Online Master Edition," "Perfect World 2 Online," and "Nobunaga's Ambition Online" frequently release updated content and events. Among them, "TLBB Online Master Edition" has maintained a high daily online number of players since its launch, even ranking in the top ten of Bahamut's popularity charts, with cumulative revenue exceeding NT$1 billion.
- Gameflier International Corporation is the agent for the domestic ACG mobile game "Wind Fantasy NeXus," developed by Fun Yours Corporation. It deeply collaborates with classic IPs and Taiwan's top ten virtual influencers to create a highly interactive gaming entertainment experience.

4.IP licensing partnerships

- Utilizing a vast array of IP resources that include classic standalone games, martial arts novels, and light novels, we actively promote cross-domain application partnerships. This approach expands into diverse business models across gaming, anime, film, and merchandise, reaching different consumer segments, allowing classic IPs to continue their influence and reshape brand value.

5.Community customer service and cloud information security

- The subsidiary Game First International Corporation possesses integrated marketing, agency operation, and community management capabilities in gaming services, and provides localized operation solutions along with a multilingual customer service team. This has successfully helped numerous well-known international game developers establish a solid foundation in the Taiwan, Hong Kong, Macau, and Southeast Asian markets.
- The subsidiary, Myserver Technology, focuses on data center infrastructure planning, cloud services, and cybersecurity protection mechanisms, aiding enterprises in optimizing cloud architecture and enhancing computing efficiency. Partnering with a leading Korean cybersecurity company, it introduces the global information security solution, DBSAFER, in the field of cybersecurity to provide enterprises with efficient and secure IT solutions.

Online Marketing Business Group

Core products

EFUN International Corporation delves into MarTech technology applications, offering online digital performance advertising, integrated marketing, big data analytics, AI-driven graphic design, short video production, and cross-platform media operations. Utilizing data science and AI technology for analysis, it assists brands in identifying precise target audiences and the best marketing solutions.

Service Highlights and Quality

- EFUN International Corporation serves over 700 diverse enterprise brands and has established a big data center, accumulating experience with millions of online advertising placements, demonstrating large-scale digital marketing capabilities. Simultaneously obtained partner certifications from Google, Meta, LINE, and further acquired the ISO 27001 international information security management system certification.
- In terms of AI applications, the integration of AI-driven graphic design technology and AI short video production assists brand companies in significantly saving manpower and time costs. Additionally, combining AI empowerment with instant optimization of advertising placement strategies notably enhances ad conversion rates and marketing effectiveness.
- Enhance the data application of the independently developed lifestyle app "FA Master," building a comprehensive user behavior model to assist enterprises in increasing brand decision-making flexibility and achieving more efficient marketing resource allocation.

Fintech Business Group

藍新科技 ezPay簡單付 ezAIO簡單收

Core products

The Neweb Group centers on "digital financial solutions," offering third-party payment, electronic payment, financial flow and logistics integration, electronic invoices, electronic receipts, donation platforms, and diverse offline collection services, continuously expanding online-to-offline digital payment application scenarios.

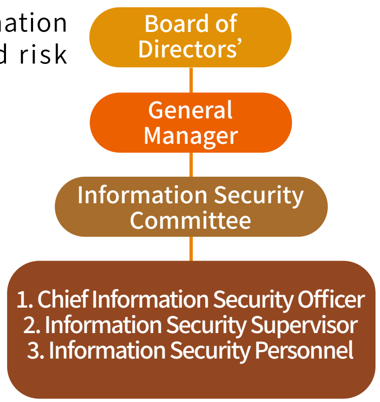
Service Highlights and Quality

- The Neweb Group processed over NT$100 billion in transactions for the year, continually deepening the application of payment services across various industry scenarios. It expanded its partnership with the beauty industry, serving over 12,000 stores across Taiwan and creating a win-win situation for businesses and consumers through an escrow mechanism. It also embarked on a deep partnership with a well-known fundraising platform to provide a safer, more complete, and convenient one-stop fundraising service, continually expanding the breadth of payment applications and cross-domain integration capabilities.
- Neweb continues to develop its next-generation payment core system, leveraging modular architecture and cloud technologies to expand payment use cases for SMEs and micro-merchants. By offering lightweight, low-barrier collection services, Neweb helps partners boost revenue. Additionally, it guides brick-and-mortar channels through AI and IoT adoption, driving digital transformation via self-service and unmanned solutions to reduce operational costs.
- Neweb Group also plays a key role and demonstrates influence in the promotion of the payment industry ecosystem and systems. In 2025, Neweb Group was selected for three important positions as the Vice Chairman, Executive Director, and Chairman of the Risk Committee of the "Third-Party Payment Services Industry Association of the Republic of China." Its subsidiary, "ezPay Co., Ltd.," was selected as a Director in the first session of the "Electronic Payment Association of R.O.C."
- The electronic payment subsidiary, ezPay Co., Ltd., with its "ezPay" and "ezAIO," has integrated with 42 banks and 9 major electronic payment institutions, supporting the "TWQR Interoperable QR Code Platform."

2.4Information Security Protection

✦ 1. Information Security Risk Management Framework

- The Company values information security and personal data protection, regarding them as an important foundation for sustainable business operations and customer trust. With the continuous development of digital services and fintech businesses, information security risk management has become one of the important issues in operations.
- The Company has established an information security governance framework and set up an "Information Security Committee" to coordinate the formulation of information security policies, risk management, and implementation promotion. The audit department is responsible for supervising and auditing the implementation of these mechanisms. Additionally, the Company has appointed a Chief Information Security Officer and five dedicated personnel, as required by law, responsible for promoting the information security management system, risk assessment, and internal control system, regularly reporting the implementation status to the management. To further strengthen information security risk control and internal control supervisory mechanisms, starting in 2026, the company will include information security governance, cybersecurity risk assessment, major improvement actions, and incident response in the Audit Committee's report. The Audit Committee, based on its existing risk control and internal control supervisory functions, will regularly review the implementation status of cybersecurity risk management and continually improve the company's cybersecurity governance and risk control mechanisms.
- In 2025, a total of two information security-related meetings were held to review the Information Security Implementation Results and risk management status.



✦ 2. Information Security Policy

The Company formulates information security policies based on operational needs and relevant regulations to ensure the confidentiality, integrity, and availability of information assets. It also establishes information risk assessment and control mechanisms to reduce information security threats.

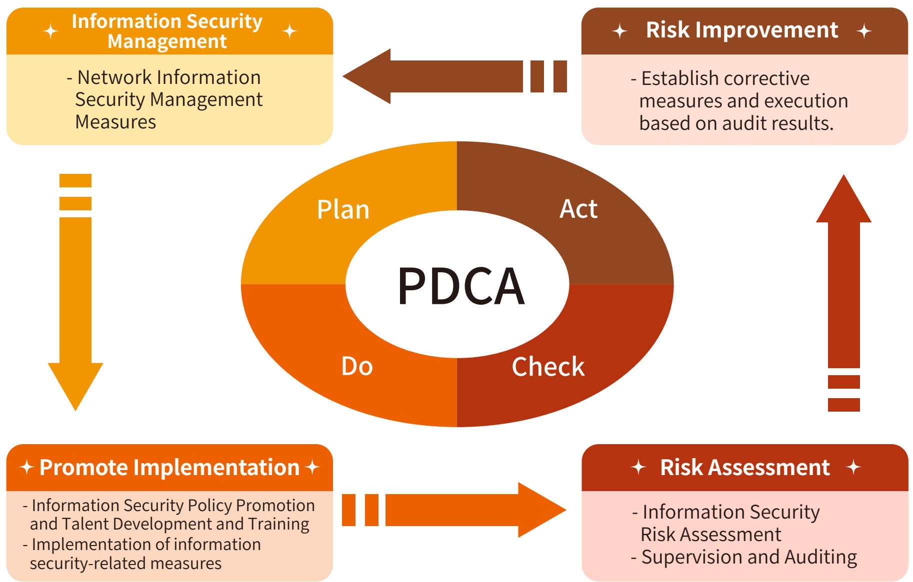
(1) Policy Purpose ▶ Ensure confidentiality, integrity, and availability of information, comply with regulations, and prevent information security threats.

(2) Policy Principles ▶ Evaluate risks according to the law, implement access control, provide Talent Development and Training, respond to incidents, conduct audits, and pursue continuous improvement.

(3) Policy Objectives ▶ Ensure the safety of information and personal data, the continuous operation of services, compliance with laws, and management through quantitative indicators.

(4) Management Strategy ▶ Coordinated by the Information Security Committee and supervised by the audit department, continuous improvement is achieved through the PDCA cycle.

(5) Risk Management and Continuous Improvement Framework ▶



Information Security Protection

3.Specific Information Security Management Plan

Management Aspect	Management Project	Main Measures
Information Security Protection	Cybersecurity	Establish multi-layered defenses such as firewalls, WAF, IPS, and EDR, and monitor threats instantaneously through the SOC.
	Equipment Safety	Install antivirus software on the equipment and update it regularly, and the system applies vulnerability patches in accordance with regulations.
	Account and Access Security	Implement account access control and the principle of least privilege, and enhance password and access management.
	Data Security and Backup	Establish a complete database backup mechanism, ensure off-site storage of backup data, and conduct regular recovery drills.
Establishing an Information Security Culture	Educational Promotion	Enhance information security awareness through announcements, Yearly educational training, professional seminars, and social engineering exercises.
Continuously Monitor and Improve	Technology and System Management	Conduct regular vulnerability scans and annual penetration tests to continuously review and enhance information security systems.

4.Information Security Implementation Results

(1) The Company, classified as a Level 1 information security listed company, appointed one Chief Information Security Officer and four dedicated information security personnel by the end of 2022

(2) Joined the TWCERT/CC Defense Mechanism in 2022 to enhance information security threat warning and response capabilities through security intelligence sharing and defense mechanisms.

(3) The Chief Information Security Officer and information security staff participated in professional information security training courses annually.

(4) The 2025 Information Security Implementation Results are as follows

- Social engineering exercise: 1 time
- Business Continuity Exercise: 1 time
- Vulnerability scanning: 4 times
- Penetration testing: 1 time
- Company-wide Information Security Training: 1 time
- Information Security Awareness Activities: 4 times
- Major Information Security Incidents: 0 incidents

(5) Obtained the ISO 27001 certificate

The scope of ISO 27001 certification is determined based on the business nature of each company, the attributes of information assets, system service content, and the results of information security risk assessments. It is not intended for all subsidiaries within the entire group to obtain certification individually. Currently, certification has been obtained for companies and core systems with higher information security management requirements, such as digital content, marketing data applications, and electronic payment/cash flow services. Other subsidiaries, based on their business type and system risk level, have been evaluated as having no individual certification necessity. However, they are still included in the group information security management framework and follow a unified information security management system and internal control measures for governance.

	智冠科技	EFUN 一帆數位科技	藍新科技	ezPay簡單付
ISO27001	2026/03	2025/02	2024/11	2023/07
PCI-DSS4.0				2024/06

Personal Data Protection Policy (GRI418-1)

The Company places great importance on customer privacy and personal data protection. In accordance with the "Personal Data Protection Act" and the "Regulations Governing Personal Data File Security Maintenance for Digital Economy-Related Industries," it has developed and continues to implement personal data management and maintenance measures. These efforts ensure that personal data is properly managed and protected at all stages of its lifecycle, including collection, processing, use, storage, and deletion, thereby preventing risks of theft, alteration, damage, or leakage.

To strengthen the personal data protection management mechanism, the Company has established a "Personal Data File Security Maintenance Plan. " This plan includes a personal data protection management system, risk management mechanisms, data access control, education and training, incident reporting, and response measures. Through regular reviews and continuous improvement, it continuously enhances personal data protection and information security governance capabilities.

The scope of personal data protection management in the Company covers the internal operations of the Soft-World Group, as well as related stakeholders including partner companies, customers, consumers, and third-party service providers. The personal data collected is used only for service provision, member management, transaction processing, and other specific or secondary purposes agreed upon by the data subject. It will not be arbitrarily sold, exchanged, or provided to third parties. If provision is required due to legal regulations, contract fulfillment, or the necessity of providing services, it will be handled in accordance with the law within the necessary scope. In addition, the Company implements graded management and risk control based on data type and usage context to ensure the security and lawful use of personal information.

To ensure the effective execution of the system, the Company has established a "Personal Data Management Committee," with designated management representatives, an internal audit team, and a management team to coordinate and promote the planning, execution, audit, and improvement of the personal data protection system. In addition, the Company has appointed dedicated personal data officers as liaison points for each department, responsible for coordinating and promoting data protection-related tasks, including data inventory checks, education and training, departmental inspections, system revisions, and tracking implementation status. They also regularly report the implementation status to the management representative.

Performance in 2025

The Company has established a Personal Data File Security Maintenance Plan, which has been submitted to the competent authority for reference.
A Personal Data Management Committee was established to continuously promote the personal data management system.
5 members hold TPIPAS Certified Personal Data Protection Manager credentials, and 1 member holds a TPIPAS Certified Internal Auditor credential.
An inventory of personal data items and workflows across 64 departments is jointly conducted by 2 dedicated personal data protection officers and 20 departmental data protection officers.
Establish the personal data incident reporting and response procedure, requiring personal data security incidents to be reported and addressed within 24 hours.
Establish a Personal Data and Privacy Protection Policy and an online customer service contact channel to strengthen consumer rights protection.
In 2025, 100% of newly outsourced vendors completed the signing of the "Affidavit Letter for Personal Data Return and Disposal"; existing outsourced vendors are gradually implementing it according to the contract renewal schedule.

2025 Quantitative Performance of Personal Data Protection

- Employee Personal Data Protection Training: In 2025, a total of 5 sessions were conducted for all employees, with a total time of 135 hours, training a total of 368 participants.
- The percentage of departments that participated reached over 75%.
- The course completion and pass rate reached 100%.
- No incidents violating the Personal Data Protection Act occurred during the year.

In 2025, there were no substantiated incidents of customer privacy infringements, personal data breaches, data losses, or major events violating the Personal Data Protection Act, nor were there any penalties imposed by regulatory authorities related to customer privacy or personal data protection issues.
In 2025, there were zero incidents of customer data breaches affecting Customer Rights, and no cases of using customer personal information for secondary purposes.

Member Rights Protection and Digital Security Safeguards (SDG16 .GRI418)

Soft-World Group deepens information security governance and digital trust development by centering on the MyCard platform. The integration of member protection systems, FIDO international standard certification, Passkey passwordless payments, and AI anti-fraud technology enhances member privacy protection, transaction security, and platform service resilience, creating a safe, convenient, and trustworthy digital service environment.

| Soft-World International | Platform Governance and Member Protection

Establishment of Member Protection System ▶

Membership Terms of Service and Personal Data and Privacy Protection Policy have been established, clearly outlining the processes for data collection, use, access, correction, and deletion rights, safeguarding member personal data and transaction security.

Child and Youth Protection Mechanism ▶

Real-name verification, account management, and provisions for the protection of minors have been established, in compliance with the relevant requirements of The Protection of Children and Youths Welfare and Rights Act, to enhance the protection of child and youth users.

Transaction Security Control ▶

A payment limit control mechanism has been established to prevent excessive spending and abnormal transactions, enhancing consumer safety and platform stability.

Member Safety and Seven Major Anti-Fraud Systems ▶

Establish a member safety and anti-fraud management mechanism through the MyCard platform, including member account and mobile phone dual verification, a sales channel joint defense mechanism, abnormal activity alerts with blacklist management, a 24/7 monitoring system, collaboration with the 165 Anti-Fraud Platform, multi-factor SMS verification, and member biometric FIDO authentication. Continuously partner with the Criminal Investigation Bureau, the 165 Anti-Fraud Unit, and various channels to collectively fight fraud, establishing a comprehensive two-way protection network featuring both online reporting and offline support.

Annual Performance ▶

In 2025, no incidents of breaches of customer privacy or losses of customer data verified by competent authorities, judicial bodies, or other third-party entities occurred. Additionally, no valid complaints were received from customers, consumer groups, or other stakeholders.

| Subsidiaries | Application Achievements and Service Promotion

Neweb | The First in Taiwan to Support Visa, Mastercard Passkey Payment Verification ▶

Replacing the traditional SMS OTP verification process with Passkey reduces the risk of password and SMS verification being intercepted, thus enhancing transaction security and payment efficiency.

Neweb | Promoting a Digital Trust Ecosystem ▶

Establish the "Digital Trust Promotion Task Force (SIG)" in collaboration with MyCard to promote the application of Passkey in high-frequency, high-transaction environments, continually enhancing payment security, fraud resilience, and user experience.

EFUN | Pioneered FIDO Authentication for Invoice Carrier Service ▶

Implemented the FIDO authentication mechanism into the "Invoice Master" app, providing a more secure and convenient service for electronic invoice carriers, with total verifications exceeding 120,000.

EFUN | AI Anti-Fraud Technology Enhances Digital Security ▶

Participate in the Department of Digital Development's Digital Industry Agency "Reporting Inquiry and Anti-Fraud Collaboration Application Plan." By integrating AI advertising material compliance review and internal risk control processes, the plan reduces the risk of improper advertisements entering the market and enhances the safety of the digital advertising ecosystem.

Member Security Verification Upgrade Path

Member's Account Email, Mobile Two-Factor Authentication ▶ **Member's Account** Mobile Device Binding ▶ **Advanced Authentication** Country, IP-Based Authentication ▶ **Dual-Platform App** Biometric Authentication ▶ **FIDO Authentication** Mechanism Implementation

Annual Performance Highlights

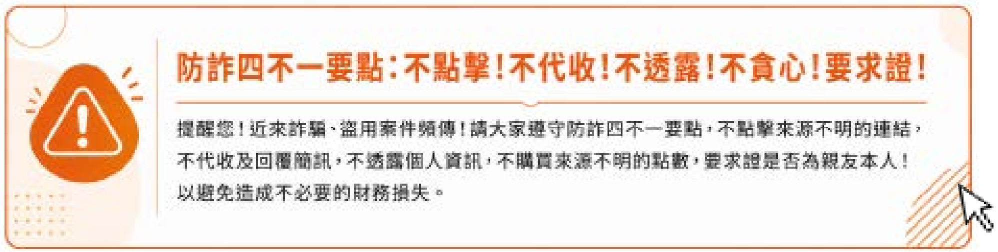
FIDO Authentication Usage Count	User Safety Recognition Level	Passkey Payment Authentication	Passkey Authentication Efficiency	Fraud Risk Control	Transaction Conversion Benefits
120Thousand+	90%	The first in Taiwan to support Visa/Master Passkey	Payment process accelerated by 9 times	Fraud risk reduced by 2.5 times	The dropout rate decreased by 30%

Anti-Fraud Awareness Channels and Effectiveness

To fulfill its social responsibility, reduce fraud risks, and protect the public' s assets, Soft-World is actively optimizing and adapting its fraud monitoring and education strategies in response to current events, aiming to establish a two-way protection network with online reporting and offline support.

	Strategy	Specific action plans
Anti-fraud monitoring	Integration of technology control and regulatory compliance	Optimize the risk control engine and anti-fraud monitoring indicators; collaborate with the government to promote police and political advocacy.
Anti-Fraud Awareness Education	Establish a comprehensive anti-fraud ecosystem	Promote the "Four Don' ts" principle of fraud prevention, utilizing the resources of "Street Gamer" events and the official website to expand Social outreach.

Online Platforms



Offline Channel Multimedia and posters

2023-2025 Fraud Interception Results by System and Staff

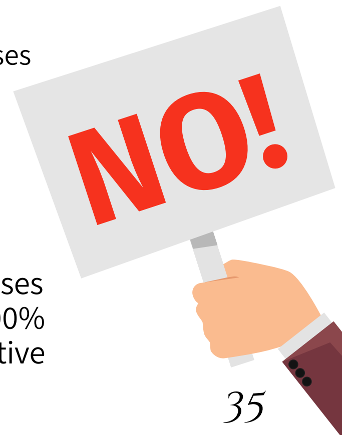
Year/Month	Number of Cases	Amount (NT$)
2023 Total	24,581	24.53 million
2024 Total	50,160	36.73 million
2025 Total	98,906	35.04 million

Diverse Customer Service and Complaint Mechanisms

Full-Time Support System ▶ offering a 24-hour hotline, email, and live chat to ensure that user issues receive uninterrupted responses and proper handling.

Transparent Complaint Mechanism ▶ Set up a "Stakeholders Section" to establish transparent complaint and feedback channels, implementing quality governance.

Efficient Case Handling ▶ All complaint cases are received instantly. If third parties are involved (such as gaming companies or payment platforms), standardized tracking and handling mechanisms are established to ensure no case is overlooked.



Statistics on Customer Inquiry Cases Over the Past Three Years: 98,996 cases in 2025, 97,027 cases in 2024, and 105,882 cases in 2023, all with a 100% response rate, demonstrating a stable and effective complaint handling system.

Participation in Public Associations (GRI2-28)

Participation in the Gaming, Cultural and Creative, and Digital Content Industries

Soft-World Group continues to engage with gaming, Cultural & Creative Industry, publishing, and digital content-related public associations and organizations. Through industry exchanges, cross-domain collaborations, and content development, we continuously expand the digital content ecosystem and partnership energy with the Cultural & Creative Industry, thereby deepening the market influence of digital entertainment and content services.

① Gaming and Digital Content Industry			
Public associations and organizations	**Main Focus of Participation**	**Participating Role**	**Participating Company of the Group**
Taiwan Game Industry Promotion Association	Gaming industry exchanges, cross-domain collaborations, and digital content development.	Director	Soft-World
Chinese Animation & Comic Publishers Association	Comic publishing exchanges and digital content promotion.	Member	Soft-World
Chinese Cultural & Creative Development Association	Cultural and creative exchanges, content integration, and industry promotion.	Director	Soft-World

② Information technology and industry exchange.			
Public associations and organizations	**Main Focus of Participation**	**Participating Role**	**Participating Company of the Group**
Taipei Computer Association	Information technology applications, digital industry exchanges, and international cooperation.	Member	Soft-World, Gameflier, Game First, EFUN, Chinese Gamer
Kaohsiung Computer Business Association	Industry promotion, industry exchanges, and market development.	Member	Soft-World, EFUN, Chinese Gamer
Taiwan Industry-Academia Collaboration Association	Industry-university cooperation exchanges, talent cultivation, and technology promotion.	Director	Soft-World

Participation in Public Associations (GRI2-28)

Participation in Fintech, Digital Governance, and Business Services

Soft-World Group continues to participate in fintech, electronic payment, information security, digital marketing, e-commerce, and other related public associations and organizations. Through compliance partnerships, industry exchanges, and collaborative digital security defenses, the Group enhances its digital governance capabilities and service development.

③ Fintech × Electronic Payment

Public associations and organizations	Main Focus of Participation	Participating Role	Participating Company of the Group
Taiwan Payment Facilitator Association	Third-party payment governance, compliance partnerships, collaborative anti-fraud defenses, and payment security mechanisms.	Director	Neweb
Electronic Payment Association of R.O.C.	Electronic payment development, fintech exchanges, and industry partnerships.	Director	ezPay
Chinese Non-Store Retail Association	E-commerce and digital retail industry development, resource integration, and cross-border partnerships.	Director	Neweb
Taiwan Internet and E-Commerce Association	Internet and e-commerce development, international market expansion, and industry exchanges.	Director	Soft-World

④ Digital Governance × Business Services

Public associations and organizations	Main Focus of Participation	Participating Role	Participating Company of the Group
Taiwan Information Security Association	Information Security Governance, Cybersecurity Exchange, and Digital Risk Management.	Member	Myserver
Taiwan Digital Media and Marketing Association	Information Security Governance, Cybersecurity Exchange, and Digital Risk Management.	Member	EFUN
Taiwan Chain Stores and Franchise Association	Franchise industry exchanges, business cooperation, and market development.	Member	Neweb

CHAPTER 3

Environmental Sustainability

3.1Commitment to Environmental Sustainability

Soft-World Group places great importance on environmental sustainability and manages its business operations with a strong sense of responsibility. The Company' s primary energy consumption includes electricity, tap water, and gasoline for official vehicles, resulting in minimal impact on the natural environment. However, Soft-World Group fully recognizes the importance of environmental protection and continues to implement energy-saving and carbon reduction strategies, actively supporting government policies and striving toward environmentally friendly goals. As a member of the global community, Soft-World Group is committed to its responsibility for environmental sustainability. The Group actively promotes energy conservation and carbon reduction, aiming to contribute to a greener planet and work collaboratively with all sectors to build a sustainable future.

Soft-World Group focuses on Energy Management and greenhouse gas reduction as key aspects of its environmental management, continuously promoting energy-saving measures, enhancing energy efficiency, and reducing the environmental impact of its operations. The Company uses 2023 as the baseline year for GHG emissions management, focusing in the short term on yearly energy management and emissions control, aiming for an annual reduction in GHG emissions of approximately 1% compared to the previous year. In the medium term, the Company has set a target to reduce GHG emissions by 5% compared to the baseline year by 2030. In the future, we will continue to align with the government's 2050 net-zero emissions policy and net-zero transition pathway, progressively promoting energy transition, enhancing energy efficiency, and evaluating the application of renewable energy to implement greenhouse gas reduction actions and move towards the 2050 net-zero emissions target.

Environmental Sustainability 2025 Performance

Scope 2 Carbon Emissions

Decreased by

4.6%

compared to the previous year

Reduced by

7.45%

compared to the baseline year (2023)

Water Consumption Management

Decreased by

6.1%

compared to the previous year

Reduced by

7.69%

compared to the baseline year (2023)

Paper Consumption

Decreased by

3.2%

compared to the previous year

Reduced by

8.69%

compared to the baseline year (2023)

Implementation Highlights and Management Goals

- Completed the 2025 Greenhouse Gas Inventory and obtained third-party verification, enhancing disclosure quality.
- Expand the boundary of the inventory to include Scope 3 projects such as public electricity use, employee dormitories, and employee commuting.
- Focusing on the use of energy and key resources as the main management emphasis, a management target of an annual reduction of approximately 1% has been set.

3.2 Climate Change Adaptation and Risk Management (GRI201-2)

Soft-World Group maintains zero hazardous pollutant emissions throughout its operations, demonstrating the low environmental impact advantage of its industry. Further embracing its corporate environmental responsibility, the Group actively supports government renewable energy policies by taking the lead in adopting high-energy-efficiency and energy-saving equipment, significantly reducing operational energy consumption and carbon footprint. Soft-World closely monitors the latest international trends and developments. It has incorporated the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), released by the Financial Stability Board (FSB) in June 2017, into its management systems and information disclosure. Following the TCFD framework, Soft-World identifies and analyzes climate-related risks and opportunities to make decisions regarding the disclosure of climate-related financial information. This approach helps mitigate operational risks and supports the Company's transition towards a low-carbon future.

Climate-Related Risks and Opportunities Disclosure Framework

Disclosure Item			
Governance	**Strategy**	**Risk Management**	**Metrics & Goals**
Goals for Implementation			
Oversight of climate-related risks & opportunities	Identify short-, medium- & long-term climate-related risks & opportunities	Processes for identifying & assessing climate-related risks	Indicators used when assessing climate-related risks & opportunities
Management-level responsibility for assessing & managing climate-related risks & opportunities	Impact of climate-related risks & opportunities on business, strategy & financial planning	Processes for managing climate-related risks	Scopes 1, 2 & 3 greenhouse gas emissions
	Potential impact of different scenarios on business, strategy & financial planning	How processes for identifying, assessing & managing climate-related risks are integrated with business risk management mechanisms	Management objectives & status of climate-related risks & opportunities
Response Strategies			
Soft-World attaches great importance to the management and control of corporate operations and sustainability risks. Currently, the General Manager consults with relevant internal managers to review the Company's risk assessment and response strategies in various aspects such as environmental, social and corporate governance. His main responsibilities include climate change risks and emerging risks, controlling and supervising all risks within the Company, identifying and reviewing the priority of risks, discussing countermeasures for major risk management issues, and minimize risks and losses that may be faced in the course of corporate operations.	The relevant departments of Soft-World identify the relevant risks and opportunities affected by climate change, estimate the management costs and financial impact of each risk and opportunity, and determine the risks that have a significant impact on the Company's finances. Currently, Soft-World defines a major impact as a financial impact greater than NT$10 million. Since Soft-World is not in the manufacturing industry and does not have factories or physical processing of goods, the most direct impact of the operations of Soft-World on climate is an increase in electricity bills and the carbon neutrality policy. The relative opportunity is energy conservation and carbon reduction to increase public (consumers') recognition of Soft-World's corporate image. Therefore, Soft-World actively improves energy efficiency and reduces operating costs. We are well aware that if we fail to respond to trends (regulations) and take proactive and sustainable actions, we may not be favored by the public and consumers.	Climate-related risks and opportunities have been included in Soft-World's risk management. Through cross-departmental discussions and risk assessment framework processes, supplemented by a risk matrix map, the Company's various potential risks are evaluated on the likelihood of occurrence and possible loss levels, and the impact of risks on the Company's potential future. Threat levels and risk levels are evaluated and the priorities of the risks are defined.	Based on the risk identification results, management indicators related to climate change are set, and the progress of achieving goals and actual performance are regularly reviewed, while the impact of operations and potential impacts are reviewed.

3.3Energy Management (GRI302-1,302-3)

Energy Consumption

Soft-World Group actively monitors the environmental impact of its digital operations, conducting carbon emission and cost-efficiency analyses on both domestic and international cloud platforms. The results indicate that international cloud services demonstrate relatively higher carbon efficiency compared to domestic providers. Moving forward, this insight will be incorporated into supplier selection and green procurement decisions to enhance carbon efficiency and operational resilience.

The Company uses 2023 as the baseline year for energy management and will continue promoting energy consumption reduction until 2030. The management target is a reduction of approximately 1% from the baseline year, achieved through energy-saving management and process optimization to reduce the operational impact on the environment.

Energy Consumption Over the Past Three Years

Project	Unit	2023	2024	2025
Annual Consolidated Revenue	Million NT$	6,249	6,774	6,518
Natural gas	Cubic meters	No data available	No data available	226.06
	GJ			8.59
Liquefied petroleum	Liters			174.53
	GJ			4.36
Gasoline	Liters			11,170.07
	GJ			382.02
Diesel	Liters			54.73
	GJ			2.11
Electricity purchased - non-renewable energy	kWh	2,840,987	2,906,247	2,958,322
	GJ	10,227	10,462	10,650
Total energy consumption	GJ	10,227.00	10,462.00	11,047.08
Total energy intensity		1.64	1.54	1.69

Calculation reference:

◎ Completed the 2025 Greenhouse Gas Inventory and obtained third-party verification, and in principle, the subsidiaries included in the consolidated inventory scope are also included in the verification scope; however, the subsidiary Chinese Gamer conducts its own inventory and is not yet included in the verification scope.
◎ In 2025, the boundary of the inventory was expanded to Add projects such as public electricity use at certain operational sites and employee dormitory electricity use.
◎ The GHG Emissions for each Year are compiled based on the inventory methods and calculation standards of that Year. The data for the Years 2023 to 2024 are aggregated from existing information. The Energy Consumption for the Year 2025 is converted into GJ according to the announcements by regulatory authorities or international standard calorific values (such as data from the Ministry of Economic Affairs' Bureau of Energy or IPCC).

Energy Saving Efficiency

Energy Saving Measures and Energy Saved

1.Measures ▶ Fully replaced high-energy-consuming lighting equipment with high-efficiency LED fixtures and optimized lighting configurations based on space needs, installed timers on decorative lighting in public areas to operate only during office hours, gradually replaced old air conditioning units with first-grade energy-efficient models, implemented practices such as turning off lights when not in use and managing energy consumption, and enhanced employees' energy-saving awareness through internal advocacy and training.

2.Target ▶ During the operational period, continue to reduce energy consumption, with a management target of an approximately 1% annual reduction in electricity consumption.

3.2025 Performance ▶ In 2025, energy consumption slightly increased compared to the previous year, mainly due to the expansion of the inventory scope (including public electricity use and employee dormitories) and changes in the structure of operational electricity usage. Due to differences in the statistical scope of each year, relevant data should be compared on a consistent basis. Excluding the impact of scope differences, the Company's energy use efficiency shows an optimization trend.

2025 ratio of non-renewable energy to renewable energy

Total consumption of non-renewable energy	GJ	11,047.08	100%
Total consumption of renewable energy	GJ	0	0
Total energy consumption	GJ	11,047.08	100%

In 2025, the Company purchased one renewable energy certificate (I-REC), equivalent to the environmental attributes of 1,000 kWh of renewable energy, supporting the development of renewable energy.

3.4Water Conservation Management

Water Consumption and Management

The company's operational locations are distributed across the North, Central, and South Regions, with water sources supplied by local municipal water companies. No groundwater or other proprietary water sources are used. Overall water usage is primarily applied in office areas, including sanitation facilities, air conditioning systems, and general daily operational needs. It does not involve high-water-consumption processes or production activities, and operations do not involve high water consumption or high-water-risk areas.

Water Consumption Over thePast Three Years

Total Tap Water Consumption (m^3)

2023	15,437 m^3
2024	16,491 m^3
2025	15,493 m^3

◎ The carbon emissions from tap water from 2023 to 2025 are calculated by summing the usage on each billing cycle and then multiplying by the tap water coefficients announced on the Environment Ministry's official website: 0.0948 for Taipei and 0.233 for Taiwan.

Water Conservation Management

1.Measure ▶ Replace faucets automatic sensor with a sensors that need to be manually activated to save water. Promote water-saving measures, promote the concept of water conservation among colleagues, and post "Save Water" slogans at faucets to remind colleagues to help to reduce the consumption of water resources.

2.Target ▶ Control the increase in tap water consumption to remain lower than the revenue growth rate during periods of business expansion. Achieve a 1% annual reduction in tap water consumption per unit of revenue.

3.2025 Performance ▶ The water consumption was reduced by 998 metric tons compared to the previous year, a reduction of 6.1%, achieving the annual reduction target. In the future, water-saving measures will continue to be promoted to reduce resource usage and enhance operational efficiency.

	2024	2025	Annual GrowthRate
Tap Water Consumption (m^3)	16,491	15,493	-6.1

3.5Greenhouse Gas Inventory (GRI305-1~4)

The Company has established a Greenhouse Gas Inventory mechanism based on the ISO 14064-1:2018 standard issued by the International Organization for Standardization (ISO). The assurance process was carried out by Crowe (TW) CPAs, and the level of assurance is Limited Assurance. The Operational Control Approach was used as the boundary for the inventory organization, and the scope of the inventory includes the Company and its subsidiaries incorporated in the consolidated financial statements. The 2025 Greenhouse Gas Inventory has been completed by the Company and third-party verification obtained; however, the subsidiary Chinese Gamer, being a listed company, conducts its own inventory and is not yet included in the verification scope.

GHG emissions and emissions intensity for the past two years are as follows

Year	2024	2025 (Note 1~4)	
		Soft-World Group	Chinese Gamer
Direct Greenhouse Gas Emissions (Scope 1) (tons CO2e)	No data available	132.4404	4.9487
Energy Indirect GHG Emissions (Scope 2) (tons CO2e)	1,435.55	1096.0062	303.5558
Other Indirect GHG Emissions (Scope 3) (tons CO2e)	20.457	357.5178	N/A
(Scopes 1+2) GHG Emissions Intensity (tons CO2e / NT$ million revenue)	N/A	0.2358	

In the Year 2025, GHG Emissions increased compared to the previous Year, mainly due to the expansion of the inventory boundary and adjustments in the calculation methods.
The addition of Scope 1 and the expansion of Scope 3 sources this Year led to an increase in the overall inventory total. Since some emission scopes were only included in the statistics starting this Year, there is a difference in the comparison basis with previous data. In the future, we will continue to maintain the consistency of inventory boundaries and gradually enhance data integrity and quality to strengthen Greenhouse Gas Management and Information Disclosure quality.

Note 1: In the Year 2025, the scope of the inventory expanded compared to 2024, adding public electricity use, employee dormitories, and some Scope 3 emission sources (such as employee commuting).
Note 2: Completed the 2025 Greenhouse Gas Inventory and obtained third-party verification, and in principle, the subsidiaries included in the consolidated inventory scope are also included in the verification scope; however, the subsidiary Chinese Gamer, being a listed company, conducts its own inventory and is not yet included in the verification scope.
Note 3: The emission factor used by the subsidiary Chinese Gamer is based on a different calculation, and there is a difference in the inventory method compared to the Company, affecting the comparability of consolidated data.
Note 4: Due to adjustments in the inventory boundary and methods, the comparison basis of some scopes with previous data differs, making it unsuitable for direct trend comparisons.

Promotion Measures

The Company has established an "Energy Conservation, Carbon Reduction, Water Conservation, and Waste Management Policy," which sets forth environmental principles covering energy saving, emissions reduction, water conservation, and waste management. Following the "Greenhouse Gas Reduction and Management Act" as a reference framework, the Company regularly monitors energy consumption and greenhouse gas emissions. The goal is to optimize energy use, enhance resource efficiency, reduce carbon emissions, and minimize waste generation.

To achieve the above targets, the Company continues to implement the following measures:

1.Energy Management Optimization ▶ Strengthen energy management in office areas, continuously promote the replacement of high-efficiency equipment and electricity management measures to enhance energy consumption efficiency.

2.Digitalization and Paper Reduction Measures ▶ Introduce electronic workflows to reduce paper usage and related indirect carbon emissions, promoting a paperless operational model.

3.Introduction of Renewable Energy ▶ In 2025, green electricity has been utilized through the purchase of renewable energy certificates, but carbon offsetting has not yet been carried out. In the future, we will gradually move in this direction as a specific action plan to drive energy transition.

4.Employees' Participation and Green Actions ▶ Enhance employees' awareness of energy saving and carbon reduction through internal education and advocacy, promoting energy-saving behaviors in daily operations, including reducing paper printing, promoting video conferences, encouraging the use of reusable tableware, and implementing waste sorting measures.

In the future, Soft-World will continue to optimize smart power monitoring and cloud-based energy management systems, actively evaluating the feasibility of renewable energy integration to steadily progress toward the net-zero carbon emission goal. The Company continues to promote GHG emissions reduction through energy management and operational optimization, targeting a 1% decrease in emission intensity by 2030 compared to the baseline year (2023).

3.6Waste Reduction Management

Soft-World Group is firmly committed to environmental sustainability and proactively manages its operational impact on the environment. The Group has achieved zero emissions of harmful pollutants, underscoring its position as a low environmental impact digital services provider. We continue to invest in high-efficiency equipment and energy-saving designs, integrating environmental considerations into facility upgrades and daily operations. These efforts support the Group’ s transition toward low-carbon operations and green transformation. Additionally, the Group has strengthened its resource management practices with a focus on improving resource efficiency. Comprehensive controls have been implemented for regulated substances, ensuring full compliance with environmental laws and corporate responsibility standards. These actions reflect Soft-World’ s long-term commitment to sustainable development and environmental stewardship.

Waste Generation and Impact Management

Soft-World Group identifies potential sources of waste generated from operational activities and across the upstream and downstream supply chain, and evaluates the potential positive and negative environmental impacts. Waste reduction measures are implemented at the source, including minimizing material consumption and optimizing packaging design. Waste is managed through classification based on its nature. All waste-generating activities follow clearly defined standards for hazardous and non-hazardous waste classification to ensure proper treatment and to mitigate environmental risks.

Management Approach for Significant Waste-Related Impacts

For high-impact waste types such as decommissioned IT equipment and general office waste, Soft-World has established dedicated classification and compliance handling mechanisms. The effectiveness of waste management is regularly evaluated, with ongoing efforts to improve recycling rates and reduce overall waste generation.

Waste Generation

Based on a workforce of 1,086 employees and estimations derived from the per capita waste generation data provided by the Environmental Protection Bureau, the projected waste generated by Soft-World in 2025 is as follows:

Category	Volume (Metric Tons)	Notes
Recyclable Materials	155.30	Paper, plastic, and metal waste
General Business Waste	197.65	Non-recyclable general waste
Total	352.95	Based on the estimation of 1.3 kilograms of waste per person per workday and 250 workdays per year

Waste Disposal and Transfer

All waste is handled by government-approved and certified vendors in accordance with regulatory standards, including recycling, reuse, incineration, or landfill disposal. Records of all transfer and treatment processes are maintained, and regular audits are conducted to ensure vendor compliance.

3.7Biodiversity Management

Soft-World Group has established a "Biodiversity Commitment," incorporating biodiversity conservation into its environmental management policy. Through operational activity management and resource use control, the Group aims to reduce its impact on the natural environment and ecosystems.

The Company's operational locations are primarily situated in existing office areas, without involving land development, deforestation, or development in areas sensitive to high biodiversity. Therefore, the direct impact on natural habitats and ecological environment is relatively limited.

In terms of operational management, the Company continuously reduces paper usage and resource consumption through digital management, resource reduction, green procurement, and energy-saving measures, thereby minimizing the indirect impact on forest resources and ecosystems.

2025 Management Performance

Continue to promote process digitization, with paper usage in 2025 reduced by 3.2% compared to the previous year.
Introduce paper products with the PEFC eco-label, accounting for approximately 25% of total paper consumption.
Continuously promote resource reduction and green procurement measures to reduce the impact of operational activities on the environment.

智冠科技集團

生物多樣性承諾書

一、承諾宣言

智冠科技股份有限公司及其子公司（以下簡稱「本集團」）深知自然生態系統與生物多樣性是地球永續發展的基石，亦是企業韌性的重要環節。儘管本集團屬資訊軟體與服務產業，主要營運據點位於都會辦公大樓，對自然棲地無直接衝擊，但我們仍深刻體認氣候變遷與資源消耗對生態系統的間接影響。

為善盡企業公民責任，回應聯合國永續發展目標（SDGs）第 15 項「陸域生態」及《聯合國生物多樣性公約》（CBD）精神，本集團特制定此承諾，致力於避免營運活動對生物多樣性造成負面影響，並透過數位轉型與價值鏈管理，共同守護地球生態。

二、適用範圍

本承諾適用於智冠科技集團全體營運據點（包含所有子公司），並推廣至供應鏈合作夥伴。

三、四大核心承諾與行動方針

1. 責任營運與迴避承諾（No Net Loss）
   - 營運據點選擇：本集團承諾未來若有新據點或租賃辦公處所，將嚴格進行環境評估，承諾不開發、不進駐國家公園、生態保護區、野生動物重要棲息環境或具高保育價值之森林區域。
   - 零毀林承諾（No Deforestation）：確保本集團之營運活動及資產開發過程中，不涉及任何形式的森林濫伐或破壞原生棲地行為。
2. 推動數位轉型，降低森林資源依賴
   - 核心本業結合：發揮數位遊戲與網路服務之產業優勢，持續優化 MyCard 數位點數服務與電子支付應用，以「數位化取代實體化」。
   - 無紙化目標：透過降低實體儲值卡印刷、推動電子發票與公文數位化，逐年減少紙張消耗，從源頭減少對森林木材資源的需求，間接保護森林生物棲息地。
3. 綠色採購與永續供應鏈
   - 優先採購認證產品：在辦公用紙、包裝材料及行銷印刷品上，優先採購取得 FSC（森林管理委員會）或 PEFC（森林驗證認可計畫）認證之產品，確保木材來源合法且符合永續森林管理原則。
   - 供應商議合：將「環境保護與生物多樣性」納入供應商行為準則，鼓勵合作夥伴共同減少包裝浪費與使用環境友善材質。
4. 推廣生態教育與在地參與
   - 發揮媒體影響力：運用集團旗下遊戲媒體與社群平台，適時傳遞環境保育意識，提升玩家與社會大眾對生物多樣性的關注。
   - 社區與生態回饋：支持並參與在地生態保育活動（如：淨灘、植樹、濕地維護或生態團體捐贈），鼓勵員工參與志工服務，以實際行動回饋自然環境。

四、監督與揭露

本承諾由永續發展小組負責推動，並定期檢視執行成效。相關實績與量化數據（如無紙化減量成效、綠色採購比例、生態公益投入等）將於年度永續報告書中公開揭露，接受利害關係人檢視。

簽署人：

智冠科技股份有限公司 董事長

2025 年 11 月

CHAPTER 4

Suppliers Management

4.1Supplier Collaboration (GRI204-1,308-1,414-1)

We are committed to environmental improvement and fulfilling social responsibilities, and Soft-World employees and cooperative suppliers should abide by the established "Ethical Code of Conduct" to prohibit all corruption and any form of malpractice in order to implement the purpose of operating with integrity.

Supplier Collaboration and Management

- Soft-World, due to the nature of its industry, has a relatively low proportion of physical product manufacturing. Its current suppliers are mainly focused on two categories: paper (for packaging) and CD production. These suppliers have been long-term partners with many years of stable cooperation.
- Although early supplier contracts did not comprehensively include social responsibility clauses, Soft-World has proactively enhanced its supplier management policies in response to rising sustainability awareness. These efforts aim to ensure that all partners align with the Company's commitments to corporate social responsibility and environmental sustainability goals. When cooperating with suppliers, the Company explicitly requires compliance with the following four areas of responsibility. No new suppliers were introduced in 2025.

Scope of the Arrangement	Items Relating to the Agreement
Human Rights	- Prohibit child labor and forced labor; require the provision of a safe, healthy, and non-discriminatory working environment, and ensure legal employment practices.
Ethics	- Guidelines such as the "Code of Business Integrity" and "channels and complete handling procedures for internal and external personnel to report illegal and unethical behavior" have been formulated, and ethics and anti-corruption advocacy have been promoted to contractors. - Implement the value concept of integrity management, comply with ethical standards, and avoid infringement of relevant laws and regulations to avoid litigation.
Workplace Safety	- In order to reduce the occurrence of public security accidents, suppliers should comply with (1) the Occupational Safety and Health Law, (2) the Management Measures of Occupational Safety and Health Law, (3) the Implementation Rules of Occupational Safety and Health Law, (4) Creating Safety and Health Equipment Standards, and (5) the Safety and Health Work Code. If there is a major job disaster, please report it to the labor inspection unit for inspection within 24 hours.
Environment	- In accordance with the "Infectious Disease Emergency Response Management Measures", clearly define the epidemic development stages and response plan, and adopt corresponding response measures. - Carry out regular environmental protection-related testing and reporting operations in accordance with the law to comply with regulatory requirements.

Green Procurement Promotion

- In response to environmental policies and the commitment to sustainable operations, Soft-World actively promotes green procurement and integrates it into all operational purchasing processes:
- Priority is given to products or services with eco-labels, recycled materials, or low-pollution designs.
- Local procurement is prioritized: In 2025, the local procurement rate reached 100%, supporting the local economy and reducing transportation-related carbon emissions.
- Procurement scope includes: office supplies (e.g., recycled paper), eco-friendly packaging materials, and IT equipment recycling programs.
- Supplier requirements: Suppliers are expected to comply with energy-saving and carbon reduction policies, as well as waste sorting and recycling measures, to minimize environmental impact across the supply chain.

Management Performance and Outlook

- Enhance overall awareness within the supply chain regarding social responsibility, environmental protection, and ethical business practices.
- Continue promoting green procurement policies, aiming to increase the annual proportion of eco-friendly products and recycled resources.
- Strengthen collaboration with local suppliers to build a resilient, low-carbon, and sustainable competitive supply chain system.

CHAPTER 5

Friendly Work Environment

5.1 Friendly Work Environment and Employee Care

5.2 Talent Development and Training

5.3 Healthy and Safe Work Environment

5.4 Social Engagement and Giving Back to Society

5.1Friendly Work Environment and Employee Care

禁止性騷擾
No Sexual Harassment

Friendly Workplace and Labor Rights (GRI2-20,401-2)

A harmonious and positive labor-management relationship is the driving force behind corporate growth. Soft-World is committed to providing a supportive work environment that enhances employee performance, ensures stability in their lives, and enables them to thrive in roles best suited to their abilities, thereby aligning personal development with corporate progress. To safeguard labor rights and maintain harmonious relations, the Company continuously strengthens two-way communication and proactively resolves disputes, fostering a mutually supportive and prosperous partnership between labor and management.

We are dedicated to building a sound work system by implementing regular, structured performance evaluations and maintaining a safe and healthy workplace. Through promoting diversity, equity, and inclusion, Soft-World strives to attract and retain top talent, creating sustainable momentum for the Company's continued growth.

- Implemented the labor retirement system, including the establishment of a Supervisory Committee for the Labor Retirement Reserve Fund to oversee the management of the old pension system in compliance with the law.
- In accordance with the Labor Pension Act, contributes 6% of employees' monthly wages to their individual pension accounts with the Bureau of Labor Insurance.
- Established an Employee Welfare Committee to subsidize and organize quarterly departmental gatherings and related welfare activities.
- Provides open communication channels managed by Soft-World Group’ s Human Resources department to ensure effective and responsive employee engagement.

The Company complies with the Labor Standards Act and related regulations, and has never engaged in or enforced any form of improper labor practices.

Respect for Workplace Human Rights | Safe Working Environment | Open Communication Channels | Implement Information Security

In accordance with labor-related laws and regulations, Soft-World signs employment contracts with all employees and holds regular quarterly labor-management meetings. All matters concerning labor relations are discussed and coordinated through mutual communication between labor and management. In 2025, no labor disputes occurred throughout the entire year.

Soft-World Group complies with relevant regulations and international human rights conventions, treating current employees, contract and temporary staff, and interns with dignity and respect. The Group strictly adheres to local labor laws to prevent any human rights violations. In response to human rights issues, management principles have been established, and no complaints were received throughout 2025.

Soft-World Group places great importance on maintaining harmonious labor relations and open communication channels with employees. To ensure a safe and respectful workplace free from sexual harassment, the Group not only displays “No Sexual Harassment” posters but has also established the "Sexual Harassment Prevention Measures Complaints and Punishment Management Measures," which have been submitted to the Ministry of Labor for approval. Clear complaint procedures are in place to protect the rights of both complainants and respondents, and any violation within the workplace is subject to disciplinary action based on severity. In 2025, no incidents of discrimination, sexual harassment, or labor rights violations were reported. GRI406-1

Notification of Significant Operational Changes (GRI402-1)

Employees are the most valued human capital of the Group. To uphold mutual protection between labor and management, in the event of significant operational changes, the Group will notify employees and their representatives in advance. The notification period will be handled in accordance with Article 16 of the Labor Standards Act to ensure the protection of employees’ rights and interests.

Employee Compensation System (GRI2-20.2-21,201-1, 202-1, 405-2)

Employee Remuneration and Retention System

or Employee remuneration includes monthly full salary and holiday bonuses for major festivals. Additionally, based on the operational performance of each company within the group and individual yearly performance, year-end bonuses, monthly performance achievement bonuses, annual operational bonuses, and non-periodical work incentives are awarded. Employee remuneration is determined based on organizational structure, educational background, professional knowledge and skills, work experience, and industry expertise, without discrimination based on race, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, marital status, or disability status. Soft-World Group values diversity, equality, and talent development, and to date, has not received any complaints related to gender, racial discrimination, or other grievances.

Process to determine remuneration for the Group

- **General Employees:** The responsible manager determines compensation based on individual education, experience, past work performance, professional skills, and performance evaluations. Then the HR unit reviews whether the compensation structure complies with company regulations, ensures the rationality of the internal hierarchical compensation structure, and that it aligns with relevant labor laws before final approval by the President.
- **Company Managers:** The responsible manager determines compensation based on the structure of the respective industry, past work performance, professional skills, and core competencies. Then the HR unit reviews whether the median salary structure complies with company regulations, ensures the rationality of the internal hierarchical compensation structure, and that it aligns with relevant labor laws before final approval by the President, after which it is submitted to the Salary Committee for filing.

To attract and retain top talent, Soft-World International and its subsidiary, Neweb Technologies, have established employee incentive programs, including:

Soft-World | Treasury Stock Subscription Plan : Employees who are employed or meet special contribution criteria, with board approval, are eligible to participate in the treasury stock, covering all full-time employees (excluding contract staff).

Neweb | Employee Stock Option Plan The stock options were granted to all full-time employees and its controlled or affiliated companies.

Soft-World Group enhances employee engagement and strengthens its talent foundation for sustainable operations through diverse incentive measures, combining a fair compensation system with long-term equity arrangements.

Soft-World Group 2025 position and salary ratios by educational/professional background

Region	Position	Minimum wage ratio Wage ratio		High School		University/ College		Master's		PhD	
Category		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
North	General Staff	0.00%	0.10%	5.27%	2.22%	36.10%	31.75%	6.88%	2.44%	0.07%	0.00%
Hgh	General Staff	0.00%	0.08%	1.48%	1.04%	4.81%	7.08%	0.54%	0.14%	0.00%	0.00%

As of the end of 2025, in accordance with the Financial Supervisory Commission's requirements, the information on full-time employees not holding managerial positions is disclosed based on the annual salary data from Soft-World Technology (including the Kaohsiung headquarters and northern operations office), combined with the group company's data, as shown in the table below:

Soft-World Group's information on full-time employees not holding managerial positions over the past three years

Year	2023	2024	2025
Number of full-time employees not in managerial positions	984	998	972
Total annual compensation for full-time employees not in managerial positions	796,216	834,481	861,134
Average annual salary of full-time employees not in managerial positions	809	836	885
Median annual salary of full-time employees not in managerial positions	632	637	684

Soft-World Group's position and salary ratios over the past three years

Year		2023		2024		2025	
Region	Gender	Manager	Non-Managerial	Manager	Non-Managerial	Manager	Non-Managerial
North	Male	13.19%	34.82%	13.41%	34.96%	13.83%	34.32%
	Female	4.76%	31.42%	4.58%	31.88%	4.81%	32.03%
High	Male	1.24%	6.60%	1.12%	5.95%	1.01%	5.69%
	Female	1.14%	6.83%	1.39%	6.72%	1.40%	6.91%

Fair Performance Management System (GRI404-3)

The performance appraisal system is designed to align company and individual goals. Soft-World Group aims to foster active performance feedback and communication, enabling annually and monthly assessment of employee capabilities and career development to achieve optimal organizational and individual outcomes.
In the full year of 2025, 100% of all employees completed the performance appraisal process. Among them, managerial staff accounted for 11.33% (7.55% male, 3.78% female), while non-managerial staff accounted for 88.67% (44.01% male, 44.66% female).

Programs for upgrading employee skills and transition assistance programs (GRI404-2)

- **Severance for Employees under the Old System:** Employees of Soft-World Group receive severance pay equivalent to one month' s average salary for each full year of service. For service less than one year, severance is paid on a proportional basis. For service less than one month, severance pay is calculated as one full month' s salary. The Company also assists employees in applying for government unemployment benefits.
- **Severance for Employees under the New System:** Employees of Soft-World Group receive severance pay equivalent to half a month' s average salary for each full year of service. For service less than one year, severance is paid on a proportional basis. For employees with less than one month of service, severance pay is calculated as one full month' s salary, with a maximum payout capped at six months. The Company also assists employees in applying for government unemployment benefits.
- To foster a friendly employment environment, Soft-World Group may negotiate with employees turning 65 to delay retirement, or rehire retired employees to pass on professional skills and work experience, based on their physical and mental condition and the Group's manpower needs. The Company also provides occupational accident insurance and group insurance coverage.

Employee Benefits (GRI401-2)

Soft-World Group has established an Employee Welfare Committee that provides various quality welfare benefits annually for full-time and long-term part-time employees. The Company strives to create a positive work environment, offering employees comfortable office spaces and clear career advancement paths. Depending on operational performance, year-end bonuses, performance incentives, employee rewards, annual banquet awards, and holiday gifts are also distributed.

Performance-based Rewards and Additional Company Benefits

Compensation Incentives and Profit Sharing	Year-end and employee rewards.	Performance-linked remuneration
Festival Bonuses	Start-of-work bonus, Dragon Boat Festival bonus, Mid-autumn Festival bonus, Labor Day bonus, Christmas bonus.	Additional company benefits.
Cash Gifts and Condolences	Birthday cash gifts, wedding and funeral cash gifts, and get-well care packages.	Additional company benefits.
Health Value-added Protection	Regardless of age, annual employee health examination, employee group insurance.	Superior to statutory frequency/additional company protection.
Meal and Travel Allowances	Quarterly dining allowances, annual travel allowances, annual social event allowances, and annual spring banquet gatherings.	Additional company benefits.
Living Support Benefits	Subsidized lunch and vending machine discounts, parking space allowances, employee lounge, and support for applying for employee training and continuing education courses.	Additional company benefits.
Employee Stock Option Plan	Provide Employee Stock Option Plan to strengthen employee participation and long-term incentives.	Long-term incentive system
Dependent Allowances	298 people were benefited from dependent allowances. The total amount of welfare expenditure was NT$3,420,000.	Additional company benefits.

Statutory Rights/Friendly Support

Women-Friendly Workplace	Menstrual leave, nursing/milk expression rooms, daily nursing/milk expression time of 60 minutes, prenatal check-up leave, maternity leave, and parental leave without pay.	Statutory Rights/ Friendly Support
Family care	Number of applicants for family care-related benefits: 74 individuals in total, with a total time of 1,699.5 hours.	Statutory Rights/ Friendly Support
Indigenous Peoples' Ceremonial Leave	Legally ensure that employees with indigenous status can choose three days off according to the dates of their respective indigenous peoples' ceremonial leave.	Statutory Rights
Occupational Health Services and Care	Occupational health services and care, health examinations.	Statutory Rights/ Friendly Support

Promoting Workplace Gender Equality (GRI401-3)

In order to promote gender equality, Soft-World Group give employees the option to apply for "temporary suspension without pay" if they need to take a longer period of leave due to childcare, serious injuries, major accidents, etc. When personal or family circumstances change, employees can apply for reinstatement. The Company provides equal maternity leave, prenatal checkup leave, and paternity leave. Employees may apply for parental leave without pay under legal provisions until their child reaches three years old, with the option to resume work afterward. This policy supports balancing family responsibilities and newborn care. In 2025, a total of 7 employees applied for parental leave without pay.

Year	2023			2024			2025		
Project	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees who applied for general leave without pay	0	0	0	0	0	0	3	2	5
Number of employees who applied for parental leave without pay	0	9	9	2	16	18	3	4	7
Number of employees who completed reinstatement after parental leave without pay	5	11	16	5	10	15	3	9	12
Total number of employees who returned to work after completing parental leave and remained employed for at least 12 months	0	6	6	0	9	9	1	7	8
Percentage of employees who returned to work after parental leave and remained employed	0.00%	54.55%	37.50%	0.00%	90.00%	60.00%	33.33%	77.78%	66.67%
Return-to-work rate	0.00%	122.22%	177.78%	250.00%	62.50%	83.33%	100.00%	225.00%	171.43%
Parental leave retention rate	0.00%	66.67%	66.67%	0.00%	81.82%	56.25%	20.00%	70.00%	53.33%

$$\text{Return-to-work rate} = \frac{\text{Total Number of Employees Who Returned to Work After Parental Leave}}{\text{Total Number of Employees Due to Return to Work After Parental Leave}} \times 100$$

$$\text{Retention rate} = \frac{\text{Total Number of Employees Still Employed 12 Months After Returning from Parental Leave}}{\text{Total Number of Employees Who Returned to Work After Parental Leave in the Previous Reporting Period}} \times 100$$

A comprehensive and sound retirement system (GRI201-1,201-3,401-2)

- To care for workers' retirement life and promote labor-management cooperation to enhance work efficiency, a labor retirement policy has been established and submitted to the Labor Bureau of the Ministry of Labor for record.
- Since July 1, 2005, the government has implemented the new Labor Pension Act. In compliance with the regulation, Soft-World Group makes regular monthly contributions of 6% of the salary to the personal retirement fund account of employees who choose the new scheme. In accordance with IAS 19, the Company commissions an actuary to evaluate and calculate the labor retirement reserve and provide an actuarial report, which serves as an important basis for adjusting the contribution ratio of the retirement reserve fund, thereby fully safeguarding employees' retirement rights. For more details, please refer to the Company's 2025 consolidated financial statements on P.46 and P.55.
- Since July 1, 2005, workers can also voluntarily make additional pension contributions based on their financial situation, within 6% of their monthly wages. Voluntary contributions are not included in the taxable income of the contribution year, allowing workers to prepare in advance for retirement.
- In 2025, Soft-World Group allocated NT$45,293 thousand to the Taiwan Bank Trust Department for the old pension scheme, NT$41,581 thousand for the new labor pension, and NT$7,668 thousand as voluntary labor pension contributions, which will fully safeguard employees' retirement rights.

Labor Pension Contributions

Soft-World Group's old pension scheme complies with the Labor Standards Act and is governed by the Company's retirement policy. Each year, the Company allocates the shortfall in the old pension fund based on actuarial assessments conducted by a certified actuary. When employees meet retirement eligibility, the Company handles retirement procedures in accordance with applicable regulations.For the new pension scheme, in line with the Labor Pension Act, the Company contributes 6% of each employee's monthly salary to their individual pension accounts managed by the Bureau of Labor Insurance.

Pension System	Pension Contribution Party	Salary Contribution Ratio	Contribution Account	Employee Participation in Retirement Plans
Old Pension System	Employer	2%	Bank of Taiwan Old Scheme Account	100%
New Pension System	Employer	6%	Labor Insurance Bureau Employee Personal Pension Account	
The voluntary contribution to the New Pension System.	Employees (Voluntary Basis)	0~6%		

In 2025, Soft-World Group completed full pension contributions for all employees. All employees are enrolled in the labor pension system, including both the old and new schemes. As of the latest statistics, 9 employees are under the old pension scheme, and 1,077 employees are under the new pension scheme.

Statistics on Employees Enrolled in the Old and New Labor Pension Systems Over the Past Three Years

	2023	Percentage	2024	Percentage	2025	Percentage
Old Scheme	9	0.81%	9	0.82%	9	0.83%
New Scheme	1,099	99.19%	1,088	99.18%	1,077	99.17%
Total Number of People	1,108	100.00%	1,097	100.00%	1,086	100.00%

5.2Talent Development and Training (GRI404)

Talent Development and Training

Talent is the cornerstone and most important asset of a business. Excellent human resources are an opportunity for enterprises to continuously innovate and operate sustainable. Soft-World Group cultivates relevant R&D and operation management talents, encourages employees to continue their studies, improves employee knowledge, overall quality and business performance, and provides colleagues with challenging project execution, so that colleagues will not lose their enthusiasm and creativity for work, so as to improve industrial competitiveness.

The Group integrates "online digital courses" with "offline physical courses," allowing employees to first complete fundamental course learning online, and then focus on case discussions, practical exercises, or in-depth Q&A with instructors during physical classes. Ensure that all employees receive comprehensive communications regarding corporate policies, explanations of legal changes, and professional skills training. When there are adjustments to the training content, both online and offline courses will be updated simultaneously.

In order to effectively implement personnel training, improve manpower quality, work awareness and skills, urge employees to continue to improve their professional knowledge and self-growth, strengthen team operation and efficiency, and promote the achievement of operational goals, specific education and training policies are implemented every year. The training and development categories are as follows :

New Recruits

In order to allow new employees to accelerate the training arranged by the company's system and regulations.

Occupational Safety and Health Education and Training

In order to prevent occupational disasters and ensure the safety and health of workers, we handle labor health protection matters such as health management, occupational disease prevention and health and wellness promotion.

External Training

The company selects personnel to participate in government law promotion seminars or training organized by external training institutions.

Mentorship Program

At the work site, supervisors or senior colleagues will guide the execution of actual work and learn the skills andknowledge required for the work.

Talent Development and Training

Soft-World Group provides tailored training programs aligned with the professional competencies required for each job level—from new hires to senior executives. These programs aim to help employees continuously enhance their knowledge and skills to adapt to evolving government policies and regulatory changes while improving overall work efficiency. The Company aims to cultivate a culture of lifelong learning among employees, fostering mutual growth between individuals and the Company to enhance overall competitiveness.

Overview of Employee Training

- In 2025, Soft-World Group conducted training, including digital courses, for a total of 3,683 participants, accumulating 6,607.5 training hours, with an average of 4.125 hours of training per employee.
- The Group regularly holds occupational safety, health seminars, and awareness programs, which are mandatory courses for all new employees.
- To maintain workplace safety standards, Soft-World Group requires supervisors of occupational safety and health to complete at least 6 hours of refresher training every two years, first-aid personnel to undergo a minimum of 3 hours of refresher training every three years, and fire prevention managers to attend at least one training session every three years.

Training Statistics for the Past Three Years (GRI404-1)

Year		2023						2024						2025					
Course	Gender	Total Participants		Total Time		Average Training		Total Participants		Total Time		Average Training		Total Participants		Total Time		Average Training	
		Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff	Management Level	General Staff
Company Provided: Orientation	Male	3	54	4	198.5	1.33	3.68	0	71	0	252	0	3.55	0	65	0	174	0	2.68
	Female	2	77	2	175	1	2.27	0	94	0	219	0	2.33	0	94	0	179	0	1.9
Company Provided: Workplace Safety & Health	Male	36	143	32	169.5	0.89	1.19	13	177	19.5	232	1.5	1.31	33	420	59	550	1.79	1.31
	Female	13	166	12.5	194.5	0.96	1.17	8	193	12	283.5	1.5	1.47	28	449	40	613	1.43	1.37
Company Provided: Department-provided Job-specific Training	Male	180	988	330	2,286.4	1.83	2.31	174	978	307	1,781	1.76	1.82	174	1,050	143	2,104.5	0.82	2
	Female	73	1,121	132	2,133.2	1.81	1.9	97	1,176	157.5	1,887	1.62	1.6	90	1,231	64	2,274	0.71	1.85
Outsourced Training	Male	8	29	60	378.2	7.5	13.04	12	37	84	403	7	13	2	9	24	81	12	9
	Female	8	41	72	530.3	9	12.93	8	37	66	482	8.25	13.03	3	35	36	266	12	7.6
Total		2,942		6,710.1		3.04	4.81	3,069		6,185.5		3.61	4.76	3,683		6,607.5		4.79	3.46

5.3Healthy and Safe Work Environment (GRI405)

Stable Workforce Structure (GRI2-7)

In the rapidly changing industrial environment, Soft-World Group regards employees as common partners in sustainable management, and jointly creates a "family-oriented" workplace environment with a flexible and diversified corporate governance model. We are committed to continuously improving software and hardware facilities, creating a real-time, professional and flexible office environment, providing welfare measures that are superior to industry competitors, actively creating a harmonious labor and management environment, and continuing to attract more outstanding talents to join.
In 2025, Soft-World Group maintained a stable headcount with no significant changes in employment. The total number of full-time employees reached 1,086, comprising 560 male and 526 female staff members, reflecting a balanced gender ratio. There were no cases of child labor or engagement of non-employee workers during the year. 9 people with disabilities were additionally employed in 2025.

Full-Time Employee Age Distribution Over the Past Three Years (GRI405-1)

Year		2023				2024				2025			
Employee Statistics Table		Total for all categories				Total for all categories				Total for all categories			
		Male		Female		Male		Female		Male		Female	
		Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio
Age	Below 30	162	14.62%	155	13.99%	125	11.39%	142	12.94%	107	9.85%	131	12.06%
	Between 31 - 50	384	34.66%	319	28.79%	395	36.01%	330	30.08%	400	36.84%	342	31.49%
	Above 51	34	3.07%	54	4.87%	50	4.56%	55	5.01%	53	4.88%	53	4.88%
Region	North	483	43.59%	424	38.27%	479	43.66%	411	37.47%	479	44.11%	429	39.50%
	Middle	9	0.81%	4	0.36%	12	1.09%	18	1.64%	9	0.83%	4	0.37%
	South	88	7.94%	100	9.03%	79	7.20%	98	8.93%	72	6.63%	93	8.56%
Nationality	Local	562	50.72%	520	46.93%	552	50.32%	504	45.94%	541	49.82%	516	47.51%
	Indigenous	1	0.09%	2	0.18%	4	0.36%	16	1.46%	3	0.28%	2	0.18%
	Foreign	17	1.53%	6	0.54%	14	1.28%	7	0.64%	16	1.47%	8	0.74%
Physical and Mental Condition	Disability	8	0.72%	2	0.18%	8	0.73%	3	0.27%	6	0.55%	3	0.28%
Education	PhD	1	0.09%	0	0.00%	1	0.09%	0	0.00%	1	0.09%	0	0.00%
	Master's	51	4.60%	33	2.98%	51	4.65%	30	2.73%	49	4.51%	26	2.40%
	University/College	432	38.99%	419	37.82%	432	39.38%	445	40.57%	424	39.04%	449	41.34%
	High School and below	96	8.66%	76	6.86%	86	7.84%	52	4.74%	86	7.92%	51	4.70%
Total Number of Employees in the Company		1,108				1,097				1,086			

Proportion of senior management hired from the local community (GRI202-2, GRI405-1)

In 2025, Soft-World Group employed a total of 123 senior managers (Assistant Manager level and above), including 82 males and 41 females. Among them, 13.00% (7 males and 9 females) had household registration in Kaohsiung, while 87.00% (75 males and 32 females) were registered in Taipei.

Managerial and Non-Managerial Employee Age Distribution Over the Past Three Years

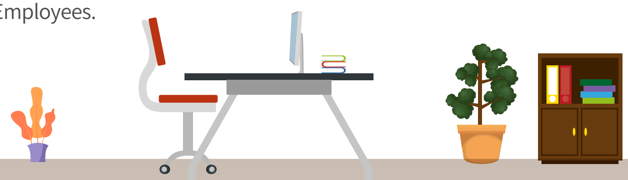
Year		2023		2024		2025	
Position	Gender	Male	Female	Male	Female	Male	Female
Managerial Personnel	Below 30	1	1	0	0	0	0
	31-50	60	24	59	27	54	20
	Above 51	22	13	24	15	28	21
	Total Managerial Personnel	83	38	83	42	82	41
	Total Number of Employees	580	528	570	527	560	526
	Percentage of Managerial Personnel in Total Workforce (%)	7.49%	3.43%	7.57%	3.83%	7.55%	3.78%
Non-Managerial Personnel	Below 30	161	154	125	142	107	131
	31-50	324	295	336	303	346	322
	Above 51	12	41	26	40	25	32
	Total Non-Managerial Personnel	497	490	487	485	478	485
	Total Number of Employees	580	528	570	527	560	526
	Percentage of Non-Managerial Personnel in Total Workforce (%)	44.86%	44.22%	44.39%	44.21%	44.01%	44.66%

New Employee Hires and Employee Turnover (GRI401-1)

Soft-World Group's 2025 new hire rate was 17.40%, and the turnover rate was 20.17%. The goal for 2026 is to reduce the overall turnover rate by 2-3%. In 2025, there were 37 involuntary departures, accounting for 16.90% of the overall turnover rate; 181 voluntary resignations, accounting for 82.65% of the total turnover; and 1 employee retired, accounting for 0.05% of the turnover rate.

Year		2023				2024				2025			
Gender		Male		Female		Male		Female		Male		Female	
Item		Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio	Number of People	Ratio
New Employees	Below 30	63	5.69%	61	5.51%	53	4.83%	65	5.93%	39	3.59%	74	6.81%
New Employees	Between 31 - 50	29	2.62%	30	2.71%	47	4.28%	40	3.65%	42	3.87%	34	3.13%
New Employees	Above 51	1	0.09%	0	0.00%	4	0.36%	0	0.00%	0	0.00%	0	0.00%
New Employees	Subtotal	93	8.39%	91	8.21%	104	9.48%	105	9.57%	81	7.46%	108	9.94%
New Employees	Total New Employees (Male + Female)	184				209				189			
New Employees	Total Employees (Male + Female)	1,108				1,097				1,086			
New Employees	Overall Hiring Rate	16.61%				19.05%				17.40%			
Employee Turnover	Below 30	60	5.42%	69	6.23%	53	4.83%	62	5.65%	33	3.04%	67	6.17%
Employee Turnover	Between 31 - 50	63	5.69%	47	4.24%	47	4.28%	39	3.56%	64	5.89%	43	3.96%
Employee Turnover	Above 51	3	0.27%	5	0.45%	7	0.64%	5	0.46%	5	0.46%	7	0.64%
Employee Turnover	Subtotal	126	11.37%	121	10.92%	107	9.75%	106	9.66%	102	9.39%	117	10.77%
Employee Turnover	Total Turnover Employees	247				213				219			
Employee Turnover	Total Employees (Male + Female)	1,108				1,097				1,086			
Employee Turnover	Overall Turnover Rate	22.29%				19.42%				20.17%			

Note 1: Ratio of Departing Employees (%) = Number of Departing Employees in Each Interval / Total Number of People at Year-End.
Note 2: Gender Percentage of Departing Employees (%) = Number of Departing Employees by Gender / Total Number of Departing Employees.
Note 3: Turnover includes voluntary and involuntary departures, retirements, and work-related fatalities.
Note 4: The number of new hires does not deduct employees who resigned mid-year.
Note 5: Hiring Rate (%) = Number of new hires in the category during the year ÷ Total number of employees in that category at year-end.



Human Rights Policy (GRI2-23,406-1)

Corporate Responsibility and Human Rights Protection

To fulfill its corporate responsibility and commitment to sustainable development, Soft-World Group actively upholds human rights and gender equality, firmly preventing any form of human rights violations. The Company is dedicated to respecting and protecting the rights and dignity of all employees, contract and temporary staff, and customers. Efforts are continuously made to enhance the management of human rights-related issues, demonstrating a strong commitment to ethical practices and inclusive values.

Scope of the Human Rights Policy

The Human Rights Policy applies to Soft-World Group and other affiliated entities under its effective control, aiming to foster a fair and safe working environment.

Establishment of Human Rights Management Principles

1. Discrimination of any kind is prohibited.
2. Forced labor and child labor are prohibited.
3. Prohibit the employment of undocumented foreign workers.
4. Provide fair and reasonable wages and working conditions.
5. Establish a safe, hygienic and healthy working environment.
6. Respect employees' freedom of assembly and association.

Prevention of Workplace Misconduct

To protect all employees from physical or psychological harm that may result in occupational illness during the course of their duties, Soft-World Group has issued a formal "Statement on the Prevention of Workplace Misconduct." This declaration clearly affirms the Group's zero-tolerance policy toward any form of unlawful workplace misconduct by supervisors or employees. Similarly, Soft-World Group maintains a zero-tolerance policy toward any form of workplace misconduct directed at its employees by customers, clients, care recipients, or strangers. The Group is committed to fostering a work environment that respects and upholds human rights standards, safeguarding employees' physical and mental well-being as well as their dignity in the workplace.

智冠科技股份有限公司

預防職場不法侵害之書面聲明

本公司為保障所有員工在執行職務過程中，免於遭受身體或精神不法侵害而致身心理疾病，特以書面加以聲明，絕不容忍任何本公司之管理階層主管有職場不法侵害之行為，亦絕不容忍本公司員工同仁間或顧客、客戶、照顧對象及陌生人對本公司員工有職場不法侵害之行為。

一、職場不法侵害的定義：工作人員在勞動場所遭受他人以言語、文字、肢體動作、電子通訊、網際網路或其他方式之謾罵、威脅、攻擊或侮辱等，以致於明顯或隱含地對其安全、福祉或與健康構成挑戰的事件。

二、可能造成職場不法侵害行為的樣態(參閱附錄六)：

（一）職場暴力。

（二）職場霸凌。

（三）性騷擾。

（四）就業歧視。

三、員工遇到職場不法侵害怎麼辦：

（一）向同事尋求建議與支持。

（二）盡可能以錄音或任何方式記錄行為人之行為做為證據。

（三）向公司提出申訴。

四、本公司所有員工均有責任協助確保免於職場不法侵害之工作環境，任何人目睹及聽聞職場不法侵害事件發生，皆得通知本公司人資部門或撥打員工申訴專線，本公司接獲申訴後會採取保密的方式進行調查，若被調查屬實者，將會進行懲處。本公司絕對禁止對申訴人、通報者或協助調查者有任何報復之行為，若有，將會進行懲處。

五、本公司對於因執行職務發現有危及身體或生命之虞，而自行停止作業或退避至安全場所之勞工，事後絕不會對其處以不利之處分。

六、本公司鼓勵同仁均能利用所設置之內部申訴處理機制處理此類糾紛，但如員工需要額外協助，本公司亦將盡力協助提供。

七、本公司職場不法侵害諮詢、申訴管道：

申訴專線電話：02-27889188#229 (台北) 申訴專用電子信箱：protect@soft-world.com.tw
07-8150988#261 (高雄)

公司負責人：王俊博 簽署日期：114年3月10日

Occupational Health and Safety Management

The Company complies with the Occupational Safety and Health Management Regulations and is committed to preventing occupational hazards, promoting employee safety and health, and protecting the well-being of employees, stakeholders, and the general public. By implementing comprehensive management mechanisms, we aim to reduce the environmental impact of production and prevent occupational hazards to achieve the goals of zero accidents and zero occupational injuries, thereby fulfilling our corporate social responsibility.

Occupational Safety and Health Training and Audits

In 2025, a total of 936 hours of occupational safety and health training were conducted to ensure employees possess the necessary safety knowledge and skills. Internal audits were also carried out in accordance with regulations to ensure the effective operation of the safety management system.

Reducing Occupational Injury Risks

- Soft-World Group holds regular annual occupational safety and health training sessions to strengthen employee safety awareness and promote workplace safety and employee rights.
  nvestigation results and preventive improvement measures are supervised and implemented by the responsible unit managers to ensure effective remediation.
- The Group also conducts regular employee health check-ups, focusing on monitoring eye pressure and cardiovascular health to reduce health risks.
- Additionally, contracted medical professionals perform psychological assessments to identify stress sources and provide appropriate interventions such as counseling and stress management.

Risk Assessment and Workplace Environment Monitoring

- New hires are required to undergo pre-employment health examinations to assess their health and physical condition, enabling appropriate job assignments.
- Regular workplace environment inspections are conducted to ensure compliance with safety standards and to reduce the risk of occupational diseases.

Health Examinations and Care (GRI401-2, 403-3,403-4)

In order to actively take care of employees' physical and mental health and strengthen employees' independent health management, every year Soft-World Group entrusts professional medical and health examination institutions with the work of conducting employee health examinations. The frequency and budget provided go above and beyond the health examination arrangements stipulated in the "Labor Health Protection Rules". These institutions' professional capabilities, rich health examination experience and sophisticated medical examination equipment ensure the health of every employee. Soft-World Group regularly provides health check-ups to safeguard employee health. Prolonged use of electronic devices and excessive stress may affect eye pressure, while work-related stress, anxiety, and depression can impact cardiovascular and mental health. In health management, contracted doctors and nurses provide health counseling to each employee every two weeks. For those with abnormal health check results or health concerns, personalized health consultations, education, and follow-up are offered to further ensure the well-being of all employees.

Soft-World Group provides all employees with free health check-ups. According to each Company's plan and in compliance with labor laws, more comprehensive examinations are offered once every two years, while annual check-ups are provided at a frequency exceeding legal requirements.

Investing in Group Insurance to Safeguard Employees (GRI403-9 ,403-10)

In addition to providing employees with labor insurance and national health insurance in accordance with the law, in order to ensure that employees receive due protection and care during the performance of official duties, Soft-World Group has signed an "employee group insurance" with a cooperative insurance company. If an employee has an accident while performing official duties, or in the event of death, disability, etc., the employee can receive compensation for medical treatment, hospitalization, surgery and other related expenses. Furthermore, beyond the standard requirements, the insurance coverage includes compensation for employees' illnesses, accidents, hospitalization, disabilities, and cancer not related to official duties, and also extends protection to insured employees' family members.

In 2025, there were 4 cases of occupational injuries among full-time employees, all occurring during commuting to or from work or outside the workplace. There were 0 cases of occupational illness and 0 fatalities.

2025 Group Employee Compensation Statistics ▼

Category	Male	Female	Total
Employee Group Insurance	37	49	86
Occupational Accident Insurance	3	1	4

Statistics on Group Employees' Free Health Check-ups Over the Past Three Years ▼

Region	2023	2024	2025
Taipei	876	527	872
Taichung	11	12	12
Kaohsiung	187	177	165
Total	1,074	716	1,049

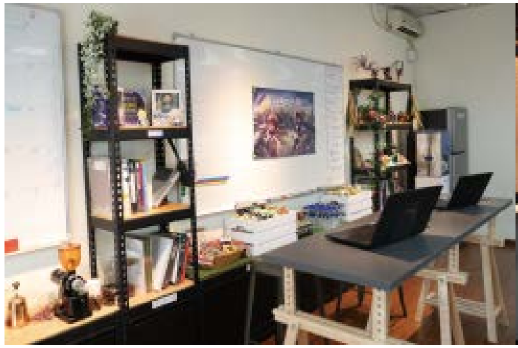
Employee Satisfaction Survey

Employee satisfaction reflects staff loyalty, cohesion, and sense of belonging. Soft-World Group conducted the Employee Satisfaction before the end of each year, including in-depth discussions and interviews on key focus areas and related issues, followed by improvement plans. The survey covered five major aspects: compensation and benefits, work environment, career development, corporate culture, and sustainability, with an employee response rate of 62.5%. The average satisfaction score exceeded 77.64 points, indicating strong employee recognition of the Company. We plan to continue increasing the coverage rate by 3–5% in 2026, while maintaining the goal of high employee recognition of the Company.

Survey Target	Employees at or above the section manager level
Survey Topics	Compensation and benefits, work environment, career development, corporate culture, sustainability
Total Number of People Surveyed	144 people
Coverage Rate	62.5%
Number of Questionnaires Collected	90 people
Responsible Unit	Human Resources Department
Survey Frequency	Annual
Survey Period	2025/01/01~2025/12/31
Overall Satisfaction Score	77.64 points
Survey Results	The survey target for this year was employees at or above the section manager level. These employees have a higher level of understanding of the Company's operational strategy objectives, enabling them to provide more accurate and effective evaluations. This time, the average score was 77.64 points (with the survey project indicating that employee recognition of the Company reached over 48.89% of the target).
Improvement Plans	Based on the survey results, the Company will continue to enhance the following initiatives throughout the entire year of 2026: expand employee training programs (such as AI applications), strengthen two-way labor-management communication, and continue to gradually upgrade software and hardware equipment.

Providing a Comfortable Working Environment

Soft-World Group is committed to creating a safe and comfortable working environment and providing a happy and harmonious working atmosphere. We also carry out regular disinfection, monitoring and management of the office environment, air and water quality, etc. to maintain a good working environment. We also hire a number of dedicated cleaning staff to provide a clean and comfortable office space. We also ensure employee safety with 24-hour security monitoring. In order to prevent poor air quality in the office from affecting employee health and work efficiency, Soft-World Group has created a smoke-free office environment.



Soft-World Group not only pays attention to the health of employees, but also cares about the convenience of life as well as the physical and mental development of colleagues. It has set up employee dining rooms, employee rest areas, centralized breastfeeding rooms, filtered water dispensers, coffee machines, refrigerators, electric rice cookers, rice steamers, microwave ovens, as well as car and motorcycle parking lots and other facilities.

Soft-World Group implements labor safety protection measures, hoping to build a safe workplace, paying attention to workplace safety and health, and reducing the chance of dangerous incidents. In addition to the above-mentioned basic facilities in the workplace environment, in order to ensure the workplace safety of colleagues, in addition to the fire protection facilities of the building (fire alarms, fire hydrants, emergency ladders, etc.), fire extinguishers are installed in the office area to prepare for fire accidents and regularly maintained. In addition to office access control and the guard room registering visitors' entry and exit, the Company also has electronic gate control to ensure the safety of employees' office spaces. In terms of property protection, all offices have insured public accident insurance. Soft-World Group hopes to provide the safest working environment for its colleagues, setting up occupational safety and health business managers, first aid personnel, fire prevention managers, and contracted medical staff etc. in accordance with laws and regulations, and providing occupational safety and health education and training for new employees to promote occupational safety and health and prevent occupational injuries and illnesses.

5.4Social Engagement and Giving Back to Society (GRI413)

Soft-World's Industry-Academia Collaboration Plan to Deepen Talent Cultivation

In order to cultivate digital content professionals, enhance the energy of Kaohsiung's real estate industry, and create more job opportunities, Soft-World Group has promoted an intern program every year for cooperation. Through a one-year solid training courseight consecutive years since 2018, offering courses in design fields such as "Game Art," "Multimedia Production," "Graphics Design," "Music Creation," and "Audio and Video Recording." It has partnered with more than 20 universities to establish long-term industry-university e, we focus on the competencies required by industry talents, deeply impart industry knowledge and professional skills, and enhance students' practical work and experience accumulation. The Company has invested tens of millions of dollars to build software and hardware equipment, dormitories and other facilities, and also provides scholarships, subsidies, group insurance and other benefits to create a working environment where students can focus on internships.

Since the launch of the internship program, it has effectively bridged the gap between academia and industry, resulting in a significant improvement in the quality of students' work. The program's success has been highly recognized by faculty and students, earning the "Excellent Enterprise Award" from the "DIGI+Talent Cross-Domain Digital Talent Acceleration Program" for five consecutive years (2020 ~ 2024). Additionally, in 2021, 2022, and 2023, the works of interns under the Company's guidance won third place in the "DIGI+Talent Global Digital New Star Awards," while interns in 2024 won the special merit award. To date, Soft-World International Corporation has trained 162 interns, and those who pass the completion assessments can be offered positions as full-time employees, with a conversion rate of 22% in 2025, achieving a seamless transition from graduation to employment. This has not only enhanced the availability of skilled talent for the industry but also boosted overall competitiveness, creating a win-win scenario for schools, students, and the Company. Looking ahead, the Company will continue to expand the benefits of industry-academia cooperation through various initiatives, contributing to the development of Taiwan's digital content industry, and striving to become a prime cradle for youth employment and entrepreneurship.

Moreover, the Company actively organizes corporate visits for universities, allowing students to explore potential career paths and develop the skills needed for the workforce, with the goal of promoting youth employment and enhancing employability. In 2022, 2023, 2024, and 2025, visiting schools included Shih Chien University, Wenzao Ursuline University of Languages, Cheng Shiu University, Southern Taiwan University of Science and Technology, National Chung Cheng University, Shu-Te University, National Pingtung University, and Tainan University of Technology.

Guided interns in a competition

Music recording studio and game animation mentorship

Internship Visits and Educational Visit Activities

Shu-Te University, Department of Animation and Game Design


National Pingtung University, Department of Visual Arts

Shih Chien University, Department of Digital Multimedia Game Design


Tainan University of Technology, Department of Multimedia Animation


Southern Taiwan University of Science and Technology,Popular Music Industry Department


Tainan University of Technology, Department of Multimedia Animation

Soft-World Arts and Culture Foundation (GRI201-1)

Culture and Art Promotion

Since 2009, Soft-World International has established the "Soft-World Arts and Culture Foundation," dedicated to promoting local cultural and artistic development. Upholding the principle of "giving back to society," the foundation actively advances cultural equity and arts education. To date, the Foundation has organized numerous themed exhibitions and musical performances, all open to the public free of charge. These events have attracted hundreds of thousands of visitors, actively expanding access to cultural participation and continuously amplifying its positive impact on society. The Company also continues to invest resources to support the development of professional performing arts. In 2024, it donated NT$1.5 million, and increased the amount to NT$3 million in 2025, helping cultural and arts groups maintain stable operations and creative capacity, and demonstrating the Company' s commitment to cultural sustainability.

Public Welfare Sponsorship and Social Contribution

- Long-term sponsorship of outstanding cultural and artistic groups and public welfare activities, actively supporting the development of arts and culture.
- Establishment of scholarships to nurture students who excel in character, intellect, physical education, social skills, and aesthetics, fulfilling corporate social responsibility and promoting cultural sustainability.
- Foundation Activity Inquiries and Complaint Channel: Phone: 07-815-0988; e-mail: swfoundation@soft-world.com.tw

Cultural Education and Local Integration

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
"Painting Our Hometown" Interactive Exhibition	Shanping Lodge, Liugui District, Kaohsiung City	- This exhibition features the works of three painters: Lin Jianguo, Xiao Jinxi, and Chen Erfu, showcasing the rich folk customs and cultural characteristics of various parts of Taiwan. - With "interactive experience" as the core, through the design of a real-life check-in wall and multiple interactive installations, the public is guided to further immerse themselves in the traditional Taiwanese lifestyle scenes while appreciating the paintings, feeling the warm, simple, and emotionally connected local atmosphere. - Showcasing the folk customs and cultural characteristics of various parts of Taiwan through artworks, enhancing public understanding and appreciation of local culture.	**Cost:** NT$724,286. **Visitors:** Approximately 8,427 people	

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
World of Brush Strokes Painting Exhibition	The Cultural Corridor on the 1st floor of the Zhongzheng Building in Taipei Veterans General Hospital.	- Introduce art into medical settings, providing the public, patients, and medical staff with a calming aesthetic experience. - Create a warm, tranquil, and healing artistic environment, enhancing the overall quality of the medical space and the atmosphere of humanistic care. - Foster an appreciation of the arts and emotional exchange, deepening the community's recognition of the therapeutic value of art, and expanding the positive impact of culture and arts in public service venues.	**Total cost:** NT$20,200. **Number of Beneficiaries:** 750 people	
"Heartfelt Creations" Art Exhibition	Taipei City Department of Culture and Art Promotion, 2nd Floor	- Featuring separate exhibitions of artistic paintings created by adults and children, with a total of 80 pieces. - It is hoped that this will promote artistic exchange and mutual learning among different age groups, thus driving the development of arts and culture. - Enhancing public participation and sense of identity in aesthetic education and artistic creation.	**Total cost:** $49,453. **Number of Beneficiaries:** 535 people	

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
2025 Adversity Youth Five New Vocational Exploration Camp	Fooyin University	- By drawing on practical experiences shared by professional lecturers, the initiative strengthens children's understanding of different career types and job content, laying the foundational concepts for career exploration. - Through diverse experiences and competition-based learning, the program assists children in developing a preliminary understanding of careers, deepening their self-exploration, and pondering future development directions.	**Total cost:** NT$10,000. **Number of Beneficiaries:** 563 people	
Kaohsiung Municipal Dayi Junior High School "Embarkation" Wind Orchestra Showcase	Weiwuying National Kaohsiung Center for the Arts Concert Hall	- Offered an international-level stage experience to further improve performance skills, accumulating successful experiences and building confidence through actual performances. - Through participation in concerts, children establish a basic understanding of concert formats. With diverse program designs, their interest in cultural activities is sparked, increasing their willingness to participate in future artistic events.	**Total cost:** NT$10,000. **Number of Beneficiaries:** 1,012 people	

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
"The Songs of Grandpa and Grandma's Youth" Kaohsiung Region Long-Term Care and Nursing Institution Tour Plans	Gushan Changjian Daycare Center	- With classic Taiwanese folk songs as the core, through rearrangements and interactive methods, elders are guided to participate in humming and sharing memories, creating a warm and companionable music care experience. - Promote the integration of art and social care, shaping a virtuous cycle, to provide stable spiritual energy for the construction of an age-friendly society.	NT$25,000 45 people	
	Haoshunxin Elderly Long-term Care Center		NT$25,000 21 people	
	Foxin Elderly Long-term Care Center		NT$25,000 25 people	
	Ruiping Daycare Center		NT$25,000 42 people	
	Lohas Community Long-Term Care Institution		NT$25,000 56 people	
	Ruixiang Elderly Long-term Care Center		NT$25,000 16 people	
"Music Care Performance Activities" 1 event per month, for a total of 12 events annually	The Daycare Center at Taipei Veterans General Hospital.	- Through regular musical companionship, promote emotional stability in the elderly, alleviating feelings of loneliness and depression. - Increase the willingness of elders to participate in activities, promoting social interaction and vitality in life.	**Total cost:** NT$150,000 **Number of Beneficiaries:** 420 people	

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
2025 "Good Fortune and Happiness with the Snake" Spring Festival Series Celebration and Raffle Event	Kaohsiung Veterans Home	- Organized a Spring Festival celebration combined with residents' talent showcases, creating a lively and warm festive atmosphere through music, dance, and diverse performances. This process allows residents to enhance their confidence and sense of participation, promoting physical vitality and interpersonal interaction, and deepening the core values of Spring Festival reunion and happiness.	**Total cost:** NT$50,000. **Number of Beneficiaries:** 750 people	
"Good Time Music" Lawn Concert & "Have a Nice Day" Music Activities	Shanping Lodge, Liugui District, Kaohsiung City	- "Good Time Music" Lawn Concert - The repertoire is diverse and rich in style, covering classical, pop, folk, movie, and animation music, meeting the appreciation needs of audiences of different age groups. - "Have a Nice Day" Music Activities take place in restaurant spaces featuring duet performances, creating an intimate and interactive music atmosphere through warm and lyrical singing. - Hope to combine diverse musical styles with the characteristics of different venues, allowing the audience to experience the charm of music in natural and living spaces.	**Total cost:** NT$63,440. **Total:** approximately 350 people **"Good Time Music" Lawn Concert:** approximately 250 people **"Have a Nice Day" Music Activities:** approximately 100 people	 

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
"Classic Animated Movies" Concert	Weiwuying National Kaohsiung Center for the Arts Concert Hall	- Performed by the Kaohsiung City Wind Orchestra using exquisite wind music to interpret the classic animation music of Hayao Miyazaki, evoking the audience's shared memories of animation and music, enhancing the accessibility and resonance of artistic events, and promoting family appreciation and participation in the arts.	**Total cost:** NT$25,000. **Number of Beneficiaries:** 2,594 people	
"Melody and Romance" Concert	Weiwuying National Kaohsiung Center for the Arts Concert Hall	- Through classic Western masterpieces and Eastern romantic compositions, deepen the audience's understanding of the emotional expression and cultural connotations of music. - With the themes of "Melody" and "Romance," emotional resonance is connected through works of different styles, enhancing the overall narrative and impact of the concert.	**Total cost:** NT$25,000. **Number of Beneficiaries:** 852 people	

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
"Poetry of the Wind" I, II Kaohsiung Guitar Chamber Ensemble 30th Anniversary Concert	Kaohsiung Cultural Center Chih-Shan Hall	- Promoted classical guitar music to enhance the community's understanding and appreciation of guitar art, supported music ensembles in their ongoing operation and creativity, fostered the accumulation of artistic energy, and implemented the sustainable development of culture and the arts.	**Total cost:** NT$40,440. The number of beneficiaries for the two concerts is approximately 800 people. **"Poetry of the Wind" I** Approximately 100 performers Approximately 300 people in the audience **"Poetry of the Wind" II** Approximately 100 performers Approximately 300 people in the audience	 

Arts and Cultural Activities	Location	Implementation Benefits	Total Cost/Number of Participants	
South Heat vol.13 High School and Vocational Joint Dance Exhibition Activity	Fucheng High School Dance Club	- The event centers on the promotion of street dance culture and youth exchange, planning dance performances, dance battles, and interaction activities among various school hip hop clubs. It provides a platform for showcasing different dance styles and performance forms, creating a vibrant and interactive cultural exchange environment.	**Total cost:** NT$8,000. **Number of Beneficiaries:** 400 people	
Compete in the 2025 World Music Contest.	Taipei Municipal Jianguo High School	- Sponsor the Jian Zhong Marching Band to participate in the WAMSB World Championships in Indonesia. - This event is one of the most influential marching band competitions in the world, bringing together top marching bands from around the globe to compete. - Enhancing the international reputation of our country and its cities, promoting international cultural exchange, and seeking international recognition and support for the development of our country's marching bands hold significant meaning and play a key Indicator role.	**Total cost:** NT$30,000. **Number of Beneficiaries:** 83 people	

Soft-World Public Welfare & Social Activities

For many years, Soft-World has continued to pay attention to social welfare, attaching great importance to care for the disadvantaged, and combined the power of community schools, social welfare organizations, and mass media to demonstrate the Company's enthusiasm for giving back to the society and expanding the scope of public welfare. In addition, we also actively participate in various external activities, share industry trends and new knowledge, and enhance the public's new vision of the field of Internet technology.

Soft-World Group and Taipei City Police Department Jointly Drive Anti-Fraud Education, Acting as Core Instructors for Fraud Prevention

Soft-World Group demonstrates the momentum of corporate social responsibility by collaborating with industry, government, and academia to educate through entertainment. Using gaming characters to interpret anti-fraud guidelines, the initiative seeks to establish a foundation of anti-fraud education among youth. In partnership with Game Flier, the Taipei City Police Department, the Department of Education, and other units, the Group has harnessed the powerful influence of virtual idols to produce short films promoting anti-fraud awareness, aiming to instill these concepts early and establish correct viewpoints.

Neweb Group Cooperated with the Ministry of Digital Affairs:A Public-Private Collaboration Safeguarding Online Transaction Security

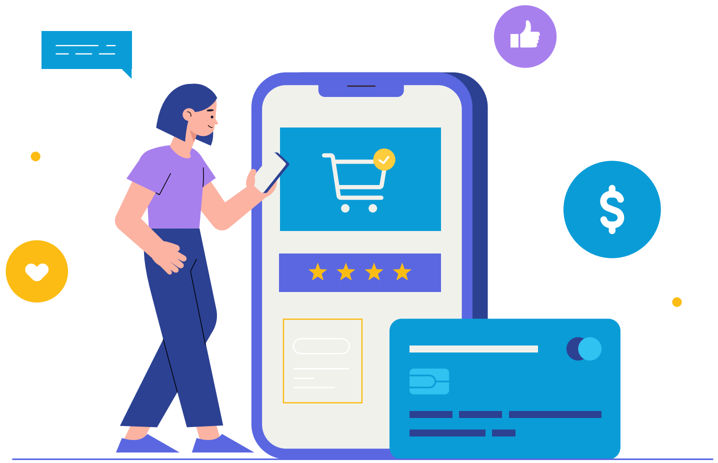
To prevent third-party payments from becoming a money laundering channel for fraud syndicates, Neweb Group launched three major protective mechanisms and partnered with the Ministry of Digital Affairs to dismantle common fraud techniques. In collaboration with the industry, they work together to protect consumers and have announced the successful blocking of over 90% of fraudulent websites, sharing practices in fraud prevention as part of fulfilling corporate social responsibility.

The "Taiwan Payment Facilitator Association" was established.Neweb Technologies was selected for three major positions.

The third-party payment subsidiary "Neweb Technologies" was selected for three significant positions: the inaugural Vice Chairman, Executive Director, and Chairman of the Risk Committee. As a corporate leader, it assists in the industry upgrading, taking action from four major types—regulation, business, risk, and innovation. It aids in the implementation of anti-money laundering, information security, and consumer protection, serving as a communication bridge with the government.

The "Electronic Payment Association of R.O.C." was established.ezPay was selected as a Director in the first session.

The electronic payment subsidiary, "ezPay," was elected as the inaugural director, playing a central role in promoting industry development. It continues to assist merchants in integrating domestic and international e-wallet QR code payments, reducing adoption costs, and enhancing collection efficiency to meet diverse consumer payment needs and strengthen digital infrastructure, thereby facilitating cross-border payments, smart retail, and IoT applications.



Industry and government join forces to protect consumer rights.In-depth exchange with national consumer protection officials.

Soft-World views consumer rights as the cornerstone of sustainable operations, ensuring that dispute resolution mechanisms meet social expectations. In-depth exchange with national consumer protection officials on topics such as specific processes for handling consumer disputes, channels for complaints, customer service operations, and consumer rights protection, achieving a consensus between industry and government on consumer protection.

Appendix 1：GRI Content Index Table

Usage Statement ▶ Soft-World International Corporation has reported the content for the period from January 1, 2025, to December 31, 2025, in accordance with the guidelines.

GRI Standards Used ▶ GRI 1: Foundation 2021 ▶ GRI 2: General Disclosures 2021

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
General Disclosures				
GRI 2: General Disclosures 2021				
2-1	Organizational details	About this Report	4~11	
2-2	Entities included in the organization’s sustainability reporting	About this Report	4~11	
2-3	Reporting period, frequency and contact point	About this Report	4	
2-4	Restatements of information	About this Report	4	Restatements of information
2-5	External assurance	About this Report	4	
2-6	Activity, value chain and other business relationships	Sustainability Performance Highlights	6	
		About Soft-World International Corporation	7~9	
		Creating a Sustainable Value Chain	10	
2-7	Employees	Stable Workforce Structure	56	
2-8	Workers who are not employees	Stable Workforce Structure	56	
2-9	Governance structure and composition	2.1 Sustainable Governance Structure	23~24	
2-10	Nomination and selection of the highest governance body	2.1 Sustainable Governance Structure	23~24	
2-11	Chair of the highest governance body	2.1 Sustainable Governance Structure	23~24	
2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Sustainable Governance Structure	23~24	

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
2-13	Delegation of responsibility for managing impacts	1.1 Corporate Sustainable Management	15	
2-14	Role of the highest governance body in sustainability reporting	1.1 Corporate Sustainable Management	15	
2-15	Conflicts of interest	2.1 Sustainable Governance Structure	23~24	
2-16	Communication of critical concerns	2.1 Sustainable Governance Structure	15,23	
2-17	Collective knowledge of the highest governance body	2.1 Sustainable Governance Structure	23	
2-18	Evaluation of the performance of the highest governance body	2.1 Sustainable Governance Structure	24	
2-19	Remuneration policies	2.1 Sustainable Governance Structure	24	
2-20	Process to determine remuneration	5.1 Friendly Work Environment and Employee Care	49~50	
2-21	Annual total compensation ratio	5.1 Friendly Work Environment and Employee Care	50	
2-22	Statement on sustainable development strategy	Message from Management	5	
		Sustainability Performance Highlights	6	
		Creating a Sustainable Value Chain	10	
		Operational Performance	11	
		1.1 Corporate Sustainable Management	13~15	
2-23	Policy commitments	Message from Management	5	
		Sustainability Performance Highlights	6	
		Creating a Sustainable Value Chain	10	
		5.3 Healthy and Safe Work Environment	59	
2-24	Embedding policy commitments	Message from Management	5	
		Sustainability Performance Highlights	6	
		Creating a Sustainable Value Chain	10	
2-25	Processes to remediate negative impacts	Stakeholder Consultation and Grievance Mechanisms	21	

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Consultation and Grievance Mechanisms	21	
2-27	Regulatory Compliance	2.1 Sustainable Governance Structure	24	
2-28	Membership associations	2.3 Information Security Protection	36~37	
2-29	Approach to stakeholder engagement	Stakeholder Consultation	20	
2-30	Collective bargaining agreements	-	-	The Company has not signed any collective bargaining agreements
Material Topics				
GRI 3: Material topics 2021				
3-1	Process to determine material topics	1.2 Identification and Discussion of Material Topics	16~18	
3-2	List of material topics	1.2 Identification and Discussion of Material Topics	16~18	
3-3	Management of material topics	1.2 Identification and Discussion of Material Topics	19,25~26	
Economic				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Operational Performance	11	
		5.1 Friendly Work Environment and Employee Care	50,51,53	
		5.4 Social Engagement and Giving Back to Society	66~73	
201-2	Financial implications and other risks and opportunities due to climate change	3.2 Climate Change Adaptation and Risk Management	40	
201-3	Defined benefit plan obligations and other retirement plans	5.1 Friendly Work Environment and Employee Care	53	
201-4	Financial assistance received from government	-	-	No occurrences during the reporting period

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1 Friendly Work Environment and Employee Care	50	
202-2	Proportion of senior management hired from the local community	5.3 Healthy and Safe Work Environment	57	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.1 Supplier Collaboration	47	
GRI 205: Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption	2.1 Sustainable Governance Structure	24	
205-2	Communication and training about anti-corruption policies and procedures	2.1 Sustainable Governance Structure	24	
205-3	Confirmed incidents of corruption and actions taken	2.1 Sustainable Governance Structure	24	
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.1 Sustainable Governance Structure	24	
GRI 207: Tax 2019				
207-1	Approach to tax	2.1 Sustainable Governance Structure	24	Declaring taxes truthfully in accordance with laws and regulations

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
Environmental				
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	3.3 Energy Management	41	
302-2	Energy consumption outside of the organization	-	-	No occurrences during the reporting period
302-3	Energy intensity	3.3 Energy Management	41	
GRI 305: Emissions 2016				
305-1	Direct Greenhouse Gas Emissions (Scope 1)	3.5 Greenhouse Gas Inventory	43	
305-2	Energy Indirect GHG Emissions (Scope 2)	3.5 Greenhouse Gas Inventory	43	
305-3	Other Indirect GHG Emissions (Scope 3)	3.5 Greenhouse Gas Inventory	43	
305-4	GHG Emissions Intensity	3.5 Greenhouse Gas Inventory	43	
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	4.1 Supplier Collaboration	47	
Social				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	5.3 Healthy and Safe Work Environment	58	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Friendly Work Environment and Employee Care	49,51,53,	
		5.3 Healthy and Safe Work Environment	61	
401-3	Parental leave	5.1 Friendly Work Environment and Employee Care	52	

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	5.1 Friendly Work Environment and Employee Care	49	
GRI 404: Training & Education 2016				
404-1	Average hours of training per year per employee	5.2 Talent Development and Training	54~55	
404-2	Programs for upgrading employee skills and transition assistance programs	5.2 Talent Development and Training	51	
404-3	Percentage of employees receiving regular performance and career development reviews	5.1 Friendly Work Environment and Employee Care	51	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	5.3 Healthy and Safe Work Environment	56,57	
405-2	Ratio of basic salary and remuneration of women to men	5.1 Friendly Work Environment and Employee Care	50	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.1 Friendly Work Environment and Employee Care	49	
		5.3 Healthy and Safe Work Environment	59	
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association andcollective bargaining may be at risk			During the report period, the Company did not receivethe business or the operatingpoint that violated the affairs or risks

Indicator	Disclosure Requirement	Corresponding Section	Page Number	Notes
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	2.1 Sustainable Governance Structure	24	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-	No occurrences during the reporting period
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	-	-	No occurrences during the reporting period
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	4.1 Supplier Collaboration	47	
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	-	-	No occurrences during the reporting period
417-2	Incidents of non-compliance concerning product and service information and labeling	-	-	No occurrences during the reporting period
417-3	Incidents of non-compliance concerning marketing communications	-	-	No occurrences during the reporting period
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information Security Protection	33	No occurrences during the reporting period

Appendix 2: SASB Standards Index

Product Category ▶ **Software & IT Services**

Indicator	Disclosure Requirement	Report Corresponding Content or Description
Ecological Footprint of Hardware Infrastructure		
TC-SI-130 a.1	(1) Total energy consumption (2) Percentage of grid electricity and (3) Ratio of renewable energy used	(1)11,047.08 (GJ) (2) 96.4% (3) 0%
TC-SI-130 a.2	(1) Percentage of total water withdrawn (2) Percentage of water consumption Percentage in areas with high or extremely high water stress	Total water use is 15,493 m3, and no water is withdrawn from areas with high water stress.
TC-SI-130 a.3	Discussion of environmental considerations integrated into strategic planning	Please refer to p.44 on Climate Change Adaptation and Risk Management
Data privacy and freedom of expression		
TC-SI-220 a.1	Description of policies and practices related to all advertising and user privacy.	(1) The Company fully complies with relevant domestic and international regulations on issues such as Customer Privacy, Marketing, and labeling (Consumer Protection Act, Personal Data Protection Act, Fair Trade Act, etc.). (2) Upholding the principle of integrity, the Company properly addresses and responds to user issues. The list containing users' real names and mobile numbers will be masked to ensure that user data is not leaked. (3) All relevant personal data is encrypted and accessed according to permissions, and third-party penetration testing is conducted to ensure information security protection standards. (4) Soft-World Group responded to the Ministry of Digital Affairs' "Digital Trust Field Service On-Site Verification Plan" by obtaining international FIDO (Fast IDentity Online) certification, enhancing the control of gaming member verification and protecting member data.
TC-SI-220 a.2	Number of users whose information is used for secondary purposes	Depending on the number of players in each project, which varies between 1,000 and 270,000, the primary uses include sending SMS or E-mail notifications about related cooperative activities and other information.

Indicator	Disclosure Requirement	Report Corresponding Content or Description
TC-SI-220 a.3	Total amount of financial losses incurred due to legal disputes related to user privacy.	There were no such incidents in 2025.
TC-SI-220 a.4	(1) Number of times user information was accessed by law enforcement units (2) Number of users whose information was requested (3) Percentage of user information disclosure incidents	(1) 92 times (2) 67 entries (3) 72.8%
TC-SI-220 a.5	List of countries where core products or services are subject to government monitoring, blocking, content filtering, or censorship.	There were no such incidents in 2025.
Information Security		
TC-SI-230 a.1	(1) Number of data breach incidents (2) Percentage of personal data breaches involved (3) Number of affected users	In 2025, there were zero incidents of customer data breaches.
TC-SI-230 a.2	Describe the methods for identifying and addressing information security risks, including the use of third-party cybersecurity standards	Please refer to p33-34 and p35 for Information Security Protection, and implement ISO 27001 in March 2026.
Recruitment and management of a global, diverse, and skilled workforce		
TC-SI-330 a.1	Percentage of employees requiring work visas	The group has a total of 12 employees who require work visas, accounting for 1.10%.
TC-SI-330 a.2	Percentage of employees engaged	Please refer to P62 Employee Satisfaction Survey
TC-SI-330 a.3	Percentage of gender and race for (1) senior management (2) non-senior management (2) technical staff (4) all other employees	Please refer to P56-58 for Stable Workforce Structure
Intellectual Property Protection and Competitive Behavior		
TC-SI-520 a.1	Amount of legal losses from anti-competitive behavior lawsuits	There were no such incidents in 2025.

Indicator	Disclosure Requirement	Report Corresponding Content or Description
Manage disruptions from technology		
TC-SI-550 a.1	(1) Number of performance issue occurrences (2) Number of service interruptions (3) Total downtime caused by user service interruptions	(1) 29 times (2) 90 times (3) 6.858 days (service availability reaching 98.12%)
TC-SI-550 a.2	Description of business continuity risks related to operational disruptions.	- The Company's operations heavily rely on the stability of its information systems and network services. In the event of a major operational disruption, service delivery, customer experience, operational income, and brand reputation could be affected. - Risk scenarios that may cause operational disruptions include but are not limited to: information system or data center equipment failures, program errors, cybersecurity incidents (such as cyberattacks or malware), data anomalies, human errors, and natural disasters such as typhoons and earthquakes. - To reduce the risk of operational disruptions, the Company has established a business continuity plan, which includes regular system and data backups, off-site backup locations, cybersecurity monitoring, and incident response procedures. Recovery targets have been set for critical systems and services. - The Company also regularly conducts cybersecurity and operational disruption drills, and performs risk assessments and management on key suppliers to enhance overall operational resilience and reduce the impact of disruption events on the Company's operations and finances.
Operations Indicator		
TC-SI-000 .A	(1) Number of service licenses or subscriptions (2) Percentage of Cloud Services	(1) 42,129,960 Members (2) 100%
TC-SI-000 .B	(1) Data processing capability (2) Percentage of data processing outsourced	(1) 314 cabinets (2) 85%
TC-SI-000 .C	(1) Data storage amount (2) Percentage of data storage outsourced	(1)2707.558T (2)76%

Appendix 3: TCFD Climate-Related Disclosures for Listed Companies

According to Article 4-1 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies": Appendix 2: Climate-Related Information for Listed Companies

Item	Disclosure Requirement	Implementation Status
1	Description of the Board of Directors' and management's oversight and governance of climate-related risks and opportunities	(1) In accordance with the regulations of the Taipei Exchange, since May 2022, the Company has scheduled greenhouse gas inventory and verification reports on a quarterly basis to the Board of Directors. (2) The Company reviews its business and operational characteristics, and through regular evaluation of the risks of various business activities based on climate-related risks materiality principle, we confront the relevant possible risks and formulate corresponding measures to prevent risks, to minimize the frequency and impact of risks by monitoring, timely adjustment, and continuous optimization. This posture increases the Company's value and optimizes corporate resource allocation.
2	Description of how identified climate-related risks and opportunities affect the Company's business, strategy, and financial planning (Short-, Medium-, and Long-Term)	The Company has identified key climate-related risks in the areas of greenhouse gas emissions management, energy management, and waste management. These risks are addressed through risk management measures implemented by the Group Resource Management Office. By integrating group-wide resources, the Group is better equipped to respond to climate change, enhance resilience and adaptability, and support sustainable development. These efforts also contribute to the creation of long-term corporate value across short-, medium-, and long-term planning horizons.

<table>
<tr><th>Item</th><th>Disclosure Requirement</th><th colspan="3">Implementation Status</th></tr>
<tr><td rowspan="5">3</td><td rowspan="5">Description of the financial impact of extreme weather events and transition actions</td><td>Transformational Risk ▼</td><td>Potential Financial Impact ▼</td><td>Response Strategies ▼</td></tr>
<tr><td>1.Policies & Regulatory Risks</td><td>Increases in Operating Expenses</td><td>Soft-World pays close attention to relevant laws, agreements and other regulations on greenhouse gas emissions at home and abroad, and observes that relevant domestic and foreign regulations tend to become increasingly strict. In addition to requiring companies to disclose greenhouse gas emissions regularly, they also require companies to limit or reduce emissions year by year. The company is in the game software industry and has no direct greenhouse gas emissions, and there is no risk of being directly affected by climate change-related regulations.</td></tr>
<tr><td>2.Technical Risks</td><td>Increases in Operating Costs</td><td>Multiple preventive measures have been implemented to address such risks, including the purchase of commercial fire insurance and related extended coverage, electronic equipment insurance, as well as regular maintenance of fire safety and power backup systems at all business locations. These measures aim to mitigate unexpected risks, minimize potential losses, and ensure the continuity of business operations.</td></tr>
<tr><td>3.Carbon Neutrality & Trends</td><td>Increases in Operating Costs</td><td>Obtained various environmental labels and brought the concept of energy saving into the Company's corporate spirit.</td></tr>
<tr><td>4.Corporate Reputation Risks</td><td>Decrease in Operating Income</td><td>Cooperate with the Group's environmental management and energy use inventory to implement reduction policies and energy conservation and carbon reduction plans.</td></tr>
<tr><td>4</td><td>Integration of climate risk identification, assessment, and management into the overall risk management framework</td><td colspan="3">The Company has identified key climate-related risks in the areas of greenhouse gas emissions management, energy management, and waste management. These risks are addressed through risk management measures implemented by the Group Resource Management Office. By integrating group-wide resources, the Group is better equipped to respond to climate change, enhance resilience and adaptability, and support sustainable development. These efforts also contribute to the creation of long-term corporate value across short-, medium-, and long-term planning horizons.</td></tr>
<tr><td>5</td><td>If scenario analysis is used to assess the resilience in the face of climate change risks, please describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.</td><td colspan="3">At present, the Company has not yet adopted scenario analysis to assess its resilience to climate change risks.</td></tr>
</table>

Item	Disclosure Requirement	Implementation Status
6	If there is a transition plan in place to manage climate-related risks, please describe the plan’s content, along with the indicators and targets used to identify and manage physical and transition risks.	Currently, there is no transition plan in place to manage climate-related risks.
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	Currently, internal carbon pricing is not used as a planning tool.
8	If climate-related targets have been set, the scope of activities covered, greenhouse gas emission scopes, planning timelines, and annual progress toward achievement should be explained. If carbon offsets or renewable energy certificates (RECs) are used to meet these targets, the sources and amounts of the offset carbon reductions or the quantities of RECs should also be disclosed.	Currently, no climate-related targets have been set.
9	Greenhouse gas inventory and verification status, reduction targets, strategies, and specific action plans	3.5 Greenhouse Gas Inventory The 2025 Greenhouse Gas Inventory was conducted in accordance with the ISO 14064-1: 2018 standard and completed third-party verification in March 2026. The assurance process was carried out by Reanda Taiwan CPAs, and the level of assurance is Limited Assurance. The scope of assurance covers the GHG Emissions data of the Company and its subsidiaries included in the consolidated financial statements (excluding Chinese Gamer), and the inventory boundary is defined by the operational control approach.

Appendix 4: Independent Auditors' Limited Assurance Statement

REANDA

利安達聯合會計師事務所

會計師有限確信報告

智冠科技股份有限公司 公鑒：

本會計師受託執行智冠科技股份有限公司（以下簡稱「貴公司」）民國一一四年一月一日至十二月三十一日溫室氣體盤查報告書（以下稱「溫室氣體聲明」）之類別1直接溫室氣體排放及移除、類別2能源間接排放及類別3由運輸產生之間接溫室氣體排放之有限確信案件（以下簡稱「類別1、類別2及類別3」），該溫室氣體聲明請詳附件一。

管理階層對溫室氣體聲明之責任

[illegible]

會計師之責任

類別1、類別2及類別3－有限確信

[illegible]

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

確信結論

類別1、類別2及類別3－有限確信

依據所執行之程序及所獲取之證據，本會計師並未發現上開 貴公司民國一一四年一月一日至十二月三十一日溫室氣體聲明之類別1、類別2及類別3在所有重大方面有未依照ISO14064-1編製而須作修正之情事。

其他事項

本確信報告出具後， 貴公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

利安達聯合會計師事務所

會計師 [illegible]

中華民國一一五年三月三十一日

附件一

確信標的資訊彙總表

標的資訊	排放量（二氧化碳當量/年）
類別1：直接溫室氣體排放與移除	132.4404
類別2：輸入能源之間接溫室氣體排放	1096.0062
類別1＋類別2 合計	1228.4466
類別3：由運輸產生之間接溫室氣體排放	357.5178
合計	1585.964

Appendix 5: Independent Assurance Statement

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

獨立保證意見聲明書

聲明書編號：000-697/V3-6TB1C

亞瑞仕國際驗證股份有限公司鑑證智冠科技股份有限公司
2025 年度 ESG 永續報告書之獨立保證意見聲明書

亞瑞仕國際驗證股份有限公司（以下簡稱亞瑞仕）與智冠科技股份有限公司為相互獨立的組織，亞瑞仕除了針對企業 2025 年度永續報告書進行評估和鑑證外，與智冠科技股份有限公司並無任何財務上的關係。

本獨立保證意見聲明書的目的，僅作為對下列有關智冠科技股份有限公司之永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對鑑證事實提出獨立保證意見聲明書外，對於關於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，亞瑞仕並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書基於智冠科技股份有限公司提供予亞瑞仕之相關資訊鑑證所作成之結論，因此審查範圍乃基於並局限在這些提供的資訊內容之內，亞瑞仕認為這些資訊內容都是完整且準確的。

對於這份 ESG 永續報告書所載內容或相關事項之任何疑問，將全部由智冠科技股份有限公司回覆。

保證範圍

智冠科技股份有限公司與亞瑞仕協議的保證範圍包括:
1. 整份報告書內容及智冠科技股份有限公司在 2025 年 1 月 1 日至 2025 年 12 月 31 日的所有營運績效。
2. 依照 AA1000 AS 保證標準 （v3 版本）的第 1 應用類型評估智冠科技股份有限公司遵循 AA1000 AP 當責性原則標準 (2018) 的本質和程度，不包括對於報告書揭露的資訊與數據之可信賴度的鑑證。

本聲明書以中文作成並具有英文版以供參考，若中、英文有所出入時，以中文版為準。

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亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

意見聲明

我們總結智冠科技股份有限公司之永續報告書內容，對於智冠科技股份有限公司的相關運作與績效則提供了一個公平的觀點。我們相信有關 2025 年的經濟、社會及環境等績效指標是被正確無誤地展現。報告書所揭露的績效指標展現了智冠科技股份有限公司對鑑別及滿足利害關係者期望的努力。

我們的鑑證工作是由一組具有依據 AA1000 AS 保證標準（v3 版本）鑑證能力之團隊執行，其規劃和執行這部分的工作，以獲得必要的資訊數據及說明。我們認為就智冠科技股份有限公司所提供的足夠證據，表明其依循 AA1000 AS 保證標準（v3 版本）的報告方法和他們的自我聲明符合全球報告倡議組織標準(GRI Standard)永續性報導準則係屬公允的。

鑑證方法

為了收集與作成結論有關的證據，我們執行了以下工作：
- 對來自外部團體的議題相關於 ESG 政策，進行高階管理層的審查，以確認本報告中聲明書的合適性。
- 與智冠科技股份有限公司管理者討論有關利害關係者參與的方式，然而，我們並無直接接觸外部利害關係者。
- 訪談與永續管理、報告書編制及資訊提供有關的員工。
- 審查有關組織的關鍵性發展。
- 審查有關財務和非財務報告的系統的範圍和成熟度。
- 審查報告中所作宣告的支持性證據。
- 針對組織永續報告書及其相關 AA1000 AP 當責性原則（2018)中描述有關包容性、重大性、回應性和衝擊性原則的流程管理進行審查。

結論

針對包容性、重大性、回應性及衝擊性之 AA1000 AP 當責性原則，與全球報告倡議組織(GRI)永續性報導準則、永續會計委員會(SASB)準則及氣候相關財務揭露(TCFD)之詳細審查結果如下：

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- **包容性**

本報告反映了智冠科技股份有限公司正在通過多元化的管道進行利害關係者的參與，如內部和外部的溝通機制以及利害關係者的活動。本報告涵蓋了與智冠科技股份有限公司相關利害關係者關注的議題，公正地報告與揭露環境、社會和治理的資訊。以我們的專業意見而言，這份報告涵蓋了智冠科技股份有限公司的包容性議題。

- **重大性**

智冠科技股份有限公司公佈永續性議題相關資訊使利害關係者得以對組織的管理與績效進行判斷。以我們的專業意見而言，這份報告適切地涵蓋了智冠科技股份有限公司的重大性議題。

- **回應性**

智冠科技股份有限公司執行來自利害關係者的要求與看法之回應。實行方法包括客戶滿意度調查和眾多的內部和外部利害關係者的溝通機制。以我們的專業意見而言，這份報告涵蓋了智冠科技股份有限公司的回應性議題。

- **衝擊性**

智冠科技股份有限公司已對其影響之生態系統進行監測、衡量和當責之流程，以呼應此報告書內與管理系統與能力相關的議題內容，並致力於全面且平衡的揭露，如能源項目的申報，及碳盤查的努力。以我們的專業意見而言，這份報告涵蓋了智冠科技股份有限公司對衝擊性議題之處理。

GRI 永續性報導準則

智冠科技股份有限公司提供有關符合 GRI 永續性報導準則的自我宣告。基於審查的結果，我們確認報告中參照 GRI 永續性報導準則之相關指標已被完整揭露、部分揭露或省略。以我們的專業意見而言，此自我宣告涵蓋了智冠科技股份有限公司的永續性發展議題。

SASB 準則及 TCFD

智冠科技股份有限公司提供有關符合 SASB 及 TCFD 的自我宣告。基於審查的結果，我們確認報告中參照 SASB 準則，揭露對財務有重大性影響的永續面向指標，以及基於 TCFD 揭露氣候變遷的風險與機會，包含完整揭露或部分揭露或未揭露。以我們的專業意見而言，此自我宣告涵蓋了智冠科技股份有限公司的永續性發展議題。

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

保證等級

依據 AA1000 AS 保證標準（v3 版本）我們鑑證本聲明書為中度保證等級，如同本聲明書中所描述的範圍與方法。

責任

這份永續報告所屬責任，如同意見聲明書中所宣稱，為智冠科技股份有限公司負責人所有。我們的責任為基於所描述的範圍與方法，提供專業意見並提供利害關係者一個獨立的保證意見聲明書。

能力與獨立性

亞瑞仕為各管理系統領域的專家組成。本鑑證團隊係由具專業背景，且接受過如 AA1000AS、AA1000AP、ISO 14001、ISO 14064-1、ISO 14067、ISO 45001 及 ISO 9001 之一系列永續發展、環境及社會等管理標準的訓練，具有主導稽核員資格之成員組成。本保證係依據亞瑞仕公平交易準則執行。

基於保證團隊之鑑證行為，並由

亞瑞仕國際驗證股份有限公司（中華民國，台灣）於 2026 年 06 月 30 日簽署發行

簽證

主要鑑證員

AA1000
Licensed Report
000-697/V3-6TB1C

Appendix 6: ISO 27001 Certificate

Appendix 7: Renewable Energy Certificates and Letters of Appreciation

再 生 能 源 憑 證
Renewable Energy Certificate

憑證號碼 Certificates No.：23SP0177-U0250000001
發電類型 Energy Source：太陽能發電 Solar Electric
持有人 T-REC Holder：智冠科技股份有限公司 Soft-World International Corporation
發電案場 Power Station：竹東汽修廠 Zhudong Auto Shop
發電時間 Generation Period：自2025年01月31日～2025年02月28日 Jan 31, 2025 ~ Feb 28, 2025
用電電號 Customer Number：
發行日期 Date of Issue：2025年04月22日 Apr 22, 2025
發電度數 Amount Generated：1,000度 (1REC)

環境友善
經濟部標準檢驗局
T-REC 國家再生能源憑證中心

輔仁大學學校財團法人輔仁大學
感謝狀

輔校捐字第A11404015號

智冠科技股份有限公司慷慨捐贈本校新台幣100,000元整交由社會創新與非營利組織研究中心基金專用裨益良深衷心銘感特此函謝

校長 藍易振

中 華 民 國 114 年 9 月 1 日

智冠科技

2025

主動 ▸ 面對 ▸ 深入 ▸ 積極

SUSTAINABILITY REPORT