



2025

永續報告書 Sustainability Report

神腦國際企業股份有限公司 Senao International Co., Ltd.

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About This Report

Editorial Principles

This report is prepared in accordance with the Global Sustainability Reporting Standards (GRI Standards), disclosing Senao's management mechanisms, initiatives, and performance in environmental (E), social (S), and governance (G) aspects in 2025. This report serves as a channel for communicating sustainability information with stakeholders, including investors, customers, suppliers, employees, and the general public.

This report focuses on Senao's identification of, responses to, and management practices for sustainability-related risks and opportunities. This report further explains how we allocate resources and implement initiatives based on the results of our materiality analysis. The information disclosed in this report was provided by the respective responsible units and underwent internal compilation and review to enhance information traceability and verifiability.

This report is available in both Chinese and English and can be downloaded from our official website: <https://www.senao.com.tw/>.

Reporting Period and Scope

The information disclosed in this report covers the period from January 1 to December 31, 2025. With Senao International as the reporting boundary, the scope corresponds to the separate financial statements and excludes the operational information of subsidiaries.

This report focuses on Senao International's sustainable management strategies, material topic management measures, implementation results, and relevant performance indicators during the reporting period. To present the context of issues and project implementation continuity, some data traces back to 2024 or describes action plans scheduled for implementation in 2026.

Note:

1. This report is published annually. The previous publication date was June 2025, and the next publication date is June 2027.
2. Unless otherwise specified, all financial figures in this report are expressed in New Taiwan dollars.

Preparation Basis and Assurance

The contents of this report were provided by the relevant bodies of Senao International. Following preliminary analysis and compilation, the data was reviewed by the editorial team and submitted to the head of the responsible unit for confirmation. The final report was published upon review and approval by the Company's top management. Supporting documents for all disclosed information are retained to maintain data traceability and verifiability. In the event of any information restatement, the reasons for the restatement and the scope of its impact will be disclosed in the relevant chapters, topics, or tables.

This report has been prepared and disclosed in accordance with the following domestic and international sustainability reporting standards:

- ⑩ Global Reporting Initiative (GRI Standards; 2021)
- ⑩ AA1000 Accountability Principles Standard (2018)
- ⑩ Taiwan Stock Exchange sustainability reporting guidelines:
 - Sustainability Disclosure Indicators – Telecommunications and Network Industry (Attachment 1-11)
 - Climate-Related Information of Listed Companies (Attachment 2)
- ⑩ Sustainability Accounting Standards Board (SASB): Industry Standard Metrics for "Multiline and Specialty Retail Distributors".

SGS Taiwan Ltd. has conducted Type 1 moderate assurance on this report in accordance with the GRI Standards and AA1000 Assurance Standard v3, reviewing the content and materiality assessment process for material/specific topic indicators.

The external assurance scope does not include: sustainability disclosure indicators, climate-related information, and SASB.

Comment and Feedback

If you have any suggestions or comments regarding Senao's “sustainability/ESG report,” please feel free to contact us at:

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Message from the Management

Looking back at 2025, Taiwan officially launched the carbon fee collection system and continued to promote various supporting measures in accordance with the net-zero transition pathway, symbolizing that Taiwan has fully entered a new stage of "carbon pricing" and "carbon reduction responsibility." As the regulatory framework takes shape and policy instruments continue to mature, companies face increasingly stringent requirements for climate governance. While we are not currently among the first wave of entities subject to carbon fees, we are fully aware that in the face of the global transition toward net zero, enterprises must do more than respond passively; they must take a proactive approach to strategic planning. Beyond continuing to monitor our GHG emissions and their primary sources, we are proactively exploring ways to gradually establish a more resilient sustainable business model through specific reduction strategies and an internal carbon management mechanism. Through this Sustainability (ESG) Report, we aim to share our efforts and achievements in sustainable governance, environmental protection, and social responsibility with our stakeholders. We also sincerely invite more partners to join us on this journey as we work together toward a sustainable future.

"Between our corporation and society, we strive to build a bridge—a pathway that not only spreads happiness to more people but also empowers young individuals to move forward with hope and boundless opportunity. "We may not be great, but along the way, we are willing to sow countless seeds of happiness, looking forward to bearing incredibly large fruits of kindness." Adhering to this original intention of social co-prosperity, Senao International established the "Senao Technical and Cultural Foundation" in 1997. While deepening its core business, the Company has also continued to invest in social welfare and talent cultivation. We believe that technology is more than just a tool for industrial development; it should be a vital force that connects people with the land, and knowledge with the future. Over the years, the Foundation has continued to promote technology education, public welfare initiatives, and local community care. We hope to inspire more people to reconnect with the land we live on, our surrounding environment, and the people and things that share our lives. By passing this care on to the next generation, we aim to deepen the understanding and appreciation of natural ecology, environmental humanities, and local culture, ensuring that the values of sustainability take root in everyday life.

Since 2002, the Senao Technical and Cultural Foundation has hosted the "Hometown Exploration" series, an initiative that encourages people to rediscover their land and environment. By engaging with local communities and experiencing authentic daily life, participants develop more diverse perspectives and a deeper understanding of their surroundings. By documenting local stories and environmental changes through imagery, we ensure that the connections between the land and its people are visualized and preserved for future generations. We also guide participants in using photography to observe and document their surroundings, deepening their commitment to the environment and the community. The program covers diverse dimensions—including natural ecology, environmental sustainability, humanities and arts, language and culture, and industrial life—while integrating educational elements. This approach encourages participants to transform their observations and recordings into empathy, understanding into insight, and insight into tangible action. We have always believed that only by truly connecting with the land can we better understand its memories and future; only then can we transform care from a mere concept into a sustained force for practical action.

As our society ages, we continue to explore how we can leverage our corporate expertise to provide the community with more practical and heartfelt support. To this end, we have promoted the "Happy Neighbor Academy." Built on a foundation of communication technology and life knowledge, this initiative develops community-based lifelong learning courses focusing on three major themes: "mobile technology application," "healthy aging," and "community resilience." Through an approach that is more integrated into daily life, we aim to bridge the digital divide and improve the quality of life for the elderly population. In 2025, the Chairman led an initiative in collaboration with local governments, elected representatives, and police agencies to promote AI Happy Neighbor Academy courses, integrating technology education and community safety into local neighborhoods. We have gradually expanded from individual locations to surrounding vicinities, creating a more cohesive and comprehensive lifelong learning network. For us, the significance of technology

lies not only in innovation and efficiency, but in its power to ensure that everyone in need has the opportunity to be seen, accompanied, and supported.

While pursuing operational growth and enhancing corporate value, and in response to the global 2050 net-zero transition trend, Senao International completed a comprehensive ISO 14064-1 GHG inventory across all Senao operational locations (including subsidiaries) in 2024. With 2023 set as the base year, the Company is progressively mapping out its decarbonization pathway, setting carbon reduction targets, and implementing concrete action plans. We believe that carbon reduction is more than a fleeting slogan; it is a long-term commitment that requires sustained management and continuous implementation. In response to climate change, environmental pollution, and resource sustainability, we continue to implement environmental actions throughout our daily operations. We have installed recycling bins across our directly operated stores to promote the recycling of used mobile phones and batteries, encouraging consumers to take tangible steps toward participating in the circular economy. In 2025, we partnered with the Taipei City Government to promote the safe recycling of power banks and continued to support the mobile phone recycling month campaign. To date, we have recycled a cumulative total of 100,000 old and waste mobile phones, thereby mitigating our environmental impact. At the same time, we continued to promote paperless operations, advocating for digital signatures and paperless certificates to integrate our green operations philosophy into daily management. We are committed to sustainable management and contributing to environmental sustainability.

Meanwhile, in 2025, the government continued to promote sports and physical activity development policies. Through an organizational upgrade and system enhancement, it aimed to improve the promotion of sports for all and the foundation for sports industry development, gradually achieving the goals of sports equity and sustainable governance. Driven by our passion for local culture and the land, we remain dedicated to sports development and support diverse athletic activities as a core component of our community investment. By integrating health promotion with our environmental sustainability philosophy, we fulfill our corporate commitment to social responsibility and sustainable development.

Looking ahead, in the face of challenges such as climate change, demographic change, and evolving social needs, we will continue to uphold our core value of integrity, remain customer-centric, and steadily promote low-carbon operations and sustainable transformation. We are committed to collaborating with all stakeholders to channel greater collective power for good. We believe that every act of environmental stewardship, every commitment to society, and every expression of care for the land will ultimately become a force for shaping the future. Looking ahead, we will continue to take concrete actions that respond to the expectations of our era, making more proactive and profound contributions to Taiwan's net-zero future, social co-prosperity, and sustainable development.

Annual ESG Highlights

Implement the Employee Assistance Program (EAP) – Strengthen Talent Sustainability and Happy Workplace Mechanisms

Adhering to its "people-oriented" business philosophy, Senao International officially launched the Employee Assistance Program (EAP) on October 1, 2025. This initiative integrates employee physical and mental health along with workplace support mechanisms as key drivers of talent sustainability and corporate sustainable development. In addition to strengthening existing employee care measures, the introduction of this system establishes a more comprehensive employee support mechanism through institutionalized and professional management. This demonstrates the Company's commitment to talent development and a healthy workplace.

Through external professional resources and assistance, the EAP provides a diverse range of services, including psychological counseling, stress management, legal and financial advice, and family and career-related support. These services help employees obtain appropriate and timely assistance when facing work and life challenges. Relevant services are governed by confidentiality principles and a professional referral mechanism to ensure privacy and peace of mind. We also optimize employee care measures and content through regular reviews and continuous improvement.

Integrating the "S" and "G" Dimensions of ESG to Strengthen Organizational Resilience and Management Mechanisms

Beyond caring for employee well-being, the EAP system echoes the management spirit of the social (S) and governance (G) dimensions of ESG, assisting the Company in enhancing its organizational support capability and risk management mechanisms.

- ◆ **Social (S): Establish Diverse Support Resources and a Psychologically Safe Workplace Culture**
Senao International provides diverse and confidential consultation channels through the EAP platform, complemented by mental health promotion and related educational activities to enhance employees' awareness of stress management, self-care, and resource utilization. We also strengthen the role of supervisors in team care and communication management to help foster a workplace interaction culture of respect, trust, and inclusion. Through the institutionalized care mechanism, the Company continues to foster a friendly and secure work environment, enhancing employees' sense of security and organizational cohesion to serve as a vital foundation for stable talent development and employee engagement.
- ◆ **Governance (G): Strengthen Risk Prevention and Support Mechanism Coverage**
The introduction of the EAP system facilitates the early identification of potential workplace stress and employee support needs, serving as a reference for human resource management and health promotion planning. To improve resource accessibility, we provide consultation channels such as telephone and email to assist employees at all stores and back-offices across Taiwan in obtaining relevant support resources across different workplaces.

Furthermore, provided that personal privacy is protected, analyses of overall usage trends and types of issues serve as a reference for the subsequent optimization of employee care measures, human resource systems, and health promotion directions. This facilitates the continuous improvement of management mechanisms and organizational resilience.

Talent Sustainability is Corporate Sustainability

Senao International is firmly convinced that a company's long-term competitiveness stems from the health, growth, and engagement of its talent. The promotion of the EAP system represents the further integration of employee care measures into our long-term talent development and workplace health management. We remain committed to fostering a supportive workplace characterized by psychological safety, care energy, and organizational resilience.

Looking ahead, Senao International will continue to refine its EAP services, integrating health promotion with talent development planning to implement its strategic direction of "technology empowerment and talent

sustainability." Through these efforts, the Company aims to work alongside employees and stakeholders to drive sustainable development that balances operational stability with social value.



Senior Manager Wen-Ling Li of the Human Resources Department opened the session by outlining the promotion of the EAP system and the commitment to employees' physical and mental well-being.



The consulting firm introduced EAP usage and practical scenarios to enhance employee awareness and trust.



Professional psychologists led sessions on mental health issues to enhance employees' ability to identify stress and practice self-care.



Professional psychologists led sessions on mental health issues to enhance employees' ability to identify stress and practice self-care.

Development Milestones

Year	Content
1979	Senao Enterprise Development Company was incorporated in May with paid-in capital of NT\$5 million. The major business was retail and installation of telephones and telecommunication devices.
1994	The Company was renamed to Senao International Co., Ltd.
1996	Securities and Exchange Commission approved the public offering of the Company
2000	The Company's public listing application was approved by the Taiwan Stock Exchange review committee and Securities and Futures Commission, Ministry of Finance
2001	● The Company was officially listed in Taiwan Stock Exchange (TWSE) ● The Company was granted Certificate of Completion for Important Technology Based Enterprise
2003	The Company signed the "Strategic Alliance Agreement" with Chunghwa Telecom Mobile Business Group
2005	Huaya Factory was put into operation in the second quarter
2006	● Chunghwa Telecom announced to purchase 30% of Senao International's shares through public tender offering ● The wireless communication unit was officially spun off and became the newly established Senao Networks, Inc. ● The Company signed the "Chunghwa Telecom Agreement for Mobile Telephone Business Terminal Equipment Supply and Telephone Numbers Agency"
2007	● Senao became the exclusive dealer for Chunghwa Telecom mobile phones ● Chunghwa Telecom completed the public tender offer and became the largest shareholder of the Company
2008	The Company received the highest honor for the recognition of the SGS QualiCert Certification
2011	The first Senao digital convergence store was officially opened in Taipei
2012	The Company provided the differential service of "Mobile Phone Delivery for Repair" to consumers all year round
2013	The associate, Senao Networks, Inc. was publicly listed on the over-the-counter GreTai Securities Market (TWSE #3558).
2015	The first retail channel in the country to obtain the British Standards Institution (BSI) personal information management system certification (BS10012)
2017	Senao expanded its market to open the O2O Senaoonline store
2018	The Company issued the first edition of "Corporate Social Responsibility (CSR) Report," and obtained the SGS external assurance declaration The Company implemented the GHG inventory project, and obtained an SGS ISO 14064-1:2006 certification declaration

Year	Content
2019	● The Company received the Bronze Award of the Taiwan Corporate Sustainability Awards (TCSA) for the First Category of Corporate Sustainability Report Section ● “Senao Online” was officially renamed to “Senaonline”
2020	The Company was ranked top 6%–20% among the listed companies for the 6th Corporate Governance Evaluation for the first time
2021	Promoted the capital-free startup platform “much much”
2022	Senao has officially expanded our business to the health field and become the agent of “sakuyo,” a Japanese healthcare brand, which focuses on family health. sakuyo launched a series of products based on age group and healthcare need. Besides selling these products in sakuyo’s channel, they are sold on other e-commerce platforms and retail channels.
2023	● Acquired ISO 27001: 2013 Information Security Management System Certification ● Comply with the “Internet Shopping Packaging Restrictions and Implementation Methods” announced by the Ministry of Environment of the Executive Yuan on February 16, 2023, and establish online shopping packaging reduction targets for 2024 to 2026.
2024	Telecom store counter service obtained ISO 14067 product carbon footprint certification and the Ministry of Environment carbon footprint label
2025	● Prepared its first TCFD report in response to the parent company ● Implemented the Employee Assistance Program (EAP) ● Recycled 100,000 used and waste mobile phones

I. Senao International

Founded in 1979 (headquartered at 2F, No. 531, Zhongzheng Road, Xindian District, New Taipei City), Senao International integrates 3C digital convergence marketing throughout Taiwan and is the largest distributor of mobile handheld devices in Taiwan. Since the investment by Chunghwa Telecom in 2007, we have established business locations in all Chunghwa Telecom operating windows in Taiwan and have also established Chunghwa Telecom appointed stores and customer service repair centers throughout Taiwan. In addition, we are committed to provide professional product consultation and after-sale repair service in order to allow consumers to enjoy timely and convenient service, and we have received great recognition from the general public.

Since our founding, we have adhered to our service philosophy of "making life simpler, smarter, and better." We have cultivated a corporate culture of "honesty, professionalism, determination, and innovation," and adopted a steady and pragmatic management approach to enhance the values of "simplicity" and "perseverance" in the workforce. Furthermore, we strive to establish a standard of "ethics in the Company, order in the market, and responsibility in the workplace".

Driven by the advancement of digitalization and the popularization of smart IoT applications, smartphones, tablets, and digital home appliances have become essential products in the daily lives of consumers. Senao International places consumer needs at its core, promoting an "all-time, all-product, all-service, all-channel" new retail model. Through "Senaonline," we connect with banking and electronic payment services to integrate online and offline information flow, capital flow, and logistics, providing a more convenient digital transaction and service experience.

With the advancement of 5G, AIoT, and smart living applications, there is a growing focus on connected appliances and lifestyle services geared toward health management. Senao International has extended its existing telecommunication product services to the fields of information products, home appliances, and health products, while promoting the new retail business model through diverse channels including retail, distribution, online, and its zero-capital entrepreneurship platform. Meanwhile, Senao also partners with the networking brand "EnGenius" to provide network application services that meet consumers' connectivity needs across home, work, and daily life settings.

Regarding healthy living services, Senao International actively promotes the Japanese original imported health brand "Sakuyo." In addition to its existing proprietary channels, the Company has gradually expanded to sales outlets such as e-commerce platforms, department store counters, and chain pharmacies. Driven by the health needs of all generations, the Company continuously monitors consumer lifestyles and health management requirements to expand its range of related products and services. This approach deepens the connection between Senaonline and the daily lives of consumers.

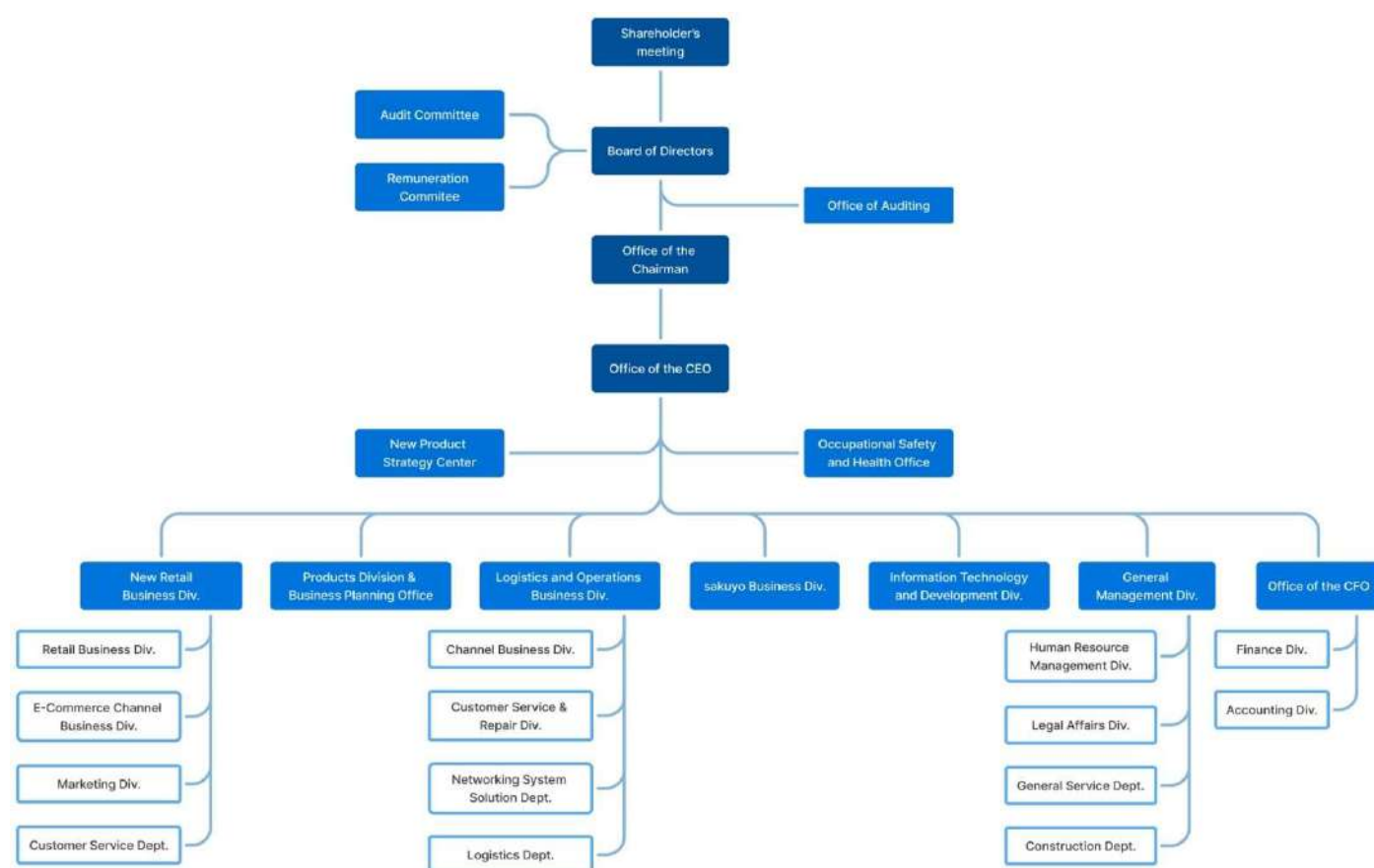
Going forward, the management team will uphold the business philosophy of integrity, integrating corporate social responsibility with the spirit of sustainable development as we strive to become a digital channel brand trusted by consumers.

- (I) Vision: Head toward the channel leader for integration of communication, information and service.
- (II) Mission: Provide innovative products and services to the general public through complete sales and service network, promote communication and information technology application, satisfy customer demands, and achieve social welfare for the general public.



Note: Senaonline website: <https://online.senao.com.tw/>

(I) Organization Structure



Updated: June 1, 2026

Functions and responsibilities

Department	Description of Department Function and Responsibility
Office of the Chairman	Implements resolutions of the Board of Directors' meeting and oversees the Company's operation
Office of the CEO	Responsible for the planning, execution, control and management of the Company's annual objectives and business strategies.
Audit Office	Provide assistance to the Board of Directors and management department, responsible for the inspection and evaluation of the design and implementation of the internal control system, measurement of operational effectiveness and efficiency and providing timely suggestions for improvement, so as to ensure the Enadoline internal control system functions effectively and to assist the Board and management department in fulfilling their responsibilities
Office of Business Planning	Provide assistance to company organization planning and important business objective setting, control and analysis, and evaluate feasibility of new business development, and implement corporate risk management and process improvement
Occupational Safety and Health Office	Responsible for the management of occupational safety and health
New Product Strategy Center	● Monitor and analyze new product trend ● Integrate and plan new product strategy

Department	Description of Department Function and Responsibility
	● Development, planning and tracking management of Japanese product
Office of the CFO	Responsible for planning and managing financial and accounting system and objectives
Financial Division	● Responsible for the planning and management of funding, investment and foreign exchange ● Responsible for various stock affairs and investor relationship maintenance ● Implement risk management, enhance corporate governance and promote ESG
Accounting Division	Responsible for the planning and managing financial accounting, taxes and operational accounting
Business Management Division	● Assistance in planning, developing and implementing the strategies of the Company to ensure that the organization can adapt to changes under different market conditions and maintain competitive advantages ● Dedicated to improving internal processes and operating modes of the organization to enhance operating efficiency and benefit, including optimization of sales processes, reduction of procurement costs, and increase resource utilization rate ● Responsible for supervising the actual implementation status of the organization and conduct performance evaluation and monitoring to ensure that the organization can achieve defined goals and indicators and adjust strategies and plans to achieve results as planned.
Human Resources Department	● Responsible for managing human resource and planning training and career development ● Coordinate employee relationship and plan welfare affairs
Legal Affairs Division	● Responsible for maintaining and managing patents and trademarks; investigating credit records and processing and managing legal matters ● Ethical operation dedicated unit
General Service Department	Responsible for maintaining work environment and making procurement of office equipment and supplies
Construction Department	Responsible for management and planning of retail store renovation projects and project quality control
Information Technology and Development Division	● Responsible for the process planning and establishment of operating system ● Perform assessment of information security, system stability and risk
Franchise Retail Business Department	● Responsible for setting operating policies, operations management, planning of business activities, execution of promotional events and performance management for all retail stores including direct stores/ retail counters at telecom offices/ Chunghwa Telecom authorized stores. ● Plan and execute marketing events and promotions ● Establish and adjust operational policies for retail stores, and reviewing the execution quality ● Plan training of professional skills for the retail store personnel

Department	Description of Department Function and Responsibility
E-commerce Channel Sales Department	● Responsible for the strategic planning, business development and operation management of e-commerce ● Planning of digital marketing and business innovation development ● Responsible for the e-commerce cash flows and logistics, planning/ management/ reconciliation for delivery and returns by suppliers, and analysis and handling of customer problems ● Trading order of e-commerce platform/Management and operation of operating service support
Marketing Department	● Responsible for business and overall channel marketing activity planning and coordination ● Responsible for brand and advertising marketing event planning and coordination
Communication Products Department	Responsible for communication/Tablet products development and introduction, procurement, marketing communications and sales promotion
Home Appliances and Information Products Department	● Responsible for introduction, procurement, sales and marketing of home appliances ● Responsible for introduction, procurement, sales and marketing of information products
Accessories	Responsible for introduction, procurement, sales and marketing of accessory products.
Life and Health Products Division	Responsible for introduction, procurement, sales and marketing of life and health supplements products
Customer Service Department	Responsible for handling customer complaints, communicating with all units and reporting problems
Channel Business Division	● Responsible for promotions of dealership, system, cross-industry collaboration, special projects, Chunghwa Telecom's mobile numbers, and customers development, business promotion ● Plan and execute annual marketing events and promotions ● Establish distribution website, conduct business on the platform, plan strategies and develop business
Customer Service Division	● Responsible for after-sales service and management of the service centers nationwide ● Provide after-sales service for all products and implement the management of the Apple and Samsung Authorized Service Providers
ICT Product Business Division	The Division is responsible for integrating and promoting Senao's agency and private label network communication products, covering enterprise-grade, consumer-grade, and IoT applications; providing total solutions ranging from equipment selection and deployment planning to cloud management; and serving distributors, system integrators (SIs), medium and large enterprises, and specific project bidding channels.
Logistics Department	Responsible for the planning and execution of warehousing, processing, logistics and delivery of products

(II) Financial performance

In 2025, Senao International Co., Ltd. reported a consolidated operating revenue of NT\$33.125 billion, net income of NT\$444 million, net profit attributable to owners of the parent of NT\$445 million and earnings per share of NT\$1.72. Compared to 2024, revenue increased by 2.53%, while net profit decreased by 6.92%. The Company continued to follow its business strategy of "consolidation, integration, and innovation" to steadily advance the development of its various business activities.

Senao International leverages channel transformation, product strategy, and its membership system to promote the online to retail (O2R) model. By utilizing its nationwide store network and base of 3.7 million members, the Company integrates online products, services, and resources to develop omnichannel retail services.

Since 2018, Senao International has expanded into the health and wellness sector by acting as the agent for the Japanese original imported health brand "Sakuyo." The Company provides products tailored to various age groups and wellness needs, addressing the market demands of an aging society and rising health awareness.

In addition, we maintain close collaboration with our parent company, Chunghwa Telecom, to provide Chunghwa Telecom customers with a more comprehensive selection of communications, information and home appliances through mobile phone numbers and home fixed-line services. Furthermore, we continue to cultivate community business districts to improve operating performance and agilely respond to the challenges brought by environmental changes. In 2025, we paid NT\$163,960,557 in business taxes, accounting for 0.54% of our parent company only operating income. These efforts and achievements reflect the commitment of Senao International to innovation and sound management, and highlight our core values of providing consumers with excellent service and products.

Financial Performance Table

Item	2025
Operating revenue	NT\$ 33,125 million
Operating cost	NT\$ 29,661 million
Operating expenses	NT\$ 3,130 million
Employee salary and welfare*	NT\$ 1,730 million
Dividends paid to shareholders	NT\$ 426 million
Payment of government taxes	NT\$ 54 million
Social investment/donation expense*	NT\$ 15 million
Economic value preserved	NT\$ -146 million

Note: Items marked with "*" are included in the operating cost and expense

Government Incentives/ subsidy

Item	2025
MOEA 2025 Commercial Service Industry Energy-saving Equipment Subsidy	NT\$ 98,500

Revenue Ratio

Type business	Percentage
Sales revenue	93.97 %
Service revenue	4.58 %
Repairs revenue	1.45 %

2025 Business Directives

1. Built a precision member ecosystem by integrating physical and online data and leveraging AI segmentation and precision push mechanisms; optimized the customer experience and enabled the precise management of mobile and fixed network segments, ultimately enhancing member stickiness and long-term life cycle value.
2. Transformed our stores from "pure retail spaces" into "integrated service experience venues" to strengthen local operations, turning physical locations into community hubs for technology consultation, educational services, and social connection centers. Through an omni-channel strategy, position stores as service endpoints for online traffic while also serving as the starting point for building offline trust.
3. Promoted "solution as a service" for ICT distribution, transitioning from the existing 3C distribution sales model to an "integrated solution service model." Created core competitive advantages that could not be replicated by other general 3C distributors, uniquely positioning Senao to provide one-stop solutions ranging from equipment and networks to backend services.
4. Continued to establish the Senao-certified pre-owned smartphone brands and shape market awareness regarding the standardization of these products, enhancing consumer confidence through inspection reports and a six-month warranty.

2026 Business Objectives

1. Aim to deepen telecom contract services to pursue continuous growth while maintaining stable revenue; optimize the product line layout of smart home appliance categories and promote AIoT smart home solutions to create product added value.
2. Promote AI-driven operations and sales applications through omni-channel OMO integration; extend from online intelligent product guidance and recommendation tools to the creation of offline AI experience spaces; foster the brand's deep cultivation and expansion in smart living technology service scenarios; and implement AI applications across retail, service, and experience touchpoints.
3. Promote "solution as a service" for distributors by providing integrated solution planning across product lines and scenarios to build core competitive advantages that are difficult to replicate.
4. Through the upgrade of the operational system and the re-engineering of processes, resource utilization efficiency is maximized and the Company's environmental footprint is reduced. Simultaneously, we will be expanding our used device circular service, improving recycling efficiency, and increasing sales channels. We strive to become the top brand in the used smartphone market and fulfill our commitment to sustainable development, thereby achieving the Company's ESG governance goals.

2026 Production and Sales Policy

1. Communication products:
We will be committed to consolidating our leading position in the information and communication technology industry by adopting a dual-track agency strategy—leveraging iPhone-led momentum alongside a diversified Android portfolio—to ensure the long-term stability of communication products. The Company will identify the "Chunghwa Telecom mobile device purchase policy" as a core objective, prioritizing the contract-based device purchase demand of its users. This strategy aims to deepen cooperation with the telecom leader and consolidate the moat around its position as the leading brand in the telecom channel.
2. Home Appliances and Information Products:
 - Home appliance business strategy: Centered on market demand and risk control, the Company adopts a prudent inventory and flexible supply strategy, planning product mixes and optimizing sales rhythms based on channel characteristics to mitigate inventory turnover risk. At the same time, through close collaboration with original equipment manufacturers (OEMs), we will strengthen pricing and promotional discipline. By leveraging tariff plan service integration, we aim to enhance overall production and sales efficiency as well as operational stability.
 - IT production and sales policy: Focus on major IT brands such as ASUS, Acer, and MSI, with a strategic emphasis on introducing AI trending, hot-selling products while incorporating a wider range of peripheral products guided by user needs.
3. Accessories:
We focus on developing our private label, "MEGA KING," through collaborative R&D to create mobile accessories that combine market trends with practicality. Simultaneously, we are proactively securing distribution rights for competitive, leading brands and introducing professional-grade connected wearable devices to satisfy diverse consumer needs and expand our customer base.
4. Health care products:
Through experiential sales at physical stores, we establish a deep-rooted foundation of trust with customers by offering product trials, health consultations, and professional seminars. With this as the core, we combine e-commerce private domain traffic with membership management, deepening customer loyalty through official social media and knowledge education. This is further supported by AI data analysis for precision placement and personalized recommendations, creating a digital transformation cycle that bridges offline to online and experience to purchase, ultimately enhancing brand influence and the repurchase rate.
5. Vision for a Smart Future
Senao is committed to bridging the gap between consumers and a smart future by integrating AI technology into every aspect of home life. From core telecommunications and home appliances to beauty and lifestyle products, we continue to expand our service frontiers to meet the evolving needs of families at every stage of life. Through the deep integration of the "Senaonline" online platform with AI-driven data capabilities, we curate the most suitable products for consumers, transforming technology into accessible daily convenience and thoughtful care.

(III) Channel Services

In response to the development of 5G, the Internet of Things, and artificial intelligence, Senao International continues to advance business model adjustments. Moreover, we implement relevant technological applications to enhance retail service functions and digital integration capabilities. As of the end of 2025, Senao International's total membership reached 3.7 million. Through an omnichannel architecture integrating online and offline channels, the Company has enhanced consumer service experiences and operational efficiency while strengthening the convenience and accessibility of its digital services.

Focusing on smart homes, smart offices, and mobile applications as our primary service scenarios, we introduce smart living products and services while evaluating the feasibility of expanding into personal smart health products, addressing consumer demand for smart living and health management. Furthermore, we continue to integrate our physical locations across Taiwan with our digital platforms to provide consumers with diverse, real-time service channels. In doing so, we bridge the digital divide across different consumer segments.

Looking ahead, Senao International will continue to integrate data applications with its retail outlets to enhance the availability of products and services across various times and settings. We will also remain focused on member data management, digital service quality, and the consumer experience as we develop integrated channel services driven by digital capabilities.

Distribution Channel

- (1) Product sales: Distributors offer a diverse range of brands and product lines across categories such as mobile phones, home appliances, wearables, networking equipment, and health and wellness products.
- (2) Products and services: Provide distributors with education and training, repair logistics, and warranty services for related products. Ensure professional and timely after-sales service.

Business scope of distribution channels
1. Responsible for promotions of dealership, system, cross-industry collaboration, special projects, Chunghwa Telecom's mobile numbers, and customers development, business promotion 2. Plan and execute annual marketing campaigns and sales promotions. 3. Establish distribution website, conduct business on the platform, plan strategies and develop business.

Retail Channel Stores

As a subsidiary of Chunghwa Telecom, Senao International is one of Taiwan's leading distributors and agents for 3C products, consistently providing telecommunications, information, and smart living-related products and services. Physical store operations focus on the three pillars of "people, products, and market" to enhance service quality and the consumer experience:

- "People:" To support new products and services, we provide store personnel with education, training, and product knowledge courses. This approach helps colleagues master product features, service processes, and key consumer communication points, continuously enhancing professional capabilities and service quality while strengthening frontline staff's awareness of consumer rights and inclusive service.
- "Products:" We provide a diverse selection of products, including 3C digital products, smart connected appliances, health products, and daily necessities, addressing consumer needs across digital lifestyles, home applications, and health management. Additionally, we assist consumers in selecting products that best suit their requirements through curated product combinations and detailed service descriptions.
- "Market:" Through in-store displays and hands-on experience, combined with staff explanations and application demonstrations, we help consumers understand product functions, usage, and applicable scenarios. This reduces information asymmetry and enhances purchase decision transparency and service accessibility.

In recent years, Senao International has continued to promote trade-in services at its retail stores, encouraging consumers to recycle their old devices when purchasing new mobile phones while increasing participation through the recycling incentive program. Recycled mobile phones can be processed through qualified channels for resource recycling and reuse, reducing the environmental impact of electronic waste. Equipment that retains functional value can be refurbished and reintroduced into the market, extending product life cycles and implementing circular resource utilization.

Retail Store Sale and Business Items	
1.	Sale of 3C digital products (mobile devices, information products), peripheral accessories, home appliance products and living and healthcare products.
2.	Chunghwa Telecom's telecommunication mobile phone number subscription service, fixed network business, MOD business and value-added service operation subscription.
3.	Assistance to mobile device insurance related service subscription.
4.	Testing, valuation and recycling of second-hand mobile phones.
5.	Mobile device assistance and abnormality testing, troubleshooting and backend repair receipt and delivery service.

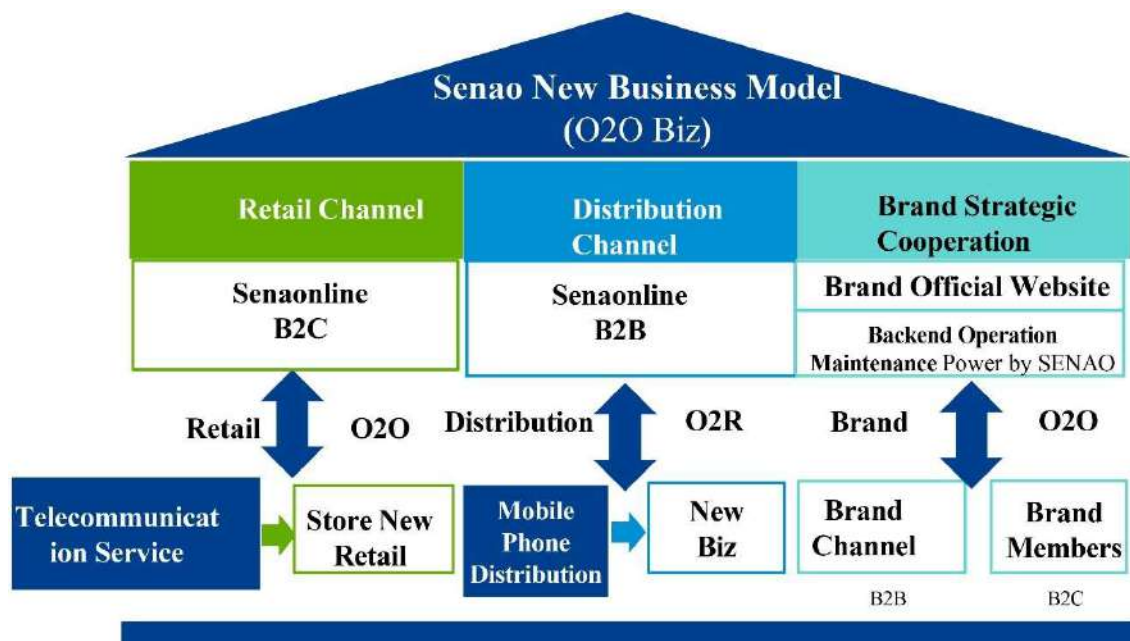
e-Commerce channels

In response to rapidly evolving consumption patterns, Senao has been promoting an omnichannel retail strategy since 2019, integrating physical stores with e-commerce platforms to enhance the cross-channel shopping experience for consumers. In the same year, the e-commerce platform "Senao Online" was renamed "Senaonline," and its product lines and service categories were expanded to meet the diverse product needs and shopping convenience requirements of various customer segments.

By synchronizing product information, integrating member data, and streamlining customer service and logistics systems, we minimize channel gaps and enhance omnichannel operational efficiency. We continue to optimize the integration of online and offline touchpoints to increase information transparency and ensure a consistent consumer experience.

According to the "15 Innovative Retail Trends" report released by market research firm Tinuiti in 2020, omnichannel development has become a key trend in the retail industry. Companies must ensure they provide a consistent brand experience across all touchpoints. Accordingly, Senao continues to refine its digital retail infrastructure and introduce marketing technology tools to drive the integration of online and physical channels, strengthening operational resilience and customer satisfaction.

"Senaonline" Online Shopping Store	
1.	O2O New Business Model Beginning with its existing physical retail stores, Senao is gradually driving its new retail transformation. We have designed an "online-to-offline resource sharing" collaboration framework tailored for consumers, members, suppliers, and partners. We boost operational efficiency and expand the synergy of the retail value chain by integrating products and optimizing platforms and operational processes.



2. Online to Offline (O2O) streaming model

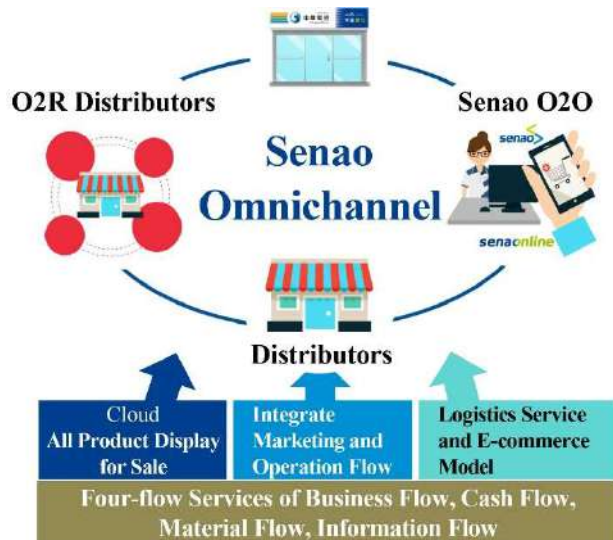
Senao has implemented an O2O online-offline integration strategy to distinguish itself from the pure online models of traditional e-commerce. Leveraging its 240 existing retail stores across Taiwan, the Company integrates online resources and service processes to create an omnichannel platform providing "all-time, all-product, all-service" coverage. This not only optimizes the consumer experience across all channels but also enhances membership services and diversified shopping incentives to meet varying consumer needs across different channels.



3. Strategic Alliances and Service Integration

Senao continues to deepen its strategic alliances with upstream brand manufacturers and suppliers, as well as midstream and downstream distribution partners. Through the integration of the new retail platform and service co-creation mechanism, we achieve mutual resource benefits and enhance collaborative efficiency across product circulation, marketing, and customer service. By implementing resource sharing and reciprocal terms, we strengthen the competitiveness of the overall supply chain and achieve two-way value co-creation.

“Senaonline” Online Shopping Store



Senaonline: <https://online.senao.com.tw/>

II. Corporate Governance

Senao International prioritizes corporate governance and information transparency. In addition to strictly adhering to relevant laws and regulations such as the Company Act and the Securities and Exchange Act to implement daily operations, we are dedicated to enhancing management performance.

Through a systematic sustainability management system, we actively practice ESG to safeguard the rights and interests of our stakeholders. Senao is committed to building a transparent, efficient, and sustainable corporate operating model, ensuring that—while pursuing economic and shareholder value—we simultaneously balance environmental sustainability and social welfare to achieve our sustainability goals.

(I) Governance

In accordance with the Articles of Incorporation, Senao International adopts a candidate nomination system for the election of directors. Furthermore, pursuant to the "Corporate Governance Best-Practice Principles" and the "Rules for Election of Directors," the composition of the Board of Directors shall take into account the diversity principle. We have established a Board Diversity Policy covering the two major aspects of "basic requirements and values" and "professional knowledge and skills," and we have formulated diversity guidelines based on the Company's operations, business model, and development needs. Selection criteria include the professional background, operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, and leadership and decision-making capabilities of directors. Together, these backgrounds support the board functions required for the Company's operations.

The selection of director candidates is conducted in accordance with qualification reviews and relevant regulations to ensure that suitable individuals can be effectively identified and appointed when vacancies arise or additional directors are required. To ensure the continuous promotion of the director succession plan, a director candidate database is maintained based on the following criteria:

- Possessing integrity, responsibility, innovation, and decision-making capabilities that align with the Company's core values, as well as the professional knowledge and skills conducive to the Company's operations and management.
- Possessing industry practice experience relevant to the Company's business operations.
- Their addition is expected to help foster an effective, collaborative, and diverse Board of Directors that meets the needs of the Company. Furthermore, the Company aspires to have at least one female director on the Board. In terms of competency evaluations, all Board members should possess crisis management skills, an international market perspective, and leadership and decision-making capabilities.

As of the end of January 2026, the Board of Directors of Senao International comprises 13 members, including 3 directors with employee status (23.08%) and 5 independent directors (38.46%) whose terms of office have not exceeded three terms. Female directors account for 7.69% of the board. We will continue to prioritize the diversity, independence, and expertise of our Board of Directors to meet the requirements of corporate governance and sustainable development.

The Board of Directors operates in accordance with the "Rules of Procedures of the Board of Directors" and convenes at least once per quarter to review the Company's operating performance. At the meeting, future development strategies are discussed and key operational issues are addressed to fulfill the Board's supervisory and guiding functions.

To improve the operational efficiency of the Board, in accordance with the "Regulations Governing the Board Performance Evaluation," internal performance evaluations of the Board of Directors, individual directors, the Audit Committee, and the Remuneration Committee are conducted at least once a year. In 2025, the results of the internal performance evaluations were all "excellent." Furthermore, an external evaluation is conducted once every three years. In May 2025, the Taiwan Corporate Governance Association was commissioned to conduct an evaluation, and the evaluation report was obtained in November of the same year. The report served as a reference for improving the Board's operations and the corporate governance system.

To enhance the Board's understanding of ESG and sustainable governance issues, the Company plans and arranges for directors to attend annual training courses organized by Senao International, regulatory authorities, and the parent company, Chunghwa Telecom, in accordance with the Corporate Governance 3.0 Blueprint. These courses assist directors in staying abreast of key issues such as corporate governance, sustainable development, technology applications, and industry trends. In 2025, three directors attended the "From Data to AI: A Strategic Guide to Leveraging Technology for Cost Reduction and Efficiency Gains" training course organized by the Company, totaling 9 hours of professional development. In addition, we provide directors with information regarding online courses offered by the Taiwan Corporate Governance Association and regularly disclose their continuing education status on the Market Observation Post System.

For further details on the Board of Directors' performance evaluation, please refer to:
https://www.senao.com.tw/pages/governance_directors

Composition of Board of Directors

Age	Male	Female
Under 29 years old	0 person	0 person
30–50 years old	2 people	0 person
Above 51 years old	10 people	1 person

Shareholding Structure

Shareholders structure	Government agencies	Financial institutions	Other juridical persons	Individuals	Foreign institutions and foreign individuals
Shareholding Percentage (%)	0 %	0.02 %	70.9 %	26.47 %	2.61 %

Date of information: February 3, 2026.

Internal Audit System

The audit office of Senao International reports directly to the Board of Directors and is responsible for internal control operations and the annual cyclical audit plan. The chief internal auditor communicates audit report results to the independent directors on a regular basis. In the event of special circumstances, the chief internal auditor also provides immediate reports to ensure that a positive and seamless communication channel is maintained between the independent directors and the chief internal auditor.

Internal Audit Organization and Operation: https://www.senao.com.tw/pages/governance_audit

Conflict of Interest Management

We have established a robust accounting system and internal control system, which are updated in a timely manner in accordance with relevant regulatory requirements or actual operational needs. The internal audit unit has formulated an annual audit plan based on the results of risk assessments and has implemented audits and follow-up actions to effectively prevent unethical conduct within the Company.

Item	Item Description
Cross-Board Member Qualifications	- Regarding the lifting of restrictions on non-compete activities for newly appointed directors and their representatives, please refer to the 2025 shareholders' meeting minutes disclosed on the Market Observation Post System (MOPS) or the Company's official website. - Market Observation Post System path: Basic Information/ E-books/ Annual Reports and Shareholder Meeting Related Information (Including Depositary Receipt Information) Senao International annual report: https://www.senao.com.tw/pages/investors_annual-report
Cross-shareholding with suppliers and other stakeholders:	In accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” of the FSC, Senao has established the “Procedures for the Acquisition and Disposal of Assets by Senao International.”

Item	Item Description
	● In accordance with the aforementioned procedures, if the transaction amount with a related party reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more, the relevant transaction information must be submitted to the Audit Committee for consent and to the Board of Directors for resolution before the transaction contract may be signed and payments made. Relevant information must also be announced and filed on the website designated by the Financial Supervisory Commission within the filing deadline prescribed by the procedures for handling material information. ● In 2023, the Board of Directors of Senao International approved the "Rules Governing Financial and Business Matters among Related Parties" and disclosed them on the Company's official website. These regulations outline the management procedures for transactions such as purchasing and sales of goods, acquisition, or disposal of assets. They also stipulate that material transactions must be approved by the Board of Directors and subsequently presented for shareholder approval or reported at the shareholders' meeting.
Controlling Shareholders	Chunghwa Telecom Co., Ltd. is the major controlling shareholder of Senao International. In November 2023, the Board of Directors approved the "Rules Governing Financial and Business Matters among Related Parties." As Chunghwa Telecom is a related party, all related purchases and sales transactions between the two parties are conducted in strict compliance with these regulations, ensuring that no conflicts of interest arise to the detriment of investor rights and interests.
Related parties, their relationships, transactions and outstanding balances	Relevant information is disclosed in the related party notes to the financial statements in the annual report for the shareholders' meeting to satisfy information disclosure requirements.

Remuneration Management

Senao International has established a Remuneration Committee. Directors' remuneration is primarily determined by the annual profit distribution and transportation allowances for attending board meetings. Specifically, directors' remuneration is handled in accordance with the Articles of Incorporation and is submitted to the Board of Directors for resolution following review by the Remuneration Committee. Since directors' remuneration is calculated as a fixed percentage of the annual profit, it is linked to the Company's operating performance and operating results.

Remuneration for senior management, including the general manager and deputy general managers, consists of a fixed salary and a variable salary. Fixed salaries are handled in accordance with the Company's "Rules for Remuneration and Benefits" and are determined based on job responsibilities, professional expertise, and other relevant criteria. Variable salaries include year-end bonuses and employee remuneration. Year-end bonuses are determined based on the Company's profitability for the current year and calculated according to the achievement of managers' individual KPI indicators. Evaluation items include revenue achievement rate, profit achievement rate, budget control, leadership, and subordinate development.

Senao International also incorporates sustainability objectives into performance-based remuneration assessment items to align the remuneration system for senior managers with the Company's operating performance, management responsibilities, and long-term development direction. This approach helps incentivize executives to realize operational and sustainable development objectives.

Senao International Functional Committees: https://www.senao.com.tw/pages/governance_committee

Item	Top Governing Body (Board of Directors) Officers	Senior Management
Fixed Salary and Variable Pay	● Independent directors receive a fixed monthly remuneration, separate from the director's remuneration distribution. In addition, they are entitled to receive transportation allowances for attending board meetings, as determined by the board. No other variable remuneration is provided to independent directors. ● For the rest of the compensation for directors, besides transportation fees for each attendance of board of directors' meeting, Article 27 of Articles of Incorporation specified that if the Company records a profit in a year, the Company shall appropriate no more than 3% of the profit for director's compensation. Remuneration paid to directors is recognized by taking into consideration the Company's operational performance, financial condition, and their duties, and is correlated to business performance. Such remuneration is reviewed by the Remuneration Committee and approved by the Board of Directors.	The remuneration of senior management consists of fixed and variable salaries. The fixed salary is determined based on the company's "Rules for Remuneration and Benefits" and is aligned with the responsibilities and professional capabilities of their positions. The variable pay includes annual bonuses and employee incentives. Year-end bonuses are determined by the Company's profitability and are calculated based on performance evaluation results, taking into account the achievement of each manager's KPI indicators (revenue achievement rate, profit achievement rate, budget control, leadership ability, subordinate development, etc.). In accordance with Article 27 of the Company's Articles of Incorporation, employee remuneration shall be appropriated at a rate of no less than 3% of the Company's annual profit. The total amount of employee remuneration, as resolved by the Board of Directors, is distributed based on the results of performance evaluations. The allocation and distribution of employee remuneration are linked to the Company's operating performance and profitability, and are submitted to the Board of Directors for resolution after being reviewed by the Remuneration Committee.
Severance Pay	No	Entitled to receive severance pay in accordance with the relevant laws and regulations, and is provided without any differentiation or discrimination to other employees.
Retirement Benefits	No	Entitled to receive severance pay in accordance with the relevant laws and regulations, and is provided without any differentiation or discrimination to other employees.

Note: Senao International has no signing bonus, recruitment bonus, or remuneration clawback mechanism.

Item	2024	2025	Increase/decrease %
Annual total remuneration of the “highest paid employee” (A)	-	-	6.96 %
Annual “median total remuneration” for “all employees” (excluding the highest paid employee) (B)	-	-	2.46 %
Annual “total remuneration ratio” (highest paid employee over median total compensation of all employees) (A/B)	19.2	20.04	2.83

Legal Compliance

Senao International has a dedicated legal department responsible for regulatory compliance management and conducts a regular regulatory inventory review every month. The Company's responsible units conduct a rolling review and adjustment in response to changes in laws and regulations to ensure that operating activities comply with relevant laws and regulations and industry regulatory requirements.

To enhance compliance awareness and implement an integrity management culture, all new employees must complete the new employee regulatory training course. This program covers the integrity management policy and basic legal knowledge, addressing topics such as the forgery of documents, occupational embezzlement, and the Personal Data Protection Act. In 2025, the Company completed the “Ethical Corporate Management Best Practice Principles Promotion” training, totaling 1,991 person-hours. Additionally, key regulatory compliance courses were promoted through an online education platform to help employees understand integrity behavior requirements and related regulatory risks.

In addition, we have established diverse complaint and whistleblowing channels for internal and external stakeholders to report concerns. The relevant mechanisms include establishing an independent whistleblowing mailbox, defining acceptance and handling procedures, and authorizing dedicated personnel to independently process cases. The identity of the whistleblower and the content of the report are kept confidential, and whistleblowers are protected from any adverse treatment resulting from the reported matters.

In 2025, Senao International experienced no major regulatory violations; there were 3 general regulatory violations during the year, with fines totaling NT\$45,000.

- Audit Committee: auditing@senao.com.tw
- Chairman’s mailbox: senaovoice@senao.com.tw
- External stakeholders: legal@senao.com.tw

Information Transparency

We continuously disclose fundamental information, including product details, corporate governance, and financial statements, on our official website. Furthermore, we have established a spokesperson and acting spokesperson system dedicated to handling external communications concerning shareholder rights. The corporate governance officer and the internal audit mechanism compile the Company's material issues and report them to the Board of Directors for communication and deliberation on a regular basis.

In 2025, a total of 2 major issues were reported to the Board of Directors; additionally, 4 reports were submitted regarding GHG management and 5 reports regarding information security. In addition, we hold regular investor conferences to communicate our operating results and future strategic direction to the public. This information is disclosed simultaneously on the Market Observation Post System and in the "Investor Relations Section – Activity Information" on our official website. This ensures that investors and other stakeholders have timely access to accurate and complete corporate information.

Investor: https://www.senao.com.tw/pages/investors_infor

(II) Ethical Management

Senao International conducts its business activities in accordance with the principles of fairness, honesty, trustworthiness, and transparency. We adhere to relevant laws and business ethics standards, requiring all business conduct to comply with legal mandates and integrity governance requirements.

To regulate employee conduct in the performance of their duties, we have established a “Code of Conduct.” The code covers professional ethics, legal compliance, employee relations, trade secret protection, the management of gifts and hospitality, employee care, customer privacy protection, anti-discrimination, the prevention of bribery, conflict of interest management, and the proper use of company assets. The code serves as a guideline for employees’ daily business execution and decision-making.

All new hires are required to sign a commitment to comply with the Code of Conduct upon joining the Company. We also reaffirm and promote these standards to all employees annually through email and online confirmation. The “Code of Conduct” also specifies reporting and handling procedures for violations, along with whistleblower protection principles, to ensure the confidentiality of case proceedings and safeguard the rights and interests of whistleblowers.

In addition, we have established the "Ethical Corporate Management Best Practice Principles and Related Procedures" to govern the standards of conduct that employees must follow in their business dealings. We also offer the "Ethical Corporate Management Best Practice Principles Promotion" e-learning course to help employees understand the requirements for ethical management, integrity, transparency, and responsible business conduct. The Company also includes integrity clauses in its commercial contracts, requiring counterparties to jointly comply with ethical business conduct standards.

In 2025, 1,991 employees participated in the "Ethical Corporate Management Best Practice Principles Promotion" e-Learning course, achieving a 100% completion rate. Throughout the year, no incidents of fraud, corruption, or other violations of integrity principles were identified. Furthermore, there were no records of pending or settled legal actions regarding anti-competitive behavior, antitrust, or monopoly practices.

For the related “Business Ethics Policy,” please refer to the official website:

https://www.senao.com.tw/pages/governance_regulations

Senao International Human Rights Policy: https://www.senao.com.tw/pages/governance_staff

Negative Impact Complaints and Remedies

Senao International has established an Ethical Management Task Force within its Legal Affairs Department. The relevant organizational planning was implemented following a resolution by the Board of Directors to actively prevent unethical business practices.

Regarding whistleblowing and complaints, the Company has established the “Senao International Audit Committee Regulations for Handling Employee Whistleblowing or Complaint Cases, Including Mailing Address, Email Account, Hotline, and Related Provisions,” and the Audit Committee is responsible for processing such cases. The Company's dedicated personnel authorized to handle whistleblowing matters must maintain absolute confidentiality regarding the whistleblower's identity and the content of the report, and they undertake to protect the whistleblower from any retaliation or improper treatment arising from the report.

If external stakeholders discover that any company employee or representative is suspected of engaging in corruption, fraud, or other illegal and unethical behaviors, they can report these concerns through the following channels:

Type	Description
Internal	● Employees’ report or complaint to Audit Committee: auditing@senao.com.tw ● Chairman’s mailbox: senaovoice@senao.com.tw
External	Dedicated mailbox for unethical conduct management complaints: legal@senao.com.tw

(III) Risk Management

To maintain operational stability and support sustainable development, Senao International integrates risk management into its daily operations. Through a systematic process of risk identification, assessment, response, and monitoring, the Company identifies potential economic, environmental, and social risks, implementing corresponding control measures based on the nature and severity of their impact.

To address sudden operational incidents or disaster scenarios, we have established contingency plans based on operational needs to mitigate the impact on personnel safety, customer service, product supply, and business continuity. Each responsible unit executes risk management measures within its scope of business and reviews the applicability of relevant management practices based on changes in the external environment, regulatory requirements, and operating conditions.

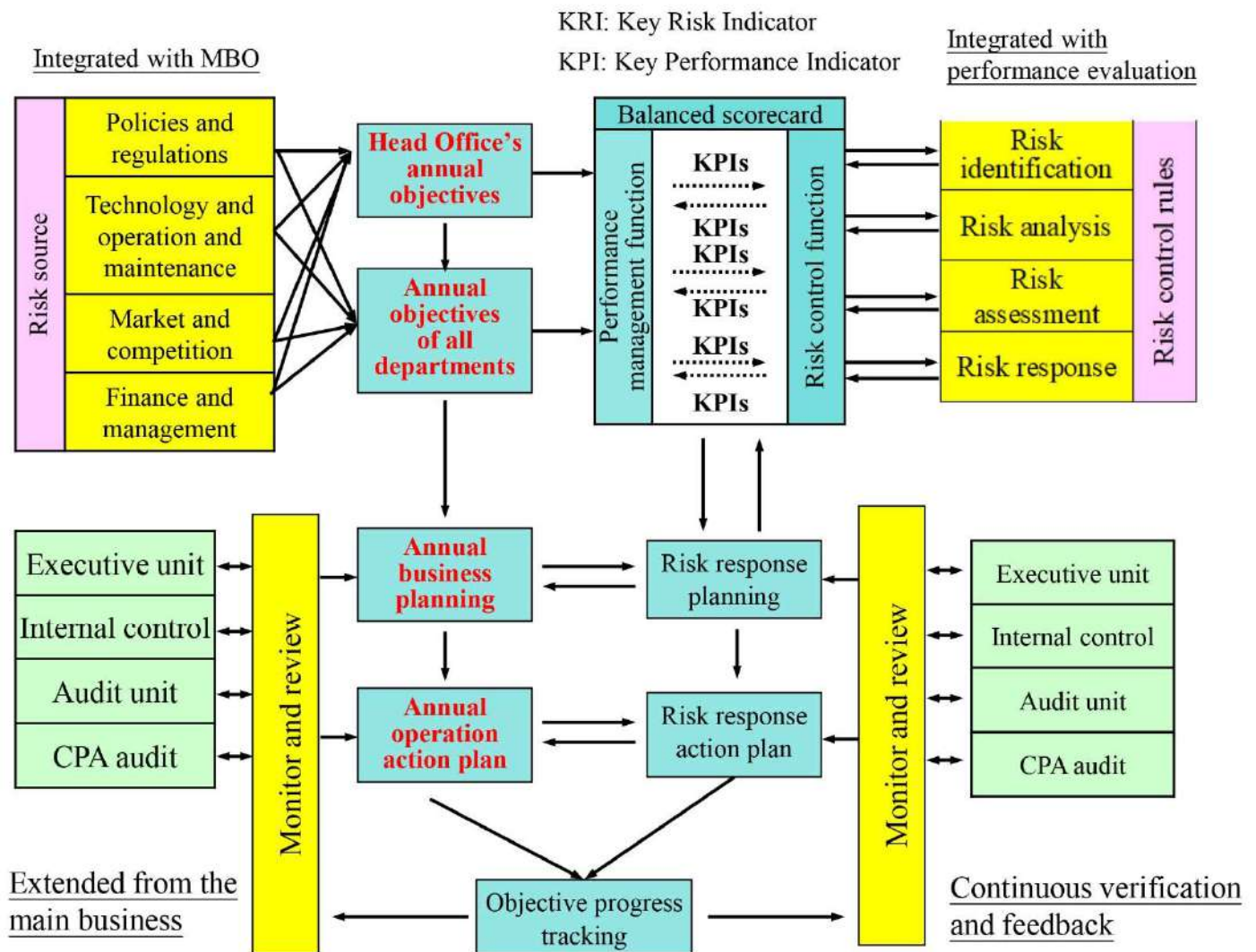
In response to the uncertainties arising from changes in the industrial environment and ESG-related issues, Senao International will continue to assist employees in understanding risks relevant to their roles through risk identification, internal communication, educational outreach, and the tracking of management measures. These efforts will serve as a reference for the Company's future adjustments to its operational management and sustainable development practices.

Management responsibility

Management Level	Scope of authority and responsibility
Board of Directors/ Audit Committee	● Approve the risk management policy and structure. ● Ensure effectiveness of risk control system and allocate resources.
Top management team (President, Executive Vice-Presidents, Vice-Presidents)	● Carry out the risk control decisions. ● Coordinate the interaction and communication on risk control across departments.
Managers on all levels	● Gather the result of the implementation of risk control activity. ● Assist and in supervise all kinds of risk control activities in the department. ● Change the decided risk type and suggest the way to take on risks depending on the external environment and internal strategy. ● Evaluate the performance and carry out coordination after risk adjustment.
Managers on all levels under each department	● Carry out the daily risk control activities. ● Perform self-evaluation on risk control activities.

Risk Control Architectural Diagram

Risk Control Operation Architectural Diagram



Risk assessment result

Material issue type	Risk assessment criteria	Risk control policies or strategies
Economy and corporate governance	Bad loan of the Company is incurred from the massive bad debt made by dealers.	Increase the secured credit ratio and reduce unsecured credit line for the problem client.
Economy and corporate governance	The market share of all brands is stabilizing. Skip the agency and supply products to the system operator or dealer directly to strengthen the control on channels.	- Strengthen the value of channel. - Coordinate to limit the model directly supplied. - Make the best of the e-commerce channel.
Economy and corporate governance	The rapid growth of digital development and changes in consumer consumption patterns	Revenue enhancement plan: Through digital media marketing and new sales promotion tools, expand diversified service offerings; simultaneously increase

Material issue type	Risk assessment criteria	Risk control policies or strategies
	have resulted in a decline in store traffic.	new store openings, relocations, and renovation planning to consolidate telecommunications services across channels and increase market share, thereby enhancing store revenue and profitability. ● Through digital experience and professional services, and by optimizing the sales capabilities of store personnel, increase closing rates and create add-on purchase rates, repurchase rates, and customer satisfaction.
Environment	The machine room is damaged due to human error or non-human causes of accidents and natural disasters.	Build the daily remote backup system to complete the BCP project.
Society	Media makes wrong news.	Disclose information regularly, release major news occasionally and explain in detail to improve information transparency.
Society	Member data in the website database leaked due to hacking or virus.	Build an application firewall.

Climate Change Risk and Opportunity

Senao International follows the Task Force on Climate-Related Financial Disclosures (TCFD) framework to proactively identify and analyze the potential risks and transition opportunities that climate change may pose to the Company's operations. Through integrated risk management processes and response measures, we formulate climate action strategies and progressively set management goals and indicators to enhance corporate climate resilience and move toward a low-carbon transition.

Looking forward, we will continue to monitor international and domestic climate change policies and regulatory trends to develop more effective action plans. We remain committed to enhancing our internal and external climate change mitigation and adaptation capabilities while transparently disclosing our carbon management efforts and achievements to all stakeholders.

Climate-Related Financial Disclosures (TCFD) Comparison Table

TCFD Framework	Disclosure
Governance	(1) Board of Directors' Oversight of Climate-Related Risks and Opportunities The ESG Committee at Senao International is chaired by the Chairman, with the President serving as the Vice Chairman, both of whom are members of the Board of Directors. This structure ensures that climate change-related issues are thoroughly reviewed during the annual ESG Committee meetings, with the findings reported to the Board. Recognizing the importance of climate change issues, Senao International actively supported its parent company Chunghwa Telecom's "2050 net-zero emissions" target and signed a letter of commitment in 2022. By establishing relevant management mechanisms and indicators, the Company has deeply integrated corporate sustainability with climate strategies to further enhance its sustainability performance. (2) Management's Responsibility to Assess and Manage Climate-Related Risks and Opportunities The ESG Committee has an Environmental Sustainability Group, which evaluates the risks and opportunities associated with climate issues in accordance with the long-term strategy set by the Board of Directors and the needs of investors, evaluators and stakeholders. Furthermore, the ESG Committee is responsible for reviewing the Company's carbon management strategy, allocating appropriate budgets to execute action plans, and ensuring that climate strategies are progressively integrated into daily operations. In 2025, a comprehensive ISO 14064-1 GHG (GHG) inventory was completed across all Senao operating locations, including its subsidiaries.
Strategy	(3) Identified Short-, Medium- And Long-Term Climate-Related Risks and Opportunities As the largest distributor of mobile handheld devices in Taiwan, we uphold the service concept of "making life simpler, smarter, and more wonderful," and leverage our core value and competitiveness in the industry to accomplish matters that are beneficial to society and the industry with the corporate culture of "Integrity, Professionalism, Determination, Innovation." We comprehensively evaluate and analyze the climate-related risks and opportunities for the Company across different time horizons. Including the short term (2026), medium term (through 2030), and long term (2050 and beyond). (4) Impact of Climate-Related Risks and Opportunities on Business, Strategy and

TCFD Framework	Disclosure
	Financial Planning We believe that the opportunities presented by climate change will be reflected in our future products and services. Therefore, we will continue to pay attention to and seek suitable green targets for development, hoping to develop more innovative services and business momentum to seize the opportunities in the low-carbon and smart economy. (5) Potential Impact of Different Climate Scenarios on Operations (Business), Strategies and Financial Planning TCFD scenario analysis has not been performed yet.
Risk Management	(6) Process of Identifying and Assessing Climate-Related Risks In alignment with the parent company's planning, we have implemented the Task Force on Climate-Related Financial Disclosures (TCFD) project. Under the guidance of professional consultants, business departments jointly prioritized material risks by completing the climate-related risk assessment questionnaire. Going forward, the Company will formulate response measures for key climate issues and report them to the Board of Directors as necessary. (7) Processes for Managing Climate-Related Risks For climate change-related risks, the Environmental Sustainability Task Force conducts systematic assessments and analyses regarding the scope of climate issues and their impact on business and daily operations. The above analysis includes a review of major operational processes by risk type and evaluates the effectiveness of relevant energy-saving initiatives to enhance the climate adaptation capacity of related facilities. (8) How Processes for Identifying, Evaluating, and Managing Climate-Related Risks is Integrated with the Enterprise Overall Risk Management Mechanism The Environmental Sustainability Task Force regularly monitors the latest climate change risk developments, evaluates analysis results as necessary, and implements corresponding mitigation measures based on the severity of the risks. On the process side, the Environmental Sustainability Task Force's assessment, analysis, and feedback are used to improve existing risk management mechanisms to ensure they better align with operational practices. Findings are also reported to the Board of Directors as necessary, with the goal of integrating climate change-related risks into the enterprise risk management process.
Metrics & Targets	(9) Metrics and Targets Used in Assessing Climate-Related Risks and Opportunities At present, we have not yet established specific metrics for assessing climate-related risks and opportunities. (10) GHG Emissions (Scope 1, Scope 2, and Scope 3) Conducts a GHG inventory for all its locations (headquarters, operating locations, stores, and warehouses) in accordance with the ISO 14064-1:2018 standard. This inventory is verified by an external third party to ensure accuracy and credibility. (11) Management Objectives and Achievement (Performance) of Climate-Related Risks and Opportunities

TCFD Framework	Disclosure
	At present, we have not yet established specific management targets, and therefore, there are no related performance outcomes to report.

Business Continuity Management

Senao is committed to mitigating the risk of operational disruptions by establishing a business continuity management mechanism (BCM). This ensures the maintenance of critical operational functions and service provision when facing sudden events or unforeseen circumstances. In 2025, we continued to conduct rolling reviews of our Business Continuity Plan (BCP), which covered risk scenarios such as natural disasters, accidents, supply chain disruptions, and information system anomalies. At the same time, we activated response mechanisms when necessary.

In addition, Senao utilizes insurance transfer for specific operational risks, mitigating financial impacts and losses resulting from operational disruption. In 2025, insurance coverage spanned property loss, business interruption, information equipment, transportation risk, public liability, and employee injury, with total annual premiums amounting to approximately NT\$5.86 million. Furthermore, to strengthen corporate governance responsibilities, the Company has maintained directors and officers liability insurance with a coverage limit of US\$ 10 million.

Senao will continue to refine its risk identification and management mechanisms, integrating institutionalized response plans and risk transfer strategies to bolster corporate resilience and operational stability.

Insurance Enrollment Statistics Table

Insurance type	Insured amount
Commercial fire insurance	NT\$ 3.416 billion
Public accident liability insurance	NT\$66 million
Product liability insurance (private label: MEGA KING and TOPCELL), products, Senao-branded products, and products sold under agency agreements	NT\$50 million
Food Safety Product Liability Insurance (sakuyo brand products, Japan EGOIPSE brand products, and Japan Tottori brand products).	NT\$30 million
Food Safety Product Liability Insurance (sakuyo brand products)	NT\$30 million
Cash insurance	NT\$5 million
Commercial property floater Insurance	NT\$10 million
Costco Product Liability Insurance (Covers brand mobile phones, batteries, charging sockets, mobile phone accessories, laptop computers, related accessories, and other 3C electronic products).	NT\$33.7 million
Costco Public Accident Liability Insurance (retail store)	NT\$33.7 million
Directors and Supervisors and Managers Liability Insurance	US\$10 million

(IV) Procurement Practices

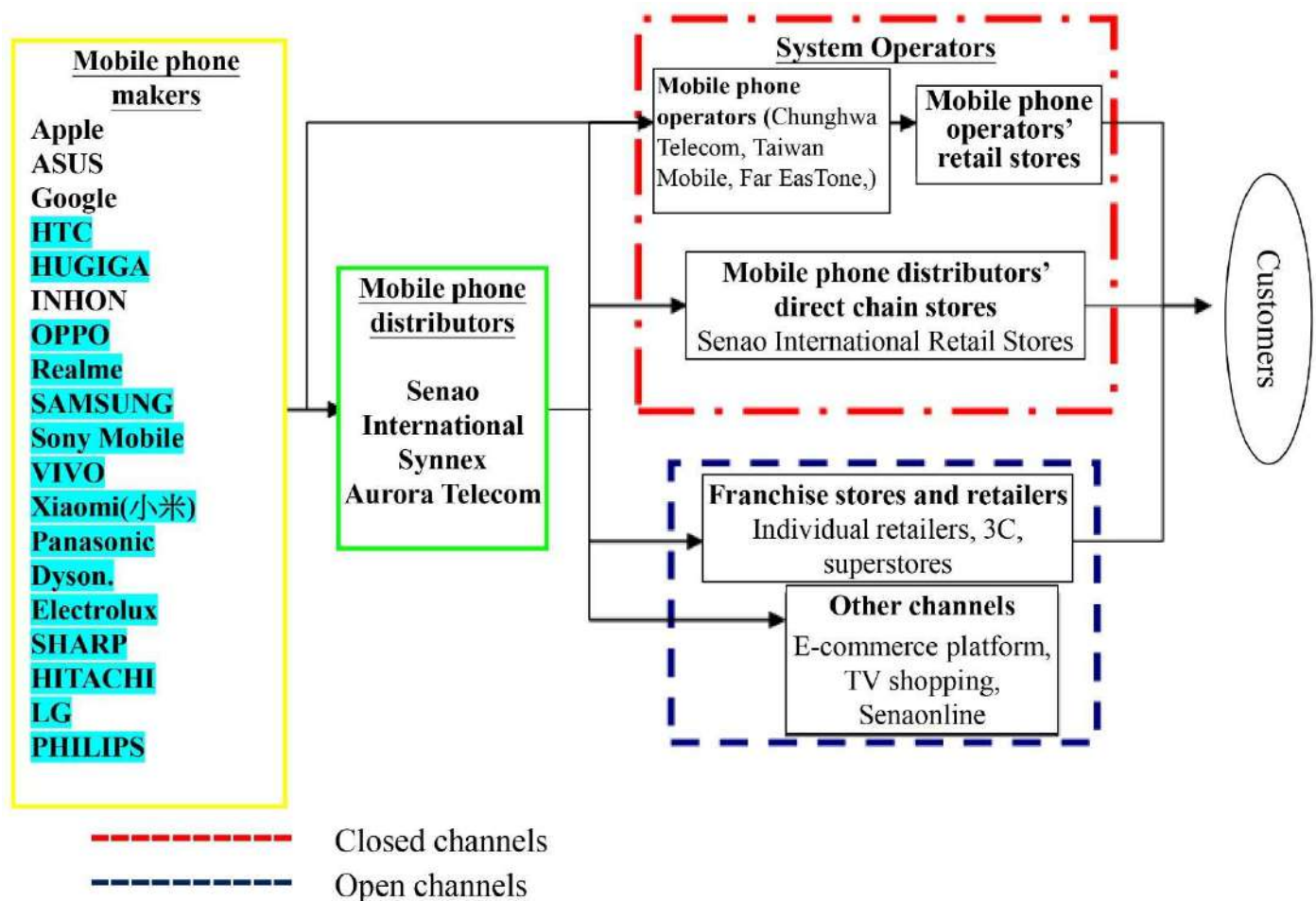
Senao International regards suppliers as key partners in its operating activities. Procurement evaluation is conducted based on factors such as operational needs, quality, delivery, price, service, and compliance to ensure the stability of goods and services.

Regarding procurement practices, the Company prioritizes local suppliers that meet its requirements to foster local partnerships and mitigate communication and delivery risks. For major suppliers, we have gradually integrated sustainability considerations—including regulatory compliance, ethical management, labor rights, environmental management, and occupational health and safety—as benchmarks for supplier management and the maintenance of cooperative relationships.

Looking ahead, Senao International will continue to review its procurement management practices in line with operational needs, reinforcing supplier communication, contractual requirements, and relevant management procedures. These efforts will serve as a foundation for promoting supply chain sustainability management.

For more information on the implementation of supplier management policy and applicable regulations, please visit: https://www.senao.com.tw/pages/esg_stakeholder

Industrial Supply Chain



Supplier Self-Evaluation

Senao International leverages its supplier evaluation and management mechanism to assess supplier performance in terms of quality, cost, delivery, and service. Furthermore, the Company integrates sustainability issues—including ethical management, environmental protection, labor human rights, safety and health, and information security—into its supplier management requirements.

To mitigate information security and personal data protection risks, Senao International requires its e-commerce suppliers to sign a confidentiality undertaking and complete the “Personal Data Security Operations Self-Assessment Form.” This process ensures that their management measures for data processing, storage, and transmission comply with both regulatory standards and the Company's operational requirements.

In addition, Senao International requires its suppliers to sign the “Senao International Corporate Social Responsibility and Integrity Pledge.” In 2026, a total of 179 e-commerce suppliers, including 2 new suppliers, completed the self-assessment questionnaire, achieving a response rate of 100%. During the same year, 179 suppliers signed the Pledge, confirming their awareness of and commitment to compliance with requirements regarding ethical management, environmental protection, labor rights, and information security. The results of the self-evaluations and Pledge serve as a reference for subsequent supplier communication and management.

“Personal Data Security Operation Self-Evaluation Form” indicator
Administrative management responsibility
Personal information collection management process
Limited data collection
Limited use, disclosure and preservation
Data collection accuracy
Security maintenance mechanism
Continuous improvement and maintenance

Local Procurement

Senao International values collaboration with local suppliers and prioritizes the procurement of products and services from Taiwan, provided they meet quality, price, delivery, service, and compliance requirements, to support the development of the local supply chain.

Through local procurement, we shorten communication and delivery lead times, reduce logistics complexity and supply uncertainty, and ensure a stable supply of goods and services. All procurement operations are conducted in accordance with internal procurement procedures, serving as the foundation for supplier cooperation and engagement with the local economy.

Type	Region	Amount	Percentage
Product	Domestic	NT\$ 25,235,923,269	91.71%
	Overseas	NT\$ 2,281,113,675	8.29%
Administrative Purchase	Domestic	NT\$ 55,787,671	100 %

Note:

The definition of region is based on the business registration address of the transaction counterparty and it is divided into domestic and overseas.

For the product suppliers, in 2025, there was a total of 39 new suppliers, accounting for 5.45% of all suppliers (716 suppliers).

Green Procurement

Senao International incorporates environmental considerations into its procurement decision-making process. For merchandise procurement items, priority is given to products with eco-labels, energy-saving certifications, or lower environmental burdens, provided that quality, price, delivery, and service requirements are met.

In 2025, green procurement accounted for 72.81% of total expenditure on goods. The Company will continue to review the implementation of green procurement based on procurement needs and product availability, which will serve as a reference for future procurement management and the promotion of environmental initiatives.

Expenditure	Amount
Miscellaneous	NT\$ 17,068,066
Product	NT\$ 20,035,341,664

Non-use of Conflict Minerals

The mining of rare metals such as cassiterite, wolframite, coltan, and gold from the Republic of the Congo and its surrounding countries and regions often involves severe human rights violations and environmental degradation. Consequently, minerals sourced from these areas are defined as "conflict minerals," and such metals are widely used in information and communication technology products.

In this regard, Senao International not only commits to never purchasing conflict metals but also incorporates the non-use of conflict minerals into its supplier management policy. Currently, all major mobile phone brands on the market have implemented a prohibition of conflict minerals policy. Similarly, the contracts signed between Senao and its suppliers clearly stipulate relevant policy provisions regarding the prohibition of conflict minerals. Suppliers must provide clear mineral origin certificates and third-party certified conflict-free minerals statements as requested by the Company, and undergo necessary audit procedures to jointly ensure that products do not contain the aforementioned conflict minerals.

(V) Information security

With the development of e-commerce and digital services, information security and personal data protection have become critical priorities in the Company's operations and management. Senao International has established a dedicated information security management team responsible for planning information security systems, managing risks, and promoting related operations. To ensure the compliance and management efficiency of its information operations, the team reviews internal operating procedures in response to regulatory changes and operational needs.

We have established an information security management system in accordance with domestic laws and regulations and relevant information security management standards, adopting preventive, detection, monitoring, and response measures to address potential internal and external information security risks. In 2025, a Breach and Attack Simulation (BAS) platform was introduced to evaluate system defense capabilities and potential vulnerabilities, serving as a reference for subsequent cybersecurity enhancements and risk management.

Senao International's core systems and services are hosted in its self-owned machine room in Linkou and integrated with the Amazon public cloud platform to ensure system stability and meet disaster recovery requirements. Regarding personal data protection, customer data is stored in databases equipped with security control mechanisms and utilizes AES-256 encryption technology to mitigate the risk of unauthorized access and data breaches.

Looking ahead, Senao International will continue to review its information security protection measures in accordance with security risks, regulatory requirements, and operational needs. Through system monitoring, vulnerability assessment, education and promotion, and response mechanisms, the Company aims to maintain the stable operation of its digital services and operational systems.

Senao International Information Security Key Events

Year	Explanation
2011	Lease cloud system platform obtained the ISO/IEC 27001 certification
2014	Lease cloud system platform obtained the ISO 9001 certification
2015	Lease cloud system platform obtained the ISO/IEC 27017, ISO/IEC 27018 certification
2016	Implemented system vulnerability scanning and management system
2017	Performed online transaction-related system penetration test project
2018	Performed red team penetration project
2019	Deployed automatic suspicious IP block mechanism
2020	Lease cloud system platform obtained CSA STAR CCM v3.0.1 certification
2021	Organized information security education and training for all employees (work from home section)
2022	Conducting Red Team Exercises
2023	Acquired ISO 27001: 2013 Information Security Management System Certification
2024	Completed the transition to the ISO 27001:2022 information security management system international standard certification
2025	Completed the implementation of an intrusion and attack simulation platform

Information security measures

Item	Internal	External
Risk and trend monitoring	● Perform risk audit regularly and make improvements based on the identified problems. ● Deploy intrusion detection monitoring, a centralized antivirus management platform, and an integrated log centralization platform to automatically analyze collected traces and scan for potential incidents. ● Establish a security incident reporting mechanism; following a security attack incident, relevant units will conduct an incident investigation and analysis.	● Always keep track of the trend of international standard and regulations. ● Subscribe to information on information security threat and technical news, and keep track of and handle informational security information. ● Periodically participate in international information security conference to obtain latest technology and threat information ● Join the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) to share cybersecurity intelligence
Mechanism and protection	● Implement log centralization, carry out automated association analysis, and set up a warning mechanism for real-time information security. ● Introduce malicious package monitoring system and host terminal protection system. ● Strengthen application protection and implement application firewalls to mitigate the risk of attacks. ● Strengthen the system audit of database, introduce the access surveillance system of database and retain the activity trace of database. ● By utilizing AES-256 encryption technology, the cracking difficulty is so high that "even using a supercomputer would take over 1 billion years," ensuring the highest level of data security.	● Collaborate with information security suppliers to analyze the internal use immediately. ● Regularly arrange the external service information system to perform the third-party testing, such as penetration test and red team assessment. ● The Company engages professional white-hat hackers to perform testing in accordance with international standards, such as the Open Worldwide Application Security Project (OWASP) and the Open Source Security Testing Methodology Manual (OSSTMM), and it performs remediation and follow-up based on identified information security risks.
Continuous operation of business	● The hybrid cloud architecture was established and migrated in accordance with the ISO 22301:2019 Business Continuity Management System standard. ● Create the business continuity plan for critical business system and perform drill every year.	● Implement the national information security policy, update and confirm compliance in real time, and carry out information security education training and tests periodically ● Implement PDCA cycle management to strengthen "pre-prevention, mid-event monitoring, and post-event response" mechanisms, thereby mitigating corporate cybersecurity risks.

Prevent Risks Through Software Security Testing and Composition Analysis

Senao International has integrated cybersecurity control mechanisms into its software development process and established Static Application Security Testing (SAST) and Software Composition Analysis (SCA) systems. These systems scan proprietary code and third-party open-source components to identify potential security vulnerabilities, open-source component risks, and license compliance issues.

Automated scanning and continuous testing enable the identification of anomalies during the development process, which are then assessed and addressed in accordance with the cybersecurity policy and risk levels. To address open-source component licensing issues and known vulnerabilities identified by the SCA, Senao International also cooperates with external cybersecurity technology vendors to conduct risk reviews and provide improvement recommendations. These serve as the basis for security and compliance verification before product delivery.

Defend against attacks with a resident monitoring system

We have implemented multiple information security systems, such as (Advanced Persistent Threat (APT) real-time protection systems, Endpoint Detection and Response (EDR) systems, and Intrusion and Attack Simulation Platform). These systems continuously monitor device and network behaviors, providing real-time updates and protection against the latest internet threats. We collaborate with cybersecurity vendors to interpret various intelligence data and take immediate actions based on established cybersecurity policies.

Material Events

Senao International classifies the following situations as major cybersecurity incidents based on the cybersecurity incident impact level:

- Severe leakage of general official secrets, sensitive information, or core business information involving the operation and maintenance of critical infrastructure or the leakage of state secrets.
- Severe tampering with general official secrets, sensitive information, or core business information involving the maintenance of critical infrastructure, or core information and communication systems; or the tampering with state secrets.
- The operation of core businesses or core information and communication systems involved in the maintenance and operation of critical infrastructure is affected or suspended, and normal operation cannot be restored within the tolerable downtime.

In 2025, Senao International experienced no major information security incidents as defined above. The cybersecurity incident identification, notification, and handling procedures are conducted in accordance with internal information security management procedures and serve as the basis for subsequent cybersecurity risk reviews and improvements.

Information security for other payment methods (secure transaction mechanism)

To ensure the credit card transaction security for e-commerce, in addition to the professional information security team, we have also implemented rigorous credit card anti-theft mechanism, in order to ensure that the security of purchase made by consumers on the Senao International platform. In response to the booming development of mobile payment options, Senao International has also introduced mobile payment, such as Apple Pay, LINE Pay, Jiekou Pay, Pi Wallet, Taiwan Pay, +PAY, and Easy Wallet.

III. Sustainability Management

Senao International attaches great importance to the impact of corporate operations on the environment, society, and corporate governance. To promote sustainable development, we formulated the “Corporate Social Responsibility Best Practice Principles” in 2017, which were approved by the Board of Directors to serve as the basis for the Company’s sustainable management.

To establish a sustainable management framework, Senao International established the "CSR Committee" in 2018 and published its first "Corporate Social Responsibility Report" verified by SGS Taiwan—a third-party verification body—in the same year. In 2022, in response to evolving ESG issues and domestic policy trends, the "CSR Committee" was renamed the "ESG Committee." The Committee is responsible for planning the Company's sustainability policies, systems, and action plans, as well as regularly reviewing their implementation status.

The Board of Directors has authorized the senior management team to drive ESG strategies and related action plans while overseeing the progress and performance of the ESG Committee. This integration ensures that sustainability management is aligned with the Company's operational decision-making, risk management, and stakeholder communication, serving as the foundation for the Company’s ongoing review and adjustment of its sustainable development direction.

Key sustainability management highlights for 2025 are as follows:

- Implemented the Employee Assistance Program (EAP) to provide employees with physical and mental health support resources.
- In alignment with the parent company Chunghwa Telecom's goal of "carbon emission reduction by half by 2030 and net zero emissions by 2050," we promoted carbon emission management and carbon reduction measures for operating activities.
- We continued to drive initiatives in economic performance, environmental management, social participation, and cultural heritage to meet stakeholder expectations for corporate sustainability.

Senao International Sustainable Development Policy

- Enhance corporate governance, seek stable business operation
- Comply with the code of conduct, and implement ethical management
- Commitment in environment protection and energy saving, achieve environmental sustainability
- Maintain customer interests, and protect information security
- Emphasize employee human rights, establish sound workplace
- Expand social participation, strengthen charity and public welfare

Senao International Co., Ltd. Sustainable Development Best Practice Principles:

https://www.senao.com.tw/pages/governance_regulations

(I) ESG Committee

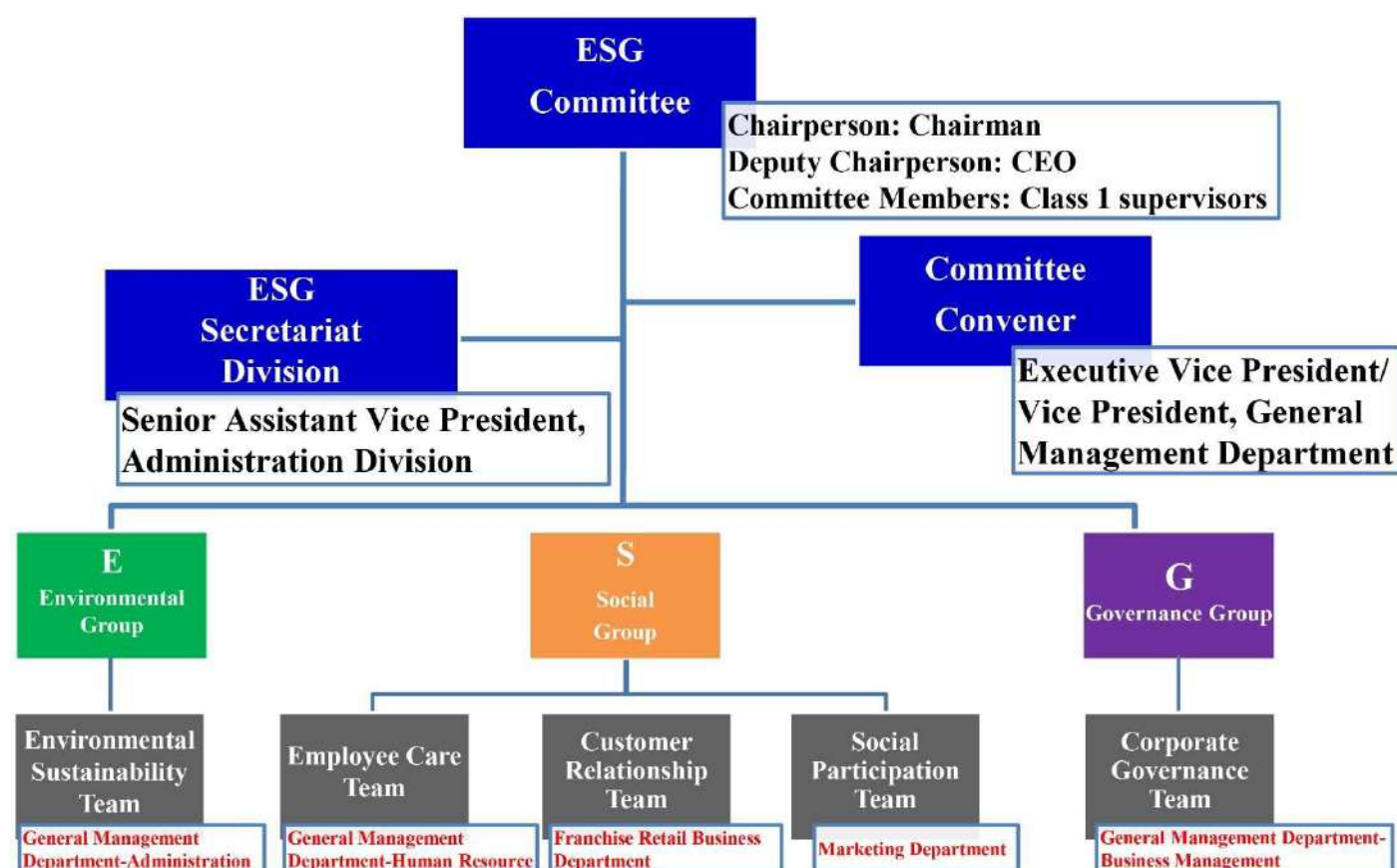
Senao International has established an ESG Committee, with top management—including the Chairman and board representatives—serving as steering committee members, while senior executives are responsible for the practical operations of each subcommittee. The ESG Committee is responsible for formulating sustainability-related policies, systems, and action plans, as well as discussing and resolving the Company's material ESG issues.

The Board of Directors serves as the highest governing body for the Company's sustainable development and ESG management, authorizing senior management to drive related initiatives and regularly reviewing sustainability performance and subsequent work plans. The Board of Directors is also responsible for reviewing and approving the Senao International Sustainability Report, as well as overseeing the implementation and progress of the sustainability strategy. The oversight results serve as a basis for the management team's subsequent adjustments.

At the operational level, the ESG Secretariat is responsible for cross-departmental coordination and supervises functional teams in executing tasks according to the annual ESG action plan. To meet stakeholders' demands for sustainability information disclosure, Senao International compiles and publishes an annual ESG Report and regularly reports its annual ESG performance to the Board of Directors for supervision and review.

In 2025, the Board of Directors of Senao International reviewed and approved GHG inventories, key ESG projects, and other sustainability decision-making matters, serving as the basis for promoting sustainable management and information disclosure.

Senao International ESG Committee Organization Chart



Senior Assistant Vice President, Administration Division

ESG Team

To promote ESG action projects and the preparation of the "Sustainability Report," Senao International established the "Sustainability Development Committee Secretariat" (hereinafter referred to as the Secretariat)

under the ESG Committee to serve as the unit for driving sustainability policies and action plans. The Secretariat is responsible for coordinating the proposal of sustainability policies, management systems, and guidelines, executing annual promotion plans, and compiling and publishing the annual sustainability report to address the sustainability issues of concern to stakeholders.

Each year, based on the "Corporate Governance Evaluation (renamed as the ESG Evaluation in October 2025)" announced by the competent authority, the Secretariat convenes the cross-departmental ESG team to discuss new or significantly adjusted topics and indicators for the year. The team also reviews internal response mechanisms and stakeholder concerns. The results of these discussions also serve as the basis for annual report disclosures and subsequent improvement actions.

In accordance with the approval authority of Senao International, the Board of Directors has authorized senior management to oversee the implementation of ESG-related policies and progress. The Secretariat reports on the implementation status to the Board of Directors at least once a year, providing a basis for the Board to oversee the ESG Committee's operational effectiveness and strategic implementation progress. Based on the content of the reports, the Board of Directors may also urge the management team to adjust the direction or priority of implementation.

In addition, the Legal Affairs Department—acting as the implementing and management unit for the "Corporate Social Responsibility Best Practice Principles"—is responsible for the amendment, interpretation, education and training, consultation services, internal reporting, and filing of the Principles. The Legal Affairs Department also submits an annual report on the implementation results to the Board of Directors.

Moving forward, the cross-departmental ESG team will continue to drive the implementation, tracking, and improvement of ESG action plans. These efforts will be guided by the strategies formulated by the ESG Committee and aligned with the professional responsibilities and division of labor across all departments. Senao International will also disclose information through its annual reports to maintain communication with stakeholders, serving as a reference for evaluating the effectiveness of its sustainability management.

ESG Team Responsibilities

Team	Function Description
Employee Care	● Provide safe, harmonic and healthy working environment ● Protect the rights and interests of employees, and the complaint mechanism ● Maintain excellent labor–management relationship, provide training plans for professional skills ● Maintain overall remuneration competitiveness, and complete employee retirement mechanism
Environmental Sustainability	● Integrate company’s internal environmental protection-related measures, and periodically track the result of each project ● Ensure compliance with environmental laws, and implement relevant control and preventive measures ● Monitor international new environmental issues, and update internal eco-friendly methods ● Reduce waste output
Customer Relationship	● Protect the rights and interests of consumers, and establish prompt and effective communication channel ● Provide energy-saving and eco-friendly service process to consumers ● Rigorously control the use of personal information of customers and implement encryption mechanism
Social Participation	● Actively respond to social welfare events, and organize relevant social participation projects

Team	Function Description
Corporate Governance	● Promote sustainable supply chain management ● Ensure the transparency of ESG information for the benefit of investors and stakeholders ● Assessing the company's operational risks and formulating risk management policies and countermeasures

(II) Material Topics

Materiality determination process

- Frequency: Once a year
- Review and sign-off for materiality process/review of material issues: Approved by the representative of the highest governance unit (the Chairman)
- Types of stakeholders involved in the evaluation: Members of the ESG team of each division/department collect the concerns of stakeholders of each business function.

Material identification process

1. Continuous collection/identification of sustainability issues	2. Significance ranking	3. Confirmation of results / critical issues matrix
Extensively gather and review international sustainability (ESG) issues, disclosure frameworks, and standards (such as the GRI Standards, TCFD Recommendations, and SASB Standards), and information from benchmark companies, while compiling Senao International's 2025 ESG-related actions and news. Identify sustainability issues across various dimensions in line with the Company's short-, medium-, and long-term ESG development goals.	After completing the impact significance assessment of potential topics, the cross-departmental ESG team conducts the final topic analysis and discussion based on internal operational considerations, industry practices, and benchmarks. Establish "materiality thresholds" for actual and potential impacts and prioritize them according to their significance to identify the "annual material topics".	After the ESG Committee confirms the "Annual Material Topics Matrix," it is submitted to the "representative of the highest governance unit (the Chairman)" for review and approval, and the identification results for the year are confirmed and the matrix is drawn up as an important reference for the annual ESG Report disclosure/action plan planning.

Material Topics identification results

When evaluating a material topic, Senao International considers the “economic, environmental, and human impact (positive/negative)” of the topic in order to fully identify the internal and external impacts of the issue.

Type of Impact	ESG Orientation	Material GRI Topic	Double Materiality Principle		Source of Impact	Subject of Impact
			Impact on Operations and Business	Impact on social, environment and people		
Actual positive	E	Emissions	Investing in green energy and energy-saving technologies reduces electricity expenses and pollution management costs, significantly enhancing operational efficiency and the	Integrate low-carbon practices into activities and outreach programs to enhance public support and engagement in energy conservation and carbon reduction.	☒ Operating Activities ☒ Product Services ☒ Business Relations	Employees Community

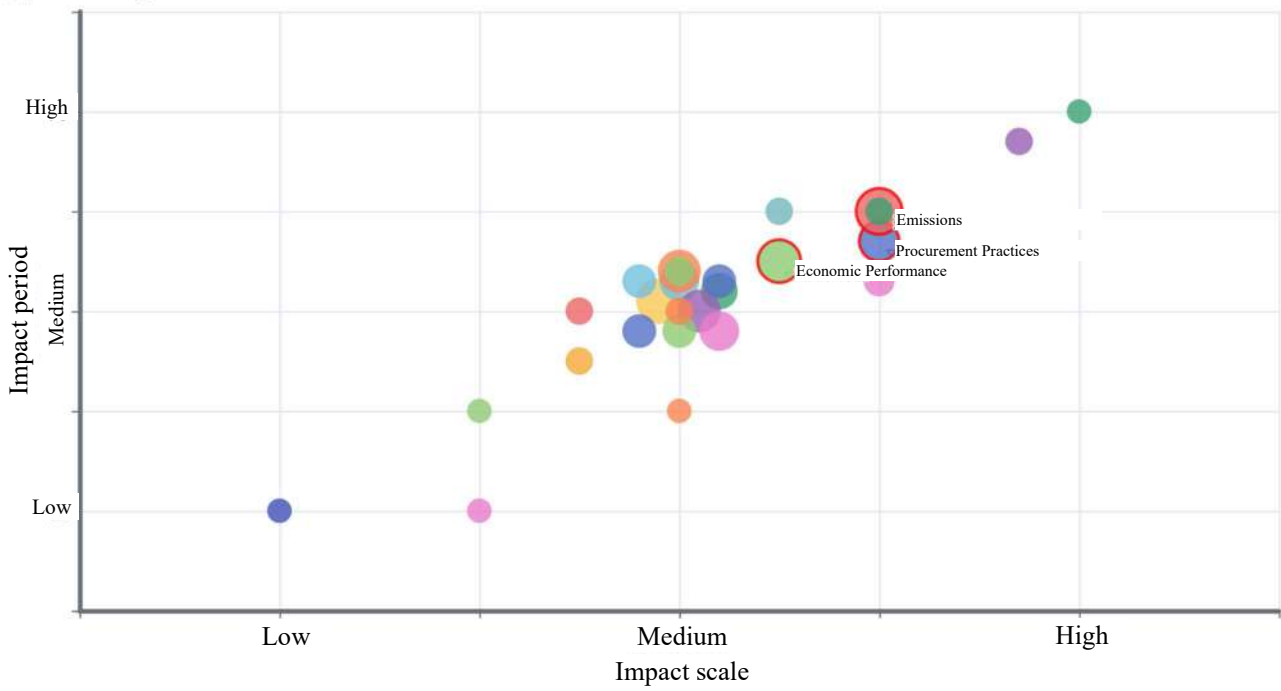
Type of Impact	ESG Orientation	Material GRI Topic	Double Materiality Principle		Source of Impact	Subject of Impact
			Impact on Operations and Business	Impact on social, environment and people		
			corporate environmental image.			
Actual positive	G	Economic Performance	Establish a transparent and sound retirement benefits and employee protection system to attract ESG-oriented investors, improve financing efficiency, and enhance talent attraction and the retention rate.	Establish long-term partnerships with local suppliers to foster the growth of local SMEs, boosting regional economic activity and generating economic value.	☒ Operating Activities ☒ Product Services	Shareholder Employees
Actual positive	G	Procurement Practices	Collaborate with outstanding local suppliers to drive innovative technologies and applications, improving the quality of products and services while strengthening market competitiveness.	Promote local economic development through supply chain procurement by attracting further investment and increasing job opportunities.	☒ Product Services ☒ Business Relations	Suppliers
Potential positive	S	Labor–management relationship	Providing competitive remuneration, comprehensive benefits, and an equitable work environment helps attract and retain top talent while ensuring stable productivity.	Provide fair remuneration, parental leave, and diverse benefits to meet employees' basic living needs and enhance the well-being of families in local operating communities.	☒ Operating Activities	Employees
Actual negative	G	Market Presence	The competitiveness of remuneration should be reviewed regularly. A failure to align remuneration policies with those	A failure to provide fair remuneration and benefits may exacerbate gender- or region-based income inequality.	☒ Operating Activities	Employees

Type of Impact	ESG Orientation	Material GRI Topic	Double Materiality Principle		Source of Impact	Subject of Impact
			Impact on Operations and Business	Impact on social, environment and people		
			of market competitors may lead to talent attrition and increased recruitment costs.			
Potential negative	S	Marketing and Labeling	Inconsistencies between product labeling, feature descriptions, warranty terms, or promotional content and the actual product may lead to consumer complaints, returns, or exchanges. This may affect customer trust, channel service quality, and operational management costs.	Inadequate product use safety information may lead to product misuse, resulting in accidental injury or damage that adversely impacts consumer health and quality of life.	☑ Product Services	Consumers Suppliers
Potential negative	S	Customer Privacy	The leakage of customer/consumer sensitive information may trigger a trust crisis, resulting in the loss of existing or potential customers and posing a direct impact on revenue.	Large-scale privacy breach incidents may trigger public opinion effects, heightening social distrust in digital governance and hindering the digital economy and digital industry development.	☑ Operating Activities	Consumers

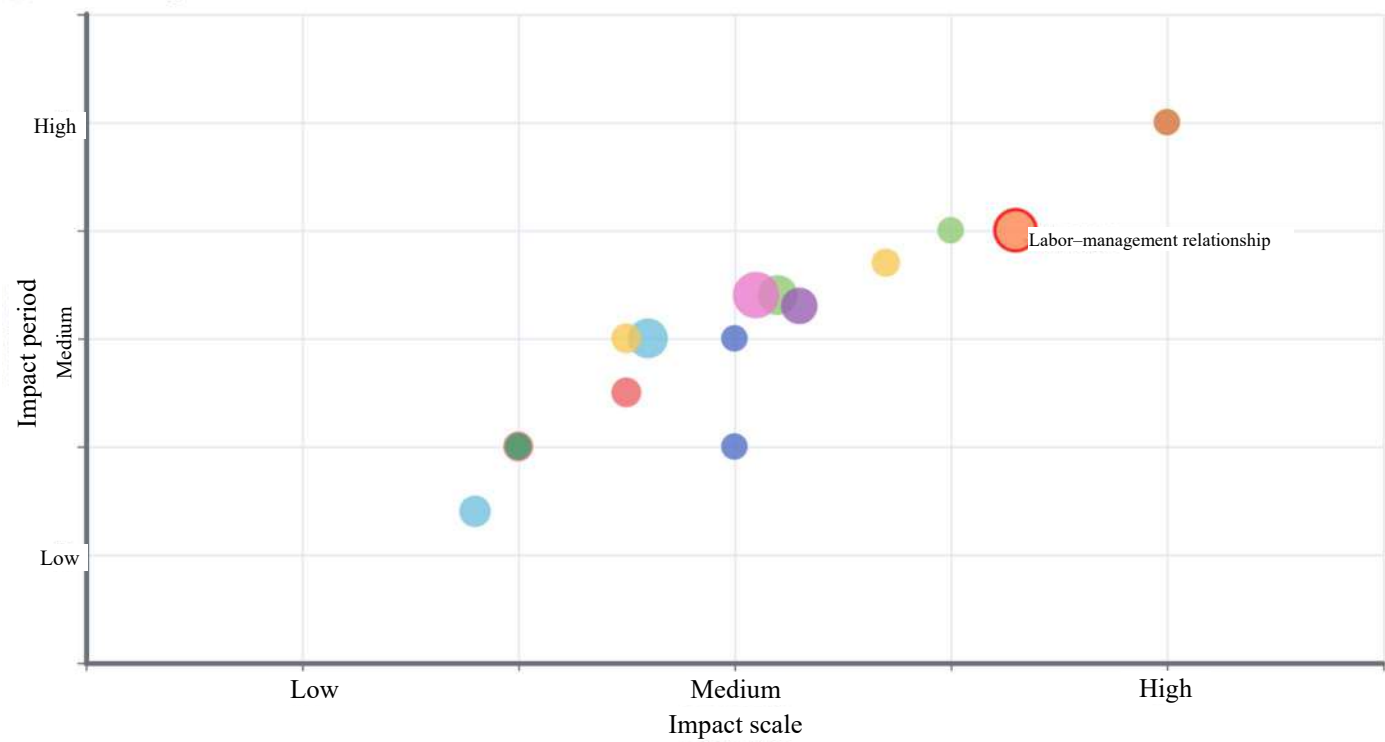
Changes in material GRI topics: "Customer privacy" has been added as a new material GRI topic for 2025 compared to 2024.

Material Topics Matrix

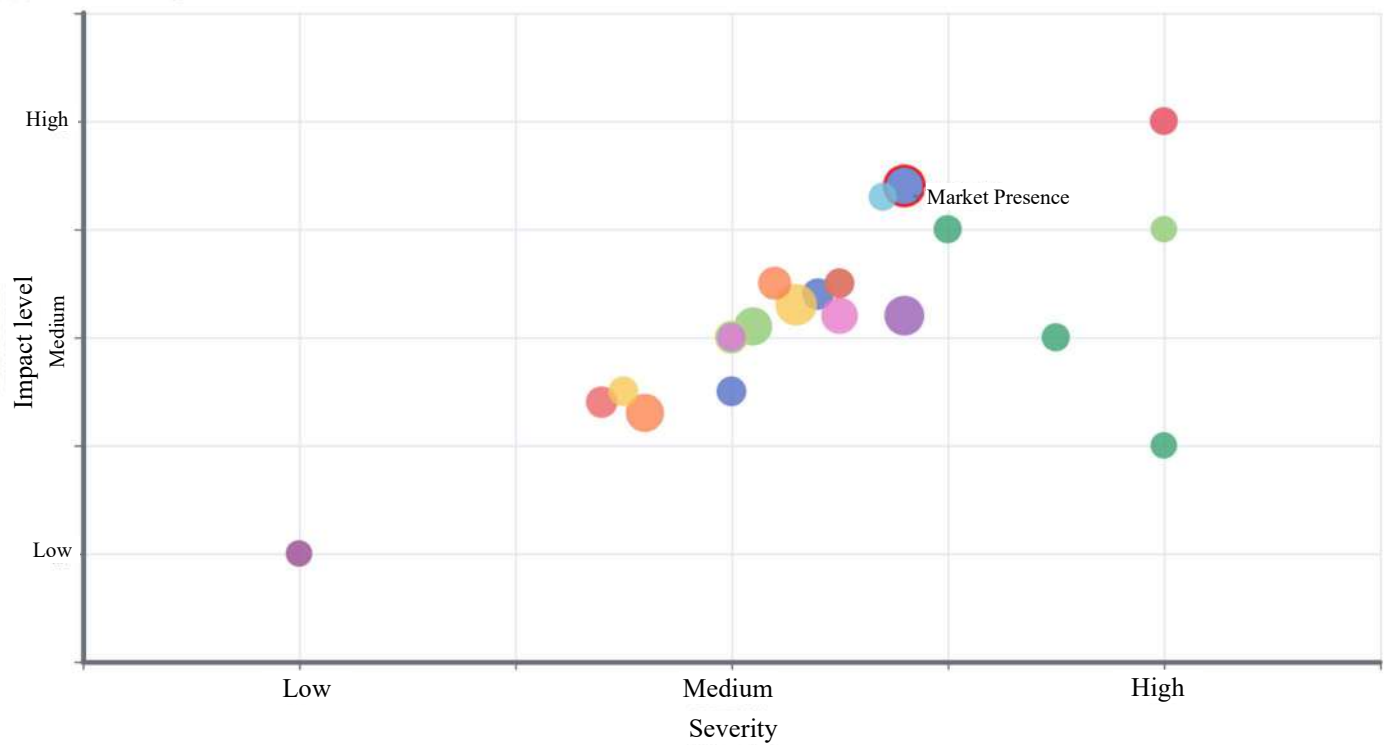
(1) Actual positive



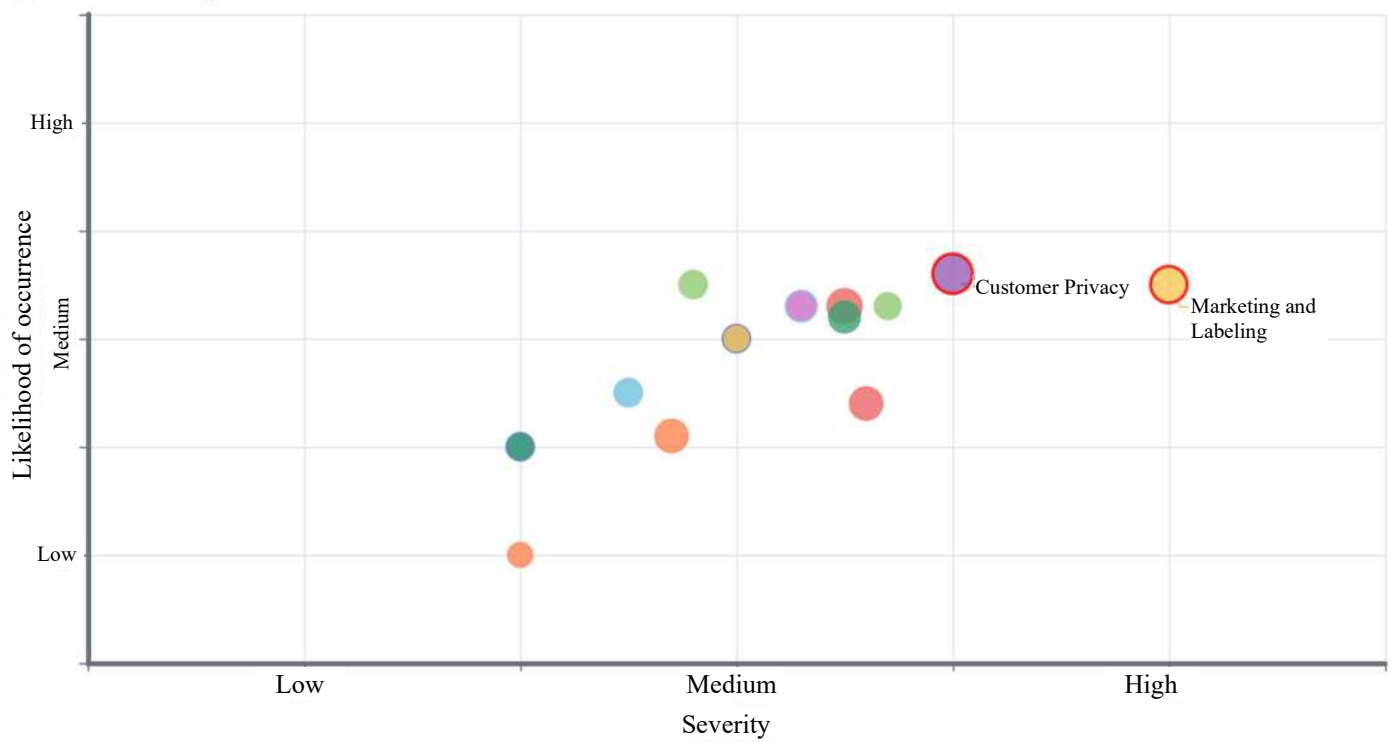
(2) Potential positive



(3) Actual negative



(4) Potential negative



Material Topic List

Sustainability Aspect	Material Topic	Policies/Methods and Commitments	Review and Tracking Mechanism	Goal	Progress in 2025
E	Emissions	We are committed to environmental sustainability. In addition to complying with environmental policies and laws, we continue to plan and implement energy-saving and carbon-reduction measures and management systems to ensure that our operations fully align with all environmental regulations.	Responsible unit: Administration Division	● Passed ISO 14064-1 external certification every year ● Reduce total electricity consumption and water consumption by 1% annually ● Meet the 2050 net-zero emissions target of the parent company, Chunghwa Telecom: a 50% carbon emissions reduction by 2030 and net-zero emissions by 2050.	● Quarterly reports to the Board of Directors on the GHG inventory and verification schedule planning. ● Completed a GHG inventory of all operating locations (including subsidiaries) and obtained the external inspection declaration. ● One franchise store completed the implementation of the ISO 14067 Carbon Footprint certification.
S	Labor–management relationship	We are committed to building a positive and sustainable employment relationship. We create a secure workplace through the implementation of a comprehensive benefits system that exceeds regulatory requirements.	Responsible unit: Human Resources Department	We design and provide a comprehensive benefits system that exceeds statutory requirements, taking concrete actions to ensure employees can focus on their work with peace of mind and share in the Company's successes.	Complied with labor-related laws and regulations to provide a stable and cohesive workplace environment.
	Marketing and Labeling	The Company has established procedures in accordance with the “Commodity Labeling Act” to proactively provide explanations and usage guidelines for its	Responsible unit: Communications Product Department, Home	Continue to communicate product and service information clearly, proactively provide explanations and usage	Regarding the 2024 incident where promotional materials were not updated in time following the expiration of the original manufacturer's energy

Sustainability Aspect	Material Topic	Policies/Methods and Commitments	Review and Tracking Mechanism	Goal	Progress in 2025
		products and services, which are publicly displayed in stores.	Appliance Product Department	guidelines, and uphold consumer rights protection.	efficiency label, the Company immediately removed all relevant product imagery and descriptions. Furthermore, the system reminder mechanism has been optimized to prevent the recurrence of similar incidents.
	Customer Privacy	● We have established the "Information Security Policy," "Personal Data File Security Maintenance Plan," "Store Operations Regulations – Sales-related Personal Data Processing Procedures," and "Store Operations Regulations – Maintenance-Related Personal Data Processing Procedures." ● The "Information Security Management Committee" has been established with a senior executive as the convener to implement rigorous information security management and protection measures. Through regular meetings and third-party certifications, the Committee fulfills the goal and commitment of "zero	● Responsible unit: Legal Affairs Division, Information Technology and Development Division ● Information security risks are incorporated into the "information security project" for tracking and management, with regular reports submitted to the Audit	● Continue to strengthen consumer personal data protection through diverse systems and process regulations to eliminate the information leakage risk. ● No major information security or personal data breach incidents occurred during the year. ● Maintain the validity of ISO 27001 certification	● Regarding the 2025 personal data incidents, an internal review indicated that there is further room for improvement in the control of logistics and certain operational processes. The Company immediately strengthened process management and continues to review and implement improvements at the system and operational levels to minimize similar risks to the greatest extent possible. ● There were no incidents of information security breaches that affected business operations or resulted in penalties from regulatory authorities during the year.

Sustainability Aspect	Material Topic	Policies/Methods and Commitments	Review and Tracking Mechanism	Goal	Progress in 2025
		tolerance" for personal data breaches.	Committee and the Board of Directors.		
G	Economic Performance	Provide competitive salaries and benefits to ensure that the human capital investment return remains aligned with industry standards; actively bridge the digital divide and continue to invest in universal service infrastructure. Additionally, the Task Force on Climate-Related Financial Disclosures (TCFD) index is published annually to regularly disclose climate-related risks and opportunities to stakeholders.	Responsible unit: Financial Division	● Continue to promote diversified senior education courses to strengthen the digital literacy and knowledge of seniors, bridging the urban-rural digital divide and helping them integrate into modern digital life. ● Continue to strengthen the Company's Task Force on Climate-Related Financial Disclosures (TCFD) reporting	● Actively promoted the "Smart Convergence Public Welfare Program – All-Age Education Course" to bridge the digital divide for the general public ● Completed a comprehensive ISO 14064-1 GHG (GHG) inventory across all Senao operating locations, including its subsidiaries.
	Market Presence	The Remuneration Committee and the “Rules for Remuneration and Benefits” are in place to provide competitive remuneration package for high potential talents. Through a transparent remuneration policy, we will ensure that operational performance is fairly reflected in employee compensation, safeguarding employee rights and maintaining full regulatory compliance.	Responsible unit: Human Resources Department	● In line with government policies, we are committed to providing local compensation that exceeds the requirements of the Labor Standards Act. ● Align with government policies, enhance market competitiveness, and offer competitive remuneration that exceeds the requirements of the local Labor Standards Act to	Complied with labor-related laws and regulations and upheld employee rights

Sustainability Aspect	Material Topic	Policies/Methods and Commitments	Review and Tracking Mechanism	Goal	Progress in 2025
				attract and retain top talent.	
	Procurement Practices	While some specialized network communication equipment is irreplaceable and must be sourced internationally, we actively promote the concept of "local procurement." Drive the economic development of domestic industries by providing tangible support to local suppliers in Taiwan.	Responsible unit: Mobile Products Division, Administration Division	Senao's core business is the sale of 3C retail products. Most of the products currently sold are procured locally, with the ratio exceeding 99% in recent years. We will continue to maintain a high local procurement ratio to fulfill our commitment to local sourcing.	● Product Procurement: Local procurement accounted for 91.71% of the total product procurement amount ● Administrative procurement: Local procurement accounted for 100% of the total procurement amount

(III) Stakeholder Communication

Senao International follows the principles of responsibility, influence, proximity, dependence, representativeness, and policy implications outlined in the AA 1000 Stakeholder Engagement Standard (SES) to identify six key stakeholders highly relevant to its operations: employees, suppliers, consumers, shareholders/investors, competent authorities, and communities. The identification results serve as the basis for subsequent material topic identification, helping the Company focus on sustainability issues relevant to its operations and stakeholders.

To understand stakeholders' concerns and expectations regarding Senao International's sustainability efforts, we engage in communication and gather feedback through various channels, including regular meetings, questionnaires, customer service, investor conferences, and a dedicated section on our official website. This feedback serves as a reference for the Company to formulate ESG strategies and action plans.

Senao International has established corresponding communication mechanisms and responsible units for the material issues of concern to each key stakeholder. These entities facilitate responses to relevant feedback and serve as the basis for subsequent reviews of the effectiveness of stakeholder communication and sustainability management practices.

Senao International Stakeholders: https://www.senao.com.tw/pages/esg_stakeholder

Stakeholder Engagement Matrix

Stakeholder	Objectives of Engagement	Channels for Engagement	Frequency of Engagement	Topic of Concern
Shareholder/ Investor	Shareholders/investors are the ones holding the company shares, and we shall be responsible and provide response to their feedbacks.	Investor direct contact line Investor Conference	Timely 4 times/year	● Economic Performance
Employees	Employees are the key to the sustainable operation, and the driving force for continuous growth.	Email Telephone direct line Labor–management negotiation meeting	Timely Irregularly	● Economic Performance ● Market Presence ● Labor–management relationship
Consumers	Consumer demands and purchase choice are the key to our service and business model innovative development.	Customer service direct line Customer Service Division	Timely	● Marketing and Labeling ● Customer Privacy
Community	We aim to return to the society via the accumulated outcome from our core business, in order to achieve great future.	Public welfare events	Irregularly	● Market Presence ● Emissions
Competent Authority	All our products, services and relevant business sale actions are inspected and monitored by the competent authority.	Official letters	Irregularly	● Emissions ● Marketing and Labeling ● Customer Privacy

Stakeholder	Objectives of Engagement	Channels for Engagement	Frequency of Engagement	Topic of Concern
Suppliers	Our service system relies on the stable and high-quality support of suppliers.	Email Telephone direct line Field visit	Timely 1 time/month	● Procurement Practices

External Union and Association Participation

Organization name	Participation	Year of payment / dues
Taiwan Telecommunication Engineering Industry Association	General member	NT\$ 3,600
Taiwan Electrical and Electronic Manufacturers' Association	General member	NT\$ 42,000
New Taipei City Exporters and Importers Chamber of Commerce	General member	NT\$ 2,400
Taipei Computer Association	General member	NT\$ 15,000
Taiwan Japan Association for Business Communication	General member	NT\$ 20,000
Association for Taiwan–Japan Cooperation on Industrial Technology	General member	NT\$ 20,000
Importers and Exporters Association of Taipei	General member	NT\$ 4,800
Taiwan Functional Food Industry Association	General member	NT\$ 20,000
The Third Wednesday Club	General member	NT\$ 50,000
Changhua County Medical Instruments Commercial Association	General member	NT\$ 2,000

IV. Friendly Customer Service

To provide consumers with stable and accessible service channels, Senao International has established a dedicated customer service center to handle consumer inquiries, feedback, and complaint cases. The Company also offers various communication channels, including online systems and email, for consumers to provide feedback and suggestions.

To evaluate service quality, Senao International commissions third-party agencies to conduct periodic customer satisfaction surveys. The findings are shared with relevant departments to serve as a basis for refining service processes and engagement protocols. The Company has established internal standard operating procedures for complaint cases, which are referred to a dedicated unit for processing once the facts are verified; responses are then provided to consumers within a reasonable timeframe.

Regarding product and service information disclosure, Senao International complies with relevant laws and regulations such as the “Commodity Labeling Act” and the “Resource Recycling Act,” ensuring that product labeling and marketing content remain accurate, clear, and not misleading to consumers.

Regarding the single instance of product labeling non-compliance in 2024, the primary cause was the expiration of the original manufacturer's energy-saving label, coupled with a delay in updating the corresponding web copy. Upon discovery, we immediately took down the product images and descriptions. We have since adjusted our system's error-prevention alert mechanism to mitigate the risk of similar occurrences in the future.

For the 3C products and telecommunication tariff plans sold by Senao International, we assist consumers in understanding product functions, service conditions, and plan details through explanations provided by store personnel and clear labeling. This approach minimizes the risk of information asymmetry or consumer misunderstanding, serving as the foundation for safeguarding consumer rights and maintaining service quality.

Customer Satisfaction Survey

Survey Mechanism and Methodology	2025 Survey Results	Improvement Measures
Upon applying for services, consumers are contacted by phone for a satisfaction survey. The assessment covers six aspects: service quality, professional expertise, processing efficiency, waiting time, reception, and environmental facilities.	● Rating mechanism: Service quality (QOS) is evaluated on a 5-point scale. ● 2025 Target: 4.68 points ● Annual Performance: A total of 14,131 consumers were surveyed during the year; the authorized dealer score reached 4.92, exceeding the annual target.	● Internal training: External professional instructors are hired to conduct “Service Satisfaction Courses” for employees. Meanwhile, internal instructors are assigned to participate in external service training, enhancing the training effectiveness of service personnel through a train-the-trainer mechanism. ● Incentive and evaluation system: Formulate reward and punishment regulations to reward and commend high-performing stores. For stores that fail to meet standards, provide guidance and implement corresponding management measures in accordance with the system.

Healthcare Products – Sakuyo

As Taiwan transitions into a super-aged society, public demand for physical wellness and preventive medicine continues to grow. Since 2019, Senao International has been the exclusive distributor of the Japanese health brand "Sakuyo." Adhering to the artisan spirit of "professionalism, trust, and peace of mind," the Company is dedicated to contributing to the health and well-being of the people in Taiwan.

Sakuyo's research and development team is led by a Japanese doctor of nutrition, with all products undergoing strict quality control by a Japanese GMP manufacturer. Starting with "personal health" as our brand foundation, we launched our first adult health products, "Bifidobacterium + galactooligosaccharide," in 2019. Subsequently, using research such as the "National Dietary Habits Survey" of the Ministry of Health and Welfare, the "Food Industry Yearbook" of the Food Industry Research and Development Institute, and the "Food Market Size Survey of the Ministry of Economic Affairs" as a cornerstone, we have introduced nine high-quality products to date. In response to common gastrointestinal, obesity, and vision-related health issues among Asians as identified by the Japan Ministry of Health and Welfare, Sakuyo collaborated with Dr. Tetsuya Nohara, a doctor of nutrition, and other experts to establish a specialized nutrition-focused research laboratory—a rarity in the industry. This laboratory is dedicated to the continuous development of professional products, including probiotics and lutein.

The Sakuyo product line now comprehensively covers foundational wellness, beauty and skincare, pediatric health, and geriatric care. Moving forward, we will continue to uphold the Japanese spirit of "iissho ke nne i" by developing a diverse range of new products to meet the health needs of the whole family.

Diverse Channels and Convenient Services:

- Deepening digital experience: The Sakuyo official website, operated by Senao on behalf of the brand, provides transparent product information and features dedicated "Testimonials" and "Health Classroom" sections to enhance consumers' knowledge of daily health and wellness.
- Online Recurring Purchase: In response to changing consumption patterns, Senao has launched the online recurring purchase recurring delivery service (divided into 3-month and 6-month periods), featuring monthly home delivery to provide consumers with a convenient family health supplies solution.
- In-store bulk purchase discount: Physical stores integrate channel bulk purchase concepts to provide bundle offers on various related products. This allows customers to purchase all their needs at once at a great price while reducing the risk of gathering.

Sakuyo official website: <https://www.sakuyo.com.tw/>

Introduction of daily delicacies and food products

Senaonline has observed that consumer demand for daily necessities is becoming increasingly diverse. In addition to 3C products, consumers are placing greater emphasis on home cleaning, personal hygiene, and home living quality. Senao continues to expand its presence in daily fast-moving consumer goods, building a comprehensive and convenient shopping experience through a more diverse range of product offerings.

While expanding its product categories, Senao International places a high priority on the impact of its products on human health, consumer safety, and the ecological environment. We actively collaborate with brands and suppliers that possess an environmental protection philosophy, environmental friendliness appeal, and sustainable management awareness, prioritizing the introduction of environmentally friendly products. Relevant items include plastic reduction design, the use of recyclable or renewable packaging materials, the reduction of environmental burden, and daily necessities and food that have obtained eco-labels or sustainability certifications. We also continue to encourage suppliers to optimize product

Introduction of daily delicacies and food products

packaging, providing consumers with diverse choices that embody quality, health, and environmental friendliness to achieve the goal of sustainable consumption.

Senao Social Welfare Lecture Series—Social Welfare Actions with Customers

Senao International upholds the "treat customers like family" philosophy and invites customers and community residents to participate in social care initiatives through public welfare activities. We have long partnered with the Senao Technical and Cultural Foundation to promote the "Senao Social Welfare Lecture Series." By integrating health education with community care, this initiative serves as a platform for the Company to engage with customers and the community while practicing corporate social responsibility. We will continue to review the content and promotion methods of these public welfare activities based on implementation results and participant feedback, using these insights as a reference for future social engagement planning.

1. Nationwide Blood Donation Tour: Passionate Customers Joining Together for a Great Cause

We host regular blood drives, inviting customers and the public to join us in supporting the community. In 2025, a total of 4 blood drives were held with 432 participants, resulting in the collection of 633 bags (250 c.c. each) of blood. Sakuyo series products were also provided to participants at the event as a health incentive.

2. Health Seminars and Senior Wellness Promotion: Protecting Local Health Together with Customers

Since 2020, Senao International has promoted the Health Lecture Program, inviting customers and community members to attend health seminars where professional nutritionists share wellness insights. Since 2021, the initiative has evolved into the "Senior Citizens' Health and Happiness Lectures," focusing on the nutrient intake and health management of the elderly population. In 2025, a total of 27 sessions were held with 1,018 participants, serving as a concrete achievement in the promotion of health education and community engagement.

Launches Comprehensive Digital Consultation Services

With a commitment to the health and well-being of the entire family, Senao International leverages its diverse media platforms to provide consumers with the latest, most accurate health and skincare information and professional consultations free of charge.

Digital Consultation Channels	Digital Consultation Content Description
YouTube channel	We produced the "Rumor Clarification Team" series of health education videos, featuring professional physicians, nutritionists, and pharmacists who provide expert explanations to debunk common health myths and misinformation.
S-Care, brochures	● S-Care: Periodically shares a diverse range of health and wellness insights. ● DMs: Physical stores publish a new issue every two weeks, available for free to consumers. The digital version of the DM is simultaneously updated on the Senaonline Magazine, offering periodic shares of health knowledge, tips for selecting health products, health news, and health education information.
Sakuyo official website Facebook	We periodically publish the latest health insights, seasonal news, daily dietary guides, and product information that resonate with everyday life, with professional nutritionists providing real-time answers to consumer inquiries. Simultaneously, we

Digital Consultation Channels	Digital Consultation Content Description
Instagram	leverage Key Opinion Leaders (KOLs) and Key Opinion Consumers (KOCs) for product recommendations and sharing to strengthen brand trust.

Consumer Safety and Health

Health Product Inspection Report Standards

To ensure product quality and consumer safety, Senao International requires suppliers to provide product inspection reports and necessary supporting documents as the basis for product introduction and subsequent management. Specific requirements include:

1. Suppliers must complete registration in accordance with the law and provide relevant information, such as their food business registration number.
2. Suppliers must provide a Certificate of Analysis (COA) for all raw materials along with a batch release certificate for each shipment to serve as a basis for product quality management.
3. Senao International continues to assess supplier self-management. The scope of these assessments includes compliance with Good Hygienic Practices (GHP), self-inspection implementation, traceability system establishment, consistency between food additive permit registration and current condition compliance, warehouse management, actual operation and record consistency, other self-management system, etc.

In the second half of 2020, the health and wellness team at Senao International launched the development of the "health product shelf life and logistics management system," which officially went live in 2021. In October 2023, the Company established the "Operating Procedures for Storage and Shelf Life Management of Health and Wellness Products" to govern storage conditions and logistics, thereby mitigating management risks associated with product expiration, warehousing, and distribution processes.

Product Marketing and Labeling

Regarding the 2025 administrative fine resulting from the expiration of a manufacturer's energy efficiency label in 2024 and the subsequent delay in updating website content, we immediately removed the relevant product images and descriptions upon discovery. Furthermore, we have reviewed our internal control procedures and system reminder mechanisms to prevent recurrence.

Regarding home appliance label control operations, and under the guidance of the Ministry of Justice, the business units collaborated with the IT department to transition the current "reminder notification" mechanism into a "system-automated, mandatory execution" mechanism. Going forward, whenever a product certification expires, the system will automatically delist the product at 0:00 based on the expiration data recorded in the database. This measure reduces the non-compliance risk for labeling resulting from manual judgment errors or processing delays.

Through the above process adjustments, we will continue to review product marketing and labeling management operations to serve as a basis for mitigating compliance risks and maintaining the accuracy of consumer information disclosure.

Eco-friendly Product Sales and Promotion

Senao actively responds to the environmental sustainability philosophy of its parent company, Chunghwa Telecom, by introducing environmentally friendly consumption choices into its distribution channels. In 2023, we collaborated with Nokia to introduce the sustainable eco-friendly smartphone Nokia X30 5G. The product's body is crafted from 100% recycled aluminum alloy, and the back cover features 65% recycled plastic material, demonstrating the brand's concrete actions in circular material application and environmental friendliness.

This collaboration marks a significant milestone in Senao International's efforts to promote its green product line. Moving forward, we will continue to evaluate and proactively introduce sustainable products with an eco-design concept to enhance consumer accessibility to green products. In 2025, we planned to further expand the sales proportion of green products. By leveraging product portfolio optimization and

Eco-friendly Product Sales and Promotion

marketing communication, we aim to guide consumers to participate in eco-friendly actions, contributing to sustainable social development through practical green purchasing behavior.

(I) Physical Service and Repair Centers

To provide consumers with after-sales support, as of the end of 2025, Senao International had established 125 telecommunications service counters and 241 authorized retail stores across Taiwan. Spanning the northern, central, southern, and eastern regions, these locations provide consumers with accessible channels for applications, consultations, and after-sales service.

In terms of after-sales support, the Company operates 2 regional logistics and repair centers and 10 brand-Authorized Service Providers, including 7 Apple repair centers and 3 Samsung repair centers. Maintenance personnel perform relevant repairs in accordance with standard operating procedures and brand authorization specifications to ensure maintenance quality and operational consistency.

To enhance service convenience, Senao International has introduced a digital repair inquiry platform, allowing customers to track repair progress online after submitting their devices. This initiative reduces the need for phone inquiries or in-person visits to retail stores. This mechanism enhances maintenance information transparency and reduces the frequency of customer visits to service centers.

In addition, we review the service capacity and regional allocation of retail stores and service points based on actual operational needs and customer feedback, which serves as a reference for subsequent adjustments to our physical service network and service resource allocation.

Service Locations: <https://online.senao.com.tw/Location>

Repair Services: <https://helpcenter.senao.com.tw/>

For more information on Senao International's distribution channels, please refer to the "Senao International: Channel Services" chapter of this report.

Mobile Phone Repair: Drop-Off at Location A, Pick-Up at Location B

According to the 2025 survey results from the Taiwan Network Information Center (TWNIC), Taiwan's internet penetration rate reached 88.75%, while the 5G network coverage rate stood at 98.20%. Additionally, the 5G usage rate was 40.76%, and the mobile payment usage rate reached 40.32%. Data indicates that smartphones have become essential digital tools in daily life, leading to increased consumer demand for convenient and timely repair services.

To enhance maintenance process flexibility, Senao International provides a "Drop-Off at Location A, Pick-Up at Location B" service. This allows consumers to drop off their devices at any service point and choose to retrieve them from a different location based on their needs, thereby reducing the inconvenience of being restricted to a fixed pick-up site.

In 2025, this service was used 673 times, serving as a reference for Senao International to evaluate the convenience of its maintenance services and the site collaboration process. Moving forward, the Company will continue to review maintenance service processes and collection arrangements based on actual usage and customer feedback.

(II) Privacy Protection

To manage personal data protection and consumer rights, Senao International has implemented and obtained the BS 10012 personal information management system (PIMS) international standard certification, making it the first retail channel operator in Taiwan to achieve this distinction. The privacy protection management system covers major operational processes, including administration, sales, maintenance, and customer service. Through operational regulations and information security control, the system manages risks associated with the collection, processing, utilization, storage, and transmission of customer data.

In response to the amendment of the Personal Data Protection Act, the Company regularly conducts compliance training through its e-Learning platform. The curriculum covers the definition of personal data, reversal of the burden of proof, criminal liability regulations, and data lifecycle management. This approach helps employees understand personal data protection requirements and internal operating procedures.

In 2025, three of the personal data incidents we identified were reported by external stakeholders, while the remainder were detected through internal management and audit mechanisms. Following an internal review and assessment, the primary cause of the incident was determined to be that certain control points were not fully executed in accordance with established management mechanisms during logistics, transportation, delivery, and related operational processes. Upon assessment, the aforementioned incidents were determined to be isolated cases that did not require reporting to the competent authorities.

In response to the aforementioned situation, relevant units have reviewed the control requirements for logistics and document processing. Both institutional and operational levels have been evaluated and adjusted to mitigate the risk of similar incidents recurring.

Senao International Human Rights Policy: https://www.senao.com.tw/pages/privacy_policy

Senaonline Privacy Policy: <https://online.senao.com.tw/About/terms#privacy>

For more information on Senao International's information security, please refer to the "Corporate Governance: Information Security" section of this report.

Privacy Protection Management System

Process	Explanation
Administration	We require our suppliers and partners to comply with the Personal Data Protection Act and relevant regulations through contractual obligations. Any activities involving the collection, processing, use, or international transfer of consumer personal data must strictly adhere to these requirements.
General Rules	Except for customer order sales and accepted maintenance cases through the CCR system, please follow the procedures below for all other situations requiring the collection of customers' personal information: (1) For Senao members, personal data can be registered in the My Portal system following information verification. (2) If the customer is not a Senao member, please ask them to join and then register their information in the My Portal system. ● By joining as a Senao member, customers agree to the Senao member service terms and privacy policy, available at: https://online.senao.com.tw/register ● System operation instructions: My Portal system → Store Operations → Store/Customer Order Maintenance To ensure the security of personal data collection, personnel are prohibited from requesting customers to provide their personal data in an informal manner for operational convenience, such as by writing names, phone numbers, or national identification numbers on sticky notes.
Sales	● Senao presents the "Personal Data Collection Notice Clauses" first and explains relevant content to consumers. After consent and paper signature are obtained,

Process	Explanation
	system operation and data input are then subsequently performed. ● The paper documents use masked codes to indicate personal data in order to protect the consumer privacy.
Repair	● Before the repair request process, proactively and clearly explain personal data precautions, such as reminding consumers to back up or delete their data in advance to prevent the loss of important information. ● When customers request mobile phone repairs, they provide their basic personal data verbally, which staff members then enter directly into the repair system. This replaces paper forms and reduces the personal data risk associated with the circulation of physical documents. ● Once the system establishes the repair data, the printed Senao International Device Repair Form (repair copy) automatically masks key personal information; the consumer then signs the form after confirming that the details are correct. ● In the event that a mobile phone must be sent to the original manufacturer for processing, Senao International only provides mobile device data to the manufacturer for warranty verification; any personal privacy data of the consumer will not be provided.
Customer Service	● When a customer contacts the customer service center, their contact number may be recorded and assigned to the relevant department for a follow-up call only after obtaining the customer's consent. ● The reports and data generated by the customer service unit do not indicate the contact number of customers
Documents	● Customer and company internal files and documents shall be archived and placed on the specified locations and locked. In addition, documents are destroyed with a paper shredder before disposal ● Customer and internal company documents must not be reused as recycled paper or notepaper ● It is prohibited to duplicate and preserve personal data documents unnecessary to the business and service
Files	If demo device or company card is used to send messages, the customer data is deleted properly
Hardware	● When work computers are left unattended, users should log out of the network system, lock the computer screen, or turn off the computer. ● All idle USB and USB-Type C ports on computers (including the slots on the back of the host) must undergo physical sealing using "Do Not Open" stickers.
Subscription Letter	During the front desk review, please use the sign of “Temporarily Unavailable,” and when there is no one to review the form, the subscription form shall be stored in a locked drawer or cabinet, and it is prohibited to place the form arbitrarily

(III) Customer Service Center

Senao has established a customer service center to handle inquiries, complaints, and other service requests, assisting consumers in raising issues and obtaining responses.

To facilitate consumer contact, we have established multiple communication channels, including the 0800 toll-free customer service hotline, an online form-filling system, a dedicated email customer service mailbox, and a telecom operator referral service. All channels are linked to the Senao customer service processing platform, where our customer service team accepts, assigns, tracks, and responds to cases based on their specific content.

Senao has established internal standard operating procedures for customer service cases to serve as a guideline for case processing and response. To maintain customer service quality, we conduct internal training to help personnel master service processes, response protocols, and communication techniques. We also regularly review response quality and processing efficiency to serve as a reference for subsequent service process optimizations.

In response to the evolution of digital services and changing consumer demands, Senao will continue to review customer service center operations and evaluate the application of smart response tools to enhance case processing efficiency and the consistency of service information.

Customer Service Incoming Call Analysis

Channel	0800 incoming calls	Chunghwa Telecom forwarded calls	Website messages
Number of cases	26,001	11,529	1,205
Percentage	67 %	30 %	3 %

Note:

1. The aforementioned customer service hotline includes statistics from the top three incoming call channels.
2. Incoming calls including repair consultation, Chunghwa Telecom related, product consultation, member official website, customer complaint handling, personal data issue, technical inquiry, Senaonline and other issues.
3. The three primary contact channels account for 100% of the total inbound communications.

Complaint Statistics Explanation

Senao values consumer feedback and utilizes customer complaints as a reference for reviewing service processes and enhancing operations. To grasp the nature of cases and manage processing efficiency, we categorize cases into levels A, B, and C based on the content of customer complaints. Furthermore, we have established standard response procedures for various scenarios to guide customer service personnel through the stages of acceptance, confirmation, processing, and response.

In 2025, a total of 151 customer complaints were handled, accounting for approximately 0.39% of the total inbound contacts. The top three complaint categories are service quality (49%), contract fee disputes (17.2%), and repair disputes (7.3%). Customer service personnel confirmed and responded to all consumer feedback within internal processing timeframes. Cases regarding service quality, which represent the highest percentage of all reports, were notified to the relevant regional supervisors to serve as a basis for subsequent education, training, and service process reviews.

In addition, a total of 372 personal data protection-related inquiries were handled and resolved in 2025, accounting for approximately 0.96% of the total inbound contacts. Relevant consultation cases are handled by customer service and the responsible units in accordance with internal procedures; the responses serve as a reference for the ongoing review of personal data protection communications and service descriptions.

Analysis of Personal Data Processing Requests

Item	Number of case (cases)	Percentage (%)
Supplement and correction	299	80.4 %
Inquiry or review	50	13.4 %
Provision of duplicate copy	23	6.2 %

Customer Service Performance Indicator

Performance indicator type	Explanation
Customer service personnel call satisfaction survey	After customers conclude their calls to the customer service center, Senao International conducts real-time satisfaction surveys via an automated voice system. The evaluation items cover five categories: professional ability, problem-solving capability, service quality, handling efficiency, and overall satisfaction. In 2025, the customer service center achieved an overall satisfaction score of 99 out of 100, reflecting highly positive consumer feedback regarding the quality of representative responses and the overall service process. The survey results also serve as a reference for the customer service center to evaluate service quality and plan subsequent training programs.
Customer service personnel training	The customer service representative training courses at Senao International are categorized into three main areas: "Basic Courses," "Senaoline and Maintenance," and "Retail-Related Services." The courses cover topics including telephone etiquette, communication skills, basic maintenance overviews, system operations, marketing campaign briefings, Senao membership, payment processing, and order issue resolution. For customer service personnel requiring improvement or regarding specific course content, the Company also arranges follow-up training to help staff become familiar with service processes and response principles. Furthermore, the customer service center holds monthly meetings to discuss customer complaint cases and related operational adjustments. In 2025, the attendance rate for these meetings among customer service personnel was 100%.

Senao International customer service personnel basic skills

Item	Percentage	Evaluation target value	Definition and explanation
Achieve customer service production capacity and management goal	30 %	Department telephone call pickup rate reaches 90%	Each customer service representative is required to achieve a 90% call answer rate.
Achieve customer service production	30 %	Department telephone service standard reaches 85%	Percentage of picking up calls within 30 seconds reaches 85%

Item	Percentage	Evaluation target value	Definition and explanation
capacity and management goal			
Service satisfaction and operation quality improvement	20 %	● Monitor Call score department total score reaches 90 points ● After-call satisfaction questionnaire survey score reaches 90 points	According to the Xinyang call recording between 0800 customer service personnel and customers, randomly inspect 6–8 calls for evaluation, and the average score of the department is used as the standard
Team efficiency and unit cohesion improvement	20 %	Courses on customer complaint case sharing, service communication skills, and complaint handling case studies	Arrange education and training, such as mobile phone operation, customer complaint sharing, communication skills, customer service personnel customer complaint handling related courses

Resonating and Touching Services

Rewarded Staff	Background	Recognition and Awards
A franchised store – “Zhonghe Xingnan:” Staff member surnamed Wu	On February 17 and 18, 2025, a customer visited the Senao Zhonghe Xingnan store for assistance over two consecutive nights regarding an Apple Watch that was unable to connect for unknown reasons. A staff member surnamed Wu at the store assisted the customer with testing and troubleshooting, proactively contacting customer service to seek a solution, and ultimately helping the customer resolve the connection issue. The customer later wrote to commend the staff member's patience and performance, expressing appreciation to the store team for their assistance.	The customer service center has replied to express gratitude for the consumer's recognition. The commendation has been reported to the department head, and the employee, Wu, has been officially recognized and commended for their performance.

V. Happy Workplace

Senao prioritizes the work environment and career development of its employees, supporting their continuous learning and professional growth through communication, training, promotion, and a feedback system.

Since its founding, Senao's operating results have been driven by the collective dedication of the management team and all employees throughout Taiwan. In addition to providing a professional work environment and necessary resources, we offer tailored training courses and development opportunities to help employees enhance the core competencies required for their roles. At the same time, Senao has established a promotion mechanism and a feedback system to serve as a basis for recognizing employees' contributions and supporting their career development.

"Fairness, integrity, and honesty" are the long-standing standards of conduct at Senao. To ensure that employees understand the standards of conduct required in the workplace, Senao has established a "Code of Conduct," which covers issues such as the prohibition of improper behavior, trade secret protection, and personal data management. We also conduct annual code of business conduct awareness and training programs to help employees understand industry ethics, corporate ethics, and compliance requirements.

Senao has been awarded the Gold Medal in the "1111 Job Bank Happy Enterprise" awards for two consecutive years (2024 and 2025). We provide annual health checks, childcare benefits, and resources that exceed regulatory requirements as part of our physical and mental health care and family support measures for employees. In addition, Senao has established Authorized Service Providers staffed by engineers with disabilities. Through job placement and professional training, we support the participation of diverse talent in the workforce, demonstrating our commitment to a diverse and inclusive workplace.

(I) Human Resource Structure

As of the end of 2025, Senao employees totaled 2,036. We prioritize labor conditions, employment stability, and employee development, providing opportunities for talent from diverse backgrounds to join our workforce based on operational needs and job requirements.

Regarding diversity and inclusion, Senao International employs 23 employees with disabilities and 16 indigenous employees, serving as the foundation for promoting a friendly workplace and talent diversification.

Workforce Statistics

Item	Male	Female	Total
Total employees	889 people	1,147 people	2,036 people
Total regular employees	843 people	1,102 people	1,945 people
Total short-term employees	1 person	1 person	2 people
Non-guaranteed hours employees	45 people	44 people	89 people
Total full-time employees	844 people	1,103 people	1,947 people
Total part-time employees	0 person	0 person	0 person

Note:

1. All regular employees are permanent staff.
2. Short-term employees: Short-term demand for contract staff due employees taking leave without pay
3. Non-guaranteed hours employees: includes hourly workers (part-time staff/students), interns, and students enrolled in dual-track education programs.
4. Full-time employees are the full-time employees of the Company
5. Part-Time Employees: includes part-time staff who are guaranteed a certain number of working hours each day.

Type	Number of male employees	Number of female employees
Regular employees	843 people	1,102 people
Non-regular employees	46 people	45 people
Total employees	889 people	1,147 people
People with disabilities	11 people	6 people
Indigenous people	7 people	9 people

Note:

1. Non-regular employees are part-time employees, including contract staff, part-time workers, while most other regular/full-time employees are regular employees.
2. The entire workforce consists of 100% local nationals.
3. The total number of employees in 2025 is 2,036, including employees with disabilities and Indigenous employees.
4. People with disabilities: In accordance with Article 38 of the “People with Disabilities Rights Protection Act,” the Company is required to employ 20 persons with disabilities. Currently, we have exceeded this requirement by employing 23 persons with disabilities, categorized as follows: 9 with mild disabilities, 2 with moderate disabilities, and 6 with severe disabilities. According to the regulations, each person with a severe disability counts as two employees, fulfilling our commitment to inclusivity and compliance.
5. Indigenous peoples: Adhering to the principle of employee diversity, we have hired 16 indigenous people to foster an equal and inclusive work environment. In the future, should we participate in government procurement projects, we will comply with Article 98 of the “Government Procurement Act” and Article 12 of the “Indigenous Peoples Employment Rights Protection Act” to employ the required number of indigenous persons.

Job Rank Employee Number Overview Table

Job Rank	Age Group	Male (persons)	Female (persons)
General employees	Under 29 years old	212 people	177 people
	30–50 years old	564 people	845 people
	Above 51 years old	36 people	74 people
	Percentage (%)	39.88%	53.83%
Entry level supervisor	Under 29 years old	0 person	0 person
	30–50 years old	17 people	17 people
	Above 51 years old	4 people	7 people
	Percentage (%)	1.03%	1.18%
Medium level supervisors	Under 29 years old	0 person	0 person
	30–50 years old	27 people	14 people
	Above 51 years old	18 people	6 people
	Percentage (%)	2.21%	0.98%
Senior supervisor	Under 29 years old	0 person	0 person
	30–50 years old	3 people	2 people
	Above 51 years old	8 people	5 people
	Percentage (%)	0.54%	0.34%

Note:

1. Job grade definitions: General employees: Entry-level employees; Junior management: Section chiefs; Middle-level management: Managers/Deputy managers.
2. Senior supervisor: Above the rank of Assistant Vice President (100% domestic citizens)
3. Percentage = Number of employees in the specific category / Total number of employees. For example: Percentage of male middle-level management = Total number of male middle-level management / Total number of employees.

New Employee / Departure Status

Item	Type	Male	%	Female	%	Total	Total %
New employees	Under 29 years old	90 people	4.42%	93 people	4.57%	-	-
	30–50 years old	98 people	4.81%	90 people	4.42%	-	-
	Above 51 years old	3 people	0.15%	14 people	0.69%	-	-
	New Employees Subtotal	191 people	9.38%	197 people	9.68%	388 people	19.06%
Resigned employees	Under 29 years old	59 people	2.9%	48 people	2.36%	-	-
	30–50 years old	92 people	4.52%	77 people	3.78%	-	-
	Above 51 years old	11 people	0.54%	6 people	0.29%	-	-
	Departed employees	162 people	7.96%	131 people	6.43%	293 people	14.39%

Note:

1. New employee definition: Employees on-board during January 1 to December 31, 2025.
2. Number of resigned employees: include those resigned within 3 months after on-board of the job
3. New hire rate = Number of new employees / total number of employees; turnover rate = number of departing employees / total number of employees.

New Hire and Turnover Rate Trends by Gender and Age

Type	Gender	Age	2023	2024	2025
New hire rate	Male	Under 29 years old	8.65 %	7.13 %	4.42 %
		30–50 years old	4.49 %	4.81 %	4.81 %
		Above 51 years old	0.33 %	0.25 %	0.15 %
	Female	Under 29 years old	6.98 %	5.99 %	4.57 %
		30–50 years old	4.78 %	5.85 %	4.81 %
		Above 51 years old	0.1 %	0.39 %	0.29 %
Turnover rate	Male	Under 29 years old	2.87 %	2.65 %	2.90 %
		30–50 years old	5.45 %	3.69 %	4.52 %

Type	Gender	Age	2023	2024	2025
	Female	Above 51 years old	0.38 %	0.34 %	0.54 %
		Under 29 years old	3.49 %	3.15 %	2.36 %
		30–50 years old	4.92 %	5.65 %	3.78 %
		Above 51 years old	0.24 %	0.44 %	0.29 %

Note:

Employee turnover rate trend and multi-dimensional analysis (by gender and age): In 2025, Senao International's overall employee turnover rate was 14.39%, a slight decrease from 15.92% in 2024, indicating that overall employee retention has stabilized. We analyze the turnover structure across the dimensions of gender and age, using the results as a substantive basis for refining our human resources management.

- ⑩ Based on a gender analysis, the turnover rate in 2025 was 7.96% for males and 6.43% for females; in 2024, the turnover rate was 6.68% for males and 9.24% for females. Compared to 2024, the female turnover rate decreased in 2025, while the male turnover rate increased slightly, narrowing the gender gap in turnover rates.
- ⑩ Age-based analysis shows that departures were primarily concentrated in the 30–50 and under-29 age groups, a structure that remained consistent across both years. Meanwhile, the turnover rate for employees aged 51 and above remained at a relatively low level. Data for employees under the age of 29 reflects the characteristics of personnel turnover in the early career stage. The 30–50 age group constitutes the core workforce of the Company, with turnover primarily driven by personal career development planning and changes in the external labor market. Data for employees aged 51 and above indicates that senior employees exhibit an extremely high employment stability and retention rate within the Company.

The Company continues to review and refine its human resources management measures based on the results of the aforementioned quantitative analysis. Moving forward, we will continue to optimize the career development mechanism, flexible work arrangements, and family support system to address the needs of employees across different genders and age groups. This will also serve as a foundation for future retention strategy planning.

Non-employee Worker Information

In 2025, the total number of non-employee workers supporting the Company's daily operations was 24. The distribution of their job functions is as follows: 16 in the warehouse, 4 janitors, 3 in management information systems (MIS), and 1 in-store staff member.

Most common types of workers	Contractual relationship with the company	Type of work performed
Janitor - contractor	Through a third party (contractor)	Cleaning and sanitation of the Company's premises and environment
MIS - dispatched labor	Through a third party (staffing agency)	Software and system development
Store staff – dispatched labor	Through a third party (staffing agency)	Assist with store operations
Warehousing staff – dispatched labor	Through a third party (staffing agency)	Goods handling

Note: Calculated based on the headcount at the end of the reporting period.

(II) Employee Benefits

Senao prioritizes employee well-being, career development, and work-life balance, supporting the stability and growth of our colleagues through competitive remuneration, bonuses, employee remuneration, and comprehensive benefit programs.

Employee remuneration is administered in accordance with the "Rules for Remuneration and Benefits," with salary levels determined by a comprehensive assessment of educational background, professional expertise, seniority, and performance. We comply with labor laws and regulations regarding minimum wages, overtime, and working hours. Moreover, we manage remuneration based on the principle of "equal pay for equal work" to avoid disparities in treatment based on gender, race, religion, political affiliation, marital status, or labor union membership.

Regarding its remuneration system, Senao determines the year-end bonus base according to overall profitability each year. Performance evaluations are then conducted based on the achievement of employees' annual KPI targets to serve as the basis for bonus distribution. In addition, according to the "Articles of Incorporation," if the Company is profitable for the year, Senao shall allocate no less than 3% of the profit before tax as employee remuneration, which shall be distributed based on individual performance following a resolution by the Board of Directors.

In early 2025, Senao initiated its annual salary adjustment assessment. This process comprehensively considers the consumer price index, market economic environment, company operating conditions, and individual employee performance. Furthermore, unit managers have been authorized to conduct salary adjustment evaluations based on employee work status and overall unit performance to serve as the basis for remuneration adjustments.

Comparison Between Employee Salary and Local Minimum Wage

Type	Entry level employee and local minimum salary ratio
Male local minimum salary	1.08:1
Female: local minimum salary	1.08:1
Store employee basic salary ratio (female: male)	1:1

Note:

1. The local minimum salary is based on the basic wage of NT\$28,590 in 2025.
2. The calculation of entry level employees is based on store personnel, excluding store management.
3. Salary calculations are based on salary standards table for retail staff.

Salary Ratio of Employees of Different Job Rank

Type	General employees		Entry level supervisor	Medium level supervisors	Senior supervisor
Female: Male	Store employees	Non-store employees			
Average Salary	1 :1.02	1:1.15	1:1.03	1:0.99	1:1.32
Basic Salary	1:1.01	1:1.12	1:1.01	1:0.99	1:1.32

Note:

1. Statistical Range: All regular employees in 2025.
2. Gender Average Salary Ratio by Job Level: Calculated based on fixed and variable pay (including monthly salary, bonuses, and compensation).
3. Gender Basic Salary Ratio by Job Level: Calculated based on fixed salary (monthly salary).

(Annual) salary information of full-time employees in non-management positions

Item	2024	2025	Comparison with last year
Average salary of full-time employees	NT\$ 664,000	NT\$ 685,000	0.97:1
Medium salary of full-time employees	NT\$ 630,000	NT\$ 649,000	0.97:1
Number of full-time employees	1,823 people	1,829 people	1:1

Note:

1. The number of full-time employees is a weighted average number.
2. The non-supervisor employees exclude senior supervisors only, and medium and entry level of supervisors are included.
3. The data is verified by an external Certified Public Accountant, and has been uploaded onto the public information platform of TWSE: salary information of full-time employees in non-management positions

Employee Benefits

Senao values employee career development, work-life balance, and retirement planning, providing a comprehensive range of benefits in accordance with relevant regulations and internal systems. Benefits include regular health checkups, on-site medical services, labor and health insurance, parental leave without pay, and retirement reserve fund allocation.

To provide basic protection for our colleagues, all employees are covered by group insurance starting from their first day of employment. Furthermore, employees have the option to include their family members in the preferential benefit plan at their own expense, extending the scope of coverage to their families.

In 2025, we invested NT\$11,698,103 in employee benefit programs. In October of the same year, we launched the Employee Assistance Program (EAP) for the first time, integrating mental health support into our employee benefits and engaging external professional consulting resources to provide support channels for our employees.

Item	Explanation	Frequency	Number of participants	Investment/Subsidy Amount
Group insurance	Employees are entitled to free group insurance covering life, accident, cancer, and medical insurance, with preferential rates extended to their dependents.	On-job period	2,016 people	NT\$ 7,638,819
Annual health examination	Regular employee health examinations are conducted to help staff understand their physical well-being and identify potential health risks at an early stage. Upon completion of health checkups, company nurses provide follow-up care for employees with abnormal results. This includes offering health education and medical consultations to support ongoing health management.	1 time/year	1,500 people	NT\$ 3,893,449
Physician field service	We retain occupational physicians to provide regular on-site services, including employee health	1 time/month	43 people	NT\$ 132,000

Item	Explanation	Frequency	Number of participants	Investment/Subsidy Amount
	consultations, health management, and health promotion recommendations. Physicians also provide preventive recommendations for individuals with abnormal health checkup results and those at risk of work-related injuries, helping employees understand their health risks and identify areas for daily improvement.			
Health Promotion	We regularly distribute health promotion and disease prevention information to help employees understand the causes of diseases, prevention methods, and concepts for daily health management. In addition, we provide road traffic safety information as needed to remind employees to stay safe during their commutes and daily activities, supporting their health and safety from both work and life perspectives.	1 time/month	2,016 people	-
Health seminar	To enhance employee health awareness and disease prevention knowledge, Senao organizes health promotion seminars covering sports health, cancer prevention, autonomic nervous system regulation, emotional and stress management, intimate relationships, and chronic disease prevention. By doing this, we assist employees in establishing health management concepts for both their work and personal lives. In 2025, a total of 6 health lectures were held with 265 participants. The details are as follows: ● Walking Every Day: Are You Doing It Correctly? Speaker: Jui-Hung Kao, physical therapist, Unary Health Profession 35 participants ● How to Prevent Cancer from Knocking on Your Door Speaker: Jui-Hung Shih, Director of the Health Education Department, Kang-Ning General Hospital 38 participants ● Alleviate Autonomic Dysfunction Speaker: Tung-Ming Hsu, Director of the Health Education	6 time/year	265 people	NT\$ 33,835

Item	Explanation	Frequency	Number of participants	Investment/Subsidy Amount
	Department, Chung-Eng Hospital 45 participants ● Emotional Management and Stress Adaptation Speaker: Yen-Feng Peng, Health Manager, Po Jen Hospital 43 participants ● Why Do We Always Get Hurt in Love? Speaker: Pei-Shen Ho, Psychologist, Huaxin Foundation 50 participants ● Three Highs Can Cause Kidney Damage: Golden Rules for Keeping Your Kidneys Healthy Speaker: Fang-Chi Lin, Health Manager, Cardinal Tien Hospital 54 participants			
Flu vaccination	To help employees prevent infectious diseases and maintain their daily health, Senao partners with public health centers and medical institutions to provide regular vaccination services, incorporating disease prevention into its employee health promotion measures. Through the vaccination service, employees can access vaccination resources based on their individual health needs and personal preferences, helping to mitigate the impact of infectious diseases on their health, work schedules, and daily lives. 2025 Vaccination Statistics: ● Flu vaccination: A total of 102 employees. ● COVID-19 vaccine: A total of 21 employees.	1 time/year	104 people	-
Cancer examination	To help employees detect cancer or precancerous lesions early, Senao collaborates with public health centers to conduct regular on-site cancer screenings at its facilities, providing employees with a more convenient channel for preventive health checkups. Through its screening services, Senao encourages employees to take a more proactive interest in their health and emphasizes the importance of early disease detection and treatment.	1 time/year	183 people	-

Item	Explanation	Frequency	Number of participants	Investment/Subsidy Amount
	The 2025 cancer screening program included the following: ● Papanicolaou test: 74 people. ● Mammography: 46 people. ● Fecal occult blood test: 59 people. ● Oral mucosa screening: 4 people.			
Employee Assistance Program (EAP)	To support employee mental health, we have introduced the Employee Assistance Program (EAP) to provide all employees with professional counseling services that ensure privacy and confidentiality. By leveraging external professional consulting resources, we provide Senao employees with appropriate channels for support when facing work, life, or psychological stress. This serves as one of our key initiatives for employee care and health promotion.	On-job period	8 people	-

Employee Activities

Item	Explanation
Calligraphy Competition	Senao held a traditional calligraphy competition from December 16, 2025, to January 9, 2026, which was open to all employees for voluntary registration. Centering on traditional calligraphy, the event encouraged employees to engage in arts and culture outside of work while fostering cross-departmental and cross-regional exchanges. Through these activities, Senao aims to provide employees with diverse channels for engagement, fostering interaction among colleagues. By integrating cultural heritage with workplace initiatives, we promote employee well-being and strengthen workplace cohesion. A total of 505 participants took part in the calligraphy contest, with overall feedback from employees being positive.

Retirement System

To safeguard employees' retirement rights, Senao has established a retirement system in accordance with the Labor Standards Act and relevant regulations, making monthly contributions to the retirement reserve fund. The relevant funds are deposited in a trust account at the Bank of Taiwan. A Labor Retirement Reserve Fund Supervisory Committee—composed of both employer and employee representatives—is responsible for the management, supervision, and auditing of the retirement reserve funds.

For employees with seniority under the old labor retirement system, Senao contributes 2% of their total monthly salary to a labor retirement reserve, which is deposited monthly into the Labor Retirement Reserve Fund Supervisory Committee's dedicated account at the Bank of Taiwan. For employees covered by the new labor retirement system, Senao contributes 6% of their monthly insured salary to their labor pension individual accounts established by the Bureau of Labor Insurance.

As of the end of 2025, the cumulative amount of contributions to the Senao labor retirement reserve fund account was NT\$197,222,051, serving as the basis for retirement benefit protection and retirement planning for employees.

Item	Explanation
Total pension required under old system	NT\$ 108,214 thousand
Ratio of pension of old system that can be appropriated by the company for pension payment	100%
Year of evaluation	2025
Response strategy to debt cannot be repaid by current pension fund	Payment from the company's account
Retirement plan participation level	All employees

Maternity Benefits

Senao recognizes the diverse needs of employees at various stages of life to balance career development, marriage and childcare planning, and family care responsibilities. We provide support through institutionalized measures as part of our commitment to building a friendly workplace and a gender-equal work environment.

To implement the Act of Gender Equality in Employment, we provide maternity leave, paternity leave for prenatal check-ups and childbirth, and parental leave without pay in accordance with the law. We also promote the following maternal health and family care support measures:

- ⑩ **Maternal health risk assessment:** Conduct workplace maternal health risk assessments for female employees from pregnancy through one year postpartum, and perform subsequent follow-up and management based on the assessment results.
- ⑩ **Pregnancy care resources:** Provide pregnancy health education consultations, office worker prenatal stretching exercise guidelines, a father's handbook, pregnancy nutrition recommendations, expanded prenatal check-up subsidy information, and explanations of C-section related insurance claim items to help colleagues access essential information throughout pregnancy and childbirth. In 2025, a total of 24 employees received pregnancy care services.
- ⑩ **Lactation room:** The lactation room established by Senao has been officially certified by the New Taipei City Government. The Company provides a dedicated space for postpartum employees to breastfeed or express milk, supporting them in balancing professional responsibilities with childcare needs upon their return to the workplace.
- ⑩ **Engagement leave:** In addition to statutory leave, Senao provides 1 day of "engagement leave." In 2025, a total of 27 employees applied for engagement leave.
- ⑩ **Flexible arrangements for family care leave:** In response to the daily family care needs of employees, Senao has established "family care leave" with a minimum increment of 30 minutes, providing employees with greater flexibility to address sudden family care requirements.

Senao continues to leverage marriage and childcare support along with family care measures as integral components of its human resource management and workplace support policy. At the same time, we will regularly review the implementation of these systems to address the needs of employees at various stages of life.

Type	Male	Female	Total
Number of employees qualifying for the parental leave application in 2025(A)	57 people	107 people	164 people
Actual number of employees applying for parental leave in 2025(B)	15 people	22 people	37 people
Parental leave application rate (B/A)	26.32%	20.56%	22.56%
Number of employees required for reinstatement in 2025 (C)	14 people	36 people	50 people
Actual number of employees reinstated in 2025 (D)	11 people	27 people	38 people
Rate of resuming back to work (D/C)	78.57%	75%	76%
Total number of employees reinstated in 2024 (E)	16 people	26 people	42 people
Number of employees with service of one full year after reinstatement in 2024 (F)	9 people	18 people	27 people
Rate of remaining at job position (F/E)	56.25%	69.23%	64.29%

Note:

1. Number of employees eligible for parental leave in 2025 (A): Calculated based on the number of employees who took maternity or paternity leave in 2023, 2024, and 2025.
2. Number of employees required for reinstatement in 2025 (C): includes the applications in 2023, 2024, 2025 and the number of people reinstated in 2025.
3. Rate of resuming back to work (D/C): (Actual number of employees reinstated in 2025/Number of employees required for reinstatement in 2025) *100%
4. Rate of remaining at job position (F/E): (Number of employees continued to work for one year after reinstatement in 2024/Number of employees reinstated in 2024) *100%

(III) Human Rights Protection

We prioritize human rights issues within our operations and consider respecting the labor and fundamental rights of our employees, suppliers, partners, and operational stakeholders an integral part of corporate management and sustainability.

Senao has not yet signed a collective bargaining agreement; employee rights and interests are handled in accordance with national labor laws and regulations and are implemented in labor contracts and internal management regulations. The protection of relevant rights and interests is not diminished by the absence of a collective bargaining agreement.

Senao International Human Rights Policy

1. The Company is committed to create an environment with human rights protection; comply with current labor laws and regulations, and human resource management policy and procedure; comply with the current labor laws and regulations; and also comply with the key international human rights standards, including the UN Universal Declaration of Human Rights, Declaration on Fundamental Principles and Rights at Work of International Labour Organization, UN Global Compact of the United Nations; and eliminate abuses or non-compliance concerning human rights in order to ensure that members within the Company are treated with equality and dignity.
2. The Company is committed to providing a dignified and safe working environment for its employees and guaranteeing equal employment opportunities. We implement diversity in hiring and ensure fairness in remuneration and promotion opportunities. We ensure that employees are not subject to differential treatment or any form of discrimination based on race, class, language, ideology, religion, political affiliation, ancestral origin, birthplace, gender, sexual orientation, age, marital status, appearance, facial features, disability, zodiac sign, blood type, or any other status protected by applicable laws or labor union membership. Our goal is to create a respectful, equal, safe, and harassment-free working environment devoid of any unfair treatment.
3. The Company complies with relevant regulations, and through various preventive measures, we continue to improve the safety and health of the working environment. We are also committed to the reduction of occupational accident risk and prohibit any form of forced labor or child labor. We comply with the working hour requirements and leave system specified by the laws, in order to ensure the physical and mental health of employees.
4. We respect employees to organize or to enroll in union recognized by the law in order to protect personal labor rights and interests. In addition, we also maintain proper channels for employees to express their opinions, thereby protecting and providing interests to employees, along with the promotion of harmonic labor–management relationship.
5. Any personal data of job seekers and employees are protected in accordance with Personal Data Protection Act and relevant laws. Meanwhile, in order to enhance the Company’s personal information protection mechanism and eliminate any risk of loss, damage, unauthorized use or legal handling of personal information, we have developed the personal information security incident management mechanism to ensure in any personal information security incident, the measure will be taken to prevent any further damage.
6. To ensure that all employees are protected from unlawful physical or psychological harm during the performance of their duties that may result in physical or mental illness, and to uphold gender equality and personal dignity in the workplace, the Company has issued and regularly promotes the “Statement on the Prevention of Workplace Violence,” and has established the “Measures for the Prevention, Complaint Handling, and Disciplinary Action of Sexual Harassment in the Workplace,” thereby providing all employees with a work environment free from workplace violence and sexual harassment.

Senao's Actions for Promotion of Human Rights

Action	Explanation
Providing a safe and healthy working environment	● The Company endeavors to achieve “legal compliance, risk assessment, employee involvement, continuous improvement, zero injury”. ● Occupational safety dedicated unit: The Occupational Safety and Health Office has been set up with full-time professional nurses hired to safeguard employee health. Additionally, a labor health service physician is retained to provide monthly on-site services, including professional health consultations, guidance, and work environment assessments. Promote four major programs: "ergonomic hazard prevention," "maternal health protection," "prevention of unlawful infringement in duties," and "prevention of diseases caused by abnormal work stress." ● Establish a primary care service system: Arrange annual employee health checkups, four major cancer screenings, influenza vaccinations, and health lectures, with regular follow-up and management of abnormal results. ● Maternity-friendly workplace: Implement maternal health risk assessments and tracking management for female employees from pregnancy to one year postpartum. In alignment with the breastfeeding policy of the Health Promotion Administration, Ministry of Health and Welfare and the spirit of the Act of Gender Equality in Employment, we have established lactation rooms to support employees in continuing to breastfeed after returning to work, helping them balance the demands of work and family. ● Safe and healthy work environment: The headquarters is equipped with 24-hour access control and surveillance systems, and the entire office environment is smoke-free. The Company has obtained the healthy workplace self-certification from the Department of Health, New Taipei City Government and has implemented the “Safety and Health Regulations” and “Access Control Regulations.”
Prevented illegal discrimination and harassment.	● Do not discriminate or provide differential treatment on the basis of race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disability, zodiac sign, blood type, or union membership in order to create a respectful, equal, safe, and harassment-free work environment. ● To ensure that all employees are protected from unlawful physical or psychological harm during the performance of their duties that may result in physical or mental illness, and to uphold gender equality and personal dignity in the workplace, the Company has issued and regularly promotes the “Statement on the Prevention of Workplace Violence,” and has established the “Measures for the Prevention, Complaint Handling, and Disciplinary Action of Sexual Harassment in the Workplace,” thereby providing all employees with a work environment free from workplace violence and sexual harassment.
Prohibited the use of child labor or forced labor	Prohibited all forms of forced labor and use of child labor, and follows the working hours and leave standards set forth by relevant labor laws to protect employees' physical and mental
Supported employees' freedom of assembly and association	Respect employees' freedom to form or join legally recognized labor unions and exercise their legal labor rights. The Company maintains open channels for expression and is committed to strengthening harmonious, two-way labor-management communication.

Action	Explanation
Provided work opportunities	Provided many domestic job opportunities and collaborate with schools offering internship opportunities for students to implement corporate social responsibility.
Implemented information security	● Strictly comply with the Personal Data Protection Act and other relevant laws and regulations regarding the personal privacy data of job seekers and employees. ● Formulate the “Personal Data File Security Maintenance Plan” and establish a personal data security incident management and emergency response mechanism. These initiatives are designed to mitigate risks associated with the loss, damage, or unauthorized and unlawful processing of personal data, ensuring that corrective measures are implemented immediately during emergencies to minimize potential damage.
Human rights complaint reporting mechanism	● The “Regulations for the Audit Committee of Senao International to Receive Employee Whistleblowing or Complaint Cases,” which provides a strict reporting mechanism for employees to communicate their opinions in a safe and confidential manner, was established. ● Mailing Address: Audit Office, Senao International Co., Ltd. (Headquarters: 2F., No. 531, Zhongzheng Rd., Xindian Dist., New Taipei City 231) ● Email address: auditing@senao.com.tw ● Telephone hotline: 02-22183588 ext.: 1805
Whistleblower Protection System	Employers are not allowed to take adversarial actions such as dismissal, demotion, or reduction in pay against a complaining worker. ● Article 6 of the "Senao International Regulations for the Audit Committee of Senao International to Receive Employee Whistleblowing or Complaint Cases:" Personnel authorized by the Committee to handle whistleblowing matters shall maintain the confidentiality of the whistleblower's identity and the content of the report, and shall undertake to protect the whistleblower from any unfair treatment resulting from the whistleblowing. ● Article 5.14.3 of the Code of Conduct: The Company provides comprehensive protection for whistleblowers regarding their employment status, personal safety, and legal assistance. ● Point 15 of Article 8 of the “Measures for the Prevention, Complaint Handling, and Disciplinary Action of Sexual Harassment in the Workplace:” The employer shall not dismiss, transfer, or subject an employee to any other adverse treatment for assisting others in filing a complaint.

Human rights education and training

We value the human rights, dignity, and equal rights of our employees, providing education and training to help them understand issues such as gender equality, sexual harassment prevention, and workplace respect. To raise employees' awareness of human rights and equal opportunity in the workplace, relevant training has been incorporated into the mandatory digital course. Additionally, in-person seminars are held as part of the efforts to promote human rights policies and a friendly workplace environment.

Course	Content	Number of participants
Courses related to the Gender Equality in Employment Act	2025 education and training on gender equality in employment and sexual harassment prevention: 1. The Company purchased course videos recorded by experts and scholars to conduct online promotion for "sexual-harassment prevention education and training" and designated them as a mandatory digital course, which a total of 1,778 people completed. 2. Experts were invited to conduct an in-person lecture on "gender discrimination and sexual-harassment prevention" to help employees understand concepts related to gender equality and sexual-harassment prevention, with a total of 36 participants.	1,814 people

(IV) Training and Development

We value talent cultivation. Through our education and training system and career development planning, we assist employees in building foundational, professional, and management competencies to support both employee development and organizational operations.

Our education and training system mainly covers four categories: new employee training, professional training, rank-based training, and self-development training. Based on employees' job nature, management levels, and development needs, we plan corresponding course content to support continuous learning at different stages of their careers.

Senao has utilized its digital learning platform for over a decade, continuously reviewing its interface and functionality. Online courses and mobile-accessible features allow employees to learn at their own pace according to their work schedules. This enhances learning flexibility and supports policy promotion, knowledge transfer, and independent learning.

In terms of retail and store operations training, Senao has converted some regular courses into online digital formats, including new employee onboarding training and basic professional skills training. By doing this, we are able to reduce travel time for participants and enhance training arrangement flexibility. Compared to in-person centralized training, online courses reduce the need for commuting, serving as a training method that balances learning convenience with environmental considerations.

In 2025, training reached 48,432.26 hours, with total training expenses amounting to NT\$2.7 million, representing a 0.0089% revenue ratio.

Training Structure

Training system	Type	Goal
New employee orientation	● General knowledge training ● Basic professional knowledge training ● On-job training (OJT)	Assist new employees to adopt to the corporate culture swiftly
Professional training	● Internal training ● On-job training ● External dispatch training	According to different professional skills necessary for each job type, implement professional training with business unit, in order to improve professional skills necessary for the job
Job rank training	● General knowledge ● Regular staff ● Management training ● Entry level supervisors (Section Chief/Chief) ● Medium level supervisors (Manager/Deputy Manager) ● Senior level supervisors (above Assistant Vice President)	According to the skills required for different job ranks, plan relevant courses, and assist employees to promote and growth in their career
Self-development	● In-service training, credit-granting courses ● Book reading club ● Online course ● Language course	We provide more than 100 e-learning courses, allowing for distance learning. These courses cover a wide range of topics and enable employees to enhance their workplace competitiveness, including English and Japanese conversation classes. By offering these courses, we aim to equip

Training system	Type	Goal
		employees with the language skills necessary to excel in their professional roles.
Code of Conduct Questionnaire	We aim to assist our employees in understanding the Company's Code of Conduct, emphasizing the importance of upholding the highest standards of fairness, integrity, and honesty in their work and interactions with customers. By adhering to these principles, we aim to prevent any inappropriate behaviors from occurring.	We administer a Code of Conduct questionnaire annually. In 2025, all employees completed the Code of Conduct questionnaire.
Celebrity Figure	Every month, we feature an interview with a "Celebrity Figure"!	Each month, the Senao interview team invites a celebrity or expert to share the latest technological insights, healthcare concepts, and practical life hacks with colleagues. These exchanges on diverse topics enrich employees' perspectives on both their professional and personal lives. Cumulative views reached 4,239 in 2025, with learning totaling 536.44 hours.

New employee orientation

New frontline retail employees are required to complete the "store operation regulation training course" within their first three months of employment to facilitate their integration into the team.

During the training process, comprehensive stage reviews are conducted using the probationary assessment form. Key evaluation items include professional competency training, customer service, product sales, performance target achievement, and daily in-store operations execution.

Training target	Item
Store employees	● Store new employee education training ● Store employees ● Store manager education training ● Store chief ● Mandatory Gender Equality Course
Regular employees to medium and senior supervisors	● New employee education training ● Regular employee education training ● Entry level supervisor education training ● Medium level supervisor education training ● Senior level supervisor education training ● Mandatory Gender Equality Course
Customer service/repair personnel	● Customer service/repair personnel education training ● Mandatory Gender Equality Course

Retail Business Division New Employee Internal Training Course

Course Name	Content	Investment budget	Number of participants
New Employee Orientation	● Company profile, human resources regulations, and legal knowledge ● Standard service processes, store operations regulations, and mobile number payment processes ● Introduction to store systems, maintenance service overviews, and insurance service overviews ● Introduction to Chunghwa Telecom's services, introduction to Chunghwa Telecom's systems, and introduction to checkout systems ● Product sales knowledge and basic sales pitches	NT\$ 365,390	278 people-time
Store Staff Professional Training L1 (after one month of employment)	● Legal knowledge ● Advanced system operation ● Store operation processes ● Store standard regulations ● Standard service processes ● CHT related business	NT\$ 4,800	30 people-time
Store Staff Professional Training L2 (after six months of employment)	● Internal control operation ● Building customer relationships ● Key performance analysis ● Sales closing techniques ● Chunghwa Telecom fixed-line network system operations	NT\$ 164,249	98 people-time

Training Satisfaction Survey

To evaluate the effectiveness of education and training, Senao distributes training evaluation forms at the end of each course to collect feedback from trainees. The evaluation criteria cover areas such as course content, instructor competence, and satisfaction with both the course and the instructor. We leverage these analysis results to continuously refine our curriculum, ensuring we meet employees' learning expectations regarding relevant topics.

Course Type	Course Summary	Course Satisfaction
Coaching Leadership Course	Training courses enable employees to understand the following: 1. Cultivate a coaching leadership mindset and integrate the roles of leader, manager, and coach. 2. Leverage coaching techniques to enhance people management skills. 3. Foster trust-based dialogue and self-management to drive team growth and the implementation of actions. 4. Satisfaction rating: 4.98 / 5 points.	4.98 points

Training Results and Achievements

Rank	Number of Training Hours		Average Training Hours	
	Male	Female	Male	Female
General employees	19,965.02 hours	24,877.64 hours	24.59 hours/person	22.7 hours/person
Entry level supervisor	538.54 hours	704.06 hours	25.64 hours/person	29.34 hours/person
Medium level supervisors	1,180.02 hours	581.5 hours	26.22 hours/person	29.08 hours/person
Senior supervisor	311.32 hours	274.16 hours	28.3 hours/person	39.17 hours/person
Total	21,994.9 hours	26,437.36 hours	24.74 hours/person	23.05 hours/person
Total Hours	48,432.26 hours (averaging 23.79 hours per person)			

Note:

1. These include both in-person and online courses.
2. Average number of hours = Training hours of that category / Total number of employees of that category
3. Average employee training hours = Total employee training hours / Total number of employees.
4. Average employee training expense = Total employee training amount / Total number of employees.

Performance Evaluation

We utilize performance evaluation as a management mechanism to assess employee performance, job contributions, and subsequent talent development. Performance evaluation results serve as the basis for year-end bonuses, employee remuneration, job promotion, annual salary adjustments, and talent development planning.

Senao has established the "Management Regulations on Employee Performance Evaluation," and the appraisal system applies to all employees who meet the appraisal eligibility criteria, ensuring no disparity in standards based on gender. The evaluation process is based on goal setting. Employees and supervisors jointly establish annual work objectives at the beginning of the year, while year-end evaluations are conducted based on the achievement of key performance indicators (KPIs) and work behavior performance.

For employees whose performance does not meet expectations, Senao implements performance counseling and follow-up in accordance with established systems. This approach helps employees identify areas for improvement and provides a reference for subsequent career development and management adjustments.

In 2025, 100% of Senao employees who met the evaluation eligibility criteria completed regular performance evaluations, achieving an appraisal coverage rate of 100%.

Note: Evaluation subjects are regular employees who have passed their probation period and have served for at least 90 days (inclusive) within the current year.

Senao Supports E.SUN Bank's ESG Initiative – Industry Empowerment (Empowering Talent Cultivation and Technology Application)

Senao joined E.SUN Financial Holding's ESG initiative—Industry Empowerment (Empowering Talent Cultivation and Technology Application)—to jointly address issues such as green sustainable development, talent cultivation, and technology application.

Senao is committed to responding to the government's dual-axis transformation policy and continues to cultivate green talent and technological application capabilities as the foundation for corporate sustainable transformation and operational development. E.SUN Financial Holding—through its sustainable finance influence—collaborates with partners across government, academia, and industry to support the sustainable transformation of Taiwan's industries.

Through this initiative, Senao will continue to engage in exchanges with E.SUN Financial Holding and relevant partners to jointly focus on talent cultivation, technology application, and industrial transformation. These collaborative efforts will serve as a reference for the Company's ESG actions and sustainable management.

(V) Employee Diversity

Senao values an equal and inclusive work environment and prevents improper differential treatment during recruitment, employment, and career development through internal institutional regulations. We have established the Personnel Employment Management Regulations, which clearly state that there shall be no discrimination during recruitment, selection, employment, assignment, evaluation, or promotion based on factors including race, gender, age, marital status, religion, language, sexual orientation, physical or mental disability, appearance, zodiac sign, blood type, or labor union membership, thereby upholding the workplace equality principle.

In terms of talent recruitment, we conduct recruitment processes based on the principles of fairness and openness, evaluating the job suitability and professional competence of applicants through tests and interviews to inform our employment decisions.

In accordance with Article 38 of the “People with Disabilities Rights Protection Act,” Senao is required to employ 20 persons with disabilities. As of the end of 2025, Senao had hired 23 persons with disabilities, including 9 with mild disabilities, 2 with moderate disabilities, and 12 with severe disabilities. In accordance with the regulations, each individual with a severe disability or higher is counted as two persons. Senao implements the employment of employees with disabilities in accordance with relevant regulations and continues to provide opportunities for talent from diverse backgrounds to participate in the workplace based on job requirements.

Employee Recruitment Channel:

- Senao talent recruitment website: <https://psc.is/AXVKP>
- Job banks: 104, 1111, yes123
- Government or school campus recruitment events
- Employee referral and introduction
- Senao International collaborates with the Ministry of Labor’s Workforce Development Agency and various universities to implement an internship program (Dual-Track Training Flagship Program).

Industry–academia Cooperation and Cooperative Education Programs

In terms of industry-academia collaboration and cooperative education, we partner with academic institutions to provide sales training and practical learning opportunities for students interested in the 3C retail industry, helping them understand workplace requirements and accumulate professional experience. Such collaborations also serve as a channel for Senao to engage with young talent, cultivate retail service professionals, and bridge future recruitment needs.

Type	School	Number of shareholders	Period
Academe-industry collaboration	Overseas Chinese University	10 people	2024/7/1~2025/5/31
	Overseas Chinese University	8 people	2025/7/1~2026/5/31
	Takming University of Science and Technology	6 people	2024/7/1~2025/5/31
	Takming University of Science and Technology	2 people	2025/2/3~2025/6/30
	Takming University of Science and Technology	1 person	2025/7/14~2026/5/31
	University of Kang Ning	9 people	2025/2/17~2025/6/20

Type	School	Number of shareholders	Period
	Ling Tung University	1 person	2025/7/1~2025/8/31
Cooperative education program	Cheng Shiu University	1 person	2021/9/1~2025/6/30
	Cheng Shiu University	3 people	2022/9/1~2026/6/30

Middle-Aged and Senior Talent Recruitment Project

Senao values the workplace participation of multi-generational talent and promotes friendly recruitment for middle-aged and senior workers and re-entrants. At Senao, we welcome senior citizens and retirees to re-enter the workforce based on their experience, professional expertise, and willingness to work.

Senior and experienced professionals bring a wealth of diverse industry backgrounds and life experiences, enabling them to offer stable and empathetic perspectives across customer service, store operations, and team collaboration. Through its recruitment project for middle-aged and senior talent, Senao provides opportunities for individuals at different life stages to join the team, further enhancing workplace diversity.

In the future, Senao will continue to offer job opportunities tailored for middle-aged and senior workers and re-entrants based on operational needs and job requirements as part of its ongoing efforts. In doing this, we foster a diverse and inclusive workplace and a friendly employment environment.

(VI) Health and Safety

Senao prioritizes employee health and workplace safety. In accordance with occupational safety and health regulations and management principles, we implement occupational safety and health management, health promotion, and risk prevention measures. These serve as the foundation for us to maintain a safe working environment and support the physical and mental well-being of our employees.

We have established an Occupational Safety and Health Committee, chaired by the president, to oversee the implementation and management of our occupational safety and health policy. The Committee holds regular quarterly meetings to discuss potential workplace risks, health management, and relevant improvements to prevent work-related accidents and occupational diseases.

The following health and safety initiatives have been implemented:

- **Dedicated occupational safety and health unit:** We have established a dedicated occupational safety and health unit and hired 2 full-time occupational health nurses to be responsible for planning and implementing employee health management and health promotion initiatives.
- **On-site occupational physician services:** Occupational physicians are scheduled monthly to provide on-site services, including health consultations, work environment assessments, and preventive guidance. They also implement four major programs: "ergonomic hazard prevention," "maternal health protection," "prevention of unlawful infringement in duties," and "prevention of diseases caused by abnormal work stress." We track employee health risks through medical examinations and health questionnaires.
- **Employee Assistance Program (EAP):** Starting from October 2025, the EAP was introduced to provide all employees with external professional resources, such as psychological counseling, stress adjustment, and life support, as one of the workplace mental health support measures.
- **Individual health care:** For employees with abnormal health check results, occupational nurses conduct individual follow-ups, health education, and health guidance. In 2025, Senao recorded no instances of work-related health hazards among its employees.
- **Health promotion measures:** We provide health care initiatives that exceed regulatory requirements, including annual employee health checkups and cancer screenings. Additionally, we offer flu vaccinations and health seminars to help employees understand their physical well-being while enhancing their awareness of disease prevention and health management.

We will continue to monitor the implementation of workplace health and safety management measures and adjust our health promotion and risk prevention practices in accordance with employee health needs, workplace risks, and regulatory requirements.

Occupational Safety and Health Committee Labor Ratio

Type	2025
Total number of members of Occupational Safety and Health Committee	7 people
Number of labor representatives	3 people
Ratio of labor representative over Occupational Safety and Health Committee members	42.86 %

Promotion of Physical and Mental Health

To enhance employee awareness of occupational safety and health and proactively identify potential workplace hazards, Senao promotes health and safety risk management through its occupational safety and health management plan and related performance indicators. We mitigate safety and health risks in the workplace through operational design, engineering and management controls, preventive maintenance, standard operating procedures, and occupational health and safety training.

Since 2020, we have collaborated with Pojen Hospital to appoint on-site physicians who provide health management and consultation services to our employees. These services encompass first aid and treatment for minor injuries, health consultations, regular follow-ups on outpatient visits and medical status, outreach during home recovery, and assessments of adaptation and well-being upon returning to work.

In addition, we periodically host seminars on health topics and stress management to enhance employees' awareness of physical and mental self-care. We also conduct annual health checkups, the frequency and scope of which exceed the requirements of the "Labor Health Protection Rules."

In 2025, a total of NT\$4,062,130 was invested in employee health promotion activities, covering services such as annual health checkups, on-site physician consultations, and first-aid kit maintenance as measures to support employee physical and mental well-being and workplace safety management.

Health Examination Result

Type	Subject	Number of employees of health examination	Health examination ratio
Group examination tour or hospital examination	General employees	1,421 people	78.7 %
Hospital examination	Section Chief and above	79 people	77.5 %

Health Promotion Activities

Type	Item	Number of participants
Flu vaccination	Flu vaccination (out-of-pocket payment)	104 people
	COVID-19	21 people
Health seminar	Walking Every Day: Are You Doing It Correctly?	35 people
	How to Prevent Cancer from Knocking on Your Door	38 people
	Alleviate Autonomic Dysfunction	45 people
	Emotional Management and Stress Adaptation	43 people
	Why Do We Always Get Hurt in Love?	50 people
	The Three Highs Harm the Kidneys: Golden Rules to Take Control of Your Kidney Health	54 people
Cancer examination	Pap smear test	74 people
	Mammography	46 people
	Fecal occult blood	59 people
	Oral mucosa examination	4 people

Implement the Employee Assistance Program (EAP)

In October 2025, Senao officially introduced the Employee Assistance Program (EAP) as part of its employee care and physical and mental health management measures. The program provides employees with professional resources, including psychological counseling, stress adjustment, life support, and a mental wellness monthly report.

EAP services are available to all employees, providing a confidential channel for external professional support when dealing with work, life, or psychological stress. Since the implementation period in 2025 ran from October to December, the system was still in the early stages of establishment and promotion. During this time, a total of 8 people utilized the relevant services. We will continue to collect full-year data to serve as a reference for reviewing service usage and making subsequent adjustments.

Occupational health and safety management actions

Item	Execution Outcome
[Online course] Annual workplace unlawful infringement prevention	In accordance with the workplace unlawful infringement prevention plan of Senao, the Company provided regular training courses on the prevention of unlawful infringement. The courses covered types of unlawful infringement, preventive measures, legal responsibilities, and response procedures to help employees identify relevant risks and understand the appropriate handling methods. In 2025, a total of 2,024 employees completed the relevant training, achieving a completion rate of approximately 99%.
Occupational accident monthly report	Occupational disaster statistics reports were compiled monthly to serve as the basis for occupational disaster tracking and management.
Formulate the "Occupational Safety and Health Management Plan" for the following year	1. The occupational safety and health management plan for the following year was formulated in accordance with the "Safety and Health Management Regulations," with the plan schedule completed. 2. Completed the formulation of the following year's plan in accordance with the regulations.
Convene Occupational Safety and Health Management Committee meeting	The Occupational Safety and Health Management Committee met quarterly, with ad hoc meetings convened as necessary to discuss OSH-related management matters.
Installation of first-aid kits in all areas	Senao has long maintained first-aid kits across its various locations. Beginning in 2025, unified tracking and management were implemented to ensure regular inspections and replenishment of supplies, thereby maintaining the integrity and readiness of all first-aid equipment.

Emergency Response Mechanism

We have established relevant procedures and systems to handle occupational injuries and diseases through prevention, management, tracking, and reporting. We conduct routine inspections and audits, and regularly organize fire drills to ensure the safety of our employees' working environment. Thanks to the efforts of all employees, Senao's comprehensive injury index has been maintained at the established level. In 2025, there were no major occupational accidents or work-related fatalities.

Item	Male	Female	Total
Number of working days	220,403 days	279,164 days	499,567 days
Number of working hours	1,763,224 hours	2,233,312 hours	3,996,536 hours
Number of days of absence	7 days	75 days	82 days
Number of disability injury people-time	3 people-time	4 people-time	7 people-time
Total number of days lost due to disability injury	7 days	75 days	82 days

Table of Occupational Injuries and Occupational Diseases of Employees and Non-employees

Item	Type	Employees of Senao International			Other workers (Contractors, suppliers)		
		Male	Female	Total	Male	Female	Total
Occupational injury rate (IR)	Main type of occupational injury	Falls and rolling (2 cases), cuts and abrasions (2 cases), falling objects (1 case), falls (1 case), and contact with hazardous substances (1 case)			None have occurred		
	Total number of working hours (hours)	1,763,224	2,233,312	3,996,536	-	-	38,744
	Recordable occupational injuries (cases)	3	4	7	0	0	0
	Occupational injury rate recorded (%)	15.01	20.02 %	35.03	0	0	0
	Number of death due to occupational injury (persons)	0	0	0	0	0	0
	Death rate caused by occupational injury (%)	0	0	0	0	0	0
	Severe occupational injury (excluding number of deaths) (cases)	0	0	0	0	0	0
	Severe occupational injury rate (excluding number of deaths) (%)	0	0	0	0	0	0
Occupational disease rate (ODR)	Main type of occupational disease	None have occurred			None have occurred		
	Number of recordable occupational diseases (cases)	0	0	0	0	0	0

Item	Type	Employees of Senao International			Other workers (Contractors, suppliers)		
		Male	Female	Total	Male	Female	Total
	Number of deaths due to occupational disease (persons)	0	0	0	0	0	0
	Occupational disease death rate (%)	0	0	0	0	0	0

Note:

1. Occupational injury death rate = (Number of deaths due to occupational injury / Total number of working hours) × 200,000.
2. Severe occupational injury rate = (Number of employees of severe occupational injury / Total number of working hours) × 200,000.
3. Occupational injury rate recorded = (Number of cases of occupational injury recorded / Total number of working hours) × 200,000.
4. Number of days of disability: refers to the number of days of injured person that he or she cannot resume to work, and the total number of days lost excludes the injury date and the resume to work date. However, it shall include the number of days lapsed during such period (including Sunday, leave days or non-working days of the enterprise unit) and after the resumption of work, the number of full days that the employee cannot perform work due to the accident.
5. Total working hours: The total working hours are calculated based on the Occupational Disaster Statistics Summary reported to the Labor Inspection Office. The average working hours per employee for the month, including regular and overtime hours, are calculated based on the total number of employees employed at the end of the month. It includes the total number of actual working hours during the working time specified by the enterprise unit. In other words, it does not include the leave, regular holidays, national holidays and leave without work of employees, referred to as normal working hours. The total number of working hours with remuneration other than the normal working hours of employees is referred to as overtime working hours.
6. The statistical data excludes the commute-to-work accidents.
7. Definition of high-consequence work-related injury: An occupational injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months
8. There were total 7 occupational injury incidents this year. The primary types included falls and rolling (2), cuts and abrasions (2), falling objects (1), falls (1), and contact with hazardous substances (1). The Company continues to enhance security measures to mitigate associated risks.

VI. Environmental Sustainability

Senao recognizes the environmental impact of its operations and promotes environmental sustainability through energy and resource management, energy-saving and carbon reduction measures, and daily operational improvements.

In alignment with the goals of the Paris Agreement, Senao signed and responded to its parent company Chunghwa Telecom's "2050 Net-Zero Emissions Commitment" in 2022, serving as the basis for promoting climate action and environmental management. Starting with the establishment of an environmental and energy management system, we are gradually reviewing our energy usage, promoting energy-saving measures, and adjusting operational management as we move toward the net-zero emissions target by 2050.

Senao International Environmental Policy

Senao is in the 3C product channel industry (non-manufacturing or high pollution industry). Based on the philosophy of protecting Earth and ecological protection, Senao emphasizes on the responsibility of environmentally sustainable operation, and actively invests relevant resources in order to fulfill the responsibility of global environmental protection.

Senao environmental policy is as follows:

- I. Comply with environmental protection laws and regulations.
- II. Reduce resource consumption, and reduce environmental impact.
- III. Continuous improvement, and ensure sustainable operation.

Relevant measures implemented:

1. All business locations of Senao have rigorously complied with relevant local environmental regulations. In 2025, there were no penalties due to violation of environmental protection laws. In addition, all of the business locations and scope of Senao are located at the non-ecological protection zone, such that there is no impact on the biological diversity.
2. In the high-energy-consuming areas of our headquarters office and logistics centers, we have established comprehensive energy-saving management and efficiency improvement mechanisms. These practices are subsequently extended to all Senao operational sites. For example:
 - (1.) Equipment improvement
With the time management and control of air conditioning equipment, the control of environmental temperature is increased, circulation and ventilation are enhanced, main sunlight exposure heat source is shielded, time control and lighting equipment without personnel operation is turned off, air conditioning equipment is maintained and cleaned periodically along with efficiency improvement measureless, etc.
 - (2.) Energy management
We procure energy-efficient equipment and strengthen source management through measures such as installing water-saving devices, purchasing water-saving sanitary equipment, promptly repairing leaks, and proactively reducing domestic water usage. To improve energy efficiency, we replace lighting and appliances with models bearing energy-saving labels, establish contracted electricity capacity for offices and specific operating locations, regularly review contracted usage, and implement seasonal adjustments alongside long-term electricity monitoring. When replacing air conditioning systems, we prioritize models using R32 eco-friendly refrigerant and give preference to energy-efficient models to mitigate our environmental impact. In addition, the vehicles used by the warehouse and logistics unit of Senao, we also request the use of vehicles complying with the current environmental protection regulations in our nation, in order to reduce the impact on the environmental protection due to the use of vehicles.
3. Develop energy-saving and carbon-reducing strategies to enhance environmental protection: We continue to promote energy-saving and carbon-reducing policies such as energy and water conservation, and require all employees to implement these energy-saving and carbon-reducing concepts in their daily work and office environment.

Senao Taoyuan Yiyi Store Receives Dual Carbon Footprint Certifications

Senao's First Dual Carbon Footprint Certified Store – Carbon Transformation Effectiveness Recognized

In 2024, Senao International collaborated with the Sustainable Alliance for Low-carbon Economy (csrCommunity International, SGS-Taiwan) to conduct a comprehensive inventory and carbon footprint calculation for the service activities at the Senao Taoyuan Yiyi Store. This assessment covered the entire customer journey—from entering the store and applying for counter services to departure—and identified carbon emission sources including electricity consumption, equipment refrigerants, stationery use, and advertising promotions. Following a rigorous professional audit by SGS-Taiwan to ensure data integrity and transparency, the Service Center successfully obtained the ISO 14067 carbon footprint certificate.

In addition to complying with the latest ISO 14067 standard, Senao International also adhered to the "Financial Insurance and Telecommunication Counter Services" product category rules announced by the Ministry of Environment. This ensured our carbon footprint calculation met both international standards and domestic regulatory requirements. The obtaining of Senao Taoyuan Yiyi Store's dual certification signifies that its ESG and carbon reduction actions have been recognized and aligned with international standards.

Demonstrating Net-Zero Sustainability: Digitalizing Store Sales and Service Processes to Reduce Carbon Emissions

Senao has long promoted ESG-related work and has gradually introduced paperless operations and digitalized processes in its stores across Taiwan to reduce paper consumption and improve service efficiency. Following the carbon footprint inventory experience of the Senao Taoyuan Yiyi Store, we further examined energy and resource consumption within our store service processes. This serves as a foundation for the subsequent promotion of low-carbon store operations and process improvements.

In addition, Senao International has actively promoted the green consumption concept. From carbon footprint transparency to the purchase and promotion of eco-friendly products, the Company has gradually guided customers to consider their carbon footprint and environmental impact when shopping. This approach further encourages the implementation of green consumption and sustainable lifestyles. As the largest mobile phone distributor in Taiwan, Senao does more than just sell phones; it integrated "used mobile phone recycling" into its service offerings 10 years ago. To date, nearly 400,000 mobile phones have been recycled, reducing carbon emissions by 5,600 metric tons—equivalent to the annual carbon sequestration of 23 Da'an Forest Parks. Furthermore, Senao has established a highly secure and comprehensive mechanism for the recycling, appraisal, and sale of used devices, backed by six major guarantees to ensure consumers can engage in green consumption with peace of mind.

Creating Sustainable Impact Through Technology

In terms of social responsibility, Senao International is committed to bridging the digital divide. Through donations of telecommunication equipment and other resources, as well as social welfare programs, the Company has established the "Senao Senior Academy" across various counties and cities. At these venues, we offer courses on technology and health topics, with more than 200 sessions held throughout the year, helping seniors and those in remote areas enjoy the convenience of the digital age. In terms of corporate governance, we continue to enhance information transparency and operational efficiency to ensure stable financial growth and create sustainable value for shareholders and stakeholders.

In the future, Senao will continue to pursue "low-carbon transition" through "technology empowerment" as its sustainable development direction. We are committed to improving store service processes, advancing product circular utilization, leveraging digital tool application, and implementing social engagement initiatives. Furthermore, we will collaborate with our parent company, Chunghwa Telecom, as well as our partners to drive carbon reduction and sustainable management.

Environmental Sustainability Initiatives: Earth Hour

- I. **Climate Advocacy: Engaging All Stores Across Taiwan in Energy Conservation**
Since 2023, Senao has continued to support the global "Earth Hour" initiative, joining hands with its parent company, Chunghwa Telecom, to fulfill its decarbonization commitment. By turning off the signs of all stores across Taiwan every March, we encourage employees, consumers, and communities to address energy consumption, strengthening environmental empathy between the Company and its stakeholders.
- II. **Transformation Practice: From Benchmark Store to Green Consumption**
In addition to pursuing energy-saving initiatives, we continue to optimize low-carbon operational processes across our stores. By scaling the carbon footprint management experience from our benchmark store (Senao Taoyuan Yiyi Store) to all locations nationwide, we have implemented e-service and paperless service as well as precise resource inventory.
- III. **Circular Economy: Deepening the Used Phone Recycling System**
We transform the concept of the circular economy into concrete, long-term services, giving a new life to waste electronic products through a one-stop recycling and appraisal mechanism:
 - **Quantitative achievements:** Having promoted the mobile phone recycling service for over a decade, we have recycled a cumulative total of nearly 400,000 devices, reducing carbon emissions by approximately 5,600 metric tons (equivalent to the annual carbon sequestration of 23 Da'an Forest Parks).
 - **Environmental protection measures:** In conjunction with Earth Hour, the Company launched a limited-time discount on "Senao-certified used phones" and provided a professional repair warranty. These initiatives guide consumers to choose "repair" and "circular reuse" over excessive purchases, thereby achieving resource utilization maximization.
- IV. **Digital Connection: Technology Empowers Community Sustainability**
We leverage physical stores and digital service resources to enhance interaction between local communities and our retail locations. As of 2025, Senao had established 240 Pokémon GO PokéStops and 21 gyms at its stores across Taiwan. By integrating 5G network services with physical retail locations, the Company enabled the public to engage in outdoor leisure and community interaction through digital applications, in addition to applying for telecommunication services.

(I) Energy Management

To advance toward the net-zero emissions target, Senao continues to conduct energy and resource inventory and management operations. Following the completion of carbon inventory across all operating locations, we have analyzed our primary energy sources based on the results and implemented internal energy management measures. The inventory results serve as a foundation for reducing energy consumption and GHG emissions.

Senao continues to monitor the electricity consumption of its operating locations through environmental and energy management practices, setting a management target to reduce total electricity consumption by 1% annually. Relevant measures include promoting energy conservation, ensuring lights are turned off when not in use, and avoiding unnecessary energy consumption. We also optimize air conditioning temperature control and review equipment efficiency to gradually reduce the energy intensity of operations.

GHG Emissions

In 2025, Senao International's GHG emissions totaled 4,693.2378 t-CO₂e (Scope 1 + Scope 2). Data analysis reveals that purchased electricity was our primary source of emissions. Consequently, our GHG reduction strategy centers on power management and the reduction of electricity consumption.

The Company is committed to achieving a 50% reduction in GHG emissions by 2030 and continuing its efforts toward net-zero emissions by 2050. In 2024, the Company completed GHG inventory operations for all sites for 2023 and designated 2023 as the base year.

As the Company operates in the retail sector, purchased electricity is the primary source of GHG emissions. In 2025, purchased electricity accounted for approximately 61.39% of the Company's total GHG emissions, representing the largest source of emissions. Accordingly, we have focused our GHG reduction strategy on electricity management and reducing electricity consumption. We have set a management target to reduce total electricity consumption by 1% annually (equivalent to a reduction of approximately 50.3095 kg-CO₂e). For 2025, total electricity consumption was reduced by 4.97% compared to 2024. Specific measures include strengthening energy-saving promotion, ensuring lights are turned off when not in use, avoiding unnecessary energy waste, maintaining air conditioning at optimal temperatures, and enhancing equipment efficiency to continuously reduce energy intensity.

In addition, the Company does not rule out planning to procure green electricity to achieve carbon neutrality through renewable energy, steadily progressing toward the 50% emission reduction target by 2030 and ultimately fulfilling its long-term commitment of net-zero emissions by 2050.

Scope	2023	2024	2025
● Direct GHG emissions (Scope 1)	550.1651t-CO ₂ e	528.5585t-CO ₂ e	520.8823t-CO ₂ e
● Energy indirect GHG emissions (Scope 2)	5,030.9494t-CO ₂ e	4,575.9378t-CO ₂ e	4,172.3555t-CO ₂ e
● Total emission (Scope 1 + Scope 2)	5,581.1145t-CO ₂ e	5,104.4963t-CO ₂ e	4,693.2378t-CO ₂ e
● Operating revenue	NT\$ 29,598 million	NT\$ 30,751 million	NT\$ 30,315 million
● Emission intensity (total emissions/NT\$ million)	0.1886t-CO ₂ e/NT\$ million	0.166t-CO ₂ e/NT\$ million	0.1548t-CO ₂ e/NT\$ million

Note:

1. In 2025, a GHG inventory was conducted in accordance with ISO 14064-1:2018 and verified by SGS-Taiwan.
2. The 2025 electricity emissions factor of 1kWh = 0.474kg-CO₂e is calculated as the 2024 electricity emissions factor announced by the Energy Administration, Ministry of Economic Affairs; the GWP is based on IPCC 2021 AR6.
3. The GHGs included in the calculation comprise seven types: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.
4. The organizational boundary is defined by operational control. Starting from 2023, the inventory scope covers all Senao operating locations (offices, franchised stores, repair stores, and warehouses), with 2023 set as the baseline year.
5. GHG emissions in 2025 decreased by 411.259 t-CO₂e compared with 2024.
6. Biogenic GHG emissions were 0 t-CO₂e in 2025.

Value Chain GHG Emissions

To completely inspect the GHG emissions of the organization, we follow the ISO 14064-1:2018 standard to calculate the value chain carbon emissions. In 2025, we performed inspections on Scope 3 and Scope 4.

Scope	Item	Emissions
Scope 3	Employee business travels	25.1275t-CO ₂ e
	Employee commuting	974.7687t-CO ₂ e
Scope 4	Product purchase (water consumption)	6.4174t-CO ₂ e
	General waste treatment	48.8645t-CO ₂ e
	Fuel and energy-related activities	1,048.3359t-CO ₂ e

Expanding Carbon Management: Senao Initiates GHG Inventory Across All Operating Locations

Senao has adopted the ISO 14064-1:2006 GHG inventory standard since 2018 and completed the transition to ISO 14064-1:2018 in 2021. By incorporating the Xindian headquarters into the inventory scope, the Company has gradually established an organizational-level GHG inventory mechanism and expanded it to cover some value chain emission sources. This provides a foundation for promoting energy conservation, carbon reduction, and environmental management.

In response to the domestic net-zero transition policy and the development of carbon management issues, Senao and its subsidiaries launched GHG inventory operations for all operating locations in 2024. The scope of Scope 1 and Scope 2 emissions is being gradually expanded to enhance the completeness of the organization's carbon emission data and the traceability of subsequent management.

GHG inventory operations for all operating locations will serve as the foundation for Senao to identify primary emission sources, plan reduction measures, and set medium-to-long-term emission management targets, while supporting the Company's ongoing commitment to climate governance and environmental management.

Energy Use Status

Item	2023	2024	2025
Electricity	10,163,535.97kWh	9,263,066.338kWh	8,802,475.267kWh
	36,588.7295GJ	33,347.0388GJ	31,688.911GJ
Gasoline	122,815.359L	120,771.404L	120,171.037L
	3,864.2232GJ	3,799.9128GJ	3,781.0231GJ
Diesel	4,007.75L	1,707.22L	0L
	144.6947GJ	61.637GJ	0GJ
Total use amount	40,597.6474GJ	37,208.5886GJ	35,469.9341GJ
Operating revenue	NT\$ 29,598 million	NT\$ 30,751 million	NT\$ 30,315 million
Energy Intensity (Total consumption/NT\$ million)	1.3716 GJ/ NT\$ million	1.21GJ/ NT\$ million	1.17GJ/ NT\$ million

Note:

1. Electricity energy conversion factor uses 1kWh=0.0036GJ.
2. Gasoline energy conversion factor uses the 2024 energy product thermal value announced by the Energy Administration, 1 liter=7,520kcal, 1kcal=4,184J.
3. Diesel energy conversion factor uses the 2024 energy product thermal value announced by the Energy Administration, 1 liter=8,629kcal, 1kcal=4,184J.
4. Since 2023, inventory covered all Senao International locations (including offices, franchise stores, service centers, and warehouses).

Low Carbon Action

Type	Explanation
Energy-Saving Measures	● Energy saving: Reduce the use of non-essential electrical equipment, turn off unnecessary lighting during lunch breaks, and schedule the shutdown of central air conditioning after work hours. Set indoor temperatures to 26°C and use circulating fans to improve cooling efficiency; regularly maintain air conditioning systems to ensure optimal operating efficiency. ● Water conservation: Dual-flush devices are installed in toilets, and facilities are inspected regularly to prevent leakage. ● Lighting system: T8, T5, and halogen lamps have been phased out in favor of LED lights and products with energy-saving labels, with the number of fixtures adjusted based on actual needs. Additionally, timers have been installed on outdoor store signage to manage electricity usage hours. ● Office equipment: Set equipment to enter energy-saving mode when idle and consolidate resources across departments to enhance utilization efficiency.
Eco-Friendly Actions	● Gradual replacement of air conditioning equipment: Air conditioning units using R22 and R410 refrigerants across all stores are being progressively replaced with R32 refrigerant models to reduce the environmental burden during equipment operation. ● Implement waste sorting: Additional waste sorting and food waste bins

Type	Explanation
	were installed in the office to promote the sorting of municipal solid waste and the diversion of recyclable resources. ● Reduce energy consumption: Encourage employees to take the stairs instead of the elevator, and use Teams meetings to replace certain business travel and commuting needs, thereby reducing unnecessary energy use. ● Promoting green living: Encourage employees to bring their own reusable tableware, cups, and bags, and provide dedicated mugs for visitors in office pantries to reduce the use of single-use items.
Distribution Channel Low Carbon Action Plan	● Senao promotes paperless operations for mobile subscription services by replacing paper documents with digital signatures to reduce paper consumption, serving as one of the channel low-carbon operation measures. ● More than 90% of signatures were paperless through digital processes, reducing paper usage by 340,200 sheets. According to internal calculations, this is equivalent to saving approximately 31 trees from being felled and reducing carbon emissions by 6,124 tons. ● We will continue to promote paperless operations in 2026 to reduce the use of paper documents.
Low carbon action plan for retail channels	● We have transitioned subscription services at our stores to paperless digital signatures. The paperless digital signature ratio exceeded 50%, saving 4,367,280 sheets of paper. According to internal calculations, this is equivalent to saving approximately 397 trees from being felled and reducing carbon emissions by 78,611 tons. ● The printing format for the bill payment service without a physical bill at retail stores has been adjusted from A4 paper to a small receipt. The proportion of small receipts for payment services was adjusted to over 68%, reducing paper usage by 5,873,333 sheets. According to internal calculations, this is equivalent to saving approximately 534 trees from being felled and reducing carbon emissions by 105,720 tons. ● We will continue to promote paperless operations for other paper-based certificates to reduce the use of paper documents.
Promoting Low-Carbon Marketing: Digital Promotion and Paperless Effectiveness	In response to digital communication trends and the rise of green consumption, the Marketing Department has been gradually phasing out traditional paper-based promotional materials by leveraging the Senaoline App and membership marketing initiatives. In 2025, we implemented the integrated DM reduction plan. Based on an audit of printing data, annual promotional paper consumption decreased from 210.456 metric tons in 2024 to 202.847 metric tons in 2025, representing a reduction of 7.609 metric tons in paper usage. Based on internal calculations, this is equivalent to the sequestration of 152 trees and a reduction of approximately 30 metric tons of carbon dioxide equivalent (CO₂e) emissions. We will continue to monitor the use of printed promotional materials and promote a digital communication model by integrating online and offline channels. Note: The calculation formula is as follows Paper consumption in 2024 was 210.456 metric tons Paper consumption in 2025 was 202.847 metric tons

Type	Explanation
	Paper consumption decreased from 210.456 tons in 2024 to 202.847 tons in 2025, representing a total reduction of 7.609 tons. This saved approximately 1,674 (thousand sheets) of paper (7.609 tons * 220,000 sheets of A4). Approximately 152 trees (7.609 tons * 20 trees) Reduced carbon emissions by approximately 30 tons ((thousand sheets) * 18 grams) = 1,674 (thousand sheets) * 18 grams

(II) Water Resource Management

Senao mainly uses domestic water, which is sourced from third-party suppliers via the tap water system. Although Senao is not part of a high-water-consumption industry, we still adhere to the principle of water conservation and have set a management target to reduce annual water consumption by 1%, approximately 0.3174 million liters.

Through routine management and equipment upgrades, Senao continues to monitor water usage and the effectiveness of its water-saving measures. In 2025, Senao's total water consumption was 32.171 million liters, representing a 5.42% decrease from 2024 and achieving the annual management target.

In terms of water conservation measures, we have gradually installed dual-flush toilets in branch offices and retail stores, promoted the replacement of water-saving flush systems and faucets, and conducted regular inspections and repairs of water leakage facilities. Additionally, we have implemented timed activation management for cooling towers to reduce unnecessary water loss and improve water efficiency.

Moving forward, Senao will continue to monitor water consumption at each site through daily inspections, equipment replacement, and water consumption data tracking to serve as a basis for subsequent water resource management and water conservation improvements.

Water Consumption Statistics

	2023	2024	2025
Water consumption	31.743 million liters	34.014 million liters	32.171 million liters
Operating revenue	NT\$ 29,598 million	NT\$ 30,751 million	NT\$ 30,315 million
Water use intensity	0.0011 million liters/ NT\$ million	0.0011 million liters/ NT\$ million	0.0011 million liters/ NT\$ million

Note: Since 2023, the scope of statistical data included all Senao operational sites (offices, franchised stores, repair stores, and warehouses).

1.5°C Forum

In 2024, Senao participated in the "Enterprise 1.5°C Forum" organized by CommonWealth Magazine. The carbon reduction targets and pathways established by the Company were certified by TRIPs at 1.431°C, aligning with the Paris Agreement's ambition to limit global warming to within 1.5°C by the end of the century. Having been awarded the 1.5°C Label Certificate, Senao will uphold its commitment to continuously progressing toward net-zero emissions and carbon neutrality.

Carbon reduction target: In 2022, the Company responded to the parent company Chunghwa Telecom's "net-zero commitment:" 50% carbon reduction by 2030 and net-zero emissions by 2050. The Company completed the GHG inventory for all locations for 2023 in 2024 and will use 2023 as the base year for setting the relevant targets. In 2023, electricity accounted for approximately 74.76% of total GHG emissions; therefore, the future direction of GHG reduction is to reduce total electricity consumption by 1% (approximately 50.3095 kg-CO₂e) annually. This will be supported by the active promotion of measures such as turning off lights to avoid unnecessary waste and controlling air conditioning temperatures. Regarding water usage, the target is to reduce water consumption by 1% (approximately 0.3174 million liters) every year. To achieve this, dual-flush toilets will be gradually installed in branch offices and retail stores.

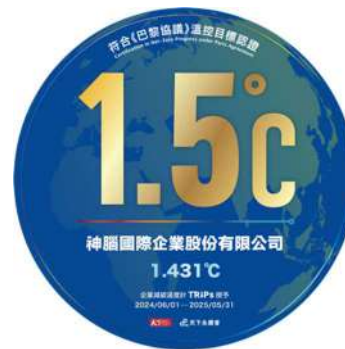


Image source: Commonwealth Magazine

(III) Waste Management

Senao prioritizes the classification, recycling, and disposal management of waste generated during its operations. Waste is sorted based on its characteristics, with recycling or reuse prioritized to improve resource efficiency.

Regarding daily management, we continue to promote waste reduction and recycling measures. Through internal advocacy and training, we help employees understand the requirements for waste sorting, reduction, and recycling, thereby enhancing their awareness of waste management during daily operations.

Senao has set a management goal to reduce waste generation by 1% annually, representing a reduction of approximately 1.2688 tons. Waste generation in 2025 increased by 38.21% compared to 2024, falling short of the annual management target. We continue to monitor the sources and causes of waste generation fluctuations and are implementing reduction, sorting, and recycling initiatives to serve as a basis for enhancing waste management performance.

Waste Management Directive

Item	Explanation
Identify Waste Related Impact	● The main wastes of Senao International operation are classified into three main categories of general waste, recyclable waste and repair electronic boards. The wastewater refers to general living sewage. ● However, presently, incinerators are under relatively higher air pollution emission standard, and the useful lifetime and sludge are subject to the factors of landfill site use purpose change, etc. Waste reduction, recycle and reuse are key aspects of wastes for green economy.
Impact prevention mechanism	The actions adopted for wastes: higher standard for garbage classification, and recyclable and reusable wastes are further added.
Control waste treatment suppliers	● HQ: the office wastes of the headquarters are entrusted to the park committee and qualified waste disposal suppliers for execution under contract. ● Other operating locations: (1.) Independent sites without management committees: Waste must be handled independently. (2.) Locations with community centralized waste treatment areas: Handled centrally by the management committee.
Data measurement and monitoring	Since March 2022, we have been regularly weighing and calculating waste data within the reporting boundary.

Waste Management Outcome

Item	2023	2024	2025
Total waste generated	126.8812 metric tons	104.0084 metric tons	143.7547 metric tons
Operating revenue	NT\$ 29,598 million	NT\$ 30,751 million	NT\$ 30,315 million
Waste intensity	0.0043tons/ NT\$ million	0.0034tons/ NT\$ million	0.0047tons/ NT\$ million
Waste recycled	19.12 metric tons	11.16 metric tons	18.96 metric tons
Mobile phone recycling	1,561 units	13,597 units	11,071 units
Wase battery recycling in stores	1,671 kg	2,188 kg	3,321 kg

Note:

1. Since 2023, the total waste generated is calculated based on all Senao operational sites (offices, franchised stores, repair stores, and warehouses).
2. The statistics are based on actual measurements taken over one month of workdays, extrapolated to estimate the annual waste generation for 2025, and all waste is classified as non-hazardous.
3. The scope of waste recycling statistics is limited to the Xindian headquarters.
4. In accordance with the management committee's policies, Tetra Pak, paper lunch boxes, and paper cups are no longer being sorted for recycling, and are instead being disposed of as general waste as required by regulations, effective 2024.

Online Purchase Package Reduction Targets

In accordance with the "E-commerce Packaging Reduction Guidelines 2.0" announced by the Ministry of Environment on July 1, 2023, Senao has established short-, medium-, and long-term packaging reduction targets for paper delivery boxes, inner box cushioning materials, and adhesive tapes used in e-commerce distribution to serve as a basis for subsequent management and improvement.

Schedule	Goal	Method
Short-term target year By 2026	Average package weight reduction rate of at least 35% with 2023 as the base year	Adjust packaging dimensions and weight: Reduce the amount of cushioning materials used, and use the original boxes as much as possible for products that can be shipped in their original boxes.
Medium-term target year By 2027	Average package weight reduction rate of at least 40% with 2023 as the base year	● Evaluate and plan the use of circular packaging containers for store product pickup according to the type of products. ● Design recycles incentive mechanism, such as: bonus point issuance.
Long-term target year By 2030	Achieve a 50% average packaging weight reduction target against the 2023 base year	● Guided by packaging reduction guidelines, we have established standard operating procedures for packaging reduction and continue to monitor internal packaging materials for regulatory compliance. ● Regularly review packaging material specifications and adjust them as needed to produce more appropriate sizes, ensuring that more suitable materials are used for packaging in response to the increasing diversity of products sold.

Online purchase packaging reduction outcome

- We are certified by the Ministry of Environment as an e-commerce platform that reduces packaging waste. (There are a total of 22 B2C platforms in Taiwan that have received this certification).
- The packaging materials we currently use are better than the packaging material limitations set by the government.
- We strive to minimize the waste generated from logistics packaging to reduce its environmental impact and resource waste.

Ministry of Environment: <https://recycle2.moenv.gov.tw/SingleUse/Page/OnlinePackagingGuide>

Packaging Material Reduction Initiative
Senao promotes packaging material source reduction by reviewing packaging dimensions, material usage, and packing methods to avoid "packing small items in large boxes," thereby preventing unnecessary packaging material consumption. Without compromising product protection and shipping safety, we have reduced the consumption of cardboard boxes, cushioning materials, and tape. Our measures include optimizing box structures, adopting lightweight packaging designs, adjusting the placement of cushioning, and reviewing tape application lengths. In the future, the Company will review packaging material usage based on product characteristics, delivery requirements, and relevant regulatory guidelines. By striking a balance between product protection and packaging reduction, this initiative serves as one of the measures for promoting e-commerce packaging management and resource reduction.

(IV) Old Mobile Phone Recycling

As the smartphone replacement cycle shortens, end-of-life or idle equipment may pose potential risks to the environment and human health if not properly handled. To reduce the environmental impact of electronic waste, Senao promotes its trade-in services, providing consumers with a channel for recycling and appraisal of old devices.

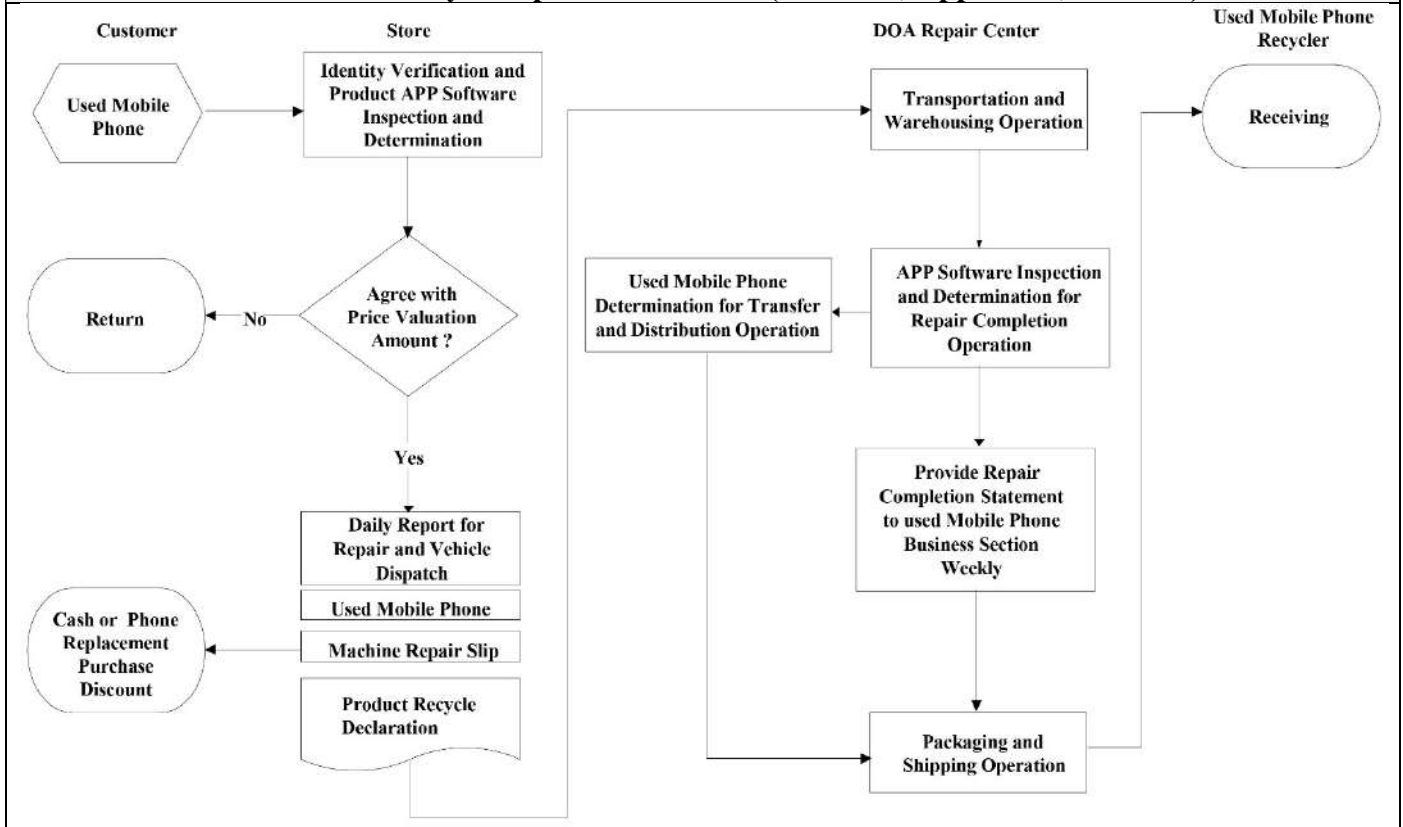
Senao has set up waste mobile phone recycling bins in all of its retail stores across Taiwan, and implements the used mobile phone recycling process in accordance with internal management regulations. When consumers trade in their old devices, they are required to sign a declaration form to confirm their intent to trade in and to ensure information security and the protection of customer rights.

In 2025, Senao recycled a total of 94,302 used mobile phones, 89,071 of which entered the recycling and reuse process. In addition, 11,071 end-of-life mobile phones and waste batteries and accessories were recycled through dedicated in-store bins, totaling 3,321 kilograms in weight. By recycling and reusing used mobile phones and implementing end-of-life product sorted recycling, Senao has continued to promote the circularity of electronic resources, reducing the environmental burden of waste electronic products.

Senao International Discarded Mobile Phone Recycle Process

Responsible Unit	Recycle Process Description
Senao appointed stores, and other channel locations	After inspection and determination through recycle APP software, a document form is established on the repair system, and the store consumer purchase section (CCR) performs a product sale operation, or cash payment is made for the price valuation amount, and the customer is requested to sign the recycle declaration. Once the process is complete, the old phone packaging and mailing operation is performed, in order to mail the old mobile phone to Damage on Arrival (DOA) to perform a testing operation and provide a shipping report, following which it is shipped to the winning cooperating contractor on a weekly basis.
Data Express Infotech, Studio A, iStore stores	Old mobile phone recycles and price valuation is performed through EPBOX recycle machine, and customer agrees with the recycle and signs the recycle declaration, and the electronic payment is made for the price valuation amount. In addition, the system transmits the determination data to the repair system in order to establish document form. Once the process is complete, a logistics company dispatches a vehicle to pick up the old mobile phone the next day. After DOA performs the repair and inspection, it is shipped to the winning cooperating contractor on a weekly basis. EPBOX Mobile Phone Recycling Robot: https://www.cht.com.tw/home/consumer/mobservice/basic/674

Old Mobile Phone General Recycle Operation Process (Addition, Appointed, Telecom)



Used Phone Recycling Month

October is the traditional "Mobile Phone Recycling Month." Driven by the buzz surrounding new model launches from various brands, consumers have become more inclined to recycle their old devices. Beyond iPhones, Senao's recycling channels cover as many as 680 Android models, including brands such as Samsung, OPPO, vivo, and Xiaomi. To incentivize participation in circular economy initiatives, the Company designs promotional trade-in programs that offer a maximum additional discount of NT\$3,000, encouraging consumers to exchange old devices for new ones. Senao also prioritizes transparency and data security within its recycling processes. All collected used mobile phones undergo rigorous data erasure using internationally certified software alongside professional information security testing. To facilitate this, the Company launched the "Senao Valuation App" and an online valuation system, providing real-time valuation and recycling services at all retail stores across Taiwan. The entire recycling process—including inspection, maintenance, data erasure, and sorting for shipment—is managed through Senao's internal systems to ensure information security and enhance device reuse rates.

In addition, Senao encourages consumers to extend the lifespan of 3C products through repair services. The Company provides a comprehensive one-stop repair solution, making it convenient for consumers to replace batteries, screens, and other components at Senao stores or Authorized Service Providers. Senao Apple Authorized Service Providers also offer repair discounts for the iPhone 14 through 16 series, encouraging consumers to choose repair over disposal to extend the lifespan of their devices.

All event details are subject to the announcements on Senao's official website or in-store. For more information, please refer to:

- "Mobile Phone Recycling Month" webpage: <https://reurl.cc/dyvbZy>
- "High-value Trade-in" webpage: <https://reurl.cc/WNVvoy>
- "Senao-Certified Used Phone" webpage: <https://reurl.cc/Klv35y>
- "iPhone repair discount" event webpage: <https://reurl.cc/Yqn05I>
- Senaonline: <https://online.senao.com.tw/>

Senao Mobile Recycled Over 100,000 Mobiles in 2025

As one of the major mobile phone distributors in Taiwan, Senao has been involved in the used phone recycling mechanism since 2014. By providing consumers with channels to recycle old and discarded mobile phones, the Company facilitates the recycling, reuse, or proper disposal of electronic products to mitigate the environmental impact of electronic waste.

In 2025, Senao recycled more than 100,000 used and discarded mobile phones in total. Among these, the iPhone 12 and iPhone 13 series saw the most active recycling rates, indicating that consumers have achieved a certain level of engagement with mobile phone recycling, device lifespan extension, and resource circulation issues. By continuously promoting its used phone recycling service, Senao reintegrates idle or scrapped mobile devices into recycling and reuse processes, representing a concrete action to drive the circularity of electronic product resources and reduce electronic waste.

Used Phone Eco-Discount

Senao has promoted used phone recycling services for over a decade. In response to improved smartphone quality and extended product lifecycles, the Company has established a used phone sales platform, providing consumers with a channel to recycle, purchase, and reuse mobile devices. For "Senao-certified used phones," Senao provides six assurances and a six-month professional warranty to bolster consumer confidence in used mobile products and support the extension of electronic product life cycles.

In support of "Earth Hour," Senao launched limited-time discounts from March 22 to 26. Members could redeem coupons online to purchase "Senao-certified used phones" from the iPhone 12 to iPhone 15 series with a maximum discount of NT\$1,000. Senao encourages consumers to consider used mobile phones by offering discounts, membership benefits, and targeted marketing communications. This approach extends the product lifecycle through circular reuse, reducing the accumulation of idle devices and the generation of electronic waste.

To date, Senao has recycled nearly 400,000 mobile phones, which, according to internal estimates, has reduced carbon emissions by approximately 5,600 tons. Through paperless and digitalized processes, along with used phone recycling services, Senao continues to integrate the resource circularity concept into its channel services and consumer communications. In addition, Senao has integrated its retail locations with digital applications by collaborating with Pokémon GO to establish 21 gyms and 240 PokéStops at stores across Taiwan. This initiative enhances consumer interaction with retail locations while encouraging the public to engage in outdoor activities. Senao also offers member discounts and reward points to incentivize consumer participation in store activities and circular consumption services, effectively bridging environmental initiatives with everyday consumption scenarios.

Power Bank Recycling Incentives

In line with the environmental sustainability goals of the parent company, Chunghwa Telecom, we continue to promote initiatives related to electronic product recycling and resource circulation. To encourage waste electronic products to enter the correct recycling system, Senao collaborated with the Department of Environmental Protection, Taipei City Government again in November 2025 to promote the "power bank recycling" campaign.

In addition to the 21 Chunghwa Telecom / Senao authorized stores in Taipei City already equipped with collection boxes for waste mobile phones and tablets, two Apple Authorized Service Providers had been added as recycling points to provide the public with a channel for recycling waste mobile phones, tablets, and idle power banks.

To encourage public participation, individuals who brought two old power banks for recycling during the campaign could receive a NT\$50 convenience store voucher. Those who recycled one power bank and joined the membership on-site could also receive 50 Senao coins and enjoy discounts on power bank purchases. Senao encourages the public to dispose of waste batteries and waste electronic products through appropriate channels via convenient recycling points and an instant feedback mechanism, serving as one of its measures to promote resource recycling and reuse.

VII. Social Common Good

Senao has long been committed to issues such as social inclusion, educational support, environmental ecology, and local culture. Through the Senao Technical and Cultural Foundation, the Company uses its primary social engagement platform to drive public welfare initiatives and resource integration. We respond to the needs of diverse groups and communities through initiatives spanning technology education, land exploration, environmental care, and inclusive employment support.

In terms of social engagement, Senao invests not only materials and funds but also emphasizes collaboration with schools, social welfare organizations, local organizations, and professional partners. Through cross-domain resource integration, we ensure our charitable actions more effectively address local needs. Looking ahead, Senao will continue to leverage its core competencies and partnerships to promote initiatives such as educational learning, environmental care, cultural exploration, and inclusive employment as part of its commitment to achieving social co-prosperity.

Among them, the "Mobile Phone Repair Sheltered Workshop" is a concrete manifestation of Senao's integration of its core business with social engagement. The Sheltered Workshop upholds the concept of the "integration of training and employment," providing professional skills training and employment support for people with disabilities in the field of mobile phone repair. The curriculum covers teaching, technology, marketing, and management, with courses tailored to students' abilities to help them accumulate workplace skills and work experience.

Senao will continue to promote educational support, technology learning, and diverse employment participation through its cultural and educational foundation and related public welfare initiatives as a means of practicing social co-prosperity and responding to stakeholder expectations.

(I) Senao Technical and Cultural Foundation

Foundation Objectives

Education | Image-Based Co-Learning to Cultivate Actionable Skills

Building on the foundation of all-age learning and integrating visual media with technological applications, we promote intergenerational learning to cultivate civic engagement for community understanding and social participation.

Land | Visual Exploration Documentary: Realizing Sustainability

Through visual exploration and local actions, the Company records the environment, culture, and local ways of life to deepen its understanding of the land and promote sustainable urban-rural development.

Culture | Bridging the Distance Through Technology

By leveraging technology and educational resources, we bridge the digital divide and facilitate urban-rural exchange to ensure local memories and culture are preserved and passed down.

Care | Community Connection and Mutual Growth

Centering on communities and building partnerships, we support local development and strengthen community resilience to realize a sustainable society of mutual support and shared growth.

Continuing to pave a path toward shared value between business and society

Senao International has always believed that a company's value stems not only from innovation and growth but also from its long-term commitment to society. We continue to pave a gentle yet steadfast path of action between enterprise and society, ensuring that technology serves as a force for mutual understanding, local connection, and life-centered care—empowering every generation to find its way forward.

“We do not claim to be great, but we are committed to sowing the seeds of action, journeying alongside others toward a better life.”

Established in 1997, the Senao Technical and Cultural Foundation was founded by Pao-Yung Lin, the founder of Senao International, with the original intention of giving back to society. Over the years, the Foundation has utilized technology as a tool and kept people at its core, consistently caring for the land and responding to social needs through media, education, and community action. We ensure that sustainability is not merely a concept but a practice integrated into daily life.

◆ Short-term goal: Connect the stories of the land and its people through visual exploration

The Foundation continues to promote the "visual exploration" initiative, inviting the public to rediscover their surroundings through documentary and vertical video competitions. These efforts aim to document local culture, environmental changes, and the daily endeavors of people through the lens of film. We further transformed the award-winning works into touring screenings and educational resources, reaching out to campuses and communities to foster dialogue and understanding. By doing so, we turn local stories into catalysts for public discussion and social learning.

◆ Medium-term goal: Deepen education and community engagement to cultivate actionable skills

In education, the Foundation systematically develops visual teaching materials and community teaching materials to assist teachers and youth in integrating classroom knowledge with local explorations, cultivating interdisciplinary thinking and public narrative skills. Regarding the community, the Foundation has upgraded the "Happy Neighbor Academy" courses to integrate mobile and AI technology applications, healthy aging, and lifestyle trends. By collaborating with local groups on a fixed schedule, the Foundation strengthens community learning vitality and mutual assistance networks.

◆ Long-term goal: Forge partnerships to build a resilient, sustainable society

In response to the challenges of an aging population and digital transformation, the Foundation continues to focus on narrowing the digital divide and enhancing the quality of life. By utilizing retail outlets as community hubs, the Foundation connects schools, cultural centers, independent bookstores, and non-profit organizations to promote the preservation of community memories and establish long-term, resilient partnerships. We aspire to provide stable, long-term companionship, ensuring that technology truly becomes a force that sustains life, protects communities, and connects generations.

Community Participation Project Key Events

Year	Content
2002	Organized the hometown exploration series of activities, and invited elementary school students and teachers throughout the nation to accumulate the local education resources through the production of electronic books and webpages.
2009	Organized hometown exploration documentary film contest and organized digital application learning program, in order to implement local education and to pass on local culture
2010	Organized the year-end party combined with garden party of organic farmers and eco-friendly farmers as the first company in Taiwan to organize such event. Through the garden party, communication among company employees, the general public and farmers were enhanced. In addition to the support of the sale of agricultural products of the farmers, the event also improved the awareness of the general public on “Friend Environment.”
2011	“Smart Communication, Action with Love” program focused on the lively aging. Through “Educational Entertainment” event, the family care and community recognition were promoted.
2013	Organized the love farm event and focused on the issue of “Environmental Friendliness,” integrated with the school courses, parents’ assistance and knowledge of community farmers, the school campus idle lands were rejuvenated, and students had the opportunity to become little farmers. Accordingly, students were able to experience the effort of farmers and to care for food, and to further treasure the ecology and environment in Taiwan for the next generation.
2020	Organized the first term of Senao life recording – mobile vertical clip contest event, in order to encourage people to use mobile phone to record daily moment or any valuable moment. Expanded the hometown exploration documentary film contest, and attracted 180 outstanding teams to participate in the contest, setting a new record in the number of applications. Promoted all age group education course, and organized 50 sessions of classes in the classrooms set up in various stores throughout Taiwan, and released 40 online learning films.
2021	Senao hometown exploration documentary film contest was selected and used in the senior high school textbook content published in the “Na I Book Enterprise – Citizen and Society (Discovery and Practice).” Organized the 13th term of hometown exploration documentary film contest, and despite the impact of the COVID-19 pandemic, a total of 193 works were submitted for the contest, setting a new record high in the number of applications in the past 13 years.
2022	We offer all-age education courses throughout Taiwan, from the sophisticated services in the stores to the community to help people personally. A total of 240 sessions were held on topics such as mobile phone use, health care, technology and health, new life knowledge, and parent-child stories.
2023	The award-winning films from the Hometown Exploration Documentary Film Contest were broadcasted on public TV channels in Taiwan’s six major cities and on Chunghwa Telecom’s MOD streaming platform. Additionally, the Mobile Phone Portrait Mode Short Video Contest introduced the “Young at Heart Director Recommendation Award.”
2024	The award-winning films from the Hometown Exploration Documentary Competition were broadcast for the first time on PTS — Our Island and Indigenous Television. Additionally, the Hometown Exploration Film Festival was held over three days and five sessions at the Tainan City Historic Site — Tainan Nanmen Cinema and Library. The mobile vertical video competition pioneered four thematic awards: the Daily Life Snapshot Award, Travel Scenery

Year	Content
	Award, Gourmet Moment Award, and Pet Love Award. Additionally, the Little Director Recommendation Award was introduced for all categories to encourage people of all ages to pick up their phones and capture cinematic masterpieces on the go.
2025	● The Hometown Exploration Documentary Competition received a record-breaking 196 entries, with the newly added "College Student Group" driving significant growth in student participation. ● A "Popularity Award" was added to the vertical video competition; during the event, the number of YouTube views reached 512,000, nearly triple the total view count of the previous year. ● Following the typhoon in Guangfu Township, Hualien County, the “An-Shin Instant Communication” emergency relief project was launched, providing 63 free communication devices to affected residents.

Senao Technical and Cultural Foundation website: <https://www.senao.org.tw/>

Senao Technical and Cultural Foundation FB Fans Webpage: <https://www.facebook.com/taiwansenaoorg/>

Senao Technical and Cultural Foundation IG Webpage: <https://www.instagram.com/senaoawards/>

Senao Media: <https://www.youtube.com/channel/UC91CtpehWrhzxflDPMhVzJA>

Senao Technical and Cultural Foundation – Social Participation and System Chart



Hometown Exploration: Expanding Social Participation in Sustainability Issues Through Segmented Visual Content

In response to stakeholders' concerns regarding sustainability issues such as climate change, biodiversity loss, and urban-rural development disparities, the Senao Technical and Cultural Foundation has established the "Hometown Exploration Documentary Award" as a long-term platform for visual action. By encouraging creators from diverse generations and backgrounds to document the land, the environment, and everyday life through film, the Foundation seeks to deepen public understanding of and engagement with sustainable development issues.

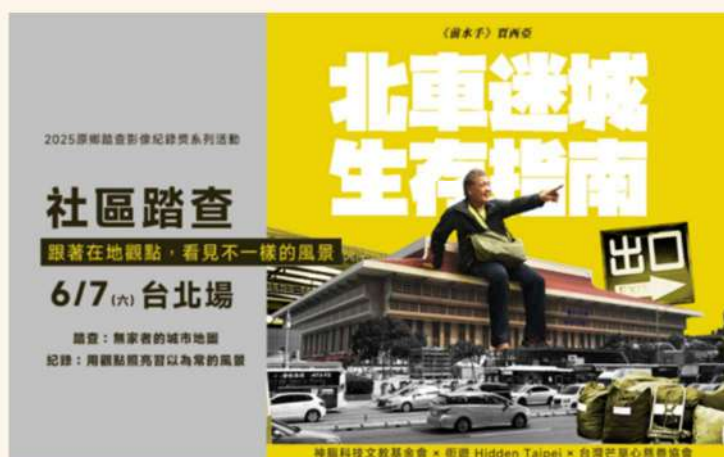
The "Hometown Exploration Documentary Award" integrates two visual formats and participation paths through the "Vertical Video Competition" and the "Hometown Exploration Documentary Competition" to accommodate diverse creative styles and media environments. By hosting a vertical video competition, we lower the barrier to creative expression and encourage the public to document their lives, environments, and social observations through a relatable lens. This initiative aims to enhance the visibility of and engagement

with sustainability issues across social media. Concurrently, our documentary competition supports creators in conducting extensive field research and in-depth thematic explorations, showcasing the multifaceted nature of local cultures, ecosystems, and social change.

In 2025, the Foundation continued to offer its annual grand prize, the "Environmental Exploration Special Award" (NT\$300,000), to support visual creation that focuses on issues such as biodiversity, water resources, the agricultural environment, climate change, and an aging society. By illustrating the interactions between humanity, nature, and society, the award responds to the core spirit of the United Nations Sustainable Development Goals, including "sustainable cities and communities" (SDG 11), "climate action" (SDG 13), and "life on land" (SDG 15).

Promoted through diverse channels including online platforms, television media, and a nationwide campus film festival tour, the Hometown Exploration Documentary Award brings documentary works into the public sphere. This initiative facilitates intergenerational dialogue and public discussion, leveraging film as a long-term tool for sustainability education and social communication. Furthermore, by linking quality education (SDG 4) and partnerships for the goals (SDG 17), the Company builds a foundation for collective public participation in sustainable action.

2025 Results and Outcome
1. In 2025, the two competitions received a combined total of 635 entries, demonstrating that visual media has become a vital channel for public engagement in sustainability issues. Specifically, vertical videos enhance social media reach and public engagement, while documentary competitions foster deeper issue research and local connection, creating a dual-track model of “Widespread Participation + In-Depth Exploration.” 2. The two competitions collectively drew more than 5,000 participants and accumulated over 38,000 votes, generating more than 510,000 online views. These results indicate that video content has entered the digital public sphere, enhancing the visibility of and engagement with sustainability issues through social interaction. By designing tiered film categories, adjusting award incentives, and implementing social interaction mechanisms, the Hometown Exploration Documentary Award continues to bridge cross-generational creators and audiences. We leverage the power of visual media as a tool for sustainability education and social communication, echoing SDG 4 (quality education), SDG 11 (sustainable cities and communities), SDG 13 (climate action), SDG 15 (life on land), and SDG 17 (partnerships for the goals).



A. Vertical Video Competition

Responding to sustainability issues through visual media to broaden community engagement and public influence

In the face of sustainability challenges such as climate change, resource depletion, and biodiversity loss, the Senao Technical and Cultural Foundation continues to use film competitions to encourage public engagement with environmental and social issues through a perspective rooted in daily life. Starting from 2025, the "mobile vertical short film competition" will be renamed the "vertical video competition." The shooting medium will no longer be limited to mobile phones, welcoming the use of various visual creation tools. However, a unified vertical video format will be required to align with the usage and sharing habits of current short video platforms, thereby lowering the barrier to entry and expanding the reach of participating groups.

To enhance the reach of the works and social media engagement, this year's competition continues to utilize YouTube Shorts while adding Instagram Reels as submission channels, encouraging the public to record environmental observations and sustainable actions through spontaneous "daily snapshots." The focus of submissions has shifted from a traditional emphasis on "work display" toward "socially-driven themes" that resonate more deeply with the community. This shift strengthens the proportion of user-generated content (UGC) and increases the number of finalists to 30. Additionally, a "Popularity Award" has been introduced to enhance public visibility and topical engagement through online interaction mechanisms.

This year's selected entries align with multiple SDGs, showcasing the diverse dimensions of visual media as a tool for sustainability advocacy. The oldest winner, Director Shi-Yuan Huang, documented the entire life cycle of the black-winged kite—a Class II precious and rare protected species—in his work "Black-Winged Kite Breeding." From courtship and mating to the fledging of young birds, the film highlights the importance of biodiversity and habitat conservation, corresponding to SDG 15 "life on land." Director Ye-Ming Chen's "The Mysterious Bucket" documents his personal practice of recycling waste batteries with his grandmother who lives alone. The video reflects responsible consumption, resource recycling, and intergenerational environmental action, echoing SDG 12 "responsible consumption and production" and SDG 13 "climate action." Integrating themes of family relationships and social care, the work won the vertical video competition grand prize and a prize of NT\$200,000.

Through the vertical video competition, the Foundation not only encourages the public to engage in sustainability actions through visual media but also leverages the reach of social media platforms to amplify the social impact of environmental, ecological, and sustainability issues. In doing so, the Foundation practices SDG 4 "quality education," SDG 11 "sustainable cities and communities," and SDG 17 "partnerships for the goals" while continuing to promote public-participation-based sustainable media initiatives.

2025 Results and Outcome

1. In 2025, the total number of submissions reached 439, demonstrating that the short video format has become a vital medium for the public to engage with social issues.
2. This year, the "Internet Popularity Award" was introduced, and the number of finalists was increased to 30 to enhance the social media reach of user-generated content (UGC). The voting for popularity lasted for 15 days, attracting 1,413 participants and a total of 9,688 votes. Among them, 445 individuals voted over multiple days, accounting for more than 30% of total participants. This demonstrates the event's success in fostering continuous interaction and community engagement.
3. In terms of content reach, YouTube Shorts accumulated 512,000 views during the event period, which is 2.86 times the total views for the entirety of 2024 (179,000). This demonstrates that the video strategy of leveraging vertical formats and social media platforms effectively enhances the online visibility and communication efficiency of sustainability and lifestyle issues.
4. 7 features on "Hometown Exploration Documentary to See Taiwan" (radio interviews).

B. Hometown Exploration Documentary Film Contest

Deepening Care for the Land Through Visuals to Cultivate a Cross-generational Perspective on Sustainability

The Senao Technical and Cultural Foundation continues to promote the "Hometown Exploration Documentary Competition," encouraging the public to use film to respond to land, environmental, and social

issues, while cultivating long-term care for their hometowns and living environments. The 17th competition in 2025 was themed *"Exploring Taiwan with Visual Exploration, Getting Closer to the Land and Each Other"*. The call for entries encompassed diverse themes, including local culture, environmental ecology, tribal life, and social change. By documenting the relationships between the natural environment, community life, and changes in land use through visual media, the competition aligned with the core spirit of the UN's SDGs, specifically quality education (SDG 4), sustainable cities and communities (SDG 11), climate action (SDG 13), and life on land (SDG 15).

This year's competition was chaired by Professor Ru-Shiu Chen, who invited directors Chien-Cheng Li, Chih-Shan Yao, Tsung-Lung Tsai, and Ying-Liang Lu to serve on the jury. The judging panel engaged in in-depth deliberations from professional cinematic perspectives and diverse social viewpoints. This process ensured that the selected works reached new heights in both thematic breadth and narrative maturity, while allowing the ecological landscapes, environmental issues, and local experiences of various regions to be visualized through the power of film.

To continue expanding youth and student participation, the 2025 competition introduced a "College Group" to the student category for the first time. This addition fully incorporates creative perspectives from all educational stages—from elementary school through university—strengthening the vertical integration and intergenerational dialogue of film education. With a record-high 196 entries, the results demonstrate that visual-based learning has become an increasingly profound tool for public expression across different age groups and learning stages. Following a three-month selection and deliberation process, 52 finalists were ultimately selected.

The "Environmental Exploration Special Award"—the competition's annual grand prize open to all categories—was ultimately awarded to 17-year-old director Li-Yen Tsao for her work "Grandma, I'll Take You Home." Along with the NT\$300,000 prize, this achievement marked the first time in the competition's history that a student work has secured the highest annual honor. The film follows the director's journey accompanying her elderly grandmother with dementia back to the Chongde Tribe in Hualien. Using the land as a thread of memory, the film explores issues such as elderly care, family relationships, and indigenous cultural heritage. Through the path of returning home and scenes of tribal life, this film further connects the relationships between people and the land, cultural memory, and the natural environment. These narratives raise public awareness regarding aging, caregiving issues, and local cultural preservation, echoing SDG 3 "good health and well-being" and SDG 10 "reduced inequalities."

In addition to the competition itself, the Foundation amplifies the impact of these films through diverse communication channels, including Chunghwa Telecom MOD, Indigenous Television, PTS, six special municipalities' public channels, campus film festival tours across Taiwan, and YouTube. These efforts ensure that documentary works continue to reach campuses, communities, and the daily lives of the public. Through its long-term image collection and promotion mechanism, the Hometown Exploration Documentary competition has evolved into a representative, all-age media platform. The documentary continues to help cultivate the public's visual literacy while fostering cross-generational understanding and dialogue regarding the land, the ecological environment, and sustainability issues.

The Foundation hopes to bridge personal experiences and public issues through visual creation, ensuring that documentation serves not only as a means of preserving memories but also as a vital force for promoting social sustainable development. Through creators' long-term observations of local environments, natural ecology, and social change, imagery has also become an important medium for guiding the public to redefine land value, environmental shifts, and the relationship between people.

2025 Results and Outcome
1. In 2025, the total number of submissions reached a record high of 196, representing an increase of 45 over 2024 and an overall growth of 130%. These results demonstrate that the thematic video competition continues to attract participation from students and the general public, establishing itself as a vital medium for expressing perspectives on land, environmental, and social issues. 2. This year's competition introduced a new "College Group," which received 42 entries, representing a 144% increase over last year's benchmark (25 entries). This indicates that the creation of an

2025 Results and Outcome

independent category and the adjustment of the award structure have effectively enhanced participation incentives. The secondary school category also reached a record high of 38 entries, reflecting the success of efforts to root visual-based learning at younger levels. This reflects the progressive extension of visual-based learning across various stages of learning.

3. The popularity voting event lasted 18 days and attracted 3,755 participants, with a total of 28,507 votes cast. The highest number of votes received by a single work was 3,341. During the period, 107 individuals voted more than 50 times (with a limit of three votes per person per day), demonstrating the audience's strong support for and sustained interest in the shortlisted works. This mechanism not only increases the visibility of the works but also fosters interaction and feedback between young creators and the general public.



Smart Convergence Public Welfare Program – All age education course

The Foundation continues to focus on "images + technology + community" as its core to develop a cross-generational education promotion model. By integrating three parallel tracks—community learning, campus education, and public participation—the Foundation has established an all-age learning network serving everyone from children and youth to senior citizens. In 2025, a total of 93 local education and promotion activities were held, drawing a cumulative 6,572 participants. These initiatives transformed cultural content and technological knowledge into accessible and actionable public educational resources.

The Foundation systematically transforms video outputs into educational resources, integrating them into the 2019 Curriculum Guidelines to promote video-based instruction. In collaboration with University Social Responsibility (USR) teams, the Foundation develops lesson plans and teacher empowerment programs to foster interdisciplinary learning and local issue awareness. These initiatives advance quality education (SDG 4), sustainable cities and communities (SDG 11), and partnerships for the goals (SDG 17).

A. Happy Neighbor Academy: Bridging Community Gaps Through Technology and Knowledge Application

The Happy Neighbor Academy leverages communication technology and life knowledge to develop community-based lifelong learning courses, focusing on three major themes: "mobile technology application," "healthy aging," and "community resilience." In 2025, the Chairman led an initiative in collaboration with local governments, elected representatives, and police agencies to promote AI Happy Neighbor Academy courses, integrating technology education and community safety into local neighborhoods.

The course content covers AI applications, fraud prevention literacy, health management, and life knowledge, helping the elderly population build fundamental technological skills and risk identification capabilities in a digital society to bridge the digital divide and enhance self-care abilities. Throughout the year, a total of 27 sessions were held with 1,018 participants and 23 media reports, effectively promoting public knowledge and health and safety concepts.

Through local learning and face-to-face interaction, the Happy Neighbor Academy has established a social participation and lifelong learning support system for the elderly population, enhancing their autonomy and psychological safety while contributing to the goals of SDG 3 “good health and well-being” and SDG 10 “reduced inequalities.”

Related Links: https://www.tristarnews.com.tw/news_ii.html?ID=33033



B. Cultivating Education for Children and Youth: Deepening Environmental and Social Understanding Through Visual-based Learning

Building upon the achievements of the "Hometown Exploration Documentary Award," the Foundation has developed a campus touring film festival and a curriculum-based learning model. By integrating post-screening discussions with directors and thematic dialogues, the program guides students toward a deeper understanding of environmental, ecological, and cultural issues. In 2025, the Hometown Exploration Film Festival featured 64 screenings, including 46 at primary and secondary schools, 11 at colleges and universities, and 5 in local communities, drawing a total of 5,248 participants.

Beyond imparting knowledge, visual-based learning cultivates students' ability to analyze complex issues and engage in critical value-based thinking. Take the 2024 Environmental Ecology Special Award winner, "The Elimination," as an example. The film documents the spread and reproduction of the invasive alien species, the Polypedates megacephalus, in Taiwan, as well as the ongoing efforts of researchers and volunteers to remove them to protect native species. The film also illustrates the ecological pressure caused by the invasion of the cane toad, highlighting the connection between human activity and biodiversity (SDG 15).

The screening at Xinyi Elementary School in Keelung City was attended by a total of 200 students in grades 4 to 6. Most students became aware for the first time that alien species have entered their daily environments and raised specific questions regarding the impact of human behavior on the ecosystem. After the creators shared their field observations and filming experiences, students shifted from passive viewing to active discussion, reflecting on how to minimize environmental disturbance in their daily lives. This demonstrates that visual media effectively lowers the threshold for understanding environmental issues and promotes the establishment of environmental education awareness (SDG 4) at an early stage.

The event was subsequently featured in a report by the PTS "Our Island – Environmental Images" segment, further broadening public discourse. Through a multi-dimensional approach—video, dialogue, and media outreach—the Foundation has transformed abstract ecological conservation issues into tangible life experiences, heightening awareness and mobilizing action for biodiversity protection among students and the general public.

Additionally, the Foundation collaborated with universities to develop 5 teaching plans and pilot 15 teaching sessions, involving 369 students. The initiative also empowered 30 teachers to strengthen their film-based instruction skills, transforming film from a one-off activity into a sustainable educational tool.

This model effectively enhances students' issue comprehension, observation skills, and public participation awareness, fulfilling the educational goals of quality education (SDG 4), sustainable cities and communities (SDG 11), and life on land (SDG 15).

Related Links: <https://www.youtube.com/watch?v=QjoAYKJRJws&t=42s>

2025 Results and Outcome
A. Happy Neighbor Academy (Senior and Community Learning) 1. Organized 27 courses with 1,018 participants 2. 23 media reports, enhancing the visibility of public issues 3. Benefits and impacts ● Empower the elderly with digital and AI application skills to bridge the digital divide (SDG 4) ● Strengthen fraud prevention and information literacy to enhance community safety resilience (SDG 11) ● Integrate health and lifestyle knowledge to promote healthy living for the elderly (SDG 3) B. Cultivate Education for Children and Youth (Campus and Youth Learning) 1. 64 campus and community film screenings, with 5,248 participants 2. 46 primary and secondary schools, 11 colleges and universities, and 5 community screenings 3. 5 curriculum development projects and 15 pilot classes were conducted, with 369 students and 30 teachers participating in empowerment training. 4. Benefits and impacts ● Build sustainability literacy (SDG 4) by fostering an understanding of ecological and cultural issues through imagery ● Enhance awareness of biodiversity and environmental protection (SDG 15) ● Cultivate issue discussion and civic deliberation skills (SDG 11) Overall Lifelong Education Benefits 1. A total of 93 local events were organized during the year, reaching 6,572 participants. 2. Collaborate with schools, communities, creators, and universities to establish an interdisciplinary

2025 Results and Outcome
education network (SDG 17) 3. Establishing an intergenerational learning model of "senior learning + youth education + community participation"

Healthy Living

Senao continues to prioritize "health promotion" as a core pillar of its corporate social involvement. By implementing a dual-track strategy of charitable blood drives and health education, the Company leverages corporate, community, and professional medical resources to advocate for preventive medicine and healthy aging, directly addressing the health needs of the community. These actions align with SDG 3 "good health and well-being," supporting public health, disease prevention, and senior population health management through regular activities and local engagement.

A. Charitable Blood Drive

The Foundation has long encouraged public participation in blood donation. By coordinating with local businesses and community partners, our Xindian headquarters and regional offices host joint blood drives to help maintain a stable blood supply for the healthcare system.

In 2025, a total of 4 blood drives were organized, resulting in 432 successful donors and the collection of 633 bags (250 c.c. each) of blood. Compared to 364 participants in 2024, the participation rate increased by approximately 18.7%, demonstrating that these activities have gradually established a stable participant base and a foundation of community trust. Through ongoing blood donation drives, Senao encourages employees and community members to support public health initiatives and assist the healthcare system in maintaining a stable blood supply.

B. Health Education and Healthy Aging Promotion

In response to the needs of an aging society and chronic disease prevention, the Foundation invited professional nutritionists and medical professionals to the Happy Neighbor Lecture Hall to promote practical health management knowledge. These efforts helped bridge the gap in medical information and enhanced the public's self-care capabilities.

The course centered on lifestyle-based dietary and behavioral adjustments, emphasizing that "prevention is better than cure." The course also helped the senior population establish long-term health management concepts while promoting physical and mental well-being and an enhanced quality of life. In 2025, a total of 5 health lectures were held with 354 participants. Topics included:

1. Gastrointestinal Health and Nutrient Intake
2. Dementia Prevention and Cognitive Health
3. Brain-Protective Diet (MIND Diet) and Chronic Disease Management





Overall Health Impacts

By integrating public welfare blood donation with health education initiatives, Senao has transformed health issues from one-time activities into a continuous community engagement mechanism. In addition to bolstering blood resources for the medical system, these efforts help cultivate the public's self-health management capabilities, promote community mutual assistance and healthy aging, and gradually establish a health support network involving the active participation of the enterprise, the community, and the public.

Senao Art Corridor

Senao International has long supported art and cultural exhibitions, establishing the "Senao Art Corridor" within the public spaces of its headquarters. This initiative serves as a platform for emerging artists to showcase their work to the public, while internally providing employees with opportunities to engage with art and humanities, all while enhancing the aesthetic of the corporate environment.

The works displayed at the Senao Arts Corridor are changed every two months. In 2025, we held 6 bimonthly exhibitions, continuing to support arts and cultural exchange through public space curation while integrating art appreciation into the daily work environment.

Name of the two-month exhibition	Period
Su, Chen-Ming – Image and Reinvention	2025-01-13 ~ 2025-03-12
Wang, Kuo-Tai – Speaking Taiwan, Painting Taiwan	2025-03-12 ~ 2025-05-15
Chen, Zheng-Zhi – “Lishui Yunshan” Ink Painting Exhibition	2025-05-15 ~ 2025-07-10
Chen, Cheng-Po – Mountain Ballads	2025-07-10 ~ 2025-09-10
Yeh, Tien-Sheng – Imaginative Realm Imaginative Enjoyment — A Kaleidoscopic Vision	2025.09.10 ~ 2025-11-17
Hsiao, Miao-Shou – Oil Painting Exhibition	2025-11-17 ~ 2026.01.14

2025 Investment Budget Overview Table

Senao has long been committed to domestic cultural development and public participation, focusing on supporting local cultural preservation, social dialogue, and sustainability issues through visual creation. With

the core concept of "Exploring Taiwan with Visual Exploration, Getting Closer to the Land and Each Other," the Company continues to organize the "Senao Hometown Exploration Documentary Award."

Through the two-track mechanism of the "Documentary Competition" and "Vertical Video Call for Entries," we have established a visual creation platform open to the public. By encouraging people to use everyday imaging tools to document Taiwan's indigenous culture, natural environment, and local life, we support domestic visual creation talent and the development of culture and the arts. The "Environmental Exploration Special Award" was also established to address issues such as land care, ecological conservation, and biodiversity, deepening the connection between cultural creation and environmental sustainability.

To expand cultural influence and public participation, Senao simultaneously organized touring film festivals for award-winning works and promoted campus teaching material application. These efforts bring video content into schools, communities, and public spaces, fostering dialogue on local issues and cultural understanding while enhancing public cultural accessibility and participation opportunities.

In 2025, Senao invested a total of NT\$6,155,181 to support domestic cultural development projects. The following table summarizes the expenditure on various initiatives, reflecting Senao's investment in supporting domestic cultural creation, cultural heritage, environmental advocacy, and social engagement.

Project Name	Investment amount (NT\$)
Hometown Exploration	NT\$ 5,648,994
Smart Convergence Public Welfare Program (including NT\$506,187 for the Hometown Exploration Film Festival)	NT\$ 2,916,891
Unite for Blood Donation	NT\$ 370,143
Senao Art Corridor	NT\$ 25,500
Total	NT\$ 8,961,528

An-Shin Instant Communication: Uninterrupted Communication During Disasters

In the face of disaster risks posed by extreme weather, communication capability has become an essential foundation for post-disaster safety confirmation, family contact, and resource allocation. Leveraging its core mobile communication services, Senao has established a disaster response public welfare mechanism, "An-Shin Instant Communication." This initiative provides essential communication equipment to victims during major disasters, mitigating the inconvenience caused by post-disaster information disruptions and aligning with the spirit of SDG 11 "sustainable cities and communities" and SDG 17 "partnerships for the goals."

Typhoon Relief Initiative in Guangfu Township, Hualien

On October 1, 2025, the Foundation established a service station at the Matthew Saddle Church, Guangfu Township, Hualien County, providing disaster victims with immediate access to mobile devices to help them restore contact with their families, the government, and rescue units.

A total of 63 mobile phones were provided in this campaign, including Senao-certified refurbished iPhones and new Android devices. Beyond equipment support, on-site assistance with basic settings and data migration helped the elderly and disadvantaged groups re-establish communication more quickly. This also helped them mitigate the impact of the post-disaster digital divide on their living arrangements and psychological well-being.

Social Feedback and Public Impact

The campaign received positive feedback from the community, with online sentiment being largely supportive and affirmative. Netizens even referred to the team as the "mobile phone supermen." Relevant social media posts on the Threads platform received over 172,000 views, enhancing corporate public welfare trustworthiness and a sense of social connection.

By integrating corporate expertise with philanthropic initiatives, Senao transforms its resources into immediate public service capabilities, strengthening community disaster resilience and recovery while establishing a sustainable model for corporate involvement in disaster response (SDG 11 and SDG 17).

Related news and information:

<https://ec.ltn.com.tw/article/breakingnews/5195793>

<https://3c.ltn.com.tw/news/63413>

Image Dissemination + Public Welfare Media Influence: Making Land Issues More Visible

With "visual-based learning and land care" at its core, the Foundation leverages diverse media platforms to expand the reach of public issues. This ensures that environmental, cultural, and local stories extend beyond the event venues to foster ongoing social dialogue.

In addition to broadcasting works from the Hometown Exploration Film Festival on Taiwan Indigenous Television, the PTS "Our Island – Environmental Images" segment, Chunghwa Telecom MOD, and local cable TV channels, the Foundation has also developed its own online platform, the "Hometown Exploration Parent-Child Cinema." This initiative provides a viewing channel accessible to audiences of all ages.

By integrating television, public broadcasting, and online platforms, documentary works are transformed from competition entries into public educational resources, bringing rural culture, environmental issues, and local stories into homes, campuses, and community settings. Beyond enhancing issue visibility, media exposure encourages public concern for the community, the land, and the living environment. By bridging corporate efforts, education, and social engagement, this approach amplifies the tangible impact of "social participation" and "environmental education" within the ESG framework.

For more information, please visit: <https://leho.com.tw/archives/124867>

(II) Senao International Mobile Repair Sheltered Workshop

Senao Sheltered Workshop Core Value – Employment Assistance

Senao Sheltered Workshop upholds the principle of “Integration of Training and Practice.” Through education, technique, marketing, operation, management, professional education and training is established, in order to allow a greater number of people with disabilities to participate in the jobs of mobile repair, data filing, customer correspondence and material management. We provide stable employment opportunities to help them acquire professional skills and practical experience, while fostering a positive work attitude to build self-worth and workplace confidence.

Adhering to the corporate citizenship spirit of "taking from society and giving back to society," Senao has strategically collaborated with the Taiwan Disability Self-Reliance Association since 2006 to establish the "Senao International Shilin Customer Service Mobile Phone Repair Sheltered Workshop." This facility is the only mobile phone repair service location in Taiwan to exclusively employ engineers with disabilities. By combining core professional expertise with philanthropic ideals, the center promotes workplace participation for vulnerable groups and realizes the social inclusion and equal opportunities advocated by SDG 10, reduced inequalities.

The workshop aims to provide a stable employment environment for individuals with disabilities and help them acquire professional skills, such as mobile phone repair, to enhance their self-reliance. Through government subsidies and guidance from the Association, Senao has established a support system encompassing "technical training, workplace internships, sheltered employment, and formal employment" to help every employee secure appropriate development opportunities. This initiative aligns with the objective of providing decent and inclusive employment for all under SDG 8 "decent work and economic growth."

To raise public awareness of the employment of people with disabilities, Senao established the Facebook fan page "Senao Home with Care and Love" in 2017. Centered on public welfare, compassion, and service, the page shares factory stories and service outcomes through social media to expand social participation and deepen community connections. These efforts echo the emphasis on community inclusion and participation opportunities under SDG 11 "sustainable cities and communities".

Senao received a "grade A" rating in 2017, 2019, and 2023 in the sheltered workshop evaluation organized by the Taipei City Government, recognizing the workshop's achievements in professional training, quality management, and social impact. Despite the suspension of evaluations in 2021 due to the pandemic, we continued to review and optimize our sheltered employment system to create a safe, stable, and sustainable career environment for people with disabilities.

In 2025, the Sheltered Workshop increasingly encountered two challenges. First, due to the vocational assessment and guidance system, the Sheltered Workshop cannot hire people with disabilities independently; instead, the Sheltered Workshop must follow the referral and matching process. Because of the stricter requirements and lower matching rates, recruitment has become relatively difficult. Second, as the Ministry of Labor increasingly requires sheltered workshops to pivot toward a vocational training function, outstanding employees cannot be retained long-term, which has impacted the workshop's operational performance and production capacity.

To enhance operational performance and production capacity while upholding the spirit of the UN Convention on the Rights of Persons with Disabilities (CRPD), Senao has proposed a plan to transform its Sheltered Workshop into a social enterprise. The Company intends to complete a planning report in the first half of 2026, submit the application by mid-year, and strive to pass the review for official transformation by the second half of the year. Looking ahead, Senao will continue to integrate its core business with social care by deepening sheltered employment models and driving technological innovation and social participation. By creating dignified employment opportunities for more individuals with disabilities, we aim to collectively realize a vision of shared prosperity.

What is a Sheltered Workshop?

"Sheltered workshops" are workplaces where persons with disabilities produce goods or provide services. "Sheltered employment" refers to the practice of tailoring job responsibilities, work methods, and environments to the specific needs and abilities of persons with disabilities, enabling them to participate in the workforce within a supportive setting.

Senao Home with Care and Love: <https://pse.is/AXR6P>

Composition of Sheltered Workshop Personnel

Employees with disabilities	Responsible person	Full-time employment service specialist	Full-time project management specialist	Total number of employees
6 people	1 person	1 person	1 person	9 people

Emphasis on Employee Rights and Interests

The sheltered workshop has signed the "Labor Contract" with all employees, and labor insurance, national healthcare, and other social insurances are applied according to the laws, such that the rights and interests of sheltered employees are protected according to relevant labor laws and regulations. In addition, we also comply with the "Rules for The Arrangement of Infrastructure and Personnel of The Shelter Factory for The Handicapped" to arrange and employ relevant personnel.

Safe and Friendly Working Environment

Senao Sheltered Workshop complies with the "Rules for The Arrangement of Infrastructure and Personnel of The Shelter Factory for The Handicapped," and ensures the job function space moving line planning according to the employee and service needs, in order to comply with relevant regulations and personnel demands, and to increase work efficiency and production capacity.

We have established an emergency accident and incident handling mechanism, and have stipulated the emergency accident handling regulations, in order to enhance the organization job allocation and various job contents. We organize prevention of occupational accident-related training courses annually, and also organize disaster prevention drill, along with the confirmation of escape route and fire extinguisher use method. We have established a complaint mechanism and disciplinary measures for sexual harassment prevention. In compliance with regulations, we conduct an annual self-assessment of sexual harassment prevention measures in Taipei City. Our results of the 2025 self-assessment were all in compliance with the standards.

Sheltered Workshop Employee Annual Satisfaction Survey

The Senao International Mobile Phone Repair Sheltered Workshop conducts annual employee satisfaction surveys to assess aspects including job satisfaction, organizational climate and identification, salary and benefits, learning and growth, performance evaluation, and working environment. These results serve as the basis for optimizing the sheltered workshop system and management mechanisms.

After the survey is completed, a review meeting will be held to communicate and improve on the lowest-scoring items and relevant feedback from the current year. Through systematic communication and support mechanisms, Senao aims to continuously enhance the quality of sheltered employment.

In the 2025 survey, "salary and benefits" received the lowest average score (4.1), primarily due to a decline in maintenance capacity, which affected bonus distribution. In response, we communicated and clarified that maintenance volumes are influenced by overall mobile phone market trends, and bonus distribution varies according to specific maintenance tasks. Consequently, planned job rotation is implemented to ensure equitable opportunities among personnel.

Item	Work satisfaction	Organization atmosphere and recognition	Salary and benefits	Learning and growth	Performance evaluation	Working environment
Score	4.2 points	4.2 points	4.1 points	4.3 points	4.2 points	4.5 points

Complete Education and Training

All new employees of the sheltered workshop are required to pass professional repair course training and evaluation, and a second supplemental test opportunity is provided. For existing employees, we have established the “Sheltered Employee Promotion Evaluation Regulations and Performance Reward System.” According to relevant regulations, we implement required education and training annually, in order to ensure the professional skills and workplace basic knowledge of all employees.

Training Outcome Statistics

Training type	Internal training	External training	Firs aid training	Professional training
Subject	All internal employees	Employment support specialist	Employment support specialist	Technical support specialist
Persons-time	54 people-time	-	-	-
Content	1. Fire escape drill 2. Mobile Phone Warranty Coverage and Common Repair Disputes 3. Enhancing Customer Service Quality 4. AASP Environmental Protection Plan 5. Insurance Repair Operations	-	-	-
Frequency	Quarterly/Frequency	As needed	As needed	As needed
Number of hours	9 hours	-	-	-

Basic Training

Training item	Content
Customer service skills	Understand customer service response related handling model, in order to improve works and increase efficiency.
Sexual harassment prevention	Educate sheltered workplace partners the proper workplace ethics and promote gender equality, and prevent workplace sexual harassment.
Repair precaution and troubleshooting method knowledge	To enable partners in sheltered workplaces to promptly acquire updated professional knowledge, develop proper working attitudes, adopt an active working approach, and establish a systematic working model.
Fire safety drill	Focus on workplace safety, fire control and escape drill.

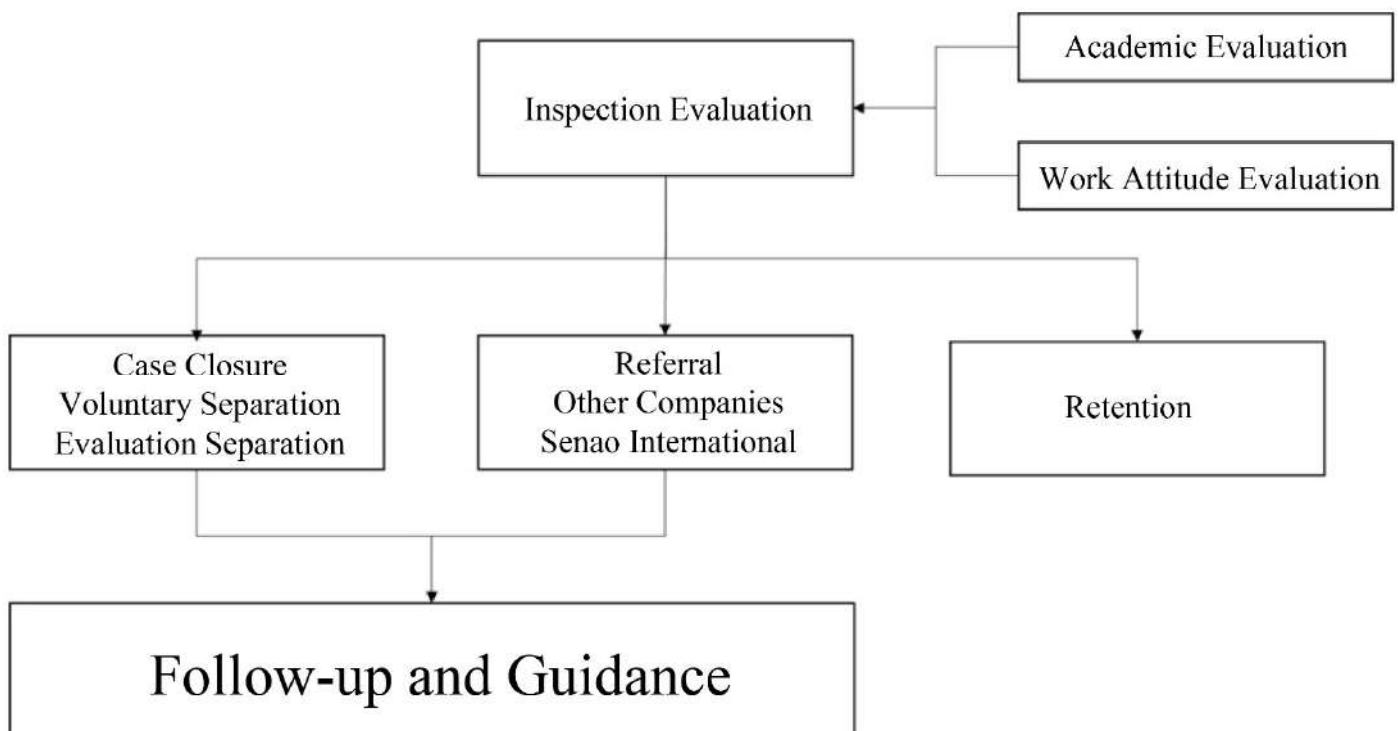


Fire safety drill

Service Transfer Mechanism

According to “Paragraph 4 of Sheltered Employment Service Process”: “After the competency of sheltered employee is improved, the sheltered workshop may actively assist such employee to enter regular workplace according to his/her personal will.” According to our company’s actual needs, the internal team has established transfer evaluation regulations, operation procedures, and a promotion mechanism to assist employees with outstanding performance, proper attitude, and compliance with Senao International’s relevant regulations in becoming formal employees or linking to other service systems.

Please provide the relevant process flowcharts



The Minquan Apple Authorized Service Provider with disabled engineers stationed

To help engineers with disabilities expand their repair capabilities, Senao has introduced on-site service by engineers with disabilities at the Minquan Apple authorized service provider. Of the 5 original Android repair engineers, 2 were initially reassigned as Apple repair engineers following an internal evaluation, with a gradual transition to related operations in accordance with the manufacturer's repair requirements. Through continuous training and integration with vendor courses, Senao helps engineers with disabilities build expertise in Apple product repairs and supports them in demonstrating their professionalism within our Authorized Service Providers.

Year	Implementation
2020	The Northern Region Service Center appointed Apple certification-holding engineers as instructors to provide the necessary training to two transferred engineers. This initiative included assisting them in preparing for Apple vendor certification to ensure a seamless transition to on-site repair operations following the opening of the Minquan Apple Authorized Service Provider.
2021	Both engineers successfully passed the vendor certification exam in December 2020. Apple has discontinued its original certification exam mechanism, transitioning instead to an online course-based study model. Engineers receive repair certification upon completing OEM-designated courses.
2022	Under the guidance and assistance of a specialist, 4 engineers with disabilities completed the Apple vendor-designated course and obtained certification to perform Apple series mobile phone maintenance.
2024	2 engineers completed the relevant new device online designated course and obtained new device repair authorization.
2025	2 engineers completed the relevant new device online designated course and obtained new device repair authorization.

Through continuous training and integration with vendor courses, Senao helps engineers with disabilities build expertise in Apple product repairs and supports them in demonstrating their professionalism within our Authorized Service Providers.

Annual Performance Indicator

Item	Goal	Actual Performance	Achievement Rate
Number of repaired devices	11,223 units	11,025 units	98.24 %
Repair income (NT\$)	NT\$ 32,743,000	NT\$ 30,360,614	92.72 %
Service satisfaction	90 %	96 %	106.67 %

Transparent Income and Expenditure Records

The income and expenditure of the Sheltered Workshop are managed and recorded by the accounting and finance units of the Senao headquarters. These transactions are presented in a detailed ledger, which is then verified through audit and reconciliation by the association's accounting and cash-handling staff.

Excluding personnel expenses for sheltered employees and project personnel, the primary expenditures of the Sheltered Workshop consist of telecommunications, utilities, and other necessary expenses required for subsidy reimbursement. Senao is responsible for the preparation of materials and other selling and administrative expenses. Relevant income and expenditure data is compiled and submitted along with quarterly reports to serve as the basis for income and expenditure management and tracking of the Sheltered Workshop.

Revenue item	Amount	Percentage
Sales/Operating revenue	NT\$ 1,925,721	41.3 %
Government subsidy total amount	NT\$ 2,740,252	58.7%

Expenditure	Amount	Percentage
Personnel salary	NT\$ 3,200,450	67.3 %
Administrative expense	NT\$ 1,556,440	32.7%

Appendix

Information on Member of Board of Directors

Name	Gender	Participating Committees	Number and nature of other key positions/commitments	Management team	Independence	Term of office	Corporate capabilities for managing impacts and influence	Stakeholder representative
Cheng-Hsien Yu	Male	Board of Directors	Director, Taiwan Sugar Corporation Vice Chairman, Chinese Taipei Baseball Association Chairman, Kaohsiung Gaoyuan Commercial and Industrial Vocational High School Chairman, Ba Gua Liao Foundation			3 years	Chairman, Taiwan Sugar Corporation Master of Management Science, I-Shou University	V
Kung-Liang Yeh	Male	Board of Directors Audit Committee Remuneration Committee	Director, Fubon Securities Co., Ltd.		V	3 years	Chairman, Concord Securities Co., Ltd. Chairman, Concord Futures Corp. Chairman, Fubon Direct Marketing Consulting Co., Ltd. Director, Fubon Financial Holding Co., Ltd. Chairman, Fubon Securities Co., Ltd. EMBA, Finance, National Taiwan University	
Wen-Tsan Wu	Male	Board of Directors Audit Committee Remuneration Committee	Chairman, Metanoia Communications Inc.		V	3 years	Vice President, Cortina Systems, Inc, U.S.A Chairperson and President, StorLink Semiconductors, Inc. General Manager of SMB, Asia Pacific, Broadcom Founder and CEO of Altima Master and Ph.D. In Electrical Engineering, University of Washington, U.S.A.	
Fu-Hai Yeh	Male	Board of Directors Audit Committee Remuneration	Vice-Chairman, WPG Holdings Director, WPG Holdings Independent director, Benq Materials Corp.		V	3 years	CEO, WPG Holdings CEO, Asian Information Technology Inc. Chairman, Echannelopen Inc.	

Name	Gender	Participating Committees	Number and nature of other key positions/commitments	Management team	Independence	Term of office	Corporate capabilities for managing impacts and influence	Stakeholder representative
		Committee	Independent director, E-Life Mall Corporation				President, Arrow Electronics Taiwan Ltd. Vice- President, Acer Incorporated Bachelor's degree in Electronic Engineering, Feng Chia University	
Min-Ching Cheng	Male	Board of Directors Audit Committee Remuneration Committee	Independent director, NEXT COMMERCIAL BANK Co., LTD.		V	3 years	Chairman, Honghwa IC International Technology Co., Ltd. President, Chunghwa Telecom Co., Ltd. Northern Taiwan Business Group Vice President, Chunghwa Telecom Co., Ltd. Mobile Business Group Bachelor's degree in Electrical Engineering, National Kaohsiung University of Applied Sciences	
Ying-Chi Ho	Male	Board of Directors Audit Committee Remuneration Committee	91APP Chairman / Co-CEO Chairman, iCHEF Co., Ltd. Chairman, iInvoice Co., Ltd. Chairman, 91APP(Taiwan), Inc. Chairman, ubitech co. Director, 91APP HK Limited Chairman, Omni-Channel Retail System Corporation Corporate director's representative, Omnichat Limited Corporate director's representative, EasyStore Commerce Sdn. Bhd. Corporate director's representative, GBTech Co., Ltd. Director, NineYi Capital Inc. Director, N-Team, Inc.		V	3 years	General Manager, Yahoo Taiwan E-Commerce Chairman, Kou Ki International Enterprise Co., Ltd.	
Hsueh-Hai Hu	Male	Board of Directors	President, Personal and Family Group, Chunghwa Telecom Director, So-Net Entertainment Taiwan Limited Director, Taipei Financial Center Corp. Director, Honghwa International CO., LTD.			3 years	President, Personal and Family Group, Chunghwa Telecom Master in Transportation Management, National Cheng Kung University	V

Name	Gender	Participating Committees	Number and nature of other key positions/commitments	Management team	Independence	Term of office	Corporate capabilities for managing impacts and influence	Stakeholder representative
			Director, Chunghwa Investment Co., Ltd. Director, Chunghwa Digital Culture and Creation Management Consulting Co., Ltd.					
Wen-Chih Lin	Male	Board of Directors	Executive Vice President, Marketing Department, Chunghwa Telecom Co., Ltd. Chairman, Smartfun Digital Co., Ltd. Director, Chunghwa Telecom Foundation Director, Chunghwa Digital Culture and Creation Management Consulting Co., Ltd. Director, Spring House Entertainment Technology Inc. Director, Kkbox Taiwan Co., Ltd.			3 years	Vice President, Administration Division, Chunghwa Telecom Co., Ltd. Master in Automatic Control Engineering, Feng Chia University	V
Su-Chiu Ke	Female	Board of Directors	Vice President, Personal and Family Group, Chunghwa Telecom Director, Smartfun Digital Co., Ltd.			3 years	Vice President, Personal and Family Group, Chunghwa Telecom Department of Land Administration, National Chengchi University	V
Chung-Yung Chia	Male	Board of Directors	President, Network Technology Group, Chunghwa Telecom Co., Ltd. General Manager, Chunghwa Telecom Europe GmbH Director, Taiwan International Standard Electronics Ltd.			3 years	Vice President, Network Technology Group, Chunghwa Telecom Co., Ltd.	V
Pao-Yung Lin	Male	Board of Directors	Director, Senao Networks, Inc. Chairman, Engenius Technologies Co., Ltd. Chairman Chairman, Cheng Feng Investment Co., Ltd. Chairman	V		3 years	Director, Senao Networks, Inc. Chairman, Engenius Technologies Co., Ltd. Chairman Chairman, Cheng Feng Investment Co., Ltd. Chairman Taichung Municipal Tung-Shin Junior High School	V
Cheng-Feng Lin	Male	Board of Directors	Director, E-Life Mall Corporation Director, Tsann Kuen Enterprise Co., Ltd.	V		3 years	Director, E-Life Mall Corporation Director, Tsann Kuen Enterprise Co., Ltd. Master, International MBA English	V

Name	Gender	Participating Committees	Number and nature of other key positions/commitments	Management team	Independence	Term of office	Corporate capabilities for managing impacts and influence	Stakeholder representative
							Program, National Chengchi University	
Cheng-Kang Lin	Male	Board of Directors	Director, E-Life Mall Corporation	V		3 years	Director, E-Life Mall Corporation Master, International MBA English Program, National Chengchi University Japanese, the University of British Columbia	V

Sustainable Disclosure Indicator - Communications Network Industry

Indicator	Disclosure
I. Total energy consumption, percentage of purchased electricity, and renewable energy usage	● Total energy consumption: 35,469.934 GJ ● Percentage of purchased electricity: 90.6835 % ● Renewable energy usage rate: 0 %
II. Total water withdrawal and total water consumption	● Total water withdrawal: 32,171 m³ ● Total water consumption: 32,171 m³
III. Weight of hazardous waste generated and percentage recycled	● Weight of hazardous waste generated: 0 ton ● Percentage of hazardous waste generated for recycling: 0 %
IV. Type, number, and rate of occupational hazards	● Type of occupational accident: There were a total of 7 occupational injury incidents this year. The primary types included falls and rolling (2), cuts and abrasions (2), falling objects (1), falls (1), and contact with hazardous substances (1). ● Number of employees impacted by occupational accidents: 7 persons ● Occupational accident rate: 35.0303 % Note: Occupational accident rate = (number of recordable occupational injuries / total hours worked) × 200,000 = (7/3,996,536) × 200,000 = 0.350303 = 35.0303%
V. Disclosure of product lifecycle management: weight and percentage of recycling of products containing end-of-life and electronic waste	● Weight of products containing end-of-life and electronic waste: 18.5827 metric tons ● Percentage of recycling: 82.1285 % Note: Every year, used phone appraisal and recycling are conducted at nationwide retail stores, Chunghwa Telecom service counters, and the Company's official website. After sorting and grading, these phones are resold (89,071 used phones were resold in 2025). Additionally, recycling bins are placed at retail stores to collect end-of-life mobile phones, waste batteries, and accessories (11,071 end-of-life mobile phones were collected in 2025, totaling 2,608 kg, while waste batteries and accessories totaled 713 kg). These initiatives aimed to reduce the environmental burden, effectively minimize the impact of electronic waste on the environment, and promote resource circulation and the development of a green value chain.
VI. Description of risk management related to the use of critical materials	Not applicable
VII. Total monetary loss resulting from legal proceedings related to regulations on anti-competitive behavior	No
VIII. Major product volume by product category	This information constitutes a trade secret of the Company and will not be disclosed.

Climate-related Disclosures for Companies Listed in the TWSE

1. Climate-related Information Execution

Item	Implementation
1. Describe the Board's and senior management's oversight and governance of climate-related risks and opportunities.	The Chairman and Vice Chairman of the ESG Committee are the Chairman and President respectively, and both are also members of the Board of Directors to ensure that climate change related issues are discussed and reviewed at the annual ESG Committee and matters are duly reported to the Board of Directors. In response to the importance of climate change issues, in 2022, we have aligned with our parent company, Chunghwa Telecom, in their commitment to achieve net-zero emissions by 2050. We have also signed a pledge to enhance our corporate sustainability performance in relation to climate change through relevant mechanisms and indicators. This commitment reflects our dedication to sustainable practices and addressing the challenges of climate change. The ESG Committee has an Environmental Sustainability Group, which evaluates the risks and opportunities associated with climate issues in accordance with the long-term strategy set by the Board of Directors and the needs of investors, evaluators and stakeholders. In addition, the ESG Committee reviews the Company's carbon management strategy, plans appropriate budgets to implement action plans, and ensures that climate strategies are gradually implemented in operating activities. At present, the relevant management responsibilities have been completed through a comprehensive ISO 14064-1 GHG inventory covering all operating sites of the Company (including subsidiaries) in 2024.
2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	As the largest distributor of mobile handheld devices in Taiwan, we uphold the service concept of "making life simpler, smarter, and more wonderful", and leverage our core value and competitiveness in the industry to accomplish matters that are beneficial to society and the industry with the corporate culture of "Integrity, Professionalism, Determination, Innovation". Evaluate and analyze the risks and opportunities associated with climate change according to different time horizons, short-term (2026), medium-term (up to 2030) and long-term (beyond 2050).
3. Describe the financial impact of extreme climate events and transitional actions.	We believe that the opportunities presented by climate change will be reflected in our future products and services. Therefore, we are continuing to pay attention to and seek suitable green targets for development, hoping to develop more innovative services and business momentum to seize the opportunity in the low-carbon and smart economy.

Item	Implementation
4. Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	In alignment with the parent company's plan, the Company has introduced the Task Force on Climate-Related Financial Disclosures (TCFD) project. With guidance from professional consultants, climate-related risk assessment questionnaires were completed, and each department identified and prioritized material risks. Subsequently, response strategies will be formulated for climate-related issues and risks, and will be reported to the Board of Directors as necessary. For climate change-related risks, Senao's Environmental Sustainability Team conducts systematic assessment and analysis of the scope of climate change issues and the impact of business or daily operations. These analyses include a review of major operational processes by risk type, as well as an evaluation of the results of relevant energy-saving programs and the improvement of the adaptability of related facilities. The Environmental Sustainability Team regularly reviews the status of climate change-related risks, evaluates and analyzes the results when necessary, and takes mitigation measures depending on the level of risk. In terms of process, the Environmental Sustainability Team's evaluation and analysis and feedback will improve the existing risk management mechanism to ensure that it is more in line with operational needs, and report to the Board of Directors when and where deemed necessary.
5. If a scenario analysis is used to assess the resilience to climate change risks, the context, parameters, assumptions, analysis factors and key financial impacts used should be described.	TCFD scenario analysis has not been performed yet.
6. If there is a "Transition Plan" for managing climate-related risks, describe the contents of the plan, and the indicators and targets used to identify and manage physical and transformation risks.	Risk assessment of relevant transition plans has not been executed yet.
7. If "internal carbon pricing" is used as a planning tool, the basis of price setting should be stated.	No internal carbon pricing has been determined so far.
8. If a "climate-related target" is set, the activities covered, the scope of GHG emissions, the planning period, and the annual progress of achievement should be stated; if "carbon offsets" or "renewable energy certificates (RECs)" are used	No climate-related targets have been set so far.

Item	Implementation
to achieve the relevant target, the source and quantity of carbon credits to be offset or the quantity of RECs should be stated.	
9. Status of GHG inventory and assurance	Please refer to table below.

1-1 Status of GHG inventory and assurance/verification in the latest two years

(1.) Complete GHG Inventory and Assurance/Verification Information for 2025

The complete GHG inventory and information for 2025 are as follows:

Item	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/turnover)
Scope 1	520.8823	0.01718
Scope 2	4,172.3555	0.13763
Scope 3	2,103.5140	0.06939

Note:

1. The GHG inventory was conducted in accordance with ISO 14064-1:2018 and verified by SGS-Taiwan.
2. The electricity emissions factor of 1kWh = 0.474kg-CO₂e is calculated as the 2024 electricity emissions factor announced by the Energy Administration, Ministry of Economic Affairs; the GWP is based on IPCC 2021 AR6.
3. The GHGs included in the calculation comprise seven types: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.
4. The inventory scope from 2023 covers all locations of the Company (including offices, franchised stores, service and repair stores, and warehousing centers), and 2023 is designated as the base year.
5. GHG emissions in 2025 decreased by 411.259 t-CO₂e compared with 2024.
6. The GHG emissions intensity is calculated based on the turnover per unit (NT\$1 million).
7. Items in Scope 3 include employee business travels, employee commuting, waste disposal and transport, purchased tap water, and fuel and energy activities.

(2.) The 2024 GHG inventory and assurance/verification are as follows:

Item	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/turnover)	Verification/Assurance Institute	Verification/Assurance Description
Scope 1	528.5585	0.01719	SGS-Taiwan	Passed
Scope 2	4575.9378	0.14881	SGS-Taiwan	Passed
Scope 3	2110.0919	0.06862	SGS-Taiwan	Passed

Note:

1. The GHG inventory was conducted in accordance with ISO 14064-1:2018 and verified by SGS-Taiwan.
2. The electricity emissions factor of 1kWh = 0.494kg-CO₂e is calculated as the 2023 electricity emissions factor announced by the Energy Administration, Ministry of Economic Affairs; the GWP is based on IPCC 2021 AR6.
3. The GHGs included in the calculation comprise seven types: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.
4. The inventory scope for 2023 covers all locations of the Company (including offices, franchised stores, service and repair stores, and warehousing centers), and 2023 is designated as the base year.
5. The GHG emissions intensity is calculated based on the turnover per unit (NT\$1 million).
6. Items in Scope 3 include employee business travels, employee commuting, waste disposal and transport, purchased tap water, and fuel and energy activities.

1-2 Goals, strategies and specific action plans for GHG reduction:

1. The Company's paid-in capital is less than NT\$5 billion. Inventory information disclosure shall be completed starting in 2027 and the assurance information disclosure shall be complete starting in 2029 according to Financial Supervisory Commission Letter No. Jin-Guan-Zheng-Qian-Zi 11103849344.
2. The Company completed the GHG inventory for all locations for 2023 in 2024 and will use 2023 as the base year for setting the relevant targets. In 2024, electricity accounted for approximately 63.43% of total GHG emissions; therefore, the future direction of GHG reduction is to reduce total electricity consumption by 1% annually, with measures that include strengthening awareness of turning off lights when not in use, avoiding unnecessary energy consumption, and controlling air-conditioning temperatures. With respect to water consumption, dual-flush systems will be gradually installed in branch offices and store restrooms, with a target of reducing water usage by 1% annually. In addition, the Company does not rule out planning to procure green electricity to achieve carbon neutrality through renewable energy, steadily progressing toward the 50% emission reduction target by 2030 and ultimately fulfilling its long-term commitment of net-zero emissions by 2050.

Sustainability Accounting Standards Board (SASB) Index: Multiline and Specialty Retailers & Distributors

Senao International continues to enhance its sustainability information disclosure. In reference and alignment with the Sustainability Accounting Standards Board (SASB), we have detailed the sustainability topics (5 in total), sustainability metrics (11 in total), and activity metrics (2 in total) for our industry category, "Multiline and Specialty Retailers & Distributors," including the corresponding content and report page numbers.

For the data disclosed in this index, unless otherwise specified, the statistics end date refers to December 31, 2025.

Table 1. Sustainability disclosure topics and indicators

Topic	CODE	METRIC	PAGE
Retail and distribution energy management	CG-MR-130a.1	(1) Total energy consumption (2) Grid power percentage (3) Renewable percentage	
Information security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	
	CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personal data breaches, and (3) number of customers affected	
Labor practices	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region.	
	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rates of in-store and distribution center employees	
	CG-MR-310a.3	Total monetary losses resulting from legal proceedings associated with violations of labor laws and regulations	
Workforce diversity and inclusion	CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees.	
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	
Product purchase, packaging and sales	CG-MR-410a.1	Revenue from products certified to third-party environmental or social sustainability standards	
	CG-MR-410a.2	Evaluate and manage relevant risks and/or hazard process discussion of chemicals in products	
	CG-MR-410a.3	Discussion of reduction of packaging material environmental impact strategy	152

Table 2. Activity indicator

CODE	METRIC	PAGE
CG-MR-000.A	Number of (1) retail locations and (2) distribution centers	
CG-MR-000.B	(1) Retail space and (2) Distribution center total area	153

1. Sustainability Disclosure Topics and Indicators

Retail and distribution energy management

CG-MR-130a.1 (1) Total Energy consumed (2) Percentage of Grid Electricity (3) Percentage of renewable

1. Total energy consumption: 35,469.93 GJ
2. Grid power percentage: 90.68 %
3. Renewable energy percentage: 0 %

Information security

CG-MR-230a.1 Description of approach to identifying and addressing data security risks

1. Identify the method causing data security risk vulnerability in the information system
 - Senao International periodically performs risk audits and executes improvements according to incidents discovered. In addition, we further implement periodic improvements and update the information security policy of the company according to domestic laws and the latest information security regulations announced by the Competent Authority.
 - Analysis is performed according to the factors of international external environment, the trend of domestic information security threats, company internal evaluation, existing information security system reports used, and information security events, etc., and information security risk assessment report is completed.
 - Big data is used to analyze the Company's log records, a vulnerability scanning system is used to scan all systems periodically, and penetration tests and red team drills are also organized regularly.
 - We join the national class TWCERT organization to achieve information security reporting joint defense, and we also pay attention to domestic and foreign information security related information, participate in international information security meeting periodically, in order to obtain the latest technology threat information.
 - Introduce malicious packet monitoring mechanism and host endpoint protection system, and cooperate with information security vendors to analyze internal usage status in real time.
 - We have implemented multiple cybersecurity systems, including static application security testing (SAST) and software composition analysis (SCA), to continuously monitor the application development process and the third-party components used, thereby ensuring code security and open-source license compliance.
2. Handle information security risk and vulnerability identified
 - Senao International establishes information security management regulations according to international standards and government laws, and also enhances the defense of the internal system and establishes a business continuity operation mechanism, in order to reduce the corporate information security risk.
 - For important information service, a cloud service provider qualifying various international information standards is selected. For other information services, excellent and qualified suppliers are selected, and evaluations are conducted annually to change such suppliers.
 - We periodically commission a third-party professional cybersecurity company to conduct penetration testing or red team exercises, or we use breach and attack simulation (BAS) tools for internal drills. This ensures that vulnerabilities are remediated or that improvement plans are implemented within specified timeframes.
 - All employees receive at least one hour of education and training annually, with tests to enhance information security awareness.

CG-MR-230a.2 (1) Number of data breaches, (2) percentage involving personal data breaches, and (3)

number of customers affected

1. Number of data breaches: 0 case
2. Percentage involving personal data breaches: 0%
3. Number of customers affected: 0 persons

Labor practices

CG-MR-310a.1. (1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region

1. Average hourly wage of store and distribution center employees: NT\$0.3176 thousand
2. Percentage of store and distribution center employees receiving minimum wage: 0 %

Note: The scope covers all of Taiwan.

CG-MR-310a.2. (1) Voluntary and (2) involuntary turnover rates for in-store employees

1. Voluntary resignation rate: 10.5547 %
2. Non-voluntary resignation rate: 0.4622 %

Note: Scope of disclosure: Taiwan; including store employees, customer service, and warehouse personnel (excluding hourly personnel); however, those who resigned within 3 months are excluded from the turnover rate calculation.

CG-MR-310a.3 Total monetary losses resulting from legal proceedings associated with violations of labor laws and regulations

No occurrence of relevant incidents

Workforce diversity and inclusion

CG-MR-330a.1 Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees.

1. Gender %

Gender	Senior supervisor		Non-senior management		All other employees	
	Number of shareholders	Percentage	Number of shareholders	Percentage	Number of shareholders	Percentage
Female	7 people	38.89 %	44 people	40%	1,096 people	57.44%
Male	11 people	61.11 %	66 people	60%	812 people	42.56%
Total	18 people	100%	110 people	100%	1,908 people	100%

2. Diversity representation %

	Senior supervisor		Non-senior management		All other employees	
	Number of shareholders	Percentage	Number of shareholders	Percentage	Number of shareholders	Percentage
People with disabilities	0 person	0%	4 people	3.6%	19 people	0.99%
Indigenous people	0 person	0%	0 person	0%	16 people	0.84%
General employee	18 people	100%	107 people	96.4%	1,878 people	98.17%
Total	18 people	100%	111 people	100%	1,913 people	100%

3. To achieve employee diversity, we have established the equal employment policy, and employed 17 people, including 9 employees with minor disabilities, 2 employees with medium disabilities, and 6 employees with major disabilities, according to "Article 38 of the People with Disabilities Rights Protection Act," which resulted in the employment of 23 people with disabilities.

Note: For the equal recruitment policy, please refer to the company website https://www.senao.com.tw/about_us6.php

CG-MR-330a.2 Total amount of monetary losses as a result of legal proceedings associated with professional integrity

No occurrence of relevant incidents

Product purchase, packaging and sales

CG-MR-410a.1. Revenue from products certified to third-party environmental or social sustainability standards

NT\$ 18,897,138 thousand

CG-MR-410a.2. Evaluate and manage relevant risks and/or hazard process discussion of chemicals in products

Senao International is the largest channel and agent in 3C products in Taiwan, and we are not a terminal product manufacturer; however, we are still committed to reduce the hazard of products on the health and safety of consumers. We perform potential risk assessment and management through the following in order to ensure that the use of chemicals and hazardous substances of the third-party products distributed and sold by us can be effectively controlled and sufficient evaluation information can be obtained:

- During the purchasing process, for products distributed and purchased, we request suppliers and agents to fulfill the duty of disclosure of product information, and to provide product-related chemicals and hazardous substance use undertaking/certificates.
- If feasible, when suppliers provide products, they are required to provide the product chemical control documents, chemical qualification documents, such as REACH, RoHS, issued by the original maker or manufacturer, in order to facilitate the procurement unit of Senao International to promote chemical related risks and hazard management effectively.

1. Chemical Management

- (1) Chemical Use Timing: Presently, there are mainly four types of chemicals used by the repair end of Senao International, and such chemicals are isopropyl alcohol, cleaning agent, DOWSIL™ SE 9160 Adhesive and EH9777BS, which are mainly used for the two purposes of cleaning and bonding of handheld smart device products.

- Isopropyl alcohol, cleaning agent: used for cleaning, such as: device chassis fingerprints, oil and stain removal, overall device cleaning and sterilization, removal bonding adhesive residue, mainboard solder cleaning and removal of rust and cooper chloride.
- DOWSIL™ SE 9160 Adhesive and EH9777BS: used for bonding, such as: mobile phone screen LCD panel attachment process.

- (2) Chemical Pickup and Control:

- Pickup of isopropyl alcohol and cleaning agent: During the repair process, when engineers have the need to use such chemicals, it is necessary to submit the pickup request to the warehouse custodian, and after the warehouse custodian dispenses the chemicals in the warehouse, it is provided to the requesting engineers.
- Pickup of DOWSIL™ SE 9160 Adhesive and EH9777BS: During the repair process, when engineers have the need to use such chemicals, it is necessary to submit the pickup request with the responsible custodian, and after the custodian reviews the proper use of such chemicals, they are retrieved from the storage control zone, and registered on the pickup/use record table, followed by being provided to the requesting engineers.

- (3) Management Operation Process: During the purchasing process, we request suppliers to provide product chemical management/certification documents issued by the product manufacturers, in order to perform consumer use risk assessment.

2. Enhance Communication with Suppliers: Chemical Use Priority Sequence, and Alternative Chemical Development

Senao uses documents (such as email) to perform supplier educational promotion annually in order to inform the emphasis of a new generation of consumers on sustainable products. Senao International implements the green purchase principle and encourages suppliers to manufacture/supply products without any chemicals harmful to the human body to Senao, and we expect that suppliers adopt the eco-friendly design principle during the product design and manufacturing stage and use green chemicals as much as possible, in order to replace chemicals having potential hazards to the human body.

3. Disclose of Complete Chemical Formula of Product Sales: For products distributed and sold by Senao International, we request the agents and manufacturers to comply with the local product information labeling regulations of the country of origin/import, and product label information is explicitly indicated.
4. Chemical Composition Verification
 - (1) Senao International has no own brands. Accordingly, we have not established relevant mechanisms to perform product chemical composition tests.
 - (2) For third-party brand products, presently, we have not established relevant measures and mechanisms, but we adopt the method of selecting products qualifying the chemical composition third-party certification. In addition, during the purchasing process, for products distributed and purchased, we request suppliers and agents to fulfill the duty of disclosure of product information, and to provide product-related chemicals and hazardous substance use undertaking/certificates.

CG-MR-410a.3. Discussion of reduction of packaging material environmental impact strategy

To reduce the amount of packaging for warehousing and logistics, Senao uses the appropriate size cartons as packaging materials and environmentally friendly cushioning materials to prevent damage caused by the impact of products during transportation.

1. We comply with the implementation guidelines and restricted use of packaging materials for online shopping, as announced by the Ministry of Environment of the Executive Yuan.
 - (1) Restrictions on the use of packaging materials:
 - Packaging materials are not made of polyvinyl chloride (PVC).
 - For paper packaging boxes (bags) of corrugated cartons (boxes), cardboard products and pulp molded products, the mixed rate of recycled paper should be at least 90%.
 - Plastic packaging boxes (bags) and cushioning materials should be made of recycled materials with a blending ratio of 25% or more.
 - (2) Product packaging weight ratio should meet the following requirements:
 - If the total weight of the goods in the box (bag) is over 250 grams and less than one kilogram, the packaging weight ratio shall be less than 40%.
 - If the total weight of the goods in the packaging box (bag) is more than one kilogram and less than three kilograms, the packaging weight ratio shall be less than 30%.
 - If the total weight of the goods in the packaging box (bag) is more than 3 kilograms, the packaging weight ratio shall be less than 15%.
 - Product packaging weight ratio calculation = [Online shopping product packaging material weight / (Online shopping product packaging material weight + total weight of goods)] x 100%.
2. Execution Method:
 - (1) Our packaging materials do not contain polyvinyl chloride (PVC), and currently use OPP (tape), HDPE (inner box cushioning material).
 - (2) For paper packaging boxes (bags) of corrugated cartons (boxes), cardboard products and pulp molded products, the mixed rate of recycled paper has reached 95%.
 - (3) The cushioning material has a 30% blending rate of recycled materials and is certified by GRS (Global Recycled Standard).
 - (4) Statistics on packaging weight ratio and report generation.
3. Execution Performance and Outcome:
 - (1) We are certified by the Ministry of Environment as an e-commerce platform that reduces packaging waste. (There are a total of 22 B2C platforms in Taiwan that have received this certification).
 - (2) The packaging materials we currently use are better than the packaging material limitations set by the government.
 - (3) We strive to minimize the waste generated from logistics packaging to reduce its environmental impact and resource waste.

The Ministry of Environment's "Guidelines for Reducing Online Shopping Packaging 2.0:"

<https://enews.moenv.gov.tw/Page/3B3C62C78849F32F/5a1ca2cf-0122-45ff-9902-621e37e39295>

2. Activity indicator

CG-MR-000.A Number of: (1) retail locations and (2) distribution centers

Item	2025
Number of Retail Locations	387 stores
Number of Distribution Centers	4 stores

CG-MR-000.B (1) Retail space and (2) Distribution center total area

Item	2025
Retail store total area	17,619.19954 square meters
Distribution center total area	9,897.53526 square meters

GRI Index Table

Statement of Use	Senao International, the reporting organization, hereby reports related content for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Standards	N/A

GRI Standards	Disclosure	Location of Information	Omitted		
			Requirement	Reason	Explanation
GRI 2 General Disclosures 2021					
Organizational and Reporting Practices					
2-1	Organizational Details	4			
2-2	Entities Included in Organizational Sustainability Reporting	4			
2-3	Period, Frequency and Contacts for Reporting	4,5			
2-4	Information Restatements	4			No
2-5	External Guarantee/Assurance	4			
Events and Workers					
2-6	Events, Value Chains and Other Business Relationships	13,20,37			
2-7	Employees	69			
2-8	Non-employee Worker Information	72			
Governance					
2-9	Governance Structure and Composition	134-136			
2-10	Nominating and Selecting the Highest Governance Body	25			
2-11	Chair of the Highest Governance Body	25			
2-12	The Role of the Highest Governance Body Overseeing Impact Management	45			
2-13	Responsible Person for Overseeing Impact Management	45			
2-14	Highest governance body’s role in sustainability reporting	45			
2-15	Conflicts of Interest	26-27			
2-16	Communication on Material Events	29			
2-17	Collective knowledge of highest governance body	25			
2-18	Evaluating the highest governance body’s performance	45			
2-19	Remuneration policies	27-28			
2-20	Remuneration Decision-making Process	27-28			
2-21	Annual total compensation ratio	28			
Strategy, Policy and Practice					
2-22	Sustainable Development Strategy Declaration	6-7			
2-23	Policy Commitment	30			
2-24	Inclusion of Policy Commitments	30			
2-25	Procedures for Subsidizing Negative Impacts	30			
2-26	Mechanism for Seeking Advice and Raising Concerns	30			
2-27	Legal Compliance	28-29			
2-28	Membership of associations	56			
Stakeholder Engagement					
2-29	Directions of Stakeholder Engagement	55-56			
2-30	Collective bargaining agreements	80			
GRI 3: Material Topics 2021					

GRI Standards	Disclosure	Location of Information	Omitted		
			Requirement	Reason	Explanation
3-1	Process for Deciding on Material Topics	47			
3-2	Material Topic List	47-49			
3-3	Material Topic Management	52-54			
GRI 201: Economic performances 2016					
201-1	Direct economic value generated and distributed	17			
201-2	Financial implications and other risks and opportunities due to climate change	34-35			
201-3	Defined Benefit Plan Obligations	77-78			
201-4	Financial assistance received from government	18			
GRI 202: Market Position 2016					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	73			
202-2	Proportion of senior management hired from the local community	70			
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	39			
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	98			
305-2	Energy indirect (Scope 2) GHG emissions	98			
305-3	Other indirect (Scope 3) GHG emissions	98			
305-4	Intensity of GHG emissions	98			
305-5	Reduction of GHG emissions	98-99			
305-6	Emissions of ozone-depleting substances (ODS)	-		Not applicable	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions	-		Not applicable	
GRI 401: Labor-management relationship 2016					
401-1	New employee hires and employee turnover	71			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	74-77			
401-3	Parental leave	78-79			
GRI 407: Freedom of Association and Collective Bargaining 2016					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-		No relevant incidents	
GRI 417: Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	57, 60			
417-2	Incidents of non-compliance concerning product and service information and labeling	57, 60			
417-3	Incidents of non-compliance concerning marketing communications	57, 60			
GRI 418: Customer Privacy 2016					
418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	63			



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE SENAO INTERNATIONAL CO., LTD.'S ESG REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by SENAO INTERNATIONAL CO., LTD. (hereinafter referred to as SENAO) to conduct an independent assurance of the ESG Report for 2025 (hereinafter referred to as the ESG Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2026/03/30 to 2026/05/18. The boundary of this report includes SENAO Taiwan operational and service sites as disclosed in SENAO's ESG Report of 2025. The boundary is not the same as SENAO's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing the stakeholders in SENAO's ESG Report of 2025.

RESPONSIBILITIES

The sustainability information in SENAO's ESG Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of SENAO. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of the ESG Report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)

- AA1000 Assurance Standard v3 Type 1 evaluation of the ESG Report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the ESG Report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, ESG committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

SGS affirms independence from SENA0, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that SENA0 has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

SENA0 has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, ESG experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, SENA0 may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

SENA0 has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the ESG Report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The ESG Report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

SENAO has demonstrated a process to identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topics were in place at targets setting with combination of qualitative and quantitative measurements.

ADHERENCE TO GRI

The report, SENAO's ESG Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The ESG Report has properly disclosed information related to SENAO's contributions to sustainability development.

For future reporting, we encourage SENAO to more systematically highlight the strategic support and leadership role of senior executives in major sustainability issues, in order to demonstrate the organization's culture of sustainable governance.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
02 June, 2026
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