



Stock symbol

7760

Enjoy Warmth Co., Ltd.

***2025 Sustainable Development
Report***

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About the Report



Official website link

Reporting Period and Scope

■ **Period:** Form Jan-1st, 2025 to DEC-31st, 2025

■ **Scope**

Non-financial Performance: This report primarily focuses on the sustainability performance of EnjoyWarmth Co., Ltd. Any exceptions will be clearly indicated in the relevant sections in support of environmental protection and the Company's paperless initiative, this report is published in electronic format on the Company's official website.

Enjoy Warmth Co., Ltd. (hereinafter referred to as "Enjoy Warmth" or the "Company") presents this 2025 sustainability development Report to disclose its sustainability performance in the three key dimensions of Corporate Governance, Environmental, and Social, together with the management outcomes of its material sustainability topics.

The reporting period covers January 1 to December 31, 2025, corresponding to the Company's annual financial reporting period. The report is published annually on the Company's official website and is available for review by all stakeholders.

This report discloses the following sustainability topics :

■ Corporate Governance and Operational Responsibility

■ Environmental Management and Climate Action

■ Employee Care and Social Prosperity

Enjoy Warmth values continuous communication with stakeholders and, based on the analysis results of major themes, plans corresponding management policies, integrates resources to promote sustainable governance, and fulfills corporate social responsibility, creating sustainable value together with stakeholders.

Basis and Structure of Report Preparation

This Sustainability Report has been prepared in accordance with the Taiwan Stock Exchange Corporation (TWSE) Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies. The Report also references the GRI Standards 2021 issued by the Global Reporting Initiative (GRI) as the primary framework for disclosing the Company's sustainability performance across the three key dimensions of Corporate Governance, Environmental, and Social.

Writing Principles and Reference Guidelines

To ensure the completeness, consistency, and credibility of the information disclosed in this Report, the following internationally recognized standards and guidelines have been adopted in its preparation:

Standards and Guidelines Referenced

■ **GRI Standards 2021:** Adopted as the primary reporting framework and disclosure standard, serving as the basis for the identification of Major Topics and sustainability disclosures.

■ **Task Force on Climate-related Financial Disclosures (TCFD):** Referenced to supplement climate-related financial disclosures and enhance the transparency of climate-related risks and opportunities.

■ **Sustainability Accounting Standards Board (SASB) Standards:** Referenced to strengthen the disclosure of industry-specific sustainability information that is financially material.

■ **United Nations Sustainable Development Goals (UN SDGs):** Used as a reference framework for aligning the Company's sustainability initiatives with global sustainable development priorities.

The sustainability information disclosed in this Report is based on the results of the Company's materiality assessment. The Report focuses on issues of greatest concern to stakeholders and incorporates internationally recognized reporting frameworks to ensure the professionalism, transparency, and comparability of the Company's sustainability disclosures.

Report Preparation, Internal Review and Verification

Internal Governance and Management

To ensure the credibility, timeliness, and transparency of this Sustainability Report, all preparation, review, and verification procedures were conducted in accordance with the Company's Sustainability Report Preparation Procedures, ensuring that the Report complies with all applicable reporting requirements and standards.

■ Preliminary Information and Data Collection

Personnel designated by each responsible department are responsible for collecting and providing relevant data and information to ensure its completeness and accuracy.

■ Review and Verification

Department heads review and verify the information submitted by their respective departments to confirm the accuracy of the data and its alignment with the Company's sustainability objectives.

■ Data Consolidation

An external sustainability consultant consolidates the information provided by each department to ensure that the Report is complete, well-structured, and prepared in accordance with internationally recognized reporting frameworks, including the GRI Standards, SASB Standards, and the TCFD Recommendations.

■ Report Review

The draft Sustainability Report is submitted to the Sustainability Development Committee for review and approval.

■ Approval and Publication

The final version of the Sustainability Report is formally approved by the Board of Directors, the Company's highest governance body for sustainability, prior to publication.

Internal Control

To enhance the accuracy and credibility of this Sustainability Report, Enjoy Warmth Co., Ltd. conducted a comprehensive internal self-assessment in accordance with the GRI Standards and confirmed that the Report has been prepared in compliance with the relevant GRI disclosure requirements.

The financial information contained in this Report has been audited by Deloitte & Touche. In addition, the Company has obtained certification for the ISO/IEC 27001 Information Security Management System (ISMS), demonstrating its commitment to information security and governance.

Publication Information

■ Reporting Frequency: Annually, in alignment with the Company's financial reporting cycle.

■ Current Edition: August 2026

■ Next Edition: Scheduled for publication in August 2027

Contact info

If you have any questions, comments, or suggestions regarding this Report, please contact us using the information below:

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■ Official Website: www.sws.com.tw

■ Corporate Sustainability Website: https://www.sws.com.tw/investors/corporate_11.html

Chairman's Message

Growing Together with Warmth, Creating Sustainable Value

Established in 2008, Enjoy Warmth Co., Ltd. has been dedicated to the operation of KTV entertainment venues and wedding banquet restaurants.

Guided by its core values of Warmth and Empathy, Integrity and Accountability, Innovation and Excellence, and Positive Growth, the Company continues to strengthen its brand value while delivering high-quality entertainment experiences and exceptional dining services.

In recent years, Enjoy Warmth has actively pursued business diversification, continuously expanding beyond traditional business models to meet evolving customer needs. Through years of strategic expansion and deep local engagement, the Company has established a comprehensive operating network and strong brand recognition across central and southern Taiwan, laying a solid foundation for sustainable growth.



Advancing with Integrity and Sustainable Growth

The Company's progress toward becoming a publicly listed company marks a significant milestone in its development and reflects the collective dedication and commitment of all employees. It also represents the confidence and recognition of investors and the broader public in the Company's operational performance and professional capabilities.

With this recognition comes greater responsibility. Enjoy Warmth remains committed to conducting business with integrity, transparency, and accountability. We firmly believe that long-term corporate sustainability is built upon respect for the environment, protection of human rights, and responsible business practices. These principles serve as the cornerstone of our sustainable development strategy and guide every aspect of our operations.

Delivering Sustainability Through Action and Building Trust Through Responsibility

In our operations, we are committed to providing customers with safe, comfortable, and enjoyable leisure environments.

Regular building safety inspections, fire safety training, and rigorous food safety management are implemented to safeguard customer well-being and maintain high service standards.

For our employees, the Company adheres to the Universal Declaration of Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, integrating internationally recognized human rights principles into our daily operations. We are committed to respecting and protecting the rights of all employees and supply chain partners by prohibiting discrimination, forced labor, and child labor, while safeguarding freedom of association, fair working conditions, and reasonable working hours. Through these commitments, we strive to cultivate a diverse, equitable, and inclusive workplace.

From an environmental perspective, the Company continuously improves energy efficiency, promotes responsible resource utilization, and increases the use of environmentally preferable and renewable materials to reduce the environmental impact of its operations.

Enjoy Warmth upholds the principles of integrity and transparent governance by publicly disclosing its sustainability policies and commitments on the Company's official website. We also maintain open and effective communication with stakeholders through multiple engagement channels to strengthen mutual trust and create long-term shared value.

Looking Ahead: Advancing Toward a Sustainable Future

Looking ahead, Enjoy Warmth will continue to expand its business footprint and enhance its market competitiveness while pursuing sustainable growth. As the Company continues to grow, we remain committed to integrating environmental, social, and governance (ESG) principles into our business strategy and fulfilling our corporate social responsibilities.

Through responsible management, continuous innovation, and stakeholder collaboration, Enjoy Warmth aspires to become the most trusted benchmark brand in Taiwan's audiovisual entertainment industry, creating sustainable value for customers, employees, shareholders, business partners, and society.

About Enjoy Warmth

ENJOY WARMTH CO., LTD.

Enjoy Warmth Co., Ltd. was originally established as HeWenShin Enterprise Co., Ltd. in October 2008 and was reorganized as HeWenShin Enterprise Co., Ltd. in 2010. In 2017, the Group was renamed Enjoy Warmth Co., Ltd. Today, the Company is principally engaged in KTV entertainment and food and beverage services, with its corporate headquarters located in Lingya District, Kaohsiung City, Taiwan.

As of December 31, 2025, the Company operated 20 branches, comprising 16 KTV venues and 4 wedding banquet venues, serving customers across seven cities and counties in Taiwan. To further expand its business footprint, the Chiayi Branch, Nanzih Branch, and a new flagship venue are scheduled for completion and commencement of operations in 2026. In addition, construction of the Xiaogang Branch is currently underway.

To broaden its customer base and diversify its revenue streams, the Company plans to expand into KTV-related ancillary businesses, including integrated dining concepts such as Teppanyaki, Hot pot, and Yakiniku restaurants. The management team continues to develop innovative menu offerings and establish proprietary food and beverage brands to strengthen customer loyalty, attract new customer segments, and enhance the Company's overall market competitiveness.

In addition to continuously strengthening its leadership in the audiovisual entertainment industry, Enjoy Warmth remains committed to the development and professional management of its wedding banquet business. Guided by its corporate philosophy of Professionalism, Stability, and Continuous Improvement, the Company strives to create greater value for customers, shareholders, employees, and society while supporting its long-term sustainable development.

Company name	ENJOY WARMTH CO., LTD.
Date of Incorporation	October, 2008
Listing Information	Listed on the Taipei Exchange (TPEX) Emerging Stock Market on November 8, 2024 Officially listed on the Taiwan Stock Exchange (TWSE) on April 28, 2026 (Stock Code: 7760)
Headquarters	No. 175-15, Jianguo 1st Road, Lingya District, Kaohsiung City 802, Taiwan
Principal Operating Locations	Taichung, Tainan, Kaohsiung, Pingtung, Taitung, Hualien, and Penghu, Taiwan
Markets Served	Domestic Market (Taiwan)
Chairperson / President	Tung-Ho Lee / Chi-Lin Lee
Number of Employees	567 (as of December 31, 2025)
Paid-in Capital	NT\$600 million
Principal Business Segments	KTV Entertainment (74.65%) ; Wedding Banquet and Catering Services (25.35%)

Company Milestones

Since its establishment, Enjoy Warmth Co., Ltd. has been guided by its development philosophy of Professionalism, Stability, and Continuous Improvement, establishing a strong presence in Taiwan's KTV entertainment industry.

The Company has steadily expanded its operating footprint across multiple cities and counties while continuously enhancing its food and beverage services.

Its major corporate milestones are presented below.

2008	<i>Established Enjoy Warmth Co., Ltd. Launched the Enjoy Your Life KTV brand, commencing operations in Kaohsiung.</i>
2010	<i>Achieved stable business growth and expanded the Company's operating footprint across the Kaohsiung area.</i>
2011	<i>Expanded operations into Pingtung.</i>
2012	<i>Expanded operations into Tainan.</i>
2013	<i>Expanded into Taichung and Penghu, establishing the first Enjoy Your Life KTV venue in Taiwan's offshore islands.</i>
2014	<i>Expanded operations into Taitung and entered the wedding banquet and catering market.</i>
2017~2022	<i>Continued expanding the Company's presence throughout the Kaohsiung area while further strengthening its KTV entertainment and wedding banquet businesses.</i>
2023	<i>Expanded operations into Hualien and established Royal Enjoy Teppanyaki, further diversifying the Company's food and beverage business portfolio.</i>
2024	<i>Listed on the Taipei Exchange (TPEX) Emerging Stock Market, marking a significant milestone in the Company's development. Launched the Da Xiang Hot Pot brand</i>
2025	<i>Further expanding the Group's food and beverage portfolio and strengthening its long-term competitiveness in the restaurant business.</i>
2026	<i>Officially listed on the Taiwan Stock Exchange (TWSE) under stock code 7760, reflecting the Company's continued growth, sound corporate governance, and commitment to sustainable development.</i>

Achievements and Prospect of Sustainability 2025

In response to the challenges and opportunities presented by sustainable development, Enjoy Warmth Co., Ltd. established the Sustainability Development Committee in 2025 to integrate sustainability principles into the Company's business strategy and decision-making processes. By working closely with stakeholders, the Company is committed to creating long-term shared value for both business and society.

Execution Direction

Environmental Protection

- Designate dedicated personnel at each operating location to oversee and maintain indoor air quality.
- Gradually expand the Category of greenhouse gas (GHG) inventory and emissions accounting.

Social Responsibility

- Safeguard employee rights and benefits while fostering a high-quality workplace.
- Protect consumer rights and interests through responsible products and services.

Corporate Governance

- Strengthen the Company's corporate governance framework.
- Establish the Sustainability Development Committee to oversee and promote the Company's sustainability strategy and ESG initiatives.

Target

E | Environmental

Support the national Net-Zero Emissions policy by reducing Category 1 and Category 2 greenhouse gas emissions, with the goal of achieving net-zero emissions by 2050.

S | Social

Fulfill the Company's commitment to shared social prosperity by investing in local community development, supporting employee growth, and fostering a diverse, equitable, and inclusive workplace.

G | Governance

Promote sustainable corporate management by strengthening stakeholder engagement, upholding sound corporate governance, and maintaining transparent and responsible business practices.

The Company's ESG targets including: environmental protection, social responsibility, and corporate governance

Enjoy Warmth's Innovation and Extending of Responsibility

Enjoy Warmth continues to differentiate its business model through innovation by integrating food and beverage services with audiovisual entertainment. By combining the KTV experience with Teppanyaki and hot pot dining concepts, the Company provides customers with a unique leisure destination where premium entertainment and diverse culinary experiences can be enjoyed in one integrated setting.

Our Long-Term Commitment to Sustainable Development

Enjoy Warmth firmly believes that sustainable business growth should go hand-in-hand with social well-being. Accordingly, sustainability principles are embedded throughout the Company's operations and integrated into its long-term business strategy.

The Company is committed to fostering an inclusive and supportive workplace by providing comprehensive employee benefits, professional development opportunities, and a positive working environment that enables employees to grow and thrive.

At the same time, Enjoy Warmth places great emphasis on employee health, occupational safety and health, gender equality, and diversity, equality, and inclusion (DEI), creating a workplace where every employee is respected and empowered.

In 2025, Enjoy Warmth translated its sustainability commitments into concrete actions across environmental, social, and governance (ESG) initiatives. Looking ahead, the Company will continue to strengthen its sustainability practices, enhance long-term corporate resilience, and create sustainable value for its stakeholders and society.

1.1 Sustainability Governance

In response to the challenges posed by global climate change and industrial transformation, Enjoy Warmth recognizes that long-term business success is inseparable from environmental stewardship and social sustainability. Sustainability is no longer merely a response to evolving market expectations; it is a strategic imperative for strengthening corporate competitiveness, resilience, and long-term value creation.

Across its operations and supply chain management, the Company adopts a pragmatic and systematic approach to assessing sustainability-related risks and opportunities and progressively implements appropriate measures to ensure that its business development aligns with regulatory requirements, stakeholder expectations, and environmental standards. By continuously strengthening sustainability management and execution, Enjoy Warmth aims to enhance organizational resilience and maintain its long-term competitiveness.

Sustainability Development Committee

To strengthen corporate governance and execution in sustainability, Enjoy Warmth officially established the Sustainability Development Committee in 2025.

The Board of Directors, as the Company's highest governing body for sustainability, is responsible for approving the Company's sustainability vision, overseeing sustainability strategies, and providing final approval of the Sustainability Report. This governance structure ensures active leadership and accountability at the highest level while embedding sustainability considerations into corporate decision-making and business strategy.

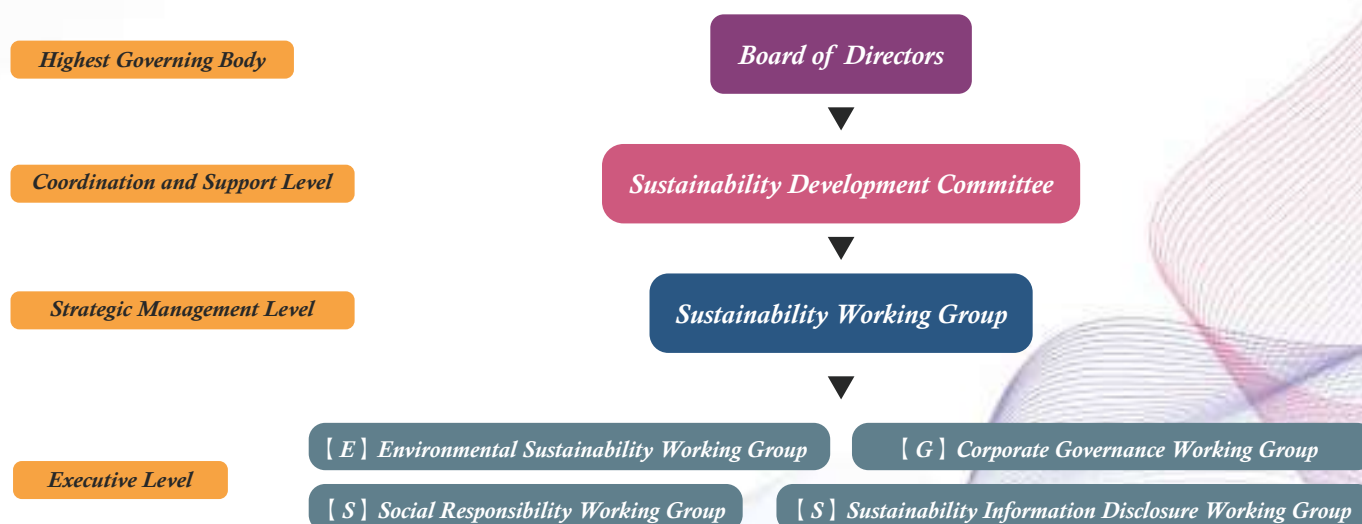
The Sustainability Development Committee is responsible for reviewing the performance of each functional team, reporting progress to the Board of Directors, coordinating sustainability initiatives across the organization, consolidating company-wide ESG information and performance data, and overseeing the preparation of the Sustainability Report. Through this governance framework, the Company has established a two-way management mechanism featuring top-down strategic direction and bottom-up reporting and execution, ensuring the effective implementation of sustainability objectives throughout the organization.

Cross-functional Working Groups

At the operational level, dedicated cross-functional working groups are responsible for implementing the Company's sustainability strategy across four key areas:

Environmental (E), Social (S), Governance (G), Sustainability Information Disclosure (S)

These working groups collaborate across departments to translate sustainability policies into practical actions, monitor implementation progress, and continuously improve ESG performance, ensuring that sustainability objectives are effectively integrated into day-to-day operations.



1.2 Corporate Sustainability Strategy Roadmap

As sustainability becomes a key driver of global industrial transformation, Enjoy Warmth recognizes that environmental stewardship, responsible operations, and stakeholder value creation are essential to long-term business success. In response to growing environmental awareness, the Company is progressively integrating green building materials and energy-efficient equipment into the design and operation of its KTV venues to reduce environmental impacts and fulfill its corporate social responsibility commitments.

At the same time, increasing expectations regarding food safety and the transition toward a low-carbon economy have accelerated the Company's efforts to promote sustainable practices throughout its value chain. By incorporating sustainability considerations into procurement, food sourcing, packaging, and energy management, Enjoy Warmth continues to advance its green transformation.

The Company also prioritizes the procurement of locally sourced ingredients to reduce transportation-related carbon emissions, promotes the use of organic and pesticide-free agricultural products, supports sustainable agriculture, and encourages low-carbon dietary practices. Through these initiatives, Enjoy Warmth seeks to deliver greater value to customers while contributing to the sustainable transformation of the food and beverage industry.

Action Plans and Strategic Objectives: Three Strategic Pillars of Sustainable Development

To implement its sustainability strategy, the Company has established comprehensive action plans centered on three strategic pillars: Environmental Sustainability, Social Responsibility, and Corporate Governance.

Environmental Sustainability

Energy Conservation, Carbon Reduction, and Environmental Stewardship

Carbon Reduction Objectives

Achieve net-zero greenhouse gas emissions by 2050.

Conduct annual greenhouse gas (GHG) inventories and establish measurable and achievable emissions reduction targets.

Sustainability Key Actions

Promote energy conservation, water conservation, carbon reduction, and waste reduction initiatives across the Company's operations while encouraging active participation from employees and customers.

Green Supplier chain

Implement green procurement practices in support of government sustainability policies and contribute to the development of a low-carbon and environmentally sustainable society.

Social Responsibility

People-Centered Development and Shared Prosperity

Objectives

Foster a safe, healthy, and inclusive workplace.

Strengthen corporate social responsibility and community engagement.

Key Actions

Enhance employee care, talent development, and professional growth.

Promote community engagement and invest in social welfare and public interest initiatives.

Corporate Governance

Integrity, Transparency, and Sustainable Governance

Objectives

Strengthen information transparency and regulatory compliance.

Enhance supply chain risk management.

Reinforce corporate integrity, internal controls, and audit mechanisms.

Key Actions

Strengthen cybersecurity management and maintain ISO/IEC 27001 Information Security Management System (ISMS) certification.

Incorporate ESG criteria into supplier evaluation and management.

Enhance internal governance, compliance oversight, and enterprise risk management to support long-term sustainable

1.3 Sustainable development

Enjoy Warmth is committed to conducting its business in full compliance with applicable laws and regulations while embedding sustainability principles into every aspect of its corporate management, for the principle of Corporate Governance and Ethical Management: “Corporate Governance Practice”, “Sustainability Development Principles”, “Ethical Corporate Management Principles”, “Procedures for Ethical Management and Guidelines for Conduct”, “Code of Ethical Conduct”, “Board Performance Evaluation Regulations”, “Procedures for the Prevention of Insider Trading”; for the principle of Social Responsibility and Human Rights: “Human rights policy”.

These governance frameworks and policies guide the implementation of the Company's sustainability strategy and are incorporated into its operational objectives and management practices.

In 2025, Enjoy Warmth continued to strengthen its corporate governance framework and enhance employee care and well-being. The Company's sustainability objectives and implementation results are summarized as follows:

Information Disclosure

Establish and maintain a dedicated ESG section on the Company's official website to enhance information transparency and stakeholder communication.

Information Security

Maintain ISO/IEC 27001 Information Security Management System (ISMS) certification through ongoing independent third-party verification.

Employee Care

Promote employee well-being through flexible benefits, childcare support, and a safe and healthy workplace.

Enjoy Warmth has established short-, medium-, and long-term sustainability objectives centered on the three pillars of Environmental Sustainability, Social Responsibility, and Corporate Governance. Through a comprehensive performance evaluation mechanism, the Company regularly reviews the effectiveness of its sustainability strategies and action plans to ensure the creation of long-term value for its stakeholders.

Short-Term Objectives (To Be Achieved by the End of 2026)

- Information Disclosure and Governance — Continue publishing the annual Sustainability Report.
- Information Security and Quality Assurance — Maintain third-party certification of the ISO/IEC 27001 Information Security Management System (ISMS).
- Workplace Enhancement and Employee Care — Introduce enhanced flexible employee benefits to improve employee well-being.

Medium-Term Objectives (To Be Achieved by the End of 2028)

- Information Disclosure and Sustainability Reporting — Continue publishing the annual Sustainability Report and obtain independent third-party assurance.
- Information Security and Quality Assurance — Continue maintaining third-party certification of the ISO/IEC 27001 Information Security Management System (ISMS).
- Carbon Management and Verification — Conduct annual greenhouse gas (GHG) inventories and continuously strengthen carbon management practices.

Long-Term Objectives (To Be Achieved by the End of 2030)

- Carbon Management and Emissions Reduction — Reduce Category 1 and Category 2 greenhouse gas emissions and advance the Company's low-carbon transition.
- Alignment with International Sustainability
- Disclosure Standards Beginning in 2029, disclose sustainability-related information for fiscal year 2028 in accordance with the IFRS Sustainability Disclosure Standards within the Company's Annual Report, and publish sustainability and financial information concurrently in line with the statutory financial reporting schedule.

Key Sustainability Priorities

Technology Integration and Innovative Services

The Company continues to accelerate digital transformation by introducing online song selection and digital food ordering systems, providing customers with a more convenient, seamless, and efficient entertainment experience while enhancing overall service quality and operational efficiency.

In response to Taiwan's evolving economic environment, changing consumer preferences, and demographic trends—including a declining birth rate and an aging population - Enjoy Warmth is strengthening its membership platform to enhance customer engagement, loyalty, and retention.

Climate Action and Environmental Responsibility

The Company is progressively expanding the scope of its greenhouse gas (GHG) inventories and biodiversity assessments to strengthen environmental management and climate resilience. At the same time, Enjoy Warmth encourages both employees and customers to adopt energy-saving and low-carbon practices in their daily lives, demonstrating that meaningful environmental impact begins with small, collective actions.

Social Responsibility and a Sustainable Corporate Culture

Enjoy Warmth has integrated talent development, employee well-being, and social value creation into its core governance principles.

Through ESG training programs, employee development initiatives, and continuous investment in community engagement and social welfare activities, the Company strives to cultivate a resilient, inclusive, and purpose-driven corporate culture

In terms of corporate governance, Enjoy Warmth has established a comprehensive sustainability governance framework through the formation of the Sustainability Development Committee. The Company continues to strengthen its corporate governance practices, enhance accountability, and build long-term trust with stakeholders, thereby reinforcing the foundation for sustainable business development.

1.4 Stakeholder Identification and Communication

Enjoy Warmth regards “Being the Best Partner for Stakeholders” as a core commitment to sustainable development and has established stakeholder identification and engagement mechanisms as the foundation for its sustainability strategy and information disclosure.

Definition and Identification Principles of Stakeholders

We adopt the five dimensions of the AA1000 Stakeholder Engagement Standard (AA1000 SES)—dependency, influence, concern, responsibility, and diverse perspectives—to assess and identify key stakeholders with a high degree of relevance to the Company.

In 2024, the Company conducted stakeholder identification through departmental nominations and expert discussions.

Business unit managers completed assessment questionnaires, and statistical standardization tools were used to analyze the degree of relevance and impact. Five major stakeholder groups were ultimately identified:

Investors | Consumers | Suppliers | Employees | Government Authorities

To ensure the effectiveness of the identification results, the Company conducts a stakeholder identification review every two years.

The next identification review is scheduled for 2026. The Sustainability Development Committee regularly reports implementation progress to the Board of Directors to strengthen sustainability governance and oversight.

Stakeholder Engagement Highlights and Performance

The Company has established a Stakeholder Engagement Mechanism to strengthen interactions with stakeholders. Communication methods include:

■ **Regular Communication:** Stakeholder meetings, questionnaire surveys, and corporate communications.

■ **Ad Hoc Engagement:** Business interviews and meetings.

Through these channels, the Company collects feedback and suggestions from different stakeholder groups on sustainability issues and incorporates them into its sustainability decisions and action plans. The Sustainability Development Committee coordinates the results and communicates them to relevant departments to ensure that key areas of concern are addressed and continuously improved in a timely manner.

Enjoy Warmth's major stakeholders as below:

<i>Stakeholder</i>	<i>Communication Channels</i>	<i>Key Topics of Concern</i>
<i>Investors and Shareholders</i>	<i>Shareholders' Meeting</i> <i>Stock Affairs Agent: CTBC Bank Stock Affairs Agency Department</i> <i>TEL: (02)6636-5566</i> <i>ADD: 5th Floor, No. 83, Section 1, Chongqing South Road, Zhongzheng District, Taipei City</i> <i>WebSite: https://www.ctbcbank.com</i> <i>Spokesperson: Chi-Lin Li</i> <i>TEL:(07)224-2999</i> <i>E-mail: ir@swsktv.com.tw</i> <i>Acting Spokesperson: Wei-Ya Lin</i> <i>TEL: (07)224-2999</i> <i>E-mail: ir@swsktv.com.tw</i>	<i>Financial Performance;</i> <i>Business Performance;</i> <i>Corporate Governance;</i> <i>Shareholder Rights and Interests;</i> <i>Regulatory Compliance</i>
<i>Customers</i>	<i>Enjoy Warmth official website</i> <i>Customer service E-mail</i> <i>Customer service Tel: 0800-594-537</i>	<i>Supplier Management</i> <i>Partnership and Collaboration</i> <i>Ethical Business Conduct</i> <i>Product Quality and Safety</i> <i>Regulatory Compliance</i>
<i>Suppliers</i>	<i>Contact person: Miss Xiao</i> <i>Tel: (07)224-2999</i> <i>E-mail: buy@swsktv.com.tw</i>	<i>Supplier Management</i> <i>Partnership and Collaboration</i> <i>Ethical Business Conduct</i> <i>Product Quality and Safety</i> <i>Regulatory Compliance</i>
<i>Employees</i>	<i>Contact person: Miss Wang</i> <i>Tel: (07)224-2999</i> <i>E-mail: sws.hr@swsktv.com.tw</i>	<i>Compensation and Benefits</i> <i>Labor Relations</i> <i>Education and Training</i> <i>Occupational Safety and Health</i> <i>Regulatory Compliance</i>
<i>Government Agencies</i>	<i>Official Correspondence with Government Authorities</i> <i>Regulatory Inspections</i> <i>Seminars and Forums; Email Communications</i>	<i>Food Safety</i> <i>Occupational Safety and Health</i> <i>Fire Safety at Operating Locations</i> <i>Regulatory Compliance</i>

1.5 Major Topic Identification Process

1.5.1 Definition of Major Topics and Methodological Basis

Definition of Materiality

To ensure that sustainability disclosures are transparent, relevant, and decision-useful, Enjoy Warmth follows the GRI Universal Standards 2021, specifically GRI 3: Major Topics, to establish a major topic assessment mechanism as the basis for preparing the Sustainability Report. The Company defines “major topics” as environmental, social, and governance-related issues that have a substantive impact on business operations and remain of ongoing concern to stakeholders. To ensure that issue identification reflects both materiality and measurability, Enjoy Warmth emphasizes the participation of the governance level and consideration of the value chain, prioritizing the disclosure of long-term and critical topics related to corporate governance, regulatory compliance, information security, energy management, human rights, and other key areas.

The three major impact categories are as follows:

Economic Impacts

Impacts on economic systems at the regional, national, and global levels, such as taxation, procurement, and economic fairness in the supply chain.

Environmental Impacts

Impacts on natural resources, ecosystems, and the climate, such as energy use, water consumption, and carbon emissions.

Social Impacts

Impacts of the organization on individuals, communities, or vulnerable groups, including working conditions, human rights, product safety, and accessibility.

1.5.2 Description of the Identification Process

Based on GRI 3: Major Topics, the Company has established a systematic identification process to ensure that its sustainability strategies and actions are supported by robust data and diverse perspectives.

During the analysis stage, the Company evaluates the depth and breadth of the impacts of Major Topics on its overall sustainable development from multiple perspectives and prioritizes these topics to identify the core sustainability topics of importance to Enjoy Warmth. Through the identification and prioritization process, the Company establishes direction and specific objectives for the preparation of its Sustainability Report and provides a basis for its business development strategy.

Major Topic Screening and Engagement Mechanism

The Company conducts a formal materiality assessment every two years and may initiate an earlier reassessment in response to significant changes in the internal or external environment, such as policy changes, industry restructuring, or major incidents.

Through this institutionalized process, the Company ensures that sustainability disclosures and management practices are aligned with its corporate strategy.

The Company's most recent materiality assessment was conducted in 2024. In 2025, first-level unit managers assessed that there were no significant internal or external changes during the year and resolved to maintain the results of the 2024 assessment. The next materiality assessment is scheduled for 2026.

The materiality assessment process focuses on three core dimensions:

Actual Impacts on Business Operations and Financial Performance:

Assess the impacts of material topics on business operations to ensure that the Company's operations are aligned with its development objectives.

Impact Analysis of Sustainability Topics:

Identify the actual and potential impacts of each topic, covering both positive and negative impacts, and conduct an in-depth assessment of the scope and severity of such impacts.

Stakeholder Concerns:

Through stakeholder feedback, identify the topics with the greatest impact on the Company's future growth and sustainable competitiveness.

Step	Description / Communication Channels
1. Establish the Preliminary Scope of Topics	Identify potential sustainability topics based on the GRI Standards, SASB industry standards, regulatory and policy trends, and sustainability issues relevant to the industry. Preliminary topics highly relevant to Enjoy Warmth's operations are identified.
2. Collection of Data and Opinions	Collect professional input from various departments within the Company, as well as external information from government policies, industry reports, and relevant trends, to establish the basis for the materiality assessment.
3. Topic Assessment and Quantitative Analysis	Based on the Double Materiality principle, team leaders of the Sustainability Development Committee and business unit managers complete the Material Topic Assessment Questionnaire, evaluating topics from two dimensions: impact on business operations and degree of sustainability impacts. Statistical standardization methods are applied for ranking and analysis.
4. Topic Prioritization and Screening	Analyze the assessment results to identify topics with high relevance to business operations and high sustainability impacts. Topics receiving high stakeholder attention but not classified as priorities are included as supplementary disclosures.
4. Topic Prioritization and Screening	Analyze the assessment results to identify topics with high relevance to business operations and high sustainability impacts. Topics receiving high stakeholder attention but not classified as priorities are included as supplementary disclosures.

Double Materiality and Impact Identification Methodology

To align with international disclosure standards and respond to the Double Materiality Principle under the EU Corporate Sustainability Reporting Directive (CSRD), Enjoy Warmth has incorporated a double materiality assessment approach into its material topic analysis, conducting a comprehensive assessment from two perspectives: business operations and sustainability impacts.

Double Materiality Assessment Framework

The Company conducts its materiality assessment through two dimensions:

- **Financial and Operational Perspective:** Assess the actual or potential impacts of sustainability topics on the Company.
- **Sustainability Impact Perspective:** Assess the Company's external impacts on the environment, society, and governance, including positive and negative, actual and potential impacts.

Assessment of Organizational Operational Impact

To accurately assess the impact of each sustainability topic on the Company's operations, Enjoy Warmth has established an internally led, data-driven operational impact assessment process. The process is led by the Sustainability Development Committee, incorporating the perspectives of department heads to assess and quantify the impacts of each topic.

From an operational perspective, the Company has established five core dimensions as the basis for systematic impact assessment:

- **Operational Performance** (e.g., revenue stability and project delivery capability)
- **Corporate Competitiveness** (e.g., market reputation and technological innovation)
- **Customer Relationships** (e.g., customer trust and service quality)
- **Risk Management** (e.g., compliance risks and information security risks)
- **Employee Well-being** (e.g., employee turnover and workplace satisfaction)

Each topic is assessed based on its potential impact on the five dimensions described above, using a three-level quantitative scoring system of High, Medium, and Low. The assessment results are standardized to establish the priority ranking of topics.

To further refine the ranking and prioritization of topics, the Company considers the latest domestic and international industry trends, the guidance of the Sustainability Accounting Standards Board (SASB), and the sustainability disclosure requirements of the Financial Supervisory Commission (FSC). Feedback from internal and external stakeholders is also collected and combined with an analysis of the Company's actual operations to develop a more precise prioritization of topics.

Upon completion of the assessment process, material topics with high impacts are regularly reviewed and recalibrated with reference to market changes and industry trends.

This systematic process integrates departmental assessments with actual operational indicators to effectively identify the impacts of material sustainability topics and provide a sound basis for the allocation of management resources, ensuring the Company's resilience and sustainability over the long term.

Sustainability Impact Identification

To comprehensively identify the Company's potential impacts on sustainable development, and in accordance with the impact identification requirements of GRI 3: Material Topics, the Company evaluates the impacts of each topic from two perspectives: Actual / Potential and Positive / Negative, assessing their impacts on internal and external stakeholders and the operating environment.

Two-Axis Analysis

The Company evaluates the impacts of each sustainability topic on the Company and the external environment from two core dimensions: Actual and Potential and Positive and Negative.

Actual and Potential

■ **Actual Impacts:** Issues that have occurred or are expected to occur. Their direct impacts on the Company's operations are analyzed to provide a basis for decision-making.

■ **Potential Impacts:** Issues that have not yet occurred but may affect the Company or the external environment. External trends and risk assessments are considered to determine the scope and severity of impacts and to formulate response strategies in advance.

Positive and Negative

■ **Positive Impacts:** Evaluate topics that may promote business growth, enhance environmental benefits, and strengthen social responsibility.

■ **Negative Impacts:** Identify issues that may pose risks to the Company, the environment, or society. Quantitative tools and risk analysis are used to ensure early identification and impact mitigation.

A comprehensive assessment approach is adopted to ensure that impact identification and response mechanisms are systematic and robust.

To ensure the objectivity and systematic nature of impact assessments, the Company adopts the following approaches to enhance assessment quality:

■ **Quantitative Impact Scoring Mechanism:** Establish assessment formulas and consistent criteria to ensure comparability across different topics.

■ **Expert and Stakeholder Participation:** Collect internal and external perspectives.

■ **Dual Decision-Making Logic for Risks and Opportunities:** Develop risk response strategies for potential negative impacts and assess strategic opportunities arising from positive topics.

1.5.4 Stakeholder Survey and Topic Prioritization

The engagement process is primarily conducted through the "Qualitative Survey on Stakeholder Areas of Concern at Enjoy Warmth", covering the three ESG dimensions and core operational issues. A total of 22 key topics were identified, and senior management assessed the level of concern through questionnaires and meetings.

<i>Environmental</i>	1	Energy Efficiency and Carbon Emissions Management
	2	Water Resource Efficiency and Management
	3	Operational Waste Treatment and Resource Management
	4	Carbon Management and Climate Risk Response Strategies
	5	Environmental Education and Sustainability Initiatives
<i>Social</i>	6	Customer Health and Safety Management
	7	Customer Service Quality and Experience Management
	8	Labor Relations and Internal Communication Mechanisms
	9	Employee Benefits and Compensation System
	10	Talent Development and Organizational Stability
	11	Workforce Resource Strategy and Workforce Planning
	12	Occupational Safety and Health Management
	13	Diversity, Inclusion, and Equal Employment Policies
	14	Community Engagement and Social Welfare Participation
<i>Governance</i>	15	Corporate Governance and Information Transparency
	16	Enterprise Risk Governance and Internal Control System
	17	Sustainable Operational Performance and Financial Stability
	18	Fraud Risk Management and Governance Mechanisms
	19	Supply Chain Management and Responsible Procurement
	20	Regulatory Compliance and Ethical Business Conduct
	21	Information Security and Personal Data Protection
	22	Customer Communication Management and Information Disclosure Compliance

Topic Prioritization and Screening Mechanism

Through statistical and standardized analysis, and cross-referencing Stakeholder concerns, impact on business operations, and sustainability impacts, the Company ultimately identified six priority topics for disclosure. These topics serve as the core framework for management strategies and resource allocation, as well as the foundation for subsequent sustainability initiatives.

Assessment Results and Supplementary Disclosure

Sustainability disclosure is an ongoing process of continuous improvement. Going forward, the Company will progressively strengthen data collection mechanisms, target setting, and internal and external management processes based on topic-specific management, thereby enhancing the systematic nature and decision-usefulness of sustainability disclosures.

Through the achievement of phased objectives, the Company aims to align its sustainability governance with domestic and international trends while continuously enhancing information transparency and stakeholder trust.

<i>【 Environmental 】</i>	<i>【 Social 】</i>	<i>【 Governance 】</i>
Operational Waste Treatment and Resource Management	Customer Health and Safety Management	Sustainable Operational Performance and Financial Stability
	Diversity, Inclusion, and Equal Employment Policies	Supply Chain Management and Responsible Procurement
		Information Security and Personal Data Protection

Advancing the United Nations Sustainable Development Goals

United Nations Sustainable Development Goals

Enjoy Warmth adopts the United Nations 2030 Agenda for Sustainable Development as a guiding framework for corporate development. By incorporating the 17 Sustainable Development Goals (SDGs) and 169 targets, the Company integrates sustainability principles into its business operations and value chain management.

Materiality Identification: Identify key sustainability topics closely related to the Company's business development.

Value Linkage: Align these topics with specific SDGs and establish concrete sustainability action plans integrated with the Company's actual operations.

Following internal review and cross-analysis, the Company has identified 11 priority SDGs - SDGs 2, 3, 4, 5, 8, 9, 10, 12, 13, 16, and 17 - as its current priority areas of focus and has established corresponding action frameworks and management objectives.

These goals demonstrate Enjoy Warmth's commitment to its sustainability roadmap and its determination to take action in response to global challenges. Going forward, the Company will continue to dynamically assess the risks and opportunities associated with its goals and operational activities and integrate them into the implementation of specific strategies.

SDGs	2 ZERO HUNGER 	3 GOOD HEALTH AND WELL-BEING 	4 QUALITY EDUCATION 	5 GENDER EQUALITY 	8 DECENT WORK AND ECONOMIC GROWTH 	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 
	SDG 2	SDG 3	SDG 4	SDG 5	SDG 8	SDG 9
	10 REDUCED INEQUALITIES 	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	13 CLIMATE ACTION 	16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	17 PARTNERSHIPS FOR THE GOALS 	
	SDG 10	SDG 12	SDG 13	SDG 16	SDG 17	

Strategies and Objectives

We regard our 2025 performance as a demonstration of the effectiveness of our concrete actions to advance the SDGs. By translating stakeholder expectations into business strategies and development directions, we aim to achieve mutual contributions between the Company and society.

Strengthening Stakeholder Trust

Through transparent disclosure and engagement mechanisms, we actively respond to the information needs of the market and community. These efforts further enhance investor confidence and consumer trust while building a strong reputation and brand value.

Strategic Transformation and Empowerment

By integrating energy conservation, carbon reduction, and digital transformation initiatives, the Company not only enhances operational performance but also generates environmental benefits, reduces climate transition risks, and strengthens operational resilience.

Chapter Two Corporation Governance

Corresponding SDGs goal	SDG 5	SDG 8	SDG 9	SDG 16	SDG 17
	Gender Equality	Decent work and Economic growth	Industry innovation and Infrastructures	Peace, Justice and Strong Institution	Partnership for the goals

2.1 Corporation Governance

Corporate governance is the central pillar of the Company's sustainability transformation. In 2025, the Company established the Sustainability Development Committee and appointed a Corporate Governance Officer, elevating sustainability management to the Board level to strengthen governance resilience. Integrity serves as the foundation guiding the Company's future governance vision.

2025 Target Achievement Status	
Material Legal Violations: 0 cases	Achieved
Independent Directors: Maintain at least 35% of Board seats	Achieved
At least 2 female directors on the Board	1 female director
Publication of the First Sustainability Report: Complete external disclosure	Achieved

The Board of Directors is the highest governing body for corporate governance. The Company has also established functional committees, including the Remuneration Committee and Audit Committee, to perform professional review and oversight functions, ensuring the effective implementation of corporate strategies and risk management mechanisms.

The Corporate Governance Officer, internal control unit, and legal affairs unit work collaboratively to ensure effective compliance, information disclosure, and risk management. They are also responsible for system planning, information disclosure, regulatory compliance, and the implementation and follow-up of governance improvements, thereby strengthening governance resilience and sustainable operations.

Key Pathways:

- 1 Protecting Shareholders' Rights and Interests
- 2 Strengthening the Structure and Operation of the Board of Directors
- 3 Enhancing Information Transparency
- 4 Fulfilling Corporate Social Responsibility and Advancing Sustainable Development

Resources Invested:

- **Human Resources:** Assign a Corporate Governance Officer and governance-related personnel responsible for system implementation, information disclosure, and regulatory compliance management.
- **Financial Resources:** Allocate an annual budget to support external assessments, professional consulting, director and management training, and governance enhancement initiatives.
- **Systems and Processes:** Continuously optimize internal control systems, risk management mechanisms, and information disclosure processes.
- **External Resources:** Engage third-party organizations to provide recommendations for enhancing ESG disclosures and improving governance maturity.

2.1.1 Management Philosophy

Innovation-Oriented

Continuously challenge traditional practices and optimize services and management.

Positive Culture

Emphasize communication and collaboration and foster a team committed to continuous growth.

Open Leadership

Build consensus through management and advance sustainable development.

<i>Stakeholder</i>	<i>Expectations</i>	<i>Expectations</i>	<i>Expectations</i>
<i>Investors</i>	<i>Transparent financial information Stable operating profitability Sound corporate governance Stable dividends Comprehensive risk management</i>	<i>Regularly disclose information Steadily expand core and new businesses Strengthen sustainability governance and regulatory compliance management.</i>	<i>Enhance market trust, ensure transparent and ethical communication Create long-term value, and strengthen sustainable competitiveness.</i>
<i>Consumers</i>	<i>Quality service experience, safe food and dining, and protection of consumer rights and interests.</i>	<i>Implement standardized SOPs at operating locations, strengthen service quality management and food safety controls, and establish diversified digital feedback channels</i>	<i>Enhance customer satisfaction and brand trust, strengthen market competitiveness, and create safe and healthy leisure spaces.</i>
<i>Suppliers</i>	<i>Stable partnerships, commitment to ethical business practices, and assurance of raw material quality and safety.</i>	<i>Establish transparent procurement systems, implement supplier management and food safety audits, and strengthen collaboration with supply chain partners.</i>	<i>Build an operationally resilient, transparent, and ethical supply chain ecosystem, work with partners to reduce food safety risks, and achieve mutual growth and prosperity.</i>
<i>Employees</i>	<i>Competitive compensation and benefits, harmonious and effective labor relations, comprehensive career development and training, and a safe and healthy workplace.</i>	<i>Strengthen talent development, compensation and benefits, and occupational safety and health management, while enhancing labor-management communication and employee care.</i>	<i>Attract and retain outstanding talent, build high-performing teams, develop professional capabilities, and establish a strong talent foundation for the Group's diversified development.</i>
<i>Government Authorities</i>	<i>Strict compliance with food safety, sanitation, and labor regulations; implementation of fire safety and public safety requirements at operating locations; and comprehensive enhancement of regulatory compliance.</i>	<i>Continuously strengthen regulatory compliance systems, corporate governance, and risk management, while complying with regulatory policies and inspection requirements.</i>	<i>Achieve the goal of zero major violations and highly compliant operations, safeguard corporate reputation, and transform regulatory risks into competitive advantages.</i>

Development Strategies

Environmental - Promoting Low-Carbon Operational Transformation

Gradually introduce greenhouse gas inventories and carbon reduction management across branches.

Strengthening Green Procurement Management:

Promote source reduction across the supply chain and prioritize the procurement of low-carbon, energy-efficient, and locally sourced food ingredients.

Social - Advancing Shared Value for Business and Society

Building Comprehensive Safety Protection:

Strengthen food safety traceability and controls, while maintaining high standards of fire and public safety.

Promoting a Diverse and Inclusive Workplace:

Focus on employee development, implement occupational safety and health protection and employee care, and build a friendly workplace.

Governance - Integrity in Business and Sustainable Governance

Deepening Integrity Governance:

Enhance the functions of the Board of Directors as the highest governance and supervisory level for sustainable development.

Enhancing Market Trust:

Regularly disclose financial information and strengthen internal control and compliance management.

Co-Creating a Sustainable Supply Chain:

Promote supplier management and incorporate provisions on ethical business conduct, human rights, and corporate social responsibility into supplier agreements.

Products and Services

The Company continues to strengthen its core business in audio-visual entertainment while developing and enhancing its banquet and wedding restaurant operations and professional capabilities. In line with the Company's development principles of "Professionalism, Stability, and Continuous Improvement," the Company also creates additional value.

Its main business activities are as follows:

■ **Audio-Visual Entertainment:** Provide private rooms and audio-visual karaoke equipment for customers.

■ **Food and Beverage Services:** Prepare Chinese cuisine, beverages, and desserts on-site for dine-in or takeaway.

Product Sales and Market Share

TWe closely monitor market demand and maintain competitiveness through sustainable operations. In addition to complying with relevant government regulations on food safety and the environment, we focus on improving the quality of the consumer environment and providing diversified services as key directions for operational development. We continue to deepen our customer base, enhance brand value, and drive the growth of new products and innovative service offerings

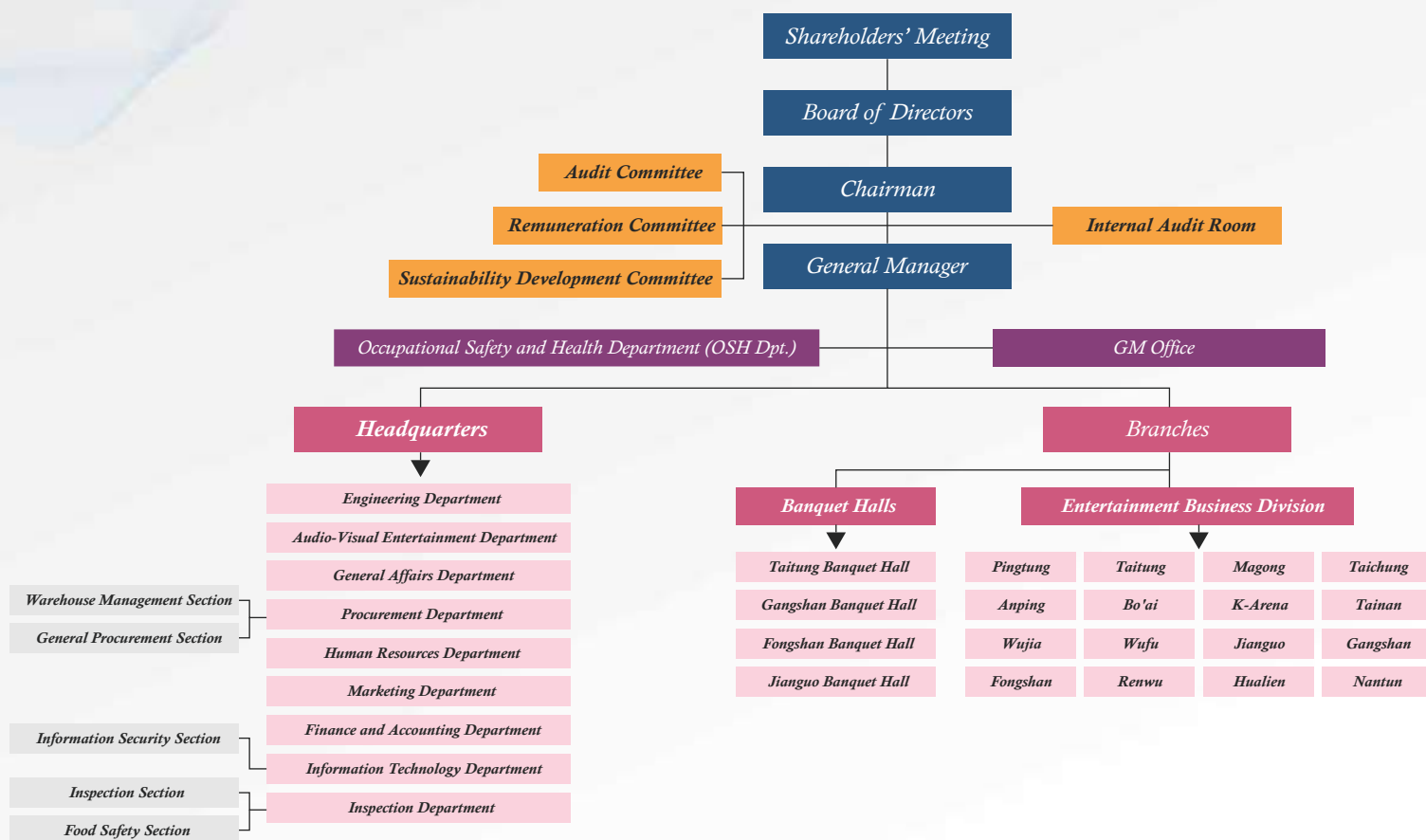
■ Business Composition

Service	2024(%)	2025(%)
Audio-Visual Entertainment	75.71	74.65
Banquet and Catering Services	24.29	25.35
Total	100.00	100.00

2.1.2 Board Governance Structure

Enjoy Warmth upholds the core principles of integrity in business and transparent governance and is committed to establishing a sound corporate governance structure to ensure efficient Board operations and alignment with domestic and international best governance practices.

Through a well-structured Board, diverse Board composition, rigorous selection mechanisms, professional committee operations, and performance management systems, the Company safeguards shareholders' rights and interests and supports sustainable corporate development.



Organizational Structure

The **Board of Directors**, as the Company's highest decision-making body, is responsible for overseeing corporate business strategies, major decisions, risk management, and internal control mechanisms to ensure compliance with relevant regulations and protection of shareholders' interests.

Enjoy Warmth follows the **Company Act**, **Securities and Exchange Act**, and **Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies** to establish a professional and independent Board of Directors. Through various functional committees, the Company carries out oversight and provides decision-making support to enhance governance effectiveness.

The composition and governance mechanisms of *Enjoy Warmth's* Board of Directors emphasize **independence, professionalism, and diversity**, ensuring the objectivity of corporate decision-making and the stability of sustainable operations.

Board of Directors' Mission and Responsibilities	As the Company's highest governing body, the Board of Directors acts under the trust of shareholders and is primarily responsible for ensuring information transparency and regulatory compliance. The Board is committed to establishing sound management practices, promoting the Company's sustainable business development, and strengthening the implementation of ESG initiatives to maximize corporate value.
Sustainability Vision	Strengthening corporate governance is critical to sustainable corporate development. <i>Enjoy Warmth</i> will continue to enhance transparency, align with international trends, fulfill its social responsibilities, and support sustainable development in society, thereby achieving shared value with stakeholders.
Sustainability Strategy and Practices	Establish close relationships with stakeholders, gain an in-depth understanding of changes in ESG trends, formulate concrete ESG policies, and ensure the effective implementation of relevant strategies.

Board Operations and Diversity Policy

Board Composition and Independence

In accordance with the Articles of Incorporation and applicable regulatory requirements, the Board of Directors consists of **9 directors, including 4 independent directors**, with independent directors accounting for 40% of the Board. This ensures fairness in corporate governance and independence in decision-making.

Specific Management Objectives and Achievement of the Diversity Policy

Management Objective	Achievement Status
The number of directors concurrently serving as Company managers should not exceed one-third of the total number of Board seats.	Achieved
The proportion of female directors should reach one-third of the total number of Board seats.	In Progress
Independent directors should not serve more than three consecutive terms.	Achieved
Independent directors should account for more than one-third of the total number of Board seats.	Achieved

The age range of the Board members is **41 to 80 years**, and the Board includes female directors, demonstrating the benefits of gender equality and diverse perspectives in decision-making. The Company will continue to strengthen the diverse backgrounds and professional expertise of the Board to ensure that it can guide corporate growth and sustainable development with stability and innovation in a rapidly changing market environment. For further details on the Board composition and operations, please refer to the 2025 Annual Report and the Company's website (QR code).

Gender Balance

The Board includes one female director. The Company will continue to identify qualified female candidates with professional expertise to achieve the target of having female directors account for **one-third of the Board**.

Professional Expertise

Areas of expertise include operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspectives, leadership, and decision-making capabilities, among others.

Board Independence

The Company's Board of Directors consists of 9 directors, including 4 independent directors, representing 44.44% of the Board. All independent directors are serving their first term as independent directors of the Company. No director has violated any provisions of the Securities and Exchange Act.

The Board members possess the knowledge, skills, and competencies necessary to perform their duties and achieve the Company's corporate governance objectives. The implementation of the Board's overall competencies is as follows:

Board Diversity / Name		Basic Composition				Professional Expertise							
		Nationality	Gender	Age	Concurrent Employee	Legal Knowledge	Accounting & Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
Director	Li, Tung-Ho	R.O.C.	M	60 ~ 69	V	—	—	V	V	V	V	V	V
	Wu, Fu-Nan	R.O.C.	M	70 ~ 79		—	—	V	V	V	V	V	V
	Wu, Kunher	R.O.C.	M	50 ~ 59		—	—	V	V	V	V	V	V
	Su, Hsueh-Wen	R.O.C.	M	60 ~ 69		—	—	V	V	V	V	V	V
	Lin, Ching-Hwa	R.O.C.	F	60 ~ 69		—	—	V	V	V	V	V	V
Independent Director	Chiu, Chao-Yung	R.O.C.	M	60 ~ 69		—	V	V	V	V	V	V	V
	Tsai, Tsung-Lun	R.O.C.	M	40 ~ 49		—	—	V	V	V	V	V	V
	Lin, Shui-Cheng	R.O.C.	M	60 ~ 69		V	—	V	V	V	V	V	V
	Wang, Wen-Pi	R.O.C.	M	70 ~ 79		V	—	V	V	V	V	V	V

Enjoy Warmth holds Board meetings at least once every quarter and operates in accordance with the Company's Board Meeting Procedures, ensuring transparent and compliant decision-making processes. For details on the implementation of Board diversity and the professional competencies of Board members, please refer to **Enjoy Warmth's** 2025 Annual Report and the Company's website (QR code).

Major Committees

To strengthen corporate governance and decision-making transparency and ensure comprehensive and professional decision-making, the Company has established the following functional committees under the Board of Directors in accordance with the Company Act, the Articles of Incorporation, and relevant meeting procedures. All committee members are current independent directors, with their terms of office from September 6, 2024 to June 26, 2026. The committees assist the Board in fulfilling its oversight responsibilities, enhancing corporate governance effectiveness, and implementing the Company's business strategies and sustainable development objectives.

Audit Committee:

The Audit Committee consists of all independent directors and shall comprise no fewer than three members. It meets at least once every quarter and may convene meetings at any time as necessary. Its primary responsibilities are as follows:

- Oversee the Company's financial statements and internal control mechanisms to ensure the accuracy and transparency of financial information.
- Review risk management mechanisms to ensure that the Company's risk management capabilities meet international standards.
- Communicate regularly with the internal audit unit and accountants to ensure financial and operational transparency

Remuneration Committee

The Remuneration Committee shall comprise no fewer than three members and shall convene at least twice a year. The current Remuneration Committee consists of all independent directors.

Its primary responsibilities are as follows:

- Establish and periodically review the policies, systems, standards, and structures for performance evaluation and remuneration of the Company's directors and managers.
- Regularly evaluate and determine the remuneration of directors and managers.

The Audit Committee and Remuneration Committee report regularly to the Board of Directors each year on financial and non-financial matters, including sustainability performance indicators, greenhouse gas inventories, and committee operations.

In the event of a material incident affecting stakeholders, the responsible unit will immediately report to the Board through the relevant functional committee to ensure a prompt response and appropriate handling.

Members	Key Responsibilities	Relevant Regulations and Supervisory Measures
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Remuneration Committee (2025) Number of meetings: 9

All independent directors	Evaluation of the objectives and implementation of measures to strengthen the functions of the Board of Directors during the current and most recent fiscal years: (1) To establish a sound Board governance system, strengthen supervisory functions, and enhance management capabilities, the Company has formulated the Rules of Procedure for Board of Directors Meetings in accordance with Article 26-3 of the Securities and Exchange Act and performs the functions of the Board in accordance with relevant regulations. (2) In 2024, the Company established the Audit Committee and Remuneration Committee to strengthen corporate governance, assist the Board in fulfilling its supervisory responsibilities, and enhance the effectiveness of Board operations. (3) The Company has established the Remuneration Committee and Audit Committee to assist the Board in fulfilling its supervisory responsibilities. (4) The Company arranges annual corporate governance-related training for directors to strengthen their professional knowledge of corporate governance. (5) The Company has purchased directors' and officers' liability insurance for all directors and makes the required filings in accordance with applicable regulations.	Remuneration Committee Charter
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Audit Committee (2025) Number of meetings: 8

All independent directors	Communication between independent directors, the Head of Internal Audit, and accountants, including significant matters concerning the Company's financial and business operations, the methods of communication, and the results thereof: A. Upon completion of each audit item, the Head of Internal Audit reports the audit results to the independent directors in accordance with applicable laws and regulations. No objection has been raised by the independent directors. B. The Internal Audit unit regularly attends meetings of the Audit Committee and the Board of Directors and prepares audit reports. No objection has been raised by the independent directors regarding the reported matters. C. The Company's independent directors communicate and discuss audit planning, key audit matters, and other matters required by applicable laws and regulations with the certified public accountants. No objection has been raised by the independent directors.	Audit Committee Charter
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Director Selection

To ensure the professionalism, diversity, and independence of the Board of Directors and promote fair and transparent corporate governance, **Enjoy Warmth** adopts a **candidate nomination system** for director selection in accordance with the Company Act and relevant regulations.

Director Nomination and Election System

The election of directors of Enjoy Warmth is conducted in accordance with the Articles of Incorporation and the Rules for Director Elections, adopting a candidate nomination system to ensure an open and transparent selection process. The qualifications for director candidates include:

■ Professional Background:

Director candidates should possess professional knowledge in areas such as business management, law, finance, information technology, and sustainable development to ensure the quality of corporate decision-making.

■ International Perspective and Business Management Experience:

Candidates should possess extensive international market experience and business management capabilities to ensure that corporate decisions align with global development trends.

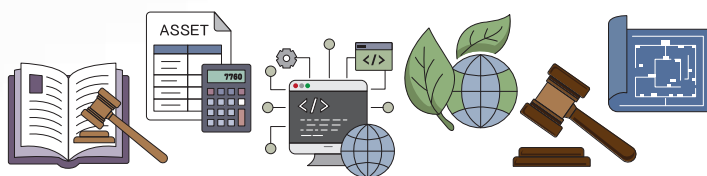
■ Conflict of Interest Requirements:

Candidates shall not have any material conflict of interest with the Company or its affiliates to ensure director independence and enhance corporate governance effectiveness.

Directors are elected by shareholders through voting at the shareholders' meeting and are re-elected every three years to ensure timely adjustment and optimization of the Board's composition. In addition, the Company has established an independent director system to strengthen the Board's independence and operational efficiency. For information on terms of office, please refer to Enjoy Warmth's 2025 Annual Report.



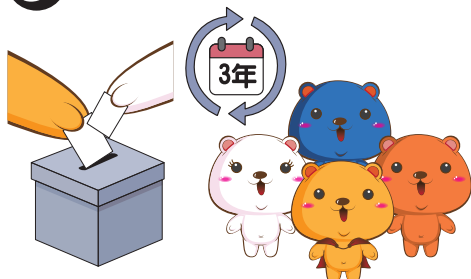
1 Director Selection and Nomination



2 Independence and Regulatory Review



3 Shareholders' Meeting Election and Re-election



★ Enhance Corporate Governance Effectiveness



Board Members, Professional Qualifications and Positions:

<i>Name</i>	<i>Position</i>	<i>Professional Qualifications and Experience</i>	<i>Current Positions Held Concurrently with the Company and Other Companies</i>
<i>Li, Tung-Ho</i>	<i>Chairman</i>	<i>Education:</i> <i>Kaohsiung Municipal Tsoying</i> <i>Senior High School Experience:</i> <i>Commander, Kaohsiung Volunteer Police Brigade</i>	<i>Chief Executive Officer of Enjoy Warmth</i> <i>Chairman of Enjoy Investment Co., Ltd.</i> <i>Director of Yushunchang Co., Ltd.</i> <i>Director of Lienshunchang Industrial Co., Ltd.</i>
<i>Wu, Fu-Nan</i>	<i>Director</i>	<i>Education:</i> <i>Lufeng Elementary School, Changhua County</i> <i>Experience:</i> <i>Standing Executive Director, Changhua Pastry</i>	<i>Proprietor of Yongfeng Bakery</i>
<i>Wu, Kunher</i>	<i>Director</i>	<i>Education:</i> <i>Doctor of Public Health, Loma Linda University</i> <i>Experience:</i> <i>Epidemiology Researcher, Planning Office,</i> <i>Los Angeles County Department of Health</i>	<i>Assistant Professor of I-Shou University</i> <i>Proprietor of Mei-Ho Co., Ltd.</i>
<i>Su, Hsueh-Wen</i>	<i>Director</i>	<i>Education:</i> <i>Department of Pharmacy, Chia Nan University</i> <i>of Pharmacy and Science</i>	<i>Supervisor of Enjoy Investment Co., Ltd.</i>
<i>Lin, Ching-Hwa</i>	<i>Director</i>	<i>Education:</i> <i>Department of Business Administration,</i> <i>Asia University</i> <i>Experience:</i> <i>Hsin Hua Tai Multimedia Technology Co., Ltd.</i>	<i>Proprietor of</i> <i>Hsin Hua Tai Multimedia Technology Co., Ltd.</i>
<i>Chiu, Chao-Yung</i>	<i>Independent Director</i>	<i>Education:</i> <i>Department of Accounting,</i> <i>Chung Yuan Christian University</i> <i>Experience:</i> <i>Senior Vice President, Management Department,</i> <i>Kao Du Motors Co., Ltd.</i> <i>Independent Director,</i> <i>Hi-Scene World Enterprise Co., Ltd.</i>	<i>Senior Associate Manager of Kao Du</i> <i>Motors Co., Ltd. Management Department,</i> <i>Independent Director of Hi-Scene World</i> <i>Enterprise Co., Ltd.</i>
<i>Tsai, Tsung-Lun</i>	<i>Independent Director</i>	<i>Education:</i> <i>M.A., Graduate Institute of</i> <i>Southeast Asian Studies, Tamkang University</i> <i>Experience:</i> <i>Chief Executive Officer, Kaohsiung</i> <i>Tou-Nan-Feng Education Foundation</i>	<i>Independent Director of Koryo Electronics Co., Ltd.</i> <i>Independent Director of Yang Ming Marine</i> <i>Transport Corporation</i> <i>Independent Director of China Engineering</i> <i>Consultants, Inc.</i>
<i>Lin, Shui-Cheng</i>	<i>Independent Director</i>	<i>Education:</i> <i>Department of Law, National Taiwan University</i> <i>Experience:</i> <i>Judge and Presiding Judge,</i> <i>Taiwan High Court Kaohsiung Branch Court</i>	<i>Principal of Lin Shui-Cheng Law Office</i>
<i>Wang, Wen-Pi</i>	<i>Independent Director</i>	<i>Education:</i> <i>Department of Crime Prevention,</i> <i>Central Police University</i> <i>Experience:</i> <i>Warden, Kaohsiung Prison, Agency of Corrections,</i> <i>Ministry of Justice</i>	<i>N/A</i>

Board Operations

In 2025, the Board of Directors of **Enjoy Warmth** held a total of 9 formal meetings, with all directors actively participating. The overall attendance rate was 97.53%, ensuring the quality [6.1] of decision-making and the effective operation of the oversight mechanism. The Board's operations cover the following core functions:

- **Business Strategy and Decision-Making:** Review long-term business plans, investment and merger and acquisition activities, and market expansion strategies.
- **Financial Oversight:** Review annual financial reports, budgets, and major investment plans to ensure effective capital utilization.
- **Internal Control and Risk Management:** Regularly review internal control mechanisms and operational risks to strengthen corporate resilience and stable development.

Director Remuneration and Performance

The Company adheres to a fair, transparent, and reasonable remuneration policy and has established a competitive remuneration system that also considers long-term value creation. This ensures that the remuneration mechanisms for directors and senior executives effectively incentivize them to exercise their professional capabilities while aligning with the Company's long-term operational objectives and shareholders' interests.

Director Remuneration Policy and Calculation

Directors' remuneration is determined in accordance with the Company's Regulations Governing **Remuneration of Directors and Managers**. Remuneration for directors performing their duties is determined by the Board of Directors with reference to prevailing industry standards, taking into consideration each director's level of participation and contribution. If the Company generates profits for the year, no more than 5% of such profits may be allocated as directors' remuneration in accordance with Article 20 of the Company's Articles of Incorporation. Independent directors do not participate in the distribution of directors' remuneration.

The Company conducts performance evaluations in accordance with the Board Performance Evaluation Regulations. The evaluation criteria cover five major aspects: participation in the Company's operations, enhancement of the quality of Board decision-making, Board composition and structure, director selection and continuing education, and internal controls.

■ Linkage between Director Remuneration and Performance

Directors' remuneration is allocated in accordance with the Company's Articles of Incorporation and submitted to the Board of Directors for resolution after review by the Remuneration Committee.

Annual Director Remuneration:

2025	NT\$ thousand
Remuneration of ordinary directors as a percentage of net income after tax	19.44%
Remuneration of the General Manager and Deputy General Manager as a percentage of net income after tax	45.45%

Remuneration Reasonableness Review:

In addition to individual performance and the Company's overall operating performance, the Company also considers industry development trends and potential risks faced by the Company to ensure that its remuneration policy is forward-looking and aligned with sustainable development objectives.

Remuneration of Directors (Including Independent Directors):

<i>Item Description Attendance Fee</i>	<i>A fixed fee provided to directors for participating in Board meetings.</i>
<i>Remuneration</i>	<i>Provided in accordance with the Company's Articles of Incorporation.</i>
<i>Salary and Remuneration</i>	<i>Independent directors receive a fixed remuneration for performing their duties for the Company, regardless of whether the Company generates an operating profit or loss.</i>

Remuneration Ratio

<i>Item</i>	<i>2025</i>
<i>Ratio of the annual total remuneration of the highest-paid individual in the organization to the median annual total remuneration of all employees (excluding the highest-paid individual)</i>	<i>82.35%</i>

Board Performance Evaluation

The Company currently conducts Board performance evaluations and functional committee performance evaluations through internal self-assessment. In accordance with the Board Performance Evaluation Regulations, performance evaluations are conducted at least once a year, and the evaluation results are reported to the Board of Directors. In accordance with the corporate governance requirements for listed companies, the Company will gradually introduce an external professional evaluation mechanism to strengthen governance effectiveness and ensure the transparency and credibility of the Company's operations. Individual director evaluations cover areas including understanding of corporate objectives, awareness of responsibilities, and participation in operations.

Evaluation Scope:

- 1. Participation in the Company's operations*
- 2. Quality of Board decision-making*
- 3. Board composition and professional development*
- 4. Selection of directors*
- 5. Continuing education*

Internal Performance Evaluation

The 2025 Board performance evaluation was completed and reported to the Board of Directors.

Director Continuing Education

To enhance directors' competencies, the Company encourages directors to actively participate in continuing education programs. Board members participate in regular and ad hoc training courses covering operational matters and sustainability-related topics.

Directors' Continuing Education in the Past Year:

<i>Position</i>	<i>Name</i>	<i>Training Date</i>	<i>Organizer</i>	<i>Training Course</i>	<i>Hours</i>
<i>Chairman</i>	<i>Enjoy Investment Co., Ltd.</i>	<i>2025/4/9</i>	<i>Securities and Futures Institute</i>	<i>Corporate Governance and Securities Regulations</i>	<i>3hr</i>
	<i>Representative: Li, Tung-Ho</i>				
<i>Director</i>	<i>Enjoy Investment Co., Ltd.</i>				
	<i>Representative: Wu, Fu-Nan</i>				
<i>Director</i>	<i>Mei He Co., Ltd.</i>				
	<i>Representative: Wu, Kunher</i>				
<i>Director</i>	<i>Su, Hsueh-Wen</i>				
<i>Director</i>	<i>Lin, Ching-Hwa</i>	<i>2025/5/29</i>		<i>Cases and Legal Liability Analysis of Greenwashing and False Sustainability Reports</i>	<i>3hr</i>
<i>Independent Director</i>	<i>Chiu, Chao-Yung</i>				
<i>Independent Director</i>	<i>Lin, Shui-Cheng</i>				
<i>Independent Director</i>	<i>Wang, Wen-Pi</i>				
<i>Independent Director</i>	<i>Tsai, Tsung-Lun</i>	<i>2025/2/24</i>	<i>The Greater Chinese Financial Development Association</i>	<i>Trump's New Tariff Policies and Global Economic Changes</i>	<i>3hr</i>
		<i>2025/4/29</i>	<i>Securities and Futures Institute</i>	<i>Corporate Governance and Securities Regulations</i>	<i>3hr</i>

Going forward, **Enjoy Warmth** will continue to optimize the composition of the Board of Directors, strengthen its governance mechanisms, and recruit more professionals with diverse expertise to address rapidly changing market and regulatory challenges.

2.1.3 Legal Compliance

Since its establishment, Enjoy Warmth Enterprise Co., Ltd. has upheld high standards of professional ethics and the principle of legal compliance. The Company has established internal operating procedures and monitors regulatory changes to ensure that its operations are conducted in accordance with applicable laws and regulations. The Company has established the Code of Ethical Conduct as a guideline for all employees.

The legal compliance mechanism covers the following key areas:

■ **Timely Regulatory Monitoring and Analysis:**

The Company closely monitors changes in laws, regulations, and policies to ensure timely understanding of and compliance with the latest regulatory requirements.

■ **Timely Training to Ensure Compliance:**

In response to regulatory changes, appropriate internal training is arranged to ensure that all employees comply with applicable laws, regulations, and internal requirements when performing their duties.

■ **Internal Audit and Compliance Management:**

The internal audit function regularly reviews the Company's business processes to ensure that internal control mechanisms and financial reporting comply with applicable laws and regulations.

■ **Reporting and Response Channels:**

Reporting contact channels are established to ensure that relevant information is handled appropriately and accurately, thereby mitigating legal compliance risks.

■ **External Professional Consultation:**

Professional advisors are engaged to provide expert advice and ensure that the Company's operations comply with regulatory requirements.

The Company continuously monitors domestic and international regulatory trends. For policy changes related to its operations, the Company consults external legal counsel, accountants, and other professionals to review the legality and compliance of its business strategies and operations with applicable laws and regulations. Internal policies and procedures are also updated regularly to meet regulatory requirements and ensure operational compliance.

In 2025, the Company was not subject to any significant fines or non-monetary sanctions for violations of anti-competitive, anti-corruption, or other relevant laws and regulations. Looking ahead, Enjoy Warmth will continue to uphold the principles of sustainable development, deepen innovation and corporate governance, and strive to create greater value and positive impact for customers, employees, and society.

2.2 Information Security and Personal Data Privacy

The Company recognizes the importance of information security to business operations and customer trust, particularly given the high level of risk faced by listed companies. Inadequate external information security protection may result in data breaches, business interruptions, financial losses, and reputational damage. At the same time, the prevalence of social engineering and fraud creates additional risks to employees and the Company when internal protection and training are insufficient. Information security is therefore not merely a matter of legal compliance, but also a cornerstone of corporate trust and reputation.

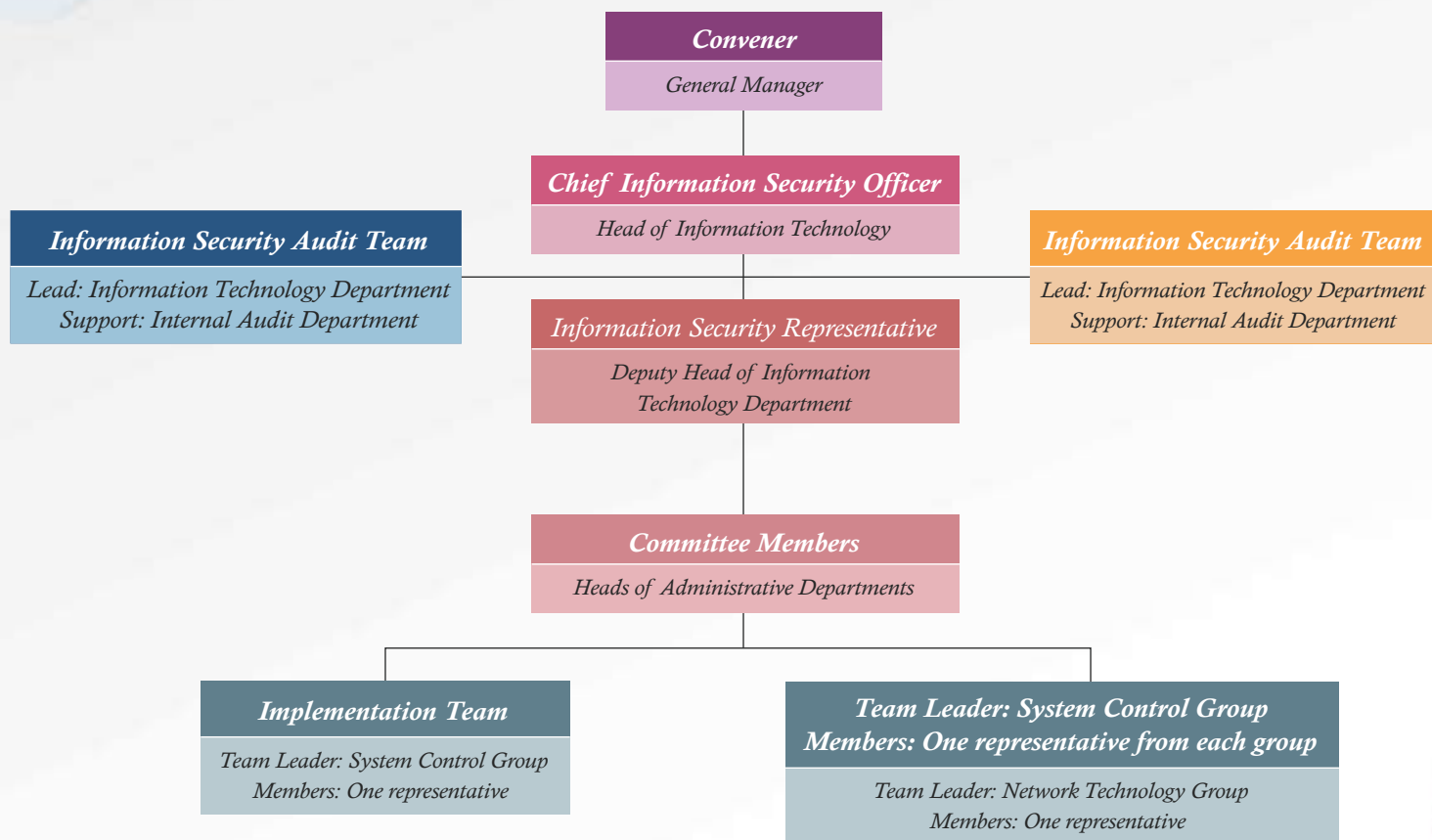
Four Key Information Security Policies: Classify information assets appropriately, Ensure confidentiality in information transmission, Continuously maintain information security controls, Engage all employees in information security.

Material Topic	Information Security and Personal Data Protection System
Management guidelines	Amid digitalization and technological transformation, information security and personal data protection are non-negotiable foundations for maintaining business integrity. The Company follows international information security management standards, establishes an advanced Zero Trust security architecture, and implements cross-level information security education, controls, and threat simulations to ensure strong digital defense resilience across all aspects of operations.
Timeframe	Short-Term (2026)
Objectives and Actions	System Protection and Zero Trust Implementation ■ International Certification: Maintain certification in accordance with the ISO 27001 standard ■ Zero Trust Architecture Implementation: Strengthen the implementation of Zero Trust solutions within the network architecture and advance the in-depth application of online approvals and electronic processes. ■ Information Security Education and Controls: Conduct social engineering exercises and information security training, while restricting remote access through VPN account controls, to strictly protect internal and customer personal data and ensure zero major information security breaches during the year.
Timeframe	Medium-Term (2028)
Objectives and Actions	AI Applications and Process Automation ■ AI and OT Information Security Management: Promote the adoption of AI system applications and information security management (AI OT) within operating units. ■ Process Automation: Advance the implementation of electronic processes and automated storage to comprehensively enhance digital operational efficiency.
Timeframe	Long-Term (2030)
Objectives and Actions	Smart Interaction and Proactive Defense Benchmark ■ Smart Security Interaction: Enhance smart customer interaction systems and provide secure and convenient smart services under a robust personal data protection framework. ■ Proactive Protection Upgrade: Establish comprehensive information security management and smart defense systems, achieving an industry-leading benchmark in digital resilience.

2.2.1 Information Security

The Company has established a comprehensive information and communications security management policy and implemented organizational and technical protection measures. The Company has designated the Information Technology Department as the dedicated information security function, responsible for coordinating and implementing information security policies, including the security maintenance of networks and information systems, information security education and awareness, and information security incident response.

The Company has established an Information Security Committee comprising 15 members, responsible for information security planning, technology implementation, and related audit matters, with the aim of maintaining and continuously strengthening information security.



External:

Enjoy Warmth continuously maintains **ISO 27001 Information Security Certification** and has had no material deficiencies identified in relevant information security audits. In 2025, there were no major information security incidents or complaints involving violations or loss of customer data.

Internal:

The internal audit function conducts audits of the Company's information environment in accordance with internal control requirements for information operations and information and communications security policies. It evaluates the effectiveness of information security internal controls to ensure that the information security system is effectively implemented in daily operations.

The Company's information and communications security policy is formulated with reference to information security guidelines for listed and OTC companies and relevant regulations. It covers internal and external networks, account and password management for operational systems (such as ERP enterprise resource planning systems, POS point-of-sale systems, and AD domain services), and monitoring requirements for endpoint device usage, including web browsing, email use, software downloads and installation, and data backup. The Company continuously monitors network traffic and conducts intrusion detection on a 24/7 basis, including abnormal traffic monitoring, intrusion prevention, and DNS query monitoring. Any anomalies are immediately addressed to prevent potential threats. In terms of specific information security management measures, the Company adopts a multi-layered defense approach:

Item	Description
Information and Communications Security Policy	Formulated with reference to information security guidelines for listed and OTC companies and relevant regulations, and implemented ISO 27001:2022 certification, covering account and password management, endpoint monitoring, and other controls.
Anti-Virus and Anti-Hacking Measures	An enterprise-grade firewall (FortiGate 101F) is deployed to block unauthorized access. WithSecure antivirus software is installed on all client computers to detect and prevent computer viruses. The Company's email system adopts Chunghwa Telecom HiBox, which provides built-in antivirus and spam filtering mechanisms to prevent malicious emails from entering the internal network. All hardware and software are regularly updated and upgraded to patch known vulnerabilities and reduce information security risks.
Account and Access Rights Management	Employees' computers are incorporated into the Active Directory domain for centralized information security control. Passwords for various system accounts are changed regularly, including employee accounts, critical hosts, and network administration accounts. Password strength requirements are enforced to ensure secure system access.
System Testing and Drills	Key business operating systems are deployed using a virtualization architecture. The Company conducts disaster recovery drills annually, as well as vulnerability scanning and social engineering exercises, to strengthen network and system defense capabilities. <pre> graph TD A[Pre-Exercise Preparation] --> B[Social Engineering Exercise] B --> C[Results Reporting and Recommended Actions] A --> D[Submit social engineering exercise email samples] D --> E[Rehearsal] E --> F[Confirm the formal rehearsal list] B --> G[Conduct social engineering exercise] G --> H[Send exercise emails] H --> I[Compile test participant behavior statistics] C --> J[Submit exercise results report] J --> K[Technical consulting services] </pre>
Data Backup Plan	Daily data backup mechanisms are implemented, with backup data stored at an off-site location to prevent data loss resulting from incidents at a single location.
Remote Access Control	Employees requiring remote access to internal systems (such as accessing the Company's intranet to log in to the ERP system) must apply for an SSL VPN account and connect through secure encryption. Unauthorized remote desktop software is prohibited from accessing the Company's internal network to prevent information security vulnerabilities arising from remote operations
Information Security Education and Training	New employees' complete information security training before commencing employment. Information security education and assessments are conducted annually. The Company regularly conducts information security training and issues information security announcements, while promoting information security awareness through the internal website or bulletin boards on a weekly basis to enhance employees' information security awareness and risk alertness. 

2.2.2 Personal Data Privacy

With respect to customer privacy protection, **Enjoy Warmth** strictly complies with the Personal Data Protection Act and other applicable regulations and international standards to ensure the security and confidentiality of customers' personal information. Customer information is collected, processed, and used solely for legitimate service purposes, and appropriate technical and administrative measures are implemented to prevent unauthorized access, disclosure, alteration, or misuse.

All external marketing activities and product/service disclosures comply with applicable laws and regulations. The Company provides transparent product information, respects customer privacy rights, and refrains from inappropriate marketing practices or unsolicited advertising.

The Company operates a self-developed membership management system and collaborates with the Ocard membership platform to provide membership services, including member management, transaction records, points accumulation, and marketing engagement. The collection, processing, and use of personal data are conducted in accordance with specified purposes and the principle of data minimization, and are managed in compliance with relevant regulations and contractual requirements. The platform maintains an information security management system in accordance with ISO/IEC 27001 and a personal information management system in accordance with BS 10012, implementing personal data lifecycle management, access control, access logging, data protection, employee training, and periodic audits to ensure the confidentiality, integrity, and availability of personal data.

For outsourced service providers, the Company requires compliance with personal data protection and information security requirements through contractual agreements. Personal data may not be used for purposes beyond the scope of the contract, and appropriate security measures must be implemented to prevent data leakage, alteration, or unauthorized access. Upon termination of the business relationship, data processing and use shall cease, and data shall be returned or deleted in accordance with contractual requirements.

Enjoy Warmth continues to strengthen its information security and personal data protection management mechanisms through regular training, risk assessments, and management reviews. The Company has also established personal data incident reporting and response procedures to reduce information security risks and protect members' privacy and rights. Customers with concerns regarding privacy or personal data may contact the customer service channel. All inquiries will be promptly investigated and appropriately addressed. Through ongoing efforts in both information security and privacy protection, the Company is committed to providing a secure and trustworthy service environment and ensuring the highest level of protection for customer information and rights.



2.2.3 Operational System Protection

The Company has established a Business Continuity Exercise Program to ensure that, in the event of a major information security incident affecting critical operational systems or activities (such as disruption, damage, or improper use), disaster recovery procedures can be promptly activated and systems restored within the shortest possible timeframe to maintain business continuity.

Risk assessments are conducted based on the characteristics of the information environment and relevant internal and external factors.

Enjoy Warmth continuously maintains ISO 27001 Information Security Certification, with no material deficiencies identified in related information security audits. In 2025, there were no major information security incidents and no substantiated complaints involving customer data breaches or loss of personal information.

Risk Item	Description
Storage Damage and Data Loss	Disk sector damage resulting in data corruption
Physical Server Hardware Failure	Hardware failure resulting in service unavailability
Database Virus Infection	Virus infection of the database system
System Partition Abnormality	Abnormalities occurring in system disk partitions
Power Outage	Unexpected power outage affecting system operations
Network Interruption	Network interruption resulting in service connection failure

Disaster Recovery Exercise Procedures:

Execution Stage	Description
Confirm Exercise Objectives	Determine the maximum tolerable service interruption period and acceptable level of data loss.
Allocate Required Exercise Resources	Prepare personnel, software, hardware, and other resources required for the exercise.
Conduct Disaster Recovery Exercise	Technical personnel conduct the exercise and document the process and activity logs in detail.
Compile Disaster Recovery Report and Results	Prepare an exercise results report and provide recommendations.

Business continuity exercises are an important risk control measure for enterprise operations and maintenance, with the objective of minimizing the risks and impacts of various disasters. In 2025, no major information and communications security incidents or data leakage losses occurred. In response to the rapidly evolving cyber threat environment, the Company will continue to invest resources in upgrading information security protection to safeguard the stability of operational systems and the security of customer data.

2.3 Operational Risk Management

Operational risk management is an important measure for maintaining stable operations in a changing environment. The Company conducts annual risk and opportunity identification and implements continuous monitoring and management to strengthen corporate governance.

Material Topic	Sustainable Operational Performance and Financial Soundness
Management Approach	Establish a sound sustainable corporate governance system and a cross-functional dedicated committee to implement comprehensive risk assessments and align with international disclosure standards. While maintaining a sound capital structure and strengthening financial resilience, the Company drives long-term growth in operational performance and financial soundness through product innovation and development and a multi-brand expansion strategy.
Timeframe	Short Term (2026)
Objectives and Actions	Strengthening Sustainable Organization and Financial Performance ■ Organizational Implementation and Governance: The Sustainability Development Committee has been established, with cross-functional teams implementing sustainability plans and risk assessments. ■ Financial Structure Strengthening: Ensure stable operating cash flows. ■ Sustainability Performance Evaluation: Introduce sustainability performance evaluations for the Board of Directors and senior management.
Timeframe	Medium Term (2028)
Objectives and Actions	Market Expansion and Core Competitiveness ■ Channel Strategy Expansion: In response to the growth of the leisure and entertainment market, continue to steadily expand operating locations. ■ Product Innovation and Development: Strengthen competitiveness and profit growth in core markets through new product development and brand creation.
Timeframe	Long Term (2030)
Objectives and Actions	Sustainable Finance and Long-Term Value Creation ■ Maximizing Financial Resilience: Optimize the capital structure and financial condition to strengthen risk resilience and maintain long-term stable operations. ■ Value Co-Creation: Integrate sustainability indicators with financial performance to achieve long-term shareholder value and meet long-term operational needs.

2.3.1 Risk Management

Enjoy Warmth's risk management framework is based on Board oversight, management execution, and cross-departmental collaboration, ensuring accountability and effective oversight from strategy formulation through risk implementation.

Risks are identified, assessed, and controlled through the internal control system and internal audit mechanisms.

In accordance with applicable laws and regulations, the Company establishes internal policies and procedures to manage operational, financial, and other risks. The Internal Audit Department conducts regular and ad hoc audits of the implementation of the internal control system and reports to the Audit Committee and the Board of Directors to ensure effective monitoring of operational risks.

Through policies and systems, daily monitoring, and continuous improvement, **Enjoy Warmth** maintains material risks within an acceptable range and ensures stable and sustainable operations.

2.3.2 Risk Management Implementation

The 12 risk items disclosed in the annual report are used as the basis for risk identification. After assessing the likelihood of occurrence and potential impacts on operations, finance, and sustainable development, items that have not occurred, have no material impact, or are subject to statutory routine disclosure are excluded. The remaining risks are categorized according to their characteristics and serve as the basis for the Company's risk management and material risk assessment.

For identified risk events, the Company regularly monitors risk control indicators and the implementation of mitigation actions to ensure that residual risks remain within the control range.

The following table presents the enterprise-level risk events and corresponding response measures for 2025:

Risk Category	Risk Event	Response Measures
Financial Risk	Rising interest rates, exchange rate fluctuations, and inflation may increase financing, procurement, and operating costs.	Continuously monitor market interest rates, exchange rates, and price changes; maintain good relationships with financial institutions; prudently plan funding sources; and mitigate impacts through cost control, supplier negotiations, and timely price adjustments.
Financial Risk	Changes in domestic and international laws and policies may increase operating costs or affect business models.	Continuously monitor regulatory and policy trends, consult professional advisors, regularly review legal compliance, and adjust operating strategies and internal management systems as appropriate.
Technology and Transformation Risk	Rapid technological development, information security incidents, and industry changes may affect competitiveness and operational stability.	Continuously invest in technology applications and system optimization, strengthen information security management, regularly review market trends and industry developments, and enhance service quality and competitiveness.
Strategic and Operational Risk	Expansion of operating locations may involve risks such as lower-than-expected market demand, poor investment returns, and increased capital expenditures.	Prudently evaluate expansion plans and investment returns, establish a capital expenditure assessment mechanism, continuously monitor operating performance and market changes, and adjust expansion strategies as appropriate.
Supply Chain and Market Risk	Supplier disruptions, fluctuations in raw material prices, or changes in customer demand may affect operations.	Establish a diversified supplier partnership mechanism, maintain a stable supply chain, continuously monitor supply and demand conditions, reduce supplier and customer concentration, and diversify operational risks.
Reputational Risk	Damage to the corporate image or major crisis events may affect brand reputation and consumer trust.	Strengthen corporate governance and internal controls, maintain sound labor-management relations and service quality, establish crisis response and communication mechanisms, and reduce reputational risks.

2.4.1 Financial Performance and Economic Impacts

The following outlines the Company's financial performance and economic impacts, as well as strategies for continuously enhancing revenue and market competitiveness.

Revenue and Profitability (According to the 2025 consolidated financial statements) :

- Operating Revenue: NT\$1,291,287 thousand
- Gross Profit: NT\$466,022 thousand
- Profit Before Tax: NT\$40,324 thousand
- Net Profit for the Year: NT\$35,480 thousand

Financial Structure and Capital Utilization

In 2025, the Company actively improved overall financial security and cost efficiency by adjusting its debt structure and refinancing plans, including capital increases for debt repayment. For its operating entities, the Company invested in R&D to optimize digital service systems and prioritized necessary upgrades to food safety and safety facilities.

- The debt ratio decreased.
- The current ratio and quick ratio improved compared with 2024.

Economic Impacts

- Employee Compensation and Benefits: Total employee benefits expenses were approximately NT\$354,040 thousand in 2025.
- Taxation and Social Responsibility: The Company paid NT\$4,844 thousand in various taxes during the year.

2.4.2 Financial Performance and Economic Impacts

In response to global economic fluctuations and intensifying industry competition, Enjoy Warmth Hospitality focuses on prudent operations, integrating strategic resources, innovation, and organizational capabilities to strengthen market competitiveness. The specific strategies are as follows:

Strategy	Actions
Strategy Actions Enhancing Environmental Quality and Safety	Strengthen cleaning and disinfection, regularly inspect and maintain fire safety equipment, and enhance the safety and hygiene of the consumer environment.
Expanding Store Network and Marketing Activities	Actively expand store locations in central and southern Taiwan and eastern Taiwan. Adopt garden-style private rooms and leverage seasonal and festival activities to stimulate consumption.
Integrating Dining Services with KTV	Expand dining options and develop new dishes to attract a broader customer base and diversify revenue streams.

Building on the foundation of stable growth in its core business, Joyfull Hospitality actively demonstrates innovation and organizational resilience. The Company has introduced multi-purpose private rooms and digital marketing and precision customer acquisition systems to strengthen customer engagement.

It has also expanded into diversified markets, including hospitality brands, to ensure stable long-term financial returns, effectively diversify single-market risks, and develop new growth drivers.

Chapter 3 Premium service

Enjoy Warmth not only enhances service quality but also integrates technology to strengthen its systems and organizational capabilities, including food and beverage product development, food safety enhancement, and optimization of audiovisual and karaoke equipment systems, thereby strengthening market competitiveness and sustaining long-term growth momentum.

Corresponding SDGs goal				
SDG 2	SDG 3	SDG 9	SDG 12	SDG 17
Zero Hunger	Good health and Well-being	Industry Innovation and Infrastructure	Responsible Consumption and production	Partnership for the Goals

3.1 Innovation, R&D, and Digital Technology Applications

R&D initiatives primarily focus on continuously enhancing service quality and integrating technology systems and equipment, developing food and beverage products, improving food safety, and optimizing audiovisual and karaoke equipment systems. Going forward, the Company will continue to invest in new product development to meet consumer needs and maintain competitiveness.

Item	2025 (NT\$ thousand)	Net Operating Revenue (2025)	R&D Expenditure as a Percentage of Net Operating Revenue
R&D Expenditure	603	1,291,287	0.05%

Enhance *Enjoy Warmth* competitiveness in digital transformation through the application of digital technologies, while mitigating workforce shortages through smart solutions and improving operational efficiency.

Enhancement	Description
Online Song Selection System	Search and select songs via mobile devices to enhance convenience and efficiency, with integration of multiple payment platforms.
Online Membership System	The “Enjoy Life Card” integrates purchases, points, and promotions, and collaborates with OPEN POINT to enhance member engagement.
Online Ordering System	Scan and order via mobile devices to improve ordering efficiency; replace service call bells with a system interface to reduce disruptions and enhance service quality.

3.2 Food and Beverage Services and Food Safety

Food safety is at the core of Enjoy Warmth's food and beverage services. For customer health and safety, including food hygiene and KTV environmental safety, the Company complies with the "Act Governing Food Safety and Sanitation" to ensure food safety and freshness. Dedicated food safety and quality personnel work with the Procurement, Marketing, and Food and Beverage Departments to implement the "Food Safety Control System." The Company regularly reviews and improves food safety practices for products sold, implements its food safety commitments (e.g., food safety inspections), prevents risks, and protects consumer rights.

Material Topic	Supply Chain Management and Responsible Procurement
Management Approach	Consumer trust and safety are the foundation of the Company's operations. We have established a food safety self-inspection system and environmental hygiene protection mechanisms that exceed regulatory standards, while maintaining transparent and accessible customer communication channels and privacy protection. We are committed to providing a high-quality, safe food and beverage environment and an excellent consumer experience.
Timeframe	Short Term (2026)
Objectives and Actions	Food Safety Self-Protection and Environmental Safety ■ Quality Certification and Communication: Introduce quality-mark food certification. ■ Food Safety Opinion Survey ■ Improve the Food Safety Complaint Mailbox Mechanism
Timeframe	Medium Term (2028)
Objectives and Actions	Management System Implementation and Standardization ■ Certification Implementation: Establish an international food safety management system and implement the management system introduction process. ■ Safety Standard Replication: Standardize environmental safety, air quality, and hygiene protection procedures, and implement and maintain them company-wide.
Timeframe	Long Term (2030)
Objectives and Actions	Systematic Excellence and Brand Trust ■ Certification Compliance and Maintenance: Obtain international management system certification and maintain continuous improvement through the PDCA cycle. ■ Excellent Customer Experience: Create an integrated experience encompassing healthy dining, a safe environment, and consumer experience.

The Company has established a food safety laboratory and an independent inspection mechanism, conducting regular inspections and audits of food ingredients, semi-finished products, and finished products for KTV and food and beverage operations. Dedicated personnel conduct visits to individual outlets to ensure the quality of raw materials and finished products. Suppliers are required to regularly inspect raw materials and provide testing reports. All of the top 15 suppliers have completed basic information reviews, achieving a 100% completion rate. Major suppliers comply with applicable food safety regulations and the Company's acceptance standards.

Daily	Monthly	Half-annually	Annually	Irregularly
Food and Beverage Hygiene Self-Management Inspections	Hygiene Inspections and Food Testing	Food Safety Meetings	Emergency Drills, Recall Management, Supplier Evaluation, and Personnel Training	Outsourced Sampling and Testing Projects
Department Heads	Inspection Department Testing Projects	Food Safety Team	Procurement Department Food Safety Team Responsible Representatives	Laboratory Third Party audit

Restaurant Brand	Description
Royal Enjoy Teppanyaki	Japanese-style premium teppanyaki featuring fresh seafood and Japanese Wagyu, showcasing refined dining aesthetics.
Enjoy Hotpot	Focused on healthy dining, offering all-you-can-eat locally sourced Taiwanese native vegetables and organic produce.
Banquet Hall	Featuring professional chefs with experience at renowned hotels, with dishes regularly updated and menus continuously optimized.



3.3 Sustainable Supply Chain

The Company continues to establish a responsible supply chain management system. Through supplier qualification review, initial assessment, regular evaluation, and ongoing management mechanisms, the Company evaluates supplier performance in quality management, food safety, delivery fulfillment, business management, and service cooperation. The Company is also progressively incorporating environmental, social, and governance (ESG) principles into its supplier management system, requiring suppliers to comply with the Management Policy Provisions to Be Followed by Suppliers, thereby jointly enhancing sustainable supply chain management performance.

Industry	Description	Industry	Industry
Online Song Selection System	Karaoke music copyright agents, audiovisual equipment suppliers	Audiovisual Entertainment Industry	Consumers
Food and Beverage Services	Food and beverage suppliers, general consumables suppliers	Food and Beverage Industry	Consumers

Material Topic	Supply Chain Management and Responsible Procurement
Management Approach	A sound and responsible supply chain management system is an important foundation for maintaining stable operations. Through supplier qualification reviews, regular evaluations, and risk-based classification and management, the Company continuously assesses supplier performance in quality, food safety, delivery, business management, and legal compliance. The Company is also progressively incorporating sustainability principles, including environmental protection, occupational safety, human rights, and ethical business conduct, into its supplier management system, working with business partners to build a sustainable supply chain with resilience, transparency, and traceability.
Timeframe	Short Term (2026)
Objectives and Actions	Basic Compliance and Tiered Protection ■ Evaluation Mechanism: Implement regular supplier evaluations and reviews. ■ Risk-Based Management: Fully implement basic compliance requirements and supplier risk classification. ■ Supplier Commitment: Promote supplier signing of the Management Policy Provisions to Be Followed by Suppliers.
Timeframe	Medium Term (2028)
Objectives and Actions	Diversified Procurement Allocation and Support ■ Allocation and Support Mechanism: Introduce procurement allocation mechanisms and establish improvement, support, site visit, and communication mechanisms. ■ Local Procurement Transparency: Promote supply chain transparency and implement local and stable procurement to reduce supply disruption and logistics risks.
Timeframe	Long Term (2030)
Objectives and Actions	Resilient Supply Chain and Full Traceability ■ Long-Term Risk Stability: Establish a long-term and stable supply chain risk management mechanism. ■ Full Traceability: Achieve supply chain transparency and traceability (source traceability management). ■ Enhanced Partnerships: Strengthen sustainable and collaborative relationships with suppliers.

3.3.1 Responsible Supply Chain Management

Through its supplier management policy and the gradual implementation of green procurement and supplier ESG management mechanisms, the Company continues to work with supplier partners to promote the development of a sustainable value chain, reduce operational risks, and create long-term value for the Company and society.

The Company adopts a diversified procurement strategy to avoid excessive reliance on a single supplier and reduce supply risks. The Company maintains long-term and stable relationships with major suppliers to ensure stable supply and reduce the risk of shortages. In 2025, there were no significant changes among major suppliers. Procurement amounts increased compared with 2024, mainly due to rising raw material costs. Major raw materials procured include seafood, meat, fresh fruits and vegetables, and alcoholic beverages. The supply of all raw materials remained stable, with no supply interruptions during the year, and overall supply chain operations remained stable.

Procurement also provides the Management Policy Provisions to Be Followed by Suppliers, requiring suppliers to jointly comply with provisions related to the promotion and protection of human rights, including human dignity, freedom of employment, non-discrimination, integrity and ethics, information and personal data protection, prohibition of unlawful workplace conduct, gender equality, prohibition of forced and compulsory labor, and compliance with occupational safety and health and environmental protection laws and regulations. In 2025, approximately 65% of procurement spending was from suppliers that met the Company's basic environmental and social criteria.

To ensure the gradual implementation of these practices and the sustainable operation of the supply chain, the Company strengthens supply chain risk management, promotes green procurement and supplier sustainability assessments, continuously enhances supply chain reliability, and progressively references international sustainability trends to ensure a stable supply of high-quality and competitive products. °

The Company's sustainable supply chain management strategy primarily covers the following three core areas:

Core Area	Description
Supply Chain Relationship Management	Establish long-term and stable partnerships to enhance supply stability and supply chain resilience.
Green Procurement Promotion	Gradually prioritize the procurement of products with environmental labels or environmentally friendly attributes to reduce environmental impacts.
Supplier Sustainability Assessment	Gradually incorporate environmental, social, and governance (ESG) principles into supplier management and assessment mechanisms to enhance suppliers' sustainability management capabilities.

I. Supply Chain Management Policy

Establish a supply chain evaluation mechanism and continuously enhance the supply chain's ability to respond to market changes through performance indicator assessments, reduce the risk of supply chain disruptions, and strengthen supply chain resilience.

Evaluation Scope Selection:

Based on procurement data from the ERP system, consolidate annual supplier procurement amounts and transaction status to select suppliers for evaluation.

Supplier Evaluation:

Procurement, receiving inspection, and relevant responsible units score suppliers based on the supplier evaluation criteria.

ESG Sustainability Management:

Gradually require key suppliers to complete ESG self-assessment questionnaires as a reference for supplier sustainability management and subsequent support.

Result Consolidation:

Consolidate evaluation results from each unit and complete the supplier evaluation report.

Evaluation Result Review:

Submit evaluation results to management for review and use the results as a basis for continued cooperation, improvement follow-up, and supplier management.

II. Evaluation Scope

Suppliers with higher annual procurement amounts or those providing key materials are the primary targets for evaluation. The evaluation scope and supplier categories are adjusted as appropriate based on transaction status, supply risks, and management needs.

III. Evaluation Criteria

Supplier evaluation criteria include:



Supplier management related to environmental, social, and corporate governance (ESG) is also gradually incorporated as a reference for supplier sustainability management.

Measures:

- Establish a supplier monitoring mechanism: Conduct regular supplier evaluations to ensure supply chain stability.
- Establish a Sustainability Development Committee: Promote sustainability development plans.

Promoting Green Procurement

To implement green procurement, when conducting procurement activities, products with environmental labels or environmentally friendly attributes are prioritized, provided that quality, supply, and cost requirements are met.

Key Measures:

- Green Procurement and Environmental Impact Mitigation
- Gradually implement a green procurement policy and prioritize environmentally friendly products to reduce the environmental impact of business operations.

Supplier Sustainability Development

EnjoyWarmth is gradually establishing a supplier sustainability assessment mechanism, requiring suppliers to meet the Company's sustainability standards in labor rights, environmental protection, ethical conduct, information security management, intellectual property rights, and other areas.

- Labor Rights: Require suppliers to comply with relevant labor laws and regulations and refer to international labor principles, including prohibiting child labor and forced labor and implementing workplace gender equality and anti-discrimination requirements.
- Environmental Protection: Encourage suppliers to reduce carbon emissions and waste generated during production processes and comply with relevant environmental protection laws and regulations.
- Ethical Conduct: Require suppliers to comply with principles of ethical business conduct, prevent corruption, and ensure transparency and compliance throughout their operations.

ESG Assessment Plan

To enhance supply chain sustainability performance, the Company plans to gradually conduct sustainability assessments of key suppliers and set short- and medium-term targets to evaluate the environmental and social responsibilities of supply partners.

Risk Assessment and Improvement Plan: Potential ESG risks within the supply chain will be assessed through regular evaluation mechanisms. Suppliers requiring improvement based on the assessment results will be required to submit improvement plans according to the level of risk, with ongoing follow-up to monitor improvements and progressively enhance sustainable supply chain management performance.

ESG Assessment Mechanism	Signing of Corporate Social Responsibility and Anti-Corruption Commitment	Gradual Completion of Supplier Sustainability Assessments
Gradually incorporate supplier ESG self-assessment results into supplier evaluation as a reference and adopt corresponding management measures based on the evaluation results.	Gradually require partners meeting the criteria for key suppliers to sign the Corporate Social Responsibility and Anti-Corruption Commitment and the Management Policy Provisions . to Be Followed by Suppliers.	Set short- and medium-term ESG assessment targets.

Through supplier management policies, ESG self-assessments, and green procurement strategies, the Company ensures that the supply chain meets sustainable business standards and reduces environmental and social risks. In the future, the Company will continue to collaborate with suppliers, strengthen ESG performance monitoring mechanisms, promote responsible supply chain management, and ensure that the Company and its partners jointly achieve sustainable development goals.

Phased Assessment Plan

Timeframe	Period
Short Term	Implement an ESG sustainability self-assessment mechanism, starting with key suppliers, and further establish ESG self-assessment grading criteria.
Medium Term	Expand the scope of sustainability assessments to include more suppliers in environmental, social, and governance evaluations.
Long Term	Fully implement sustainable supply chain management, ensure that key suppliers meet international sustainability standards, and incorporate sustainability monitoring into supply chain performance indicators. Continuously enhance the sustainability management capabilities of key suppliers and progressively refer to international sustainability trends.

ESG Supplier Assessment Criteria

Sustainability Dimension	Requirements and Guidelines
Environment	Require suppliers to support environmental protection principles and encourage suppliers to establish environmental management measures or implement environmental improvement initiatives.
Social	Require suppliers to comply with local labor and occupational safety laws and relevant occupational safety, health, and labor regulations.
Governance	Require suppliers to adhere to principles of ethical business conduct, ensure transparent and compliant transactions, and mitigate corruption risks within the supply chain.

Supplier Sustainability Improvement Plan

For sustainable supplier management, the Company progressively plans and evaluates improvement initiatives in environmental, social, and governance practices to enhance the overall sustainability performance of the supply chain. °

■ **Supplier Follow-up and Support:** Suppliers with low sustainability assessment scores will be subject to follow-up and support to assist them in improving relevant areas.

■ **Supplier Sustainability Performance Assessment:** *Establish a supplier sustainability performance assessment mechanism and gradually incorporate sustainability monitoring into supplier cooperation requirements. Supplier sustainability management will be gradually incorporated into cooperation and continuous improvement mechanisms.* ESG assessments will be conducted regularly.

ESG self-assessment scores will be incorporated into supplier evaluation scores. Suppliers placed under observation or failing to meet evaluation standards will be required to make improvements in accordance with the Company's supplier management mechanism. Where necessary, the Company will assess adjustments to the cooperation arrangement or suspension of transactions in accordance with management procedures.

■ **Supplier Support Mechanism:** For suppliers requiring improvement based on evaluation results, the Company will assist suppliers in enhancing their quality and sustainability management capabilities through ongoing communication, improvement recommendations, and regular follow-up, thereby establishing long-term partnerships.

3.4 Customer Commitment

To ensure service quality, the Company ensures that its products and services meet customer needs through quality management processes and customer satisfaction management mechanisms, and continuously optimizes and improves its services.

3.4.1 Quality Management Process

The Company has established a comprehensive quality management system to ensure that its products and services meet customer needs. The Audit Department regularly reviews quality management performance and continuously optimizes quality processes through the planning and implementation of internal and external audits, management reviews, and continuous improvement activities to enhance operational efficiency and customer satisfaction.

Risk Management, Internal Quality Review and Audits

■ **Quality Assurance Mechanism Enhancement:** Establish a laboratory responsible for developing and implementing the Company's quality assurance system to ensure that quality standards are implemented throughout product development and maintenance processes.

■ **Information Security Protection Mechanism:** Regularly conduct risk assessments, vulnerability scans of network equipment, and social engineering exercises to identify potential information security vulnerabilities and ensure system security.

■ **Internal Audit and Improvement Mechanism:** Establish internal audit and compliance review mechanisms to ensure that project operations comply with international standards and provide improvement recommendations for identified weaknesses.

Through the implementation and enhancement of international standards, the Company ensures high standards in quality management, project execution, and information security protection. In the future, the Company will continue to prioritize quality to meet customer needs and enhance corporate competitiveness.

3.4.2 Customer Satisfaction Management

Enjoy Warmth continues to improve its products and services, striving to meet and exceed customer expectations. The Company is progressively enhancing its internal quality management system and, through a systematic customer satisfaction assessment mechanism, gaining an understanding of customer satisfaction with project personnel and overall project execution to ensure continuous improvement in service quality and customer experience.

The Company's official website provides a "Contact Us" page as a formal channel for customer opinions and feedback, ensuring that customer feedback submitted to the Company's email is appropriately referred to the relevant departments for handling, with corresponding records retained. The Company maintains a high level of responsibility throughout the service process and carefully considers every customer feedback. Multiple convenient communication channels, including the Company's email and service telephone, are provided to enable customers to share suggestions and opinions at any time. Such feedback is categorized, analyzed, handled, and responded to, ensuring that each issue is resolved promptly and effectively.

Chapter IV Environmental Management

SDGs	
SDG 12 Responsible Consumption and Production	SDG 13 Climate Action

4.1 Resource Management

Enjoy Warmth continues to promote environmental management and sustainable development by improving resource efficiency, optimizing energy management, and reducing waste generation to minimize the environmental impact of its operations. While ensuring stable business development, the Company implements energy conservation and carbon reduction measures and strengthens resource recycling and circular use to fulfill its corporate social responsibility and environmental commitments.

Material Topic	Operational Waste Management and Resource Recovery
Management Approach	The Company upholds the principles of environmental sustainability and the circular economy and strictly manages waste and energy consumption impacts within its operations. Through green operations, source reduction, and energy consumption inventories, the Company reduces the environmental burden of business activities and actively fulfills its responsibility to mitigate global climate change.
Timeframe	Short Term (2026)
Objectives and Actions	Regulatory Compliance and Inventory ■ Waste Compliance Management: Strictly comply with waste management regulations and implement the filing of waste disposal plans and monitoring of waste handling and flow. ■ Resource Circularity: Promote waste sorting and resource recycling mechanisms, and comprehensively advocate and implement policies to reduce the use of disposable tableware. ■ Greenhouse Gas Inventory Foundation: Implement energy consumption controls for equipment during non-operating hours.
Timeframe	Medium Term (2028)
Objectives and Actions	Advancing Green Operations and Expanding Scope ■ Scope Expansion: Expand energy consumption statistics and inventory coverage to operating locations and stores, and formulate systematic carbon reduction policies. ■ Resource Recovery Applications: Implement waste reduction measures and enhance resource recycling and reuse rates at stores to improve circular economy benefits.
Timeframe	Long Term (2030)
Objectives and Actions	Net-Zero Carbon Emissions and Circular Economy Benchmark ■ Science-Based Carbon Reduction Roadmap: Fully implement specific low-carbon transition and net-zero carbon emissions policies. ■ Zero-Waste Operations: Implement resource recovery management for operational waste and develop green food service and low-carbon operating models.

4.1.1 Waste Management

Promoting Waste Data Collection and Green Operations

Resource circularity is a core policy for environmental sustainability. In terms of waste management, the Company's headquarters and operating locations primarily generate general household waste, recyclable materials, and food waste, with no hazardous industrial waste involved.

For this inventory, the scope was expanded for the first time to fully cover the headquarters and all branches. The waste collection volume under contracts with qualified waste disposal service providers was used as the basis for calculation, formally incorporating operational waste into data-based monitoring.

Total Waste Generation:

Year	Region	Total Waste (Ton)
2025	Taiwan	878.88

Waste Management

Waste Recycling and Compliant Disposal

The Company entrusts waste recycling to qualified environmental service providers to ensure that all waste is properly handled in compliance with environmental regulations.

Recycling and Resource Reuse

Upholding the principles of waste reduction and resource recycling and reuse, the Company promotes relevant initiatives and encourages employees to participate:

Establishment of Recycling Areas and Waste Sorting to Improve Recycling Rates

- Ensure that employees can effectively sort and recycle waste to increase resource reuse.
- Provide clear recycling labels and guidelines on waste bins to help employees distinguish recyclable materials from general waste and improve sorting accuracy.
- Post environmental protection guidelines and waste sorting instructions in offices

Paper Reduction:

Set double-sided and black-and-white printing as the default to ensure that printing practices support resource conservation.

Internal Office Plastic Reduction Policy: Reduce the use of single-use plastics.

- Use reusable cups and water dispensers to reduce plastic waste.
- Encourage employees to bring their own cups, tableware, containers, and shopping bags to reduce the use of single-use products. °

In the future, the Company will continue to use quantitative data as the foundation to monitor and optimize resource efficiency, promote diversified source reduction and recycling and reuse initiatives, understand resource consumption, promote resource circularity, and reduce resource waste, gradually realizing its vision of zero-waste green operations.

4.1.2 Water Resource Management

The Company upholds its corporate social responsibility by implementing water resource management to ensure the reasonable use of water resources in daily operations, reduce unnecessary waste, and improve water use efficiency.

Through water conservation initiatives and awareness campaigns, the Company strives to maximize water use efficiency.

Year	Region	Total Water Consumption (Thousand m)
2025	Taiwan	220.7480

Water Resource Use Monitoring

Monitor daily water consumption through data analysis to reduce unnecessary water resource waste:

Water Consumption Data Analysis and Reporting

Regularly review water consumption data to ensure that business operations comply with water conservation principles and adjust management measures based on monitoring results.

■ For major water consumption points in office buildings, such as restrooms and pantries, inspections and water consumption data management are conducted. Abnormally high water consumption, such as water leaks or equipment malfunctions, is identified and addressed promptly.

Efficient Use of Water Resources

Actively improve water resource efficiency and reduce reliance on tap water in offices and operating branches through the following measures:

Application of Water-Saving Equipment

- Introduce sensor-activated water-saving faucets and low-flow toilets in office restrooms and public areas to reduce water consumption per use.
- Regularly inspect water-use equipment to ensure that faucets and pipelines are free from leaks and prevent water waste.

Water Conservation Policy and Employee Participation

Effective water resource management relies not only on technology and equipment but also on the participation and actions of all employees. **Enjoy Warmth** promotes water conservation through internal policies and awareness initiatives.

Gradually Establish and Promote Water Use Guidelines:

- Encourage employees to bring their own cups in pantries.
- Remind employees to turn off faucets immediately after washing their hands or cleaning.
- Use environmentally friendly cleaning products to reduce the need for rinsing and improve cleaning efficiency.

Water Conservation Promotion Plan

- Encourage employees and customers to achieve water conservation goals through small actions.

4.1.3 Improving Energy Efficiency

LED Lighting and Energy-Efficient Equipment

To improve overall energy efficiency, the Company is gradually replacing lighting and equipment to reduce unnecessary electricity consumption.

Gradual Replacement with LED Lighting

- Gradually replace traditional fluorescent tubes with LED lighting to reduce lighting energy consumption.
- Adjust lighting levels according to ambient light and personnel usage to reduce unnecessary electricity consumption.

Energy-Efficient Equipment Procurement

Green Procurement: Prioritize products that meet environmental standards to reduce standby energy consumption.

Performance and Future Targets

The Company continues to improve overall office energy efficiency through energy management systems and the replacement of LED lighting, while implementing energy conservation and carbon reduction principles.

The Company also promotes energy-saving practices among employees, such as turning off lights for one hour during lunch breaks, to strengthen the internal energy conservation culture and improve energy efficiency.

In addition, the Company supports environmental sustainability initiatives by participating in the “Earth Hour” campaign.

By turning off non-essential lighting, the Company reduces energy consumption and carbon emissions while enhancing employee awareness and participation in climate change and energy conservation, further strengthening the implementation of sustainable practices within the Company.

In the future, the Company will continue to optimize energy management and gradually introduce renewable energy use and green procurement strategies to improve overall energy efficiency and ensure that business operations advance in parallel with environmental sustainability.



資源管理

推動永續營運 共創綠色未來



減少廢棄物
循環再利用



節約水資源
提升利用效率



提升能源效率
減碳永續發展



落實永續管理
共創綠色未來



4.2 Climate-Related Information

4.2.1 Climate Change Risk Management

Enjoy Warmth has progressively conducted greenhouse gas inventories as a basis for energy conservation and carbon reduction and has referenced the Task Force on Climate-related Financial Disclosures (TCFD) framework to identify key climate change risks across four areas: governance, strategy, risk management, and metrics and targets. The reporting scope covers the Company's headquarters and will gradually expand to all operating locations.

1. Governance

Role of the Governing Body in Governing Climate-Related Risks and Opportunities

The Board of Directors serves as the highest governing body for addressing climate change and is responsible for governing, overseeing, and reviewing climate-related risk policies, ensuring that the Company's long-term development aligns with low-carbon transition and sustainable business principles. For the organizational structure, please refer to the Board governance structure.

The key responsibilities of the Board of Directors in climate risk management include strategic oversight, resource allocation and investment decisions, performance oversight, compliance, and risk control. The Board understands the Company's climate response strategies and implementation status, approves relevant policies and annual plans, and promotes the Company's mitigation and adaptation to climate change. Through performance reviews, the Board ensures that sustainability and ESG strategies are aligned with the Company's sustainable development goals.

Role of Management in Governing Climate-Related Risks and Opportunities

In 2025, **Enjoy Warmth** established the Sustainability Development Committee, which reports to the Board of Directors at least once a year on the Company's sustainability development and risk management implementation results and future plans. This ensures that the Company's operations comply with sustainability development requirements and supports the Company in monitoring external trends and internal operating costs.

In implementing climate strategies, management is responsible for monitoring climate impacts, implementing energy conservation and emission reduction plans, optimizing energy management, maintaining equipment, and coordinating response measures to ensure that internal operations align with climate adaptation objectives.

The key areas, implementation methods, and summary of climate risk management are presented in Table 4.2-1.

Management Item	Management Approach
Climate Risk Identification and Oversight	Refer to external climate trends and industry information to assess the potential impacts of extreme weather on operations and ensure that sustainability goals are integrated into business strategies.
Carbon Emissions and Energy Management	Regularly inventory category 1 and Scope 2 emissions; maintain basic records and tracking of electricity consumption at offices and operating locations; promote energy conservation and carbon reduction measures; establish energy-saving practices and replace energy-efficient equipment as needed.
Financial Risk Assessment and Resource Planning	Initially monitor changes in costs such as electricity and fuel and assess their potential impact on operations in response to government carbon fee policies.
Supply Chain Management and Operational Resilience	Maintain communication with major suppliers to understand delivery stability and promptly respond to and adjust procurement arrangements in the event of abnormal weather or disasters.

※ Table 4.2.1-1. Climate Risk Management Responsibilities

	Sustainability Development Planning and Promotion	
Department	Board of Directors	Sustainability Development Committee
Level	Board Level	■ Senior Management ■ Heads of Relevant Functional Units
Members	Composed of Directors, including four Independent Directors	■ Chairperson: Chairman ■ Vice Chairperson: General Manager ■ Committee Member and Executive Secretary: Corporate Governance Officer
Reporting To	Board of Directors	Board of Directors

※ Table 4.2.1-2. Board Oversight

2. Strategy

Climate-Related Risks and Opportunities Expected to Impact the Company

Based on the identification and impact assessment of climate-related risks and opportunities for 2025, and following confirmation by the Sustainability Development Committee, the Company identified the following material climate-related risks:

“Enhanced Greenhouse Gas Emissions Reporting Obligations,” “Investor and Consumer Pressure,” and “Extreme Weather Impacts on Operations.”

Impacts of Climate-Related Risks and Opportunities

Material Climate Risk	Type	Expected Influence timeline	Impact Description
Enhanced Greenhouse Gas Emissions Reporting Obligations	[Transition Risk] Policy and Legal	Short term	As climate policies and disclosure requirements continue to increase, management requirements for greenhouse gas emissions inventory, verification, and disclosure will also increase, requiring additional resources for data collection, system development, and compliance management, thereby affecting related operating costs and human resource allocation.
Investor and Consumer Demand for Low-Carbon Transition	[Transition Risk] Market	Mid term	As investors and customers increasingly expect corporate low-carbon actions and sustainability performance, insufficient responses in carbon reduction actions, information disclosure, or sustainability initiatives may affect investment valuation, customer trust, and market competitiveness, with impacts on revenue stability, financing conditions, and brand value.
Extreme Weather Impacts on Operations	[Physical Risk] Acute	Short term	Extreme weather events, such as high temperatures, heavy rainfall, and typhoons, may cause operational disruptions, equipment damage, or service instability, resulting in increased repair and maintenance costs and impacts on operating costs, revenue recognition, and short-term financial performance.

Based on environmental sensitive area screening and site condition assessments, the physical ecological impact levels of the Company’s locations in the Kaohsiung area are classified as follows:

Low Impact Zone (Prime Urban Area)	Wufu Store is located in the urban core. Due to the highly developed surrounding land, its direct impact on existing natural habitats is extremely low.
Moderate Impact and Response Zone (Urban Fringe and Areas Surrounding Water Bodies)	Locations in Daliao, Renwu, Gangshan, Fengshan, and Lingya involve areas with regional drainage or river systems. The construction and operation of daily infrastructure have moderate physical interactions with the surrounding aquatic environment.
Precautionary Attention Zone (Areas Adjacent to Sensitive Corridors)	Bo'ai Store and K-Arena Store are located near coastal areas and extensions of natural conservation zones. Precautionary mitigation measures are required to reduce potential external disturbances to surrounding ecosystems from noise and light pollution.

Common Environmental Items

■ Common Items Requiring Review:

All locations are subject to general urban development and cultural heritage considerations, including Level 1 areas such as heritage conservation areas, archaeological sites, and prime agricultural land, as well as Level 2 areas such as historic buildings, historic building clusters, cultural landscapes, memorial structures, historic sites, flood-prone areas, agricultural land other than prime agricultural land, areas subject to construction restrictions along both sides of mass rapid transit systems, and areas regulated under the Civil Aviation Act. The Company is committed to conducting dynamic reviews with the Kaohsiung City Government's Bureau of Cultural Affairs, Agriculture Bureau, Mass Rapid Transit Bureau, and Civil Aeronautics Administration in accordance with applicable laws prior to project planning, ensuring that operations are compatible with local cultural heritage and urban safety.

■ Common Items Exempt from Review:

None of the locations are situated within core ecological protection zones, including Level 1 specific soil and water conservation areas, designated areas on both sides of active faults, national parks, nature reserves, wildlife refuges, drinking water source and water quality protection areas, or Level 2 geological sensitive areas such as active faults and debris flows.

Location-Specific Items

■ Low-Sensitivity Location (Wufu Store, Xinxing District):

Except for general urban considerations, all other environmental sensitivity and specific location items are exempt from review, making it a suitable site with low environmental impact.

■ Medium-Sensitivity Locations (Daliao Store, Renwu 2nd-Generation Store, Gangshan Store, Wujia Store, Jianguo Store):

Special review items are concentrated in regional drainage facility areas, river areas, or reservoir catchment areas. The Company will gradually introduce the Low Impact Development (LID) approach at these locations to enhance urban water resilience.

■ High-Sensitivity Locations (Bo'ai Store, K-Arena Store):

Due to their proximity to coastal areas and extensions of natural conservation zones, special review items include specific locations such as nearshore waters, intertidal zones, and coastal protection areas, as well as military restricted areas, fortress and stronghold zones, and mining-related areas. The Company will adopt the principle of precautionary ecological mitigation, plan upgrades to soundproofing measures and low-glare lighting, and strictly control behavioral disturbances to surrounding ecological corridors caused by light pollution and noise.

Location	Environmental Status	Land Characteristics
Jianguo Store	Environmentally Sensitive Area Requiring Review Includes regional drainage areas, marine areas, specific nearshore areas, and Level 2 coastal protection areas.	High-density urban port and industrial mixed-use fringe area with a high proportion of impervious surfaces and a significant urban heat island effect. It has a high potential physical risk of compound flooding from global sea-level rise and extreme rainfall, with sensitivity to regional runoff retention and regulation.
Wufu Store	Non-Sensitive Area	Highly developed prime commercial urban core located inland, with extremely low direct physical risk from sea-level rise. Land use is characterized by mature and continuous high-density commercial development. Ecologically, it functions as a typical urban "ecological island," highly dependent on roadside trees and scattered existing green spaces, primarily serving as marginal foraging and stepping-stone habitats for highly adaptable birds and urban butterflies.

<i>Location</i>	<i>Environmental Status</i>	<i>Land Characteristics</i>
<i>K-Arena Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes hillside areas, marine areas, seawall areas, specific nearshore waters /intertidal zones, and Level 2 coastal protection areas.</i>	<i>Environmentally sensitive area requiring review, involving hillside areas, marine areas, seawall areas, specific nearshore waters /intertidal zones, and Level 2 coastal protection areas.</i>
<i>Bo'ai Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes nationally important wetlands, marine areas, specific nearshore waters /intertidal zones, and Level 2 coastal protection areas.</i>	<i>Low-lying coastal hydrological fringe and wetland protection core area. Land sensitivity is extremely high, with the site adjacent to an important low-elevation wetland corridor. It has very high potential exposure to physical risks associated with global sea-level rise, coastal flooding, and rising groundwater levels.</i>
<i>Wujia Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes regional drainage facility areas and areas subject to construction restrictions along both sides of highways.</i>	<i>Transition zone between major inland urban waterways and marginal urban land. Land characteristics consist of vacant areas along the urban fringe and secondary artificial landforms. Due to its proximity to regional inland drainage channels, the site has relatively low direct risk from sea-level rise but high exposure to urban flooding caused by short-duration heavy rainfall.</i>
<i>Daliao Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes core river areas and regional drainage facility areas.</i>	<i>Transition zone between the Kaoping River basin plain and the urban periphery. The site is adjacent to major river confluences and inland drainage systems. Its direct physical exposure to sea-level rise is limited, but it has relatively high potential exposure to surface runoff and flooding caused by extreme rainfall within the river basin.</i>
<i>Renwu 2nd-Gen Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes regional drainage areas, reservoir catchment areas, and areas subject to highway construction restrictions.</i>	<i>Inland water resource storage areas and industrial hinterland. The site is adjacent to important inland water resource regulation areas and major transportation networks, forming a mixed zone of industrial, logistics, and emerging residential areas. Its geographical location has very low exposure to sea-level rise but is sensitive to regional surface drainage.</i>
<i>Gangshan Store</i>	<i>Environmentally Sensitive Area Requiring Review</i> <i>Includes river areas, regional drainage areas, reservoir catchment areas, and military fortress and strategic areas.</i>	<i>Northern Kaohsiung military-controlled and inland agricultural-water mixed-use fringe area. The land characteristics are highly distinctive, involving military fortress controls, core inland water systems, and reservoir catchment areas. Overall land development intensity and land use patterns are highly regulated. The site is distant from low-lying coastal areas and therefore has very low physical risk from sea-level rise.</i>

Based on the spatial and ecological characteristics of operating locations, a comprehensive assessment was conducted by integrating the TCFD climate change scenarios (IEA STEPS/NZE and IPCC RCP 2.6/8.5) with the TNFD LEAP approach.

<i>Location</i>	<i>Microclimate Regulation Characteristics</i>	<i>Physical Climate Risk Assessment</i>
<i>High-Density Prime Urban Area</i> Wufu Store Jianguo Store	Located in a core urban heat island zone with a very high proportion of impervious surfaces and significant localized heat island effects. Cooling regulation relies heavily on existing roadside trees and scattered green spaces. If urban vegetation deteriorates, the locations may face increased energy consumption for air conditioning and higher carbon emissions, creating transition risks.	With limited natural water retention and hydrological regulation, flood control during extreme rainfall relies on urban public drainage systems. When extreme rainfall exceeds drainage capacity, regional flooding may occur, increasing acute physical risks of asset damage and operational disruption.
<i>Urban and Industrial Fringe</i> Wujia Store Daliao Store Renwu 2nd-Gen Store	Located in transitional areas on the urban fringe, basin plains, or industrial hinterlands. Although localized heat island effects exist due to industrial mixed-use development, proximity to secondary green belts, major rivers, or water storage areas provides good microclimate regulation and cooling resilience.	The sites are adjacent to regional drainage channels, major river confluences, or reservoir catchment areas. During extreme rainfall, flood control relies heavily on the natural runoff retention capacity of surrounding artificial water storage facilities and secondary green spaces. Daily operations should strengthen site permeability to enhance flood buffering capacity.
<i>Coastal and Natural Interface</i> Bo'ai Store K-Arena Store	Located near Banpingshan, Shoushan National Nature Park, urban green corridors, or important wetland corridors. Abundant natural vegetation and natural interfaces provide excellent microclimate regulation and natural shading, significantly mitigating heat island effects and reducing transition risks associated with air-conditioning energy consumption.	High land sensitivity, adjacent to nationally important wetlands, hillside areas, or coastal defense frontiers. Although natural barriers and ecological resilience provided by wetlands and forests offer protection against extreme rainfall and storm surges, the locations are highly exposed to potential sea-level rise impacts and have relatively high sensitivity to operational disruption.
<i>Military and Agricultural-Water Mixed Area</i> Gangshan Store	Characterized by military controls and a mixed agricultural-water landscape in northern Kaohsiung, with extensive low-density open areas and agricultural irrigation green belts. High natural vegetation coverage provides excellent shading and microclimate regulation, resulting in minimal exposure to urban heat island effects.	Located away from low-lying coastal areas, with very low direct exposure to sea-level rise and storm surges. During extreme rainfall, flood control relies heavily on the natural rainwater retention capacity of existing agricultural land and green spaces. Overdevelopment in surrounding areas that leads to vegetation degradation would significantly increase acute physical flood risk.

Impacts of Climate-Related Risks and Opportunities on the Company's Strategy and Decision-Making

Due to the unique operating characteristics of the KTV (audio-visual singing) industry, typhoons may not only pose a risk of asset damage to the Company but may also create short-term market demand through expectations of "typhoon days" (work and school closures) and crowding effects, resulting in increased revenue.

■ Typhoon Day Economy: Enhancing Market and Service Opportunities

Climate-Related Scenario Analysis and Assessment for Climate Resilience

■ Projected Scenarios and Financial Impacts

Given the uncertainties associated with climate change, the likelihood of future risks is expected to increase significantly, potentially resulting in more complex and unpredictable systemic impacts. To further quantify the impacts of physical risks on operations, specific projection scenarios were established for the Kaohsiung headquarters and operating locations, using historical disaster statistics from 2025 as the basis for stress testing:

KaoHsiung

Facing compound scenarios involving direct typhoon impacts, rising storm surge levels, regional water-use restrictions, and incidents in nearby industrial areas.

Historical Disaster Baseline (2025 Statistics) :

Kaohsiung City: In 2025, a total of six major natural disaster events were recorded, including typhoons and severe rainstorms (such as Typhoon Danas on July 7, the July 28 heavy rainfall event on July 29, Typhoon Podul on August 13, and Typhoon Fung-Wong on November 12), resulting in four days of citywide work and school closures. The most severely affected areas were mainly mountainous areas such as Taoyuan, Namasia, and Maolin, with the longest continuous impact period occurring from July 29 to August 7 in localized mountainous areas.

Financial Impact Assumptions :

The assessment of financial impacts involves multiple factors. The financial statement impacts of stranded assets may be deferred; however, their inherent risks and high uncertainty may trigger reputational crises and talent attrition, while weakening resilience to regulatory changes.

This year, scenario assumptions were adopted to examine the relationship between a single key event and changes in the Company’s financial performance. When a natural disaster occurs and the work location, residential area, or normal commuting route of employees is officially announced as suspended, the Company assesses financial impacts and operational resilience based on the following model:

Personnel Cost Changes:

Formular as “number of employees at affected locations × median employee salary × number of citywide work suspension days” (e.g., the cost associated with four citywide work suspension days in Kaohsiung in 2025).

Employees Reporting to Work:

Depending on weather conditions and with approval from the relevant department supervisor, employees who report to work on typhoon days receive additional hourly pay based on actual clock-in hours, as well as reimbursement for transportation expenses supported by valid receipts, up to NT\$250 per one-way trip. Employees who do not report to work will not have their attendance bonus deducted.

Financial Impacts of Climate-Related Risks and Opportunities

Material Climate Risks and Opportunities	Type	Estimated Financial Impact
Typhoon Day Economy	Opportunity	Increase in revenue
Extreme Weather Impacts on Operations	[Physical Risk] Acute	Increase in personnel costs (wages and transportation allowances)
Investor and Consumer Pressure (Low-Carbon Transition Requirements)	[Transition Risk] Market	Equipment replacement costs

3. Risk Management

The Company regards climate risk management as an ongoing management priority. The Sustainability Development Committee is responsible for coordinating and monitoring related initiatives, with adjustments made based on actual operating conditions. In accordance with the TCFD recommendations, the Company addresses the potential impacts of climate change on operations, develops the direction of climate risk management, and incorporated climate-related risks and opportunities into its risk management process in 2025.

Based on industry characteristics, climate-related risks and opportunities are incorporated into the risk assessment process during risk identification. Risks are assessed based on their likelihood of occurrence and potential impact. Material risk events are identified through risk assessments and subject to ongoing monitoring and management. For details of risk management, please refer to Section 2.3.2 Risk Management Operations.

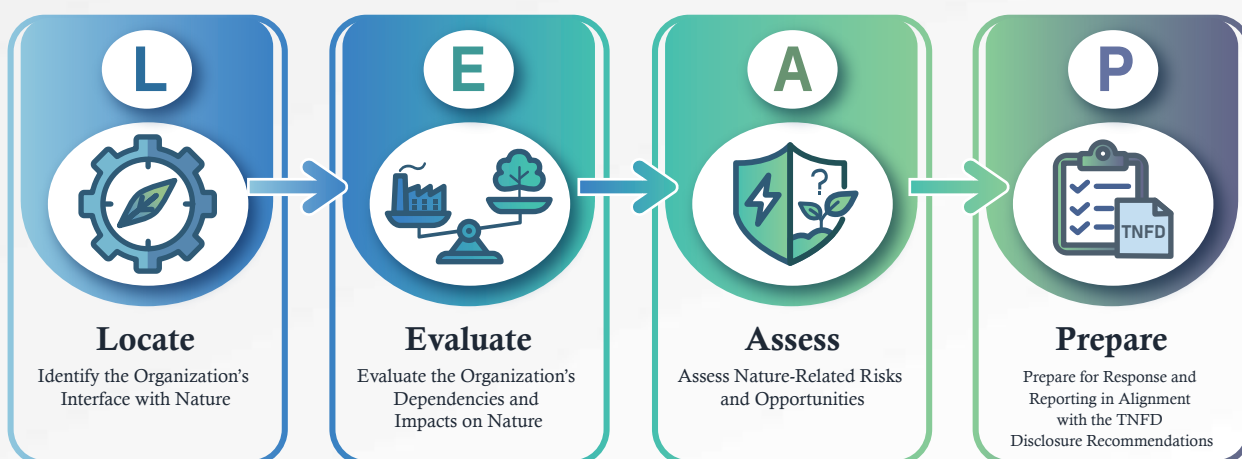
In the future, the Company will gradually introduce digital tools to strengthen the integration of climate and existing risk management processes, enhance decision-making efficiency and operational resilience, and enable real-time information access, data sharing, and collaboration through digital systems to respond rapidly to potential risks and ensure stable and flexible operational responses.

Climate Risks and Opportunities	Strategy	Metrics	Future Direction	Expected Time Horizon
Enhanced Greenhouse Gas Emissions Reporting Obligations	Establish a digital record-keeping system for greenhouse gas inventories. Conduct annual greenhouse gas inventories and plan to conduct third-party verification starting in 2028.	Completion of greenhouse gas inventory and third-party verification	Complete assurance of Category 1 and Category 2 greenhouse gas emissions for the individual company, and disclose data of the parent and subsidiaries in the consolidated financial statements.	Short Term
Investor and Consumer Pressure	Prioritize the procurement of high-energy-efficiency equipment and replace high-energy-consumption lighting equipment to reduce carbon emissions and operating costs.	Replacement rate of high-energy-consumption lighting equipment	Achieve an 80% replacement rate of high-energy-consumption lighting equipment.	Short Term
Financial Impacts of Climate Change	Identify climate-related risks and opportunities and gradually incorporate their identification and response measures into management processes to strengthen overall planning and response. Incorporate climate-related issues into internal operations and management considerations, and continuously monitor relevant policies, regulations, and market trends as references for sustainability strategy planning and resource allocation. For risks of natural disasters and equipment failures caused by extreme weather, implement business continuity plans and disaster recovery drills to reduce the impacts of operational and service disruptions and ensure the rapid restoration of critical business operations following disasters.	Completion of a climate risk scenario analysis mechanism	Establish a digital risk management and early warning system and apply it at the corporate governance level.	Short Term

4.2.2 Biodiversity

Amid the dual crises of global climate change and ecosystem degradation, biodiversity loss has evolved from a purely environmental issue into a major systemic and financial risk facing the global economy and business operations. This section refers to the TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach to conduct a preliminary assessment of biodiversity and climate-related risks. Focusing on the Company's operations and operating locations in Taiwan, spatial and ecological analyses are conducted using the National Environmental Sensitive Area One-Stop Inquiry Platform of the Ministry of the Interior, the Taiwan Biodiversity Information Alliance, and the Global Biodiversity Information Facility (GBIF) database of extensive observation data to assess the ecological sensitivity of operating locations. In the future, the Company aims to expand its assessment to potential dependencies and impacts on nature across upstream and downstream value chains and cloud service providers, creating long-term value for sustainable operations.

TNFD [LEAP] Phases of Nature-Related Risk Assessment



To assess whether the Company's operating locations are located within legally designated ecologically sensitive areas, the Company uses the "Environmental Sensitive Areas unique Query window" of the Ministry of the Interior, specifically the "Areas Subject to/Exempt from Review" inquiry function, to compare the locations of its Kaohsiung operating sites against designated areas including Important Wildlife Habitats, Wildlife Refuges, Nature Reserves, Natural Reserves, and National Parks.

Parameters: A spatial range with a radius of 1 km from each operating location was established based on its coordinates, with an elevation and coordinate error range of 500 meters. Species were filtered to include native species that are neither captive-bred nor cultivated, to identify the surrounding ecological characteristics. The categories in the Red List of Taiwan were used to identify endangered and threatened species of Taiwan's wild flora and fauna in the surrounding areas.

National Red list level	Description and Identification
RE	The species has disappeared from Taiwan but still has wild populations elsewhere in the world.
NCR	The species faces an extremely high and imminent risk of extinction in Taiwan.
NE	The species faces a high risk of extinction in Taiwan.
NV	The species faces a moderate risk of extinction in Taiwan.
NT	The species does not currently meet the criteria for a threatened category but is likely to become threatened in the future.
LC	The species population is stable and currently faces no risk of extinction.
DD	Insufficient scientific data are available to assess the species' threat status.

Kaohsiung Headquarters and Branch Offices

Based on grid data from the Taiwan Biodiversity Information Network, the Company conducted a biodiversity and ecological network assessment of its operating locations in the Kaohsiung area. The community characteristics of each location are disclosed as follows.

Operating Location	Number of Species	Category	National Red List	Endemic Species of Taiwan	Protected Species
Jianguo	26	   Mammals (1) Birds (12) Angiosperms (13)	Sparrow	Taiwan Barbet	N/A
Wufu	15	   Birds (12) Butterflies (1) Angiosperms (2)	Sparrow	N/A	Crested Goshawk Long-tailed Shrike
K-Arena	11	  Birds (9) Angiosperms (2)	Sparrow	N/A	Collared Scops Owl
Bo'ai	35	   Mammals (1) Birds (16) Butterflies (3)   Angiosperms (14) Ferns (1)	Sparrow	Taiwan Barbet	Grey-faced Buzzard Crested Myna
Wujia	31	   Birds (24) Butterflies (4) Angiosperms (3)	Sparrow	Taiwan Barbet	Crested Goshawk Black-winged Kite Long-tailed Shrike Black-naped Oriole
Renwu	45	   Birds (35) Reptiles (1) Angiosperms (9)	Eurasian Siskin Black-naped Oriole	Taiwan Scimitar Babbler Eurasian Woodcock Wood Sandpiper	Crested Myna Black-naped Oriole Long-tailed Shrike Crested Goshawk Greater Painted-snipe

Operating Location	Number of Species	Category	National Red List	Endemic Species of Taiwan	Protected Species
Daliao	29	 Birds (22)  Butterflies (1)  Angiosperms (6)	Sparrow Black-naped Oriole	Taiwan Scimitar Babbler Taiwan Barbet	Crested Myna Black-naped Oriole Long-tailed Shrike
Gangshan	21	 Birds (17)  Amphibians (1)  Angiosperms (3)	Sparrow	Taiwan Barbet	Long-tailed Shrike Crested Goshawk Crested Serpent Eagle

■ Jianguo Store:

Highly dependent on surrounding artificial green belts and drainage systems. Its biological community is mainly composed of highly urban-tolerant **birds** (such as the Red List indicator species, **Eurasian Tree Sparrow**) and common angiosperms.

■ Wufu Store:

A typical urban “ecological island.” Although highly dependent on isolated artificial green spaces, its unique urban green corridor effect enables it to serve as a key foraging stepping stone for the protected raptor **Crested Goshawk** and the migratory **Long-tailed Shrike**.

■ K-Arena Store:

Adjacent to urban green corridors and extensions of natural protected areas, with highly connected micro-ecological networks. Its unique low-mountain transition landscape provides habitat for the protected nocturnal raptor **Collared Scops Owl**; low-glare lighting management should therefore be considered in daily operations.

■ Bo'ai Store:

A diverse core refuge for the Taiwan endemic species **Taiwan Barbet** and protected migratory birds, including **Grey-faced Buzzard** and **Crested Myna**. It is an important ecological interaction node along the Banpingshan–wetland ecological corridor and has the richest cross-ecosystem community structure in the region.

■ Wujia Store:

The site exhibits a strong “edge effect,” where secondary green belts and existing waterways intersect to form a dense habitat network for protected resident birds and indicator species, including **Black-winged Kite** and **Black-naped Oriole**.

■ Daliao Store:

Located in the transition zone between the Kaoping River Basin plain and the urban periphery, serving as an interface within the micro-aquatic ecological network. Its main ecological communities comprise open riparian habitats and low-density urban secondary green belts, providing an important geographic interaction boundary for inland wild **birds** and small mammals.

■ Renwu 2nd Generation Store:

Its ecological value is primarily associated with riparian corridors formed by inland industrial areas and artificial water-retention facilities. The community supports stable habitats for urban-adapted species, aquatic plants, and migratory birds with riparian characteristics.

■ Gangshan Store:

Its location retains extensive low-development-density open spaces and agricultural irrigation green belts, providing favorable habitat cover along the northern Kaohsiung urban fringe. These areas connect with surrounding forest belts to form core hunting grounds for protected raptors and wild birds.

Establishing Urban Ecological Stepping Stones for Environmental Sustainability and Coexistence

Although most of the Company’s operating locations are situated in highly urbanized commercial buildings and do not involve the direct development of large areas of natural habitat, we recognize the indirect disturbance that urban development may cause to local native birds and insect food webs. Cross-analysis of data from the Taiwan Biodiversity Information Network (TBN) confirms that the micro-environments surrounding the operating locations continue to support urban-adapted birds, seasonal migratory birds, and key insects, collectively forming diverse urban micro-ecosystems. Among them, Eurasian Tree Sparrow and Chinese Stripe-necked Turtle, both classified as “Near Threatened” under the national Red List assessment, have also been observed around several operating locations.

These observations demonstrate the significant ecological refuge value of urban green corridors. Looking ahead, the Company is committed to maintaining the dynamic interaction between daily operational infrastructure and surrounding habitats. Through low-impact operational practices, space revitalization, and environmentally friendly operational management—including the use of native plants in landscaping and the establishment of small urban ecological stepping stones—the Company will actively optimize and maintain the dynamic balance of micro-ecological networks. We aim to reduce the ecological disturbance caused by urban development through concrete actions and pursue sustainable coexistence with the natural environment.

4.2.3 Greenhouse Gas Management

Enjoy Warmth conducts greenhouse gas inventories with reference to the Greenhouse Gas Protocol (GHG Protocol) and ISO 14064-1, the greenhouse gas inventory standard issued by the International Organization for Standardization (ISO).

Climate Risks and Opportunities	2025	
	Emissions (tCO ₂ e)	Percentage (%)
Scope 1 Direct GHG Emissions	943.3577	14.66
Scope 2 Indirect GHG Emissions	5,490.3211	85.34
Subtotal	6,433.679	100

Annual Electricity Consumption

In 2025, 100% of Enjoy Warmth’s electricity consumption was supplied by the Taiwan Power Company grid, with a renewable energy usage rate of 0%.

Energy Conservation and Carbon Reduction Plan and Results

In response to operational risks arising from climate change, Xiang Wen Xin has established phased carbon reduction targets in line with applicable regulations and international net-zero trends, including:

- Achieve net-zero greenhouse gas emissions by 2050.
- To achieve the above target, the Company has developed specific energy conservation and carbon reduction action plans and, through internally driven environmental measures and management practices, gradually improve energy efficiency, optimize equipment operation, and enhance overall carbon reduction performance.

4.2.4 Environmental Sustainability Actions

Enjoy Warmth actively supports the SDGs. Our environmental sustainability actions are based not only on corporate policy commitments but also on integrating sustainability principles into daily practices. By changing behaviors at the source, we aim to achieve meaningful and long-term positive change for a sustainable future.

- Green Procurement: To implement green procurement, priority is given to products with environmental certifications when making procurement decisions.
- Green Transportation: Continue to promote low-carbon commuting and business travel measures, encouraging employees to use public transportation, walk, or choose low-carbon transportation options.

Chapter 5 Well-being Workplace

Corresponding SDGs goal				
SDG 3	SDG 4	SDG 5	SDG 8	SDG 10
Good Health and well-being	Quality Education	Gender Equality	Decent work and Economic growth	Reduced Inequalities

Enjoy Warmth places strong emphasis on the workplace environment, employee health and well-being, and professional development, and is committed to fostering a corporate culture that provides security, diversity and inclusion, and opportunities for growth. Through a comprehensive talent development system, the Company provides diverse career development opportunities, a friendly workplace policy, and health care programs to ensure that employees can realize their potential in a fair and supportive environment, while strengthening talent retention and professional competitiveness through a comprehensive training system.

Material Topic	Diversity, Equity and Inclusion (DEI) and Equal Employment Policy
Management Approach	The Company regards talent as its most core sustainability asset. We are committed to implementing diversity, equity and inclusion (DEI) initiatives, providing internally equitable and market-competitive compensation and benefits, establishing fair performance evaluation mechanisms, and fostering a friendly and age-inclusive workplace to create sustainable value together with our employees.
Timeframe	Short Term (2026)
Objectives and Actions	Building a Friendly Workplace and Fair Performance Evaluation. ■ DEI Policy Development: Sign the Talent Sustainability Commitment and formally establish a diversity, equity and inclusion (DEI) policy statement.
Timeframe	Medium Term (2028)
Objectives and Actions	Pay Equity and Enhanced Benefits ■ Pay Equity Review: Review the compensation structure, actively eliminate pay gaps between genders or groups, and implement equal pay for equal work. ■ Enhanced Compensation Competitiveness: Raise the overall benefits level to 1.3 times the minimum wage.
Timeframe	Long Term (2030)
Objectives and Actions	Data-Driven Governance and Sustainable Value. Performance Measurement: Evaluate the effectiveness of DEI strategies based on data and incorporate DEI indicators into the Company's ESG Sustainability Report disclosures.

5.1 Friendly Workplace

To promote human rights protection, workplace equality, and diversity and inclusion, the Company continuously enhances its systems and policies to ensure that all employees work in a safe, respectful, and inclusive environment. Based on international human rights standards, applicable laws and regulations, and corporate social responsibility principles, the Company has established the **Human Rights Policy, Prevention Plan for Unlawful Infringement in the Performance of Duties, Maternal Health Protection Plan, Occupational Injury and Illness Prevention Plan, and Sexual Harassment Prevention and Management Regulations**. These measures ensure that all employees work in an environment free from discrimination, harassment, bullying, or unequal treatment based on race, gender, religious beliefs, age, political affiliation, or any other status protected by applicable laws and regulations, while promoting diversity in employment, workplace inclusion, and fairness in compensation and promotion opportunities.

In addition, the Company continues to implement health and well-being initiatives annually. Through flexible work arrangements, health support, and enhanced employee benefits that exceed statutory requirements, the Company seeks to improve employee well-being in the workplace.

5.1.1 Human Rights Protection and Diversity & Inclusion

The Company protects human rights through clear human rights protection mechanisms, workplace equality, and diversity and inclusion policies, ensuring that every employee is treated fairly regardless of gender, age, ethnicity, religion, or physical or mental condition. The Company has a gender pay equity policy and safeguards employees' fundamental rights through transparent compensation and promotion mechanisms, workplace safety policies, and grievance channels. In addition, the Company provides comprehensive training programs to encourage employees from diverse backgrounds to develop together, further strengthening corporate competitiveness and long-term stable development.

Human Rights Protection Policy

We comply with international and domestic labor laws and regulations and uphold the human rights principles and spirit of the Universal Declaration of Human Rights (UDHR) and the conventions of the International Labour Organization (ILO), together with applicable labor laws and regulations, to protect employees' labor rights, promote a workplace with comprehensive human rights protection, and prevent activities that may result in human rights violations or adverse impacts.

Since its establishment, the Company has formulated various policies to protect employee rights and create a friendly workplace, including the Human Rights Policy, ensuring that all internal operations comply with international and domestic human rights standards. The Company continuously improves the workplace environment and provides employees with fair and safe working conditions, as described below:

Prevention of Workplace Discrimination and Harassment

■ Zero-Tolerance Policy for Discrimination:

We respect workplace diversity and inclusion and are committed to equal treatment. We adopt a zero-tolerance policy toward all forms of discrimination, harassment, and bullying. We are committed to ensuring that no employee is subject to differential treatment based on race, gender, sexual orientation, age, religion, marital status, disability, veteran status, or other legally protected status, and promote a discrimination-free and respectful workplace.

■ Grievance Mechanisms and Independent Investigation:

► *We have established comprehensive grievance and communication channels and remedial measures, including procedures under the Workplace Unlawful Infringement Prevention Plan, Sexual Harassment Prevention and Management Regulations, and Employee Grievance Handling Procedures. These mechanisms establish clear internal reporting and grievance procedures, ensuring that employees can safely raise concerns and receive timely assistance, while protecting complainants from retaliation or unfair treatment.*

► *Complaints, reports, or grievances involving human rights violations will be investigated in accordance with established procedures to ensure the independence and fairness of all investigations. Where necessary, external legal counsel may be engaged to ensure that the process is transparent and compliant with applicable requirements. If an investigation confirms a violation of human rights protections, measures will be taken, including but not limited to disciplinary action against the perpetrator, counseling for the victim, and necessary improvements to policies and procedures to prevent recurrence, ensuring that affected rights holders receive appropriate and effective remedy or compensation.*

Grievance and Prevention Mechanisms

As a reflection of society, a fair and just workplace environment is essential to creating a harmonious and equal workplace, preventing employees from workplace unlawful infringements, including verbal bullying, physical bullying, psychological violence, and sexual harassment, and safeguarding gender equality at work. The Company has established the Sexual Harassment Prevention and Management Regulations, Employee Grievance Handling Procedures, and Workplace Unlawful Infringement Prevention Plan, and provides open and transparent communication channels, including various committees, dedicated email addresses, and telephone hotlines, through which employees can file complaints and reports. The Personnel Evaluation Committee is responsible for receiving, investigating, handling, reporting, and providing feedback on cases.

In addition to annual training on the prevention of workplace unlawful infringements, we continuously strengthen employees' awareness of sexual harassment prevention through awareness posters, prevention activities, and training programs. We strive to prevent incidents in advance and take prompt and effective corrective and remedial measures when incidents occur, thereby protecting employee rights.

Dedicated Grievance Channels

■ The Company has established a dedicated email address for handling sexual harassment complaints, ensuring that employees can raise concerns in a safe and confidential environment.

■ Internal designated personnel handle cases to ensure that every employee receives a fair investigation and response without pressure or risk of retaliation.

Workplace Sexual Harassment Complaint Investigation Committee

■ The Company has established a Sexual Harassment Complaint Handling Committee to handle sexual harassment complaints. The Committee comprises representatives of both labor and management to handle and investigate sexual harassment cases. Experts and scholars may be appointed as committee members when necessary to ensure the fairness and professionalism of investigations.

■ Internal designated personnel handle cases to ensure that every employee receives a fair investigation and response without pressure or risk of retaliation.

Workplace Sexual Harassment Complaint Investigation and Handling Process

Transparent Handling Procedures and Disciplinary Mechanisms

■ Fair Investigation and Privacy Protection

► During the investigation of a complaint, the Company protects the privacy of both the complainant and the respondent. All case-handling procedures are kept confidential to prevent potential retaliation or improper influence.

► Where misconduct is substantiated following an investigation, the Company takes necessary disciplinary measures in accordance with the Sexual Harassment Prevention and Management Regulations and Personnel Reward and Disciplinary Measures. In the most serious cases, dismissal may be imposed in accordance with Article 12 of the Labor Standards Act.



The poster features a colorful illustration of a diverse group of people in various professions (nurse, police, chef, etc.) smiling. At the top left is a logo with a red heart and a black silhouette of a person. The main title is in large, bold Chinese characters '禁止 職場性騷擾' (Prohibit Workplace Sexual Harassment) and English 'Anti-sexual harassment'. Below this, it states '雇主應提供員工免於性騷擾之工作環境 知悉性騷擾，應採取立即有效之糾正及補救措施' (Employers should provide a work environment free of sexual harassment. Upon knowing of sexual harassment, immediate and effective corrective and remedial measures should be taken). It lists contact information: '公司/單位: ※本公司內部申訴管道' (Company/Unit: ※Internal complaint channel), '申訴單位:' (Complaint unit), '申訴電話:' (Complaint phone), and '申訴信箱:' (Complaint mailbox). A note says '如您遇有職場性騷擾情形，請向本單位申訴，保護自身權益' (If you encounter workplace sexual harassment, please report to this unit to protect your rights). A section titled '杜絕職場性騷擾' (Eliminate workplace sexual harassment) lists three points: '任何人不得對他人性騷擾或性侵害' (No one should sexually harass or abuse others), '工作場所發生性騷擾，雇主要積極處理' (If sexual harassment occurs in the workplace, employers should actively deal with it), and '共同維護職場安全' (Jointly maintain workplace safety). At the bottom, it provides the contact number '高雄市政府勞工局諮詢專線07-8128330' (Kaohsiung City Government Labor Bureau consultation hotline 07-8128330), the logo of the Kaohsiung City Government Labor Bureau, and a QR code. A small '廣告' (Advertisement) label is in the bottom right corner.

Gender Equality and Workplace Prevention Training

We provide annual training for all employees, including new hires, covering Workplace Unlawful Infringement Prevention and Occupational Safety and Health Education. We are committed to promoting DEI principles and encouraging employees to speak up against bullying and discrimination, working together to create a diverse and inclusive workplace.

Going forward, we will establish more comprehensive internal monitoring and review mechanisms to ensure that all complaints are appropriately handled. Through internal education, we will enhance employees' awareness and understanding of gender equality and workplace respect, uphold corporate values, and ensure a fair and safe workplace where all employees can develop with psychological safety, without fear of retaliation or inappropriate treatment.

■ Fair Compensation and Career Development

- ▶ Establish a comprehensive compensation and performance management system
- ▶ Performance-oriented development mechanism

2025 Integrity Management Implementation

Training	618 participants / 618 hours of training on the Company's integrity management policies, codes, and guidelines
Commitment	■ 100% of employees signed the Employee Integrity Commitment upon joining the Company. ■ Directors and senior executives signed the Integrity Management Statement.
Awareness	Whistleblower System — Reporting and Grievance Email: swshr@s wsktv.com.tw

Enjoy Warmth is committed to integrating corporate sustainability and regulatory compliance into daily operations, with an emphasis on employee ethical conduct and workplace safety, ensuring that employees fully understand and comply with relevant policies.

Year	2025
Target Participants	All Employees
Training Content	■ Code of Ethical Conduct ■ Workplace Unlawful Infringement Prevention ■ Occupational Safety and Health Education
Completion Rate	100%

Harmonious Labor-Management Relations and Accessible Employee Communication Channels

We actively establish accessible communication channels to safeguard employee rights. **Enjoy Warmth** respects employees' freedom of association and right to collective bargaining, while addressing matters related to employees' lawful labor rights. To facilitate effective communication between labor and management, the Company regularly convenes labor-management meetings and Employee Welfare Committee meetings, and provides open communication channels, including employee grievances, whistleblowing, employee care, and feedback channels. These mechanisms enable employees to express their opinions and concerns, receive timely responses and assistance, safeguard and enhance employee rights, and promote harmonious labor-management relations.

■ **Employee Care Mailbox:** Provides a safe and confidential platform for employees to provide feedback and suggestions, enabling them to freely express opinions and recommendations regarding the Company and their work.

■ **Employee Grievance Mailbox:** Provides a platform for employees to report workplace grievances, unfair treatment, improper management by supervisors, illegal or improper conduct by other employees, or violations of Company rules and regulations.

■ **Sexual Harassment Prevention Mailbox:** Provides a platform for employees to report and file complaints regarding sexual harassment.

Diversity and Inclusion Culture

We recognize that diversity and inclusion are core elements in building sustainable corporate competitiveness and development.

We foster a workplace culture that respects differences, promotes equality, and emphasizes inclusion, ensuring that all employees can develop in a discrimination-free environment with equal opportunities, while fulfilling corporate responsibility through institutionalized policies and actions.

To promote gender equality, cultural diversity, a disability-inclusive workplace, and intergenerational inclusion, SWS implements measures in areas including fair compensation and promotion, diverse talent recruitment, flexible work arrangements, and intergenerational exchange mechanisms. These efforts enhance employees' sense of identification and belonging while ensuring equal development opportunities for employees from diverse backgrounds.

Fair Employment Mechanisms

■ Ensure equal opportunities for all employees in recruitment, promotion, training, and compensation, with particular attention to the career development of women, ethnic minorities, and employees with disabilities. Human resources policies are reviewed regularly to continuously improve fair employment, promotion, and training practices.

■ Promote fairness and consistency in compensation through internal policies, ensuring equitable pay across gender, job level, department, and location, and preventing pay inequity. Differences in average annual compensation between male and female management personnel are primarily attributable to differences in position structure, tenure, and responsibilities, rather than gender.

■ In 2025, women accounted for 41.2% of the Company's total workforce and 21.3% of management positions. The Company continues to work toward increasing the representation of women in corporate governance and management decision-making.

Note: Workforce statistics as of December 31, 2025

Year	Position Level	Female		Male		Subtotal	
		Number	Percentage	Number	Percentage	Position Level	Number
2025	Managerial Level and Above	29	43.2%	38	56.8%	Managers	67
	Non-Managerial	236	47.2%	264	52.8%	Non-Managers	500

Diverse Talent and Disability Inclusion

Non-Discriminatory Talent Recruitment and Development

Fair Recruitment Policy:

- Adopt non-discriminatory selection criteria to ensure that the recruitment process is not affected by age, gender, ethnicity, disability, or other factors, ensuring that all applicants have equal interview opportunities based on their capabilities.
- Encourage applicants from diverse backgrounds to join through diversified talent recruitment channels, including cross-disciplinary professionals, talent from different generations, and international talent, enhancing internal diversity and innovation capabilities.

Implementation of Diverse Employment

- We value workforce diversity and equal employment opportunities. In 2025, Enjoy Warmth employed 15 employees with disabilities, further demonstrating the Company's commitment to corporate social responsibility and an inclusive workplace.
- In response to population aging and extended career cycles, Enjoy Warmth employed 23 senior employees in 2025, demonstrating a talent policy centered on diverse participation and breaking age-based stereotypes. Positive positioning such as "middle-aged and mature talent" and "new silver generation" is adopted. Human resources strategies focus on health, vitality, and life-stage needs through job evaluation, benefit optimization, and re-employment, transforming extended working lives into shared value for individuals and the organization.

Intergenerational Integration

Digital transformation has created a workplace spanning multiple generations and cultures. Through intergenerational inclusion mechanisms, we promote understanding and collaboration among employees from different backgrounds and age groups, enhancing organizational resilience and innovation capabilities.

■ Intergenerational Inclusion Program

New employees are guided by experienced employees. Through experience sharing and professional guidance, the program promotes knowledge transfer and cultural integration within the organization and helps new employees adapt to the Company environment more quickly.

5.1.2 Employee Health Care and Friendly Workplace Measures

Employee physical and mental health and the workplace environment are key to corporate sustainability. Enjoy Warmth provides comprehensive health management and diverse workplace-friendly policies to ensure that employees work in a safe and comfortable environment while maintaining a balance among work, life, and career development.

Through employee health examinations, comprehensive group insurance, and health promotion activities, **Enjoy Warmth** strengthens employee health care. The Company also provides childcare subsidies and various family-friendly leave benefits exceeding statutory requirements, enabling employees to balance family and work while enhancing job satisfaction and well-being.

Employee Health check

Health check Frequency: Once a year Employees undergo regular health examinations to monitor their health and demonstrate **Enjoy Warmth's** continued commitment to and attention to employee health.

Implementation Item	Data Indicator	2025
Employee Health check	Number of employees participating in annual health checks	382
	Annual health check participation rate (actual participants / total employees)	63%
	Total company expenditure on health checks (NT\$)	209300

Health Risk Monitoring and Graded Management:

Enjoy Warmth has established a graded health risk management mechanism for abnormal health examination results. Where necessary, medical referrals are provided, with professional healthcare personnel conducting health follow-up and individual consultations.

■ Maternal Health Protection Program

Conduct workplace hazard assessments, appropriate work adjustments, and regular care and follow-up for employees who are pregnant, breastfeeding, or returning to work after childbirth, safeguarding maternal health and workplace safety.

In addition to statutory requirements, we proactively provide further support measures for pregnant employees and new parents to facilitate the transition between work and family roles, demonstrating the Company's commitment to maternal health and family-friendly practices.

■ Family Insurance Support: Comprehensive Group Coverage

We value the health and safety of employees and their families and provide comprehensive group insurance coverage.

We promote employee health through health education, exercise support, and innovative activities to help employees develop healthy lifestyles, while integrating low-carbon initiatives to translate healthy behaviors into sustainability benefits. Through diverse health promotion activities, employees receive comprehensive physical and mental support, enhancing work efficiency and quality of life and creating a healthier and more harmonious workplace.

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Friendly Workplace Measures

We are committed to creating a friendly workplace that supports work-life balance, continuously strengthening employee care mechanisms and benefit programs, and implementing an Employee Assistance Program (EAP) covering health, mental well-being, and family support to help employees balance career development and personal well-being.

Taking the Employee Benefits Policy as an example, the Company adheres to the principles of "Diversity, Balance, and Health." The following optimization measures have been implemented in the short term:

Employee Benefits

- ▶ Provide Labor Insurance, Social Health Insurance, and group insurance.
- ▶ Annual employee health examinations.
- ▶ Monthly or quarterly performance bonuses, recruitment referral bonuses, festival gifts, and professional allowances.
- ▶ Year-end bonuses are provided based on profitability.
- ▶ The Employee Welfare Committee was established in 2023, providing wedding, funeral, and celebration subsidies, hospitalization and medical subsidies, and disaster and emergency assistance.

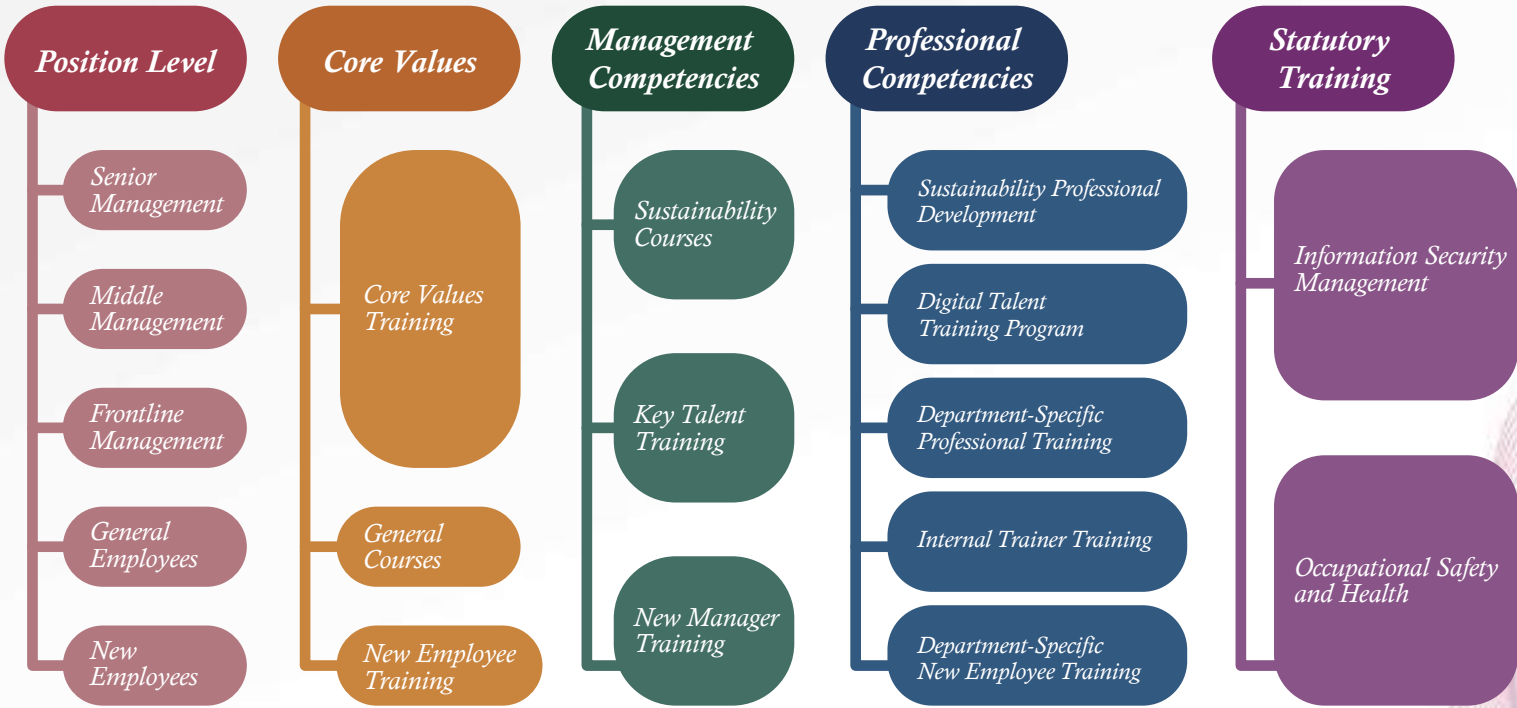
■ Continue developing various general employee benefits to better meet employees' daily needs.

In the future, the Company will continue to focus on employee health and well-being and steadily optimize relevant management mechanisms based on actual needs and employee feedback, ensuring appropriate health support and friendly workplace measures while meeting operational needs and growing together with employees.

5.2 Employee Training and Development

Enjoy Warmth believes that “talent is the core competitiveness of an enterprise” and continues to establish systematic employee learning and development mechanisms to help employees respond to industry changes and technological developments while strengthening professional capabilities and career development. Based on different job levels and job characteristics, the Company provides diverse training programs covering new employee training, professional competency development, and management and leadership development to support stable growth and adaptability.

In the future, the Company will continue to collect employee feedback and business needs, regularly optimize training content and implementation mechanisms, ensure that the talent development system supports organizational development goals, and enhance talent development effectiveness.



5.2.1 Talent Training

To enhance the effectiveness of the training system, the Company has established an employee training and development plan and developed a tiered course structure based on employee levels and competencies, enabling employees to pursue self-directed learning and professional development according to their individual needs and career stages.

Training covers new employee training, professional skills courses, management competency development, and statutory training. External training and continuing education subsidies are also provided to encourage diverse development and support sustainable business strategies. This ensures that training resources meet practical needs and promotes the alignment of human capital development with organizational development.

New Employee Training: Accelerating Integration and Cultural Identification

Enjoy Warmth values the adaptation and development of new employees and has established a systematic new employee training program to help employees quickly understand the organizational culture and operational procedures and smoothly transition into their roles. To accelerate the integration of new employees into the workplace, the following four core training mechanisms are implemented:

- i. Occupational Safety and Health Concepts and Safety and Health Work Rules
- ii. Fire Safety and First Aid Knowledge
- iii. Operational Health and Safety (including Workplace Introduction)
- iv. Job-Specific Training

Through the above mechanisms, new employees can become familiar with the organizational culture and operating practices in a short period, establish a sound foundation and support network, and enhance retention and organizational cohesion.

Professional Competency Training: Strengthening Professional Capabilities and Enhancing Industry Competitiveness

To achieve sustainable business operations, the Company provides relevant professional training courses to enhance employees' professional knowledge of the work environment and leadership capabilities, with the aim of improving individual skills and workplace competitiveness. This ensures that employees' professional knowledge and skills align with industry trends and enhances their competitiveness in the market.

General Training

■ Mandatory Training Required by Regulations

In accordance with regulatory requirements, first-aid training courses (initial and refresher training) are regularly conducted, with the required number of trained personnel maintained for each workplace.

2025 Investment in Training and Development Resources

We are committed to establishing a comprehensive talent training system to ensure that employees receive appropriate development opportunities at different career stages, strengthen internal talent development mechanisms, enhance leadership development programs, ensure the mutual growth of the Company and its employees, and maintain a competitive advantage in a changing market environment.

Growing Participation of Middle-Aged and Older Workers

In recent years, declining birth rates, population aging, and the development of diverse employment models such as the gig economy have contributed to labor shortages. In response to domestic post-pandemic industry recovery needs, we have created a friendly workplace and utilized government incentive programs to support middle-aged and older workers in returning to employment, increase labor force participation, assist disadvantaged job seekers and middle-aged and older workers with employment preparation and adaptation, and provide workplace learning and re-adaptation opportunities to support workers in returning to the workplace.

To reduce talent gaps and facilitate knowledge and experience transfer, we continue to employ older workers, enabling experience transfer and supporting sustainable business operations.

Training Program	Total Participants	Total Training Hours
Corporate Workforce Development Program	63	2,520
Management Skills and Team Communication	20	320
Service Quality and Service Etiquette	10	30
Response to On-site Solicitation of Bribes	40	120
Management Meeting	85	680
Easy Flow System Training	36	144
SSA Scheduling System Training	36	144
Food Safety Training	30	60
Basic Accounting Practices	1	6
Procurement Negotiation Strategies and Skills	5	30
Lawful Employee Termination and Performance Improvement Plan	1	563
Excel Functions Training	3	42
Total	330	4,659

5.2.2 Talent Retention

Amid the global transition toward digitalization and sustainable development, Enjoy Warmth recognizes that talent is the company's key competitive advantage. We plan employee development and career development to ensure that our team is equipped to respond to market changes and establish a solid foundation for long-term corporate development. Based on professional expertise and future development needs, we attract diverse talent and provide internal career development mechanisms, competitive compensation and benefits, and diverse training programs to ensure that employees can continue to develop within the organization and advance toward sustainable operations with the Company.

Workforce Structure

Enjoy Warmth values the stability, diversity, and professional development of its human resources.

Through comprehensive talent management and development programs, we support future operational and technological development needs. Our workforce comprises technical and R&D personnel, management, administrative support, and business promotion teams, while ensuring the equitable allocation and continuous development of human resources.

For employee career development and talent development, we provide internal promotion and training mechanisms to ensure that employees can continue to grow within the Company. We also value gender equality and intergenerational integration, ensuring that employees of different ages and backgrounds can demonstrate their expertise in a fair environment and providing a stable and diverse talent pool for the Company's long-term development.

Employee Profile

The Company is deeply engaged in the Taiwan market, with a focus on enhancing corporate competitiveness and market influence.

We are committed to creating a high-quality work environment to attract and develop outstanding talent and ensure steady and sustainable business development. Our employees encompass diverse job functions, and workforce allocation is flexibly adjusted according to business development needs to support business expansion and operational objectives.

We strive to reduce the difficulty of balancing family and work, thereby effectively enhancing employee satisfaction and retention. These measures demonstrate the Company's commitment to building a diverse, inclusive, and sustainable corporate culture.

Note: 2025/12/31 Workforce Statistics

Year	Gender	Employment Type		Total (per)
		Full-time Employees	Part-time Employees	
2025	Male	230	35	265
	Female	254	48	302
	Subtotal	484	83	567

Age Distribution of Employees

We value intergenerational integration and talent pipeline development. Through comprehensive career development mechanisms, we ensure that employees of different age groups can leverage their expertise and receive appropriate growth opportunities within the organization. In 2025, **Enjoy Warmth** had 96 employees aged 51 and above, accounting for 18.7% of all employees. Mature and older employees continue to contribute their professional expertise and experience to the organization.

We encourage cross-generational communication and knowledge transfer to combine experience with innovative thinking and strengthen corporate competitiveness. Through talent development programs and internal promotion mechanisms, we ensure that younger employees can quickly adapt to the workplace and develop into the Company's future core talent. At the same time, we value the accumulated experience and contributions of senior employees. Through internal rotation, mentoring programs, and knowledge management mechanisms, we encourage senior employees to leverage their experience as mentors and professional advisors within the organization, thereby enhancing overall organizational capabilities.

Note: 2025/12/31 Workforce Statistics

Year	Employee age			Total (Per)
	Under 30	31 to 50	Above 50	
2025	200	265	102	567

Gender Ratio of Managers

To promote management talent development and diverse leadership, we ensure that the Company's management team possesses professional capabilities and market competitiveness. Through internal promotion mechanisms and management development programs, we ensure that employees have equal development opportunities within the Company. Through gender equality and diverse management, we enhance the representation of employees of different genders and backgrounds in management and ensure inclusive and stable organizational development.

Note: 2025/12/31 Workforce Statistics

	Male	Female	Subtotal	Ratio of all Employee
Management	38	29	67	11.8%
Ratio of Managers	56.7%	43.3%	N/a	

Fair and Diverse Employment Policy

In talent recruitment, we uphold the principles of fairness, impartiality, and openness to ensure equal employment opportunities for all applicants, without discrimination based on gender, age, nationality, ethnicity, religion, disability, or other factors. We continuously optimize talent recruitment mechanisms, deepen industry-academia collaboration, and strengthen our global presence to attract more outstanding talent. By fostering a diverse and inclusive workplace culture and encouraging professionals from different backgrounds to join the team, we lay a solid foundation for the Company's future development. Our primary recruitment channels include online recruitment platforms, employee referrals, and training programs operated in collaboration with external training institutions.

Through continuous optimization of talent management and development mechanisms, we ensure stability and diversity in human resource allocation to support the Company's long-term operational and technological development needs. The Company will continue to focus on talent development and organizational development, steadily promote employee career development mechanisms, and adjust human resource strategies in a timely manner based on business development needs and market trends to create a more inclusive workplace with greater development potential.

Talent Recruitment and Development

To maintain competitiveness in the talent market, we continuously optimize our human resource strategies to enhance talent acquisition effectiveness and organizational stability. In addition to recruitment through online job platforms, we actively participate in physical career fairs organized by recruitment platforms, campus recruitment activities, and joint recruitment events organized by government agencies to increase corporate visibility. We also encourage employee referrals to enhance workforce stability and employee engagement.

Stable and outstanding talent is essential to sustainable corporate development. Therefore, we not only focus on attracting new talent but also on creating a stable, high-satisfaction workplace where existing employees are willing to remain engaged over the long term. This ensures that employees can develop within the Company over the long term, thereby enhancing organizational effectiveness, talent retention, and corporate competitiveness. **Enjoy Warmth** provides competitive compensation, internal promotion mechanisms, career development programs, and work-life balance measures to enhance employee satisfaction and loyalty, reduce employee turnover, and establish a strong talent foundation for long-term development.

Employee promotion requires both necessary and sufficient qualifications. Necessary qualifications include meeting competency standards for the position level, achieving performance targets, and possessing a certain level of seniority or relevant experience. In addition to the basic requirements, employees with additional qualifications will be given priority for promotion, such as serving as internal trainers, successfully developing new business, contributing to technological innovation, achieving outstanding project performance, actively improving work processes, or generating significant financial or reputational benefits for the Company.

We encourage employees to enhance their professional and management capabilities while ensuring that organizational development and talent development progress together. Through clear standards and processes, employees' efforts and contributions are fairly recognized, further enhancing overall competitiveness.

Family-Friendly Policy

We support employees in achieving a balance between family and work through family-friendly measures and additional family care leave to ease childcare and family responsibilities. We provide statutory parental leave and childcare subsidies to ensure that employees' long-term development within the organization is not affected by family responsibilities. Childcare subsidies and flexible childcare leave.

Item	2025	
	Female	Male
Number of Employees Eligible to Apply for Parental Leave	5	1
Number of Employees Who Actually Applied for Parental Leave	5	1
Number of Employees Due to Return from Parental Leave (A)	3	1
Number of Employees Due to Return from and Actually Returning from Parental Leave (B)	3	1
Number of Employees Returning from Parental Leave in the Previous Year (C)	4	1
Number of Employees Returning from Parental Leave and Remaining Employed for more than One Year (D)	0	0
Parental Leave Return-to-Work Rate (B/A)	100%	100%
Parental Leave Retention Rate (D/C)	0%	0%

Gender Pay Equity Principle

Through market salary surveys, performance incentive systems, and annual salary adjustment mechanisms, we ensure that internal compensation complies with the principle of fairness and avoid pay gaps arising from gender or other factors unrelated to job performance, thereby mitigating potential gender discrimination. Internally, we also conduct periodic reviews of salary structures and salary ranges to ensure that the compensation system complies with the principle of fairness.

Reasonable Compensation and Rewards

Our overall compensation and rewards strategy is centered on job responsibilities, performance, and capabilities, while incorporating market conditions and emphasizing fairness and differentiation. We are committed to providing target salaries aligned with market levels. Compensation for new employees is determined based on position and responsibilities, with reference to experience and education, without differentiation based on age, gender, race, religion, marital status, disability, or other factors.

We uphold the principles of transparency and fairness in our compensation structure and conduct annual compensation reviews to ensure that compensation for each position is aligned with market levels. At the same time, we monitor the average compensation of full-time employees in non-management positions and continuously improve benefits and compensation for frontline employees to create a more stable workplace.

Full-Time Employees in Non-Management Positions	2025 (K NT\$/employee/month)	Change from Previous Year
Average Employee Salary	40.65	+10.55%
Median Employee Salary	37.70	+13.56%

Note 1: Employee salary refers to the total annual salary, calculated on an accrual basis, including regular salary (base salary and fixed monthly allowances and bonuses), overtime pay (whether taxable or non-taxable), and non-regular salary (non-monthly allowances, various bonuses, employee remuneration, etc.).

Note 2: Management positions refer to positions at the supervisor level and above.

Employee Remuneration

Pursuant to Article 19 of the Company's Articles of Incorporation, when the Company has annual profits, 1%–5% shall be allocated as employee remuneration, to be distributed in shares or cash as resolved by the Board of Directors. Eligible employees of controlling or subordinate companies may also be included in the scope of distribution. Allocation is based on employees' job levels, annual performance, contributions, and management-level indicators to ensure fair distribution and enable all employees to share in the Company's operating results in recognition of their contributions. This policy demonstrates the Company's commitment to recognizing and rewarding employee contributions through concrete actions.

Employee Remuneration	2025
Total amount distributed (NT\$)	840 K NT\$

Retirement System

To create a friendly workplace and enhance employees' long-term commitment to the Company, the Company implements retirement pension systems in accordance with the Labor Standards Act and the Labor Pension Act, ensuring employees' basic financial security after retirement. The retirement system is also regarded as an important component of employee retention and organizational knowledge transfer.

I. Retirement Pension System under the Labor Standards Act

The Company annually allocates sufficient retirement reserve funds based on the total salaries of employees covered by the old labor pension system and deposits them with Bank of Taiwan. The balance of the dedicated account is reviewed at the end of each year. If the balance is insufficient to cover employees who will meet the statutory retirement requirements in the following year, the Company completes the required allocation by the end of March of the following year to protect the rights and interests of employees covered by the old system.

II. Retirement Pension System under the Labor Pension Act

In accordance with applicable laws, the Company contributes monthly labor pension funds equivalent to at least 6% of employees' salaries to individual labor pension accounts maintained by the Bureau of Labor Insurance, Ministry of Labor. Employees may voluntarily contribute an additional 0%–6% of their monthly salary.

Other Incentive Measures

To encourage employees to pursue excellence and continuous growth, the Company has established various incentive measures to encourage innovation and enhance professional skills. Employees with outstanding performance are provided with timely recognition and rewards to motivate morale, strengthen dedication, and improve work performance, thereby creating greater value together.

■ **Work Performance Rewards:**

Departments may nominate outstanding employees for immediate rewards within the annual budget, including employees who demonstrate a responsible work attitude, exceed expected work outcomes, or successfully complete additional assigned tasks.

■ **Department Contribution Rewards:**

Departments may nominate employees who make significant contributions throughout the year to departmental or overall Company performance, operational development, corporate image, or reputation, and who serve as role models within their departments or supporting functions.

■ **Special Company Rewards:**

Employees who make exceptional contributions to the Company's overall performance, operational development, corporate image, or reputation and serve as role models may receive special recognition and rewards from the Company.

Employee Retention

By providing fair and competitive compensation and benefits and implementing a comprehensive performance management system, we aim to enhance employee engagement and sense of belonging, laying the foundation for the mutual growth of the Company and its employees. We have established a long-term strategy focused on talent retention.

From a gender perspective, the gender distribution of employees who left the Company in recent years was generally consistent with the Company's overall workforce gender structure, with no apparent higher turnover tendency among any particular gender.

※Ending Headcount / Number of Employees Who Left the Company

2024		2025	
Male	Female	Male	Female
41.5%	37.0%	40.4%	31.0%

2025: Involuntary Turnover Rate = 0.17%; Voluntary Turnover Rate = 99.83%

Year	2024			2025		
Employment Type	Full-time	Full-time	Part-time	Full-time	Full-time	Part-time
Turnover Rate	28.90%	38.40%	66.00%	18.40%	36.40%	63.60%

Year	2024		2025	
Employment Type	Full-time	Part-time	Full-time	Part-time
Turnover Rate	37.20%	66.00%	34.20%	63.60%

Note 1: Workforce statistics as of December 31, 2024 and December 31, 2025.

Employee Engagement and Organizational Cohesion

Employee engagement and satisfaction are the foundation of stable corporate development. Therefore, we actively establish two-way communication channels and understand employee needs through employee interviews, satisfaction surveys, and improvement mechanisms, incorporating feedback into management decisions.

▶ Employee Communication and Interactive Interviews

▶ Regular Employee Interviews: Through relaxed and privacy-respecting conversations, employees are encouraged to freely express their views on corporate culture, the workplace environment, and personal development, ensuring that their opinions are heard and valued.

▶ Regular Management Response and Improvement: Based on interview results, the Company convenes project meetings and develops specific improvement plans, gradually incorporating them into daily management and future strategies.

To provide a safe and healthy working environment for all employees, suppliers, customers, and other stakeholders, the Company has established the Safety and Health Work Rules in accordance with domestic and international occupational safety and health laws and standards, which were implemented following approval by the labor-management meeting.

The Company's overall absenteeism rate in 2025 was 1.7%.

Employee Compensation	2025
Sick Leave and Personal Leave Absenteeism Rate	1.35%
Occupational Injury Absenteeism Rate	0.14%
Absenteeism Rate	1.7%

Note 1: Sick and personal leave absenteeism rate

= Absence hours / Total working hours × 100% (absence hours include personal leave, sick leave, and menstrual leave).

Note 2: Occupational injury leave absenteeism rate

= Occupational injury leave hours / Total working hours × 100%.

Note 3: Absenteeism rate

= Total absence hours / Total working hours × 100% (absence hours include personal leave, sick leave, menstrual leave, and occupational injury leave).

We recognize the importance of workplace safety and employee health to sustainable corporate development. Upholding the core principle of “people-oriented and caring for every employee,” we are committed to creating a happy, harmonious, healthy, and friendly workplace. We continuously optimize employee health care measures and workplace safety mechanisms each year. Through hazard identification and risk assessment, we reduce the likelihood of potential hazardous incidents and ensure a safe working environment for employees. At the same time, **Enjoy Warmth** actively provides diverse health promotion activities to support employees' physical and mental well-being, further strengthening organizational cohesion and becoming a reliable foundation for employees throughout their careers.

5.3 Occupational Safety and Health

5.3.1 Occupational Safety and Health Governance Structure

Occupational safety and health management is an essential element of sustainable business operations, while consumer trust and safety are fundamental to our business. **Enjoy Warmth** strictly complies with regulatory requirements, promotes occupational safety and health awareness, and embeds risk prevention mechanisms to create an open, safe, healthy, and secure workplace.

The Company has established an Occupational Safety and Health Management Plan and conducts annual rolling reviews and adjustments. Workplace safety performance indicators at each operating site are incorporated into the annual performance evaluation to prevent occupational accidents and safeguard the physical and mental health of all employees, with the sustainability goal of zero major occupational accidents. In addition, we value employee participation by establishing convenient and transparent safety feedback channels and promoting two-way communication between employees and management, enabling employees to promptly report safety risks and participate in workplace improvements to jointly build a safe working environment.

Roles and Responsibilities

	Employer 1. Establish the Company's Occupational Safety and Health Policy. 2. Oversee all occupational safety and health affairs of the Company. 3. Assign the Occupational Safety and Health Committee to review occupational safety and health-related matters. 4. Require all departments to implement occupational safety and health-related activities.
	Responsibilities of the Occupational Safety and Health Committee 1. Review occupational safety and health-related regulations and work plans. 2. Convene meetings at least once every three months to handle and provide recommendations on occupational safety and health-related matters. 3. Evaluate the implementation effectiveness of the Occupational Safety and Health Department and each department in promoting safety and health.
	Responsibilities of the Occupational Safety and Health Department 1. Formulate, plan, and promote occupational safety and health management plans, regulations, and work rules. 2. Supervise relevant departments in implementing occupational safety and health management. 3. Formulate, plan, and promote occupational safety and health education and training and health examinations. 4. Formulate, plan, and promote occupational safety and health self-inspections. 5. Investigate, analyze, and compile statistics on occupational accidents. 6. Collect, share, and promote occupational safety and health information. 7. Implement other occupational safety and health management measures and affairs. °
	Responsibilities of Department Heads 1. Manage occupational safety and health affairs within their departments. 2. Direct, supervise, and guide the implementation of occupational safety and health management. 3. Direct, supervise, and guide regular workplace inspections, operational checks, and unscheduled spot inspections. 4. Assist in occupational safety and health education and training. 5. Assist in the investigation, handling, and statistical reporting of occupational accidents. 6. Implement other occupational safety and health management measures and affairs.
	Responsibilities of All Employees 1. Comply with occupational safety and health work rules and relevant regulations. 2. Participate in occupational safety and health education and training and health examinations. 3. Conduct self-inspections in accordance with relevant occupational safety and health regulations. 4. Perform other matters related to occupational safety and health management.

5.3.2 Site Safety and Fire Risk Management

“Prevention Is Better Than Rescue” — Risk Reduction from the Building Planning Stage

Enjoy Warmth takes “prevention is better than rescue” as the core of its safety management and incorporates public safety and fire protection design from the building planning stage. Unlike typical high-rise building-type facilities, the Company adopts garden-style and atrium-style floor designs. Through a self-developed or leased land development model, professional teams oversee site selection, design, and construction quality throughout the process, creating open and transparent spaces with clear evacuation routes. This effectively shortens evacuation time during emergencies and reduces site risks at the source.

Compliant site selection, compliance with building and fire safety regulations, and the use of fire-resistant building materials



Atrium Design Enhances Air Circulation and Natural Lighting



Atrium-style Floor Layout Enhances Spatial Openness and Clarifies Fire Evacuation Routes

Risk Identification and Management

Based on the characteristics of its operating sites, the Company has identified two major sources of fire risk: cooking flames and gas leakage in kitchen operations, and electrical overload and unfavorable environmental conditions related to hardware facilities. Corresponding preventive measures and emergency response procedures have been established for each risk. In addition, considering the characteristics of audiovisual entertainment rooms and table-side open-flame dining operations, the Company has further identified combustible materials used in site decoration and high-load electrical appliances and open-flame equipment, resulting in four major sources of fire risk.

■ **Fire and Gas Safety:** The “turn off the flame when leaving” principle is implemented in kitchen areas. Adequate ventilation and regular equipment inspections are required. At the end of operations, the main gas valve and gas cylinder valves are thoroughly inspected and closed. For gas leakage, a four-step emergency response procedure - “Do Not, Push, Close, Leave”—is adopted: do not operate any electrical equipment; slowly open windows to disperse the gas; immediately close the gas valve; and evacuate the area after completing the necessary measures. In the event of a cooking accident, the standard operating procedure of “Remain Calm—Cover the Pan—Turn Off the Heat—Cool Down” is followed, and water must never be poured onto an oil fire.

■ **Electrical Safety:** The “Five Don’ts and One No” principle is implemented for electrical equipment management: do not exceed electrical load limits; do not bundle or damage wires; do not use wet or contaminated plugs; do not leave sockets unused with plugs inserted; do not place combustible materials nearby; and do not use electrical appliances without safety certification marks. Practical cases, such as a fire involving an air-conditioning controller, are also used for case-based training to strengthen employees’ awareness of combustible material management around potential ignition sources.

■ **Site Decoration and Combustible Material Management:** Soundproofing and acoustic materials, carpets, curtains, sofa foam, and other soft furnishings in audiovisual entertainment rooms have high flame-spread and smoke-generation potential. Compliant flame-retardant materials are therefore used throughout, and flame-retardant labeling is inspected after decoration and renovation projects are completed. Combustible materials such as cartons and beverage packaging are prohibited inside rooms. Duty personnel conduct daily inspections to ensure that corridors and areas in front of emergency exits remain clear.

■ **Table-side Open Flames and High-load Electrical Appliances:** For table-side cooking areas such as hot pot and teppanyaki, portable gas stoves, gas lines, and flexible hoses are regularly replaced and inspected. Fire extinguishers and flame-retardant table mats are provided in dining areas, and service personnel are required to complete standard operating procedure training for gas cylinder replacement. Audiovisual, projection, and lighting equipment in entertainment rooms involves long-duration, high-load electricity consumption. Certified products are used, electrical loads are kept within limits, wires are protected from damage, and combustible materials are kept away from equipment to prevent fires caused by wire aging or overheating at connection points.

Fire Impact Identification

Based on its existing fire risk identification, Enjoy Warmth further conducts an assessment from the perspective of “impacts.” In accordance with the spirit of the United Nations Sendai Framework for Disaster Risk Reduction - “reducing disaster occurrence and reducing disaster impacts”—the Company’s primary business activities comprise audiovisual entertainment and food and beverage services. Under the Standards for Installation of Fire Safety Equipment in Various Places, these are classified as Category A premises, which have the highest potential for amplification of casualties in the event of a fire. Operating sites include audiovisual entertainment stores, banquet halls, hot pot restaurants, teppanyaki restaurants, and other food and beverage brands. As the sites are dispersed and mostly located in commercial areas, impacts may have a cascading effect. The impacts of fire incidents on the Company can be categorized into four major dimensions:

■ **Impact on Human Life and Safety:** Entertainment rooms are characterized by soundproofing, enclosed spaces, dim lighting, and customer alcohol consumption, which may significantly increase customers’ awareness and response time to fire alarms. Smoke can accumulate rapidly in enclosed rooms, leaving very limited time for evacuation decisions. Affected parties include customers, on-duty employees, outsourced cleaning personnel, and maintenance personnel. This is the dimension with the highest severity and irreversible impact for the Company.

■ **Impact on Site Functions and Business Continuity:** A fire at an individual site may result in suspension of operations, damage to equipment and interior decoration, and inability to fulfill existing banquet and room reservations. Competent authorities may also order suspension of operations or require improvements under the Fire Services Act. The timeline for resuming operations may be affected by building permits and fire safety inspections, with impacts often lasting for months, directly affecting revenue and employees’ employment rights.

■ **Impact on Community Safety and the Environment:** Many sites are located in densely populated commercial areas, and fire may spread to neighboring businesses. Smoke, toxic gases, and large quantities of firefighting wastewater generated by combustion may impose environmental burdens on surrounding air and water, conflicting with the Company’s commitments to carbon reduction and environmental friendliness.

■ **Impact on Corporate Governance and Compliance:** Fire incidents may result in penalties under the Fire Services Act and Building Act, criminal liability for negligent homicide, civil compensation, and obligations to disclose material information. As the brand is shared across multiple operating sites, the reputational impact of a single incident may spread to all sites, affecting customer traffic, insurance premiums, financing conditions, and capital market valuation.

For the four major impact dimensions above, the Company adopts a dual-track management approach of “reducing occurrence” and “reducing impact.” The former reduces the probability of fire through risk identification and source control, while the latter minimizes consequences through emergency response teams, evacuation guidance, and recovery mechanisms. Through continuous communication with employees, customers, management units, and competent authorities, the Company implements “sustainable disaster risk reduction” to simultaneously reduce the likelihood of fire and the scale of its impacts, maintain continuous site operations, and safeguard the lives and property of stakeholders.

<i>Impact Dimension</i>	<i>Reduce Occurrence (Prevention)</i>	<i>Reduce Impact (Response and Recovery)</i>
<i>Human Life and Safety</i>	<i>Source control of fire and electrical use in entertainment rooms and kitchens; use of flame-retardant building materials; regular inspection and reporting of fire protection equipment.</i>	<i>Self-defense firefighting organization (notification, firefighting, and evacuation guidance); drills every six months; emergency medical and psychological support.</i>
<i>Site Functions and Business Continuity</i>	<i>Site selection in compliance with building and fire safety regulations; review and on-site monitoring of hot work during construction.</i>	<i>Emergency response plans; recovery and business resumption procedures; property and business interruption insurance.</i>
<i>Community Safety and the Environment</i>	<i>Keep evacuation routes clear; conduct regular drills.</i>	<i>External notification (119) and evacuation assistance for surrounding areas; follow-up on the environmental impacts of incidents.</i>
<i>Corporate Governance and Compliance</i>	<i>Appointment of qualified fire safety managers; public safety inspection and reporting.</i>	<i>Incident investigation and corrective and preventive actions; material information disclosure; notification of senior management.</i>

5.3.3 Occupational Safety and Health Education, Training and Drills

Multi-level Prevention Mechanism – Occupational Safety and Health Education, Training and Awareness

We adhere to the principle of “People First, Safety First” and actively promote occupational safety and health education and training, regarding employee health and safety as the foundation of sustainable business development. To further prevent potential risks, we will continue to optimize and update a multi-level prevention mechanism:

Strengthening Safety Education and Training: Regularly conduct occupational safety courses covering operating procedures, emergency response, and health management to enhance employees’ risk identification capabilities and safety awareness.

1. Occupational safety and health training for new employees and employees transferred to different positions.
2. Occupational safety and health training for current employees.
3. Occupational safety and health training for occupational safety and health management personnel, fire safety managers, first-aid personnel, and small boiler operators.

Units shall appoint occupational safety and health personnel based on operational needs to carry out occupational safety and health activities. Through integrated internal and external professional training and awareness mechanisms, employees are equipped not only with basic safety knowledge but also with the skills to respond to complex working environments, further enhancing the overall safety protection capabilities of employees.

Enjoy Warmth designs and implements systematic occupational safety and health education programs at each operating site based on regulatory requirements and actual needs. Through collaboration between internal instructors and external professional organizations, we provide diversified in-person courses, including:

<i>Area</i>	<i>Content</i>
<i>Content Basic Safety Knowledge</i>	<i>Includes identification of potential workplace hazards, emergency response procedures, use of personal protective equipment, and workplace safety operating procedures, enabling employees to develop basic capabilities for preventing occupational risks.</i>
<i>Safety Inspections and Emergency Response Training</i>	■ Continue to conduct “Fire Safety – Thematic Education – Safety Knowledge” training courses, implement regular and unscheduled workplace safety inspections, and conduct simulated emergency response drills to strengthen employees’ ability to respond to fire, emergency evacuation, and other incidents. ■ Number of fires in 2025: 0; fatalities and injuries: 0; percentage: 0%.

Each year, we provide training for all employees, including new hires, covering topics such as Workplace Violence Prevention and Occupational Safety and Health Education, with a 100% completion rate each year. Through regular training, we strengthen employees' workplace safety awareness and self-protection capabilities. In addition, several employees have successfully obtained relevant professional certifications, providing further protection against potential risks.

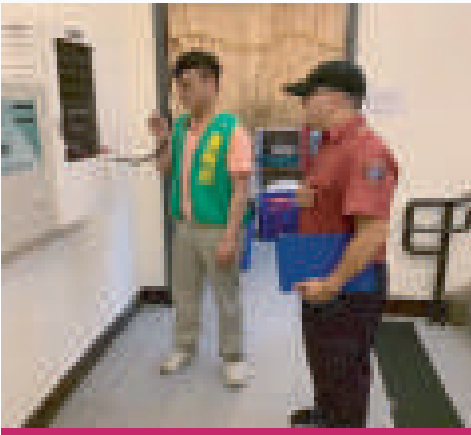
2025 Occupational Safety and Health-Related Valid Certifications

Certification	Number of Certificates
Class B Occupational Safety and Health Management Technician	1
Class A Occupational Safety and Health Supervisor	15
Class B Occupational Safety and Health Supervisor	7
Small Boiler Operator	3
Fire Safety Manager Certificate	22
First Aid Certificate	38

Drills and Practical Training:

Emergency response plans are established for different hazard scenarios, such as fires and air-raid emergencies, with at least one training session or simulation drill conducted annually to ensure employees can respond promptly and take appropriate measures. The Company regularly conducts comprehensive fire drills covering firefighting, incident notification (calling 119 and broadcasting), and evacuation guidance. Participants include all workers at each operating site and are assigned according to their responsibilities to three self-defense firefighting teams:

— Notification Team —



— Firefighting Team —



— Evacuation Guidance Team —



Drills are conducted by the self-defense firefighting teams, followed by review meetings to evaluate the drill process and optimize response procedures, continuously strengthening emergency response capabilities.

Customer and Site Safety

All operating sites have clear evacuation route signage and well-maintained fire protection equipment. On-duty personnel conduct daily inspections to ensure prompt response in emergencies. Inspection reports for relevant facilities are also regularly consolidated and submitted to the responsible departments to continuously strengthen the safety of customers and employees.



▼ Notification



▼ Early Firefighting



▼ Evacuation Guidance



▼ Disaster Prevention and Earthquake Safety Education



5.3.4 Emergency Response and Occupational Accident Management

Establishing Sound Response and Occupational Accident Analysis Mechanisms to Build a Resilient and Safe Workplace

We are committed to creating a zero-incident workplace and regard the safety of employees and customers as a top priority.

The Company has established comprehensive “Disaster and Accident Investigation and Handling Procedures” and agile emergency response procedures. In the event of an occupational accident, we will immediately activate emergency response measures and provide necessary medical assistance and psychological support at the earliest possible time to ensure comprehensive physical and psychological care for employees.

■ *Emergency Medical Assistance: Arrange appropriate medical treatment for injured personnel immediately to minimize the impact of injuries.*

■ *Psychological Support and Rehabilitation: Provide affected employees with psychological counseling and stress management support, with regular follow-up to ensure their recovery and return to work.*

The Company establishes emergency response plans for all operating sites and office premises. Through inspections, maintenance, and operational drills, we strengthen employees’ risk awareness and emergency response capabilities regarding fires, emergency evacuation, and other incidents, thereby reducing potential injuries and property losses.

In the event of a fire, the self-defense firefighting teams immediately initiate firefighting, notification (119), and evacuation guidance. Site managers are also required to report the incident and emergency response progress to the General Manager, enabling the headquarters to allocate relevant resources, provide cross-site support, and communicate with external stakeholders as appropriate. After the incident is brought under control, a review is conducted and improvement measures are reported through a dynamic review mechanism.

At the same time, adhering to the principle of “learning from incidents and continuously improving,” the Company conducts rigorous incident investigations and root cause analyses for any occupational accidents or potential risks, and implements corrective and preventive measures based on the findings. Potential hazards are proactively eliminated through the redesign of work processes and improvement of the work environment. Under stringent safety management and dynamic monitoring, no disabling injuries or major occupational accidents have occurred at the Company’s workplaces in recent years, demonstrating its ongoing commitment to safeguarding employee safety.

Year		2025		
Total Working Days		246		
Total Working Hours		1968		
Gender		Male	Female	Total
Occupational Injuries	Number of Disabling Injuries	0	0	0
	Total Lost Days Due to Disabling Injuries	0	0	0

■ *In 2025, the occupational accident rate remained at zero, maintaining a record of “Zero Major Occupational Safety Incidents.”*

■ *Disabling Injury Monitoring Mechanism: Continuously monitor the Frequency Rate (FR) and Severity Rate (SR) of disabling injuries as key occupational safety performance indicators, and continuously optimize safety protection measures through risk reduction plans.*

Chapter VI Social Participation

We assess corporate resources and employee participation and gradually implement feasible ESG initiatives, aspiring to contribute to social progress while achieving a balance among social responsibility, economic profitability, and environmental protection. Our initiatives are aligned with the United Nations Sustainable Development Goals (SDGs). Going forward, we will adjust relevant programs based on social trends and corporate capacity.

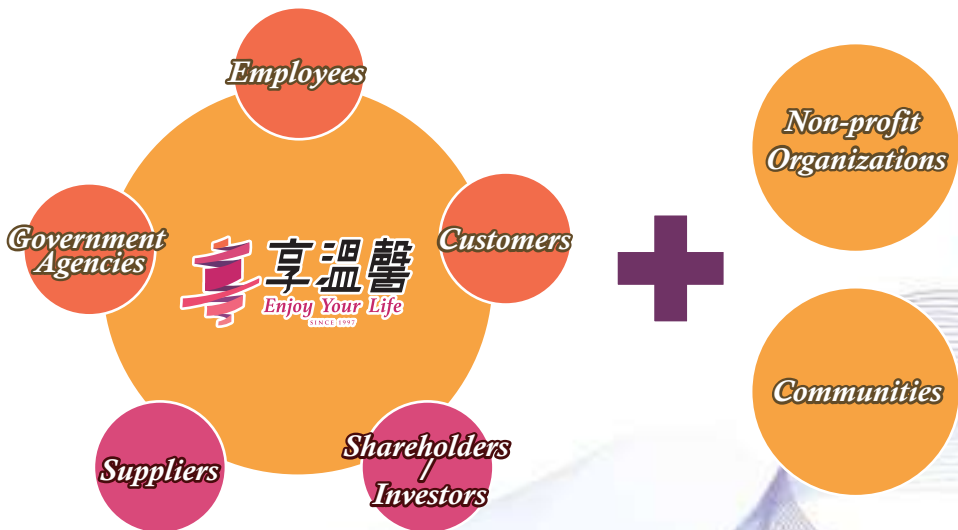
Corresponding SDGs	
SDG 3	SDG 17
Good health and well-being	Partnership for the Goals

Public Welfare Strategy and Action Mechanism

Strategic Aspect	Type	Strategy
Corporate Resource Investment	Financial Support	Regularly assess ESG-related budgets and gradually increase corporate resource investment.
	In-kind Donations	
	Technical Enablement	
Employee Volunteer Participation	Volunteer Service	Plan and continuously promote an internal volunteer program to increase volunteer participation rates and volunteer hours.
	Volunteer Culture	
	Collective Well-being	
Social Partnerships	Industry Collaboration	Assess collaboration opportunities with ESG-related organizations, including social welfare organization partners.
	Social Welfare	
	Organization Partnerships	

Through resource integration and strategic partnerships, we deepen our core public welfare areas and action framework, upgrading our social responsibility strategy from short-term “passive participation” to long-term “value creation.” This approach not only provides short-term assistance but also creates sustainable social value.

Stakeholders involved in the Company’s social participation activities:



Social Impact Investment

- 2025 Resource Investment: Venue provision, financial sponsorship
- 2025 Social Participation Type: Promotion of local arts and cultural activities

Future Development Directions

- Expansion of Public Welfare Partners: Assess partnerships with a wider range of non-profit organizations in line with the Company’s ESG development direction.

6.1 Creating Social Impact

Diverse Public Welfare Models

Enjoy Warmth emphasizes long-term impact and strategic partnerships in its public welfare initiatives. Through the integration of internal and external resources, we expand our corporate social impact. Based on the principles of “health promotion, social inclusion, and shared value,” we continue to engage in diverse initiatives, including health promotion, public welfare partnerships, and community participation. Through resource investment and cross-sector collaboration, we support public health, sports culture, and public participation, promote shared prosperity between the Company and society, and actively fulfill our corporate social responsibility.

Enjoy Warmth is committed to giving back to society and co-creating sustainable value. We continue to engage in diverse initiatives in health promotion, public welfare partnerships, and social participation. By providing venues, resources, and professional services, we support public health promotion, community development, and public welfare activities, encourage people of different age groups to participate in healthy lifestyles and public affairs, and promote social inclusion and local connections. At the same time, through cross-sector collaboration and resource integration, we expand the impact of public welfare initiatives, deepen interaction and trust with stakeholders, and create shared value for the Company and society.

“Health Inclusion and Social Participation” Project

Activity 1	Sponsorship of the 20th KKBOX Music Awards
Description	Allocate resources to the city where our headquarters is located and support Kaohsiung in hosting an international and iconic music event, directly driving local tourism, catering, and surrounding economic benefits, demonstrating the Company’s commitment and contribution to its “Homebase.”
Benefits	Integrating the event with our core business and local community, music has strong psychological healing effects. Annual popular songs can reflect the collective social emotions of the year, such as songs conveying warmth during the pandemic, and serve as an intangible form of social psychological support. We also convey a strong message of “growing together with the city,” helping establish a stable and positive stakeholder network.



Activity 2	Taoyuan Pilots – Sponsorship and Fan Meeting
Description	An annual continuing initiative to sponsor a local basketball team, with the primary goal of deepening local engagement and developing basketball culture in southern Taiwan. The initiative also integrates with local student basketball programs to strengthen local cohesion and build closer connections with students.
Benefits	Enhance brand exposure and social recognition, establish a healthy, energetic, and public-welfare-oriented image, and strengthen stakeholder trust in the Company.

Activity 3	TV Program “The Strongest Body” – Venue Provision
Description	An annual continuing initiative to sponsor a local basketball team, with the primary goal of deepening local engagement and developing basketball culture in southern Taiwan. The initiative also integrates with local student basketball programs to strengthen local cohesion and build closer connections with students.
Benefits	By providing activity venues, support sports promotion across age groups, encourage different generations to participate in health activities, promote health awareness and sports culture, and strengthen the Company’s sustainable impact in health promotion, social inclusion, and public participation.



Resource Planning

Going forward, the Company will continue to leverage its core resources and professional capabilities to deepen diverse public welfare participation, expand cross-sector partnerships, and enhance the depth and breadth of social participation. In addition to continuing to promote ESG-related core business development, we will also address diverse social needs and fulfill corporate social responsibility through material donations, educational resource support, and care for disadvantaged groups based on needs assessments.

Public Welfare Project Management Framework

Through the cycle of “Resource Investment → Implementation Optimization → Impact Assessment,” we continuously review the results of public welfare projects, optimize resource utilization efficiency, and enhance the transparency and social impact of public welfare investment.

We regard every public welfare initiative as a starting point for establishing a positive cycle, actively leveraging corporate influence, strengthening social connections, and fulfilling our long-term commitment as a corporate citizen. Looking ahead, the Company will continue to improve its public welfare participation and impact assessment mechanisms, deepen cross-sector partnerships, integrate corporate resources and core capabilities, respond to diverse social needs, expand the depth and breadth of public welfare initiatives, and work with stakeholders to create healthy, inclusive, resilient, and sustainable value, fulfilling our long-term commitment as a corporate citizen.

Appendix

GRI Content Index (Global Reporting Initiative)

Statement of use	GRI standard, reported by January 1, 2025 to December 31
GRI 1 used	GRI 1: standard 2021
GRI Sector Standard(s)	No applicable GR 1 industrial standard

GRI Topic	Disclosure	Corresponding Chapter	Page
GRI 2: General Disclosures			
2-1	Organizational Details	About Enjoy Warmth	7
2-2	Entities Included in the Organization's Sustainability Reporting	Report Information	4
2-3	Reporting Period, Frequency, and Contact Window	Report Information	4
2-4	Restatements of Information	N/A	N/A
2-5	External Assurance	Report Information	4
2-6	Activities, Value Chain, and Other Business Relationships	About Enjoy Warmth	7
2-7	Employees	5.2.2 Talent Retention	78
2-8	Workers Who Are Not Employees	5.2.2 Talent Retention	78
2-9	Governance Structure and Composition	2.1 Corporate Governance	21
2-10	Nomination and Selection of the Highest Governance Body	2.1 Corporate Governance	21
2-11	Chair of the Highest Governance Body	2.1 Corporate Governance	21
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.1 Corporate Governance	21
2-13	Delegation of Responsibility for Managing Impacts	2.1 Corporate Governance	21
2-14	Role of the Highest Governance Body in Sustainability Reporting	2.1 Corporate Governance	21
2-15	Conflicts of Interest	2.1 Corporate Governance	21
2-16	Communication of Critical Concerns	1.4 Stakeholder Identification and Engagement	14
2-17	Collective Knowledge of the Highest Governance Body	2.1 Corporate Governance	21
2-18	Evaluation of the Performance of the Highest Governance Body	2.1 Corporate Governance	21
2-19	Remuneration Policies	2.1 Corporate Governance 5.2.2 Talent Retention	21 78
2-20	Process to Determine Remuneration	2.1 Corporate Governance 5.2.2 Talent Retention	21 78
2-21	Annual Total Compensation Ratio	2.1 Corporate Governance	21

<i>GRI Topic</i>	<i>Disclosure</i>	<i>Corresponding Chapter</i>	<i>Page</i>
2-22	Statement on Sustainable Development Strategy	1.3 Sustainable Development	13
2-23	Policy Commitments	Message from the Chairman	6
2-24	Embedding Policy Commitments	1.3 Sustainable Development	13
2-25	Processes to Remediate Negative Impacts	2.3.3 Risk Management Operations	43
2-26	Mechanisms for Seeking Advice and Raising Concerns	1.4 Stakeholder Identification and Engagement	14
2-27	Compliance with Laws and Regulations	2.1.2 Legal Compliance	35
2-28	Membership Associations	2.1 Corporate Governance	N/A
2-29	Approach to Stakeholder Engagement	1.4 Stakeholder Identification and Engagement	14
2-30	Approach to Stakeholder Engagement	Collective Bargaining Agreements	N/A

<i>Topic</i>	<i>GRI Standards Disclosure</i>	<i>Corresponding Section</i>	<i>Page</i>
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.5 Material Topic Identification Process	16
	3-2 List of material topics	1.5.4 Stakeholder Survey and Material Topic Prioritization	18

Material Topic: Information Security and Personal Data Protection

GRI 3: Material Topics 2021	3-3 Management of material topics	2.2 Information Security and Personal Data Privacy	36
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2.2 Personal Data Privacy	39

Material Topic: Sustainable Operational Performance and Financial Stability

GRI 3: Material Topics 2021	3-3 Management of material topics	2.4 Financial Performance	43
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.4 Financial Performance	43
	201-2 Financial implications and other risks and opportunities due to climate change	4.2.1 Climate Change Risk Management	56
GRI 3: Material Topics 2021	205-1 Operations assessed for risks related to corruption	2.1.2 Legal Compliance	35
GRI 207: Tax 2016	207-1 Approach to tax	2.4 Financial Performance	43
	207-4 Country-by-country reporting		N/A

Topic	GRI Standards Disclosure	Corresponding Section	Page
Material Topic: Customer Health and Safety Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	3.2 Catering Services and Food Safety	46
GRI 3: Material Topics 2021	203-1 Infrastructure investments and services supported	3.1 Innovation, R&D and Digital Technology Applications	45
	203-2 Significant indirect economic impacts		N/A
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	4.1.3 Energy Efficiency Improvement	55
305-5: Reduction of GHG emissions	305-5 Reduction of GHG emissions	4.2.3 Greenhouse Gas Management	68
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	5.2.1 Talent Training	76
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy or losses of customer data	2.2.2 Personal Data Privacy	39
Material Topic: Supply Chain Management and Responsible Procurement			
GRI 3: Material Topics 2021	3-3 Management of material topics	3.3 Sustainable Supply Chain	47
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	3.3 Sustainable Supply Chain	47
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain	47
	308-2 Negative environmental impacts in the supply chain and actions taken		47
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain	47
	414-2 Negative social impacts in the supply chain and actions taken		47
Material Topic: Operational Waste Management and Resource Recovery			
GRI 3: Material Topics 2021	3-3 Management of material topics	4.1.1 Waste Management	53
GRI 305: GHG Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2.3 Greenhouse Gas Management	68
	305-2 Energy indirect (Scope 2) GHG emissions		

<i>Topic</i>	<i>GRI Standards Disclosure</i>	<i>Corresponding Section</i>	<i>Page</i>
Material Topic: Diversity, Inclusion and Equal Employment Policy			
<i>GRI 3: Material Topics 2021</i>	<i>3-3 Management of material topics</i>	<i>Chapter 5 Well-being Workplacee</i>	<i>69</i>
<i>GRI 201: Economic Performance 2016</i>	<i>201-3 Defined Benefit Plan Obligations and Other Retirement Plans</i>	<i>5.2.2 Talent Retention</i>	<i>78</i>
<i>GRI 202: Market Presence 2016</i>	<i>202-1 Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage</i>	<i>5.2.2 Talent Retention</i>	<i>78</i>
	<i>202-2 Proportion of Senior Management Hired from the Local Community</i>		<i>N/A</i>
<i>GRI 403: Occupational Health and Safety 2016</i>	<i>403-1 Occupational Health and Safety Management System</i>	<i>5.2.2 Talent Retention</i>	<i>84</i>
	<i>403-2 Hazard Identification, Risk Assessment, and Incident Investigation</i>		<i>84</i>
	<i>403-3 Occupational Health Services</i>		<i>84</i>
	<i>403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety</i>		<i>84</i>
	<i>403-5 Worker Training on Occupational Health and Safety</i>		<i>84</i>
	<i>403-6 Promotion of Worker Health</i>		<i>84</i>
	<i>403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships</i>		<i>84</i>
	<i>403-8 Workers Covered by an Occupational Health and Safety Management System</i>		<i>84</i>
	<i>403-9 Work-Related Injuries</i>		<i>84</i>
	<i>403-10 Work-Related Disease</i>		<i>84</i>
<i>GRI 404: Training and Education 2016</i>	<i>404-1 Average Hours of Training per Year per Employee</i>	<i>5.2 Employee Training and Development</i>	<i>76</i>
	<i>404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs</i>	<i>5.2.1 Talent Training</i>	<i>76</i>
	<i>404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews</i>	<i>5.2.1 Talent Training</i>	<i>76</i>
<i>GRI 405: Diversity and Equal Opportunity 2016</i>	<i>405-1 Diversity of Governance Bodies and Employees</i>	<i>5.2.2 Talent Retention</i>	<i>78</i>
	<i>405-2 Ratio of Basic Salary and Remuneration of Women to Men</i>		<i>N/A</i>
<i>GRI 406: Non-discrimination 2016</i>	<i>406-1 Incidents of Discrimination and Corrective Actions Taken</i>	<i>5.1 Friendly Workplace</i>	<i>69</i>

Topic	GRI Standards Disclosure	Corresponding Section	Page
Material Topic: Diversity, Inclusion and Equal Employment Policy			
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	5.1 Friendly Workplace	69
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	5.1 Friendly Workplace	69
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.2.2 Personal Data Privacy	39
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	5.2.2 Talent Retention	78
	401-2 Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	5.2.2 Talent Retention	78
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	5.2 Employee Training and Development	
	401-2 Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	5.2.1 Talent Training	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	5.2.2 Talent Retention	

Sustainability Accounting Standards Board (SASB) Content Index

In accordance with the standards established by the Sustainability Accounting Standards Board (SASB) for the Leisure Facilities industry, material sustainability topics such as energy management and customer and employee safety are disclosed through relevant sustainability metrics.

Topic	Evaluating Metric (Excerpt)	Statistics
Leisure Facilities	Energy consumption and percentage of renewable energy used	0%
	- Rate of customer injuries due to facility-related incidents - Rate of employee injuries due to workplace conditions / near-miss frequency	Employee injury rate = 0.51% Near-miss frequency = 0

UN Sustainable Development Goals (SDGs) Content Index

Assessment Basis: SDGs 2, 3, 4, 5, 8, 9, 10, 12, 13, 16, and 17 (11 goals in total)

<i>SDG No. and Name</i>	<i>Corresponding Section</i>
<i>SDG 2 Zero Hunger</i>	
<i>SDG 3 Good Health and Well-being</i>	<i>Ch.3 、 Ch.5 、 Ch.6</i>
<i>SDG 4 Quality Education</i>	<i>Ch.5</i>
<i>SDG 5 Gender Equality</i>	<i>Ch.2 、 Ch.5</i>
<i>SDG 8 Decent Work and Economic Growth</i>	<i>Ch.2 、 Ch.5</i>
<i>SDG 9 Industry, Innovation and Infrastructure</i>	<i>Ch.2 、 Ch.3</i>
<i>SDG 10 Reduced Inequalities</i>	<i>Ch.5</i>
<i>SDG 12 Responsible Consumption and Production</i>	<i>Ch.1 、 Ch.2 、 Ch.3</i>
<i>SDG 13 Climate Action</i>	<i>Ch.4</i>
<i>SDG 16 Peace, Justice and Strong Institutions</i>	<i>Ch.2</i>
<i>SDG 17 Partnerships for the Goals</i>	<i>Ch.2 、 Ch.3 、 Ch.6</i>

<i>Ch.2 Corporation Governance</i>	<i>SDG 5 Gender Equality SDG 8 Decent Work and Economic Growth SDG 9 Industry, Innovation and Infrastructure SDG 16 Peace, Justice and Strong Institutions SDG 17 Partnerships for the Goals</i>
<i>Ch.3 Premium service</i>	<i>SDG 2 Zero Hunger SDG 3 Good Health and Well-being SDG 9 Industry, Innovation and Infrastructure SDG 12 Responsible Consumption and Production SDG 17 Partnerships for the Goals</i>
<i>Ch.4 Environmental Management</i>	<i>SDG 12 Responsible Consumption and Production SDG 13 Climate Action</i>
<i>Ch.5 Well-being Workplace</i>	<i>SDG 3 Good Health and Well-being SDG 4 Quality Education SDG 5 Gender Equality SDG 8 Decent Work and Economic Growth SDG 10 Reduced Inequalities</i>
<i>Ch.6 Social participation</i>	<i>SDG 3 Good Health and Well-being SDG 17 Partnerships for the Goals</i>

TCFD and IFRS:

With reference to the Task Force on Climate-related Financial Disclosures (TCFD) framework, climate-related potential impacts on the Company's operations and finances and corresponding response measures are disclosed across the four core areas of governance, strategy, risk management, and metrics and targets. Risk qualitative analysis for major operating sites will be gradually conducted, while quantitative modeling of potential increases in carbon costs is currently being tested, with the aim of fully aligning with the future IFRS S2 requirements.

Summary of TCFD disclosure recommendations in this Report.

TCFD	IFRS S2 Work Items		Status	Reference
Governance	Phase 1: Analysis and Planning	1-1. Establish a cross-functional task force for the adoption of IFRS Sustainability Disclosure Standards 1-2. Develop an implementation plan 1-3. Identify and assess material gaps and impacts between existing sustainability information and the IFRS Sustainability Disclosure Standards	In Progress ■ Governance and Management: The Board of Directors is the highest governance body responsible for addressing climate change. In 2025, the Sustainability Development Committee was established as the highest-level guiding body for sustainability and risk-related matters, and a specific roadmap for alignment with IFRS by 2029 was planned.	Governance (S2.5–7)
Strategy	Phase 2: Design and Implementation	2-2. Identify sustainability-related risks and opportunities and their financial impacts, and assess material sustainability-related financial information 2-3. Identify and collect required data	In Progress Plan to integrate inventory information into the annual report for disclosure in 2027.	Strategy (S2.8–9) Climate-related Risks and Opportunities (S2.10–12) Business Model and Value Chain (S2.13) Strategy and Decision-Making (S2.14) Financial Position and Cash Flows (S2.15–21) Climate Resilience (S2.22–23)
Risk Management	Phase 3: Implementation	3-1. Pilot preparation of a sustainability information section in the annual report	Not Implemented	Risk Management (S2.24–S2.26)
Metrics and Targets	Phase 4: Adjustment and Improvement	4-1. Complete preparation of the sustainability information section in the annual report and obtain Board approval	Not Implemented	Metrics and Targets (S2.27–28) Climate-related Metrics (S2.29–32) Climate-related Targets (S2.33–37)