

2024

POYA 寶雅

永續報告書 SUSTAINABILITY REPORT



About This Report

This report is the 12th Sustainability Report issued by POYA International Co., Ltd. (hereinafter referred to as "POYA"). It has been prepared in accordance with the Global Reporting Initiative (GRI) Standards (2021 version) and the Sustainability Accounting Standards Board (SASB) Standards issued by the International Sustainability Standards Board (ISSB), specifically referencing the disclosure metrics for the "Specialty Retailers & Distributors" industry.

This report presents POYA's performance and future plans in 2024 across the areas of Environmental, Social, and Corporate Governance (ESG). Through a materiality assessment process, POYA has identified the material topics most relevant to the Company, with the aim of creating the greatest value for all stakeholders and advancing corporate sustainability.

Reporting Period, Scope, and Data

POYA discloses its sustainability performance on an annual basis. The reporting period covered in this Sustainability Report is from January 1, 2024 to December 31, 2024. The financial information contained herein has been audited by certified public accountants, and the reporting scope and period are consistent with the financial statements verified by the auditors. To enhance completeness, certain information also includes references to past performance. The scope of this report covers POYA's operations in Taiwan, including its headquarters and logistics center. POYA originated in Taiwan and has no overseas operations, subsidiaries, or logistics centers.

Report Governance and Assurance

The content accuracy of each chapter of this report has been reviewed by the respective department heads and approved by the Committee for Sustainability Development. The annual corporate sustainability performance is reported regularly to the Board of Directors. This report is published in both Chinese and English versions and is disclosed on the Company's official website (<http://www.poya.com.tw/>) as well as the Market Observation Post System (MOPS).

To ensure the reliability of disclosed information, POYA has engaged PricewaterhouseCoopers (PwC) to conduct an independent limited assurance in accordance with the Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000) and Assurance Engagements on Greenhouse Gas Statements (ISAE 3410). The assurance covered selected indicators, and the assurance statement is included in the appendix of this report.

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Official Website :



(Chinese)



(English)

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Letter from the CEO

In 2024, global markets were affected by geopolitical tensions and trade policies. Amid these market uncertainties, POYA focused on strengthening organizational resilience through differentiated market positioning, improved service, category development, and an omnichannel strategy.

By the end of 2024, POYA operated 420 stores in Taiwan, achieving NT\$23.6 billion in revenue and NT\$2.8 billion in net profit after tax. We also advanced our ESG strategies and ranked among the top 5% in the 11th Corporate Governance Evaluation. Looking ahead, POYA will continue to deepen efforts in Environmental, Social, and Governance (ESG) areas to promote sustainable development.

Environmental Protection (E)

POYA actively implements strategies to improve resource efficiency, save energy, and protect the environment. A Greenhouse Gas Inventory Task Force oversees carbon accounting and internal process optimization, with regular reports to the Board. In 2024, energy-saving measures and efficient equipment reduced average electricity use per store by 2% and water intensity by 8%.

Following the TCFD framework, POYA discloses governance, strategy, risk management, and performance targets to address climate-related abilities and transparency. In response to SDG 15, we issued the Biodiversity and No-Deforestation Statement, committing to minimize ecological impacts and protect natural ecosystems.

POYA has set the following short-term to long-term goals:

- Short-term: Reduce packaging use and prioritize recyclable or reusable containers.
- Medium-term: Collaborate with suppliers to lower carbon emissions and build a resilient supply chain.
- Long-term: Achieve net-zero emissions, promoting harmonious coexistence between business and environment.

Social Responsibility (S)

POYA believes corporate value comes from the society. In 2024, we invested NT\$2.48 million in marine conservation, talent development, and community engagement, promoting social participation and a positive culture.

POYA partnered with Penghu University of Science and Technology on the “Marine Protection and Marine Tourism Talent Development Program” and collaborated with universities on internships and social projects, encouraging young people to practice social responsibility. We leverage our brand to turn corporate responsibility into daily actions.

Corporate Governance (G)

POYA strengthens governance by enhancing Board functions and transparency. In 2024, an independent evaluation confirmed effective Board operations. The Sustainability Committee and Risk & Information Security Team were established to oversee major risks.

We provide investors with timely, accurate, and complete information, and disclose the Board and committee details on our website. Annual Sustainability Reports are subject to third-party assurance for self-assessment and continuous improvement.

Looking Ahead

POYA will continue to uphold “Becoming customers’ most loved brand- POYA”, deepen ESG strategies, strengthen green operations, and expand social engagement to build a sustainable lifestyle and a resilient retail brand.

POYA International Co., Ltd.

**Chen Zong-Cheng, Chief Executive
Officer**



THE GLOBAL GOALS

For Sustainable Development

United Nations Sustainable Development Goals (SDGs)

SDG-Related Plans and Achievements

Reference

1 消除貧窮 	Goal 1: No Poverty – Caring for the Vulnerable POYA supports economically disadvantaged groups through donations to organizations such as the Genesis Social Welfare Foundation. By promoting diverse social initiatives, we raise awareness of poverty issues and foster an inclusive society, working toward a future of dignity, hope, and freedom from poverty.	6.4 Community Care
3 健康與福祉 	Goal 3: Good Health and Well-being – Creating a Safe Workplace POYA safeguards employee health and workplace safety through annual health check-ups and group insurance, fostering a healthy and secure work environment. We also sponsor events such as the Shunfa × Gangdu Charity Run, encouraging public engagement in health issues and promoting corporate-social well-being.	4.4 Employee Health
4 優質教育 	Goal 4: Quality Education – Lifelong Learning and Talent Development POYA supports employee growth and lifelong learning through diverse training programs. In 2024, internal training totaled 14,103 hours, and external safety training reached 1,155 hours, demonstrating our commitment to talent development and building a learning organization that strengthens overall competitiveness and sustainable operations.	04 People
5 性別平權 	Goal 5: Gender Equality – Safe and Inclusive Workplace POYA upholds respect and equality, fostering a discrimination-free work environment. We established a Complaint Channel for Unlawful Acts and Sexual Harassment and implemented policies such as the Gender Equality in Employment Measures, ensuring employees are protected from harassment, violence, and other violations, and promoting a diverse and inclusive workplace culture.	4.2 Training and Development
8 就業與經濟成長 	Goal 8: Decent Work and Economic Growth In 2024, POYA achieved NT\$23.6 billion in revenue and NT\$2.8 billion in net profit, growing 7% and 11% respectively. We also implemented inclusive employment policies, hiring persons with disabilities beyond the legal requirements, fostering a diverse and respectful workplace.	2.2 Industry and Financial Overview 4.1 Human Resources

SDG-Related Plans and Achievements		Reference
10 消弭不平等	Goal 10: Reduced Inequalities POYA ensures fair, non-discriminatory opportunities for all employees, regardless of gender, religion, or ethnicity. Policies, complaint mechanisms, training, and internal communication foster a respectful and inclusive workplace.	04 People
12 責任消費及生產	Goal 12: Responsible Consumption and Production POYA works with suppliers to promote environmental protection, labor rights, and corporate responsibility. In 2024, ESG self-assessments scored 89 and internal evaluations 81, with no non-compliance.	3.1 Supply Chain Management
13 氣候行動	Goal 13: Climate Action POYA manages climate and carbon risks to mitigate climate change. In 2023, we completed a third-party verified greenhouse gas inventory and will implement energy-saving and carbon-reduction measures with short-, medium-, and long-term strategies.	05 Environment
14 保育海洋生態	Goal 14: Life Below Water In 2024, POYA partnered with National Penghu University of Science and Technology on marine conservation, including beach clean-ups, coral restoration, and community engagement to raise awareness and promote sustainable oceans.	6.1 Marine Conservation
15 陸域生態	Goal 15: Life on Land POYA avoids direct and indirect impacts on habitat and species, prohibits deforestation, and minimizes operational effects on ecosystems, actively protecting biodiversity for a sustainable future.	6.2 Terrestrial Ecology
16 和平、正義及健全制度	Goal 16: Peace, Justice and Strong Institutions POYA monitors regulatory updates to ensure compliance. In 2024, the company adhered to corporate, securities, and food safety laws, upholding integrity and lawful operations. Internal regulatory oversight continues to ensure transparency and compliance.	2.5 Legal Compliance

Sustainability Highlights

Sustainable Development is at the core of POYA’ s operations. Through robust management mechanisms, POYA continuously advances in Environmental, Social, and Governance (ESG) areas, achieving significant performance across key indicators. We remain committed to deepening sustainable practices and pursuing long-term, stable growth.

E

- POYA set targets for energy and carbon reduction. In 2024, average Scope 1 & 2 emissions per store fell 2.2% from the previous year.
- POYA implements energy-saving measures and high-efficiency equipment. In 2024, average store electricity use fell 1.9%.
- POYA actively manages and monitors water usage. In 2024, water intensity decreased by 8.5% compared to the previous year.
- POYA promotes mobile invoice use to reduce paper receipts. In 2024, electronic invoices saved 265 tons of CO₂.

S

- POYA supports marine protection, talent development, and community care. In 2024, total donations and sponsorships reached NT\$2.48 million.
- POYA partnered with universities to provide 121 students in-store internships in 2024, supporting talent development.
- POYA hires people with disabilities and indigenous beyond legal requirements, fostering an inclusive workplace. In 2024, employees with disabilities accounted for 1.6% and indigenous employees 2.4%.
- POYA promotes gender equality, with 78% of managers being female, demonstrating commitment to fair workplace opportunities.

G

- In 2024, POYA’ s net revenue reached NT\$23.6 billion, increase 7% from the previous year, reflecting strengthened market competitiveness and operational performance under sound governance.
- In 2024, POYA’ s net profit after tax was NT\$2.8 billion, increase 11% from the previous year, demonstrating improved profitability and operational efficiency.
- POYA ranked in the top 5% in the 11th Corporate Governance Evaluation, highlighting its excellent governance and commitment to transparency.
- In 2024, the Board of Directors held 12 meetings with a 95% attendance rate, demonstrating efficient operation and active participation.
- In 2024, POYA experienced zero major cybersecurity incidents, demonstrating rigorous and effective information security management.

01 Sustainability Management

- 1.1 Committee for Sustainability Development
- 1.2 Materiality Assessment
- 1.3 Stakeholder Engagement
- 1.4 Explanation of Material Topics



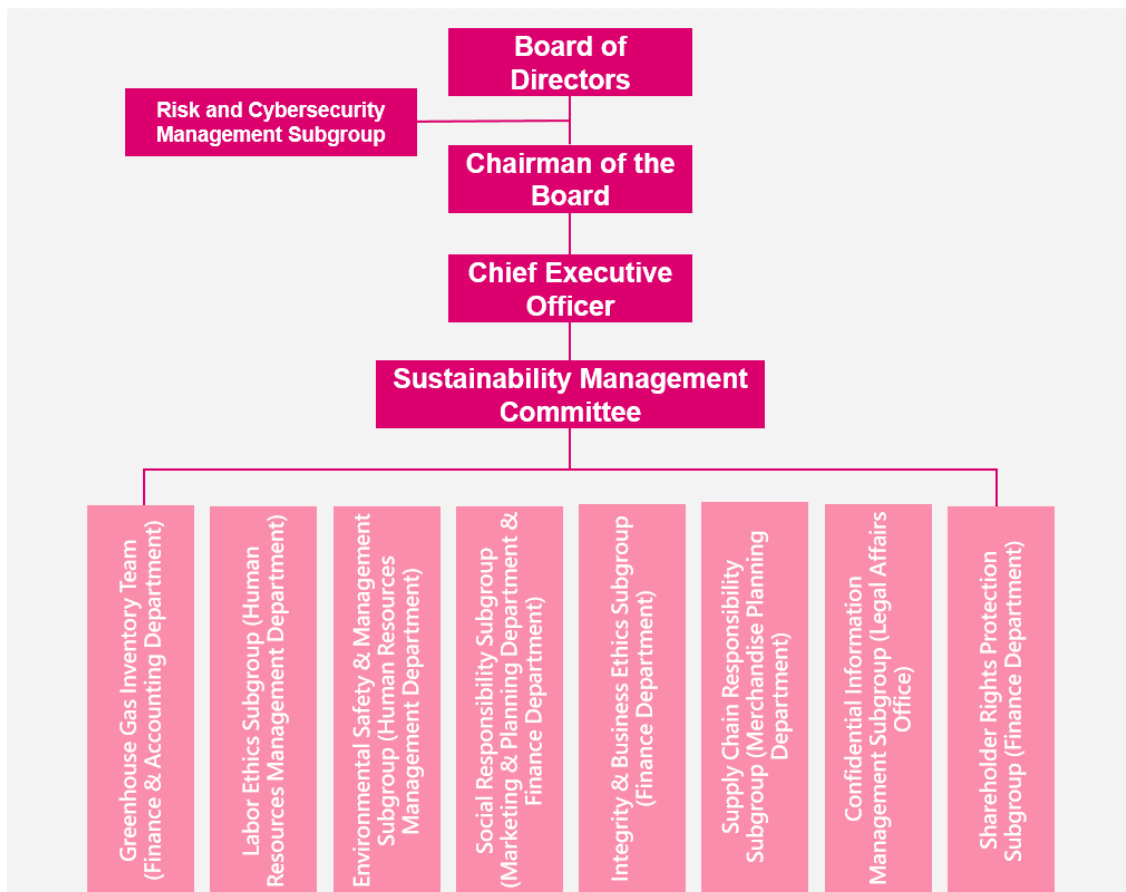
01 Sustainability Management

1.1 Committee for Sustainability Development

POYA has established a Sustainability Committee, chaired by the CEO, with eight divisions overseeing sustainability policies and initiatives, reporting annually to the Board on performance, climate impacts, and target progress.

In 2021, POYA established a Risk and Cybersecurity Management Division under the Board and implemented Risk Management and Information Security Policies. Chaired by the CEO, departments assess material ESG risks and report annually to the Board (Note 1), strengthening risk identification, information security, and operational resilience.

For POYA' s sustainability policies and statements, please refer to the Sustainability section on our official website (Note 2).



Note 1 : The 2024 risk management and information security performance was reported to the Audit Committee and Board on December 30, 2024, and published on the official website. (<https://www.poya.com.tw/investor/corporate-governance>) •

Note 2 : <https://www.poya.com.tw/investor/sustainability-reports>

1.2 Materiality Assessment

Identification Process

POYA identifies sustainability issues through the Committee for Sustainability Development and internal & external surveys every year. Material topics with significant impact are identified, and strategies and performance indicators are established to guide sustainability initiatives.

Identify

Stakeholder Identification : Following the AA1000 Stakeholder Engagement Standard (AA1000SES), POYA identifies **six key stakeholder groups** as the core audience for communication and engagement.

Gather

Issue Collection : Based on the GRI 2021 Universal Standards and considering international sustainability standards, industry characteristics, corporate development goals, and stakeholder engagement, the **Committee for Sustainability Development** identified **21 key sustainability topics**.

Survey

Impact Survey : Internal questionnaires were distributed to senior managers to assess the potential impacts and likelihood of key sustainability topics.
Interest Survey : External questionnaires were distributed to stakeholders to investigate their level of concern regarding key sustainability topics.

Rank

Survey Analysis : The collected survey results were analyzed to create POYA' s materiality matrix, identifying and prioritizing **12 material topics**.

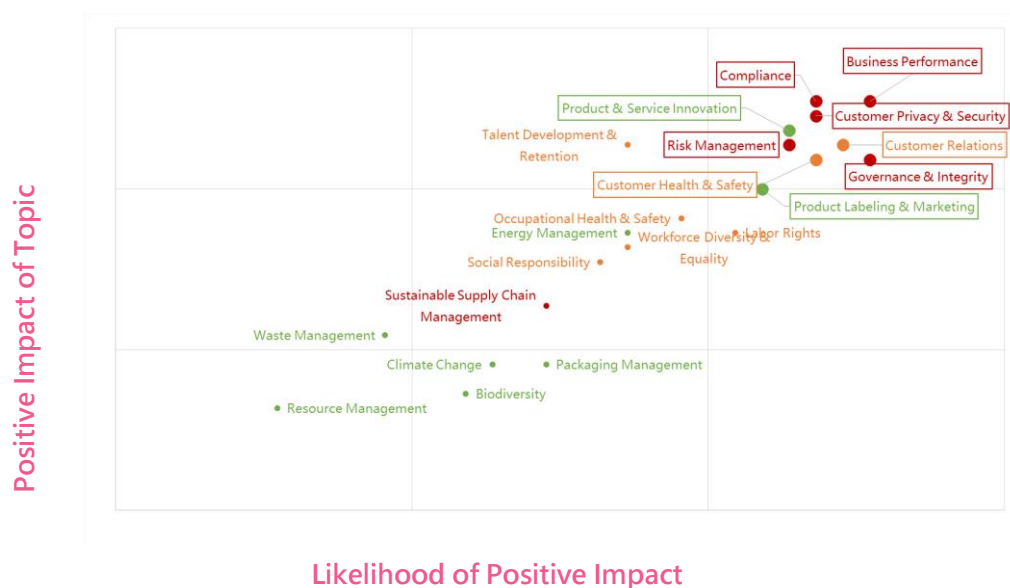
Assess

Boundary Assessment : After identifying the 12 material topics, POYA further assessed their internal and external impact boundaries to ensure all significant sustainability information is fully disclosed in the Sustainability Report.

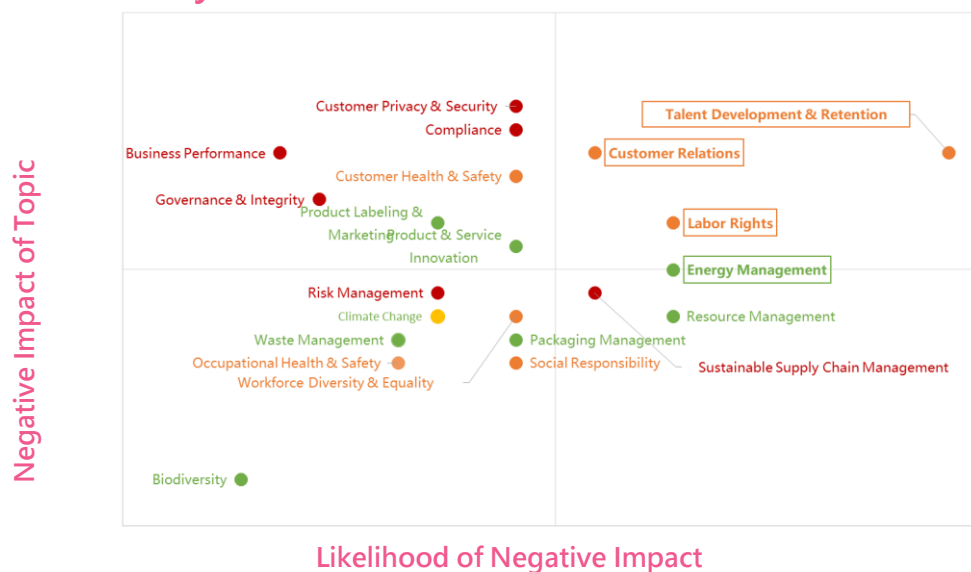
Report

The Committee for Sustainability Development conducts a final review to ensure that sustainability information and performance are accurately presented.

Positive Materiality Matrix



Negative Materiality Matrix



12 Material Topics

1	Business Performance
2	Customer Privacy & Security
3	Governance & Integrity
4	Product & Service Innovation
5	Customer Relations
6	Product Labeling & Marketing

7	Energy Management
8	Risk Management
9	Talent Development & Retention
10	Compliance
11	Customer Health & Safety
12	Labor Rights

Material Topics and Value Chain Boundaries

Material Topics	Upstream			POYA (Employees)	Downstream		
	Investors	Suppliers	Government		Customers	Communities & NGOs	Rank Change
Business Performance	■	■	■	■	■		↓
Customer Privacy & Security	■		■	■	■	■	—
Governance & Integrity	■	■	■	■			↓
Product & Service Innovation	■	■		■	■	■	↓
Customer Relations	■			■	■		↑
Product Labeling & Marketing		■	■	■	■		↓
Energy Management		■	■	■	■	■	↓
Risk Management	■	■	■	■	■		↑
Talent Development & Retention	■			■		■	↑
Compliance	■	■	■	■	■	■	↑
Customer Health & Safety		■	■	■	■	■	↑
Labor Rights	■		■	■			NEW

 Ranking Increased
  Ranking Decreased
  Ranking Unchanged

1.3 Stakeholder Engagement

POYA defines and identifies key stakeholders based on the five principles of the SES Stakeholder Engagement Standard: dependence, responsibility, influence, diversity of perspectives, and concern. A dedicated Stakeholder Section is available on our company website (Note 1), providing multiple communication channels to effectively understand and respond to stakeholders’ needs and expectations.

Stakeholder Importance		Material Topics of Concern	Channels	Frequency	Interactions in 2024
Investors	Gaining long-term support from shareholders and investors is the driving force behind POYA’ s steady growth.	Business Performance Customer Privacy & Security Governance & Integrity Product & Service Innovation Customer Relations Risk Management Talent Development & Retention Compliance Labor Rights	MOPS	As Needed	27 Key Announcements (Chinese & English)
			Earnings Briefings	As Needed	13 times
			Shareholders’ Meeting	Annual	1 time
			Financial Information	Monthly Quarterly	Once per month Once per quarter
			Investor Website	Monthly	Once per month
			POYA engages investors through diverse communication channels, including earnings briefings, shareholders’ meetings, and spokesperson mailboxes, to listen and respond to their feedback. Relevant opinions are coordinated by the Finance Department and incorporated into company decision-making. To reduce language barriers and enhance information transparency, the company simultaneously publishes key announcements in both Chinese and English, ensuring that domestic and international investors can access important information in a timely manner.		
Suppliers	Suppliers are key partners in POYA’ s co-development of innovative products and services, enhancing product quality, and implementing sustainability practices, playing a crucial role in ensuring the company continues to deliver high-quality service.	Business Performance Governance & Integrity Product & Service Innovation Product Labeling & Marketing Energy Management Risk Management Compliance Customer Health & Safety	Review Reports / Meetings	As Needed	As Needed
			Digital Information Platform	As Needed	As Needed
			Factory Visits & Product Briefings	As Needed	As Needed
			Audit Management	As Needed	As Needed
			Supplier ESG Commitment	As Needed	100% of suppliers signed in 2024
			POYA engages suppliers through multiple channels, including factory visits, product briefings, and digital information platforms. Coordinated by the Procurement Department, these communications guide suppliers to enhance product quality and align with international standards and sustainability goals. For suppliers that do not meet standards, POYA provides guidance and improvement recommendations, fostering continuous growth and co-creating value together.		

Note 1 : <https://www.poya.com.tw/investor/stakeholder>

Stakeholder Importance		Material Topics	Channels	Frequency	Interactions in 2024
Government	Monitoring government policies and regulations while maintaining effective communication channels is crucial for POYA to ensure regulatory compliance.	Business Performance Customer Privacy & Security Governance & Integrity Product Labeling & Marketing Energy Management Risk Management Compliance Customer Health & Safety Labor Rights	Government Circulars & Directives	As Needed	No regulatory fines in 2024
			Publication of Annual & Sustainability Reports	Annual	1 each
			Holding Shareholders' Meetings	Annual	1 time
			POYA' s Legal Department serves as the guiding unit, closely monitoring changes in government regulations to ensure that all company operations comply with relevant laws. The company also publishes annual report and sustainability reports in accordance with regulations. Additionally, POYA actively participates in government regulatory briefings, aligning company policies and procedures with the latest legal requirements.		
POYA (Employees)	Talent and innovation are key to building a company' s core competitiveness. POYA is committed to providing a high-quality work environment for employees to achieve sustainable business goals.	Business Performance Customer Privacy & Security Governance & Integrity Product & Service Innovation Customer Relations Product Labeling & Marketing Energy Management Risk Management Talent Development & Retention Compliance Customer Health & Safety Labor Rights	Sales ABC Meetings	Monthly	Once per month
			All-Staff Meetings	Monthly	Once per month
			Internal Training Courses	Quarterly	At least once per quarter
			KPI Evaluation	Annual	2 time
			Employee Complain Mailbox	As Needed	As Needed
			Employee Benefits (Annual Banquet & Department Gatherings)	Annual	1 each
			Employee Profit Sharing	Annual	1 time
			POYA' s Human Resources Department serves as the guiding unit, holding monthly all-staff meetings to promote the company' s values and corporate culture, fostering internal recognition and cohesion. An employee suggestion mailbox is also provided, allowing staff to raise issues in real time. Suggestions are reviewed and considered for adjustments to policies and benefits, continuously creating a friendly and inclusive work environment.		

Stakeholder Importance		Material Topics of Concern	Channels	Frequency	Interactions in 2024
Customers	Customer satisfaction and needs are the key factors affecting business performance. POYA upholds a customer-centric management philosophy, continuously listening and responding to customer needs, striving to provide high-quality products and services to strengthen customer trust and brand value.	Business Performance Customer Privacy & Security Product & Service Innovation Customer Relations Product Labeling & Marketing Energy Management Risk Management Compliance Customer Health & Safety	Advertising DM	Monthly	Once per month
			Official & Social Media Websites	As Needed	As Needed
			Customer Complaint Channels & Hotline	As Needed	As Needed
			Line & POYA App	As Needed	As Needed
	POYA' s Marketing & Planning Department serves as the main contact point for customer communication, providing diverse complaint and feedback channels to listen to consumer needs and opinions. All customer issues and complaints are handled appropriately, demonstrating POYA' s commitment to meeting consumer trust and expectations. At the same time, POYA actively develops private-label products that align with consumers' ESG concerns, continuously enhancing product sustainability and responding to market expectations for environmental protection, health, and social responsibility.				
Communities & NGOs	Actively and continuously promoting social contribution initiatives, POYA leverages positive social impact by integrating charity with its business strategy, giving back to society while attracting potential customers.	Customer Privacy & Security Product & Service Innovation Energy Management Risk Management Talent Development & Retention Compliance Customer Health & Safety	Community Care & Support	As Needed	As Needed
			Charitable Activities	As Needed	In 2024, charitable donations and sponsorships totaled NT\$2.48 million.
			Participation in Local Community Events	As Needed	
	POYA actively participates in community and social contribution activities, continuously engaging in marine conservation efforts. In 2024, charitable donations and sponsorships totaled approximately NT\$2.48 million. Through concrete actions, the company leverages its positive impact to encourage public participation in environmental protection, promote ecological conservation, cultural heritage, and local economic development in the Penghu Islands, demonstrating a strong commitment to the society.				

1.4 Explanation of Material Topics

Mapping of Material Topics to International Standards

Sustainability Pillar	Material Topic	GRI Standards	Relevant SASB Topics	Corresponding Section
E	Product & Service Innovation	GRI 308 GRI 414	CG-MR-410a.1	03 Products
	Product Labeling & Marketing	GRI 417	N/A	03 Products
	Energy Management	GRI 302	CG-MR-130a.1	05 Environment
S	Customer Relations	GRI 416	N/A	03 Products
	Talent Development & Retention	GRI 401 GRI 404	CG-MR-310a.1 CG-MR-310a.2	04 People
	Customer Health & Safety	GRI 416	CG-MR-410a.2	03 Products
	Labor Rights	GRI 406	CG-MR-330a.1	04 People
G	Business Performance	GRI 201	N/A	02 Corporate Governance
	Customer Privacy & Security	GRI 418	CG-MR-230a.1 CG-MR-230a.2	02 Corporate Governance
	Governance & Integrity	GRI 205	N/A	02 Corporate Governance
	Risk Management	GRI 408 GRI 409	N/A	02 Corporate Governance
	Compliance	GRI 2	CG-MR-310a.3 CG-MR-330a.2	02 Corporate Governance

Material Topic Significance, Targets, and Achievement Status

Material Topic	Significance	Target	2024 Results	Policy
Business Performance	Corporate performance reflects a company's competitiveness. A stable growth trend make POYA become the first choice for stakeholders.	★Maintain positive profit growth.		●Corporate Governance Practice Guidelines ●Articles of Incorporation
Customer Privacy & Security	Continuously enhance information security management and protection measures, comply with regulations, prevent security incidents, and strengthen brand loyalty.	★No incidents of customer privacy violations		●Information Security Policy ●Personal Data & Privacy Policy ●Personal Data Protection Plan
Governance & Integrity	Continuously strengthen the transparency and completeness of information disclosure, uphold the principle of integrity, and safeguard the rights of all stakeholders.	★Maintained top 20% ranking in Corporate Governance Evaluation		●Code of Integrity ●Code of Ethical Conduct
Product & Service Innovation	Continuously develop innovative products and services to enhance customer value and satisfaction, while strengthening the company's sustainable competitiveness and market adaptability.	★Ongoing development to launch our private brand product ★Continuous enhancement of OMO strategy		●Supplier Management Policy
Customer Relations	POYA focuses on customers, maintaining strong relationship management to consistently deliver products and services that meet expectations, thereby enhancing brand trust and loyalty.	★Total members continued to grow		●Membership Rights Statement ●Personal Data & Privacy Policy
Product Labeling & Marketing	POYA requires suppliers to strictly comply with product labeling regulations, preventing misleading marketing or unclear labels that could lead to consumer disputes.	★No violations in labeling or marketing rules for private brand products		●Supplier Management Policy



Exceeded Target



Target Achieved



Target Not Met



In Progress

Material Topic	Significance	Target	2024 Results	Policy
Energy Management	Reduce indirect greenhouse gas emissions by saving electricity, aligning with international carbon reduction and climate mitigation trends.	★Average electricity consumption per store reduced ★Average store carbon emissions reduced by 1%		●POYA Climate Change Assessment & Response Measures ●Sustainability Practice Guidelines ●Sustainability Policy Statement
Risk Management	Effectively manage potential and emerging risks to become a trusted brand for all stakeholders, ensuring sustainable business operations.	★No regulatory penalties from authorities		●Risk Management Policy
Talent Development & Retention	POYA values its employees as the company's key asset, ensuring talent retention and sustainable growth through training, career development, and employee satisfaction.	★At least 70 sessions or 10,000 hours of training ★Minimum 2 performance reviews per year, with promotion or salary adjustment opportunities		●Human Resources System ●Employee Compensation Policy ●External Training Subsidy Guidelines
Compliance	Regulatory compliance underpins ESG practice, ensuring legal, transparent operations, reducing risks, protecting stakeholders, and building societal trust.	★No regulatory violations resulting in penalties		●Articles of Incorporation ●Internal Regulations and Organizational Operating Rules
Customer Health & Safety	Ensure fire safety and product quality control to provide customers with reliable products and services, preventing expired goods from affecting consumer rights.	★No penalties for violations of food safety and hygiene regulations		●Supplier Management Policy
Labor Rights	Promote an equal and respectful work environment to prevent legal and reputational risks from labor rights violations, ensuring sustainable business and corporate responsibility.	★Female managers remain over 50% of total management		●Human Rights Policy and Practices ●Sexual Harassment Prevention, Complaint, and Investigation Measures



Exceeded Target



Target Achieved



Target Not Met



In Progress

02 Corporate Governance

- 2.1 Company Overview
- 2.2 Industry and Financial Overview
- 2.3 Corporate Governance
- 2.4 Risk Management
- 2.5 Legal Compliance



02 Corporate Governance

2.1 Company Overview

POYA International Co., Ltd. (POYA) was founded in 1997 by Chairman Mr. Chen Chien-Chao, who opened the first store in Tainan. After the CEO Mr. Chen Tsung-Cheng joined, POYA expanded its multi-category product mix to offer consumers a one-stop shopping experience, gradually increasing its scale and efficiency. Over time, POYA has grown into a female-focused chain of beauty and lifestyle retail stores. In 2002, it became the first publicly listed “beauty and lifestyle specialty store” chain in Taiwan.

POYA operates its headquarters in Tainan and Taipei, managing more than 420 stores nationwide, along with business, office, and logistics centers. By consistently expanding its footprint and refining store layouts and product displays, POYA continues to grow its presence and influence in Taiwan’s retail market.

In 2024, POYA strengthened its market penetration through a multi-store format strategy, including standard, mini, and hybrid stores tailored to regional and customer needs. Product assortments were optimized with trendy and lifestyle-focused items, while digital initiatives advanced OMO integration and precision marketing. Data-driven strategies enhanced membership management and personalized recommendations to improve the customer experience. Moving forward, POYA will continue expanding stores, refining products, and leveraging technology to create a more convenient and customer-friendly environment.

Chairman	Mr. Chien-Tsao Chen
CEO	Mr. Tsung-Cheng Chen
Founded	March 1997
Listed on OTC Market	September 2002, Stock Code: 5904
Capital	NTD 1.049 Billion
Employees	5,403 employees
Operation Center	3F., No. 2, Sec. 1, Fuxing S. Rd., Zhongshan Dist., Taipei City, Taiwan
Administration Office	No. 74, Sec. 3, Minzu Rd., West Central Dist., Tainan City, Taiwan
Total Stores	420 stores

(Data as of December 31, 2024)

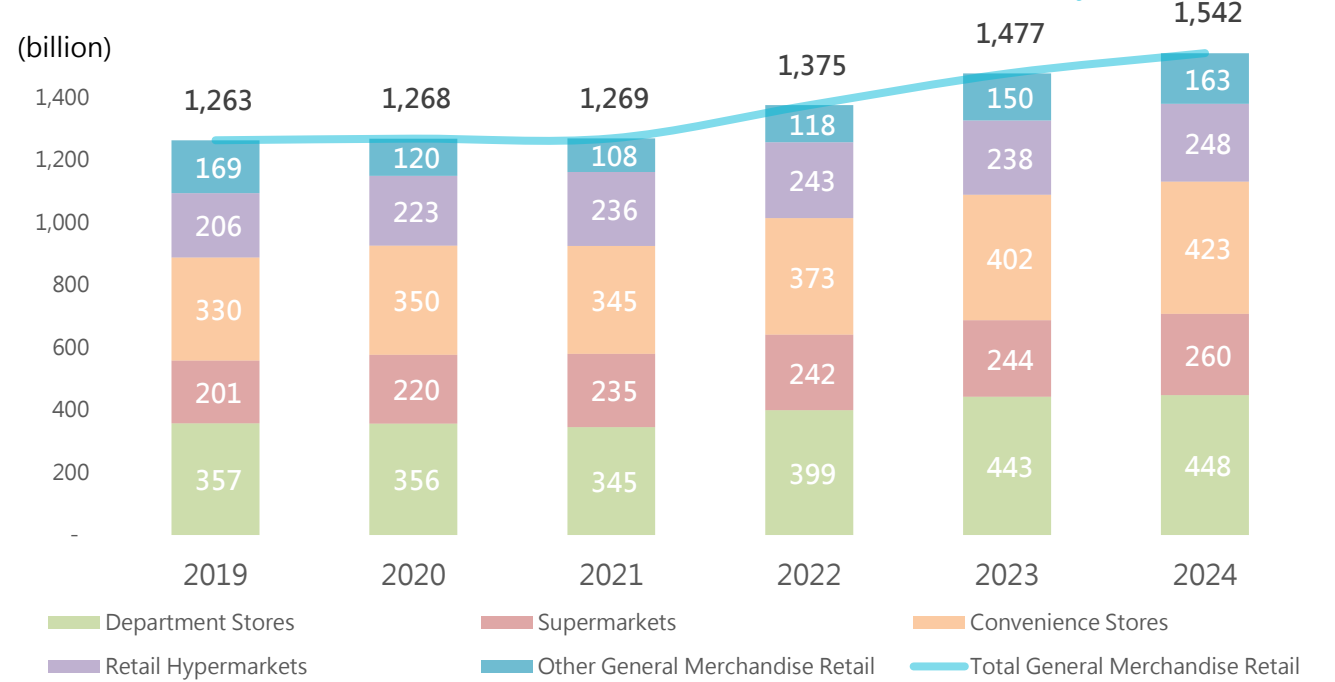
2.2 Industry and Financial Overview

Industry Overview

According to statistics from the Ministry of Economic Affairs, Taiwan’ s total retail sales in 2024 reached NT\$4.85 trillion, representing an annual growth rate of 2.6%. Among them, the overall general merchandise retail sector demonstrated steady performance with a 4.4% annual growth rate. The subcategory of “Other General Merchandise Retail,” to which POYA belongs, recorded an impressive 8.3% revenue growth in 2024, indicating that the industry is experiencing strong development with rising market demand.

Year	2023		2024	
Industry	Amount (NT\$ billion)	YoY Growth (%)	Amount (NT\$ billion)	YoY Growth (%)
Department Stores	443	11.0	448	1.2
Supermarkets	244	1.0	260	6.3
Convenience Stores	402	7.7	423	5.4
Retail Hypermarkets	238	-2.2	248	4.5
Other General Merchandise Retail	150	26.9	163	8.3
Total General Merchandise Retail	1,477	7.4	1,542	4.4
Total Retail	4,730	6.2	4,853	2.6

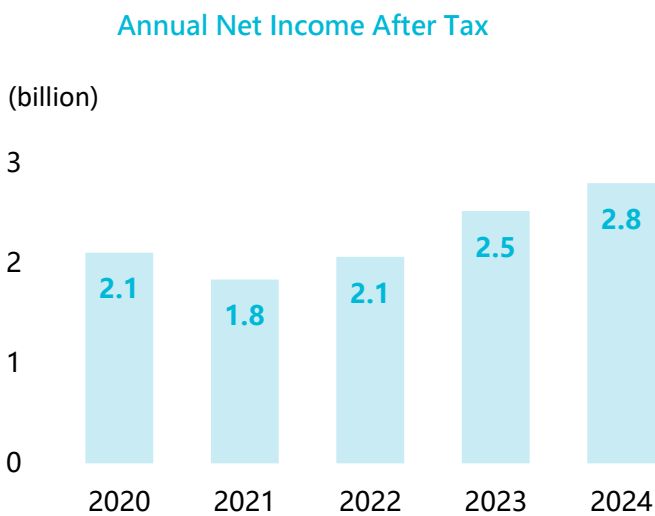
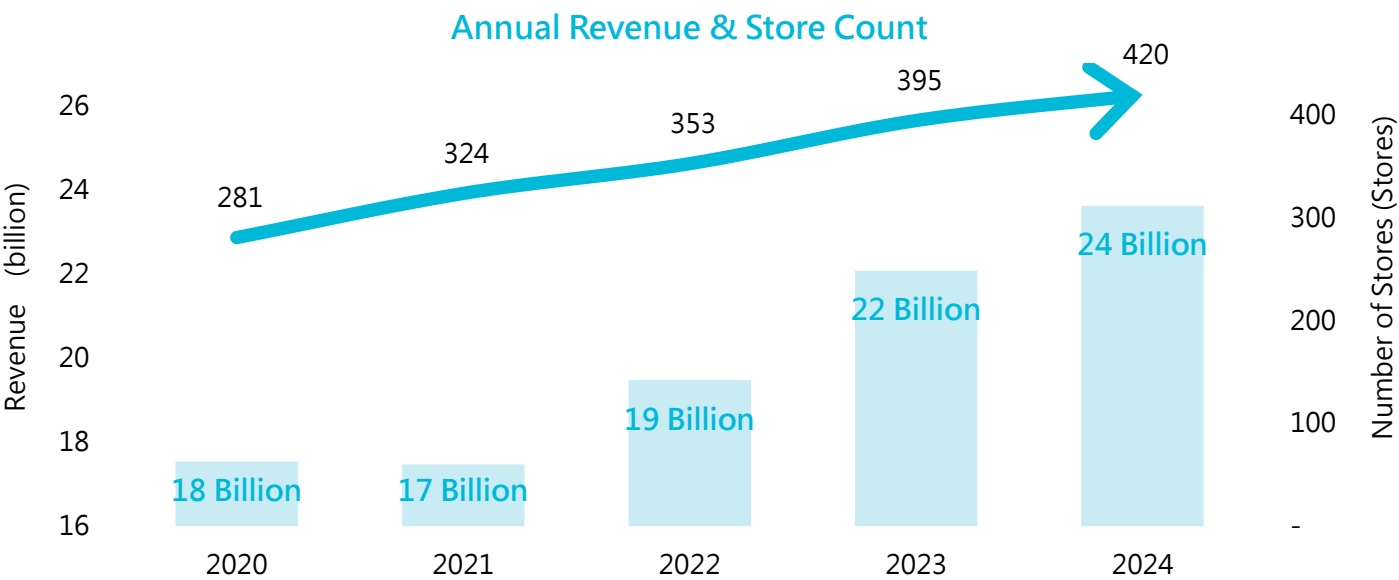
Annual Revenue – General Merchandise Retail Industry



Financial Information

Based on industry trends and the overall economic environment, POYA continues to adjust its short-, medium-, and long-term operational strategies. In 2024, through the joint efforts of the management team and all employees, the company expanded its operation to 420 stores across Taiwan. Annual revenue reached NT\$23.6 billion, representing year-on-year growth of 7%, while net income after tax of NT\$2.8 billion, an increase of 11%. These results demonstrate steady growth momentum and operational efficiency.

Relevant financial information has been simultaneously disclosed in the Financial Reports section (Note 1) and the Monthly Revenue Reports section (Note 2) of POYA’ s official website. In compliance with regulations, annual reports and financial statements are also uploaded to the Market Observation Post System (MOPS), ensuring information transparency and timely disclosure.



2024 Direct Economic Value Generated and Distributed

2024 Direct Economic Value Generated and Distributed		
Revenue	Distribution (Million)	
23,687 (Note 3)	Operating Costs	16,753
	Employee Compensation	3,425
	Payments to Investors	2,452
	Payments to Government	702
	Community Investment	2

Note 1 : <https://www.poya.com.tw/investor/financial-reports>
Note 2 : <https://www.poya.com.tw/investor/monthly-net-sales>
Note 3 : Revenue Generated = Net Operating Revenue of NT\$23,628 million + Non-operating Income and Expenses of NT\$58 million

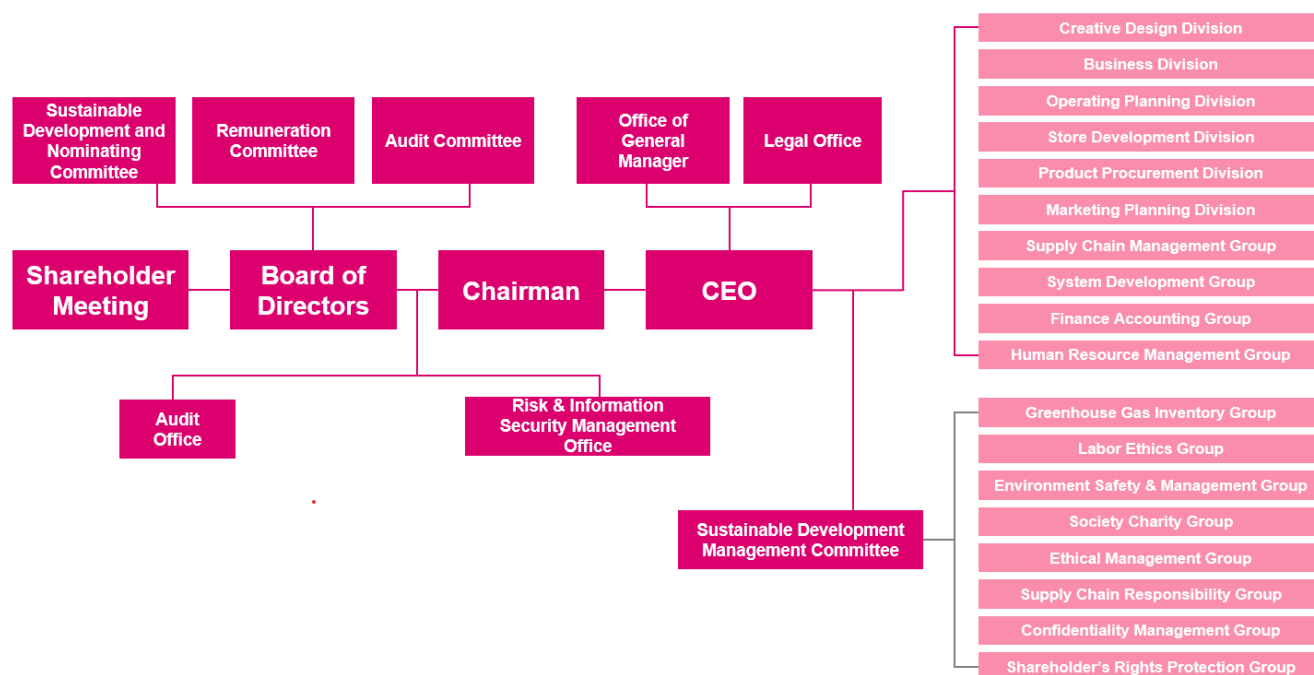
2.3 Corporate Governance

Sound corporate governance is a fundamental pillar for sustainable business development. POYA, referencing the OECD Principles of Corporate Governance, has established six core governance principles to continuously optimize governance systems and transparency. In the 11th Corporate Governance Evaluation, the Company ranked within the top 5%, demonstrating recognized governance effectiveness.

Policies and practices related to corporate governance, including the Articles of Incorporation, Board of Directors Rules of Procedure, Director Appointment Procedures, Functional Committee Charters, Code of Integrity, and Code of Conduct, are disclosed on the Company's website in the Corporate Regulations and Organizational Operation section (Note 1).

Core Corporate Governance

- 1.Ensure an effective corporate governance structure
- 2.Protect shareholder rights, ensure fair treatment, and uphold their key functions
- 3.Engage institutional investors, securities markets, and other intermediaries
- 4.Information disclosure and transparency
- 5.Fulfill the responsibilities of the Board of Directors
6. Sustainable resilience



Note 1 : <https://www.poya.com.tw/investor/major-internal-policies>

Board of Directors

The Board is POYA’ s highest governance body. It oversees financial disclosure, managerial performance, and sustainable development through the Audit Committees, Remuneration, Nomination Committees, and Risk & Cybersecurity Taskforce. External evaluations in 2024 confirmed effective Board operations. Results and improvement plans are disclosed on the Company website (Note 1).

In 2023, in accordance with the regulatory requirements of the competent authorities, POYA added one independent director, bringing the total number of directors to eight, including four independent directors. Directors serve a three-year term under a nomination system. The Chairman of the Board leads and oversees all company affairs but does not concurrently serve as CEO, ensuring clear separation of governance responsibilities. The Board is diverse and independent, including one female director. Board composition is detailed on page 21 of the Annual Report, and directors’ biographies and concurrent positions are available on pages 8–13.

In 2024, the Board of Directors held a total of 12 meetings, with a 95% attendance rate. Board members actively participated in decision-making, demonstrating strong governance responsibility. Details on meeting operations, key resolutions, and directors’ conflict-of-interest avoidance are provided on pages 21–24 of the Annual Report.

Directors’ list, evaluation methods, and self-assessments are disclosed on the Company website (Note 1) to ensure governance and transparency.



Chen, Chien-Tsao
Chairman of
the Board



Chen, Fan Mei-Chin
Director



Chen, Tsung-Cheng
Director and
CEO



Chen, Ming-Hsien
Director



Li, Ming-Hsien
Independent
Director



Liu, Chih-Hung
Independent
Director



Wu, Lin-Yi
Independent
Director



Wu, Meng-Che
Independent
Director

Board Focus	Board Actions
Annual Board Training	In 2024, all directors met the legally required training hours, covering topics such as corporate governance, finance, risk management, legal matters, and environmental issues.
Conflict of Interest Avoidance	According to the Company’ s Board Rules of Procedure, if a director has a conflict of interest with any agenda item, including interests of any entity they represent, they must disclose the relevant details at the Board meeting. If the matter may be detrimental to the Company’ s interests, the director shall not participate in discussion or voting, must abstain during deliberation and voting, and may not act as a proxy for another director’ s vote.
Performance & Remuneration	The 2024 performance evaluation was conducted in accordance with the Company’ s Performance Evaluation Guidelines and uploaded to the Company website (Note 1) and the Market Observation Post System.
Directors’ Liability Insurance	In 2024, the Company purchased Directors’ and Officers’ Liability Insurance with Union Insurance Company, with a coverage of USD 5 million. The information has been uploaded to the Market Observation Post System (MOPS).

Note 1 : <https://www.poya.com.tw/investor/board>

Functional Committees

To strengthen oversight and enhance corporate management, POYA has established the Audit Committee, Remuneration Committee, Nomination Committee, and Sustainability Committee, each providing professional review and recommendations on major decisions and sustainability matters. For 2024, details on committee operations, membership, and responsibilities are provided in the table below. Related policies and procedures are available on the Company's website in the Functional Committees section (Note 1) and the Corporate Regulations and Organizational Operation section (Note 2).

Information on the significant resolutions passed by each functional committee in 2024, members' attendance, and any instances of conflict-of-interest recusal is comprehensively disclosed in the Company's Annual Report, which is available for further review.

Audit Committee: pages 25–27 ; Remuneration Committee: pages 38–39 ; Nomination Committee: pages 40–41

Committee Members	Functions	Frequency & Attendance	2024 Operations
Audit Committee 4 Independent Directors	◆Supervise accurate presentation of financial statements ◆Supervise appointment/dismissal, independence, and performance of certified public accountants ◆Supervise effective implementation of internal controls ◆Supervise company compliance with relevant laws and regulations ◆Supervise management of actual or potential company risks	Held 5 meetings in total with 100% attendance	◆In 2024, the Audit Committee maintained good communication with the external auditors; independent directors raised no objections. ◆In 2024, independent directors held 4 separate meetings with the Chief Internal Auditor/Accountants.
Remuneration Committee 4 Independent Directors	◆Set and review directors' and executives' performance targets and compensation policies ◆Assess target achievement and determine individual remuneration regularly ◆2024 remuneration disclosed in Annual Report, pp. 15–20	Held 4 meetings in total with 100% attendance	◆In 2024, the Board did not reject or modify any recommendations from the Remuneration Committee. ◆In 2024, all resolutions of the Remuneration Committee were approved without any dissenting or reserved opinions.
Nomination Committee 2 Directors & 4 Independent Directors	◆Identify, review, and nominate director candidates ◆Establish and develop Board and committee structures, evaluate performance of the Board, committees, and individual directors, and assess independence of independent directors ◆Establish and regularly review director training programs	Held 1 meetings in total with 100% attendance	◆In 2024, independent directors recused themselves from a conflict-of-interest agenda item once.

Note 1 : <https://www.poya.com.tw/investor/functional-committee>

Note 2 : <https://www.poya.com.tw/investor/major-internal-policies>

Protecting Shareholder Rights

- ◆Investor relations team provides updates on operations, finance, and sustainability; responds to investor inquiries
- ◆Investor section available on the Company website (Note 1)
- ◆Established a spokesperson system and an IR department as the investor communication channel
- ◆Promoted electronic voting at shareholders’ meetings; in 2024, e-voting rate reached 82.1% and overall voting rate 82.4%
- ◆Voluntarily disclosed individual directors’ remuneration in the Annual Report
- ◆In 2024, joined the electronic notification platform of the Taiwan Depository & Clearing Corporation, meeting shareholders’ digital needs

Integrity Management

POYA adheres to integrity principles, following the Code of Corporate Governance, Code of Conduct, and operational procedures; no competition or Fair Trade Act violations occurred in 2024.

- ◆Conducted 12 integrity training sessions in 2024
- ◆New employees signed the integrity pledge; 2024 signing rate: 100% for supervisors, 88% for staff
- ◆Supplier management policy requires suppliers to sign integrity, CSR, and legal compliance clauses; 100% signing rate in 2024
- ◆In 2024, 10 cases of employee integrity violations occurred: 1 disciplined under POYA Work Rules, 9 terminated by law to maintain operational integrity and discipline
- ◆Employee integrity violations in 2024 accounted for less than 0.005% of revenue, posing minimal operational risk. POYA will continue strengthening integrity and internal controls to minimize corruption and maintain trust.

New Employee Signing Rate		
Region	Supervisors	Employees
Northern Region	100%	88%
Central Region	100%	92%
Southern Region	100%	91%
Kaohsiung-Pingtung Region	100%	81%
Total	100%	88%

Information Transparency

POYA regularly discloses operational information to provide investors with accurate and transparent data for informed investment decisions, strengthening trust between the Company and investors.

- ◆Conducted functional committee performance evaluations, with results disclosed on the Company website
- ◆Carried out greenhouse gas information ahead; results verified by a third party and published in the Sustainability Report
- ◆Engaged an external independent institution for Board performance evaluation in 2024; results indicated overall effective Board operations
- ◆Participated in 13 investor briefings in 2024, actively communicating with the capital market to enhance investor relations and transparency

Note 1 : <https://www.poya.com.tw/investor>

2.4 Risk Management

POYA has established the Risk & Cybersecurity Management Taskforce and formulated the Risk Management Policy and Information Security Policy. Chaired by the General Manager, each department conducts risk assessments on environmental, social, and governance issues related to operations based on materiality. Implementation is reported annually to the Board to strengthen risk identification, enhance information security, and reduce operational risks.

The 2024 risk management and information security performance, along with related information, is disclosed on the Company website (Note 1).

Risk Management Process



Risk Types and Responsible Units

Aspect	Risk Type	Risk Management Implementation	Responsible Unit
Economic	Strategic & Operational Risk	Departments set operational and risk plans, track performance monthly, and adjust strategies based on market and consumer trends.	Office of the CEO
Economic	Financial Risk	The Finance & Accounting Department sets strategies and monitors risks, taking measures to mitigate overall company exposure.	Finance & Accounting Department Internal Audit Office
Economic	Market Risk	Each business unit assesses key policies, regulations, and technological changes, and implements appropriate measures to reduce potential operational risks.	Board of Directors Office of the CEO
Social	Cybersecurity Risk	The Systems Development Department implements information security and crisis procedures, regularly assessing and mitigating risks from system failures, data loss, or breaches.	Information Technology Department
Social	Disaster Risk	The HR Management Department establishes procedures and indicators, including contingency plans and training programs, to minimize operational impacts from natural disasters.	Human Resources Management Department
Environmental	Climate Risk	Each department identifies climate-related risks based on their functions and implements corresponding measures. Climate risks include regulatory compliance risks and physical risks from increased extreme weather events.	Each department is responsible for its own area

Note 1 : <https://www.poya.com.tw/investor/corporate-governance>

Risk Management Outcomes

The Internal Audit Office develops annual audit plans and self-inspection procedures based on risk assessments and regulations. By executing these audits, potential risks are monitored and controlled, with results reported annually to the Board. The 2024 risk management and information security performance was reported at the 4th session, 9th Audit Committee meeting, and 9th Board meeting of 2024, and uploaded to the Company’s Corporate Governance Evaluation section on the website (Note 1).

Information Security Policy

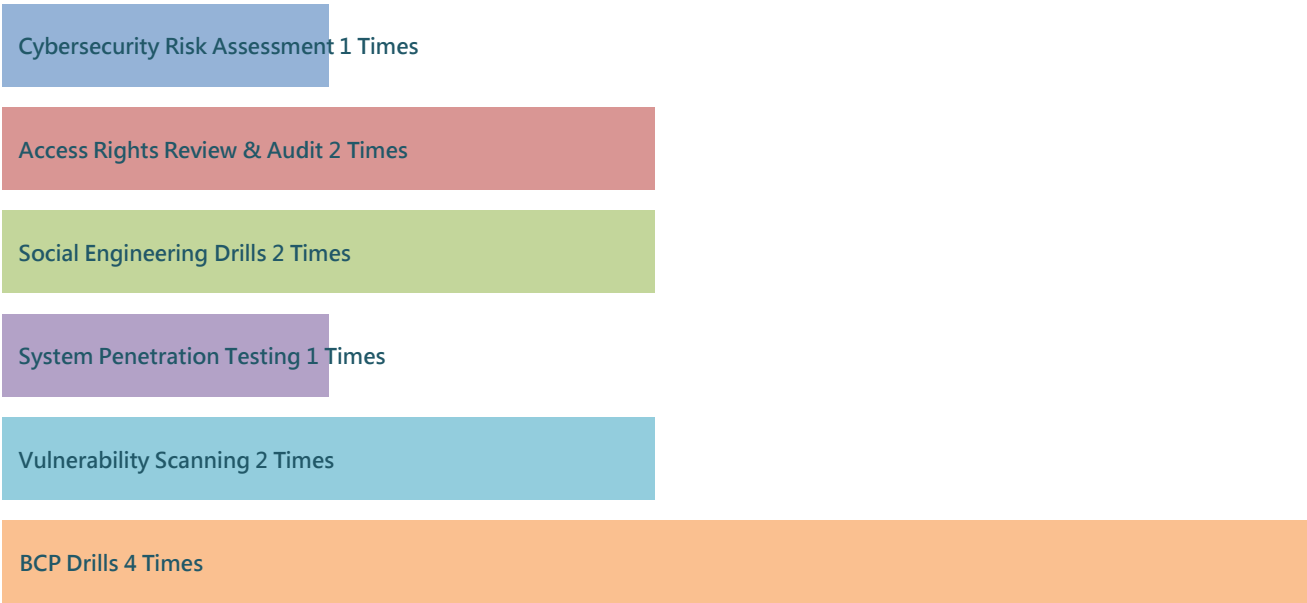
The Risk & Cybersecurity Management Taskforce reviews, plans, supervises, and monitors information security policies across business units to strengthen security defenses and employee awareness. Policy implementation is reported annually to the Board and is available on the Company website (Note 1).

In 2024, no major cybersecurity incidents occurred, and the service level agreement (SLA) achieved 99.9%.

Information Security & Privacy Protection

POYA pursues digital transformation to offer more convenient services, continuously improving information security management and protecting customer privacy. The principles for protecting consumer personal data are available on the Company website (Note 2).

2024 Cybersecurity Incident Prevention Actions



Note 1 : <https://www.poya.com.tw/investor/corporate-governance>

Note 2 : <https://www.poya.com.tw/about/law-regulation/privacy>

Sustainable Information Security Initiatives

In 2024, POYA invested approximately NT\$7.35 million in cloud applications to reduce server procurement and increase utilization of existing racks, supporting energy-saving and carbon reduction efforts. Plans include offline backup and offsite backup mechanisms to ensure data integrity and security, while expanding cloud service use to enhance carbon reduction outcomes.

Complaint Channels

POYA values the voices of consumers and stakeholders, providing multiple channels for feedback and suggestions. The Company commits to listening carefully, respecting all feedback, and ensuring proper resolution for issues related to products, services, or other matters.

Contact Methods:

Website Customer Service: <https://www.poya.com.tw/customer-service/contact>

POYA Customer Service Hotline: 0800-033-168

Facebook & Instagram private messages

Online & App text chat



2.5 Legal Compliance

POYA, guided by the Legal Affairs Office, monitors government regulatory changes to ensure all operations comply with applicable laws.

To protect investors and customers, POYA places special emphasis on the Company Act, Securities and Exchange Act, and Food Safety and Hygiene Act. In 2024, no violations of these laws occurred.

POYA complies with labor-related regulations and provides a quality work environment. In 2024, no major violations or penalties occurred under the Labor Standards Act, Protection of the Rights of Persons with Disabilities Act, or Occupational Safety and Health Act (Note 1).

In 2024, POYA products did not incur any penalties for violations of marketing, advertising, or labeling regulations.

Note 1 : Major violations or penalties refer to cases with fines exceeding NT\$100,000.

03 Products

- 3.1 Supply Chain Management
- 3.2 Product Management
- 3.3 Product Strategy
- 3.4 Customer Relations



03 Products

3.1 Supply Chain Management

POYA works with over 830 strategic suppliers, keeping each under 5% of purchases to reduce risk. POYA continuously conducts supplier audits, evaluations, and implement Supplier Management Policy (Note 1) to ensure strong supply chain management. In 2024, ESG self-assessments averaged 89 points (E 34%, S 31%, G 35%), demonstrating sustainable development.

Supplier Audit and Evaluation System

POYA reviews suppliers based on the Supplier Management Policy and Supplier Evaluation Procedures to ensure product quality and protect consumers. Annual audits and evaluations are conducted: new suppliers must pass pre-assessment, while existing suppliers are evaluated at year-end and managed by performance levels. Evaluation results transaction adjustments to maintain overall supply chain quality. In 2024, the average supplier score was 81, with no failures. ESG criteria are incorporated into supplier self-assessments to promote sustainable development.

New Suppliers

- ◆ Conduct qualification assessment and review
- ◆ Sign Corporate Social Responsibility commitment
- ◆ Monitor supplier performance monthly after listing
- ◆ Initiate corrective actions if standards are not met

Existing Suppliers

- ◆ Conduct annual audits; in 2024 all suppliers met standards
- ◆ Perform year-end performance-based tiered management and adjust transactions accordingly

Existing Supplier Tiering

Suppliers with over one year of cooperation undergo year-end tiered evaluations based on performance, supporting supply chain efficiency and sustainability.

Passing Standard : Z-tier suppliers with ESG scores below 70 who fail to improve may have their status and transactions reviewed.

B2 High Margin, Low Sales	B1 High Margin, Medium Sales	A High Margin, High Sales
C Medium Margin, Low Sales	B2 Medium Margin, Medium Sales	B1 Medium Margin, High Sales
Z Low Margin, Low Sales	C Low Margin, Medium Sales	B2 Low Margin, High Sales

Supplier Tiering	Classification
Tier A	High-performing core partners; cooperation will be further strengthened
Tiers B1, B2, C	Suppliers needing improvement or with potential; POYA provides guidance to help them reach Tier A standards
Tier Z	Suppliers not meeting company principles or performing poorly; transactions will be gradually terminated

Note 1 : <https://www.poya.com.tw/investor/stakeholder>

Supplier Management Policy & Commitment

All suppliers must pass supplier evaluations, comply with the Supplier Code of Conduct, sign the Integrity and Anti-Corruption Declaration, and undergo credit checks.

- 1. Build a supply chain that protects the environment, values social responsibility, labor rights, safety, health, and sustainable development.
- 2. Treat suppliers as partners to foster long-term collaboration and establish a stable, sustainable supply chain.
- 3. Respect and protect intellectual property, and ensure fair trade, advertising, and competition.
- 4. Commit to ethical business practices; any form of improper benefits, corruption, extortion, or embezzlement is strictly prohibited, with a confidential reporting mechanism in place.

Supplier Training

POYA holds occasional training sessions and small forums, using diverse guidance and communication to improve product quality, ensure compliance with international standards, and achieve sustainability goals.

Supplier Communication

- ★Engage with non-compliant suppliers for improvement
- ★Understand supplier development plans
- ★Promote collaborative supplier cooperation models

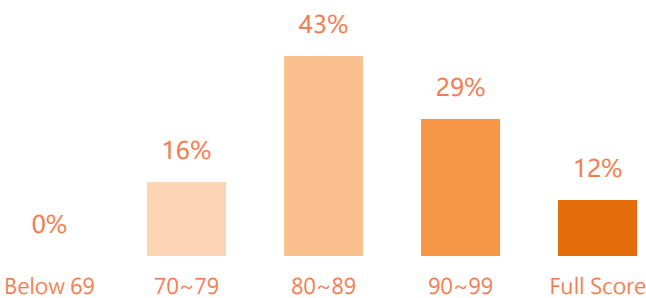
Supplier ESG Self-Assessment

In 2024, the questionnaire was weighted E 34%, S 31%, G 35%, with an average supplier score of 89, aiming to promote sustainable development through supply chain collaboration.

Supplier Sustainability – Environment

- ★Require suppliers to avoid prohibited/restricted substances and provide HSF-free test reports
- ★Encourage third-party certification or packaging reduction
- ★Local sourcing – prioritize distinctive products from Taiwan

Supplier ESG Self-Assessment Questionnaire



3.2 Product Management

Quality Management Process

POYA offers over 90,000 products across Fashion & Beauty, Daily Essentials, Personal Care, and Fashion Underwear & Socks, optimizing 20–40% of items annually to meet diverse customer needs. Through supplier management and enhanced in-store quality inspections and sampling, POYA ensures consistent high-quality products.

In 2024, no products violated the Food Safety and Hygiene Act, labeling regulations, or marketing communication laws. POYA will continue promoting MQC (Merchandise Quality Control) initiatives to protect consumer rights and safety.



Monthly quality audits



Store Operations Audit System

To ensure consistent service quality across all stores, POYA has established a comprehensive store operations audit system to effectively manage store deficiencies. For stores needing improvement, POYA enhances staff training, optimizes workflows, and strengthens overall service quality and professional image.

Step 1, Service Quality Audit

Regional managers conduct evaluations occasionally to check staff product knowledge, consultation services, and customer interactions, ensuring all standards are met.

Step 2, SOP Evaluation

Monthly evaluations of each store cover four areas: fundamentals, display, policy, and inventory. Stores are scored and graded based on execution and compliance.

Step 3, Store KPI Meeting

Monthly meetings, led by the General Manager with Finance and frontline supervisors, review store performance through P&L analysis and operational reports to identify issues and plan improvements.

Step 4, Store Coaching Program

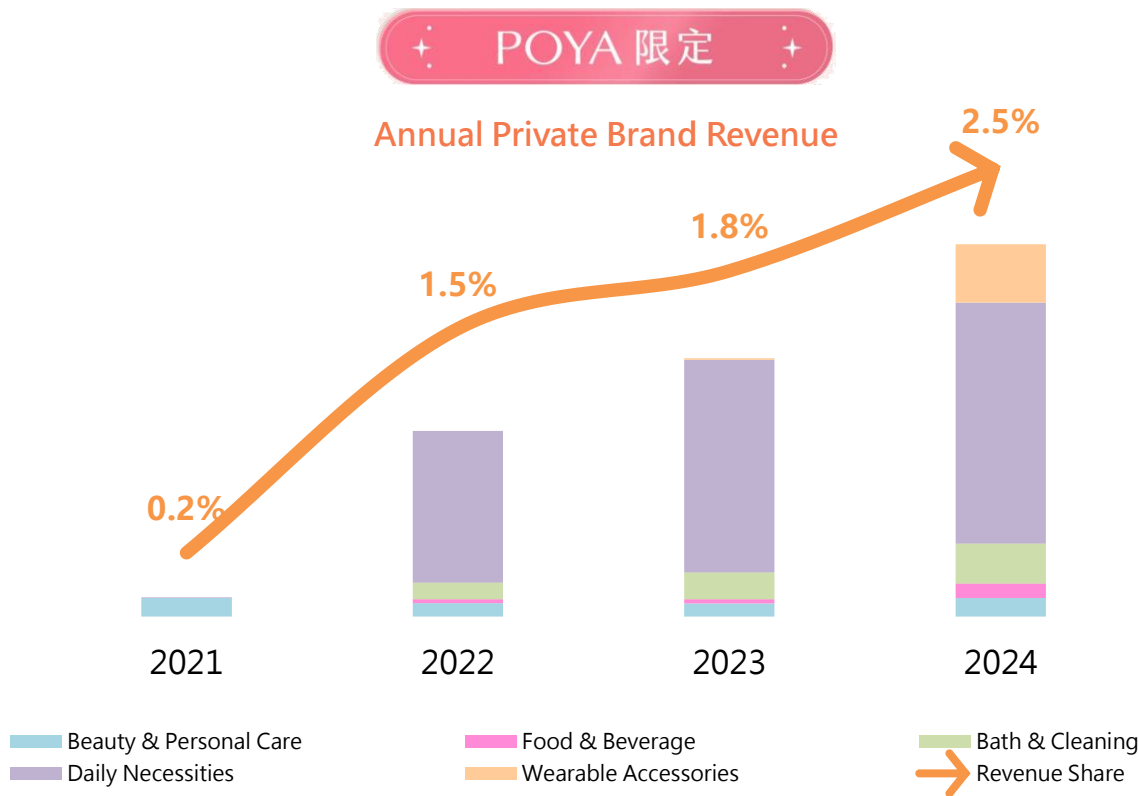
POYA assigns improvement managers to guide C-tier stores, tracking progress monthly until performance meets standards. This enhances store manager skills and shares operational experience across the company.

Year (Note 1)	2022		2023		2024	
Store Tier	Number of Stores	Proportion	Number of Stores	Proportion	Number of Stores	Proportion
Tier A Stores	14	4.1%	13	3.5%	4	1.0%
Tier B Stores	279	81.6%	311	83.6%	343	84.9%
Tier C Stores	49	14.3%	48	12.9%	57	14.1%

3.3 Product Strategy

Developing Private Brands

POYA focuses on multi-category, diverse product choices and continues to expand its private brand offerings while optimizing the product mix to meet evolving consumer needs. In 2024, POYA launched several new private brand products, including POYA Pure+ Konjac Jelly, POYA CHIC Hair Accessories, POYA COZY Home Textiles, POYA SHINE2U Socks, POYA HOMEY Daily Goods, POYA WAY Towels, and POYA CHILL Food items. POYA will continue promoting private brands aligned with consumer ESG expectations, fostering socially responsible and high-quality lifestyles.



Note 1 : The difference between the number of stores evaluated and the total stores in that year is due to new stores opened at year-end, which have not yet undergone evaluation.

3.4 Customer Relations

Membership System

As the supply chain's downstream end, POYA prioritizes close connections with consumer. To strengthen these relationships, POYA has built a membership system under three strategic pillars: membership, channels, and POYA PAY. As of 2024, total members exceeded 7.64 million, with 4.44 million active members. More details on member benefits and services are available on the official website (Note 1).

Through a comprehensive membership database, POYA accurately gathers members' preferences and lifestyles. Data-driven marketing enhances customer engagement, loyalty, and supports business growth.

Membership

POYA continuously optimizes the POYA App's features and content while promoting point-based marketing activities to enhance loyalty among existing members and attract new members, deepening consumer engagement.

Channels

To meet digital consumption trends, POYA launched the POYA Buy EC platform and social livestream sales, allowing consumers to enjoy convenient 24/7 online shopping while increasing interaction through livestreams to meet members' diverse shopping needs.

POYA PAY

POYA PAY serves not only as a payment tool but also as a key platform connecting POYA with members. It offers fast top-up, one-click payment, instant point accumulation, and personalized recommendations via data analysis. POYA will continue to optimize features to provide a more intuitive and smart digital shopping experience.

Customer Feedback – Highlights

POYA has set up a feedback and inquiry portal on its official website and app (Note 2), providing channels for consumers and stakeholders to submit complaints and suggestions

"I went to the store near closing time to find something I needed... She was not only very helpful but also friendly and talkative. In the end, she successfully helped me get the item I needed. It's been a long time since I've experienced such genuine service enthusiasm in retail, so warm and neighborly... I truly appreciate her excellent service attitude, which gave me an outstanding shopping experience."

"I wanted to find a strap to tie a hood and had been turned away by hardware stores... but unexpectedly, the staff here kindly helped me. I was truly touched by one phone call and I received service beyond my expectations. I'm very grateful for her enthusiasm, and it's clear that your store's staff training is excellent."

Note 1 : <https://www.poya.com.tw/member/member-benefits>

Note 2 : <https://www.poya.com.tw/customer-service/contact>

Omnichannel Plan

POYA is dedicated to delivering a convenient and diverse shopping experience, continuously offering innovative products, channels, and service models. In 2024, POYA continued implementing the "OMO (Online-Merge-Offline) Integration Plan," with physical stores as the core, integrating e-commerce platforms, social marketing, digital advertising, and POYA PAY. This effectively merges the four core aspects of members, products, transactions, and data to deliver the best shopping experience. The new version of the app reached 2.37 million downloads in 2024.

◆In-store Pickup

POYA BUY allows customers to pick up online orders in-store, providing a better shopping experience, lower delivery costs, and higher customer flow rate.

◆EC Self-managed Warehouse

Through automated operations systems, warehouse management, picking, packing, and shipping processes are optimized, greatly improving order fulfillment speed and providing faster, more reliable delivery.

◆Livebuy Video Shopping

Consumers can add products to their cart while watching video content, offering an "instant buy" experience. Video guides vividly showcase product features, increasing engagement and purchase intent.

◆Social Media

Using the app, Facebook, Instagram, and other platforms, POYA establishes real-time, multi-channel interactions with consumers, proactively providing shopping suggestions and event information for a seamless experience.

◆Self-checkout Machines

To improve checkout efficiency and customer experience, self-checkout machines have been piloted in selected store, allowing customers to complete purchases independently, reducing queue times and optimizing store operations.



04 People

- 4.1 Human Resources
- 4.2 Training and Development
- 4.3 Compensation and Benefits
- 4.4 Employee Health



04 People

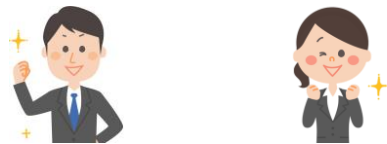
POYA firmly believes that “employees are the most important asset.” through comprehensive HR systems, fair compensation and benefits, transparent promotion channels, and regular training, the company continuously cultivates professional talent. As of December 31, 2024, POYA employed 5,403 staff, with women comprising 78% of all employees and 78% of all managers, reflecting its commitment to gender equality. The average employee age is 32, with 50% under 30, highlighting a youthful workforce with growth potential. In 2024, POYA employed people with disabilities beyond the statutory requirement, continuing to foster a diverse, inclusive, and equitable workplace.

4.1 Human Resources

Employees	2022	2023	2024	Remarks
Total Employees (Note 1)	4,683	5,486	5,403	Implemented automation to adjust workforce structure
Employees with Disabilities	62	84	84	Hiring ratio 1.6%, exceeding legal requirements
Indigenous Employees	93	121	128	Promoting workforce diversity and equality

As of December 31, 2024, there were a total of 5,403 active employees (Note 1).

By Region



Region	Full-time	Part-time	Full-time	Part-time
Northern Region	458	153	1,336	439
Central Region	180	49	792	269
Southern Region	148	36	536	107
Kaohsiung & Pingtung Region	151	37	560	152
Total	937	275	3,224	967

By Position (Note 2)



Senior Management	63	90
Mid-level Management	188	243
Junior Management	363	1,810
General Staff	598	2,048

*Female supervisors account for approximately 78% of all supervisors (number of female supervisors ÷ total supervisors)
 *Male/female senior supervisors account for 2.3% / 3.3% of total supervisors

Note 1 : Total number of employees at year-end is defined as the number of active, salaried employees on December 31 of each year.

Note 2 : Senior supervisors are general manager level and above at headquarters; middle supervisors are store managers; junior supervisors are section chiefs at stores or section chiefs at headquarters.

By Education Level



Junior high school or below	20	52
High school / vocational school	237	1,153
Junior college / three-year college / five-year college	68	322
Technical college / four-year college / university	851	2,620
Graduate school	36	44

By Age Group



Under 21 years old	77	291
21–30 years old	501	1,857
31–40 years old	401	1,292
41–50 years old	186	617
Over 50 years old	47	134

Student Internships

In 2024, POYA partnered with 28 universities and colleges, placing 121 students in store internships. These opportunities allowed students to apply practical corporate projects, develop essential pre-employment skills, bridge the gap between academia and industry, and use creative problem-solving to support business needs, creating a win-win training program for both the company and students.

Student Internships	2021	2022	2023	2024
Number of Interns	105	86	144	121
Partner Institutions	30	22	26	28
Intern-to-Employee Ratio	2.3%	1.8%	2.6%	2.2%

Employee Turnover

Retail is inherently a fast-changing industry. With post-pandemic recovery, market demand rebounded quickly. POYA actively increased staffing to support stable operations at existing stores and expansion of new locations, resulting in a higher new hire rate. Additionally, changing consumer behaviors and evolving business models require POYA to continuously expand a diverse talent pool to support growth and enhance service quality.

	2022	2023	2024	Calculation Method	Age Distribution	New Hires	Departures
New Hire Rate	71%	81%	59%	New employees ÷ Total employees as of December 31 of the year	Under 21 years old	21%	22%
Turnover Rate	67%	67%	60%	Departing employees ÷ Total employees as of December 31 of the year	21–30 years old	52%	53%
					31–40 years old	17%	16%
					41–50 years old	8%	7%
					Over 50 years old	2%	2%

4.2 Training and Development

POYA regularly conducts in-person training courses focused on business operations and store management, aiming to enhance employees' professional skills and on-site service quality.

Course	Course Hours	Number of Sessions	Number of Participants	Total Training Hours
OJT Assessment	7	12	871	6,097
Supervisor Evaluation	7	12	322	2,254
Assistant Store Manager Evaluation	7	12	156	1,092
Total		36	1,349	9,443

In addition to the in-person training listed in the table, POYA also offers convenient online training videos via its cloud platform. In 2024, a total of 24 courses were held, with 8,659 views and a cumulative duration of approximately 4,660 hours. To encourage continuous professional development, POYA introduced an "External Training Subsidy Program" at the end of 2024, supporting employees to attend external courses and fostering comprehensive skill enhancement.

Internal training hours in 2024: approx. 14,103 hours.

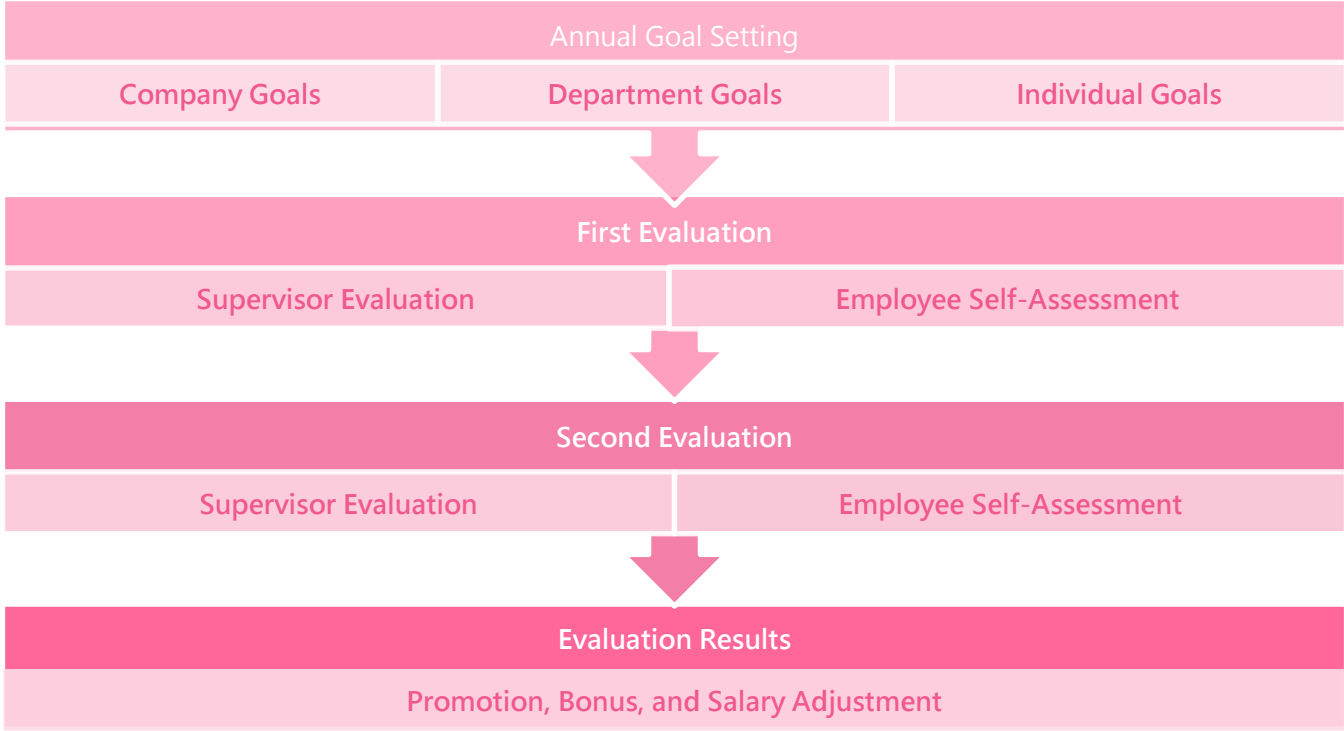
Training & Promotion

Employees follow a structured promotion plan and standardized training program. After completing training and demonstrating work performance, they become eligible for promotion. Below is POYA's training and promotion system.

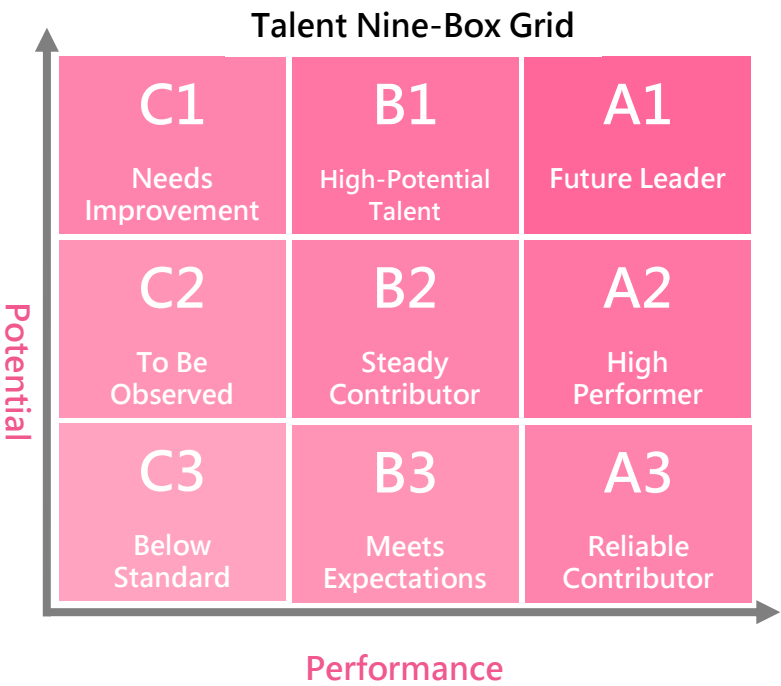


Performance Management

POYA provides a clear promotion pathway, where employees set annual KPI goals and undergo two performance evaluations each year. The results serve as the basis for promotions, bonuses, and salary adjustments, ensuring that outstanding talent is fairly rewarded and reinforcing a performance-driven talent management system.



In 2024, 71% of employees were evaluated, with 1,236 promotions and a 14% median salary increase.



KPI Rating

- Evaluation Items
(Finance & Accounting KPI Examples):
- ①Problem-Solving and Improvement Capability
 - ②Project Management and Execution
 - ③Financial Forecasting and Analysis
 - ④Completion of Daily Tasks
 - ⑤Work Attitude

Human Rights Policy

Policy	Purpose	Related Measures
Employee Communication	Two-Way Communication Channels	Regular Labor-Management Meetings
Equal Employment Rights	Protection Against Sexual Harassment	Gender Equality in Employment and Sexual Harassment Prevention
Human Rights Protection	Human Rights and Equality, Elimination of Discrimination	Human Rights Policy

POYA adheres to local regulations in Taiwan and its operating locations, while voluntarily aligning with international human rights standards, including the UN Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and ILO conventions. Suppliers are also required to comply with these standards. In 2024, POYA reported no incidents of child labor.

To strengthen personal data protection and prevent misconduct, POYA revised its employee name badge policy in 2024 to conceal real names, ensuring the safeguarding of personal information. This initiative demonstrates POYA’ s commitment to providing a respectful, safe, and secure workplace.

POYA
Human
Rights
Policy

- Provide employees with a dignified and safe working environment
- Prevent unlawful discrimination and ensure equal employment opportunities
- Prohibit child labor
- Forbid forced labor
- Support employees’ mental and physical well-being and work-life balance
- Maintain accessible grievance mechanisms to raise concerns
- Prevent workplace violence and unlawful infringements
- Establish robust personal data protection measures
- Require suppliers to comply with the human rights policy

Employee Communication

POYA communicates its culture, sustainability values, and government legal education to employees through monthly all-staff meetings, training sessions, and posted notices, fostering a respectful, safe, and dignified work environment. In 2024, two sexual harassment complaints were received. Both cases were reviewed by the Gender Equality Committee, achieving a 100% handling rate. One case resulted in disciplinary action under the "Workplace Sexual Harassment Complaint and Sanction Procedures," including transferring the perpetrator and demoting their position to prevent abuse of power and secondary harm to the victim. The other case was investigated and determined not to constitute sexual harassment. POYA's Sexual Harassment Prevention Policy can be found on the official website (Note 1).

2024 Sexual Harassment & Workplace Bullying Prevention Training

Course Name	Course Hours	Number of Sessions	Participants	Total Hours
Sexual Harassment & Workplace Bullying Prevention – In-Person	0.5	2	257	129
Sexual Harassment & Workplace Bullying Prevention – Online	0.5	1	5,004	2,625

In 2024, there were 2 reported cases of sexual harassment and workplace bullying, all resolved (100% resolution rate).

POYA adopts a zero-tolerance policy toward such incidents.

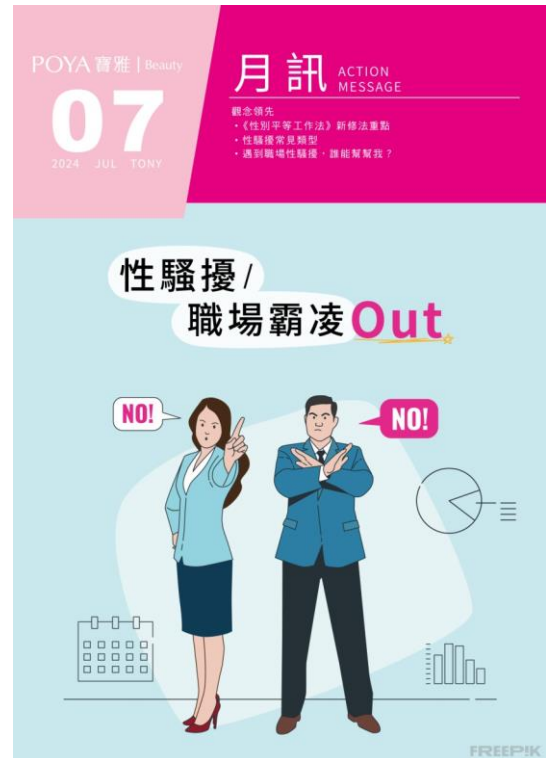


禁止性騷擾
No Sexual Harassment

禁止性騷擾及性侵害公開揭示

- 任何人不得對他人性騷擾或性侵害。
- 性騷擾他人者，依法得處新臺幣1萬元以上10萬元以下罰鍰；利用權勢或機會進行性騷擾者，其罰鍰加重二分之一；乘機襲胸摸臀或觸摸他人隱私部位，被害人可提出刑事告訴，最高可處2年以下有期徒刑、拘役或科或併科新臺幣10萬元以下罰金。性侵害他人者，依刑法規定最高可處死刑、無期徒刑或10年以上有期徒刑。
- 性騷擾或性侵害他人，除負有法律上之刑事與民事責任外，本單位亦將依內部規定懲處。
- 遇到性侵害事件，請撥打110或113保護專線求助。
- 發現性騷擾或性侵害事件，請本單位立即協助處理者
申訴專線電話：(06)2411000#3
請聯絡人力資源部 申訴專線傳真：(06)2220002
申訴專用電子信箱：poyahr@poya.com.tw

POYA 寶雅 關心您



POYA 寶雅 | Beauty

07
2024 JUL TONY

月訊 ACTION MESSAGE

觀念領先
•《性別平等工作法》新修法案點
•性騷擾常見類型
•遇到職場性騷擾，誰能幫我？

性騷擾 / 職場霸凌 Out

NO! NO!

FFREPIK

Note 1 : <https://www.poya.com.tw/about/law-regulation/35>

4.3 Compensation and Benefits

Compensation System

POYA offers competitive salaries and a diverse range of benefits, with base wages above the government-mandated minimum. Through clear promotion pathways and a fair compensation system, the company aims to reduce turnover among frontline staff and enhance service quality. Salaries are determined based on professional knowledge, position, and job responsibilities, while legally mandated labor insurance, retirement funds, employment insurance, and national health insurance are provided. POYA determined performance bonuses, year-end dividends, promotions, and salary adjustments through performance evaluations every two year.

To further enhance employee welfare, POYA established the "Employee Shopping Benefits Policy" in 2024, allowing staff to enjoy exclusive discounts on company products. This initiative not only rewards employees' contributions but also strengthens their sense of belonging and satisfaction.

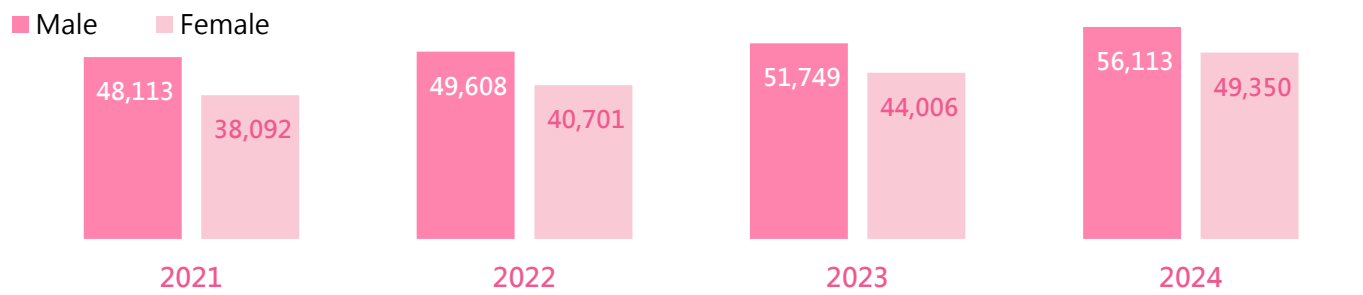
Full-time Non-Managerial Employees	2023	2024	Growth Rate
Number of Full-time Non-Managerial Employees	3,516	2,898	-18%
Average Salary of Full-time Non-Managerial Employees (in NT\$1,000) (Note 1)	557	634	14%
Median Salary of Full-time Non-Managerial Employees (in NT\$1,000)	505	574	14%

Note 1 : The company operates self-service retail stores under a direct-managed model (non-franchise), with nearly 90% of its workforce being front-line service staff. Due to large-scale store expansion, a high proportion of new hires and entry-level employees are trained, which affects the average salary.

2024 Gender Average Salary

Gender	Region	Average Salary	Female-to-Male Salary Ratio	
	Northern District	56,165	100%	100%
	Central District	53,867		
	Southern District	60,483		
	Kaohsiung & Pingtung Districts	54,257		
	Northern District	50,923	91%	88%
	Central District	47,418	88%	
	Southern District	50,417	83%	
	Kaohsiung & Pingtung Districts	46,766	86%	

2024 Female Average Salary Growth: 12%



Retirement System

Employee Type	Pension Contribution Rate
Old Labor Pension System Employees	2.5% of monthly salary
New Labor Pension System Employees	6% of monthly salary

Parental and Maternity Leave

To better support employees’ well-being and family needs, POYA provides various leave types, including menstrual leave, family care leave, maternity leave, paternity leave, and paternity medical check-up leave. These allow employees to rest or care for their families when needed, ensuring a healthy work–life balance and demonstrating POYA’s comprehensive care for its staff.

2024 Parental Leave and Return-to-Work Statistics	Male	Female
Expected return-to-work employees on parental leave during the year	9	86
Actual employees who returned to work during the year	7	53
Return-to-work rate	78%	62%
Total employees entitled to parental leave	44	185
Total employees who actually applied for parental leave	8	87

Number of Employees Taking Maternity and Paternity Leave (2022–2024)	2022	2023	2024
Maternity Leave	92	99	124
Paternity Leave	19	21	13
Paternity Checkup Leave	0	1	8

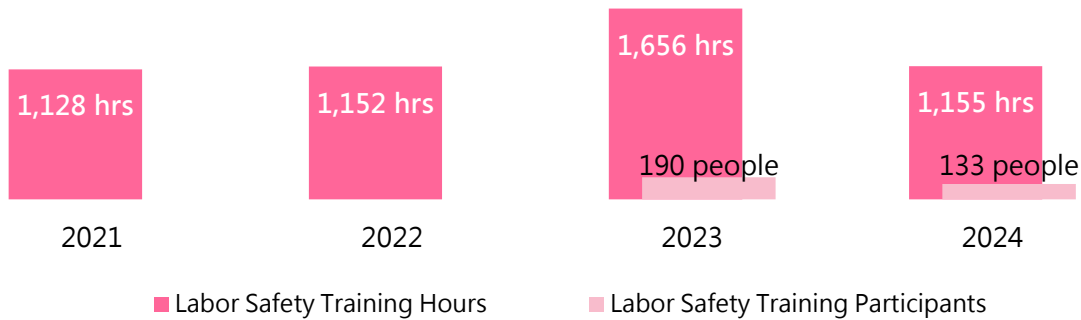
4.4 Employee Health

Inclusive Work Environment

POYA conducts annual public safety inspections and labor safety training courses, provides yearly health check-ups, and enrolls employees in group insurance to ensure a safe and healthy work environment. Safety and health practices comply with occupational safety regulations to prevent workplace accidents and protect employees’ physical and mental well-being. In 2024, POYA introduced medical and health consultation services to foster a health-friendly workplace.

Workplace Injury and Occupational Safety

To prevent workplace injuries and occupational hazards, POYA conducts annual labor safety training for employees to enhance their awareness and response capabilities. In 2024, 133 employees participated in these courses, totaling 1,155 training hours. The training not only improved understanding of safety regulations but also strengthened employees’ emergency response and disaster prevention skills, effectively reducing potential risks and ensuring a safe, healthy workplace. POYA remains committed to employee safety and maintaining a hazard-free, healthy work environment.



2024 Occupational Injury Statistics (Note 1)		
Total Workdays	1,466,278	
Total Working Hours	11,730,224	
Total Lost Workdays	393	
Types of Disability Injuries (Number of People)	Total	13
	Fatalities	-
	Permanent Total Disability	-
	Permanent Partial Disability	-
	Temporary Total Disability	13

2024 Occupational Injury Cases				
Category	During Work Duties		Commuting Accidents	
Gender	Male	Female	Male	Female
Northern Region	0	0	2	0
Central Region	0	1	0	4
Southern Region	0	0	0	2
Kaohsiung & Pingtung Region	1	0	0	3
Total Number of People	1	1	2	9

Gender (Note 2)	Absence Days				Absence Rate
	Occupational Injury Leave	Sick Leave	Personal Leave	Menstrual Leave	
Male	13	1,515	679	-	0.15%
Female	73	5,866	2,246	2,476	0.73%
Total	87	7,381	2,924	2,476	0.88%

Note 1 : Figures reported by the Occupational Safety and Health Administration, Ministry of Labor.

Note 2 : Absence rate = (Occupational Injury Leave Days + Sick Leave Days + Personal Leave Days + Menstrual Leave Days) ÷ Total Workdays reported by the Occupational Safety and Health Administration, Ministry of Labor.

05 Environment

- 5.1 Greenhouse Gas Emissions
- 5.2 Energy Management
- 5.3 Resource Management
- 5.4 Climate Change
- 5.5 Logistics Management



05 Environment

POYA conducts greenhouse gas (GHG) inventories to accurately understand its carbon emissions and develop concrete action plans for reducing energy use, resource consumption, and waste. In addition, POYA formulates short-, medium-, and long-term climate risk management strategies to actively address challenges posed by climate change, ensuring continuous progress toward sustainable operations and long-term business sustainability.

5.1 Greenhouse Gas Emissions

2012: POYA began internal GHG emission statistics.

2014: Sustainability reports (formerly CSR reports) continuously disclosed internal GHG inventory results.

2023: Completed external guidance for GHG inventory and prepared the 2022 GHG inventory report.

2024: Finished regulatory schedule in advance (Note 1), completed the 2023 GHG inventory report, which was verified by a third party and disclosed in the annual report and sustainability report.

Inventory Period

- ① January 1, 2024 – December 31, 2024
- ② GHG emissions during this period were inventoried, with disclosure based on the scope and results of the inventory.

Organizational Boundary

- ① Inventory conducted following the GHG Protocol standards.
- ② Scope includes: Northern and Southern headquarters, all Taiwan logistics centers, and 447 operating stores in 2024 (Note 2).

Inventory Scope

- ① Direct GHG emissions (Scope 1) – mobile sources: gasoline for company vehicles.
- ② Direct GHG emissions (Scope 1) – stationary sources: diesel for generators.
- ③ Direct GHG emissions (Scope 1) – fugitive emissions: greenhouse gas leakage from refrigeration unit and pollution control facilities.
- ④ Indirect GHG emissions from electricity (Scope 2): purchased electricity.

Inventory Assurance

POYA prepared its GHG statement according to the GHG Protocol and commissioned PwC Taiwan to perform a limited assurance under Assurance Standard 3410 “Assurance Engagements on Greenhouse Gas Statements.” The assurance report can be found in Appendix 7.

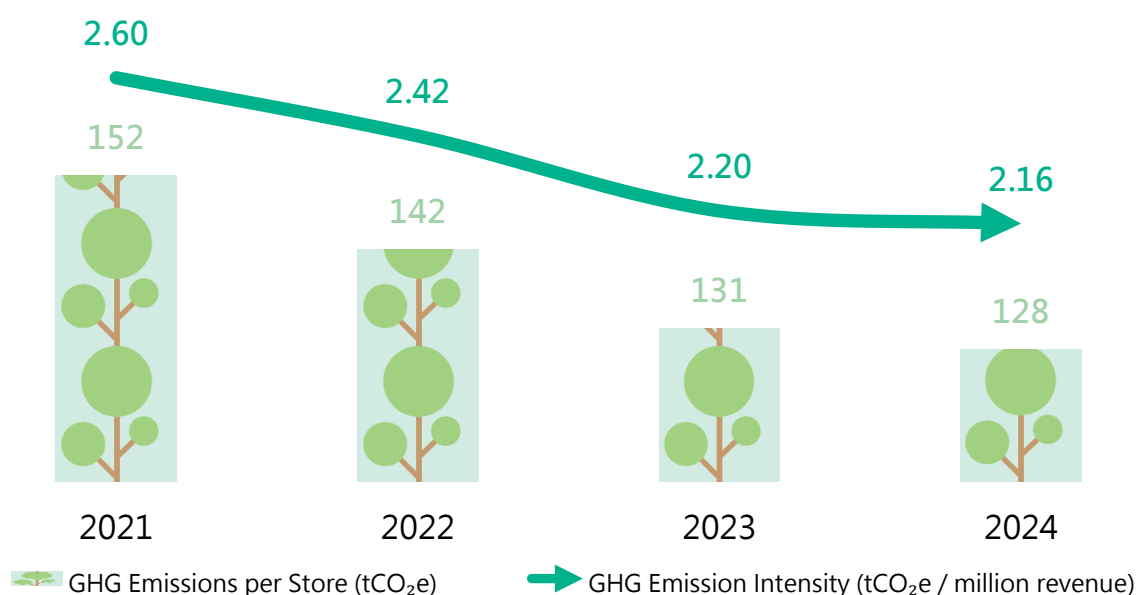
Note 1 : According to the sustainability roadmap for listed companies, POYA, as a company with capital under NT\$5 billion, is required to disclose its GHG inventory by 2026 and obtain third-party assurance by 2028.

Note 2 : For 2024, POYA’s GHG inventory and sustainability report boundaries are consistent with the boundaries used in the auditor-certified financial statements.

Greenhouse Gas (GHG) Emissions

POYA recognizes the environmental impact of GHG emissions and, guided by its commitment and contribution to society by completed a systematic GHG inventory and registry. The company is dedicated to achieving sustainable energy goals that balance resource efficiency, energy conservation, and environmental protection, contributing to the development of a low-carbon economy in Taiwan. For both 2023 and 2024, POYA's Scope 1 and Scope 2 GHG inventories have obtained limited assurance from accountants. The 2024 accountant assurance report is provided in Appendix 7.

Year	2022	2023	2024
Total Scope 1 & 2 GHG Emissions (tCO ₂ e)	47,228	48,633	51,154
Scope 1 & 2 GHG Emissions per Store (tCO ₂ e) (Note 1)	142	131	128
Scope 1 & 2 GHG Emission Intensity (tCO ₂ e / million revenue)	2.42	2.20	2.16



GHG Inventory Method:

1. Fixed and mobile sources: Calculated using the emission factor method, based on the GHG Emission Factor Management Table Version 6.0.4 for stationary/movable fuel sources and GWP values from the IPCC Sixth Assessment Report (2022).
2. Fugitive emissions sources: Calculated using the emission factor method, based on the GHG Emission Factor Management Table Version 6.0.4 and IPCC Sixth Assessment Report (2022) GWP values.
3. Indirect emissions from electricity: Calculated using the most recent (2023) electricity emission factor.

Note 1 : Emissions per Store = Total emissions ÷ weighted number of stores based on months of operation; Data for 2022 and 2023 have been restated due to changes in calculation methodology.

Scope 1 & 2 GHG Reduction Targets	Average Store Carbon Emissions	GHG Emission Intensity (Base Year: 2023)
Short-term: Annual	-1%	-1%
Mid-term: 2025	-	-2%
Long-term: 2030	-	-7%
	2024 Achieved Reduction Target: -2.2%	2024 Achieved Reduction Target: -1.7%

Emission Reduction Plan

Energy Management: Promote energy-saving initiatives in stores and implement solar energy projects in logistics centers.

Resource Management: Promote water-saving signage and devices, and digitalize internal documents to reduce resource use.

Waste Management: Reduce packaging materials and use original or recycled packaging for shipments to minimize packaging waste.

GHG Emission Sources:

POYA classifies its greenhouse gas (GHG) emissions by source and purpose:

- 1. Stationary Sources: Carbon emissions from diesel consumption in emergency generators at operational sites.
- 2. Mobile Sources: Carbon emissions from gasoline combustion by company vehicles.
- 3. Fugitive emissions: primarily from the following sources of unintentional GHG release.
 - A. Refrigerant leaks from refrigerators, water dispensers, and air conditioners used in operations.
 - B. Refrigerant leaks from company vehicles during store openings, renovations, and inspection tours.
 - C. Methane emissions from wastewater equipment at operational sites.
- 4. Purchased Electricity: Carbon emissions from electricity procured for operations.
- 5. Business Travel: Carbon emissions from transportation during store openings, inspections, or inter-store support.
- 6. Purchased Goods or Services: Indirect carbon emissions from the production stage of goods purchased for store operations.

Emission Categories	GHG Emissions by Category (tons) and Share (%)					
	2022		2023		2024	
Scope 1: Stationary Combustion Sources	-	-	3	-	4	-
Scope 1: Mobile Combustion Sources	198	-	241	-	219	-
Scope 1: Fugitive Emissions	1,296	1	1,938	1	2,041	1
Scope 2: Purchased Electricity	45,734	20	46,451	18	48,890	17
Scope 3: Business Travel	208	-	256	-	389	-
Scope 3: Purchased Goods or Services	183,499	79	210,978	81	236,308	82
Total Greenhouse Gas Emissions (tons)	230,935	100	259,867	100	287,851	100

5.2 Energy Management

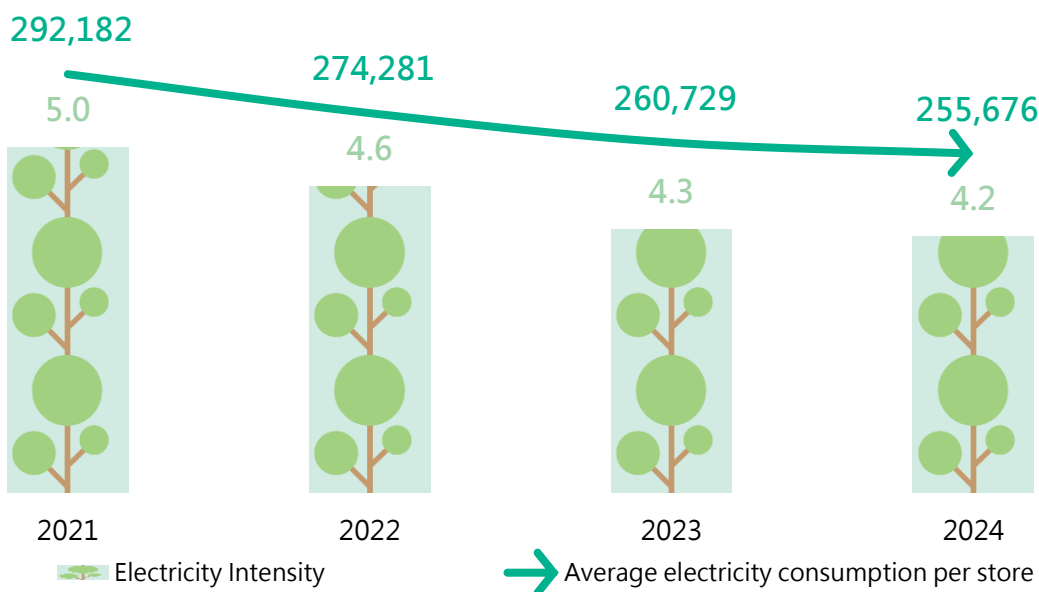
POYA promotes energy-saving electricity measures in stores. In 2024, the average electricity consumption per store was 255,676 kWh, a 1.9% decrease from the previous year. To support government renewable energy initiatives, solar power was installed at the Kaohsiung logistics center, generating over 2.42 million kWh in 2024. The solar facilities also help lower the logistics center temperature, further reducing air-conditioning electricity usage.

Electricity Saving Measures

Year	Actions Taken
2018	Promoted LED energy-saving lights across all stores
2022	Tested air-conditioning controllers and linear lights in selected stores
2023	Renovated existing and new stores with heat-insulating materials to reduce energy use
2024	Gradually replaced air-conditioning, refrigerators, and lighting with first-class energy efficiency equipment

Electricity Consumption (Note 1)	2022	2023	2024
Total Electricity Consumption: Total kWh used	89,849,836	93,840,891	98,968,051
Average Electricity consumption per Store (Note 2): kWh/store	274,281	260,729	255,676
Electricity Intensity: Thousand kWh per million revenue	4.6	4.3	4.2

In 2024, the average electricity consumption per store decreased by 1.9%.



Note 1 : Total Electricity Consumption includes the head office, all logistics centers, and all retail locations; some stores do not have electricity data because they are leased without electricity billing.

Note 2 : Average electricity consumption per store = total electricity consumption ÷ weighted number of store-months with electricity usage; Data for 2022 and 2023 have been restated due to changes in calculation methodology.

5.3 Resource Management

POYA actively manages the use of various resources. In 2024, the average water consumption per store was 602 m³, a decrease of 8.6% from the previous year; water intensity also dropped by 8.5%. Additionally, electronic invoices in 2024 contributed to carbon savings of 265 tons, demonstrating tangible results in resource conservation and carbon reduction efforts.

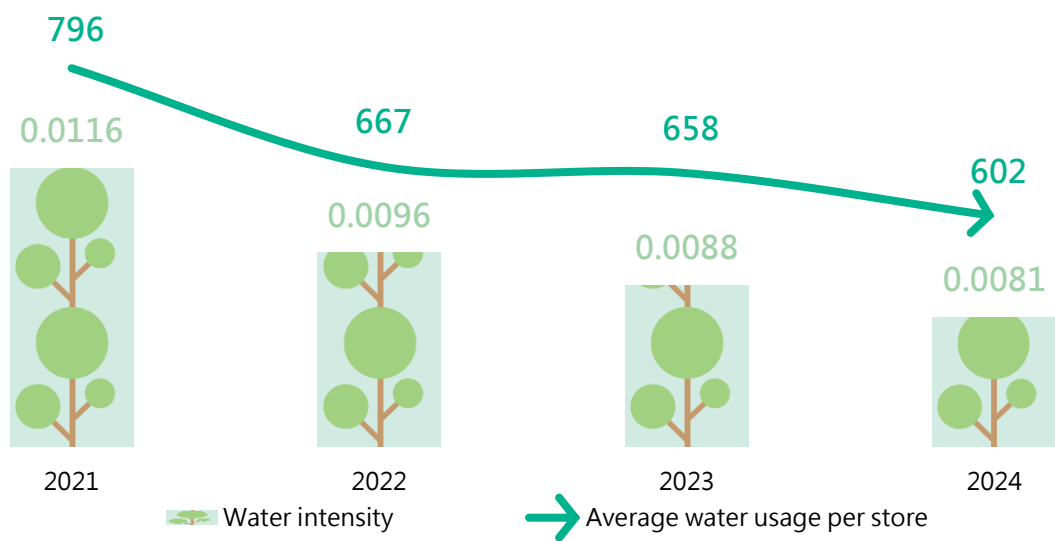
Water Conservation Measures

POYA’s water supply mainly comes from Taiwan Water Corporation and Taipei Water Department, primarily for general daily use by employees and customers. Operations do not involve process water or industrial wastewater discharge, so the impact on water resources is minimal. All wastewater is discharged into the municipal sewer system. Beyond actively controlling water consumption, POYA continuously monitors water usage trends as a reference for future water management and conservation targets.

Timeline	Actions Taken
Daily promotion	water-saving slogans, water-saving devices
Long-term plan	implement variable frequency air conditioners and expand across all stores

Water Consumption (Note 1)	2022	2023	2024
Total water usage	187,261	195,225	191,204
Average water usage per store (Note 2)	667	658	602
Water intensity (k m ³ / million revenue)	0.0096	0.0088	0.0081

Water intensity decreased by 8.5% in 2024.



Note 1 : Total water consumption includes the sum of water usage from the head office, all logistics centers in Taiwan, and each store; some stores have no water usage data due to rental arrangements without billed water fees.

Note 2 : Average water consumption per store = Total water consumption ÷ Weighted total of store operating months with recorded usage;; Data for 2022 and 2023 have been restated due to changes in calculation methodology.

Paper Resource Conservation Plan

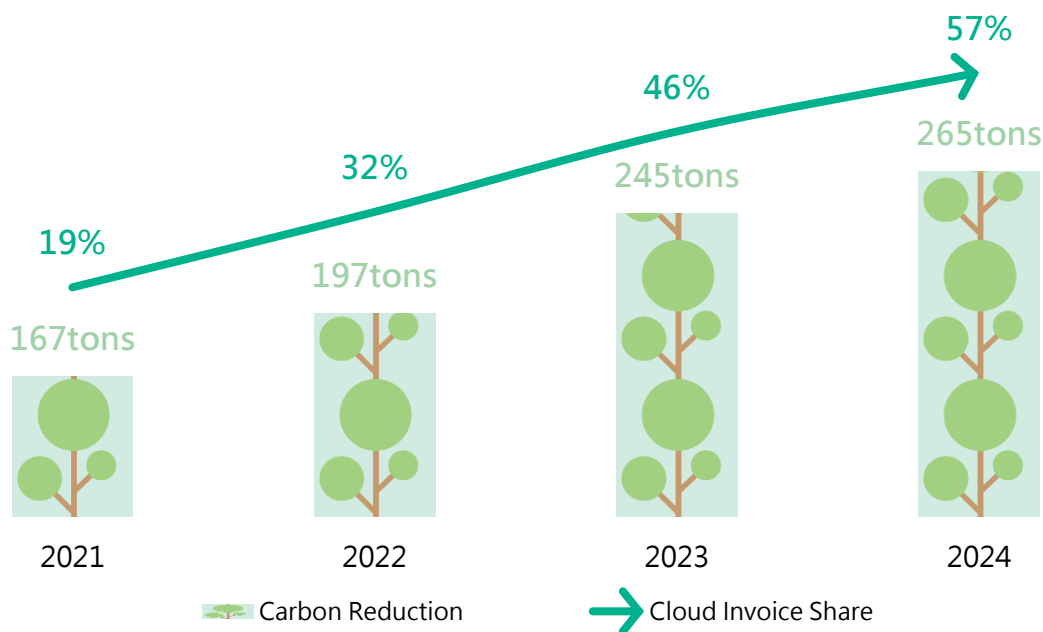
POYA’ s paper-saving strategy includes actively digitizing internal documents and promotional materials (DMs), promoting the use of mobile invoice carriers. In 2024, continuing to implement electronic labels in test stores while joining the electronic notification platform for shareholder affairs provided by the Taiwan Depository & Clearing Corporation. By reducing the use of paper for internal memos, invoicing, and shareholder notices, POYA saves paper resources while demonstrating its commitment to digitalization.

Paper-Saving Actions

Year	Actions Taken
2017	Promote digitization of internal documents
2019	Promote mobile E-DM
2020	Add mobile invoice carrier function to POYA PAY
2023	Implement electronic labels in test stores
2024	Join the electronic notification service for shareholder affairs

Electronic Invoice Paper Savings	2022	2023	2024
Cloud Invoice Share	32%	46%	57%
Carbon Reduction (tons)	197	245	265

In 2024, carbon reduction from electronic invoices reached 265 tons.



Waste Management

POYA primarily sells products to general consumers and does not produce goods itself, so no hazardous waste is generated that could pollute the environment. Waste is properly managed as outlined below. Although waste management is not considered a material issue for POYA, the company continues to promote waste reduction in daily operations and strictly complies with local government regulations to ensure environmental protection.

Waste Source	Type	Waste Disposal Method	
		Recyclable	Non-recyclable
Headquarters	Paper, general waste	Recyclers	Sanitation truck
Logistics Centers	Incoming cartons	Recyclers	Sanitation truck
Retail Outlets	Cartons, general waste	Recyclers	Sanitation truck

Logistics cardboard recycling	2022	2023	2024
Total cardboard weight (tons)	2,293	2,352	2,447
Recycled weight (tons / million revenue)	0.1177	0.1065	0.1036

*Cardboard boxes at logistics centers are reused and circular packaging materials are employed, reducing cardboard consumption from the source; as a result, the volume of recycled cardboard has decreased.

Packaging Waste Reduction

To minimize and prevent the environmental impact of e-commerce packaging, since July 2023, POYA has prohibited the use of PVC materials for online shopping packages and requires suppliers to provide packaging that meets the mandated recycled material ratio. For more details on logistics and packaging waste reduction, please refer to Section 5.5 Logistics Management.

POYA upholds an environmental protection philosophy, prioritizing the use of recycled and recyclable paper packaging and encouraging suppliers to ship products in original cartons to avoid additional packaging waste. Using 2023 as the base year, POYA set targets for reducing the average weight of online shopping packaging: 25% by 2024, 30% by 2025, and 35% by 2026. The average packaging weight reduction in 2024 reached 26%.

In 2024, the average packaging material weight reduction reached 26 %, achieving the target.

Wastewater

POYA’ s operations do not involve process water or industrial wastewater discharge; all wastewater is general domestic sewage, properly discharged through the sewer system and compliant with environmental regulations. No wastewater containing hazardous substances is released, ensuring no significant impact on surrounding water sources, safeguarding water quality, and protecting the ecological environment, demonstrating the company’ s commitment and responsibility toward environmental protection.

5.4 Climate Change

POYA refers to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) proposed by the United Nations Financial Stability Board (FSB), integrating its suggested disclosure and management framework into consideration. The company conducts a comprehensive assessment of the impacts of climate change on its operations and formulates short-, medium-, and long-term management strategies accordingly.

Short- term, medium- term, and long-term climate-related risks

Timeline	Risk	Potential Impact	Financial Impact	Management Strategy
Short-term	Physical Risk: Typhoons and catastrophic heavy rainfall	Climate anomalies (floods) indirectly caused by global warming	1.Increased repair costs for damaged equipment 2.Reduced customer flow and supply shortages due to transport difficulties	1.Plan natural disaster insurance to mitigate damage 2.Establish emergency response teams and develop backup plans and equipment procurement strategies
Medium-term	Physical Risk: Rising temperatures	1.Increased energy consumption 2.Disappearance of seasonal variations	1.Higher operating costs 2.Changes in product mix	1.Implement new inverter air conditioners and centralized AC controllers 2.Deploy LED energy-saving lights and efficient lighting strips to improve illumination and reduce carbon emissions
Medium-term	Transition Risk: Regulatory Compliance	Stricter climate-related regulations	1.Fines for non-compliance 2.Damage to corporate reputation	1.Conduct regular greenhouse gas inventories to effectively control emissions 2.Develop and implement energy-saving and carbon reduction initiatives
Long-term	Transition Risk: Market Changes	Shifts in consumer behavior	1.Changes in consumer preferences 2.Supply chain shortages affecting revenue	1.Build and strengthen brand image to cultivate customer loyalty 2.Implement a loyal customer system to maintain close consumer relationships 3.Collaborate with suppliers to stay informed on product trends

Short- term, medium- term, and long-term climate-related opportunities

Timeline	Opportunities	Plan	Financial Impact	Management Strategy
Short-term	New product development	Prioritize environmentally friendly products	1.Reduce packaging costs 2.Meet consumer environmental demands to increase sales	Collaborate with suppliers to develop eco-friendly products, minimizing packaging design to reduce carbon emissions
Medium-term	Energy-efficient equipment	Prioritize top-efficiency energy-saving equipment in procurement	1.Reduce energy costs 2.Qualify for government energy-saving subsidies	1.Actively promote energy saving and carbon reduction 2.Implement improved electricity management with Taipower smart meters
Medium-term	ESG Corporate Reputation	Enhance POYA's transparency and brand image to gain stakeholder support.	Avoid supply chain disruptions and customer loss from negative perceptions.	Comply with regulations and disclose relevant information transparently.
Long-term	Eco-friendly & Insulating Materials	Use eco-friendly and insulating materials to cut energy use and costs.	Lower energy costs.	1.Roof insulation paint, misting, or insulating fillers to cool spaces. 2.Use green materials in construction and interiors.

Physical Risk Scenario Simulation

Facing increasing physical risks from extreme weather events such as typhoons, floods, and snowfall, stores may experience higher probabilities of flooding, equipment damage, power outages, and water interruptions, potentially affecting store operations. Such events may also impact upstream logistics and downstream customers, causing delivery delays, unavailability of products, and reduced consumer convenience. POYA has assessed the potential financial impacts of flooding events for all stores across Taiwan under different climate scenarios

The following uses rainfall data and flood risk maps from the Sixth Climate Change Assessment Report (AR6) provided by the National Science and Technology Center for Disaster Reduction (NCDR). Flood probabilities are assumed based on each store’ s flood risk level under different global warming levels (GWL) and combined with temperature increase scenarios to simulate various climate conditions. The simulation evaluates potential revenue losses due to store closures from flooding and analyzes the impact on overall financial performance.

Scenario	Description	Financial Impact
GWL 1°C	Current: Current conditions under national adaptation scenario, approximately GWL 1°C	0.18%
GWL 1.5°C	Short-term: Likely in the near future; more than half of SSP scenarios reach GWL 1.5°C by 2030 under net-zero emission assumptions	0.36%
GWL 2°C	Mid-term: Possible under moderate or higher emissions; more than half of SSP scenarios reach GWL 2°C by 2050, align with the Paris Agreement goal of limiting warming below 2°C	0.49%
GWL 4°C	Long-term: Possible by century-end if mitigation is ineffective	1.00%

*Financial impact refers to potential revenue losses from temporary store closures due to natural disasters, measured against total revenue in 2024.

Extreme Weather Insurance Compensation

In addition to establishing store emergency response procedures and logistics contingency mechanisms, POYA has purchased property insurance for stores against natural disasters to reduce financial risks from damage to equipment and products caused by extreme weather. These measures help ensure operational stability and mitigate the financial impact of natural disasters.

Year	Extreme Weather Incidents	Insurance Claims	Claim Coverage Ratio
2022	0	0	None.
2023	8	8	90%
2024 (Note 1)	4	3	73%

Note 1 : As of Q4 2024, there is still one insurance claim event caused by extreme weather. By the end of June 2025, the related insurance procedures are still under review, so the current number of claims and the claim coverage ratio remain low.

5.5 Logistics Management

Before POYA established a logistics center, suppliers were required to pick and deliver orders to each store using their own transportation or freight services. As the number of stores grew, many small and medium-sized suppliers faced manpower shortages and limited delivery capacity. In response, POYA implemented a centralized logistics plan, using the logistics center to support store expansion. This plan reduces operational difficulties, labor, and transportation costs for suppliers, enabling them to grow alongside POYA’s expansion.

By centralizing package receiving and distribution at the logistics center, supplier self-delivery to stores are replaced, effectively reducing energy consumption and greenhouse gas emissions. The logistics center also handles the recycling of packaging boxes and materials. The system supports small-quantity store orders using a “night delivery, next-day shelving” model, reducing in-store inventory and allowing stores to focus on merchandising and customer service, enhancing shopping experience. Since implementing a self-managed logistics system, operational efficiency has continuously improved, increasing distribution efficiency while shortening transport processes and lowering greenhouse gas emissions.

To support government-promoted renewable energy, POYA’s Kaohsiung logistics center has implemented a solar power program, generating 2.42 million kWh in 2024, equivalent to a carbon reduction of approximately 1,193 tons. The solar facilities also help lower the logistics center temperature, further reducing air-conditioning energy consumption.

In response to the Environmental Protection Administration’s guidelines on limiting packaging for online shopping, POYA actively promotes packaging reduction for e-commerce to minimize environmental impact. Current measures include:

- 1. Use recycled and renewable paper materials to reduce reliance on virgin resources.
- 2. Original-case shipment: Collaborating with suppliers to ship products in their original packaging, avoiding redundant packaging.
- 3. Continuous box weight reduction: Optimizing packaging materials and structures without compromising transport safety to balance durability and environmental considerations.

In addition, POYA plans to launch a reusable box delivery program in 2025, allowing customers to pick up orders at stores, promoting circular economy and reducing environmental impact.

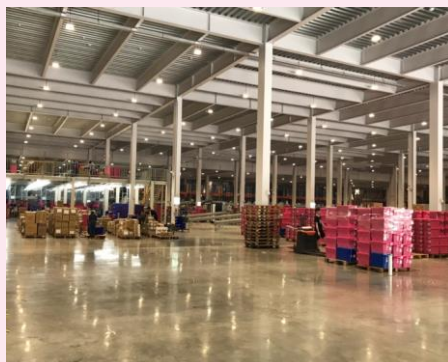
In 2024, the average packaging material weight reduction reached 26%, achieving the target.

E-commerce Packaging Reduction (Note 1)	2023	2024
Average Packaging Weight (kg/item)	0.259	0.191
Original-case Shipments (items)	443	649
Shipments Using Recycled/Reused Packaging (items)	-	160

Note 1 : The 2023 reporting period covers July 1 to December 31, 2023, and the 2024 reporting period covers January 1 to December 31, 2024. Information for both years has been reviewed with limited assurance by PwC Taiwan. For details, please refer to Appendix 8.

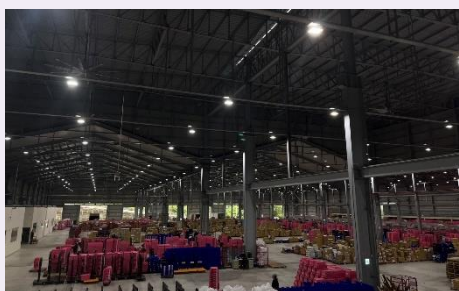
Taoyuan Logistics Center

Total Area: Approximately 35,694 m²



Changhua Logistics Center

Total Area: Approximately 16,855 m²



Kaohsiung Logistics Center

Total Area: Approximately 27,762 m²



06 Social Contribution

- 6.1 Marine Conservation
- 6.2 Terrestrial Ecology
- 6.3 Talent Development
- 6.4 Community Care



06 Social Contribution

POYA not only provides consumers with high-quality products and excellent services but also strives to contribute to Taiwan and society by taking action to thank consumers for their support and care. Each year, POYA participates in ocean conservation activities to raise awareness of marine protection among the public. In 2024, POYA shifts its focus to land ecology, ensuring its operations do not negatively impact the environment. It continues to care for vulnerable groups and values collaboration with educational institutions, calling on consumers to join POYA in doing good for the community, fostering a shared, prosperous, and lively environment.

This year, POYA's total donations and sponsorships amounted to approximately NT\$2.48 million, focusing on ocean protection, land ecology, talent development, and community care. POYA aims to enhance positive culture and values through active participation in social activities, contributing to Taiwan's society.

6.1 Marine Conservation

From 2024 to 2028, POYA will annually donate NT\$2 million to National Penghu University of Science and Technology, totaling NT\$10 million, to fund the "Protecting Penghu's Oceans and Cultivating Marine Tourism Talent Program." This program aims to address marine pollution in Penghu and employment issues on offshore islands, while actively supporting the SDGs (Sustainable Development Goals).

Protecting the Ocean Establishing volunteer teams, promoting beach cleanup, and coral reef restoration to safeguard marine ecology.

Cultivating Talent Offering training in marine sports, ecological tourism, and marine conservation to develop skilled professionals.

Expanding Participation Collaborating with government and NGOs to promote environmental education and encourage community involvement in marine governance.

Island Revitalization Supporting eco-tourism and local product promotion to boost regional economies and reduce environmental impact.



《Protecting Penghu’ s Oceans and Cultivating Marine Tourism Talent Program》

Background: Ocean degradation, habitat loss, coral bleaching, and marine litter have severely impacted Penghu's tourism industry.

Objective:The program aims to protect the marine environment, cultivate talent, increase social participation, and promote island regeneration for sustainable development in Penghu. (Note 1)

Coral Reef Restoration Activities



Beach Cleanup and Marine Education



Beach Cleanup and Marine Education



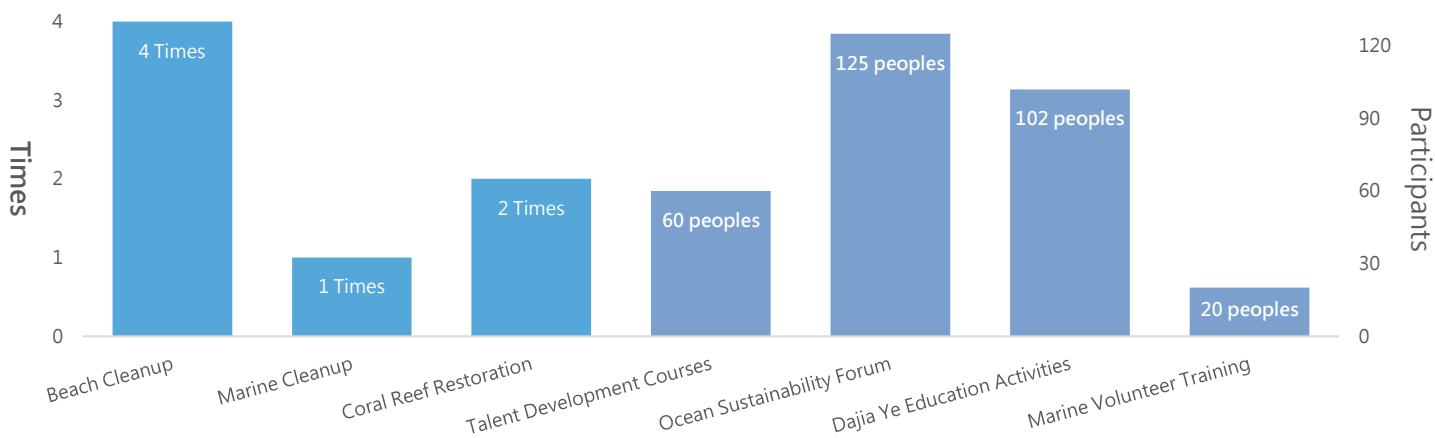
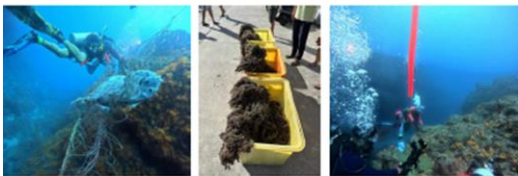
Coral Reef Restoration Activities



Marine Cleanup



Marine Cleanup and Abandoned Fishing Net Removal



Note 1 : The 2024 plan results report has been uploaded to the official website under the Sustainability section:<https://www.poya.com.tw/investor/sustainability-reports>

6.2 Terrestrial Ecology

POYA recognizes the importance of biodiversity and forest protection for land ecosystems and actively supports the United Nations Sustainable Development Goal (SDG) 15: "Life on Land." In 2024, POYA published the "Biodiversity and No Deforestation Statement," committing to reduce the negative environmental impacts of its operations, prevent deforestation, and protect biodiversity, fulfilling its corporate responsibility to the environment and society. For more details, please refer to the official website (Note 1).

Operational Locations		Business Activities	
Existing Locations	New Locations	POYA Operations	Supply Chain
Check if current store locations impact the ecological environment; if so, mitigate, improve, or compensate for the impact.	Prohibit setting up new locations in key biodiversity areas.	Commit to avoiding deforestation and development in high conservation areas, ensuring no impact on protected forests and species.	Promote biodiversity and no deforestation concepts, raising awareness within the supply chain about ecological conservation.

6.3 Talent Development

In 2024, POYA partnered with 28 universities, providing 121 students for internships at stores. Through hands-on projects, students gained essential skills and bridged the gap between academia and industry, applying creative solutions to real-world problems, creating a win-win training program for both the company and students.

Promoting Marine Tourism Talent Development in Penghu From 2024 to 2028, POYA will donate NT\$2 million annually to National Penghu University of Science and Technology, totaling NT\$10 million, to support the "Protecting Penghu's Oceans and Cultivating Marine Tourism Talent Program." The program aims to train local talent in marine conservation and tourism. By driving the development of marine tourism talent in Penghu, POYA promotes industry-academia collaboration, offers marine ecology tourism courses, organizes ocean sustainability forums, and provides scholarships to support promising talents.

6.4 Community Care

In 2024, POYA actively participated in community activities, caring for vulnerable groups, and set up disaster preparedness product sections in stores, providing a safe and convenient shopping environment for local residents, fulfilling its community care and social responsibility.

- ★Caring for Vulnerable Groups: POYA donated supplies to nonprofit organizations such as the World Peace Federation and the Hua Shan Foundation, spreading warmth and care from the company.
- ★Disaster Preparedness: POYA committed to offering a safe and convenient shopping experience for the community and responded to the Ministry of the Interior's initiative to establish disaster preparedness sections in stores and online platforms. This effort aims to address extreme weather challenges brought on by climate change, helping consumers' disaster preparation. POYA's efforts were recognized with a certificate of honor from the Ministry of the Interior.

Note 1 : <https://www.poya.com.tw/investor/sustainability-reports>

Appendices



Appendix 1: Historical Performance (2022–2024)

Operational Aspect				
Item	Sub-item	2022	2023	2024
Quality Service Evaluation	A+B Level Stores	86%	87%	86%
	C Level Stores	14%	13%	14%

Employee Aspect				
Item	Sub-item	2022	2023	2024
Percentage of Female Executives	Percentage of Female Executives in Total Management	76%	77%	78%
Employee Age Distribution	Under 21	8%	8%	7%
	21-30	47%	47%	44%
	31-40	30%	29%	31%
	41-50	13%	13%	15%
	Over 50	2%	3%	3%
Employee Education Distribution	Junior High School and Below	1%	1%	1%
	High School/Vocational	24%	24%	26%
	Junior College/Technical College	8%	7%	7%
	Technical Degree/University	66%	66%	64%
	Graduate School	2%	1%	1%
Total Employee Training Hours	Staff Training	6,657	8,183	6,097
	Manager Evaluation	5,173	4,375	3,346
	Other Training	-	-	4,660
Non-Executive Employee Compensation	Number of Full-time Employees	3,283	3,516	2,898
	Average Full-time Salary (in thousands)	518	557	634
	Median Full-time Salary (in thousands)	463	505	574
Employee Return Rate After Parental Leave	Male Employees	40%	57%	78%
	Female Employees	36%	49%	62%
Employee Disability and Injury Incidents	Frequency Rate (FR)	2.36	1.66	1.11
	Severity Rate (SR)	38.00	43.00	33.50
	Total Injury Index (FSI)	0.30	0.27	0.19
	Occupational Fatalities	1	0	0

Appendix 1: Historical Performance (2022–2024)

Environmental Aspect				
Item	Sub-item	2022	2023	2024
Environment	Scope 1 & 2 Average Carbon Emissions per store (tons)	142	131	128
	Average Water Consumption per store ((k m³)	667	658	602
	Average Electricity Consumption per store (kWh)	274,281	260,729	255,676
Waste	Recycling Weight (tons per million revenue)	0.1177	0.1065	0.1036

Social Aspect	
Total Donations in 2024: NT\$2.48 million	Donations to: "Gangduhui", "Slow Pitch Softball Association", "Penghu University of Science and Technology", "Genesis Social Welfare Foundation", and other organizations
	Sponsorship: "Shunfa Charity Road Run" event
	Sponsorship: "Penghu Hometown Association"
	University Partnerships: Employed 121 students from 28 universities for internships at stores
Total Donations in 2023: NT\$790,000	Donations to: "Gangduhui", "Slow Pitch Softball Association", "Penghu University of Science and Technology" - Marine Conservation Series, and other organizations
	Sponsorship: "Yizai Association", "Tainan Slow Pitch Softball Association" Year-End Banquet and other events
	Sponsorship: Campus recruitment events at Da Yeh University, Yu Da University of Science and Technology, and Jingwen University of Science and Technology
	University Partnerships: Matched 144 students from 26 universities for internships at stores
Total Donations in 2022: NT\$1.2 million	Donations to: Penghu University of Science and Technology's "Protecting the Ocean" event, 2022 TLD Quiet Cup Slow Pitch Softball Championship, and "Small Good for Big Benefit" Seed Training Program
	Sponsorship: Tainan City Government Social Affairs Bureau, Gangduhui, Peng Wanru Foundation, Golf Sports Revitalization Foundation, Hai'an Christian Church, Tainan City Volunteer Fire Brigade, and other organizations
	Charity Event: Sponsored the "Lixin Social Welfare Foundation" through a donation event
	Sponsorship: Tainan City Slow Pitch Softball Officials and Umpires Year-End Banquet Vouchers
	University Partnerships: Employed 86 students from 22 universities for internships at stores

Appendix 2: Mid-term to Long-Term Goals and 2024 Achievements

	KPI Long-term and Mid-term Goals	2024
Corporate Governance	Maintain a top 20% ranking in governance evaluation.	√
	Achieve positive profit growth.	√
	Hold at least 4 public earnings calls annually.	√
	Hold at least 1 board meeting each quarter.	√
	Promote integrity principles in monthly meetings.	√
	No violations of regulations resulting in penalties by authorities.	√
Employees	No major occupational safety incidents.	√
	Conduct at least 70 training sessions or 10,000 hours of training annually.	√
	Female executives comprise over 50% of the management.	√
	Female employees' average salary grows by 2% annually.	√
Product Management and Customer Service	Ensure no violations in product labeling or marketing communication standards for private brand products.	√
	No breaches of customer privacy.	√
Environment	Reduce average carbon emissions per store (Scope 1 & 2) by 1%.	√
	Decrease greenhouse gas intensity by 1% annually (Scope 1 & 2).	√
	Reduce greenhouse gas intensity by 2% by 2025 (compared to 2023 baseline).	Reduced by 1.7% compared to the baseline year (2023).
	Reduce greenhouse gas intensity by 7% by 2030 (compared to 2023 baseline).	
	Reduce water intensity by 3% annually.	√

Appendix 3: GRI Content Index

Statement of use POYA has reported the 2024 content (Jan 1 - Dec 31) following GRI Standards.

GRI 1 used GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) None

GRI 2: General Disclosures 2021		
Disclosure Items	Disclosure Section	Omissions
2-1 Organizational details	About This Report P.1 2.1 Company Overview P.20	
2-2 Entities included in the organization's sustainability reporting	About This Report P.1	
2-3 Reporting period, frequency and contactpoint	About This Report P.1	
2-4 Restatements of information	When calculating the average water consumption, electricity usage, and greenhouse gas emissions per store, the denominator was changed from the total number of stores for the year to the weighted factor of months for stores that actually used water or electricity during the year. This adjustment also retroactively applies to the 2022 and 2023 data. The impact of this revision is that the data related to the average per store is expected to more accurately reflect the actual average situation, avoiding distortion of the averages caused by the opening of many new stores, which could dilute the data due to insufficient operation time in those newly opened stores.	
2-5 External assurance	About This Report P.1	
2-6 Activities, value chain and other business relationships	2.2 Industry and Financial Overview P.21 3.1 Supply Chain Management P.31	
2-7 Employees	Section 04: People P.38 The number of is calculated based on the figures from the last day of the reporting period.	
2-8 Workers who are not employees	As of the last day of the reporting period, POYA employed a total of 313 non-employee workers at its logistics centers, primarily responsible for tasks such as inbound goods handling, order picking, quality inspection, shipping, and returns processing. Although these workers are not directly employed by POYA, the company communicates and coordinates with the staffing agency to ensure that they are provided with appropriate legal protections, workplace safety, and a good working environment.	
2-9 Governance structure and composition	2.3 Corporate Governance P.23~25	
2-10 Nomination and selection of the highest governance body	2.3 Corporate Governance P.24~25 The composition of the Board of Directors can be found on page 21 of the annual report; detailed information regarding the educational background, work experience, and concurrent positions of board members is available on pages 8-13 of the annual report.	
2-11 Chair of the highest governance body	2.3 Corporate Governance P.24	
2-12 Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Committee P.9	
2-13 Delegation of responsibility for managing impacts	2.4 Risk Management P.27	
2-14 Role of the highest governance body in sustainability reporting	1.1 Sustainability Committee P.9	

Statement of use POYA has reported the 2024 content (Jan 1 - Dec 31) following GRI Standards.

GRI 1 used GRI 1: Foundation 2021

Applicable GRI Sector Standard(s) None

GRI 2: General Disclosures 2021		
Disclosure Items	Disclosure Section	Omissions
2-15 Conflicts of interest	2.3 Corporate Governance P.24	
2-16 Communication of critical concerns	About This Report P.1 2.4 Risk Management P.28	
2-17 Collective knowledge of the highest governance body	2.3 Corporate Governance P.24	
2-18 Evaluation of the performance of the highest governance body	2.3 Corporate Governance P.24	
2-19 Remuneration policies	2.3 Corporate Governance P.25	
2-20 Process to determine remuneration	2.3 Corporate Governance P.25	
2-21 Annual total compensation ratio	Annual Total Compensation Ratio = (Annual total compensation of the highest-paid individual in the company) ÷ (Median salary of non-managerial employees) = 22 Annual Total Salary Change Ratio = (Percentage increase in the annual total compensation of the highest-paid individual) ÷ (Percentage increase in the median salary of non-managerial employees) = 2	
2-22 Statement on sustainable development strategy	Message from Management P.3~4 Official Website - Sustainability Section (https://www.poya.com.tw/investor/sustainability-reports)	
2-23 Policy commitments	Message from Management P.3~4 Official Website - Sustainability Section (https://www.poya.com.tw/investor/sustainability-reports)	
2-24 Embedding policy commitments	Message from Management P.3~4 Official Website - Sustainability Section (https://www.poya.com.tw/investor/sustainability-reports)	
2-25 Processes to remediate negative impacts	2.4 Risk Management P.27	
2-26 Mechanisms for seeking advice and raising concerns	2.4 Risk Management P.29	
2-27 Compliance with laws and regulations	2.5 Legal Compliance P.29	
2-28 Membership associations	POYA is a member of the Taiwan Chain and Franchise Association, Yizai Association, Daily Goods Industry Association, and the Kaohsiung New Business Association.	
2-29 Approach to stakeholder engagement	1.2 Materiality Assessment P.10 1.3 Stakeholder Engagement P.13-15	
2-30 Collective bargaining agreements	POYA has no union but a welfare committee with 100% employee participation, acting as a key channel to address concerns and protect rights.	

GRI 3: Material Topics 2021			
Contents	Disclosure Items	Disclosure Section	Omissions
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.2 Materiality Assessment P.10	
	3-2 List of material topics	1.2 Materiality Assessment P.11~12	
	3-3 Management of material topics	1.4 Explanation of Material Topics P.16~18	
Business Performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.2 Industry and Financial Overview P.22	
	201-2 Financial implications and other risks and opportunities due to climate change	5.4 Climate Change P.55~56	
	201-3 Defined benefit plan obligations and other retirement plans	4.3 Compensation and Benefits P.45	
Customer Privacy & Security			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Risk Management P.28	
Governance & Integrity			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2.3 Corporate Governance P.26	
	205-2 Communication and training about anti-corruption policies and procedures	2.3 Corporate Governance P.26	
	205-3 Confirmed incidents of corruption and actions taken	2.3 Corporate Governance P.26	
Product & Service Innovation			
GRI 308 : Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.1 Supply Chain Management P.31	
	308-2 Negative environmental impacts in the supply chain and actions taken	3.1 Supply Chain Management P.31~32	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.1 Supply Chain Management P.31	
	414-2 Negative social impacts in the supply chain and actions taken	3.1 Supply Chain Management P.31~32	
Customer Relations			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2 Product Management P.32~34	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Product Management P.32 2.5 Legal Compliance P.29	
Product Labeling & Marketing			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.2 Product Management P.32~34	
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.2 Product Management P.32 2.5 Legal Compliance P.29	
	417-3 Incidents of non-compliance concerning marketing communications	3.2 Product Management P.32 2.5 Legal Compliance P.29	

GRI 3: Material Topics 2021									
Contents		Disclosure Items		Disclosure Section		Omissions			
Energy Management									
GRI 302: Energy 2016	302-1 Energy consumption within the organization		5.2 Energy Management P.51						
	302-3 Energy intensity		5.2 Energy Management P.51						
	302-4 Reduction of energy consumption		5.2 Energy Management P.51						
Risk Management									
GRI 408: Child Labor 2016		408-1 Operations and suppliers at significant risk for incidents of child labor		4.2 Training and Development P.42					
GRI 409: Forced or Compulsory Labor 2016		409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		3.1 Supply Chain Management P.32 4.2 Training and Development P.42					
Talent Development & Retention									
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		4.1 Human Resources P.39 Total Number of Employees by Age Group in Taiwan						
			Age	New Employees				Resigned Employees	
				Male	Female			Male	Female
			<21	130	553			156	512
			21-30	440	1,235			467	1,298
			31-40	152	374			174	353
41-50	52	199	46	176					
>50	17	49	18	44					
401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees		4.3 Compensation and Benefits P.44~45							
401-3 Parental leave		4.3 Compensation and Benefits P.45							
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		4.2 Training and Development P.40、P.46 A total of 15,258 training hours were completed: 14,103 hours of internal physical and online training and 1,155 hours of external labor safety training. As of December 31, 2024, with 5,403 employees, the average training hours per employee was 2.8 hours.						
	404-3 Percentage of employees receiving regular performance and career development reviews		4.2 Training and Development P.40~41						
Customer Health & Safety									
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		3.2 Product Management P.32~34						
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		3.2 Product Management P.32 2.5 Legal Compliance P.29						
Labor Rights									
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		4.2 Training and Development P.42~43						

GRI Sector Standards			
Contents	Disclosure Items	Disclosure Section	Omissions
GRI 200 Economic Series			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.3 Compensation and Benefits P.44 POYA's full-time employees' starting salary is higher than the statutory minimum wage, and there is no significant percentage of employees receiving the minimum wage.	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.3 Corporate Governance P.26	
GRI 300 Environmental Series			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	5.5 Logistics Management P.57	
	301-2 Recycled input materials used	5.5 Logistics Management P.57	
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	5.3 Resource Management P.52	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.2 Terrestrial Ecology P.62	
	304-2 Significant impacts of activities, products and services on biodiversity	6.2 Terrestrial Ecology P.62	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.1 Greenhouse Gas Emissions P.48~50	
	305-2 Energy indirect (Scope 2) GHG emissions	5.1 Greenhouse Gas Emissions P.48~50	
	305-3 Other indirect (Scope 3) GHG emissions	5.1 Greenhouse Gas Emissions P.48~50	
	305-4 GHG emissions intensity	5.1 Greenhouse Gas Emissions P.48~50	
GRI 306: Waste 2020	306-4 Waste diverted from disposal	5.3 Resource Management P.54	
GRI 400 Social Series			
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	4.4 Employee Health P.45~46	
	403-3 Occupational health services	4.4 Employee Health P.45	
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4 Employee Health P.45	
	403-5 Worker training on occupational health and safety	4.4 Employee Health P.46	
	403-6 Promotion of worker health	4.4 Employee Health P.45	
	403-9 Work-related injuries	4.4 Employee Health P.46	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.3 Corporate Governance P.24 4.1 Human Resources P.38	
	405-2 Ratio of basic salary and remuneration of women to men	4.3 Compensation and Benefits P.44	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.2 Training and Development P.43	

Appendix 4: SASB Sustainability Accounting Standards Mapping Table

TOPIC	CODE	METRIC	Disclosure
Energy Management in Retail & Distribution	CG-MR-130a.1	(1) Total energy consumed, (2) Percentage grid electricity (%) (3) Percentage renewable (%)	(1) 356,285(GJ) (2) 100% of electricity sourced from the grid (3) 0%
Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	2.4 Risk Management P.27~29
	CG-MR-230a.2	(1) Number of data breaches, (2) Percentage that are personal data breaches (%) (3) Number of customers affected	2.4 Risk Management P.28
Labour Practices	CG-MR-310a.1	(1) Average hourly wage (2) Percentage of in-store and distribution centre employees earning minimum wage (%), by region	(1) The minimum hourly wage across Taiwan is NT\$183. (2) POYA's starting salary for full-time employees in all regions exceeds the statutory minimum wage.
	CG-MR-310a.2	(1) Voluntary (%) (2) Involuntary turnover rate for in-store and distribution centre employees (%)	(1) 59.2% (2) 0.9%
	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labour law violations	NT\$20,000
Workforce Diversity & Inclusion	CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	2.3 Corporate Governance P.24 4.1 Human Resources P.38
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	NT\$0
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental or social sustainability standards	Third-party Certified Own-Brand revenue approximately NT\$18.89 million
	CG-MR-410a.2	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	3.1 Supply Chain Management P.32
	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	5.5 Logistics Management P.57
Activity Metrics	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centres	2.1 Company Overview P. 20
	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centres	(1) 445,745 m ² (2) 84,099 m ²

Appendix 5: TCFD Disclosure Mapping Table

Aspect	TCFD Recommended Disclosure Items	Corresponding Section	Page Number
Governance	How the Board supervises climate-related issues	01 Sustainability Management	9~12
	How management assesses and manages climate-related issues	01 Sustainability Management	9~12
Strategy	Short, medium, and long-term climate-related risks and opportunities identified by the company	5.4 Climate Change	55
	Impact of climate-related issues on the company' s business model, strategy, and financial planning	5.4 Climate Change	56
	Scenario analysis	5.4 Climate Change	56
Risk Management	Identification and evaluation processes for climate-related risks	2.4 Risk Management	27~28
	Management processes for climate-related risks	2.4 Risk Management	27~28
	Integration with the overall risk management system	2.4 Risk Management	27~28
Metrics & Targets	Whether evaluation metrics are aligned with the company' s strategy and risk management	1.4 Explanation of Material Topics	17~18
	Disclosure of greenhouse gas emissions and related risks	5.4 Climate Change	55
	Management goals and related performance	5.1 Greenhouse Gas Emissions	50

Appendix 6: Summary of Assurance Items & Auditor's Limited Assurance Report

Assurance Standard 3000 - Assurance Items																																		
No.	Assurance Target Information				Page	Applicable Standards																												
1	Total Electricity Consumption and Average Electricity Consumption per Store				51	Total Electricity Consumption and Average Electricity Consumption per Store for POYA Headquarters and All Branches in 2024 Average electricity consumption per store = total electricity consumption ÷ weighted number of store-months with electricity usage; Data for 2022 and 2023 have been restated due to changes in calculation methodology.																												
	Electricity Consumption (Note 1)		2022	2023			2024																											
	Total Electricity Consumption: Total kWh used		89,849,836	93,840,891			98,968,051																											
	Average Electricity consumption per Store (Note 2): kWh/store		274,281	260,729			255,676																											
	Electricity Intensity: Thousand kWh per million revenue		4.6	4.3			4.2																											
Note 1 : Total Electricity Consumption includes the head office, all logistics centers, and all retail locations; some stores do not have electricity data because they are leased without electricity billing. Note 2 : Average electricity consumption per store = total electricity consumption ÷ weighted number of store-months with electricity usage; Data for 2022 and 2023 have been restated due to changes in calculation methodology.																																		
2	Violations of Environmental, Economic, or Social Regulations and Compliance with Food Safety and Sanitation Laws for Food Products Sold in Stores 2.5 Legal Compliance POYA, guided by the Legal Affairs Office, monitors government regulatory changes to ensure all operations comply with applicable laws. To protect investors and customers, POYA places special emphasis on the Company Act, Securities and Exchange Act, and Food Safety and Hygiene Act. In 2024, no violations of these laws occurred. POYA complies with labor-related regulations and provides a quality work environment. In 2024, no major violations or penalties occurred under the Labor Standards Act, Protection of the Rights of Persons with Disabilities Act, or Occupational Safety and Health Act (Note 1). In 2024, POYA products did not incur any penalties for violations of marketing, advertising, or labeling regulations. Note 1 : Major violations or penalties refer to cases with fines exceeding NT\$100,000.				29	The number of cases and amounts of fines imposed by the regulatory authorities in 2024 for violations of environmental, economic, or social regulations, as well as the "Food Safety and Sanitation Management Act" and its sub-laws, for each business unit.																												
3	Average Salary and Median Salary for Non-Supervisory Employees in 2024 <table><tr><th colspan="2">Full-time Non-Managerial Employees</th><th>2023</th><th>2024</th><th>Growth Rate</th></tr><tr><td colspan="2">Number of Full-time Non-Managerial Employees</td><td>3,516</td><td>2,898</td><td>-18%</td></tr><tr><td colspan="2">Average Salary of Full-time Non-Managerial Employees (in NT\$1,000) (Note 1)</td><td>557</td><td>634</td><td>14%</td></tr><tr><td colspan="2">Median Salary of Full-time Non-Managerial Employees (in NT\$1,000)</td><td>505</td><td>574</td><td>14%</td></tr></table> Note 1 : The company operates self-service retail stores under a direct-managed model (non-franchise), with nearly 90% of its workforce being front-line service staff. Due to large-scale store expansion, a high proportion of new hires and entry-level employees are trained, which affects the average salary.				Full-time Non-Managerial Employees		2023	2024	Growth Rate	Number of Full-time Non-Managerial Employees		3,516	2,898	-18%	Average Salary of Full-time Non-Managerial Employees (in NT\$1,000) (Note 1)		557	634	14%	Median Salary of Full-time Non-Managerial Employees (in NT\$1,000)		505	574	14%	44	As per the regulations set by the Taiwan Securities and Futures Bureau's "Information Disclosure Guidelines for Listed Companies" and related Q&A documents, as well as applicable laws and regulations.								
Full-time Non-Managerial Employees		2023	2024	Growth Rate																														
Number of Full-time Non-Managerial Employees		3,516	2,898	-18%																														
Average Salary of Full-time Non-Managerial Employees (in NT\$1,000) (Note 1)		557	634	14%																														
Median Salary of Full-time Non-Managerial Employees (in NT\$1,000)		505	574	14%																														
4	Employee Inflow Rate, Turnover Rate, and Absenteeism Rate in 2024 <table><tr><th></th><th>2022</th><th>2023</th><th>2024</th><th>Calculation Method</th><th>Gender (Note 2)</th><th>Absence Rate</th></tr><tr><td>New Hire Rate</td><td>71%</td><td>81%</td><td>59%</td><td>New employees + Total employees as of December 31 of the year</td><td>Male</td><td>0.15%</td></tr><tr><td>Turnover Rate</td><td>67%</td><td>67%</td><td>60%</td><td>Departing employees + Total employees as of December 31 of the year</td><td>Female</td><td>0.73%</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td>Total</td><td>0.88%</td></tr></table> Note 2 : Absence rate = (Occupational Injury Leave Days + Sick Leave Days + Personal Leave Days + Menstrual Leave Days) ÷ Total Workdays reported by the Occupational Safety and Health Administration, Ministry of Labor.					2022	2023	2024	Calculation Method	Gender (Note 2)	Absence Rate	New Hire Rate	71%	81%	59%	New employees + Total employees as of December 31 of the year	Male	0.15%	Turnover Rate	67%	67%	60%	Departing employees + Total employees as of December 31 of the year	Female	0.73%						Total	0.88%	39 46	The employee inflow rate and turnover rate are based on the 2024 new hires and terminations listed in the company's HR system, with the percentages calculated from the total employee roster as of December 31, 2024. The absenteeism rate is calculated using the following formula: (Work injury leave days + Sick leave days + Menstrual leave days + Personal leave days) ÷ Total working days.
	2022	2023	2024	Calculation Method	Gender (Note 2)	Absence Rate																												
New Hire Rate	71%	81%	59%	New employees + Total employees as of December 31 of the year	Male	0.15%																												
Turnover Rate	67%	67%	60%	Departing employees + Total employees as of December 31 of the year	Female	0.73%																												
					Total	0.88%																												

Assurance Standard 3000 - Assurance Items

No.	Assurance Target Information	Page	Applicable Standards																																	
5	Parental Leave Return-to-Work Rate in 2024 <table><tr><th colspan="2">2024 Parental Leave and Return-to-Work Statistics</th><th>Male</th><th>Female</th></tr><tr><td colspan="2">Expected return-to-work employees on parental leave during the year</td><td>9</td><td>86</td></tr><tr><td colspan="2">Actual employees who returned to work during the year</td><td>7</td><td>53</td></tr><tr><td colspan="2">Return-to-work rate</td><td>78%</td><td>62%</td></tr></table>	2024 Parental Leave and Return-to-Work Statistics		Male	Female	Expected return-to-work employees on parental leave during the year		9	86	Actual employees who returned to work during the year		7	53	Return-to-work rate		78%	62%	45	The return-to-work rate is calculated using the list of employees on unpaid parental leave as of December 31, 2024, and the number of employees who returned to work after completing their parental leave. The return-to-work rate formula provided by GRI is: (Number of employees who actually returned to work after parental leave) ÷ (Total number of employees who should have returned after parental leave) × 100.																	
2024 Parental Leave and Return-to-Work Statistics		Male	Female																																	
Expected return-to-work employees on parental leave during the year		9	86																																	
Actual employees who returned to work during the year		7	53																																	
Return-to-work rate		78%	62%																																	
6	Total Employee Training Hours <table><tr><th>Course</th><th>Course Hours</th><th>Number of Sessions</th><th>Number of Participants</th><th>Total Training Hours</th></tr><tr><td>OJT Assessment</td><td>7</td><td>12</td><td>871</td><td>6,097</td></tr><tr><td>Section Supervisor Evaluation</td><td>7</td><td>12</td><td>322</td><td>2,254</td></tr><tr><td>Assistant Store Manager Evaluation</td><td>7</td><td>12</td><td>156</td><td>1,092</td></tr><tr><td colspan="2">Total</td><td>36</td><td>1,349</td><td>9,443</td></tr></table>	Course	Course Hours	Number of Sessions	Number of Participants	Total Training Hours	OJT Assessment	7	12	871	6,097	Section Supervisor Evaluation	7	12	322	2,254	Assistant Store Manager Evaluation	7	12	156	1,092	Total		36	1,349	9,443	40	The total number of training hours completed in 2024 in accordance with POYA's education and training regulations.								
Course	Course Hours	Number of Sessions	Number of Participants	Total Training Hours																																
OJT Assessment	7	12	871	6,097																																
Section Supervisor Evaluation	7	12	322	2,254																																
Assistant Store Manager Evaluation	7	12	156	1,092																																
Total		36	1,349	9,443																																
7	Gender Pay Ratio <table><tr><th>Gender</th><th>Region</th><th colspan="2">Average Salary</th><th colspan="2">Female-to-Male Salary Ratio</th></tr><tr><td rowspan="4"></td><td>Northern District</td><td>56,165</td><td rowspan="4">56,113</td><td rowspan="4">100%</td><td rowspan="4">100%</td></tr><tr><td>Central District</td><td>53,867</td></tr><tr><td>Southern District</td><td>60,483</td></tr><tr><td>Kaohsiung & Pingtung Districts</td><td>54,257</td></tr><tr><td rowspan="4"></td><td>Northern District</td><td>50,923</td><td rowspan="4">49,350</td><td>91%</td><td rowspan="4">88%</td></tr><tr><td>Central District</td><td>47,418</td><td>88%</td></tr><tr><td>Southern District</td><td>50,417</td><td>83%</td></tr><tr><td>Kaohsiung & Pingtung Districts</td><td>46,766</td><td>86%</td></tr></table>	Gender	Region	Average Salary		Female-to-Male Salary Ratio			Northern District	56,165	56,113	100%	100%	Central District	53,867	Southern District	60,483	Kaohsiung & Pingtung Districts	54,257		Northern District	50,923	49,350	91%	88%	Central District	47,418	88%	Southern District	50,417	83%	Kaohsiung & Pingtung Districts	46,766	86%	44	Refers to the calculation of the ratio based on the male employees' annual salary being set as 100.
Gender	Region	Average Salary		Female-to-Male Salary Ratio																																
	Northern District	56,165	56,113	100%	100%																															
	Central District	53,867																																		
	Southern District	60,483																																		
	Kaohsiung & Pingtung Districts	54,257																																		
	Northern District	50,923	49,350	91%	88%																															
	Central District	47,418		88%																																
	Southern District	50,417		83%																																
	Kaohsiung & Pingtung Districts	46,766		86%																																
8	Water Consumption and Average Water Consumption per Store <table><tr><th>Water Consumption (Note 1)</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Total water usage</td><td>187,261</td><td>195,225</td><td>191,204</td></tr><tr><td>Average water usage per store (Note 2)</td><td>667</td><td>658</td><td>602</td></tr><tr><td>Water intensity (k m³ / million revenue)</td><td>0.0096</td><td>0.0088</td><td>0.0081</td></tr></table> Note 1 : Total water consumption includes the sum of water usage from the head office, all logistics centers in Taiwan, and each store; some stores have no water usage data due to rental arrangements without billed water fees. Note 2 : Average water consumption per store = Total water consumption ÷ Weighted total of store operating months with recorded usage;; Data for 2022 and 2023 have been restated due to changes in calculation methodology.	Water Consumption (Note 1)	2022	2023	2024	Total water usage	187,261	195,225	191,204	Average water usage per store (Note 2)	667	658	602	Water intensity (k m³ / million revenue)	0.0096	0.0088	0.0081	52	Total water consumption and average water consumption per store for POYA headquarters and all branches in 2024. The average water consumption per store is calculated using the following formula: Average water consumption per store = Total water consumption ÷ Weighted total of store operating months with water usage.																	
Water Consumption (Note 1)	2022	2023	2024																																	
Total water usage	187,261	195,225	191,204																																	
Average water usage per store (Note 2)	667	658	602																																	
Water intensity (k m³ / million revenue)	0.0096	0.0088	0.0081																																	
9	Waste Management <table><tr><th>Logistics cardboard recycling</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Total cardboard weight (tons)</td><td>2,293</td><td>2,352</td><td>2,447</td></tr><tr><td>Recycled weight (tons / million revenue)</td><td>0.1177</td><td>0.1065</td><td>0.1036</td></tr></table>	Logistics cardboard recycling	2022	2023	2024	Total cardboard weight (tons)	2,293	2,352	2,447	Recycled weight (tons / million revenue)	0.1177	0.1065	0.1036	54	The recycling volume of logistics cardboard boxes and the waste intensity for 2024.																					
Logistics cardboard recycling	2022	2023	2024																																	
Total cardboard weight (tons)	2,293	2,352	2,447																																	
Recycled weight (tons / million revenue)	0.1177	0.1065	0.1036																																	

Assurance Standard 3000 - Assurance Items

No.	Assurance Target Information	Page	Applicable Standards																
10	Board/Functional Committee Meetings and Attendance Rate In 2024, the Board held a total of 12 meetings, with an attendance rate of 95%. <table border="1"> <thead> <tr> <th>Committee Members</th><th>Committee Functions</th><th>Frequency & Attendance</th><th>2024 Operations</th></tr> </thead> <tbody> <tr> <td> Audit Committee 4 Independent Directors </td><td> - Supervise proper presentation of financial statements - Supervise appointment/dismissal, independence, and performance of certified public accountants - Supervise effective implementation of internal controls - Supervise company compliance with relevant laws and regulations - Supervise management of actual or potential company risks </td><td>Held 5 meetings in total with 100% attendance</td><td> - In 2024, the Audit Committee maintained good communication with the external auditors; independent directors raised no objections. - In 2024, independent directors held 4 separate meetings with the Chief Internal Auditor/Accountants. </td></tr> <tr> <td> Remuneration Committee 4 Independent Directors </td><td> - Set and review directors' and executives' performance targets and compensation policies - Assess target achievement and determine individual remuneration 2024 remuneration disclosed in Annual Report, pp. 15–20 </td><td>Held 4 meetings in total with 100% attendance</td><td> - In 2024, the Board did not reject or modify any recommendations from the Remuneration Committee. - In 2024, all resolutions of the Remuneration Committee were approved without any dissenting or reserved opinions. </td></tr> <tr> <td> Nomination Committee 2 Directors & 4 Independent Directors </td><td> - Identify, review, and nominate director candidates - Establish and develop Board and committee structures, evaluate performance of the Board, committees, and individual directors, and assess independence of independent directors - Establish and regularly review director training programs </td><td>Held 1 meetings in total with 100% attendance</td><td> - In 2024, independent directors recused themselves from a conflict-of-interest agenda item once. </td></tr> </tbody> </table>	Committee Members	Committee Functions	Frequency & Attendance	2024 Operations	Audit Committee 4 Independent Directors	- Supervise proper presentation of financial statements - Supervise appointment/dismissal, independence, and performance of certified public accountants - Supervise effective implementation of internal controls - Supervise company compliance with relevant laws and regulations - Supervise management of actual or potential company risks	Held 5 meetings in total with 100% attendance	- In 2024, the Audit Committee maintained good communication with the external auditors; independent directors raised no objections. - In 2024, independent directors held 4 separate meetings with the Chief Internal Auditor/Accountants.	Remuneration Committee 4 Independent Directors	- Set and review directors' and executives' performance targets and compensation policies - Assess target achievement and determine individual remuneration 2024 remuneration disclosed in Annual Report, pp. 15–20	Held 4 meetings in total with 100% attendance	- In 2024, the Board did not reject or modify any recommendations from the Remuneration Committee. - In 2024, all resolutions of the Remuneration Committee were approved without any dissenting or reserved opinions.	Nomination Committee 2 Directors & 4 Independent Directors	- Identify, review, and nominate director candidates - Establish and develop Board and committee structures, evaluate performance of the Board, committees, and individual directors, and assess independence of independent directors - Establish and regularly review director training programs	Held 1 meetings in total with 100% attendance	In 2024, independent directors recused themselves from a conflict-of-interest agenda item once.	24 25	The number of meetings held by the Board/ Functional Committees in 2024 was calculated based on the meeting records and attendance logs to determine individual attendance rates.
Committee Members	Committee Functions	Frequency & Attendance	2024 Operations																
Audit Committee 4 Independent Directors	- Supervise proper presentation of financial statements - Supervise appointment/dismissal, independence, and performance of certified public accountants - Supervise effective implementation of internal controls - Supervise company compliance with relevant laws and regulations - Supervise management of actual or potential company risks	Held 5 meetings in total with 100% attendance	- In 2024, the Audit Committee maintained good communication with the external auditors; independent directors raised no objections. - In 2024, independent directors held 4 separate meetings with the Chief Internal Auditor/Accountants.																
Remuneration Committee 4 Independent Directors	- Set and review directors' and executives' performance targets and compensation policies - Assess target achievement and determine individual remuneration 2024 remuneration disclosed in Annual Report, pp. 15–20	Held 4 meetings in total with 100% attendance	- In 2024, the Board did not reject or modify any recommendations from the Remuneration Committee. - In 2024, all resolutions of the Remuneration Committee were approved without any dissenting or reserved opinions.																
Nomination Committee 2 Directors & 4 Independent Directors	- Identify, review, and nominate director candidates - Establish and develop Board and committee structures, evaluate performance of the Board, committees, and individual directors, and assess independence of independent directors - Establish and regularly review director training programs	Held 1 meetings in total with 100% attendance	In 2024, independent directors recused themselves from a conflict-of-interest agenda item once.																

Assurance Standard 3410 - Assurance Items

No.	Assurance Target Information	Page	Applicable Standards																
1	Greenhouse Gas Inventory (Including Scope 1: Direct GHG Emissions and Scope 2: Indirect GHG Emissions from Electricity)	49	According to the guidelines of the Greenhouse Gas Protocol (GHG Protocol).																
	<table><tr><th>Year</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Total Scope 1 & 2 GHG Emissions (tCO₂e)</td><td>47,228</td><td>48,633</td><td>51,154</td></tr><tr><td>Scope 1 & 2 GHG Emissions per Store (tCO₂e) (Note 1)</td><td>142</td><td>131</td><td>128</td></tr><tr><td>Scope 1 & 2 GHG Emission Intensity (tCO₂e / million revenue)</td><td>2.42</td><td>2.20</td><td>2.16</td></tr></table>			Year	2022	2023	2024	Total Scope 1 & 2 GHG Emissions (tCO ₂ e)	47,228	48,633	51,154	Scope 1 & 2 GHG Emissions per Store (tCO ₂ e) (Note 1)	142	131	128	Scope 1 & 2 GHG Emission Intensity (tCO ₂ e / million revenue)	2.42	2.20	2.16
	Year			2022	2023	2024													
	Total Scope 1 & 2 GHG Emissions (tCO ₂ e)			47,228	48,633	51,154													
	Scope 1 & 2 GHG Emissions per Store (tCO ₂ e) (Note 1)			142	131	128													
	Scope 1 & 2 GHG Emission Intensity (tCO ₂ e / million revenue)			2.42	2.20	2.16													
Note 1 : Emissions per Store = Total emissions ÷ weighted number of stores based on months of operation; Data for 2022 and 2023 have been restated due to changes in calculation methodology.																			



會計師有限確信報告

(114)資會綜字第 25002771 號

寶雅國際股份有限公司 公鑒：

本會計師受寶雅國際股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定 2024 永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2024 永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書期間、邊界與數據」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查與分析性程序是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標進行分析性程序，並選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對 2024 永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 徐 惠 榆



中 華 民 國 1 1 4 年 8 月 2 5 日



寶雅國際股份有限公司溫室氣體聲明
會計師有限確信報告

資會綜字第 24010691 號

寶雅國際股份有限公司 公鑒：

本會計師受託執行寶雅國際股份有限公司（以下簡稱「貴公司」）民國 113 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明包含溫室氣體盤查報告及解釋性附註（請參見第 1 頁至第 30 頁）。本案件係由具有多項專業之案件服務團隊執行，包括確信執業人員及環境專家。

管理階層對溫室氣體聲明之責任

貴公司之責任係依照溫室氣體盤查議定書 GHG protocol（請參見溫室氣體聲明附註 1.6）及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊（以下簡稱「上市上櫃公司氣候資訊」）編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明附註 5.3 所述，溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

本會計師及事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」及「上市上櫃公司永續報告書確信機構管理要點」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3410 號及「上市上櫃公司永續報告書確信機構管理要點」之規定，本有限確信案件工作包括評估 貴公司採用溫室氣體盤查議定書 GHG protocol 及上市上櫃公司氣候資訊編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體

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表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對 貴公司與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。
2. 已評估 貴公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估 貴公司所作之估計。
3. 已實地訪查 2 個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻及排放源性質等。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司溫室氣體聲明在所有重大方面，是否依照溫室氣體盤查議定書 GHG protocol 及上市上櫃公司氣候資訊編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司民國 113 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照溫室氣體盤查議定書 GHG protocol 及上市上櫃公司氣候資訊編製之情事。

其他事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何溫室氣體聲明之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 田 中 玉



中 華 民 國 114 年 3 月 28 日



會計師有限確信報告

資會綜字第 24009544 號

寶雅國際股份有限公司 公鑒：

本事務所受寶雅國際股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司辦理申報民國 113 年度網際網路購物包裝材料申報資訊（以下簡稱「包裝材料申報資訊」）符合行政院環境部「網際網路購物包裝限制使用對象及實施方式」規定執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司依照行政院環境部「網際網路購物包裝限制使用對象及實施方式」與相關問答集之規定（以下簡稱「適用基準」）所編製之包裝材料申報資訊，詳列於附件一。

管理階層之責任

貴公司管理階層之責任係依照上開適用基準編製包裝材料申報資訊，且設計、付諸實行及維持與包裝材料申報資訊編製有關之內部控制，以確保包裝材料申報資訊未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司之包裝材申報資訊是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用前開適用基準編製包裝材料申報資訊之妥適性、評估包裝材料申報資訊導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估包裝材料申報資訊之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司包裝材料申報資訊所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查與量化方法是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已訪談參與編製包裝材料申報資訊之相關人員，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對包裝材料申報資訊選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執执行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司包裝材料申報資訊在所有重大方面，是否依照前開適用基準編製，表示合理確信之意見。

此報告不對包裝材料申報資訊相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司民國 113 年度包裝材料申報資訊在所有重大方面有未依照前開適用基準編製之情事。

其他事項

對於確信報告於 貴公司辦理申報民國 113 年度網際網路購物包裝材料申報資訊後之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 林 姿 妤



中 華 民 國 1 1 4 年 3 月 2 1 日