

Ticker Number: 5904

# Poya International Co., Ltd.

## 2024 Annual Report

Website for inquiry at MOPS: <http://mops.twse.com.tw/mops/web/index>

Poya official website: <http://www.poya.com.tw>

Date of publication: March 31, 2025

I. The spokesman and the acting spokesman

Name of spokesman: Shen Hong-Yu  
Title: Vice President of Finance and Accounting Division  
Telephone: (06)241-1000  
E-mail: simon@poya.com.tw

Name of acting spokesman: Liu Pei-Yun  
Title: Director of Finance and Accounting Division  
Telephone: (06)241-1000  
E-mail: fin888@poya.com.tw

II. Address and telephone numbers of the corporate headquarters and the branches: Please refer to page 140~146

III. Shares Registration Agent:

Name: Shares Registration Service Dept, Hua Nan Securities Co., Ltd.  
Address: 4F., No. 54, Sec. 4, Minsheng E. Rd., Songshan Dist., Taipei City 105 , Taiwan (R.O.C.)  
Telephone: (02)2718-6425  
Website: <http://www.entrust.com.tw>

IV. External auditors of the financial statement covering the previous fiscal period

Name of firm: PriceWaterhouse Coopers Taiwan  
Names of CPAs: Hsu Hui-Yu, Lin Yung-Chih  
Address: 12F., No. 395, Sec. 1, Linsen Rd., East Dist., Tainan City 701 , Taiwan (R.O.C.)  
Telephone: (06)234-3111  
Website: <http://www.pwc.tw>

V. Name of exchanges in foreign countries where the Company is listed for securities trade and the means of access to information on overseas securities: None.

VI. Company website: <http://www.poya.com.tw>

## Table of Contents

<b>I. LETTER TO THE SHAREHOLDERS .....</b>	<b>1</b>
<b>II. CORPORATE GOVERNANCE .....</b>	<b>5</b>
<b>III. FUNDRAISING .....</b>	<b>102</b>
<b>IV. OPERATING HIGHLIGHTS.....</b>	<b>109</b>
<b>V. FINANCIAL STATUS, FINANCIAL PERFORMANCE AND RISK MANAGEMENT ...</b>	<b>130</b>
<b>VI. SPECIFIC NOTES.....</b>	<b>139</b>

# Letter to the Shareholders

## Letter to the Shareholders

Dear shareholders,

Starting from the second half of 2024, the United States and major economies have entered an interest rate cut cycle, which is expected to stimulate private consumption and investment. However, uncertainties remain due to the U.S. administration's trade policies, widening fiscal deficits, and ongoing geopolitical instability, which may delay global inflation cooling and slow the pace of rate cuts, impacting global market stability. Taiwan's economic growth continues to be supported by domestic demand, while external demand has rebounded. The labor market remains strong, with a low unemployment rate, and real regular salary growth has turned positive since 2024. We expect this trend to continue, providing a solid foundation for sustained private consumption growth in 2025. According to the Directorate-General of Budget, Accounting, and Statistics (DGBAS), Taiwan's economic growth rate for 2024 is projected at 4.59%, with private consumption growth forecasted at 2.49%. For 2025, the economic growth rate is expected to moderate to 3.14%, while private consumption growth is anticipated at 2.18%. In light of external uncertainties, Poya remains strategically focused on enhancing its operational resilience, strengthening market positioning through differentiation, advancing service capabilities, and executing category development initiatives. Combined with the seamless omnichannel strategy, the company is committed to driving operational performance

### 1. 2024 Business results

Poya actively developed its different store formats and optimized its omnichannel strategy to enhance the customer shopping experience. Through the collective efforts of the management team and all employees, the total number of stores nationwide reached 420 by the end of 2024. Total net revenue amounted to NT \$23.6 billion, reflecting an annual growth of 7%, while net profit after tax reached NT\$2.8 billion, representing a yearly increase of 11%.

#### 1. Results of Business Plan Implementation

Unit : NT\$ 1,000

Item/amount	FY2024	FY2023	Change in amount	Change in proportion (%)
Operating revenue	23,628,222	22,078,695	1,549,527	7.02%
Operating Cost	(12,961,823)	(12,341,050)	(620,773)	5.03%
Net operating margin	10,666,399	9,737,645	928,754	9.54%
Operating expenses	(7,218,580)	(6,544,355)	(674,225)	10.30%
Operating profit	3,447,819	3,193,290	254,529	7.97%
Non-operating income	58,424	(40,766)	99,190	243.32%

and expenses				
Profit before income tax	3,506,243	3,152,524	353,719	11.22%
Profit for the year	2,804,393	2,525,392	279,001	11.05%
Basic earnings per share (in dollars)	26.74	24.17	2.57	10.63%

There has been a steady increase in the total number of operating revenue and stores. The growth rate of the number of stores in 2024 was 6%.

Unit : Stores/NT\$ 10,000

Item/year	FY2021	FY2022	FY2023	FY2024
Operating revenue	1,746,921	1,947,617	2,207,870	2,362,822
Total number of stores (Note)	324	353	395	420

Note : The growth rate of the number of stores is calculated based on 395 stores in 2023.

## 2. Financial structure and profitability analysis

Title		FY2024	FY2023
Financial Structure	Ratio of liabilities to assets (%)	74.96	75.44
	Ratio of long-term capital to fixed assets (%)	212.09	196.04
Profitability	Return on assets (ROA) (%)	10.89	10.61
	Return on equity (ROE) (%)	41.65	40.78
	Net Profit ratio (%)	11.87	11.44
	Basic EPS (NTD) (Note)	26.74	24.17

Note : Earnings per share (EPS) are calculated based on the weighted average number of outstanding shares during the year.

## 2. 2025 Business plan

Poya will continue to improve customer experience through continuing display optimization at our physical stores. This creates a “Beauty, Trendy, and Enrichment” shopping space and enhances the value of the Poya brand; Poya also continuously improves customer satisfaction by providing multi-category, multi-choice, and cost-effective products as the core of our

assortment development plan. In addition to promotional activities at physical stores from time to time, Poya also brings customers a seamless consumption experience by improving its omnichannel strategy. Poya will continue to enhance customer loyalty and maintain customer lifetime value through digital transformation, precision marketing, and optimized services.

## 1. Business Policy

- An aggressive store expansion plan

Poya has continued to expand store network, becoming Taiwan's largest beauty and grocery retail channel. In the future, Poya will continue to increase our market penetration by three different store formats: traditional Poya shops, Poya Shop-in-Shop, and Poya beauty shops.

- Enhancement of brand value with optimization of store format

With core spirits of "Beauty, Trendy, and Enrichment", Poya continues to strengthen our brand image. The renovation plan is based on the characteristics of local business districts, creating a shopping space that meets customer needs to enhance the shopping experience for consumers.

- Enhanced competitiveness with diverse activities

Poya has continuously optimized our omnichannel strategy: In 2021, Poya launched digital payment service Poya Pay and online shopping platform Poya Buy, along with in-store pickup services. By consolidating Poya Pay and Poya Buy in 2023, Poya has introduced the organic traffic from Poya Pay to Poya Buy. In the future, Poya will continue to refine precision marketing by understanding customer demands and market positioning, launching diverse marketing campaigns to strengthen brand competitiveness, thereby driving revenue and profit growth.

- Curated product plan and space management

Poya continues to strengthen our product competitiveness by enhancing the depth and breadth of product categories to better meet consumer demands. Moving forward, Poya will also continue to develop a private brand strategy, leveraging niche products to build up the brand's reputation and visibility.

Poya has strived to become "A more preferred Poya by the customers", and hopes to be the best destination for our customers through our products and services provided. Poya also continues to implement the sustainable spirit on environment, society, and corporate governance for perpetual growth and corporate sustainability.

On behalf of the management, we are grateful for all the support of shareholders, customers and suppliers, and the dedication of all the staff. We will spare no effort in raising corporate

value for our shareholders. Wish everyone good health and luck!Poya International Co., Ltd.

Poya International Co., Ltd.

Chen Jian-Zao, Chairman

Chen Zong-Cheng, General Manager

Shen Hong-Yu, Vice President

# Corporate Governance

## Corporate Governance

### I. Information on Directors and Management of the Company and Various Departments and Branches

#### 1. Profiles of Directors

##### A. Information on Directors

March 29 2025

Title	Nationality or place of incorporation	Name	Gender / Age	Date Elected to the Board	Term	Date of Initial Election	Shares Held at Time of Election		Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and important experience	Positions held concurrently at Poya and other companies	Spouse or Relatives Within the Second Degree of Consanguinity also Holding Management, Directorial, or Supervisory Positions			Notes
							Shares	Percentage	Shares	Percentage	Shares	Percentage	Shares	Percentage			Title	Name	Relationship	
Chairman	Republic of China	Duo Chin Investment Co., Ltd.	-	2023.05.30	3 yrs	1999.05.10	8,499,084	8.32%	8,669,914	8.26%	0	0%	0	0%	No	No	No	No	No	
	Republic of China	Representative: Chen Jian-Zao	Male 80-85 years old	-	-	-	20,000	0%	116,124	0.11%	186,510	0.18%	0	0%	Pei Men High School; Owner of Chien Chang Herbal Medicine Company	Chairman of Duo Chin Investment Co., Ltd.; Chairman of Chen Ching Investment Co., Ltd.; Chairman of Gao Heng Investment Co., Ltd.; Supervisor of Poya Investment Co., Ltd.	Vice Chairman General Manager	Chen Fan Mei-Jin Chen Zong-Cheng	Spouse Son-in-law	Note
Vice Chairman	Republic of China	Poya Investment Co., Ltd	-	2023.05.30	3 yrs	1999.05.10	8,010,409	8.20%	8,500,725	8.10%	0	0%	0	0%	No	No	No	No	No	
	Republic of China	Representative: Chen Fan Mei-Jin	Female 80-85 years old	-	-	-	175,754	0.17%	186,510	0.18%	116,124	0.11%	0	0%	Kuang Hua Girls High School; Chin Ting Art Gallery, Plant Manager	Chairman of Poya Investment Co., Ltd	Chairman General Manager	Chen Jian-Zao Chen Zong-Cheng	Spouse Son-in-law	
Director and General Manager	Republic of China	Chen Zong-Cheng	Male 55-60 years old	2023.05.30	3 yrs	2003.04.21	6,128,023	6.27%	3,200,000	3.05%	0	0%	5,937,219	5.66%	Information Dept, Feng Chia University; Information Department of Sheng Yu Steel Co., Ltd	General Manager of Poya International Co., Ltd; Chairman of Maersk Investment Co., Ltd. Chairman of Shincai Investment Co., Ltd.	Chairman Vice Chairman	Chen Jian-Zao Chen Fan Mei-Jin	Father-in-law Mother-in-law	Note
Director	Republic of China	Chen Ming-Shian	Male 60-65 years old	2023.05.30	3 yrs	2003.06.12	0	0%	0	0%	0	0%	0	0%	Honorary Doctorate Degrees of Science, National Kaohsiung University of Applied Science; Executives Program, Graduate	Chairman and VP of Greater China Business Dept, ST. Shine Optical Co., Ltd.; Director, Shine Optical (Samoa) Holding Groups, Inc.; Director, Shine Optical HK Limited.;	No	No	No	

Title	Nationality or place of incorporation	Name	Gender / Age	Date Elected to the Board	Term	Date of Initial Election	Shares Held at Time of Election		Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and important experience	Positions held concurrently at Poya and other companies	Spouse or Relatives Within the Second Degree of Consanguinity also Holding Management, Directorial, or Supervisory Positions			Notes
							Shares	Percentage	Shares	Percentage	Shares	Percentage	Shares	Percentage			Title	Name	Relationship	
														School of Business Administration, National Cheng Chi University; Electronic Engineering, National Kaohsiung University of Applied Science	Director, 3D Global Biotech Director, HeXun Biosciences Co., Ltd.					
Independent Director	Republic of China	Li Ming Hsien	Male 60-65 years old	2023.05.30	3yrs	2018.06.14	0	0%	0	0%	0	0%	0	0%	Masters in Accounting, National Chengchi University; Chief Director, PricewaterhouseCoopers Council Vice Director, PricewaterhouseCoopers	Vice Director, Zhi Cheng Accounting Firm; Independent Director, Scino Pharm Taiwan, Ltd.; Independent Director, Brogent Technologies Inc.; Independent Director, All Ring Tech Co., Ltd.; Independent Director, Jinyuan President Securities	No	No	No	
Independent Director	Republic of China	Wu Lin-I	Male 50-55 years old	2023.05.30	3yrs	2020.06.23	0	0%	0	0%	0	0%	0	0%	MBA, Tiffin University; Major in Electrical Engineering Tunghan University; Chairman of Peng Cheng Construction Corp.	Chairman, Li Xin Emporium Co. Ltd.; Chairman, Fullon Hotels & Resorts; Director and Vice Chairman, Yamay International Development Corp.; Chairman of Peng Cheng Construction Corp.; Chairman, Hi Mall	No	No	No	
Independent Director	Republic of China	Liu Zhi-Hong	Male 50-55 years old	2023.05.30	3yrs	2003.05.13	0	0%	0	0%	0	0%	0	0%	School of International Liberal Studies, Waseda University, Tokyo, Japan Master of Science in Finance, Boston University, U.S.; Masters in Accounting, National Taiwan University; Bachelor's Degree in Accounting, National Chengchi University;	Chairman, Chien Hsing Information Co., Ltd.; Independent director, Symtek Automation Asia Co., Ltd; Independent Director, Power Wind Health Co., Ltd; Independent Director, Sunny Pharmtech Inc.; Chairman, Thin Young Semiconductor Co., Ltd; Chairman, Victoria Investment Co., Ltd.; Chairman, Ever Spring Enterprise Management Co., Ltd.; Person in charge, TECH BRIGHT LIMITED Co., Ltd.; Director, Shun Lai Business Consultancy Co., Ltd.;	No	No	No	

Title	Nationality or place of incorporation	Name	Gender / Age	Date Elected to the Board	Term	Date of Initial Election	Shares Held at Time of Election		Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and important experience	Positions held concurrently at Poya and other companies	Spouse or Relatives Within the Second Degree of Consanguinity also Holding Management, Directorial, or Supervisory Positions			Notes
							Shares	Percentage	Shares	Percentage	Shares	Percentage	Shares	Percentage			Title	Name	Relationship	
															Director, Ever Spring Hotel Co., Ltd.; Director, Ever Spring Biomedical Co., Ltd.; Supervisor, Shuo Ren Li Xin Co., Ltd.; Chang Hsing CPA Firm Co., Ltd.;					
Independent Director	Republic of China	Wu, Meng-Che	Male 50-55 years old	2023.05.30	3yrs	2019.09.25	0	0%	0	0%	0	0%	0	0%	Department of English Language and Literature, Providence University Master in Business Administration, Fairleigh Dickinson University, U.S Executive Assistant to the General Manager at Jingrui Communications Co., Ltd.	General Manager, Doufu Co., Ltd., Director, VNT International Co., Ltd., Director, VN1 International Co., Ltd., Person in charge, Bena Investment Limited Company	No	No	No	

Note: According to regulations, the number of independent director positions was increased during the board election at the shareholders' meeting in 2023.

B. List of the top 10 shareholders in the principal shareholders in Poya institutional shareholders listed above who are themselves institutional shareholders

March 29 2025

Name of institutional shareholders	Principal shareholders in Poya institutional shareholders (Proportion of shareholding, %)
Duo Chin Investment Co., Ltd.	Chen Rong-Rong (99.9999%), Chen Jian-Zao (0.0001%)
Poya Investment Co., Ltd.	Chen Shan-Shan (99.9999%), Chen Jian-Zao (0.0001%)

C. Disclosure of Directors' Professional Credentials and Independence of Independent Directors

Name	Qualifications  Professional qualifications and experience	Independence	Number of independent directorships held in other public companies(note)
Duo Chin Investment Co., Ltd. Representative: Chen Jian-Zao	Graduated from Pei Men High School and was the owner of Chien Chang Herbal Medicine Company. Founder of Poya International, with experience in company operations and management. There are no issues under Article 30 of the Company Law.	Director Chen Fan Mei-Jin is his spouse Director Chen Zong-Cheng is his son-in-law	-
Poya Investment Co., Ltd. Representative: Chen Fan Mei-Jin	Graduated from Kwang Hua Girls High School and was the factory director of Chin Ting Art Gallery. Founder of Poya International, with experience in company operations and management. There are no issues under Article 30 of the Company Law.	Director Chen Jian-Zao is her spouse Director Chen Zong-Cheng is her son-in-law	-
Chen Zong-Cheng	Graduated from Feng Chia University with a bachelor degree in information technology and worked as an information engineer for Sheng Yu Steel Co., Ltd. He has experience in information engineering, company operations and management. There are no issues under Article 30 of the Company Law.	Director Chen Zong-Cheng is his father-in-law Director Chen Fan Mei-Jin is his mother-in-law	-
Chen Ming-Shian	Honorary Doctor Degrees of Science from National Kaohsiung University of Applied Science, Executives program for graduate school of business administration from National Chengchi University, and Electronic Engineering from National Kaohsiung University of Applied Science. He is currently the Chairman of ST. Shine Optical Co., Ltd, with business management and company operations experience. There are no issues under Article 30 of the Company Law.	The director is no interested party directly or indirectly to the company and can execute the business independently.	-
Li Ming Hsien	Graduated from National Chengchi University with a master degree in Accounting, and has the certified public accountants. He was the deputy director of PricewaterhouseCoopers and the Chief director of PricewaterhouseCoopers Council with financial analysis and business administration. There are no issues under Article 30 of the Company Law.	The four independent directors listed here have met the qualification requirements set forth by the Financial Supervisory Commission's " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies " and Article 14-2 of the Securities and Exchange Act, both during the two years prior to their appointment and throughout their tenure. Furthermore, these independent directors have been granted the authority to fully participate in decision-making and express their opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby independently executing their relevant duties.	4

Liu Zhi-Hong	Graduated from Boston University, U.S. with a Master of Science in Financial, National Taiwan University with a master degree in Accounting, National Chengchi University with the bachelor degree in Accounting, and graduated from the School of International Liberal Studies, Waseda University, with a certification in accounting. Chairman of the Board, ThinFlex Semiconductor Co., Ltd., with accounting and operational management experience. There are no issues under Article 30 of the Company Law.		3
Wu Lin-I	Graduated from Tiffin University with a master degree in business administration, and Electrical Engineering Tungnan University. He is currently the chairman of Li Xin Emporium Co. Ltd, the Chairman of Fullon Hotels & Resorts, the director and vice chairman of Yamay International Development Corp., the chairman and general manager of Pang Cheng Construction Corp., and the chairman of Hi Mall, with operational management experience. There are no issues under Article 30 of the Company Law.		-
Wu Meng-Che	Graduated from Fairleigh Dickinson University, U.S, with a master in Business Administration, and a bachelor degree from Providence University in English Language and Literature, He was the executive assistant to the General Manager at Jingrui Communications Co., Ltd., and the current general manager of Tofu Restaurant Co., Ltd., the director of VNT International Co., Ltd., the director of VN1 International Co., Ltd., and the Person in charge of Bena Investment Limited Company, with operational management experience. There are no issues under Article 30 of the Company Law.		-

Note 1: Li Ming-Hsien, Independent Director, concurrently serves as Independent Director of 4 other public offering companies (including 1 non-domestic company), which complies with the " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies ".

Note 2: Mr. Liu Zhi-Hong has served as an independent director of the company for more than three terms. However, considering his extensive experience in accounting, familiarity with relevant regulations, and possession of a certified public accountant license, which significantly benefits the company's operational planning and decision-making, he is being reappointed as an independent director of the company.

#### D. Board Diversity and Independence:

To strengthen the functions of the Board of Directors and promote the sound development of the composition and structure, the company has established a diversity policy by the Corporate Governance Best Practice Principles and the Procedures for Election of Directors. The Company shall formulate appropriate diversity policies concerning its own operations, business model, and development needs, including but not limited to the following two major criteria to ensure that the directors of the company meet specific management objectives of professionalism and diversity: (1) Basic conditions and values: gender, age, etc. (2) Professional knowledge and skills: professional background, professional skills, and industry experience, etc.

The current board of directors consists of 8 members, comprising 4 directors and 4 independent directors, with independent directors accounting for 50% of the board. Additionally, 5 directors are not concurrently employees. The four independent directors do not involve any matters affecting their independence under Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

They are not interested parties directly or indirectly to the Company. The independent directors can keep their independence within the scope of their duties and responsibilities.

The management objectives and implementation of the board diversity policy in 2024 are summarized as follows(see the table below): By Article 20 of the Company's Corporate Governance Best Practice Principles, the Board of Directors as a whole shall have the competencies to exercise operational judgment, accounting, and financial analysis skills, administration capability, crisis management capability, leadership and decision-making capability, industry knowledge and international markets perspective, etc. The current composition of the Board of Directors already possesses the required professional qualifications. Our internal goal is for one-third of board members seated by female directors. Currently, we have one female director out of eight directors (including independent directors), with a female-director ratio of 13%. The company has set a target of having over 50% of independent directors on the board. In the recent election of the Board of Directors held in 2023, an additional independent director was added to our Board in compliance with regulatory requirements. As such, the independent directors account for 50% of the board, and achieve the set goal. One of the independent directors has served for more than nine years; however, considering his extensive accounting experience, profound knowledge of relevant regulations, and possession of a certified public accountant license, which significantly benefits the company's operational planning and decision-making, he is being reappointed as an independent director of the company.

#### E. Implementation of Board Member Diversity

Name	Gender	Operational judgement	Accounting and Financial analysis skills	Administration	Crisis Management	Industrial knowledge	International Markets perspectives	Leadership	Decision Making
Chen Jian-Zao	Male	V		V	V	V	V	V	V
Chen Fan Mei-Jin	Female	V		V	V	V		V	V
Chen Zong-Cheng	Male	V	V	V	V	V	V	V	V
Chen Ming-Shian	Male	V		V	V		V	V	V
Li Ming Hsien	Male	V	V		V				V
Liu Zhi-Hong	Male	V	V	V	V		V	V	V
Wu Lin-I	Male	V		V	V		V	V	V
Wu Meng-Che	Male	V		V	V			V	V

If the board of directors of the Company does not meet the one-third gender diversity requirement, the reasons and measures to enhance gender diversity are as follows:

(1) Explanation of Reasons:

Based on our Articles of Incorporation, our current board of directors consists of 8 members. The current directors were elected at the shareholders' meeting on May 30, 2023. However, only one director is female, which, while compliant with the relevant regulations at the time, does not meet the one-third threshold. This is primarily due to the challenge of identifying suitable candidates within a short timeframe.

(2) Implementation Measures:

In the next board election upon the expiration of the current term, the Company plans to include female candidates in the nomination process to increase female representation on the board, thereby implementing the policy of gender diversity in board composition.

F. Directors' Professional Expertise and Independence

Name (Note 1)	More than 5 years of work experience and the below professional qualifications			Independence Ranking (Note 2)												Number of independent directorships held in other public companies(Note 3)		
	Holds the position of lecture (or above) at public or private college or university in business, law, finance, accounting or company operations	Holds a license obtained through national examination for the position of judge, district attorney, lawyer, accountant, or similar	Work experience in business, law, finance, accounting or company operations	A	B	C	D	E	F	G	H	I	J	K	L			
Duo Chin Investment Co., Ltd.; Representative: Chen Jian-Zao			✓											✓		✓		-
Poya Investment Co., Ltd. Representative: Chen Fan Mei-Jin			✓											✓		✓		-
Chen Zong-Cheng			✓											✓		✓	✓	-
Chen Ming-Shian			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	-
Li Ming Hsien	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	4
Liu Zhi-Hong		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	3
Wu Lin-I			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	-
Wu Meng-Che			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	-

Note 1: The columns shall be adjusted based on the actual circumstances.

Note 2: All board members met with the following conditions for the two years leading up to assuming their posts and while they held their posts. Please place a tick mark "V" in the box under number that represents their situation:

- A. Not an employee of the Company or any of its affiliates.
- B. Not a director or supervisor of the Company or any of its affiliates. (except as an Independent Director of the Company and its parent company, its subsidiary, or the subsidiary with the same parent company, according to the Provision or provision of local country).
- C. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.

- D. Not a spouse, relative within the second degree of kinship, or linear relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or any of the above persons in the preceding subparagraphs 2 and 3.
- E. Not a director, supervisor, or employee of an institutional shareholder that directly holds more than 5% or more of the total number of issued shares of the Company, ranks as of its top five shareholders, or has representative director(s) serving on the company's board based on Article 27 of the Company Law. (except as an Independent Director of the Company and its parent company, its subsidiary, or the subsidiary with the same parent company, according to the Provision or provision of local country).
- F. Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company. (except as an Independent Director of the Company and its parent company, its subsidiary, or the subsidiary with the same parent company, according to the Provision or provision of local country).
- G. Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company's chairman or CEO(or equivalent) (except as an Independent Director of the Company and its parent company, its subsidiary, or the subsidiary with the same parent company, according to the Provision or provision of local country).
- H. Not a director, supervisor, manager, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company. (except as a specific company or institution holding more than 20% but less than 50% of the issued shares of the Company and being as an independent director of its parent company, its subsidiary, or the subsidiary with the same parent company, according to the Provision or provision of local country).
- I. Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or manager of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an audit service or a non-audit service which total compensation within the recent two years exceeds NTD500,000.
- J. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company.
- K. Not been a person of any conditions defined in Article 30 of the Company Law.
- L. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.

Note3: Li Ming-Hsien, Independent Director, concurrently serves as Independent Director of 4 other public offering companies (including 1 non-domestic company), which complies with the " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies ".

Note 4 Mr. Liu Zhi-Hong has served as an independent director of the company for more than three terms. However, considering his extensive experience in accounting, familiarity with relevant regulations, and possession of a certified public accountant license, which significantly benefits the company's operational planning and decision-making, he is being reappointed as an independent director of the company.

## 2. Information on Directors and Management of the Company and Various Departments and Branches

Mar 29, 2025

Title	Nationality	Name	Gender	Date Assumed Current Position	Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and experience	Positions Held Concurrently at Other Companies	Spouse or Relatives Within the Second-Degree of Consanguinity also Holding Management, Directorial, Or Supervisory Positions			Note
					Shares	Percentage	Shares	Percentage	Shares	Percentage			Title	Name	Relationship	
General Manager	Republic of China	Chen Zong-Cheng	Male	2000.12.28	3,200,000	3.05%	2,594,603	2.47%	3,342,616	3.19%	Information Dept, Feng Chia University; Information Department of Sheng Yu Steel Co., Ltd	Chairman of Maersk Investment Co., Ltd. Chairman of Shincal Investment Co., Ltd.	No	No	No	Note
vice president, Finance and Accounting Division	Republic of China	Shen Hong-Yu	Male	2008.11.01	6,708	0.01%	0	0%	0	0%	Graduate School of Finance and Banking, National Chung Cheng University	No	No	No	No	
Vice President, Store Development Division	Republic of China	Ren Shi-Liang	Male	2010.03.10	13,000	0.01%	0	0%	0	0%	National Chin Yi University of Science and Technology	No	No	No	No	
Vice President, Business Planning Division	Republic of China	Lin Chun-Wen	Male	2013.12.01	39,891	0.04%	0	0%	0	0%	Provincial Hsin Feng High School	No	No	No	No	
Assistant Vice President, Product Procurement Division	Republic of China	Kuo Hsu-Ling	Female	2023.04.01	0	0%	20	0%	0	0%	Department of Food and Nutrition, Fu Jen Catholic University	No	No	No	No	
Assistant Vice President, System Development Division	Republic of China	Wu Rai-Chin	Male	2006.02.06	10,144	0.01%	0	0%	0	0%	Dept of Computer Science, Soochow University	No	No	No	No	
Assistant Vice President, Audit Office	Republic of China	Hsiao Li-Yuan	Male	2016.05.01	120,117	0.11%	29,418	0.03%	0	0%	Dept of Tourism, Aletheia University	No	No	No	No	

Assistant Vice President, Supply Chain Management Division	Republic of China	Fan Di-Wei	Male	2014.07.01	0	0%	0	0%	0	0%	0	0%	Graduate School of Logistics Management, National Kaohsiung First University of Science and Technology	No	No	No	No
Assistant Vice President, Human Resource Management Division	Republic of China	Cheng Chih-Yuan	Male	2019.02.12	2,586	0%	0	0%	0	0%	0	0%	Graduate School of Business Administration, National Taipei University	No	No	No	No
Director, Marketing planning Division	Republic of China	Wang, Wei-Ya	Female	2024.06.11	0	0%	0	0%	0	0%	0	0%	Graduate School of International Journalism, University of Leeds, UK	No	No	No	No
Director, Creative Design Division	Republic of China	Chen Wan-Yun	Female	2024.04.01	329	0%	0	0%	0	0%	0	0%	Department of Visual Communication Design, National Taiwan University of Arts.	No	No	No	No
Director, Legal Office	Republic of China	Wang Shih-Chi	Male	2016.04.01	0	0%	3,000	0%	0	0%	0	0%	Graduate School of Law, Soochow University	No	No	No	No

## II. Remuneration paid to the directors, supervisors, general manager and the vice president over the past year

### A. Director remuneration:

December 31 2024; currency unit:  
NT\$1, 000

Title	Name	Director remuneration								Summation of A,B,C, and D and as a % of After-tax income (Note 11)		Compensation to Directors Also Serving as Company Employees						Summation of A,B,C,D,E,F and G and as a % of After-tax income		Compensation from parent company and affiliates other than subsidiaries				
		Remuneration (A)		Pensions (B)		Director earnings distribution (C)		Business expenses (D)				Salaries, bonuses, and special allowance (E)		Pensions (F)		Employee earnings distribution (G)								
		Poya International	All consolidated companies	Poya International	All consolidated companies	Poya International	All consolidated companies	Poya International	All consolidated companies	Poya International	All consolidated companies	Poya International	All consolidated companies	The Company		All consolidated companies		Poya International	All consolidated companies					
														Cash	Stock	Cash	Stock							
Chairman	Duo Chin Investment Co., Ltd. Representative: Chen Jian-Zao	4,364	4,364	0	0	1200	1200	0	0	5,564	5,564	0.20%	0.20%	0	0	0	0	0	0	5,564	5,564	0.20%	0.20%	0
Vice Chairman	Poya Investment Co., Ltd Representative: Chen Fan Mei-Jin	3,492	3,492	0	0	1200	1200	0	0	4,692	4,692	0.17%	0.17%	0	0	0	0	0	0	4,692	4,692	0.17%	0.17%	0

Director	Chen Zong-Cheng	0	0	0	0	1200	1200	0	0	1,200 0.04%	1,200 0.04%	6,012	6,012	0	0	0	6,552	0	6,552	13,764 0.49%	13,764 0.49%	0
Director	Chen Ming-Shian	0	0	0	0	750	750	36	36	786 0.03%	786 0.03%	0	0	0	0	0	0	0	0	786 0.03%	786 0.03%	0
Independent Director	Liu Zhi-Hong	0	0	0	0	800	800	38	38	838 0.03%	838 0.03%	0	0	0	0	0	0	0	0	838 0.03%	838 0.03%	0
Independent Director	Li Ming-Hsien	0	0	0	0	850	850	41	41	891 0.03%	891 0.03%	0	0	0	0	0	0	0	0	891 0.03%	891 0.03%	0
Independent Director	Wu Lin-I	0	0	0	0	750	750	36	36	786 0.03%	786 0.03%	0	0	0	0	0	0	0	0	786 0.03%	786 0.03%	0
Independent Director	Wu Meng-Che	0	0	0	0	750	750	30	30	780 0.03%	780 0.03%	0	0	0	0	0	0	0	0	780 0.03%	780 0.03%	0

1. Please describe the Independent Directors' remuneration policies, procedures, standards and structure, as well as the linkage to responsibilities, risks, and time spent: In accordance with Articles of Incorporation, the percentage of remuneration distributed to directors shall not exceed 6% of the Company's earning (annual net profits before tax before deducting compensation for employees and directors) for the year. The remuneration for the Chairman, Vice Chairman, Directors, and Independent Directors of our company is determined based on the evaluation results of the "Board Performance Evaluation Method," attendance rate at board meetings (mainly participation in discussions and decision-making related to company operations), and annual participation in professional development activities for directors. The convener of the committee bears the responsibility of chairing committee meetings and making decisions, hence their remuneration is higher than that of ordinary directors. Directors who are not employees receive only fixed remuneration approved by the Remuneration Committee, including attendance fees for board meetings and other fixed components with no other variable payment. The Company regularly evaluates the remuneration of independent directors every year.

2. In addition to above information, remuneration to Directors who provide services to the company or consolidated companies (such as being consultants etc.): None.

Note 1: The distribution of 2024 employees' and directors' remuneration was passed by the Board of Directors on 2025.02.24.

Note 2: Net profit after tax in FY2024 was NT\$2,804,393,000.

### Remuneration Brackets

Compensation Level	Names of directors			
	A+B+C+D		(A+B+C+D+E+F+G)	
	Poya International	All consolidated companies	Poya International	All consolidated companies
Less than NT\$1,000,000	Chen Ming-Shian, Liu Zhi-Hong, Li Ming-Hsien Wu Lin-I Wu Meng-Che			
NT\$ 1,000,000~NT\$ 2,000,000 (exclusive)	Chen Zong-Cheng	Chen Zong-Cheng	0	0
NT\$2,000,000~NT\$3,500,000 (exclusive)	0	0	0	0
NT\$3,500,000~NT\$5,000,000 (exclusive)	Chen Fan Mei-Jin	Chen Fan Mei-Jin	Chen Fan Mei-Jin	Chen Fan Mei-Jin
NT\$5,000,000~NT\$10,000,000 (exclusive)	Chen Jian-Zao	Chen Jian-Zao	Chen Jian-Zao	Chen Jian-Zao
NT\$10,000,000~NT\$15,000,000 (exclusive)	0	0	Chen Zong-Cheng	Chen Zong-Cheng
NT\$15,000,000~NT\$30,000,000 (exclusive)	0	0	0	0
NT\$30,000,000~NT\$50,000,000 (exclusive)	0	0	0	0
NT\$50,000,000~NT\$100,000,000 (exclusive)	0	0	0	0
More than NT\$100,000,000	0	0	0	0
Total	8	8	8	8

B. Remunerations to supervisors: Not appliance. (In order to strengthen corporate governance, the company elected independent directors at Shareholder's Meeting on June 10, 2014, and set up an Audit Committee to replace the supervisor in accordance with the Securities and Exchange Act.)

C. The general manager and Vice President remuneration

December 31 2024; currency unit: NT\$1,000

Title	Name	Salary (A)		Pensions (B)		Bonus and special allowances (C)		Earnings distribution to employees (D)				Summation of A, B, C, and D as a % of after-tax income		Compensation from non-subsidiary investees or parent company
		Poya International	All consolidated companies	Poya International	All consolidated companies	Poya International	All consolidated companies (Note 6)	The Company		All consolidated companies		Poya International	All consolidated companies	
								Cash dividend	Stock dividend	Cash dividend	Stock dividend			
General Manager	Chen Zong-Cheng	6,012	6,012	0	0	0	0	0	6,552	0	6,552	12,564 0.45%	12,564 0.45%	0
Vice President, Business Planning Division	Lin Chun-Wen	2,941	2,941	0	0	0	0	0	2,061	0	2,061	5,002 0.18%	5,002 0.18%	0
Vice President, Finance and Accounting Division	Shen Hong-Yu	2,672	2,672	0	0	0	0	0	1,664	0	1,664	4,336 0.15%	4,336 0.15%	0
Vice President, Store Development Division	Ren Shi-Liang	2,672	2,672	0	0	0	0	0	1,664	0	1,664	4,336 0.15%	4,336 0.15%	0

Note 1: The distribution of 2024 employees' and directors' remuneration was passed by the Board of Directors on 2025.02.24.

Note 2: Net profit after tax in FY2024 was NT\$2,804,393,000.

### Compensation Level

Compensation level	Names of the general manager and the vice president	
	Poya International	All companies in the consolidated statement
Less than NT\$1,000,000	0	0
NT\$ 1,000,000~NT\$ 2,000,000 (exclusive)	0	0
NT\$2,000,000~NT\$3,500,000 (exclusive)	0	0
NT\$3,500,000~NT\$5,000,000 (exclusive)	Shen Hong-Yu, Ren Shi-Liang	Shen Hong-Yu, Ren Shi-Liang
NT\$5,000,000~NT\$10,000,000 (exclusive)	Lin Chun-Wen	Lin Chun-Wen
NT\$10,000,000~NT\$15,000,000 (exclusive)	Chen Zong-Cheng	Chen Zong-Cheng
NT\$15,000,000~NT\$30,000,000 (exclusive)	0	0
NT\$30,000,000~NT\$50,000,000 (exclusive)	0	0
NT\$50,000,000~NT\$100,000,000 (exclusive)	0	0

More than NT\$100,000,000	0	0
Total	4	4

D. Earnings distribution as remuneration to Company management:

December 31 2024; currency unit: NT\$1,000

	Title	Name	Stock (Note 2)	Cash	Total	Total as a % of After-Tax Income
Management	General Manager	Chen Zong-Cheng	20,000	0	20,000	0.71%
	Vice President, Finance and Accounting Division	Shen Hong-Yu				
	Vice President, Business Planning Division	Lin Chun-Wen				
	Vice President, Store Development Division	Ren Shi-Liang				
	Assistant Vice President, System Development Division	Wu Jui-Chin				
	Assistant Vice President, Supply Chain Management Division	Fan Ti-Wei				
	Assistant Vice President, Audit Office	Hsiao Li-Yuan				
	Assistant Vice President, Human Resource Management Division	Cheng Chih-Yuan				
	Assistant Vice President, Product Procurement Division	Kuo,Hsu-Ling				

Note 1: The distribution of 2024 employees' and directors' remuneration was passed by the Board of Directors on 2025.02.24.

Note 2: The employee remuneration was calculated based on the actual amount which distributed last year.

Note 3: Net profit after tax in FY2024 was NT\$2,804,393,000.

E. The below includes analysis of total remuneration (as a percentage of net income) given to directors, supervisors, general manager, vice president by Poya International and all consolidated companies over the past two years, along with a discussion of the remuneration policies, standards,

arrangements, procedures for defining compensation and the relationship between remuneration packages and the company's performance and future risk:

December 31 2024; currency unit: NT\$1, 000

Title	FY 2024				FY 2023			
	Total remunerations		Percentage of net income (%)		Total remunerations		Percentage of net income (%)	
	The Company	All consolidated company	The Company	All consolidated company	The Company	All consolidated company	The Company	All consolidated company
Directors (including Independent Directors)	14,337	14,337	0.51%	0.51%	12,627	12,627	0.50%	0.50%
Supervisors (Note)	0	0	0%	0%	0	0	0%	0%
General manager (also director)	13,764	13,764	0.49%	0.49%	11,210	11,210	0.44%	0.44%
Vice President	13,674	13,674	0.49%	0.49%	12,556	12,556	0.50%	0.50%
Total	41,775	41,775	1.49%	1.49%	36,393	36,393	1.44%	1.44%

Note: Since Poya International set up an Audit Committee on June 10, 2014, there is no remuneration to supervisors paid by Poya International in FY2023 and FY2024.

(1) Remuneration policy, standards, and arrangements:

● Directors and Independent Directors:

In accordance with Article 21-1 of the Company's Articles of Incorporation, if the current year's profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no more than 6% of said surplus shall be distributed as director remuneration. And the "Regulations of Annual Salary for the Chairman and Vice Chairman" has been established. The remuneration of directors is based on the evaluation results of the "Performance Evaluation Measures of the Board of Directors". The evaluation includes self-assessment and peer assessment of the directors' understanding of company goals and missions, awareness of director responsibilities, participation in company operations, internal relationship management and communication, professional qualifications, continuous education, internal control, and other factors, with results presented in 5 levels (details can be found on the official website performance evaluation results). The remuneration distribution takes into account performance assessment results, attendance rate at board meetings (mainly participation in discussions and decision-making related to company operations), and annual participation in professional development activities for directors. The convener of the committee bears the responsibility of chairing committee meetings and making decisions, hence their remuneration is higher than that of ordinary directors. Directors who are not employees receive only fixed remuneration approved by the Remuneration Committee, including attendance fees for board meetings and other fixed components with no other variable payment.

● Management:

In accordance with Article 21-1 of the Company's Articles of Incorporation, if the current year's profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no lower than 5% of said surplus shall be distributed as employees' compensation. And the "Regulations of Manager's Annual Salary" has been established. Remuneration paid to management is based on the evaluation results of the "Performance Management Measures". The measurement takes into consideration of achievement rate, contribution of management and the company's profitability level and operating performance. If there is any other special contribution or significant negative event, this would be included into performance management measures with fair rewards.

The remuneration of the Company's directors and management are determined in accordance with the Compensation Committee Charter, including cash compensation, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures. Its

scope shall be consistent with the compensation for directors and managerial officers as set out in the Regulations Governing Information to be published in Annual Reports of Public Companies.

(2) the procedure for determining remuneration:

The company's directors and managers' relevant performance appraisal and remuneration rationality are regularly evaluated and reviewed by the remuneration committee and the board of directors every year. In addition to referring to the individual's performance achievement rate and contribution to the company, it also considers the company's overall operating performance, future industry risks and development trends. The remuneration system is to be reviewed and adjusted as necessary based on actual operating conditions and relevant regulations.. Starting from 2024, the company has established a policy linking senior executives' compensation with ESG-related performance evaluations. The relevant indicators are shown in the table below. The remuneration for directors and managers in 2024 is reviewed by the remuneration committee and passed by the board of directors.

Position	Performance Indicator	Weight (%)
General Manager	Financial Performance	30%
	Market & Customer	Customer Relationship Management: 15% Customer Privacy & Information Security: 10%
	Sustainability	Regulatory Compliance & Risk Management: 15% Occupational Health & Safety: 10% Energy & Environmental Management: 10%
	Learning & Growth	10%
Senior Executives	Sustainability	Product & Service Innovation: 5% Supplier Management: 5% Regulatory Compliance: 5%

(3) The relationship between remuneration and company performance as well as future risk exposure:

● Directors and Independent Directors:

The company reviews the payment standard and system of remuneration based mainly on overall business situation with measurement by operating performance and contribution, to enhance overall performance of the Board of Directors and management. The company also takes into consideration typical remuneration levels paid by other companies to ensure the competitiveness of remuneration level of the company and to retain talent.

● Management:

The management's performance goals are combined with "risk control and management" with important decisions made after balancing various risk factors. The performance of relevant decisions is reflected in the company's profitability. Therefore, the remuneration of the management level is related to the performance of risk control.

### III. Implementation of corporate governance

#### A. Operations of the Board of Directors:

#### Operations of the Board of Directors

As of publication of the Annual Report, there had been a total of 12 (A) meetings of the Board of Directors over the past fiscal year with at least one Independent Director attended in person at each Board meeting. Director attendance is detailed below:

Title	Name	Meetings Attended Personally (B)	Meetings Attended by proxy	Personal Attendance Rate【 B/A 】(%) (Note)	Remarks
Chairman	Duo Chin Investment Co., Ltd. Representative: Chen Jian-Zao	12	0	100%	
Director	Poya Investment Co., Ltd Representative: Chen Fan Mei-Jin	10	2	83%	
Director	Chen Zong-Cheng	12	0	100%	
Director	Chen Ming-Shian	12	0	100%	
Independent Director	Liu Zhi-Hong	11	1	92%	
Independent Director	Li Ming-Xian	12	0	100%	
Independent Director	Wu Lin-Yi	12	0	100%	
Independent Director	Wu Meng-Che	10	2	83%	

Note: The actual attendance rate is calculated based on the number of Board meetings held during the director's tenure and their actual attendance.

Other issues to be noted:

(1) In the event of either of the following situations, dates, sessions, contents of resolutions of the Board Meetings, opinions from all independent directors, and Company responses to their opinions should be noted

A. Issue specified in Article 14-3 of the Securities and Exchanges Act: The Company has set up an Audit Committee, so it is not applicable of Article 14-3 of the Securities and Exchange Act.

B. Other issues opposed by independent directors or about which said directors have reservations should be recorded in writing in the meeting minutes of the Board: None

(2) Execution of directors' recusal of proposals with conflict of interest: If a director has a proposal that has a conflict of interest in the company, he/she should refrain from participating in the discussion and voting. The implementation of directors' recusal is as follows.

(3) Implementation of conducting evaluations of the Board:

Evaluation Category	Internal Board Performance Evaluation
Evaluation Cycle	Execute once a year
Evaluation Period	January 1, 2024 to December 31, 2024
Evaluation Scope	Performance evaluations of the Board of Directors, individual directors and functional committee(Audit Committee, Remuneration Committee and Nominating Committee)
Evaluation Methods	Self-evaluation of operational performance by the board of directors, self-evaluation of the performance by individual directors and peer evaluations.
Evaluation details	<p>The evaluation content shall include the following items according to the evaluation scope</p> <p>(1) Aspects of board performance evaluation:</p> <ul style="list-style-type: none"> <li>• Participation in the Company operations</li> <li>• The quality of board decisions</li> <li>• Board composition and structure</li> <li>• Director selection and continuing education</li> <li>• Internal control</li> </ul> <p>(2) Aspects of individual director performance evaluation:</p> <ul style="list-style-type: none"> <li>• Mastery of the Company goals and tasks</li> <li>• Awareness of directors' duties</li> <li>• Participation in the Company operations</li> <li>• Internal relationship management and communication</li> <li>• Professional competence and continuing education of directors</li> <li>• Internal control</li> </ul> <p>(3) Aspect of functional committee performance evaluation:</p>

	<ul style="list-style-type: none"> <li>• Participation in the Company operations</li> <li>• Awareness of functional committee's duties</li> <li>• Improve decision-making quality of functional committees</li> <li>• Composition of functional committee and selection of members</li> <li>• Internal control</li> </ul>
Evaluation Results	<p>The 2024 Board Performance Self-Assessment results ranged between 4 ("Agree") and 5 ("Strongly Agree"), and most directors strongly agree with the operation of evaluation indicators. The assessment indicates that the Board of Directors and its functional committees operate effectively, adhere to corporate governance standards, and play a vital role in enhancing board functions while safeguarding shareholder rights.</p> <p>The evaluation results were submitted to the 2nd Nomination Committee session of the 4<sup>th</sup> term and the 21st Board Session of the 9<sup>th</sup> term on January 20, 2025."</p>
Evaluation Category	External Board Performance Evaluation
Evaluation Cycle	At least once every three years, conducted by an external professional independent institution, a team of external experts and scholars, or other appropriate methods.
Evaluation Period	November 1, 2023 to October 31, 2024
Evaluation Scope	Board of Directors
Evaluation Methods	The Taiwan Investor Relations Association is entrusted to conduct the evaluation through three methods: documents provided by the Company, self-assessment questionnaires, and online interviews.
Evaluation details	<p>(1) Board Composition and Professional Development:</p> <ul style="list-style-type: none"> <li>• Board structure</li> <li>• Board diversity</li> <li>• Board members' continuing education</li> <li>• Training plans</li> </ul> <p>(2) Board Decision-Making Quality:</p> <ul style="list-style-type: none"> <li>• Completeness and timeliness of information for decision-making</li> <li>• Board members' participation in meetings</li> <li>• Frequency of meetings</li> <li>• Time allocation for meetings</li> </ul> <p>(3) Board Operational Efficiency:</p> <ul style="list-style-type: none"> <li>• Internal relationship management and communication</li> <li>• Board members' participation and understanding of company operations</li> <li>• Communicate with auditors</li> </ul> <p>(4) Internal Control and Risk Management:</p> <ul style="list-style-type: none"> <li>• Management of operational risks</li> <li>• Formulation and enforcement of internal regulations</li> <li>• Oversight of internal control system effectiveness</li> <li>• Effectiveness of internal and external reporting channels</li> </ul> <p>(5) Board Involvement in Corporate Social Responsibility (CSR):</p> <ul style="list-style-type: none"> <li>• Attention to ESG (Environmental, Social, and Governance) matters</li> <li>• Communication channels with external shareholders or stakeholders</li> <li>• Company's involvement in ESG</li> <li>• Implementation of governance mechanisms</li> </ul>
Evaluation Results	<p>The Taiwan Investor Relations Institute issued the Board Performance Evaluation Report on December 4, 2024. The overall assessment, recommendations, and the company's proposed actions were presented to the 2nd Nomination Committee session of the 4th term and the 21st Board Session of the 9<sup>th</sup> term on January 20, 2025.</p> <p>The overall assessment, recommendations, and the company's proposed actions are available on the company's official website.</p>
<p>(4) Assessment of Board Function Enhancement Goals and Implementation for the Current and Previous Fiscal Years</p> <p>A. Proposals which, according to the Company Act and Article of the Securities and Exchanges Act, are to be approved by the Audit Committee before they are sent to the Board for discussion and voting, were approved by the Audit Committee before being adopted and implemented by the Board.</p> <p>B. To further enhance the effectiveness of board operations and strengthen corporate governance, the Board of Directors approved the revision of the ' Performance Evaluation Measures of the Board of Directors ' in October 2024. The revision includes a requirement for an external professional independent organization or external expert scholar team to conduct a performance evaluation at least once every three years. The external board performance evaluation was conducted in November 2024.</p> <p>C. Poya International passed a resolution to set up a corporate governance supervisor to protect shareholders' rights and strengthen the functions of the board of directors in 2023. In accordance with directives from the regulatory authorities, the company amended the "Regulations on Financial Transactions among Related Parties," "Operating Procedures for the Preparation and Verification of Sustainability Reports," and revised the "Operating Procedures for Handling Significant Internal Information," "Organizational Regulations for the Compensation Committee," "Practical Guidelines for Corporate Governance," "Information Security Policy," and "Risk Management Policy."</p>	

- D. Poya International passed the revised content of “Sustainable Development Best Practice Principles”, “Practical Guidelines for Corporate Governance”, “Operational Procedures for Lending Funds, Endorsement and Guarantee”, “Procedures for acquiring or disposing of assets”, and “Rules of Procedure for Shareholders Meetings” in 2022, in accordance with the amended respective regulations by competent authorities.
- E. The important resolutions of the board of directors and relevant corporate governance regulations have been uploaded to the investor area of the company's website to strengthen the disclosure of board information

Execution of directors' recusal of interest proposals:

Date	Contents of motion	Directors who have withdrawn from their interests, reasons for withdrawing and voting conditions
2024.01.29	The proposal of the year-end bonus for the managers in FY2023	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, Shen Hong-Yu, Vice President, Finance and Accounting Division, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship. When the Chairman leaves the meeting, the Chairman will designate an independent director as the acting Chairman.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>
	The proposal of the year-end bonus for the chairman and the vice chairman in FY2023	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship. When the Chairman leaves the meeting, the Chairman will designate an independent director as the acting Chairman.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>
2024.03.25	The proposal of remunerations of chairman and the vice chairman in FY2024	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion</li> </ol>

		according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.
2024.03.25	The motion of remuneration distribution to managers in FY2024	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, Shen Hong-Yu, Vice President, Finance and Accounting Division, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>
113.07.29	The proposal of remunerations of individual directors in FY2023	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship. As such, the independence director, Li Ming-Hsien was assigned as acting chairman.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>
	The motion of remuneration distribution to managers in FY2023	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, Shen Hong-Yu, Vice President, Finance and Accounting Division, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship. As such, the independence director, Li Ming-Hsien was assigned as acting chairman.</li> <li>2. The motion was passed by all the members of Remuneration Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the “Act on Recusal of Related Person due to Conflicts of Interest”, others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>

113.10.28	Renewal of Lease Agreement for the Company's Tainan Headquarters Upon Expiration.	<ol style="list-style-type: none"> <li>1. Chen Jian-Zao, Chairman, Chen Fan Mei-Jin, Vice Chairman, Chen Zong-Cheng, Director and General Manager, did not participate in discussion and voting due to conflicts of interests as the motion was the resolution of remunerations to themselves or within the second degree of kinship.</li> <li>2. The motion was passed by all the members of Audit Committee.</li> <li>3. Except for the directors who did not participate in discussion according to the "Act on Recusal of Related Person due to Conflicts of Interest", others did not make any objection to the proposal. The proposal was approved as proposed.</li> </ol>
-----------	---	--

B. Operations of the Audit Committee or participation of supervisors in the Board of Directors

**Operations of the Audit Committee**

The company elected independent directors at the general meeting of shareholders on June 10, 2014, and set up an Audit Committee to replace the supervisor in accordance with the Securities and Exchange Act.

The Audit Committee held 5 meetings in the most recent year (A), and the attendance of independent directors is as follows

Title	Name	Actual Attendance (B)	Attended by proxy	Actual Attendance rate (%) ( B / A ) (Note)	Remarks
Independent Director	Liu Zhi-Hong	5	0	100%	
Independent Director	Li Ming-Xian	5	0	100%	
Independent Director	Wu Lin-Yi	5	0	100%	
Independent Director	Wu Meng-Che	5	0	100%	
<p>Note: The actual attendance rate is calculated based on the number of meetings of the Audit Committee during their tenure and the number of actual attendance.</p> <p>Other issues to be noted:</p> <p>A. In the event of either of the following situations, dates, sessions, contents of resolutions of the Board Meetings, opinions from all independent directors, and Company responses to their opinions should be noted</p> <p>(A) Operation of Audit Committee</p>					
Date of meeting	Contents of Motion			Article 14-5 of the Securities and Exchange Act	The results of the resolutions of the audit committee and the company's handling of the opinions of the audit committee
2024.02.26 (The 5 <sup>th</sup> Board Session in 4 <sup>th</sup> term)	<ol style="list-style-type: none"> <li>Approved the proposal of " Declaration of Internal Control in FY 2023".</li> <li>Approved 2023 Business Report and Financial Statements</li> <li>Approved 2023 profit distribution</li> <li>Proposed Change of Auditing Firm for Internal Organizational Adjustment and Replacement of Auditing Accountant</li> <li>Assessment of the Independence and Competence of the Company's Auditing Accountant and Appointment Proposal</li> <li>Proposed Amendments to Certain Provisions of the Company's " Rules of Procedure for Shareholders Meetings "</li> <li>Proposed Revision of the Company's "Personal Data Security Maintenance Plan"</li> </ol>			V	Approved by all attended members
2024.04.29 (The 6 <sup>th</sup> Board Session in 4 <sup>th</sup> term)	<ol style="list-style-type: none"> <li>Approved the Q1 2024 Business Report and Financial Statements.</li> <li>Approved the pre-approval of CPAs, their firms, and affiliated enterprises to provide non-assurance services to the company.</li> </ol>			V	
2024.7.29 (The 7 <sup>th</sup> Board Session in 4 <sup>th</sup> term)	<ol style="list-style-type: none"> <li>Approved the Q2 2024 Business Report and Financial Statements.</li> </ol>			V	
2024.10.28 (The 8 <sup>th</sup> Board Session in 4 <sup>th</sup> term)	<ol style="list-style-type: none"> <li>Proposed Abolition of the "Internal Control Self-Assessment Procedure" and Addition of the Company's "Internal Control Self-Assessment Procedure"</li> <li>Approved the Q3 2024 Business Report and Financial Statements.</li> <li>Proposed Renewal of the Lease for the Company's Tainan Headquarters upon Expiration</li> <li>Proposed Amendments to Certain Provisions of the Company's " Performance Evaluation Measures of the Board of Directors " and "Corporate Governance Best Practice Principles "</li> </ol>			V	

2024.12.30 (The 9 <sup>th</sup> Board Session in 4 <sup>th</sup> term)	<ol style="list-style-type: none"> <li>1. Approved amendments to "Internal Audit System"</li> <li>2. Approved to formulate the audit plan for the fiscal year 2025.</li> <li>3. Proposed Amendment of the Company's "Sustainability Report Preparation and Verification Procedure" to "Sustainability Information Management Procedure" and Revision of Certain Provisions</li> </ol>	V	
--	---	---	--

(B) Other matters not passed by the Audit Committee, which were then agreed upon by two-thirds of the entire membership of the Board of Directors: None

B. In situations where independent directors recuse themselves due to conflict of interest, the independent director's name, content of the resolution, reason for recusal, and his participation to the resolution: None

C. Communication between independent directors and internal audit managers and external auditors (regarding issues such as Company financial and operational status, procedures, and results):

(A) The Company's internal audit managers provide Audit Committee members with regular updates on audit report results and follow-up during the Audit Committee Meeting. Items that the Audit Committee and internal audit manager discussed in 2024 are as follows, all independent directors had no opinion:

- (1) Before the end of each fiscal year, the audit plan for the next year will be submitted to the board of directors for resolution after being approved by the audit committee.
- (2) Report to the audit committee on the implementation of audit business on a quarterly basis.
- (3) The internal audit report will be delivered to the audit committee (independent director) for review within one month from the end of the audit.
- (4) For the inspection opinions or the lack of inspection by the competent authority, the audit unit and the internal unit, as well as the matters listed in the internal control system statement that should be strengthened for improvement, continue to follow up and review, and track and evaluate the improvement situation, and submit it to the committee in writing
- (5) The company's annual assessment of the effectiveness of the internal control system and the internal control system statement are submitted to the committee for deliberation

(B) The CPAs report the results of the quarterly financial statement or audit report at the quarterly audit committee meeting. The communication between the Independent Directors and the CPAs for FY2024 is sound, and the independent directors had no opinion.

(C) The company's independent directors and audit supervisor all attend the board meeting each time, and the audit manager reports the internal audit results at each board meeting.

(D) The communication between the head of internal audit department/accountants and the independent directors in FY2024 were as follows:

Date	Independence Director	Content	communication results	Participants
2024.02.26	Liu Zhi-Hong	Reported to the independent director and discussed 2023 Financial Statements alone.	Had no opinion at this meeting	Accountants
2024.01.30	Li Ming-Xian	Reported to the independent director and discussed some amendments to the following agenda alone: "Rules of Procedure for Shareholders Meetings"	Had no opinion at this meeting	The head of internal audit department
2024.09.27	Li Ming-Xian	Reported to the independent director and discussed some amendments to the following agenda alone: "Performance Evaluation Measures of the Board of Directors", "Corporate Governance Best Practice Principles", "Internal Control Self-Assessment Procedure".	Had no opinion at this meeting	The head of internal audit department
2024.12.09	Li Ming-Xian	Reported to the independent director and discussed some amendments to the following agenda alone: "Audit Guidelines of the Sustainability Data Management", Sustainability Information Management Guidelines".	Had no opinion at this meeting	The head of internal audit department

D. The Annual Key Focus Areas of the Company's Audit Committee:

(A) The operation of the audit committee of the company focuses on the supervision of the following matters

- (1) Fair representation of the company's financial statements.
- (2) The appointment (dismissal), independence and performance of certified accountants
- (3) The effective implementation of internal control
- (4) The related regulations and rules which the company shall follow
- (5) The existed and potential risk control

(B) The duties and powers of audit committee cover :

- (1) Establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Law
- (2) The assessment of the effect of internal control system
- (3) Establish or amend procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of loans to others, or endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Law
- (4) Matters involving the interests of directors
- (5) A material asset or derivatives transaction.
- (6) A material loan, endorsement, or provision of guarantee.
- (7) Raising, issuing or private placement of equity securities

- (8) Appointment, dismissal or remuneration of certified public accountants
- (9) Appointment and dismissal of financial, accounting or internal audit supervisors.
- (10) The annual financial report and semi-annual financial report
- (11) Other material matters required by the Company or the Competent Authority

C. Differences between Company policy and Corporate Governance Best-Practice Principles for TSE/GTSM Listed Companies and reasons for differences

Item Evaluated	Status			Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
1. Did Poya International establish its Corporate Governance Best Practice Principles in accordance with Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and disclose those Principles?	✓		<ul style="list-style-type: none"> <li>● The Corporate Governance Best Practice Principles has been approved by the Board of Directors on October 27, 2014 and amended by Board of Directors on April 25, 2022. The Principles have been disclosed on investor area at company’s official website (www.poya.com.tw) and on MOPS.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>
2. Ownership structure and shareholders’ rights: A. Did Poya International establish internal operational procedures for dealing with shareholder suggestions, questions, disputes, and lawsuits and put these procedures into practice?	✓		<ul style="list-style-type: none"> <li>● In addition to authorizing a share transfer agent to handle relevant affairs, Poya International also established a spokesperson system to deal with shareholders suggestions and disputes, and formulated a code of practice for corporate governance to ensure the rights and interests of shareholders, implementing it in accordance with relevant regulations.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>
B. Does Poya International maintain a list of major Company shareholders and the ultimate owners of these shares?	✓		<ul style="list-style-type: none"> <li>● Through the assistance of the share transfer agent, Poya International remains fully aware of its major shareholders and regularly reports any changes in shareholding by directors, managers, and major shareholders.</li> <li>● Apart from natural person shareholders, Poya International maintains a relationship with its major institutional shareholders. If necessary, Poya International can obtain the list of their ultimate owners from these institutional shareholders.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>
C. Did Poya International establish and implement risk control mechanisms and firewalls at the Company and affiliated enterprises?	✓		<ul style="list-style-type: none"> <li>● Currently, Poya International has no affiliated enterprises regulated by the Company Act.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-</li> </ul>

<p>D. Did Poya International establish internal standards to prevent Company personnel from using market information not yet made public to purchase securities?</p>	✓	<ul style="list-style-type: none"> <li>● Poya International has formulated relevant laws and regulations such as the Operational Procedures for Preventing Insider Trading and Handling Material Inside Information, Corporate Governance Best Practice Principles, and Procedures for Ethical Management and Guidelines for Conduct, prohibiting company insiders from using undisclosed information to buy and sell securities.</li> </ul>	<p>listed Companies”.</p> <ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>
<p>3. Composition and responsibilities of the Board of Directors</p> <p>A. Has Poya International established diversified policies, specific management objectives and implementations among members of the Board of Directors?</p>	✓	<ul style="list-style-type: none"> <li>● Poya International has formulated the Code of Practice for Corporate Governance to strengthen the structure of the board of directors, which stipulates that the composition of the board of directors should take into account the diversity policy and its implementation. The nomination and selection of the members of the board of directors of the company is in accordance with the company's articles of incorporation, adopting the candidate nomination system. In addition to evaluating the academic qualifications of each candidate, the company also follows the “Procedures for Election of Director” stipulated by the company.</li> <li>● In accordance with the Corporate Governance Best Practice Principles and the Procedures for Election of Directors, the composition of the Board of Directors shall be considered in a diversified manner and the appropriate policy on diversity should be based on the Company’s business operations, business model and development needs. It is advisable that the policy includes, without being limited to, the following two major criteria: 1) basic requirements and values: gender, age, nationality, etc., 2) professional knowledge and skills: professional background, professional skills and industry experience, etc.</li> <li>● The management objectives and implementation of the board diversity policy in 2024 are summarized as follows: (1) To enhance the criteria of basic requirements and values with our internal goal of one-third of board members seated by female directors, the Company plans to increase female directors to the board in the future. Currently the company has</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>

		<p>one female director out of eight directors (including independent directors), with a female director ratio of 13%. (2) The company has set a target of having independent directors account for over 50% of the board. In the recent director election held in 2023, an additional independent director seat was added in compliance with regulatory requirements, resulting in independent directors accounting for 50% of the board, thus achieving the set goal. (3)With respect to professional knowledge and skills, for a sound corporate governance, the Board of Directors as a whole shall have the competencies to exercise operational judgment, accounting and financial analysis skills, administration capability, crisis management capability, leadership and decision-making capability, industry knowledge and international markets perspective, etc. The current composition of the Board of Directors already possesses the required professional qualifications.</p> <ul style="list-style-type: none"> <li>● For details, please refer to the Company's official website for the implementation of diversity policy of individual board of directors.</li> </ul>	
<p>B. In addition to the establishment of the Remuneration Committee and Audit Committee as required by law, did Poya International establish committees with other functions of its own accord?</p>	<p>✓</p>	<ul style="list-style-type: none"> <li>● Poya International has established a remuneration committee in accordance with the law in 2011. In order to strengthen corporate governance, the company voluntarily established an audit committee and a nomination committee in 2014. In the most recent fiscal period, the operation has been good and the operation is listed followed: the Remuneration Committee has been held 4 sessions; the Audit Committee has been held 5 sessions; Nomination Committee has been held 1 session.</li> <li>● In addition to establishing the Remuneration and the Audit Committee as required by law, the Company has also set up a Sustainable Development Committee under the Board of Directors which is responsible for sustainable development policies, systems or related management guidelines and specific promotion plans, and regularly reports the implementation status and results to the directors. The Company will take into consideration the legal environment, Company operations, and</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>

			management needs in deciding whether or not to establish additional functional committees in the future.	
C. Has Poya International established performance evaluation guidelines and evaluation methods for the Board of Directors and does it evaluate its performance regularly each year and report the results to the Board as well as use the results as reference for remuneration and reappointment of Directors?	✓		<ul style="list-style-type: none"> <li>● Poya International has formulated the board of directors' performance evaluation method and conducts it in accordance with relevant regulations. The results can be found on pages 19-21 of this annual report and on our company website.</li> <li>● The 2024 performance evaluation for BOD members, Board of Directors, Audit Committee, and Remuneration Committee was completed on January 20, 2025, with the results suggesting satisfactory operations of BOD.</li> <li>● Poya International has established a "Remuneration Committee Charter" and disclosed it on the Company's official website. Remuneration Committee would review the compensation policy of directors and managers in a professional and objective aspects. Meetings would be held at least once a year or anytime when needed to submit suggestions to the BODs for the decision making. Please refer to p.42~43 in the annual report for the operations of the Remuneration Committee.</li> </ul>	●Compliant with the requirements of "Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies".
D. Does Poya International periodically assess the independence of the Certified Public Accountant?	✓		<ul style="list-style-type: none"> <li>● In accordance with Article 30 of the Code of Practice for Corporate Governance, the company regularly (once a year) evaluates the independence and competency of certified public accountants. With reference to Article 47 of the Certified Public Accountants Act and No.10 of the "Statement of Ethic Code of Conduct" on "Independence of Audit and Review", the company formulates independent assessment items, and prepare the " External auditors Review and Evaluation Form", ( Please see Table 2 ) with reference to the Audit Quality Indicators (AQIs), to ensure that the CPA's experience and training hours of accountants are superior to the average level of the industry, and use digital technology in the audit process to improve audit efficiency and ensure audit quality. There's no event that the company engages the same CPA without replacement for 7 years consecutively, nor if the CPA is subject to</li> </ul>	●Compliant with the requirements of "Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies".

		<p>disciplinary action or other circumstances prejudicial to the CPA's independence. After evaluation, there is no need to replace the accountant. The independence and suitability assessment of the CPA for the most recent fiscal year was approved by the Audit Committee and the Board of Directors on February 24, 2025.</p> <ul style="list-style-type: none"> <li>● It has been confirmed that the accountant has no relationship with the company or directors, except for certification and financial fees: <ul style="list-style-type: none"> <li>(1) direct or significant indirect financial interest</li> <li>(2) close business relationship</li> <li>(3) potential employment relationship</li> <li>(4) Financing or Guarantee Act</li> </ul> </li> </ul> <p>After confirming that no family members have violated their independence, the auditors' appointment and fees are reviewed.</p>	
<p>4. Has Poya international designated eligible personnel and an appropriate number of personnel as well as designated personnel to implement corporate governance related business (including, but not limited to, providing information needed by directors or supervisors to execute their duties, to comply with regulations, matters related to meetings of the Board and shareholder meetings held in accordance to legal requirements, and producing proceedings for the meetings of the Board and shareholders)?</p>	<p>✓</p>	<ul style="list-style-type: none"> <li>● Poya International has set up a Corporate Governance Team, with the general manager as the convener, and the Finance and Accounting Division responsible for corporate governance and integrity management</li> <li>● The board of directors approved on March 20, 2023 that Shen Hong-Yu, Vice President of Finance and Accounting Division, served as the corporate governance supervisor, responsible for corporate governance-related matters, including handling matters related to the meetings of the board of directors, audit committee, remuneration committee, nomination committee and shareholders' meeting in accordance with the law; assisting directors in their appointment and continuous education; providing directors with the necessary information to carry out their duties, and assisting directors to comply with laws and regulations.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</li> </ul>

<p>5. Has Poya International established communication channels with stakeholders (including, but not limited to, shareholders, employees, customers, and suppliers) and set up an area dedicated to stakeholders on the Company website and does the Company respond appropriately to corporate social responsibility issues that stakeholders consider important?</p>	✓		<p>● 1. Poya International set up an area for sustainable development and stakeholders on the Chinese official website. Since 2013, Poya International prepared Sustainability report (Corporate Social Responsibility report) voluntarily to illustrate issues of concern to stakeholders and communication channels to help stakeholders to understand the sustainable development and operations.</p> <p>2. The company provides free customer service hotline, e-mail, Facebook community website and investor service contact window to maintain good communication with all stakeholders.</p> <p>3. The company has a corporate governance area and resolutions of the board of directors on the official website for investors to inquire and download relevant information.</p>	<p>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</p>
<p>6. Has Poya International designated an agent specializing in the handling of stock affairs to handle shareholder meeting affairs?</p>	✓		<p>● Poya International has designated Hua Nan Securities Co., Ltd. to handle shareholder meeting affairs</p>	<p>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</p>
<p>7. Disclosure A. Has Poya International established a public website to disclose operational, financial, and corporate governance information?</p>	✓		<p>● Poya International has established official websites in Chinese and English for disclosing operational, financial, and corporate governance information. Please see the website: <a href="http://www.poya.com.tw">www.poya.com.tw</a></p>	<p>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</p>
<p>B. Has Poya International adopted other means of information disclosures (such as setting up an English website, designating a specialist responsible for gathering and disclosing the Company’s information, setting up the spokesman system, and uploading recordings of investor conferences on the official websites)?</p>	✓		<p>● Poya International has adopted other means of information disclosures:</p> <p>(1) Set up official websites in Chinese and English to disclose relative information.</p> <p>(2) Announce material information in Chinese and English.</p> <p>(3) Announce quarterly reports and monthly operating report within regulated deadline and appoint designated personnel to update Chinese and English websites periodically.</p> <p>(4) Participate in the conferences for institutional investors held by the</p>	<p>● Compliant with the requirements of “Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies”.</p>

			<p>securities corporation and the authorities, make a presentation about operation status of the Company and disclose related information on the Chinese and English websites according to related rules and regulations.</p> <p>(5) The spokesman of Poya International announces the Company's information according to the Regulations for the Management of Spokesman. There is one spokesman and one acting spokesman.</p>	
C. Did Poya International announce and declare annual financial report within two months after the fiscal year ended, and announce and declare the first, second, and third quarter and monthly operating situation report before than the deadline?	✓		<ul style="list-style-type: none"> <li>● Poya International declared 2023 and 2024 annual financial reports on February 26, 2024 and February 24, 2025, respectively, within the legal deadline.</li> <li>● The first, second, and third quarter financial reports of 2024 were declared respectively on April 29, July 29 and October 28, all earlier than required. The operating reports were declared based on monthly account settlement, but were all completed earlier than required.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of "Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies".</li> </ul>
8. Does Poya International have other important information to facilitate better understanding of the Company's corporate governance practices (including, but not limited to current status of employee rights, employee care, investor relations, supplier relations, stakeholder rights, director and supervisor training regimes, risk management policies, risk measurement standards, as well as the implementation of client policies and the Company's purchase of liability insurance for its directors and supervisors)?	✓		<ul style="list-style-type: none"> <li>● (1) Directors' further education: In order to enhance the professional functions of the Company's directors and broaden their knowledge, Poya International has applied the 6-hour courses at home from Taiwan Corporate Governance Association in 2024. In 2024, the courses taken by the directors are mentioned in Table 1 below.</li> <li>(2) The further education for management team is mentioned in Table 1 below.</li> <li>(3) Execution of directors' recusal of interest proposals: the directors of Poya International shall practice high self-discipline and shall not participate in the vote on the resolutions listed by the board of directors if there is a risk of harming the interests of the company. Please refer to Page 21-23 for details on recusal.</li> <li>(4) Purchase of liability insurances for the Company's directors: The directors of the company adhere to the principle of integrity management, and there is no lawsuit or illegal act. Poya International purchased liability insurances for the directors and</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of "Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies".</li> </ul>

			<p>supervisors from Union Insurance in 2024 with an insured amount of USD\$5 million. The period of insurances is from October 1, 2024 to October 1, 2025.</p> <p>(5) The company discloses financial and business-related information in accordance with the law, and continues to strengthen information transparency. Poya International has also established an investor relations team to provide direct communication between Poya International and investors</p> <p>(6) On July 26, 2021, the Board of Directors approved the establishment of the Risk and Information Security Management Team and enacted the Risk Management Policy and Information Security Policy. The General Manager serves as the convener, and reports the implementation situation to the Board of Directors on a regular basis every year to strengthen the company's identification of major risks, enhance information security and reduce operational risks. The annual risk management and information security implementation situation of 2024 was reported on the 20<sup>th</sup> Board Session in 9<sup>th</sup> term on December 30, 2024.</p> <p>(7) Poya International continues to comply with all laws and regulations of the authorities, and also reviews development of corporate governance domestically and globally to improve the company's internal regulations to strengthen corporate governance operations</p>	
<p>9. Please explain improvements that have been made as well as priorities to improve the results of the Corporate Governance Evaluation issued by the Taiwan Stock Exchange Corporate Governance Center. (The company which is not in list doesn't have to fill the form.)</p>	✓		<p>● The company strengthens corporate governance in accordance with the opinions of the board of directors, evaluates its corporate governance evaluation, and discusses with the competent authority for improvements, with improved situation as follows:</p> <p>A. Revise corporate governance regulations in accordance with updates to laws and regulations issued by the competent authorities.</p>	<p>● Compliant with the requirements of "Corporate Governance Best Practice Principles by TWSE/GTSM-listed Companies".</p>

		<ul style="list-style-type: none"> <li>B. Enhance English official website to fortify the information transparency.</li> <li>C. Announce material information in Chinese and English to fortify the integrity and fairness of information disclosure.</li> <li>D. Establish the risk and information security management team and formulate the Risk Management Policy and Information Security Policy, and regularly report the implementation to the Board of Directors to strengthen the company's identification of major risks, enhance information security and reduce operational risks.</li> <li>E. Formulate the Intellectual Property Rights Management Policy and regularly report the implementation to the Board of Directors. Poya International will continue to promote the implementation of intellectual property management, improve the corporate governance structure, and avoid damage to operations caused by infringement lawsuits.</li> <li>F. Disclose policies related to sustainable development, climate change assessments and countermeasures on the official website, which are regularly tracked by the Sustainable Development Management Committee to reduce risks and maintain corporate growth momentum.</li> <li>G. Report at a general shareholder meeting the remuneration received by directors, including the remuneration policy, individual remuneration package, and amount.</li> <li>H. Obtained external verification of the sustainability report, and uploaded the English version of the sustainability report to MOPS and the company website.</li> <li>I. Disclose the implementation status and results of the internal performance assessments of the board of directors and functional committees on the company website.</li> <li>J. The company advanced the shareholders meeting to the end of May.</li> </ul>	
--	--	--	--

		<ul style="list-style-type: none"> <li>● In response to the revision of the 12th Corporate Governance Assessment Indicators, the Company's priority enhancements are described below.             <ol style="list-style-type: none"> <li>(1) The company plans to propose measures to enhance corporate value to the Board of Directors in 2025, and disclose relevant information in the "Corporate Value Enhancement Plan Section" on the Market Observation Post System (MOPS).</li> <li>(2) The company plans to establish an employee training and development program to enhance employees' career skills, with details and implementation progress to be disclosed.</li> </ol> </li> <li>● The Company will continue to improve for the part that has not yet been scored.</li> </ul>	
--	--	--	--

Table 1 Continuing education taken by directors and managers:

Title	Name	Date of office	Date of training	Organizer	Name of course	Hours of study	Compliant or not
Chairman	Chen Jian-Zao	2017.06.13	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Vice Chairman	Chen Fan Mei-Jin	2017.06.13	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Director and General Manager	Chen Zong-Cheng	2017.06.13	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Director	Chen Ming-Shian	2017.06.13	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Independent Director	Liu Zhi-Hong	2017.06.13	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Independent Director	Wu LinYi	2020.06.23	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Independent Director	Li Ming Xian	2020.06.23	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Independent Director	Wu Meng-Che	2023.05.30	2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes
Vice President of Finance and Accounting Division, Director of Corporate Governance	Shen Hong-Yu	2008.11.01	2024.07.18~2024.07.19	National Cheng Kung University	Management of Sustainability Information and Key Regulations, Challenges Faced by Financial Personnel Amid the Sustainability Trend, Legal Self-Protection—Navigating Investigation and Trial Procedures, and Insights into SDGs and ESG Investment Benefits from the Capital Market Perspective	12	Yes
		2023.04.01	2024.06.27	Taiwan Corporate Governance Association	The Role and Responsibilities of the Board of Directors and Senior Management in ESG Governance, and Building Corporate Intellectual Property Risk Prevention and Control from the TIPS Perspective	6	Yes
			2024.09.30	Taiwan Corporate Governance Association	Corporate Climate Governance, TCFD Disclosure Practices, and Net-Zero Emissions, as well as How the Company and Its Board Members Avoid Insider Trading Violations	6	Yes

Table 2 CPA Evaluation Form

1. Review of independence requirements ( "No" for any of the following items should further understand the specific facts)					
item	Evaluation content				Note
		Yes	No	N/A	
01	The CPA, or the spouse or a minor child thereof, doesn't has invested in the Company, or shares in financial gains therewith.	V			
02	The CPA, or the spouse or a minor child thereof, doesn't has lent or borrowed funds to or from the Company. However, this does not apply if the client is a financial institution and the borrowing or lending is part of a normal business relationship.	V			
03	The accounting firm did not issue an assurance report on the design or assistance in the effective operation of the financial information system.	V			
04	The CPA or members of the audit service team have not served as directors or managers of the company or held positions that have a significant impact on audit cases at present or in the past two years.	V			
05	The non-audit services provided to the Company do not directly affect the important items of the audit case.	V			
06	The CPA or members of the audit services team are not promoting or intermediary stock or other securities issued by the Company.	V			
07	The CPA or members of the audit service team do not represent the company in defense of legal cases or other disputes between the company and third parties, except for business permitted by law.	V			
08	The CPA or the audit services team member is not a spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship	V			

	of any director or managerial officer of the Company or personnel who have significant influence on audit cases.				
09	The joint CPA who has retired within one year has not served as a director or manager of the company or has a position that has a significant impact on the audit case.	V			
10	The CPA or members of the audit service team have not received gifts or special favors of great value from the Company or directors or managers or major shareholders.	V			
11	The CPA is not currently employed by the Company to perform routine work for which he or she receives a fixed salary, or currently serves as a director.	V			
12	The CPA has not provided audit services to the Company for seven consecutive years.	V			

2. Review of Independent Operations ( "No" for any of the following items should further understand the specific facts)

item	Evaluation content				Note
		Yes	No	N/A	
01	Has the CPA recused and not undertaken the appointment that has a direct or significant indirect interest relationship with the CPA and affects its impartiality and independence?	V			
02	When the CPA provides audit, review, check, or project review of financial statements and prepares an opinion, in addition to maintaining independence in substance, do they also maintain formal independence?	V			
03	Do the members of the audit service team, other joint CPA or shareholders of accounting firms, accounting firms, firm affiliates and alliance firms also maintain independence from the company?	V			

04	Is the CPA carrying out professional services with integrity and rigorous attitude?	V			
05	Have the CPA maintained a fair and objective position when performing professional services, and have they avoided prejudice, conflicts of interest or interests affecting their professional judgment?	V			
06	There is no lack of or loss of independence that affects integrity and impartiality of the CPA.	V			
3.Competency Review( “No” for any of the following items should further understand the specific facts)					
item	Evaluation content				Note
		Yes	No	N/A	
01	The CPA has no record of disciplinary action by the Accountant Disciplinary Committee in the last two years.	V			
02	Does the accounting firm have sufficient scale, resources and geographic coverage to handle corporate audit services?	V			
03	Does the accounting firm have clear quality control procedures? Does the aspect covered include the level and key points of the review process, the way audit issues and judgments are handled, independent quality control inspections, and risk management?	V			
04	Does the accounting firm notify the board of directors (audit committee) of any significant issues and developments in risk management, corporate governance, financial accounting and related risk control in a timely manner?	V			

D. If the company has established a Remuneration Committee or a Nomination Committee, its composition and operations should be disclosed

**Operations of the Remuneration Committee**

(1) Profiles of the Remuneration Committee

Name (Note 1)	Qualifications  Professional qualifications and experience	Independence	Number of Compensation Committee memberships held in other TWSE/TPEx-listed companies
Li Ming-Hsien	Graduated from National Chengchi University with a master degree in Accounting, and has the certified public accountants. He was the deputy director of PricewaterhouseCoopers and the chief director of PricewaterhouseCoopers Council with financial analysis and business administration.	The four independent directors listed here have met the qualification requirements set forth by the Financial Supervisory Commission's " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies " and Article 14-2 of the Securities and Exchange Act, both during the two years prior to their appointment and throughout their tenure. Furthermore, these independent directors have been granted the authority to fully participate in decision-making and express their opinions in accordance with Article 14-3 of the Securities and Exchange Act, thereby independently executing their relevant duties.	3
Liu Zhi-Hong	Graduated from Boston University, U.S. with a Master of Science in Financial, National Taiwan University with a master degree in Accounting, National Chengchi University with the bachelor degree in Accounting, and graduated from the School of International Liberal Studies, Waseda University, with a certification in accounting. Chairman of the Board, ThinFlex Semiconductor Co., Ltd., with accounting and operational management experience. There are no issues under Article 30 of the Company Law.		3
Wu Lin-I	Graduated from Tiffin University with a master degree in business administration, and Electrical Engineering Tunghnan University. He is currently the chairman of Li Xin Emporium Co. Ltd, the Chairman of Fullon Hotels & Resorts, the director and vice chairman of Yamay International Development Corp., the chairman and general manager of Pang Cheng Construction Corp., and the chairman of Hi Mall, with operation management experience.		-

Wu Meng-Che	<p>Graduated from Fairleigh Dickinson University, U.S. with a master in Business Administration, and a bachelor degree in English Language and Literature, from Providence University .</p> <p>He was the executive assistant to the General Manager at Jingrui Communications Co., Ltd., and the current general manager of Tofu Restaurant Co., Ltd., the director of VNT International Co., Ltd., the director of VN1 International Co., Ltd., and the Person in charge of Bena Investment Limited Company, with operation management experience.</p>		-
-------------	--	--	---

Note 1: Li Ming-Hsien, Independent Director, concurrently serves as Independent Director of 4 other public offering companies (including 1 non-domestic company), which complies with the " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies ".

Note 2: Mr. Liu Zhi-Hong has served as an independent director of the company for more than three terms. However, considering his extensive experience in accounting, familiarity with relevant regulations, and possession of a certified public accountant license, which significantly benefits the company's operational planning and decision-making, he is being reappointed as an independent director of the company.

Note 3: All independent directors of the company have been verified to have no circumstances falling under any of the provisions of Article 30 of the Company Act.

## (2) Operations of the Remuneration Committee

- i. The Remuneration Committee of Poya International consists of 4 members.
- ii. The term of office of the current committee members: May 30, 2023 to May 29, 2026 The Remuneration Committee held 4 meetings (A) in the most recent year, and the attendance of independent directors is as follows:

Title	Name	Actual Attendance (B)	Attended by proxy	Actual Attendance rate (%) ( B/A ) (Note)	Remarks
Convener	Li Ming-Hsien	4	0	100%	
Member	Liu Zhi-Hong	4	0	100%	
Member	Wu Lin-Yi	4	0	100%	
Member	Wu Meng-Che	4	0	100%	

**Note:** The actual attendance rate (%) is calculated based on the number of Board meetings held during the individual's term of office and the number of meetings the individual actually attended (in person or by proxy).

Other issues to be noted

- (A) If the Board does not adopt or amends a Remuneration Committee proposal, the Board meeting date, session, content of the resolution, result of the Board vote, and the Company’s response to the Remuneration Committee’s opinion shall be properly recorded (for example, if the remuneration package approved by the Board is superior to that suggested by the Remuneration Committee, the difference and reasons must be noted): None.
- (B) Should a committee member oppose or retain their opinion regarding any decision made by the Remuneration Committee and their opinion has been recorded or submitted in a written statement, the committee meeting date, session, content of the resolution, opinions of all members, and the response to the opinions shall be recorded: None.
- (C) The discussions and resolutions of the remuneration committee and the company's handling of members' opinions:

Date of meeting	Board meeting	Contents of motion	Resolution	The results of the resolutions of the remuneration committee and the company's handling of the opinions of the audit committee
2024.01.29 (The 3 <sup>th</sup> Board Session in 5 <sup>th</sup> term)	2024.01.29 (The 9 <sup>th</sup> Board Session in 9 <sup>th</sup> term)	1. The proposal of the year-end bonus for the managers in FY2023. 2. The proposal of the year-end bonus for the chairman and the vice chairman in FY2023.	Approved by all attended members	Submitted to the Board sessions, and passed by the remaining attended Directors except for the directors who avoided the discussion due to legal interests.
2024.02.26 (The 4 <sup>th</sup> Board Session in 5 <sup>th</sup> term)	2024.02.26 (The 10 <sup>th</sup> Board Session in 9 <sup>th</sup> term)	1. The proposal of “Remuneration of directors in FY 2023.”		
2024.03.25 (The 5 <sup>th</sup> Board Session in 5 <sup>th</sup> term)	2024.03.25 (The 11 <sup>th</sup> Board Session in 9 <sup>th</sup> term)	1. The proposal of “Salary Adjustment of the chairman and the vice chairman in FY2024”. 2. The proposal of “Salary Adjustment of Managers in FY2024”.		
2024.07.29 (The 6 <sup>th</sup> Board Session in 5 <sup>th</sup> term)	2024.07.29 (The 15 <sup>th</sup> Board Session in 9 <sup>th</sup> term)	1. The proposal of “Remunerations of directors in FY 2023”. 2. The proposal of “Remuneration Distribution of Managers in FY 2023”.		

- (D) Responsibilities of the Compensation Committee:  
The committee shall exercise due care of a prudent manager and faithfully fulfill the following duties, submitting proposed recommendations to the Board of Directors for discussion:
1. Regularly review the Remuneration Committee Charter.

2. Formulate and regularly review the annual and long-term performance goals, as well as the policies, systems, standards, and structures of compensation for directors and executives of the company.
3. Periodically assess the achievement of performance goals by directors and executives of the company and establish the content and amount of their individual compensation.

## The operations of Nomination Committee

The Nomination Committee of the Company consists of six directors (including four independent directors), to improve the functions of the board of directors of the company and strengthen the management mechanism.

The Nomination Committee held 1 meetings in the most recent year (A), and the attendance of directors is as follows

Title	Name	Professional qualifications and experience	Actual Attendance (B)	Attended by proxy	Actual Attendance rate (%) (B/A) (Note)
Director	Chen Zong-Cheng	Graduated from Feng Chia University with a bachelor's degree in information technology and worked as an information engineer for Sheng Yu Steel Co., Ltd. He has experience in information engineering, company operations and management.	1	0	100%
Director	Chen Ming-Shian	Honorary Doctor Degrees of Science from National Kaohsiung University of Applied Science, Executives program for graduate school of business administration from National Chengchi University, and Electronic Engineering from National Kaohsiung University of Applied Science. He is currently the Chairman of St. Shine Optical Co., Ltd, with business management and company operations experience.	1	0	100%
Independent Director	Li Ming-Hsien	Graduated from National Chengchi University with a master's degree in Accounting, and has the certified public accountant. He has experience as the deputy director of PricewaterhouseCoopers and the Chief director of PricewaterhouseCoopers Council with financial analysis and business administration.	1	0	100%
Independent Director	Liu Zhi-Hong	Graduated from Boston University, U.S. with a Master of Science in Financial, National Taiwan University with a master degree in Accounting, National Chengchi University with the bachelor degree in Accounting, and graduated from the School of International Liberal Studies, Waseda University, with a certification in accounting. Chairman of the Board, ThinFlex Semiconductor Co., Ltd., with accounting and operational management experience.	1	0	100%
Independent Director	Wu Lin-I	Graduated from Tiffin University with a master's degree in business administration, and Electrical Engineering Tunghnan University. He is currently the chairman of Li Xin Emporium Co. Ltd, the Chairman of Fullon Hotels & Resorts, the director and vice chairman of Yamay International Development Corp., the chairman and general manager of Pang Cheng Construction Corp., and the chairman of Hi Mall, with operation management experience.	1	0	100%
Independent Director	Wu Meng-Che	Graduated from Fairleigh Dickinson University, U.S, with a master's in Business Administration and a bachelor's degree in English Language and Literature from Providence University. He was the executive assistant to the General Manager at Jingrui Communications Co., Ltd., and the current general manager of TOFU restaurant Co., Ltd., the director of VNT International Co., Ltd., the director of VN1 International Co., Ltd., and the Person in charge of Bena Investment Limited Company, with operation management experience.	1	-	100%

Note 1: The actual attendance rate is calculated based on the number of meetings of the Nomination Committee during their tenure and the number of actual attendance.  
 Note 2: All directors of the company have been verified to have no circumstances falling under any of the provisions of Article 30 of the Company Act.

Other issues to be noted:

1. The operations of nomination committee in 2024

Date of meeting	Contents of motion	Resolution	Company's Handling of the Nomination Committee's Opinion:
2024.01.29	1. The proposal of qualification of each convener and member of the committee of the Company in 2024. 2. The assessment of performance of the Board of Directors of the Company in 2023.	The proposal was unanimously approved by all attending committee members.	The proposal was approved by the attending members of the Board of Directors, excluding those who were legally required to abstain from discussion due to conflicts of interest.

2. In situations where independent directors recuse themselves due to conflict of interest, the independent director's name, content of the resolution, reason for recusal, and his participation to the resolution: None

Date	Contents of motion	Directors who have withdrawn from their interests, reasons for withdrawing and voting conditions
2024.01.29	The proposal of qualification of each convener and members of the committee of the Company in 2024.	1. Since this proposal is to resolve the self-interest of each member, the members refrain from leaving the meeting and do not participate in the discussion and voting in accordance with the law. When the chairman leaves the meeting, a director is designated as the acting chairman. 2. Except for the members who did not participate in discussion according to the "Act on Recusal of Related Person due to Conflicts of Interest", all the directors unanimously agreed that there were no members who needed to be replaced after the remaining members present reviewed the qualifications of the convener of each committee and its members, and reported to the board of directors.

3. The Company voluntarily established nomination committee in 2014 and formulated the "Nomination Committee Organization Regulations" in accordance with Article 27 of the "Code of Practice for Governance of Listed Companies". The Company's "Nomination Committee Organizational Regulations" states that the committee, under the authority of the board of directors, shall faithfully perform the following functions and powers with the attention of good managers and submit the proposals to the board for discussion

(1) Identify, review and nominate director candidates

(2) Construct and develop the organizational structure of the board of directors and committees, conduct performance evaluations of the board of directors, committees and directors, and evaluate the independence of independent directors

(3) Formulate and regularly review the director's development plan

E.

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
1. Has Poya International established governance structure and set up a dedicated (part-time) unit to promote sustainable development, with senior management authorized by the board of directors to handle the matter, and supervised by the Board of Directors?	✓		<ul style="list-style-type: none"> <li>● Governance Structure Poya International formulated the code of practice for corporate social responsibility in October 2014. On February 21, 2022, the Board of Directors approved and renamed as Sustainable Development Best Practice Principle and changed the name of Corporate Social Responsibility Management Committee to Sustainable Development Management Committee, chaired by General Manager, responsible for the planning of sustainable development related strategies, and the review and improvement of implementation results. The implementation shall be made by various functional teams. In 2022, the company established a greenhouse gas inventory team to complete greenhouse gas inventory and verified information disclosure in accordance with the legal schedule.</li> <li>● Implementations               <ol style="list-style-type: none"> <li>1. Poya International has appointed Finance and Accounting Division as the exclusive (or concurrently) division being in charge of the formulation and implementation of sustainable development policies, systems and action plans. The execution of sustainable development shall be illustrated in the annual report and official website</li> <li>2. Sustainable Development Management Committee would collect and organize opinions from interested parties' feedback</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.</li> </ul>

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<p>to evaluate countermeasures in the end of each year and carry out after convener approves based on PDCA. The communication with stakeholders was reported to the Board of Directors on December 30, 2024.</p> <p>3. The 2023 Sustainability Report compiled by the Sustainable Development Management Committee was approved by the Board of Directors on July 29, 2024 and released to the MOPS and official website to help stakeholders understand the company's sustainable development and operation status.</p> <p>4. In 2024, the Sustainable Development Management Committee reported twice to the Board of Directors. The Sustainability Report was approved on July 29, 2024, and the stakeholder communication report was presented on December 30, 2024.</p> <ul style="list-style-type: none"> <li>● Supervisory of the board of directors</li> </ul> <p>The Board of Directors reviews the progress of the strategy on an annual basis, and urges the management team to make adjustments when necessary. During the meeting, the sustainable development management committee reports the implementation results of the company's operations and the sustainable issues concerned by stakeholders, and outlines the annual plan. The Board of Directors assists in ensuring that the sustainable development strategy is fully implemented in</p>	

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			the daily operations.	
2. Has Poya International conducted risk assessment on environmental, social and corporate governance issues related to its operations in accordance with the materiality principle and formulated relevant risk management policies or strategies?	✓		<ul style="list-style-type: none"> <li>● The company disclosed information covering the company's sustainable development performance from January to December 2024. The risk assessment boundary refers to all branch locations of the company..</li> <li>● The Sustainable Development Committee conducts analysis based on the materiality principles outlined in the sustainability report. It communicates with internal and external stakeholders and evaluates significant ESG issues by reviewing domestic and international research reports, literature, and integrating assessment data from various departments. Based on this assessment, the committee formulates effective risk management policies for identifying, measuring, evaluating, supervising, and controlling risks. It also implements concrete action plans to mitigate the impact of these risks.</li> <li>● Poya International established the Risk and Information Security Management Team on July 26, 2021, and established the Risk Management Policy and Information Security Policy, identifying significant risks such as market, operational, financial, environmental and</li> </ul>	● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			climate, information security, public safety, and other risks that may cause significant losses to the company. Based on the assessed risks, relevant risk management policies or strategies were developed. For detailed information on the implementation status of risk management, please refer to page 73-74 of the annual report.	
3. Environment Issue A. Has Poya International set up an appropriate environmental management system that is specifically designed to the industry that Poya operates?	✓		● Poya International belongs to retail industry and dedicates to save energy, reduce carbon and greenhouse gas emissions. Since there is no sewage, chemicals, gas, noise and waste generated from operations, ISO 14001 or other related specifications is not applicable for Poya International.	● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.
B. Has Poya International endeavored to make more efficient use of resources and use renewable materials that have a lower impact on the environment?	✓		● Poya International dedicates to introduce specific energy-saving solutions and improving energy efficiency in a reasonable range. In terms of paper resource conservation, POYA has actively promoted the digitalization of internal documents and advertisement brochure, and encouraged the use of mobile invoice carriers. In 2024, selected stores piloted the use of electronic shelf labels, and the Company also joined the TDCC’s electronic notification platform for shareholder services. These efforts help reduce paper consumption from internal documentation, invoice issuance, and shareholder notifications, thereby conserving paper resources while	● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<p>underscoring POYA’s commitment to digital transformation. (In 2024, the carbon reduction from electronic invoices amounted to 265 metric tons); Regarding electricity and energy usage, POYA has implemented energy-saving initiatives across its stores and, in support of the government’s promotion of renewable energy, launched a solar power project at its Kaohsiung logistics center. The Company has also enhanced energy efficiency through the replacement of air conditioning systems, refrigerators, and lighting fixtures with top-tier energy-efficient equipment. (In 2024, the average electricity consumption per store of Poya was 255,731 kWh, a decrease of 2% compared to 2023).</p> <ul style="list-style-type: none"> <li>● Poya has promoted the solar energy project in the Kaohsiung logistics center. The annual power generation can reach more than 2.42 million kWh, which can reduce the temperature in the logistics center to decrease energy consumption. For detailed statistics, energy saving and carbon reduction plans and implementation, please refer to the company's sustainability report.</li> <li>● At present, the company does not utilize renewable energy. However, we are planning to evaluate the feasibility and practices of integrating renewable energy equipment in the future. Our goal is to increase the proportion of renewable energy usage as much as possible.</li> </ul>	

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<ul style="list-style-type: none"> <li>● POYA complies with the Ministry of Environment's regulations on "Entities Subject to Online Shopping Packaging Restrictions and Implementation Methods" by prioritizing the use of recycled and renewable paper packaging materials and adopting original packaging from suppliers to reduce additional packaging waste. In 2024, the average weight of e-commerce packaging materials was reduced by 26% compared to the 2023 baseline. A total of 649 shipments were delivered using original supplier packaging, and 160 shipments used recycled packaging materials.</li> </ul>	
C. Does Poya International evaluate potential risks and opportunities of climate change for the Company now and in the future, and make countermeasures to issues related to climate change?	✓		<ul style="list-style-type: none"> <li>● Poya established a greenhouse gas inventory team in 2022 to conduct regular greenhouse gas inventory, effectively control the greenhouse gas emissions generated by operations, and further formulate energy-saving and carbon-reduction actions to comply with regulatory changes.</li> <li>● In accordance with the TCFD framework, the company discloses the corporate governance, strategies, risk management, indicators and objectives of climate-related risks and opportunities in the sustainability report; assesses the impact of climate risks on the company's operations, and formulates corresponding strategies. When necessary, management indicators and goals will be set to strengthen the company's control of specific climate risks and grasp of opportunities. For more details, please refer to page 67-70 of</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of "Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies".</li> </ul>

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies																								
	Yes	No	Brief explanation																									
			the annual report.																									
D. Did Poya International calculate greenhouse gas emissions, water use and total weight of waste in the past two years and has the Company established policies for saving energy, carbon reduction, reduction of water use, as well as waste management?	✓		<ul style="list-style-type: none"> <li>Through e-internal management, e-store operational management and other energy-saving control in the daily operations, the company aims to achieve the energy saving target. Regarding statistics for the past two years and details of means and effects for energy saving and carbon reduction, please see Sustainability report.</li> </ul> <table border="1"> <thead> <tr> <th>Year</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Greenhouse Gas Emissions Scope 1 (tons)</td> <td>2,182</td> <td>2,264</td> </tr> <tr> <td>Greenhouse Gas Emissions Scope 2 (tons)</td> <td>46,451</td> <td>48,890</td> </tr> <tr> <td>Greenhouse gas emission intensity (CO2e/million sales)</td> <td>2.20</td> <td>2.16</td> </tr> <tr> <td>Total water consumption (degrees)</td> <td>195,225</td> <td>190,874</td> </tr> <tr> <td>Average water usage per store(degrees)</td> <td>658</td> <td>602</td> </tr> <tr> <td>Waste recovery (tons)</td> <td>2,352</td> <td>2,447</td> </tr> <tr> <td>Waste recycling (tons/per million revenue)</td> <td>0.1065</td> <td>0.1036</td> </tr> </tbody> </table>	Year	2023	2024	Greenhouse Gas Emissions Scope 1 (tons)	2,182	2,264	Greenhouse Gas Emissions Scope 2 (tons)	46,451	48,890	Greenhouse gas emission intensity (CO2e/million sales)	2.20	2.16	Total water consumption (degrees)	195,225	190,874	Average water usage per store(degrees)	658	602	Waste recovery (tons)	2,352	2,447	Waste recycling (tons/per million revenue)	0.1065	0.1036	<ul style="list-style-type: none"> <li>Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.</li> </ul>
Year	2023	2024																										
Greenhouse Gas Emissions Scope 1 (tons)	2,182	2,264																										
Greenhouse Gas Emissions Scope 2 (tons)	46,451	48,890																										
Greenhouse gas emission intensity (CO2e/million sales)	2.20	2.16																										
Total water consumption (degrees)	195,225	190,874																										
Average water usage per store(degrees)	658	602																										
Waste recovery (tons)	2,352	2,447																										
Waste recycling (tons/per million revenue)	0.1065	0.1036																										
4. Social Issue A. Has Poya International established management policies and procedures in accordance with relevant laws and	✓		<ul style="list-style-type: none"> <li>Poya International complies with local laws and decrees in every branches in Taiwan, also provides a friendly and safe working environment and treats full-time, part-time</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with the requirements of “Sustainable Development Best Practice Principles by</li> </ul>																								

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
regulations and international human rights conventions?			<p>employees and interns with dignity in compliance with “The Universal Declaration of Human Rights”, ”International Labor Standards”, “The UN Global Compact” and “Business &amp; Human Rights Resource Centre” voluntarily to enforce the conscious of human rights of employees and interested parties.</p> <ul style="list-style-type: none"> <li>● Specific management and practices include: Prohibiting any unlawful discrimination, human trafficking, and the use of child labor; Implementing workplace diversity in employment to ensure equal opportunities, training, welfare, performance evaluation, and promotion; Respecting employees' freedom of association and maintaining open communication channels with them to create a harmonious work environment; Providing diverse communication channels to ensure the rights of stakeholders. Conducting regular audits on occupational health and safety and labor conditions every year; And through comprehensive education and training, rewarding long-term service, and nurturing talented individuals; Organizing annual health check-ups to enhance employee health awareness. By establishing comprehensive systems and mechanisms, jointly creating a friendly working environment.</li> <li>● For details of human rights policies, concerns and specific</li> </ul>	TWSE/GTSM- listed Companies”.

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			practices, please refer to the sustainable development section of the company's official website.	
B. Does Poya International have and implement employee welfare measures, including bonuses, holidays, and other benefits and is its operational performance and achievements reflected in their pay?	✓		<ul style="list-style-type: none"> <li>● Poya International emphasizes fairness on compensation system regardless of age, race and gender. Every employee is treated based on equal pay for equal work and provided wage superior to government's minimum wage. Promotion and salary adjustments are made through regular comprehensive performance appraisals, in addition to providing business performance bonuses based on individual performance, Poya International shares operating results with colleagues in the form of shareholding dividends to create a competitive reward system. In addition, Poya International also provides comprehensive welfare measures for employees, including subsidy for gathering, health examination, festival gift coupon and birthday gift coupon, matrimonial gifts and subsidy for funerals, subsidy for hospitalization and other related benefits. Regarding details of employees' welfare, please refer to 2023 Sustainability report of the Company on p.39~47</li> <li>● According to article of incorporation, if the profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no lower than 5% of said surplus shall be distributed as</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.</li> </ul>

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			employees' compensation.	
C. Does Poya International provide employees with a safe and healthy working environment and regularly implement safety and health education programs for employees?	✓		<ul style="list-style-type: none"> <li>● All employees are provided with labor insurance and national health insurance by Poya International, and enjoy the right to insurance payment in accordance with relevant laws and regulations. Poya International has arranged routine inspection on public safety, labor safety training courses and employee physical examination annually, and regularly conducts fire safety inspections in various facilities of dormitories, branches and head office, to ensure all employees have a safe and health working environment.</li> <li>● A website for employees has been set up to provide employees with a discussion area, a proposal area, a download area for assignment forms and various manuals, providing a channel for employees to express their opinions and interactive learning. To prevent sexual harassment, the company formulates grievance regulations and punitive clauses to maintain gender equality and a safe and secure working environment.</li> <li>● In 2024, the hours of labor safety training was 1,155 hours, and Poya International had no major occupational accident that caused the death of external or internal employees due to company facilities, policies or projects. In order to avoid</li> </ul>	● Compliant with the requirements of "Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies".

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<p>incidents, internal efforts have been intensified to enhance safety awareness among employees and ensure safe commuting.</p> <p>Regarding the statistics for occupational safety and work-related injuries, please refer to Sustainability report of the Company for details.</p> <p>● All Poya stores are equipped with fire extinguishers, and fire safety inspections are conducted every six months to safeguard the safety of all employees and customers.</p>	
D. Has Poya International established an effective career skills development training program for employees?	✓		<p>● Poya International has designed a training program and disclosed related information of such program on the official website: <a href="https://www.poya.com.tw/about/recruit">https://www.poya.com.tw/about/recruit</a></p>	<p>● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.</p>
E. Does Poya International’s product and service marketing and labeling adhere to relevant laws and regulations and international standards as well as the laws and regulations related to customer health and safety and personal information and has it established policies and grievance procedures to protect consumer protection rights?	✓		<p>● Product labeling is key to protecting consumer rights and health. The Company complies with relevant regulations such as the Consumer Protection Act, the Act Governing Food Safety and Sanitation, the Commodity Labeling Act, and the Trademark Act. Suppliers are required to sign an agreement ensuring that product ingredients, manufacturing processes, labeling, and advertising all comply with applicable laws and regulations.</p> <p>● In response to the amendment of the Personal Information Protection Act and the establishment of the "Personal Data File Security Maintenance Management Measures" by the</p>	<p>● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.</p>

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<p>Ministry of Economic Affairs, Poya revised the "Personal Data File Security Maintenance Plan" in 2024. We have designated responsible units to manage and protect customer privacy. Through personal data inventory and risk assessment, internal audits, education and training, incident prevention notification, and response mechanisms, we ensure the security of customer data.</p> <ul style="list-style-type: none"> <li>● In response to customer feedback and complaints, the Company offers a toll-free hotline (0800-033168) and an online customer service system via its mobile app. Dedicated personnel is assigned to ensure timely and appropriate resolution of customer issues.</li> </ul>	
F. Has Poya International established supplier management that requires that suppliers adhere to regulations dealing with such issues as the environment, workplace safety and health, labor rights and, if so, what is the status of implementation?	✓		<ul style="list-style-type: none"> <li>● Poya has established a "Supplier Management Policy" to screen suppliers based on criteria related to environmental protection, human rights, safety, health, and sustainable development. We also set expectations and requirements for suppliers regarding environmental health and safety risks, prohibition of child labor, labor management, respect for fundamental labor rights, ethical standards, and integrity in business operations.</li> <li>● Poya International takes some steps before making a contract with suppliers. Poya International would review their background. Procurement division would visit suppliers' factory irregularly to understand the environment and the</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the requirements of "Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies".</li> </ul>

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
			<p>process of goods production, as well as overall corporate operations.</p> <ul style="list-style-type: none"> <li>● Poya International has uploaded regulations towards suppliers' sustainable development and the specific practices of supplier management to investor area on Poya's website and required suppliers to sign sustainability agreements (The content covers labor, health, environmental safety, ethics and fairness) and comply with food safety and other related regulations. If there is any violation, Poya International will remove the concerned product from shelves, and the supplier shall bear the liability for related damages.</li> </ul>	
5. Does Poya International follow international recognized reporting criteria or guides when disclosing non-financial Sustainability report? Did it obtain assurance or verification statements from third-party certification bodies for previously disclosed reports?	✓		<ul style="list-style-type: none"> <li>● Poya International edits Sustainability report according to the core option of the Global Reporting Initiative (GRI) Guidelines and the industry standards (Consumer Products) of the Sustainability Accounting Standards Board (SASB).</li> <li>● Poya International's 2023 sustainability report is subject to limited assurance by PriceWaterhouse Coopers Taiwan. For detailed assurance reports, please refer to p.80-p.81 of Poya International's 2023 sustainability report.</li> </ul>	● Compliant with the requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies”.
6. If the Company has drawn up a code for Sustainable Development Best Practice Principle based on “Sustainable Development Best Practice Principles for TWSE-GTSM-listed Companies”, please describe any differences between the said code and the Best Practice Principle: The Company has complied with requirements of “Sustainable Development Best Practice Principles by TWSE/GTSM- listed Companies” according to applicable rules and regulations.				
7. Other major information that helps to understand the operation of sustainable development:				

Item	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief explanation	
A.			The Company has uploaded the Sustainability report on MOPS and official websites in Chinese and English to help to understand the Company's operation of sustainable development.	
B.			Total donation for the following activities is NT\$ 2.48 million. Poya contributes to Taiwan society by actively participating in social activities to enhance positive culture and values. The Sustainability report of 2024 is expected to be published before August 2025. The implementations in 2024: (1) Donated to National Penghu University of Science and Technology and the Genesis Social Welfare Foundation. (2) Sponsored initiatives related to environmental conservation, offshore island education, and social welfare, demonstrating the Company's commitment to social responsibility and community care.	
C.			Please refer to the following for details of the Company's "Sustainable Development Best Practice Principles"	

Note: The 2024 figures for greenhouse gas emissions, water consumption, and total waste weight were calculated by the company and have not been verified externally. Please refer to the sustainability report which plans to be published in 2025 for figures after verification.

## **Sustainable Development Best Practice Principles**

### **Chapter 1 General Principles**

- Article 1 In order to fulfill the corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the Company hereby jointly adopts the Principles to be followed by the Company according to “Sustainable Development Best Practice Principles for TWSE/GTSM-Listed Companies”
- Article 2 The Principle applies to both the entire operations of the Company and its business group. The Company shall actively fulfill the sustainable development in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.
- Article 3 In fulfilling social responsibility initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance. In addition, the Company shall in accordance with the principle of materiality, conduct risk assessments on environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.
- Article 4 To implement sustainable development initiatives, the Company follows the principles below:
1. Exercise corporate governance.
  2. Foster a sustainable environment.
  3. Preserve public welfare.
  4. Enhance disclosure of sustainable development information.
- Article 5 The Company shall take into consideration the correlation between the development of domestic and international sustainable development principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting. When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

### **Chapter 2 Exercising Corporate Governance**

- Article 6 The Company shall follow the “Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies” and the “Code of Ethical Conduct for TWSE/GTSM Listed Companies” to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.
- Article 7 The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company shall exercise its sustainable development by including the following matters:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making sustainable development the guiding principle of the Company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives;
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8 The Company shall, on a regular basis, organize education and training on the implementation of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9 For the purpose of managing sustainable development initiatives, the Company shall establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

Article 10 The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

### **Chapter 3 Fostering a Sustainable Environment**

Article 11 The Company shall follow the relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12 The Company shall endeavor to utilize energy resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13 The Company shall establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the Company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

Article 14 The Company shall assign General Administrative Division as dedicated unit for environmental management, in charge of drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and shall hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 15 The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of the products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.

3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services

Article 16 To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures. The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impacts on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 17 The Company shall adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.
3. Other indirect emissions: emissions from company activities that are not indirect emissions from energy sources, but from emission sources owned or controlled by other companies.

The Company shall compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The companies' carbon reduction strategies should include obtaining carbon credits and be promoted accordingly to minimize the impact of their business operations on climate change.

#### **Chapter 4 Preserving Public Welfare**

Article 18 The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination. The Company, to fulfill its responsibility to protect human rights, shall adopt relevant management policies and processes.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The Company shall respond to any employee's grievance properly.

Article 19 The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the Company have business operations.

Article 20 The Company shall provide safe and healthy working environment for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents. The Company shall organize training on safety and health for the employees on a regular basis.

- Article 21 The Company shall create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.
- Article 22 The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the Company's operations, management and decisions. The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives. The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.
- Article 23 The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the Company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.
- Article 24 The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries. The Company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.
- Article 25 The Company shall evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society. The Company shall provide a clear and effective procedure for accepting consumers' complaints to fairly and timely handle consumers' complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.
- Article 26 The Company shall assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative. The Company is advised to establish supplier management policies and request suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy. When the Company enter into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.
- Article 27 The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance. The Company shall, through commercial activities, non-cash property endowments, volunteering service or other charitable professional services, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

#### **Chapter 5 Enhancing Disclosure of Sustainable Development Information**

- Article 28 The Company shall disclose information according to relevant laws, regulations and the "Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies" and shall fully disclose relevant and reliable information relating to their sustainable development initiatives to improve information transparency.

Relevant information relating to sustainable development which the Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the Board of Directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for realizing the sustainable development initiatives established by the Company, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives.

Article 29 The Company shall adopt internationally widely recognized standards or guidelines when producing Sustainability report, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals.

## **Chapter 6 Supplementary Provisions**

Article 30 The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.

Article 31 The principle and any amendments to it shall enter into force after it has been adopted by the Board of Directors, and submitted to a Shareholders' Meeting.

Article 32 The Principle was enacted on October 27, 2014. The 1st amendment was made on February 24, 2015, the 2nd amendment was made on October 26, 2020, and the 3rd amendment was made on February 21, 2022.

## Implementation of Climate-Related Information

Item	Implementation status																																			
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors serves as the highest supervisory authority for Poya's climate change governance, responsible for approving risk management policies and frameworks and overseeing the effective operation of risk management mechanisms. The Risk and Security Management Committee functions as the executing authority for risk management. Chaired by the General Manager, the Risk and Security Management Committee comprises department heads as members. The committee convenes regular climate change meetings relevant to its own business operations annually, reporting risk and opportunity identification results to the Board to ensure the effective implementation of risk management strategies.																																			
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	<p>Poya references the Task Force on Climate-related Financial Disclosures (TCFD) proposed by the Financial Stability Board (FSB) of the United Nations. Poya incorporates the recommended disclosures and management framework into consideration, conducting an overall assessment of the impact of climate change issues on the company. Subsequently, we formulate management strategies for the short, medium, and long term.</p> <p><b>Short, Medium, and Long-Term Climate-Related Risks</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">Timeline</th> <th style="background-color: #e0e0e0;">Risks</th> <th style="background-color: #e0e0e0;">Potential Impact</th> <th style="background-color: #e0e0e0;">Financial Impact</th> <th style="background-color: #e0e0e0;">Management Strategies</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Short term</td> <td>Physical Risks: Typhoons and catastrophic rainfall</td> <td>Global warming indirectly leading to climate abnormalities( Flooding)</td> <td>1. Increased maintenance costs due to equipment damage. 2. Decreased customer traffic and transportation difficulties leading to shortages.</td> <td>1. Implement disaster insurance policies to mitigate the impact of damage from disasters. 2. Establish emergency response teams to develop contingency plans and equipment procurement strategies.</td> </tr> <tr> <td style="text-align: center;">Medium term</td> <td>Physical Risks: Rising average temperatures</td> <td>1. Increased energy consumption. 2. Disappearance of seasonal changes.</td> <td>1. Increased operating costs. 2. Changes in product assortment.</td> <td>1. Introducing new variable frequency air conditioners and central air conditioning controllers. 2. Introducing LED energy-saving lamps and energy-saving light bars to enhance brightness and reduce carbon emissions.</td> </tr> <tr> <td style="text-align: center;">Medium term</td> <td>Transition Risks : Regulatory Standards</td> <td>Climate regulations becoming stricter</td> <td>1. Fine for non-compliance. 2. Damage to reputation.</td> <td>1. Conducting regular greenhouse gas inventories to effectively manage greenhouse gas emissions. 2. Formulating energy-saving and carbon reduction initiatives.</td> </tr> <tr> <td style="text-align: center;">Long term</td> <td>Transitional Risks : Market Changes:</td> <td>Changing Consumer Behavior and Rising Material Costs</td> <td>1. Shifts in Consumer Preferences 2. Shortages in the supply chain affecting revenue.</td> <td>1. Accumulating brand image and fostering customer loyalty. 2. Establishing a regular customer system to bridge the gap with consumers. 3. Collaborating with suppliers to stay informed about market trends.</td> </tr> </tbody> </table> <p><b>Short, Medium, and Long-term Climate-related Opportunities</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">Timeline</th> <th style="background-color: #e0e0e0;">Opportunities</th> <th style="background-color: #e0e0e0;">Plan</th> <th style="background-color: #e0e0e0;">Financial Impact</th> <th style="background-color: #e0e0e0;">Management Strategies</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Short Term</td> <td>Developing new products</td> <td>Prioritize purchasing environmentally friendly products</td> <td>1. Reduce packaging costs 2. Increase product sales by meeting consumer demand for</td> <td>Collaborating with suppliers to develop environmentally friendly products, reducing packaging to lower carbon</td> </tr> </tbody> </table>	Timeline	Risks	Potential Impact	Financial Impact	Management Strategies	Short term	Physical Risks: Typhoons and catastrophic rainfall	Global warming indirectly leading to climate abnormalities( Flooding)	1. Increased maintenance costs due to equipment damage. 2. Decreased customer traffic and transportation difficulties leading to shortages.	1. Implement disaster insurance policies to mitigate the impact of damage from disasters. 2. Establish emergency response teams to develop contingency plans and equipment procurement strategies.	Medium term	Physical Risks: Rising average temperatures	1. Increased energy consumption. 2. Disappearance of seasonal changes.	1. Increased operating costs. 2. Changes in product assortment.	1. Introducing new variable frequency air conditioners and central air conditioning controllers. 2. Introducing LED energy-saving lamps and energy-saving light bars to enhance brightness and reduce carbon emissions.	Medium term	Transition Risks : Regulatory Standards	Climate regulations becoming stricter	1. Fine for non-compliance. 2. Damage to reputation.	1. Conducting regular greenhouse gas inventories to effectively manage greenhouse gas emissions. 2. Formulating energy-saving and carbon reduction initiatives.	Long term	Transitional Risks : Market Changes:	Changing Consumer Behavior and Rising Material Costs	1. Shifts in Consumer Preferences 2. Shortages in the supply chain affecting revenue.	1. Accumulating brand image and fostering customer loyalty. 2. Establishing a regular customer system to bridge the gap with consumers. 3. Collaborating with suppliers to stay informed about market trends.	Timeline	Opportunities	Plan	Financial Impact	Management Strategies	Short Term	Developing new products	Prioritize purchasing environmentally friendly products	1. Reduce packaging costs 2. Increase product sales by meeting consumer demand for	Collaborating with suppliers to develop environmentally friendly products, reducing packaging to lower carbon
Timeline	Risks	Potential Impact	Financial Impact	Management Strategies																																
Short term	Physical Risks: Typhoons and catastrophic rainfall	Global warming indirectly leading to climate abnormalities( Flooding)	1. Increased maintenance costs due to equipment damage. 2. Decreased customer traffic and transportation difficulties leading to shortages.	1. Implement disaster insurance policies to mitigate the impact of damage from disasters. 2. Establish emergency response teams to develop contingency plans and equipment procurement strategies.																																
Medium term	Physical Risks: Rising average temperatures	1. Increased energy consumption. 2. Disappearance of seasonal changes.	1. Increased operating costs. 2. Changes in product assortment.	1. Introducing new variable frequency air conditioners and central air conditioning controllers. 2. Introducing LED energy-saving lamps and energy-saving light bars to enhance brightness and reduce carbon emissions.																																
Medium term	Transition Risks : Regulatory Standards	Climate regulations becoming stricter	1. Fine for non-compliance. 2. Damage to reputation.	1. Conducting regular greenhouse gas inventories to effectively manage greenhouse gas emissions. 2. Formulating energy-saving and carbon reduction initiatives.																																
Long term	Transitional Risks : Market Changes:	Changing Consumer Behavior and Rising Material Costs	1. Shifts in Consumer Preferences 2. Shortages in the supply chain affecting revenue.	1. Accumulating brand image and fostering customer loyalty. 2. Establishing a regular customer system to bridge the gap with consumers. 3. Collaborating with suppliers to stay informed about market trends.																																
Timeline	Opportunities	Plan	Financial Impact	Management Strategies																																
Short Term	Developing new products	Prioritize purchasing environmentally friendly products	1. Reduce packaging costs 2. Increase product sales by meeting consumer demand for	Collaborating with suppliers to develop environmentally friendly products, reducing packaging to lower carbon																																

				environmentally friendly products	emissions.
	Medium Term	Environmental protection and energy-saving equipment	Prioritize the introduction of energy-efficient equipment and consider energy efficiency when purchasing equipment.	1. Reduce energy cost expenses. 2. Qualify for government energy-saving subsidies.	1. Actively promote energy conservation and carbon reduction to reduce carbon emissions. 2. Coordinate with Taiwan Power Company's smart meters to enhance electricity management.
	Medium Term	Esg Corporate Images	To strengthen Poya's information transparency and brand image, and thereby earn the trust and support of stakeholders.	1. To avoid potential supply chain disruptions and customer attrition resulting from a negative corporate image.	1. To comply with applicable regulations and global trends, the Company ensures transparent disclosure of relevant information to stakeholders.
	Long Term	Environmental and thermal insulation building materials	Searching for alternative environmentally friendly building materials and using thermal insulation materials to reduce energy consumption	1. Reduce energy cost	1. Roof heat insulation paint/spray system/fill-in insulation material to achieve space cooling and reduce energy consumption. 2. Seek and use green building materials for construction and interior decoration.
<b>ITEM</b>	<b>Execution</b>				
3. Describe the financial impact of extreme weather events and transformative actions.	In the event of extreme weather conditions, there is a risk of temporary interruption of operations or a decrease in overall supply chain efficiency, leading to financial and operational losses for the company. Poya addresses this risk by enhancing energy efficiency, introducing environmentally friendly materials, and replacing equipment with low-pollution alternatives. These measures not only reduce operating costs but also enhance the company's reputation, resulting in increased overall revenue.				
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Each department identifies and proposes response measures based on its functions and climate change-related risk factors. Climate risk factors include transitional risks related to regulations and physical risks such as increasing extreme weather events. Following the risk management process, the Risk and Information Security Management Team consolidates and identifies the results and develops management approaches. These are then incorporated into the annual company risk management assessment. The team regularly reports on risk control measures and management operations to the Audit Committee and the Board of Directors.				

<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>The severity of physical risks associated with extreme weather events such as typhoons, floods, and heavy snowfall may increase, leading to a higher probability of events such as store flooding, equipment damage, power outages, and water supply disruptions, which can affect store operations. These events could also affect upstream logistics and downstream customer services, leading to impacts on distribution, customer convenience, and product availability.</p> <p>To assess the potential impact of flooding risks under various climate scenarios across its stores in Taiwan, POYA conducted an evaluation based on regional climate conditions. The analysis referenced rainfall data and flood risk maps under different Global Warming Levels (GWLs) from the AR6 (The Sixth Assessment Report) published by the National Science and Technology Center for Disaster Reduction (NCDR). Based on flood risk levels at store locations, the Company estimated the probability of flooding, and applied warming scenarios to project flooding frequency. This assessment aimed to evaluate the financial impact of potential temporary store closures due to flooding under various modeled scenarios.</p> <table border="1" data-bbox="510 438 1930 1002"> <thead> <tr> <th>Scenario Assumptions</th> <th>Scenario Explanation</th> <th>Financial impact on revenue</th> </tr> </thead> <tbody> <tr> <td>GWL 1°C</td> <td>Current status: The national adaptation scenario assumes the present condition corresponds to approximately GWL 1°C.</td> <td>0.18%</td> </tr> <tr> <td>GWL 1.5°C</td> <td>Short-term: High-probability scenarios where over half of SSP projections reach 1.5°C GWL by 2030, assuming net-zero emission commitments.</td> <td>0.36%</td> </tr> <tr> <td>GWL 2°C</td> <td>Mid-term: Scenarios with moderate to high emissions likely to reach 2°C GWL by 2050 in over half of SSP projections, in line with the Paris Agreement goal to limit temperature rise below 2°C.</td> <td>0.49%</td> </tr> <tr> <td>GWL 4°C</td> <td>Long-term: Potential scenario by the end of the century under insufficient carbon reduction efforts.</td> <td>1.00%</td> </tr> </tbody> </table> <p>* The financial impact on revenue is assessed based on 2024 revenue as the baseline and can be found in Poya's sustainability report.</p>	Scenario Assumptions	Scenario Explanation	Financial impact on revenue	GWL 1°C	Current status: The national adaptation scenario assumes the present condition corresponds to approximately GWL 1°C.	0.18%	GWL 1.5°C	Short-term: High-probability scenarios where over half of SSP projections reach 1.5°C GWL by 2030, assuming net-zero emission commitments.	0.36%	GWL 2°C	Mid-term: Scenarios with moderate to high emissions likely to reach 2°C GWL by 2050 in over half of SSP projections, in line with the Paris Agreement goal to limit temperature rise below 2°C.	0.49%	GWL 4°C	Long-term: Potential scenario by the end of the century under insufficient carbon reduction efforts.	1.00%
Scenario Assumptions	Scenario Explanation	Financial impact on revenue														
GWL 1°C	Current status: The national adaptation scenario assumes the present condition corresponds to approximately GWL 1°C.	0.18%														
GWL 1.5°C	Short-term: High-probability scenarios where over half of SSP projections reach 1.5°C GWL by 2030, assuming net-zero emission commitments.	0.36%														
GWL 2°C	Mid-term: Scenarios with moderate to high emissions likely to reach 2°C GWL by 2050 in over half of SSP projections, in line with the Paris Agreement goal to limit temperature rise below 2°C.	0.49%														
GWL 4°C	Long-term: Potential scenario by the end of the century under insufficient carbon reduction efforts.	1.00%														
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>The company employs three major strategic plans to manage various physical and transitional risks: "Regulatory Compliance," "Energy Efficiency and Carbon Reduction," and "Greenhouse Gas Inventory."</p> <ol style="list-style-type: none"> <li>1. Regularly reviewing climate-related regulations to strictly comply with their requirements, serving as the foundation for transition plans.</li> <li>2. Promoted LED energy-saving lighting fixtures across all stores, introduced air conditioning controllers and strip lights, and replaced old equipment with first-class energy-efficient air conditioners, refrigerators, and lighting fixtures. In response to the government's promotion of renewable energy, Poya implemented solar energy projects at the Kaohsiung logistics center. Besides generating over 2.42 million kWh of electricity annually, it also helps reduce energy consumption through lowering the temperature in the logistics center.</li> <li>3. Gradually completing the greenhouse gas inventory and planning reduction policies.</li> </ol>															
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be</p>	<p>The company has not yet implemented an internal carbon pricing assessment tool.</p>															

stated.				
<b>Item</b>	<b>Execution</b>			
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Greenhouse Gas Emission Scopes	1. Direct emissions (Scope 1), sources: company vehicles (gasoline), generators (diesel), refrigeration equipment, and emission control devices. 2. Indirect emissions (Scope 2), sources: purchased electricity for own use		
	Scope of the inventory	North and South Headquarters, all logistics centers in Taiwan, and the 447 branches that will continue operations in 2024		
	Goals and Achievement Status	Goals	Achievement Status	
		Average carbon emissions per store for Scope 1 & 2 decreased by 1%.	Average per-store carbon emissions reduced by 2.2% in 2024.	
		Greenhouse gas intensity for Scope 1 & Scope 2 decreases by 1% annually.	Average greenhouse gas intensity per store reduced by 1.7% in 2024.	
		Greenhouse gas intensity for Scope 1 & 2 will decrease by 2% by 2025 (base year 2023).	A reduction of approximately 1.7% compared to the base year by 2024	
		Greenhouse gas intensity for Scope 1 & 2 will decrease by 7% by 2030 (base year 2023).		
Water intensity will decrease by 3% annually.	Average water intensity reduced by 8.6% in 2024.			
Note: For more details, please refer to Poya's 2024 Sustainability Report.				
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	As a company with a capital of less than 5 billion NT dollars, according to the regulations outlined in the Sustainability Development Roadmap for Listed Companies, Poya is required to conduct an inventory check of individual companies by 2026 and complete the verification by 2028.			

## 1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

### 1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO <sub>2</sub> e), intensity (metric tons CO <sub>2</sub> e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.				
Year	The number of stores covered	Total emissions volume (metric tons)	Per-store carbon emissions volume (metric tons)	intensity (metric tons CO <sub>2</sub> e/NT\$ million)
2022	353	47,228	142	2.42
2023	411	48,633	131	2.20
2024	447	51154	128	2.16

Note 1: Direct emissions (scope 1, i.e., emissions directly from sources owned or controlled by the Company), indirect energy emissions (scope 2, i.e., indirect greenhouse gas emissions from electricity, heat, or steam) and other indirect emissions (scope 3, i.e., emissions from company activities that are not indirect energy emissions, but originate from sources owned or controlled by other companies).

Note 2: The data coverage scope for direct emissions and indirect energy emissions shall comply with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. Other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but at least the data calculated in terms of revenue (NT\$ 1 million) shall be disclosed.

### 1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.
<ul style="list-style-type: none"> <li>● The 2023 Greenhouse Gas Inventory Report was prepared in accordance with the Greenhouse Gas Protocol (GHG Protocol) and underwent limited assurance by PricewaterhouseCoopers (PwC) in accordance with Assurance Standard 3410, "Assurance Engagements on Greenhouse Gas Statements." The assurance report is included in the 2023 Sustainability Report Appendix.</li> <li>● The 2024 Greenhouse Gas Inventory Report will be prepared in accordance with the Greenhouse Gas Protocol (GHG Protocol) and will undergo limited assurance by PricewaterhouseCoopers (PwC) in accordance with Assurance Standard 3410, "Assurance Engagements on Greenhouse Gas Statements." The assurance report will be included in the 2024 Sustainability Report Appendix.</li> </ul>

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that "Complete assurance information will be disclosed in the sustainability report." If the Company does not prepare a sustainability report, it shall note that "Complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and shall disclose the complete assurance information in the annual report of the following fiscal year.

Note 2: The assurance institutions shall meet the directions regarding assurance of sustainability reports prescribed by the TWSE and the TPEX.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website

### 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.	<p>1. The baseline year and target: POYA has set the base year as 2023 and established targets for the reduction of Scope 1 and Scope 2 greenhouse gas emissions intensity</p> <p>Short-Term: Achieve a 1% annual reduction in Scope 1 and Scope 2 greenhouse gas emissions intensity compared to the previous year.</p> <p>Medium-Term: Achieve a 2% reduction in Scope 1 and Scope 2 greenhouse gas emissions intensity by 2025 compared to the base year 2023.</p> <p>Long-Term: Achieve a 7% reduction in Scope 1 and Scope 2 greenhouse gas emissions intensity by 2030 compared to the base year 2023.</p> <p>2. In response to the global net zero emission trend, the company has formulated four key</p>
--	---

	<p>strategies, which will be reviewed annually to progressively achieve the targets.</p> <ol style="list-style-type: none"> <li>(1) Implementation of carbon reduction schemes: Continuously reduce carbon emissions in operational processes.</li> <li>(2) Greenhouse gas inventory: Understand the amount of greenhouse gas emissions in operational processes.</li> <li>(3) External verification: Verify the inventory data rigorously.</li> <li>(4) Setting carbon reduction targets: Based on rigorous and scientific data, establish net-zero targets and continue to take practical carbon reduction actions.</li> </ol> <p>3. Poya aims to achieve our greenhouse gas reduction goals by continuously replacing energy-efficient lighting fixtures, air conditioning controllers, and other equipment. Additionally, Poya plans to introduce thermal insulation building materials in the future. Specific Greenhouse Gas Emission Reduction Action Plan:</p> <ol style="list-style-type: none"> <li>(1) Energy Management: Promoting energy-saving electricity solutions at stores and implementing solar energy projects at logistics centers.</li> <li>(2) Resource Management: Promoting water-saving slogans and devices, and pushing for internal document digitization to reduce resource consumption.</li> <li>(3) Waste Management: Requiring packaging reduction and using original boxes or recycled materials for shipping to reduce packaging waste.</li> </ol> <p>4. Reduction Target Achievement:</p> <p>As of 2024, the greenhouse gas emissions intensity for Scope 1 and Scope 2 has decreased by 1.7% compared to the base year of 2023.</p>
--	--

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations.

Note 2: The base year shall be the fiscal year in which the greenhouse gas inventory is completed based on the consolidated financial reporting boundary. For example, under the order issued under Article 10, paragraph 2 of the Regulations, a company with capital of NT\$10 billion shall complete the inventory for its fiscal 2024 annual consolidated financial report in 2025, so the base year will be 2024. If a company has disclosed its inventory in its consolidated financial report in an earlier year, it may take the earlier fiscal year as its base year. Also, the data for the base year may be calculated based on a single fiscal year or the average of multiple fiscal years.

Note 3: When preparing the disclosure content, the Company may refer to the best practice reference examples on the TWSE Corporate Governance Center website.

**Implementation of Poya International's Risk Management**

<b>Topic</b>	<b>Risk Type</b>	<b>Implementation of Risk Management</b>	<b>Responsible Units</b>	<b>2024 Implementation of Risk Management</b>
Economy	strategy & operational risk	Each division formulates operational and risk assessment plans, tracks operational performance in monthly strategy meetings, and makes adjustment in a timely manner to meet operational objectives in accordance with changes in market competition and consumer trends.	Office of General Manager	1. Monthly cross-departmental strategy meetings are held regularly to discuss future strategy planning, set specific targets according to strategy goals, and review monthly whether the strategy direction needs to be adjusted.
Economy	financial risk	The Finance and Accounting Division establishes strategies, procedures and indicators in accordance with laws and regulations and market changes, and regularly analyzes the status of risk changes and takes appropriate countermeasures to reduce the overall potential risks of the Company.	Finance and Accounting Division Audit Office	1. In terms of financing transactions with financial institutions, we make an effort to reduce the markup rate of interest rate, and continue to repay a portion of our bank loans each year by our internal cash to reduce the balance of our loans and reduce interest expenses. 2. Conduct effective financial planning and fund allocation at regular weekly financial meetings.
Economy	market risk	Based on their functions, each business unit evaluates and analyzes important policies, laws and regulations, and technology changes, and takes appropriate measures accordingly to reduce potential business risks.	Board of Directors Office of General Manager	1. In 2024, the Board of Directors held 12 meetings to discuss decision making, budgeting, business performance, etc., and to formulate/revise the relevant regulations in accordance with the laws and regulations and to meet the management needs.
Social	information security risks	The Information Technology Division establishes information security and crisis management procedures and information security management measures in accordance with changes in laws, policies and technology to reduce the impact of information system crashes, data corruption or intrusion on the company's operations. We also regularly analyze and evaluate risk changes and take appropriate countermeasures to reduce potential risks.	Information Technology Division	1. Poya established an Information Security Department to enhance the company's information security management. This initiative involved implementing information security policies, intensifying cybersecurity training and awareness campaigns, and fostering a culture of information security among employees. Throughout 2024, the Company conducted a total of eight awareness campaigns to promote these initiatives. 2. The system is set up with firewall and anti-virus software security measures, and the Information Technology Division regularly checks and tests the system to build a complete anti-virus mechanism.
Social	disaster risk	The HR Division establishes procedures and indicators in accordance with the law, including contingency management methods and education training systems to reduce the impact of natural disasters on operations.	HR Division	Carry out various trainings in accordance with Poya International's annual education and training plan, strengthen the resilience of each unit, and minimize the impact of natural disasters on operations.
Environment	climate risks	Each division assesses climate change risk according to their functions and propose measures to address them. Climate risk items include transitional risk of related regulations, and physical risk such as increased extreme	Each division	1. Poya International disclosed carbon emissions each year, comparing with the same period last year, and review the water and electricity consumption of our stores for any abnormalities and report to the risk management team to establish specific targets and practices for

		weather.		<p>environmental protection and energy conservation, and to implement proper environmental management.</p> <ol style="list-style-type: none"> <li>2. In response to extreme weather conditions that may cause power outages or flooding and increase the cost of equipment repair or business interruption, the Company has set up an emergency response team to prepare backup plans and equipment procurement plans in advance to ensure that contingency measures can be activated immediately in the event of a disaster.</li> <li>3. The Greenhouse Gas Inventory Team completes the previous year's inventory annually and reports the results to the Board of Directors, demonstrating the company's commitment to greenhouse gas inventory and building internal consensus.</li> </ol>
--	--	----------	--	--

F. Ethical corporate management at Poya international and related implementation: The Implementation of ethical corporate management and the variation (if any) with the Ethic Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and reasons for such discrepancies:

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
1. Policy of ethical corporate management and action plan in place (A) Does Poya International have ethical operation policies established by the Board, and do Poya International's Articles of Incorporation and external documents explicitly expressing its ethical policies and methods and are the Board and management dedicated to the active implementation of these commitments?	✓		<ul style="list-style-type: none"> <li>● Poya International has enacted Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, and Procedures for Ethical Management and Guidelines for Conduct, passed by the Board of Directors. The Board of Directors also clearly express policies and procedures of ethical management, together with top manager in a commitment to the execution.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>
(B) Did Poya International establish an evaluation system to evaluate risks of unethical behavior and regularly analyze and evaluate operations that have higher risk of unethical behavior and did the Company implement preventative measures for each Item under Clause 2, Article 7 of the Ethical Corporate Management Best Practice Principles for Listed Companies?	✓		<ul style="list-style-type: none"> <li>● Poya International enacts Procedure for Ethical Management and Guidelines for Conduct according to Ethical Corporate Management Best Practice Principles. Among them, it is clearly stated that unethical behaviors of accepting/taking bribes, fraud, and insider trading are prohibited. Disciplines and appeal system are also clearly stated and executed in internal personnel regulations.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
(C) Do Poya International’s unethical conduct prevention programs clearly specify relevant procedures, conduct guidelines, as well as a discipline and appeals system for rule violations, and are they regularly reviewed and amended?	✓		<ul style="list-style-type: none"> <li>● Poya International formulates procedures, guidelines for conduct, disciplines and appeal system in "Appeal and Reporting System for Procedure of Ethical Management and Guidelines of Conduct" and "Treatment for Reported Illegal and Unethical Cases"</li> <li>● Poya International appoints Finance and Accounting Division as dedicated unit, in charge of the execution of prevention measures against unethical behaviors with regular reports submitted to the Board of Directors.</li> </ul>	● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.
2. Realization of ethical corporate management (A) Does Poya International evaluate the ethical records of the businesses with which it has dealings and include clear ethical corporate behavior provisions in contracts with such counterparties?	✓		<ul style="list-style-type: none"> <li>● Poya International has explicitly stated in all business agreements the relative rules and regulations of ethical corporate management which emphasizes on the prohibition of giving or taking bribes.</li> </ul>	● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.
(B) Has Poya International established an organization under the direct jurisdiction of the Board of Directors that promotes ethical management principles and also reports to the Board regarding the implementation of these principles at least once a year	✓		<ul style="list-style-type: none"> <li>● Poya International has appointed Finance and Accounting Division as an exclusive dedicated unit, which shall assist BOD and management team to formulate ethical regulations for operation and supervise the execution to ensure the implementation.</li> </ul>	● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
			<ul style="list-style-type: none"> <li>● Poya International shall report the ethical operational status to Board of Directors in compliance with the “Procedures for Ethical Management and Guidelines for Conduct”. The latest date to report related matters to Board of Directors was December 30, 2024. There was no violation in 2024.</li> </ul>	companies.
(C) Has Poya International formulated and implemented policies to prevent conflicts of interest, and provide appropriate channels for reporting and receiving complaints, and executes thoroughly?	✓		<ul style="list-style-type: none"> <li>● Poya International has stipulated the rules and regulations in its Procedures for Ethical Management and Guidelines for Conduct that directors, managers and other interested parties present or non-voting attendees of the board of directors who have an interest in the resolutions listed in the board of directors, themselves or the legal person they represent, shall explain the important content of their interest at the current board of directors. If there is a risk of harming the interests of the company, such director, manager or stakeholder shall not participate in the discussion and voting, and shall withdraw from the discussion and voting. Nor shall director, manager or stakeholder exercise voting rights as proxy on behalf of another director.</li> </ul>	<ul style="list-style-type: none"> <li>● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
(D) Has Poya International implemented effective accounting and internal control systems and has the audit division established relevant audit plans based on the results of the unethical risk evaluations and did the audit division ensure that the plans are being complied with or has Poya International had independent accountants periodically review them?	✓		<ul style="list-style-type: none"> <li>The company has established an effective accounting system and internal control system. Internal auditors make the audit plan based on risk ranking and execute, also report to Board of Directors. There is no violation of ethical corporate management.</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>
(E) Does Poya International periodically hold internal and external ethical corporate behavior training?	✓		<ul style="list-style-type: none"> <li>Poya International holds a monthly meeting for making announcements of the relative policies to all the employees (including the relative rules and regulations of “Procedures for Ethical Management and Guidelines for Conduct”), and new employees are required to abide by the Company's Ethical Management Policy in terms of employment conditions, and sign a statement of integrity (The content includes a commitment to integrity). The signing rate of new employees was 88% in 2024).</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>
3. Operation of the Company’s Violation Reporting System (A) Has Poya International established a concrete violation reporting and rewards system, set up convenient reporting channels, and appointed suitable personnel to handle these cases?	✓		<ul style="list-style-type: none"> <li>Poya International has enacted “the Reporting and Mechanism of Procedures for Ethical Management and Guidelines for Conduct” and “Reporting Regulations of Irregular, Immoral and Dishonest Conduct.” Reporters can report to the following units:</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed</li> </ul>

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
			<p>(1) Spokesman, acting spokesman: Accept reports from outsiders such as shareholders and investors.</p> <p>(2) Management team, manager of Finance and Accounting Division and Audit committee: Accepting the reports from directors, managers, employees and suppliers.</p> <p>The accepting units shall report to General Manager, and General Manager would appoint the dedicated unit to manage related investigation.</p>	companies.
(B) Has Poya International established an investigation SOP for violation reporting, follow up measures, and relevant mechanisms to ensure confidentiality?	✓		<p>● Poya International has formulated the handling procedures in the “Complaint and Reporting System of Ethical Corporate Management Best Practice Principles” and “Reporting Regulations of Irregular, Immoral and Dishonest Conduct”. The coherent departments will conduct evidence collection and in-depth investigation after receiving the report, and handle the reported case in a confidential manner.</p>	● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.
(C) Does Poya International have any measures in place to protect individuals from possible mistreatment arising from reporting violations?	✓		<p>● Poya International allows anonymous report on the unethical practices of others in its Rules of Personnel Management to protect the reporter and stipulates relative regulations in Codes of Ethical Conduct.</p>	● Compliant with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed

Item evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
				companies.
4. Strengthen information disclosure (A) Does Poya International disclose the content of its Best Practice Principles and its effectiveness on their website and the TWSE market observation post system?	✓		<ul style="list-style-type: none"> <li>The company's official website in both Chinese and English has a corporate governance section to disclose the relative information of ethical corporate management. Poya international also uploads the Principles on the MOPS.</li> </ul>	<ul style="list-style-type: none"> <li>Compliant with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM- listed companies.</li> </ul>
5. If the Company has established a code of ethical corporate management based on the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, please discuss the specifics of the code and implementation below: Poya International has been handled in accordance with relevant regulations.				
6. Other information that will assist in the understanding of Company ethical corporate management practices: (such as reviewing and revision of the Company's existing Ethical Corporate Management Best Practice Principles)				
(A) In order to implement the ethical behavior and integrity management to ensure sustainable development, Poya International encourages to report any illegal and violation of the Codes of Ethical Conduct and Ethical Corporate Management Best Practice Principles. So we have formulated "Reporting Regulations of Irregular, Immoral and Dishonest Conduct" passed by the Board of Directors on July 25 2016.				
(B) In order to establish a good corporate governance and risk control mechanism, Poya International has amended parts of the article of its Ethical Corporate Management Best Practice Principles passed by BOD on March 23rd, 2020 and uploaded it to Chinese/English official websites and the MOPS for better understanding of the operation of ethical corporate management.				
(C) Regarding the Company's Ethical Corporate Management Best Practice Principles and Codes of Ethical Conduct, please see below.				

### **Ethical Corporate Management Best Practice Principles**

- Article 1 In order to foster a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices, the Company hereby enacts these Principles according to “Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies.”
- These Principles are applicable to its business groups and organizations of such the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by such Company ("business group").
- Article 2 When engaging in commercial activities, directors, managers, employees, and mandatories of the Company or persons having substantial control over the Company ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.
- Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.
- Article 3 "Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.
- Article 4 The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.
- Article 5 The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and approval from the Board of Directors, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.
- Article 6 In order to implement ethical management policy, the Company shall enact “Procedures for Ethical Management and Guidelines for Conduct” and shall clearly and thoroughly prescribe the specific ethical management practices and the programs to forestall unethical conduct ("prevention programs").
- The enactment of “Procedures for Ethical Management and Guidelines for Conduct” in the preceding paragraph shall comply with relevant laws and regulations of the territory where the Company and their business group are operating.

Article 7 The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess business activities on a regular basis within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis.

It is advisable for the Company to refer to prevailing domestic and foreign standards or guidelines in establishing the prevention programs, which shall at least include preventive measures against the following:

- ◆ Offering and acceptance of bribes.
- ◆ Illegal political donations.
- ◆ Improper charitable donations or sponsorship.
- ◆ Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
- ◆ Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.
- ◆ Engaging in unfair competitive practices.
- ◆ Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.

Article 8 The Company shall request their directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company shall clearly specify in their rules and external documents and on website the ethical corporate management policies with the board of directors and senior management implementing the commitment of such policies, carrying out the policies in internal management and also commercial activities.

The Company shall compile documented information on the ethical management policy, statement, commitment and implementation mentioned in the first and second paragraphs and retain said information properly.

Article 9 The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management. Prior to any commercial transactions, the Company shall take into consideration the legality of its agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with its agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

- Article 10 When conducting business, the Company and its directors, managers, employees, mandatories, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.
- Article 11 When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, mandatories, and substantial controllers, shall comply with the Political Donations Act and its own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.
- Article 12 When making or offering donations and sponsorship, the Company and its directors, managers, employees, mandatories, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.
- Article 13 The Company and its directors, managers, employees, mandatories, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.
- Article 14 The Company and its directors, managers, employees, mandatories, and substantial controllers shall observe applicable laws and regulations, the Company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.
- Article 15 The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.
- Article 16 In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandatories, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall, in principle, recall those products or suspend the services immediately.
- Article 17 The directors, managers, employees, mandatories, and substantial controllers of the Company shall exercise the due care of good administrators to urge the Company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company assigns Finance and Accounting Division for establishing and Audit Division for supervising the implementation of the ethical corporate management policies and prevention programs. The Audit Division shall report to the Board of Directors on a regular basis (at least once a year).

Article 18 The Company and its directors, managers, employees, mandatories, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

Article 19 When a proposal at a given Board of Directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal, and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, supervisors, managers, employees, mandatories, and substantial controllers shall not take advantage of their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 20 The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal audit unit of the Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.

The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the Board of Directors.

Article 21 The Company shall establish operational procedures and guidelines in accordance with Article 6 hereof. The procedures and guidelines should at least contain the following matters:

- ◆ Standards for determining whether improper benefits have been offered or accepted.
- ◆ Procedures for offering legitimate political donations.
- ◆ Procedures and the standard rates for offering charitable donations or sponsorship.
- ◆ Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
- ◆ Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
- ◆ Regulations and procedures for dealing with suppliers, clients and business transaction counterparties suspected of unethical conduct.

- ◆ Handling procedures for violations of these Principles.
- ◆ Disciplinary measures on offenders.

Article 22 The chairperson, general manager, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandatories on a regular basis.

The Company shall periodically organize training and awareness programs for directors, managers, employees, mandatories, and substantial controllers, so they understand the Company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

Article 23 The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:

- ◆ An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow internal and external personnel of the company to submit reports.
- ◆ Dedicated personnel or unit appointed to handle the whistle-blowing system. Any case involving a director or senior management shall be reported to the independent directors or supervisors. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.
- ◆ Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.
- ◆ Documentation of case acceptance, investigation processes, investigation results, and relevant documents.
- ◆ Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.
- ◆ Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
- ◆ Whistle-blowing incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in written form.

Article 24 If any person of the Company violates the ethical corporate management rules, the Company shall give punishments according to relative rules and regulation based on its violation and shall immediately disclose on the Company's internal website the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 25 The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. They shall also disclose the measures taken for implementing ethical corporate management,

the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on their Company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.

Article 26 The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

Article 27 These Principles shall be implemented after it has been reviewed by the Audit committee and adopted by the board of directors, and submitted to a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

When the Company submits its ethical corporate management best practice principles to the Board of Directors for discussion pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the Board of Directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the Board of Directors meeting.

Article 28 This Principle was enacted on October 27, 2014. The first amendment was made on February 24, 2015; the second amendment was made on July 25, 2016; the third amendment was made on March 23, 2020.

## Codes of Ethical Conduct

### Article 1 Purpose of and Basis for Adoption

For the purpose of encouraging the directors and the managerial officers of the Company to act in line with ethical standards, and helping interested parties better understand the ethical standards of the Companies, the Company shall enact a code of ethical conduct with reference to “Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies”, and shall abide by such a code of ethical conduct.

### Article 2 Objects of Application

The Code is applicable to the directors and the managerial officers of the Company, including general managers and their equivalents, assistant general managers and their equivalents, deputy assistant general managers and their equivalents, chief financial and chief accounting officers, and others authorized to manage affairs and sign documents on behalf of a company.

### Article 3 Content of the Code

#### 1. Prevention of Conflicts of Interest

The directors or managerial officers of the Company shall perform their duties in an objective and efficient manner, and shall avoid any improper benefit obtained by taking advantage of their position in the Company either for themselves or for their spouse, parents, children, or relatives within the second degree of kinship. The directors and managerial officers of the Company shall voluntarily explain whether there is any potential conflict between them and the Company when the Company makes loans of funds or provisions of guarantees, major asset transactions or the purchases (or sale) of goods involving the affiliated enterprise at which a director or managerial officer mentioned above work.

#### 2. Minimizing Incentives to Pursue Personal Gain

The Company shall prevent its directors or managerial officers from engaging in any of the following activities:

- (1) Seeking an opportunity to pursue personal gain by using Company’s property or information, or taking advantage of their positions.
- (2) Obtaining personal gain by using Company’s property or information, or taking advantage of their positions.
- (3) Competing with the Company.

When the Company has an opportunity for profits, it is the responsibility of the directors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.

#### 3. Confidentiality

The directors and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by laws to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damages to the Company or its suppliers and customers.

4. Fair Trades

The directors and managerial officers of the Company shall fairly treat all suppliers and customers, competitors, and employees of the Company, and may not obtain improper benefits obtained through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5. Safeguarding and Proper Use of Company Assets

All directors and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

6. Legal Compliance

The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

7. Encouraging Reporting on Any Illegal or Unethical Activity

The Company shall raise awareness of ethics internally and encourage employees to report to the Board of Directors, a managerial officer, the chief internal auditor, or other appropriate individuals upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. The Company shall manage the case confidentially and let the employees aware that the Company will use its best efforts to ensure the safety of informants.

8. Disciplinary Measures

When a director, or managerial officer of the Company violates the code of ethical conduct, the Company shall, after investigation, handle the matter in accordance with related regulations and shall without delay disclose on the Market Observation Post System (MOPS) the name and title of the violator, the date of the violation, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken.

The directors or managers who are punished for violating the provisions of this Code may file a complaint in accordance with relevant regulations if they do not accept the punishment.

Article 4 Procedures for exemption

If there is necessary for any exemption for directors or managerial officers from compliance with the code, the application of the exemption shall be adopted by a resolution of the Board of Directors. The information on the date on which the Board of Directors adopted the resolution for exemption, and the objection or reservation raised by the Independent Directors, and the period of, reasons for, and principles behind the application of the exemption shall also be disclosed without delay on the MOPS in order that the shareholders may evaluate the appropriateness of the Board resolution to forestall any arbitrary or dubious exemption from the code. It is to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

Article 5 Method of disclosure

The code of ethical conduct and any amendments to it shall be disclosed on the Company's website, in the Company's annual reports and prospectuses, and on the MOPS.

Article 6 Enforcement

The code of ethical conduct and any amendments to it shall enter into force after it has been reviewed by the Audit Committee, adopted by the Board of Directors, and submitted to a Shareholders Meeting.

Article 7 The code of ethical conduct was enacted on October 27, 2014. The first amendment was made on March 23, 2015.

G. Other major information that helps to understand the operation of corporate governance shall also be disclosed:

1. The investor area of the official website (<http://www.poya.com.tw>).
2. MOPS: <http://mops.twse.com.tw/mops/web/index>

The abbreviation is “Poya” and the Stock Code is “5904”.

H. Status of internal control system implementation

1. Declaration of internal control: please refer to the Market Observation Post System (MOPS)  
<http://mops.twse.com.tw/mops/web/index>

2. Certified Public Accountant Review Report which is issued by the certified public accountants based on the audit result of the internal control system:

None.

I. Major resolutions voted on at the Shareholders Meeting and the Board of Directors during the most recent year and as of the date of publication of the Annual Report:

1. Major resolutions of the Shareholders Meeting

Nature of meeting	Date of meeting	Resolutions	Implementation
Shareholders Meeting	2024.05.28	Business Report and Financial Statement of FY 2023	Resolution passed, and proceed as resolved.

		Proposal on distribution of 2023 profits	Resolution passed, the date of distribution was set up on June 29, 2024, and cash dividends of NT\$2,173,352,391 were distributed on August 9, 2024.
		Proposal for the new share issue through capitalization of earning and employee bonus	Resolution passed, the date of distribution was set up on June 29, 2024. Poya International proposed to issue 1,034,929 new shares through capitalization of earnings of NT\$ 10,349,290 and issue 408,316 new shares through capitalization of employee remunerations of NT\$ 201,300,000. The distribution was completed on August 9, 2024.
		Proposal to Amend Certain Provisions of the Company's ' Rules of Procedure for Shareholders Meetings'	Resolution passed, and proceed as resolved.

2. During the most recent year and as of the date of publication of the Annual Report, the Board of Directors held 15 sessions and the major resolutions are summarized as followed:

Nature of meeting	Date of meeting	Resolutions
Board Session	113.01.29	<ol style="list-style-type: none"> <li>1. Approved the 2023 manager year-end bonus distribution proposal.</li> <li>2. Approved the 2023 chairman and vice-chairman year-end bonus distribution proposal.</li> <li>3. Approved the motion to qualify 2024 Convener and Members of various Committees of the Company</li> <li>4. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>5. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.02.26	<ol style="list-style-type: none"> <li>1. Approved the proposal of “Declaration of Internal Control in FY 2023 .”</li> <li>2. Approved 2023 Business Report and Financial Statements.</li> <li>3. Approved the 2023 profits distribution proposal.</li> <li>4. Approved the motion to change the audit firm as part of internal organizational restructuring</li> <li>5. Approved the proposal of assessment and appointment of independence and competency of certified public accountants</li> <li>6. Approved amendments to the certain provisions of “Rules of Shareholders' Meeting.”</li> <li>7. Approved revise <del>to</del> of the company's “Personal Data File Security Maintenance Plan.”</li> <li>8. Approved the 2023 employees and directors remunerations distribution proposal.</li> <li>9. Approved the proposal for the new share issue through capitalization of earning.</li> <li>10. Approved the proposal of holding the “2024 Shareholders Meeting.”</li> <li>11. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>12. Approved the motion of changing the name of POYA International Co., Ltd branch.</li> </ol>
Board Session	113.03.25	<ol style="list-style-type: none"> <li>1. Approved the 2024 Chairman and Vice Chairman of the Board Salary Adjustment proposal.</li> <li>2. Approved the 2024 Managers Salary Adjustment proposal.</li> <li>3. Approved the motion of changing the name of POYA International Co., Ltd branch.</li> <li>4. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.04.29	<ol style="list-style-type: none"> <li>1. Approved the Q1 2024 Financial Statements.</li> <li>2. Approved the Certified Public Accountant, its firm and its affiliated enterprises to provide non-assurance services to the company</li> <li>3. Approved the motion of financing from financial institutions due to operating demand and a healthy financial structure</li> <li>4. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>5. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>6. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>

Nature of meeting	Date of meeting	Resolutions
Board Session	113.06.03	<ol style="list-style-type: none"> <li>1. Approved related matters of 2024 ex-rights.</li> <li>2. Approved the motion of financing from financial institutions due to operating demand and a healthy financial structure</li> <li>3. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>4. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.06.17	<ol style="list-style-type: none"> <li>1. Approved the motion of financing from financial institutions due to operating demand and a healthy financial structure</li> <li>2. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>3. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>4. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.07.29	<ol style="list-style-type: none"> <li>1. Approved the Q2 2024 Financial Statements.</li> <li>2. Approved the proposal of “Individual Remunerations of Directors in FY2023”.</li> <li>3. Approved the proposal of “Remunerations of Managers in FY2023”.</li> <li>4. Approved the motion of drawing up matters of renewal of insurance for the Company’s directors and crucial employees’ liability insurance due on October 1st, 2024.</li> <li>5. Approved the Company’s 2024 Sustainability Report.</li> <li>6. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>7. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>8. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.08.26	<ol style="list-style-type: none"> <li>1. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>2. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.09.30	<ol style="list-style-type: none"> <li>1. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>2. Approved the motion of changing the name of POYA International Co., Ltd branch</li> <li>3. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	113.10.28	<ol style="list-style-type: none"> <li>1. Proposal to abolish the 'Self-Assessment Procedures for Internal Control Evaluation' and adopt the Company's new 'Internal Control Self-Assessment Procedure.'</li> <li>2. Approved the Q3 2024 Financial Statements.</li> <li>3. Approved the proposal for the renewal of the lease agreement for the Company's Tainan headquarters upon expiration of the current term.</li> <li>4. Approved amendments to the certain provisions of “Performance Evaluation Measures of the Board of Directors” and “Corporate Governance Best Practice Principles.”</li> <li>5. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>

Nature of meeting	Date of meeting	Resolutions
Board Session	113.11.25	<ol style="list-style-type: none"> <li>1. Approved the motion of setting up the POYA International Co., Ltd branch.</li> <li>2. Approved the proposal for relocation of the Company's branch office.</li> </ol>
Board Session	113.12.30	<ol style="list-style-type: none"> <li>1. Approved amendments to the certain provisions of “Internal Audit System.”</li> <li>2. Approved 2025 Audit Plan proposal.</li> <li>3. Approved the proposal to revise the “Procedures for the Preparation and Verification of the Sustainability Report” to “Sustainability Information Management Procedures” and to amend certain provisions therein.</li> <li>4. Approved the motion of financing from financial institutions due to operating demand and a healthy financial structure</li> <li>5. Approved 2025 Operation Plans and Budget proposal</li> <li>6. Approved the motion of rescinding POYA International Co., Ltd branch.</li> </ol>
Board Session	114.01.20	<ol style="list-style-type: none"> <li>1. Approved the 2024 anagers Annual Bonuses Distribution proposal.</li> <li>2. Approved the 2024 irectors and Vice Directors Annual Bonuses Distribution proposal.</li> <li>3. Approved the motion to qualify 2025 onvener and Members of various Committees of the Company</li> <li>4. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>
Board Session	114.02.24	<ol style="list-style-type: none"> <li>1. Approved the proposal of “Declaration of Internal Control in FY 2024.</li> <li>2. Approved the 2024 mployees and directors remunerations distribution proposal.</li> <li>3. Approved 2024 Business Report and Financial Statements.</li> <li>4. Approved the 2024 profits distribution proposal.</li> <li>5. Approved the motion to change the audit firm as part of internal organizational restructuring</li> <li>6. Approved the proposal of assessment and appointment of independence and competency of certified public accountants</li> <li>7. Approved amendments to the certain provisions of “Audit Committee Charter” and “Board of Directors Meeting Rules.”</li> <li>8. Approved amendments to the certain provisions of “article of incorporation.”</li> <li>9. Approved the proposal regarding the definition of “entry-level employees” of the Company.</li> <li>10. Approved the proposal for the new share issue through capitalization of earning.</li> <li>11. Approved the proposal of holding the “2025 Shareholders Meeting”.</li> <li>12. Approved the motion of financing from financial institutions due to operating demand and a healthy financial structure</li> <li>13. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>14. Approved the motion of changing the name of POYA International Co., Ltd branch</li> </ol>

Nature of meeting	Date of meeting	Resolutions
Board Session	114.03.31	<ol style="list-style-type: none"> <li>1. Approved the 2025 Chairman and Vice Chairman of the Board Salary Adjustment proposal.</li> <li>2. Approved the 2025 Managers Salary Adjustment proposal.</li> <li>3. Approved the motion to change the name and relocate the branch office of POYA International Co., Ltd.</li> <li>4. Approved the motion of rescinding POYA International Co., Ltd branch.</li> <li>5. Approved the motion of setting up the POYA International Co., Ltd branch.</li> </ol>

J. Differing opinions in records or written statements from directors or supervisors regarding important resolutions made by the Board in the most recent year and through the publication of the Annual Report: None

#### IV. Information on the Audit fees

Unit : NT\$ 1,000

Auditing firm	Auditor Names		Audit period	Audit fees	Non-Audit Related fees	Total	Remarks
PriceWaterhouse Coopers Taiwan	Hsu Hui-Yu	Lin Yung-Chih	2024.01.01-2024.12.3 1	2,830	1034	3,864	Non-audit fees, including ESG-related fees (NT\$520,000), financial reporting-related fees, and expenses for report printing, photocopying, binding, and typing, amounted to NT\$1,034,000.

- (1) If the auditing fees paid in the year of replacement of the CPA firm is lower than the audit fee in the year before the replacement, the amount of the audit fees before and after the replacement and the reasons shall be disclosed: None.
- (2) If the audit fees decrease by more than 10% with the comparison of the fees in the previous year, the decrease amount of the audit fees, the percentage, and the reasons shall be disclosed: None.

V. Changing of auditors- Should the Company change auditors over the past two years, the below information shall be disclosed:

Poya International changed the certified public accountants in compliance with internal rotation of PriceWaterhouse Coopers Taiwan in 2024 and 2025

(1) Former certified public accountants

Date of change	2024.02.26		2025.02.24
Reasons and explanation	In compliance with internal rotation of PriceWaterhouse Coopers Taiwan		
State whether the Appointment is Terminated or Rejected by the Consignor or CPAs	Situation	Client	CPA
	Appointment terminated automatically	None	
	Appointment rejected (discontinued)		
The Opinions other than Unmodified Opinion issued in last two years and the reasons for the said Opinions	None		
Any disagreements in opinion with the issuer	Yes		Accounting principle or practice
			Disclosure of financial report
			Auditing scope or procedures
			Others
	No	✓	

	Explanation
Supplementary Disclosure (Disclosures Specified in Article 10.6.1.4~7 of the Standards)	None

(2) Successor certified public accountants

Name of the accounting firm	PriceWaterhouse Coopers Taiwan	
Name of the CPAs	Hsu Hui-yu, Lin Young-Zhi	Hsu Hui-yu, Yeh Fang-Ting
Date of engagement	2024.02.26	2025.02.24
Prior to the formal engagement, any inquiry or consultation on the accounting treatment or accounting principles for specific transactions, and the type of audit opinion that might be rendered on the financial report	None	None
Written opinions from the successor CPAs that are different from the former CPA's opinions	None	None

VI. If the Company's chairman, general manager, or managers responsible for financial and accounting affairs have held any position in the accounting firm or its affiliates during the past year, the name and title of the personnel and the period of such working relation existing should be disclosed: None.

VII · Net Change in shareholdings and in shares pledged by directors, supervisors, managers and the shareholders holding more than a 10% share in the Company during the most recent year and through the publication of the Annual Report

(1) Transfer of shares held by the directors, managers and the major shareholders

Title	Name	FY2024		The date in 2025 as this report was published	
		Net increase (decrease) in shares held	Net increase (decrease) in shares pledged	Net increase (decrease) in shares held	Net increase (decrease) in shares pledge
Chairman	Duo Chin Investment Co.,Ltd.	85,840	0	0	0
	Representative: Chen Jian-Zao	105,110	0	0	0
Vice Chairman	Poya Investment Co., Ltd.	84,165	0	0	0
	Representative: Chen Fan Mei-Jin	1,846	0	0	0
Director and General Manager	Chen Zong-Cheng	(3,264,680)	0	0	0
Director	Chen Ming-Shian	0	0	0	0
Independent Director	Li Ming-Xian	0	0	0	0
Independent Director	Wu Lin-I	0	0	0	0
Independent Director	Liu Zhi-Hong	0	0	0	0
Independent Director	Wu Meng-Che	0	0	0	0
Vice President, Finance and Accounting	Shen Hong-Yu	467	0	(3,000)	0

Vice President Business Planning	Lin Chun-Wen	(2,447)	0	0	0
Vice President Store Development	Ren Shi-Liang	4,000	0	0	0
Assistant Vice President, System Development Division	Wu Jui-Chin	2,003	0	0	0
Assistant Vice President, Supply Chain Management Division	Fan Ti-Wei	0	0	0	0
Assistant Vice President, Audit Office	Hsiao Li-Yuan	2,224	0	0	0
Assistant Vice President, Human Resource Management Division	Cheng Chih-Yuan	1,582	0	0	0
Assistant Vice President, Product Procurement Division	Kuo Hsu-Ling	(1,000)	0	0	0
Assistant Vice President, Marketing Planning Division(Note1)	Lee Sheng-Yueh	1,082	0	(0)	0

Note 1: Note: Assistant Vice President of the Marketing Planning Department, Mr. Sheng-Yueh Lee, was relieved of his duties on April 25, 2024.

(2) Information showing the counterparty of the share-transferring is the interested party

Name (Note 1)	Reason for Share Transfer (Note 2)	Transaction Date	Counterparty	Relationship between the Counterparty and the Company, Directors, Supervisors, Managers, or Shareholders Holding More Than 10%	Number of Shares	Transaction Price (NTD)
Chen Zong-Cheng (Director)	Disposal(Shares used to offset share payment)	2024/09/05	Chen Zong-Cheng, Representative of the Preparatory Office of Shincai Investment Co., Ltd.	Shares held in the name of others by Chen Zong-Cheng	3,342,616	528

Note 1: Please provide the names of the company's directors, supervisors, managerial officers, and shareholders holding more than 10% of the company's shares.

Note 2: Please specify whether the shares were acquired or disposed of.

(3) Information showing the counterparty of the share-in-pledge is the interested party: None

VIII. Information on spouse or other relatives within two degrees of consanguinity who are also among Poya International's top 10 largest shareholders.

**Information on the relationship among the top 10 shareholders**

March 29 2025

Name	Shares held Personally		Shares held by the spouse or minor children		Shares held by nominee agents		Names of Spouse or other relatives within two degrees of consanguinity who are also among Poya International's top 10 largest shareholders		Remarks
	Shares	Percentage	Shares	Percentage	Shares	Percentage	Name	Relationship	
Capital Investment Taiwan Selected High Dividend ETF Segregated Account	10,493,430	9.99%	0	0%	0	0%			
Duo Chin Investment Co., Ltd. Representative: Chen Jian-Zao	8,669,914 116,124	8.26% 0.11%	186,510	0.18%	0	0%	Chen Fan Mei-Jin Chen Zong-Cheng Chen Lee-Lee	Spouse Son-in-law Father and daughter	
Poya Investment Co., Ltd. Representative: Chen Fan Mei-Jin	8,500,725 186,510	8.10% 0.18%	116,124	0.11%	0	0%	Chen Jian-Zao Chen Zong-Cheng Chen Lee-Lee	Spouse Son-in-law Mother-Daughter	
Chen Ching Investment Co., Ltd. Representative: Chen Jian-Zao	7,993,833 116,124	7.62% 0.11%	186,510	0.18%	0	0%	Chen Fan Mei-Jin Chen Zong-Cheng Chen Lee-Lee	Spouse Son-in-law Father and daughter	
Maersk Investment Co., Ltd. Representative: Chen Zong-Cheng	4,328,502 3,200,000	4.12% 3.05%	0	0%	5,937,219	5.66%	Chen Jian-Zao Chen Fan Mei-Jin Chen Lee-Lee	Father-in-law Mother-in-law Spouse	
Shincai Investment Co., Ltd. Representative: Chen Jian-Zao	3,342,616 3,200,000	3.19% 3.05%	0	0%	5,937,219	5.66%	Chen Jian-Zao Chen Fan Mei-Jin Chen Lee-Lee	Father-in-law Mother-in-law Spouse	
Chen Zong-Cheng	3,200,000	3.05%	0	0%	5,937,219	5.66%	Chen Jian-Zao Chen Fan Mei-Jin Chen Lee-Lee	Father-in-law Mother-in-law Spouse	
Gao Heng Investment Co., Ltd. Representative: Chen Jian-Zao	3,128,855 116,124	2.98% 0.11%	186,510	0.18%	0	0%	Chen Fan Mei-Jin Chen Zong-Cheng Chen Lee-Lee	Spouse Son-in-law Father and daughter	
En Tsai Investment Co., Ltd. Representative: Chen Lee-Lee	2,594,603 0	2.47% 0%	3,200,000	3.05%	5,937,219	5.66%	Chen Zong-Cheng Chen Jian-Zao Chen Fan Mei-Jin	Spouse Father and daughter Mother-Daughter	
Chang Yi Investment Co., Ltd. Representative: Chen Lee-Lee	2,360,000 0	2.25% 0%	3,200,000	3.05%	5,937,219	5.66%	Chen Zong-Cheng Chen Jian-Zao Chen Fan Mei-Jin	Spouse Father and daughter Mother-Daughter	

IX. The quantity of shareholdings of a particular reinvestment business held by the Company, its directors, supervisors, managers and the investment business directly or indirectly controlled by the Company, and the consolidated percentage of combined shareholdings: None.

# Fund Raising

## Fund Raising

### I. Capital and shares

#### 1. Sources of capital

March 29 2025; unit: NT\$1; share

Year/month	Par Value	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Capital Expansion by Assets other than Cash	Others
Mar 1997	1,000	20,000	20,000,000	20,000	20,000,000	Capital for incorporation	No	-
Nov 1998	10	4,400,000	44,000,000	4,400,000	44,000,000	Raised capital of NT\$24,000,000 by issuing new shares	No	-
Jul 1999	10	12,400,000	124,000,000	12,400,000	124,000,000	Raised capital of NT\$80,000,000 by issuing new shares	No	Note 1
Sep 2000	10	14,880,000	148,800,000	14,880,000	148,800,000	Issued new shares through capitalization of retained earnings amounted to NT\$ 24,800,000.	No	Note 2
Oct 2001	10	16,368,000	163,680,000	16,368,000	163,680,000	Issued new shares through capitalization of retained earnings amounted to NT\$ 14,880,000.	No	Note 3
Jun 2002	10	30,000,000	300,000,000	20,494,700	204,947,000	Issued new shares through capitalization of retained earnings amounted to NT\$ 40,920,000. Issued new shares through capitalization of employee bonus amounted to NT\$ 347,000.	No	Note 4
May 2003	10	40,000,000	400,000,000	23,868,905	238,689,050	Issued new shares through capitalization of retained earnings amounted to NT\$ 30,742,050 Issued new shares through capitalization of employee bonus amounted to NT\$ 3,000,000.	No	Note 5
Jun 2004	10	46,000,000	460,000,000	25,501,900	255,019,000	Issued new shares through capitalization of retained earnings amounted to NT\$ 11,934,450. Issued new shares through capitalization of employee bonus amounted to NT\$ 4,395,500.	No	Note 6
Jun 2005	10	46,000,000	460,000,000	33,952,470	339,524,700	Issued new shares through capitalization of retained earnings amounted to NT\$76,505,700. Issued new shares through capitalization of employee bonus amounted to NT\$ 8,000,000	No	Note 7
Nov 2005	10	61,000,000	610,000,000	34,855,576	348,555,760	Converted the convertible corporate bonds into 903,106 common shares, with the raised capital to be NT\$9,031,060	No	Note 8
Feb 2006	10	61,000,000	610,000,000	39,292,214	392,922,140	Converted the convertible corporate bonds into 4,436,638 common shares, with the raised capital to be NT\$44,366,380.	No	Note 9
May 2006	10	61,000,000	610,000,000	39,625,398	396,253,980	Converted the convertible corporate bonds into 333,184 common shares, with the raised capital to be NT\$3,331,840.	No	Note 10
Jul 2006	10	61,000,000	610,000,000	39,634,166	396,341,660	Converted the convertible corporate bonds into 8,768 common shares, with the raised capital to be NT\$87,680	No	Note 11
Sep 2006	10	61,000,000	610,000,000	47,634,166	476,341,660	Raised capital of NT\$80,000,000 by issuing new shares	No	Note 12
Nov 2006	10	61,000,000	610,000,000	54,950,588	549,505,880	Issued new shares through capitalization of retained earnings amounted to NT\$60,573,000. Issued new shares through capitalization of employee bonus amounted to NT\$ 10,252,300. Converted the convertible corporate bonds into 233,892 common shares, with the raised capital to be NT\$2,338,920	No	Note 13
Apr 2007	10	75,000,000	750,000,000	55,087,365	550,873,650	Converted the convertible corporate bonds into 136,777 common shares, with the raised capital to be NT\$1,367,770	No	Note 14
Jun 2007	10	75,000,000	750,000,000	62,501,365	625,013,650	Issued 7,414,000 new shares through private placement, with the raised capital to be NT\$74,140,000	No	Note 15

Year/month	Par Value	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Capital Expansion by Assets other than Cash	Others
Sep 2007	10	85,000,000	850,000,000	64,685,731	646,857,310	Issued new shares through capitalization of retained earnings amounted to NT\$ 5,508,740 Issued new shares through capitalization of employee bonus amounted to NT\$10,252,300 Converted the convertible corporate bonds into 608,262 common shares, with the raised capital to be NT\$6,082,620	No	Note 16
Jun 2008	10	85,000,000	850,000,000	66,357,819	663,578,190	Issued new shares through capitalization of retained earnings amounted to NT\$ 6,468,580 Issued new shares through capitalization of employee bonus amounted to NT\$ 10,252,300	No	Note 17
Jun 2009	10	100,000,000	1,000,000,000	73,058,767	730,587,670	Issued new shares through capitalization of retained earnings amounted to NT\$ 59,722,040 Issued new shares through capitalization of employee bonus amounted to NT\$ 7,287,440.	No	Note 18
Sep 2010	10	120,000,000	1,200,000,000	88,309,000	883,090,000	Issued new shares through capitalization of retained earnings amounted to NT\$ 142,464,600. Issued new shares through capitalization of employee bonus amounted to NT\$ 10,037,730.	No	Note 19
Aug 2011	10	120,000,000	1,200,000,000	90,086,658	900,866,580	Issued new shares through capitalization of retained earnings amounted to NT\$8,830,900. Issued new shares through capitalization of employee bonus amounted to NT\$ 8,945,680.	No	Note 20
Aug 2012	10	120,000,000	1,200,000,000	91,626,699	916,266,990	Issued new shares through capitalization of retained earnings amounted to NT\$9,008,660. Issued new shares through capitalization of employee bonus amounted to NT\$ 6,391,750.	No	Note 21
Aug 2013	10	120,000,000	1,200,000,000	92,907,263	929,072,630	Issued new shares through capitalization of retained earnings amounted to NT\$9,162,660. Issued new shares through capitalization of employee bonus amounted to NT\$ 3,642,980.	No	Note 22
Aug 2014	10	120,000,000	1,200,000,000	94,113,057	941,130,570	Issued new shares through capitalization of retained earnings amounted to NT\$9,290,720. Issued new shares through capitalization of employee bonus amounted to NT\$ 2,767,220.	No	Note 23
Aug 2015	10	120,000,000	1,200,000,000	95,277,388	952,773,880	Issued new shares through capitalization of retained earnings amounted to NT\$ 9,411,300. Issued new shares through capitalization of employee bonus amounted to NT\$ 2,232,010.	No	Note 24
Aug 2016	10	120,000,000	1,200,000,000	96,476,038	964,760,380	Issued new shares through capitalization of retained earnings amounted to NT\$ 9,527,730. Issued new shares through capitalization of employee remunerations amounted to NT\$ 2,458,770.	No	Note 25
Aug 2017	10	120,000,000	1,200,000,000	97,685,031	976,850,310	Issued new shares through capitalization of retained earnings amounted to NT\$ 9,647,600. Issued new shares through capitalization of employee remunerations amounted to NT\$ 2,442,330.	No	Note 26
Oct 2021	10	120,000,000	1,200,000,000	100,859,462	1,008,594,620	Issued new shares through capitalization of retained earnings amounted to NT\$ 29,305,500 Issued new shares through capitalization of employee remunerations amounted to NT\$ 2,438,810	No	Note 27

Year/month	Par Value	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Capital Expansion by Assets other than Cash	Others
Aug 2022	10	120,000,000	1,200,000,000	102,182,048	1,021,820,480	Issued new shares through capitalization of retained earnings amounted to NT\$ 10,085,940 Issued new shares through capitalization of employee remunerations amounted to NT\$ 3,139,920	No	Note 28
Aug 2023	10	120,000,000	1,200,000,000	103,492,971	1,034,929,710	Issued new shares through capitalization of retained earnings amounted to NT\$10,218,200 Issued new shares through capitalization of employee remunerations amounted to NT\$ 2,891,030	No	Note 29
Aug 2024	10	120,000,000	1,200,000,000	104,936,216	1,049,362,160	Issued new shares through capitalization of retained earnings amounted to NT\$10,349,290 Issued new shares through capitalization of employee remunerations amounted to NT\$ 4,083,160	No	Note 30

- Note 1: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 1999.7.19(88) Tai-Tsai-Cheng (I) No.63994.
- Note 2: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 2000.9.18(89) Tai-Tsai-Cheng (I) No.78517.
- Note 3: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 2001.10.9(90) Tai-Tsai-Cheng (I) No.162012.
- Note 4: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 2002.6.19(91) Tai-Tsai-Cheng (I) No.0910133129.
- Note 5: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 2003.5.26 Tai-Tsai-Cheng (I) No.0920123022.
- Note 6: At the approval of Securities and Futures Commission of the Ministry of Finance under Letter 2004.6.04 Tai-Tsai-Cheng (I) No.0930124844.
- Note 7: At the approval of Financial Supervisory Commission of the Executive Yuan under Letter 2005.6.07 Chin-Kuan-Cheng (I) No.0940122740.
- Note 8: At the approval of Ministry of Economic Affairs under Letter 2005.11.25 Ching-Shou-Chung-Tzi No. 09433215370.
- Note 9: At the approval of Ministry of Economic Affairs under Letter 2006.02.17 Ching-Shou-Chung-Tzi No.09531714710.
- Note 10: At the approval of Ministry of Economic Affairs under Letter 2006.05.02 Ching-Shou-Chung-Tzi No.09532117920.
- Note 11: At the approval of Ministry of Economic Affairs under Letter 2006.07.18 Ching-Shou-Chung-Tzi No.09532523600.
- Note 12: At the approval of Financial Supervisory Commission of the Executive Yuan under Letter 2006.06.06 Chin-Kuan-Cheng (I) No.0950120110.
- Note 13: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2006.09.18 Chin-Kuan-Cheng (I) No.095014275.  
At the approval of the Ministry of Economic Affairs on conversion of corporate bonds into common shares under Letter 2006.11.07 Ching-Shou-Shang-Tzi No.09501247890.
- Note 14: At the approval of Ministry of Economic Affairs under Letter 2007.04.30 Ching-Shou-Chung-Tzi No.09601092770.
- Note 15: At the approval of Ministry of Economic Affairs under Letter 2007.06.12 Ching-Shou-Chung-Tzi No.09601127360.
- Note 16: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2007.07.09 Chin-Kuan-Cheng (I) No. 0960034976.  
At the approval of the Ministry of Economic Affairs on conversion of corporate bonds into common shares under Letter 2007.09.13 Ching-Shou-Shang-Tzi No.0960125730.
- Note 17: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2008.06.19 Chin-Kuan-Cheng (I) No.0970030752.
- Note 18: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2009.06.22 Chin-Kuan-Cheng (I) No.0980030830.  
At the approval of the Ministry of Economic Affairs under Letter 2009.08.10 Ching-Shou-Shang-Tzi No.09801179010.
- Note 19: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2010.08.06 Chin-Kuan-Cheng (I) No.0990041257.  
At the approval of Ministry of Economic Affairs under Letter 2010.11.02 Ching-Shou-Shang-Tzi No.09901245300.
- Note 20: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2011.07.08 Chin-Kuan-Cheng-Fa-Tzi No.1000031705.  
At the approval of Ministry of Economic Affairs under Letter 2011.08.15 Ching-Shou-Shang-Tzi No.10001186730.
- Note 21: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2012.06.25 Chin-Kuan-Cheng-Fa-Tzi No.1010027987.  
At the approval of Ministry of Economic Affairs under Letter 2012.08.06 Ching-Shou-Shang-Tzi No.10101159740.
- Note 22: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2013.06.28 Chin-Kuan-Cheng-Fa-Tzi No.1020025274.  
At the approval of Ministry of Economic Affairs under Letter 2013.08.16 Ching-Shou-Shang-Tzi No.10201166230.
- Note 23: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2014.07.03 Chin-Kuan-Cheng-Fa-Tzi No.1030025252.  
At the approval of Ministry of Economic Affairs under Letter 2014.08.14 Ching-Shou-Shang-Tzi No.10301166890
- Note 24: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings under Letter 2015.07.01 Chin-Kuan-Cheng-Fa-Tzi No.1040024741.  
At the approval of Ministry of Economic Affairs under Letter 2015.08.24 Ching-Shou-Shang-Tzi No.10401170950
- Note 25: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2016.06.16.  
At the approval of Ministry of Economic Affairs under Letter 2016.08.01 Ching-Shou-Shang-Tzi No. 10501180160
- Note 26: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2017.06.30.  
At the approval of Ministry of Economic Affairs under Letter 2017.08.15 Ching-Shou-Shang-Tzi No. 10601112980
- Note 27: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2021.08.31.  
At the approval of Ministry of Economic Affairs under Letter 2021.10.20 Ching-Shou-Shang-Tzi No. 11001189080
- Note 28: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2022.06.27.  
At the approval of Ministry of Economic Affairs under Letter 2022.08.24 Ching-Shou-Shang-Tzi No. 11101152270
- Note 29: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2023.06.07.

At the approval of Ministry of Economic Affairs under Letter 2023.07.27 Ching-Shou-Shang-Tzi No. 11230145170  
 Note 30: At the approval of Financial Supervisory Commission of the Executive Yuan on capitalization of retained earnings on 2024.05.31.  
 At the approval of Ministry of Economic Affairs under Letter 2024.08.06 Ching-Shou-Shang-Tzi No. 11330126760

March 29 2025; unit: share

Type of stock	Authorized Capital			Remarks
	Outstanding shares	Non-issued shares	Total	
Common stock	104,936,216 shares	15,063,784 shares	120,000,000 shares	Stocks listed in Taipei Exchange

## 2. List of major shareholders

March 29 2025

Names of major shareholders	Shares	Number of Shares Held	Holding Percentage
Capital Investment Taiwan Selected High Dividend ETF Segregated Account		10,493,430	10.00%
Duo Chin Investment Co., Ltd.		8,669,914	8.26%
Poya Investment Co.,Ltd.		8,500,725	8.10%
Chen Ching Investment Co., Ltd.		7,993,833	7.62%
Maersk Investment Co., Ltd.		4,328,502	4.12%
Shincai Investment Co., Ltd..		3,342,616	3.19%
Chen Zong-Cheng		3,200,000	3.05%
Gao Heng Investment Co., Ltd		3,128,855	2.98%
En Tsai Investment Co., Ltd.		2,594,603	2.47%
Chang Yi Investment Co., Ltd.		2,360,000	2.25%

## 3. Dividend policy and implementation

### A. Dividends policy as stated in the Company's Articles of Incorporation

The company has been in a steady growth lifecycle within a changeable industry. The retained earnings of the Company, after the confirmation of the financial statements each year, shall give priority to being paid to the income tax, offsetting losses for previous years, first setting aside 10% as legal reserve and then setting aside more amount as special reserve based on the laws. The remainder shall be the distributable earnings in this term, which subsuming the accumulated retained earnings of the previous year shall be the accumulated distributable earnings.

The Company's dividend policy shall be determined based on the industry the Company stays in and after the Board of Directors takes account of the future business development, the reinvestment environment, and the shareholders' interests. The board of directors shall prepare a proposal for the distribution of earnings and submit it to the shareholders' meeting for a resolution to distribute dividends to shareholders. Every year, 50%-100% of the accumulated distributable earnings shall be allocated as shareholders' dividends and bonuses. The shareholders' dividends and bonuses shall be distributed in cash or stock, cash dividends of which shall not be less than 1% of total dividends. If the cash dividend is lower than NT\$ 0.5 per share, the stock dividend shall be substituted for the cash dividend..

New shares or cash shall be issued from the legal reserve with the limitation that the monetary amount of new shares or cash shall not exceed 25% of the part of which the legal reserve is more than the paid-in capital. Cash or stock dividends distributed from the legal reserve shall be limited to the portion of the reserve exceeding 25% of the Company's paid-in capital.

B. Information on dividends distribution in 2024

On February 24, 2025, the Board of Directors resolved the distribution of 2024 earnings as follows: The accumulated earnings NT\$2,413,532,968 shall be appropriated as cash dividends (NT\$23 dollars per share). Considering the future business development, the Company proposes to allocate of NT\$10,493,620 from the Company's 2024 surplus available for appropriation and to issue 1,049,362 common shares as capital increase. After the stock dividend is approved by the shareholders' meeting, the Board of Directors is authorized to determine the cash dividend record date and payment date. If the change in the Company's share capital affects the number of outstanding shares, the shareholder allotment, or the dividend rate, the Board of Directors shall be fully authorized by shareholders' meeting to handle the related matters.

C. Summary of significant change on expected dividend policy: None.

D. Other Supplementary Information: The Company shall pay cash dividends at least 10% of total dividends in the following two years.

4. Impact on the Company's operating performance and earnings per share of the stock dividend proposed at the Shareholders' Meeting:

To meet the Company's operational expansion needs, a total of 1,049,362 shares are to be distributed as stock dividends without consideration. The cash generated from operating profits will be retained by the Company for the future expansion of new stores. This measure is expected to positively contribute to the Company's operational performance. Given the forecast of stable revenue growth, the dilution effect of this proposed stock dividend on earnings per share for the current year is considered limited.

Unit : NT\$

Title	Year	2025 estimated (for the distribution of 2024 earnings)
Beginning Capital (unit: NT\$ 1,000)		1,049,362
2024 Dividend Policy	Cash dividend per share	23.0 dollars (Note 1)
	Retained earnings transferred to common stock	0.01shares (Note 1)
	Capital surplus transferred to common stock	0 share
Business Performance	Operating profit	(Note 2)
	Operating profit growth (YoY)	
	Net profit	
	Net profit growth(YoY)	
	Earnings per share	
	Earnings per share growth(YoY)	
	Average annual return on investment (Reciprocal of average P/E ratio)	
Pro forma EPS and P/E ratio	If all retained earnings are transferred to cash dividends	Pro forma earnings per share
		Pro forma average annual return on investment
	If capital surplus is not transferred to common stock	Pro forma earnings per share
		Pro forma average annual return on investment
	If capital surplus is not transferred to common stock and all retained earnings are transferred to cash dividends	Pro forma earnings per share
		Pro forma average annual return on investment

Note 1: The above-mentioned dividend distribution rate is calculated based on a total of 104,936,216 issued shares, by which the Board of Directors resolved the profit distribution on February 24, 2025. The proposal of stock dividends is to be determined by the resolution of the 2025 annual shareholders meeting this time.

Note 2: According to the “Regulations Governing the Publication of Financial Forecasts of Public Companies”, the company is not obligated to publicize financial forecasts for 2025. Therefore, there are no 2025 financial forecasts.

Chairman:

General Manager:

Finance and Accounting manager:

5. Remunerations to employees and the directors
  - A. The percentage or scope of remunerations to employees and the directors as stated in the Articles of Incorporation:

The employees' remuneration shall not less than 5% and the directors' remuneration shall not exceed 6% of the profits in the current year after offsetting the accumulated losses. (The profits in the current year are the profits before income tax excluding the calculation of the employees' and directors' remuneration.)

The employees' remuneration shall be distributed in stock or cash, and shall also be distributed to those employees of affiliated companies who meet specific conditions.
  - B. The estimated principles of remunerations to employees and the directors, the share basis for employee bonus distributed by stocks and the accounting treatment if there is any discrepancy between the actual and estimated amount of remunerations to employees, the directors and supervisors:

The calculation basis of the number of new issued shares for employees' compensation in 2024FY is based on the closing price one day prior to the Board resolution date. The employees' compensation shall be distributed in cash if less than one share.
  - C. The remunerations distribution approved by the Board of Directors
    - (A) Employee compensation and director compensation distributed in cash or stock:

In 2024, NT\$225,000,000 was allocated as employee compensation in the form of stock, and NT\$7,500,000 was distributed as directors' remuneration in cash. The total expense recognized for the year was NT\$227,000,000. The difference from the proposed distribution by the Board of Directors was due to estimation variances and has been adjusted in the 2025 financial statements.
    - (B) The amount of employee compensation distributed in stock accounted for 7.4% of the current period's after-tax net profit and total employee compensation as stated in the individual financial statements.
  - D. The actual distribution of employee and director remuneration in the previous year (including number of shares, amount, and stock price). Any discrepancies between the distributed and recognized remuneration amounts, along with explanations of the differences, reasons, and handling measures, shall be disclosed.
    - (A) The actual distribution of employee and director remuneration for employees and directors in FY2023 is as follows:

On February 26, 2024, the board of directors approved the distribution of NTD 201,300,000 in employee remuneration in the form of stock and NTD 5,780,000 in cash remuneration for directors.
    - (B) The total amount of remuneration actually distributed to employees and directors in FY2023 was NTD 207,080,000, which was consistent with the amount recognized as expenses in the same year.
6. Repurchase of Company's shares: None.
- II. Issuance of corporate bonds: None.
- III. Issuance of preferred shares: None.
- IV. Issuance of global depository receipts: None.
- V. Issuance of employee stock option plan: None.
- VI. Issuance of restricted employee shares: None.
- VII. Issuance of new shares to merge with or acquire other companies: None.
- VIII. Implementation of capital utilization plans: None.

## Operating Highlights

### Operating Highlights

I. Business activities

A. Business scope:

1. Key Operations:

(A) Skincare and cosmetic products

There are well-known brands of skincare and cosmetic products displayed over-the-counter, dermatology and cosmetology counter, and open-shelf affordable cosmetic care products.

(B) Daily necessities

There are household items, daily groceries, bathing and other necessary commodities for daily life, as well as professional hardware, tools, water material, and other repair products.

(C) Personal Goods

There are snacks, stationery, leather goods, and accessories, etc.

(D) Underwear and socks

There are well-known underwear counter and personalized and popular underwear and socks.

2. Business proportion

Currency unit: NT\$ 1,000

Major products or services	Sales in FY2024	
	Amount	Proportion (%)
Skincare and cosmetic products	10,273,816	43.48%
Daily necessities	8,132,486	34.42%
Personal Goods	3,042,200	12.88%
Underwear and socks	2,179,720	9.22%
Total	23,628,222	100%

3. Current products and services offered by the Company:

(A) Trendy skincare and cosmetic items, accessories, perfume, and imported personal cleaning and beauty care products.

(B) Branded cosmetics counter.

(C) Branded underwear counter.

(D) Imported trendy leather goods and ornaments.

(E) Trendy socks, male and female underwear, headwear, scarves, handkerchiefs and other seasonal items.

(F) Household cleaning products, personal cleaning and hair products, grocery goods, and bathing products.

(G) Trendy stationery and gifts.

(H) Various kinds of snacks.

(I) Daily items, grocery and home fixtures.

(J) Various kinds of hardware products.

(K) Parking space and chartered parking space are available in some of branches.

(L) Free storage services.

4. New services in the future:

(A) Rest rooms, fitting rooms and makeup counters are available in some of branches.

(B) The Poya Facebook fan page features product intro videos, event announcements, and new product recommendations

(C) Some branches offer product samples for customer trial.

(D) In early 2021, Poya launched its digital payment service, Poya Pay, offering convenient checkout, online DM, member rewards, and promotional functions to enhance consumer experience. In mid-2021, the Company launched the online shopping platform, Poya Buy, to meet digital shopping demand and integrate online and offline platforms, accelerating the OMO strategy.

- (E) In 2022, Poya focused on membership management, and connect more community needs through the development of regular customer system, and then promote our brand, products and marketing activities to continuously increase member loyalty.
- (F) In 2023, Poya enhanced customer experience in physical stores through differentiation of market positioning, improvement of service capabilities, product development plan, and the launch of Poya Beauty, the new format shop. Through digital transformation and optimization, we further integrated Poya Pay and Poya Buy to enhance precision marketing capabilities. By optimizing services, we aimed to improve customer loyalty and continue to deepen the brand value of Poya.
- (G) In 2024, Poya expanded its footprint by launching new store formats, such as POYA Beauty and shop-in-shop concepts. This strategy aimed to increase market share and scale, reinforce brand competitiveness, and drive both revenue and profit growth.
- (H) In 2025, the Company will accelerate the expansion of various store formats to increase market share. By expanding the scale of private label products, the Company aims to enhance overall profitability. In addition, through product portfolio optimization and comprehensive digital deployment, the consumer experience will be further improved.

## B. Industry Overview:

### 1. Industry situation and development

Benefiting from post-pandemic recovery, Taiwan’s overall retail sector maintained steady growth of 2.6% in 2024. Among them, retail sales in non-specialized stores—which refer to retail outlets selling a wide range of products without a specific exclusive category, such as supermarkets, convenience stores, hypermarkets, department stores, and other general merchandise retailers—grew by 4.4%, surpassing the compound annual growth rate (CAGR) of 3.7% for the 2014–2024 period. Department stores experienced relatively stable growth of 1.2% in 2024. On the other hand, supermarkets, convenience stores, hypermarkets, and other general merchandise retailers saw growth rates of 6.3%, 5.4%, 4.5%, and 8.3%, respectively, driven by consumers returning to physical stores, which became the key driver of retail sector growth.

### 2011~2024 Annual Sales of the Retail Sales in Non-specialized Stores

Currency unit: NT\$ million

Year	Sales	Annual growth rate(%)
2011	957,655	6.28
2012	1,002,564	4.69
2013	1,028,124	2.55
2014	1,077,398	4.79
2015	1,116,823	3.66
2016	1,164,705	4.29
2017	1,176,959	1.05
2018	1,217,435	3.44
2019	1,263,187	3.76
2020	1,268,390	0.41
2021	1,269,210	0.06
2022	1,375,371	8.36
2023	1,476,796	7.37
2024	1,542,089	4.42

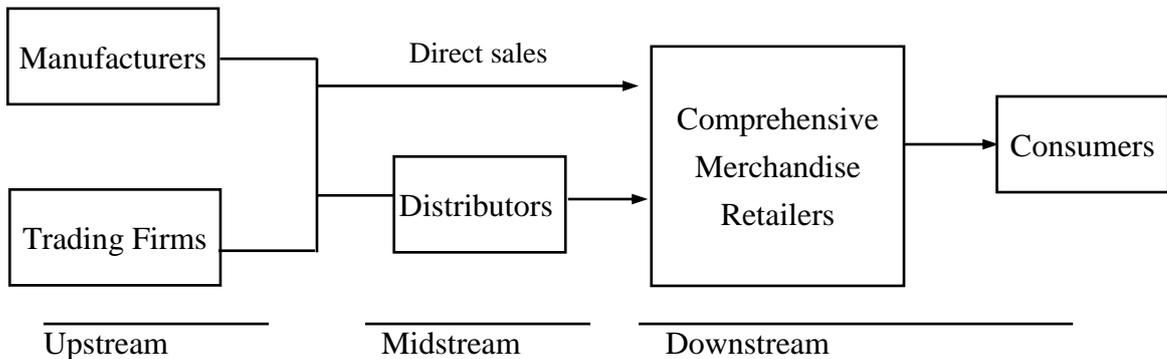
Source: “Business Sales Statistics” compiled by the Department of Statistics, Ministry of Economic Affairs.

Due to changes in the market environment and technological progress, consumer behavior has changed to prefer a faster and more convenient shopping experience. As the boundaries of the retail industry are blurred, Omni-channel and OMO have become the trend of the

retail industry. In addition, because Taiwan's living area is close to commercial areas, coupled with the convenience of transportation, physical channels can be closer to consumers. Through stores expansion, physical channels can further establish economies of scale, and reduce purchase costs through centralized procurement. The chain system further builds up its competitive advantages by product assortment optimization and diversified marketing activities.

2. Vertical supply chain

The sources of merchandises sold by the Company include manufacturers, distributors, and traders. In order to achieve the purpose of reducing costs, the Company gradually turns to source products directly from traders and manufacturers.



3. Product development trends

(A) Affordable fashion trend

Thanks to the changing consumer habits, younger generation nowadays prefers affordable trendy products. We noted the trend and hope to fulfill the customer demand.

(B) Business development of large scale and chain store system

In order to enhance its economies of scale and national image of the enterprise, the development of retail channels towards large-scale and chain stores has become a market trend. Large scale and chain store system can help the Company lower its operational expenses and improve the efficiency which makes the operation management, merchandise purchase, marketing planning and development, and inventory management more competitive. Leveraged by its enhancing scale to improve the competitive and brand awareness, the company can achieve the development goals of market share expansion and rapid duplication.

(C) Product optimization

In order to provide consumers with diversified products and one stop shopping services, Poya International regularly holds focus interview meetings. Simultaneously, Poya International expands category development and optimizes products with the thoughts close to female customers and lifestyle. For example, since the road running trend and traveling trend are getting popular in Taiwan in recent years, Poya International has introduced related products to reduce the search cost and purchase time of customers.

4. Product competitiveness

Due to the high homogeneity of non-specialized products, there are several sales channels for products of the same kind and the same brand. The incentives to attract consumers to purchase are the following factors:

(A) Price: When the price of the desired product is significantly cheaper than that of other retailers, due to the high homogeneity of the product, the possibility of being replaced increases, and consumers may lose their loyalty to the brand and turn to retail channels that provide lower prices.

(B) Convenience: according to a survey conducted by the “Retail Market” magazine, insufficient time for shopping is a common problem of consumers in developed countries such as Europe and America. Thus, the Company offers a well-designed

shopping space and convenient purchase services to lower the effect of insufficient time on the customers' purchase.

- (C) Variety of products: Due to insufficient time for shopping, the customers tend to complete the most shopping needs in the least place. Thus, one-stop shopping and other value-added services become the important factors to attract customers.

In sum, by offering the products and services with the factors above, the Company can maintain the existing customers since the customers tend to purchase in the particular store they are familiar with, and broaden the customer base.

On the other hand, the service quality is also an important factor to determine whether the customer makes a purchase decision in the store, which includes how much the store personnel understands the products, whether the personnel can offer the consultant services and after-sale services of the products and interacts properly with the customers. In the spirit of "Service first, Customer first", Poya hopes to provide customers with the most comprehensive shopping service.

### C. Technology and R&D:

- Expenses of introduction of the electronic application system

Currency unit: NT\$ 1,000

Item	Year	FY2024
Expenses of the electronic application system		5,112
Net sales		23,628,222
Proportion to net sales		0.02%

- R&D Plans and Services in the Last Five Years:

Year	item	Description
2020	LINE Official Account Game	The company partnered with LINE to integrate the POYA membership system, using member tiered push notifications and mini-games for lucky draws to enhance member interaction and participation, enabling precise marketing.
	POYA ESG	POYA actively responded to the ESG sustainable development concept by launching the "Protect the Ocean" public welfare campaign. Through the POYA APP, members can collect points and convert them into actions supporting marine habitat conservation projects. Combined with social media promotions, the campaign increased public awareness of marine issues and expanded its public welfare impact.
	POYA PAY Launched	POYA introduced the POYA PAY mobile payment service and developed digital membership cards. It provided consumers with a faster and more secure payment method, optimizing the checkout experience, and integrated member points accumulation and distribution to enhance loyalty.
	POYA X Invoice Monster Cross-industry Collaboration	POYA collaborated with the Invoice Monster app to launch a campaign where consumers could scan POYA invoices to complete tasks. By scanning invoices, consumers could receive virtual currency or rewards within the Invoice Monster app, adding extra value to POYA invoices.
2021	Membership Mechanism Optimization: Gold Card/Regular Card System	To improve member loyalty and provide more personalized services, POYA introduced a tiered membership system with Gold and Regular cards. Gold card members enjoy more exclusive benefits such as special discounts, birthday gifts, and double points, while Regular card members can participate in basic member activities. The differentiated services effectively enhanced member stickiness.
	"POYA BUY Online Store" Launched	To align with the digital consumption trend, POYA officially launched the "POYA BUY Online Store" e-commerce shopping platform. Consumers can browse and purchase a wide range of products anytime and anywhere, enjoying a 24-hour convenient online shopping experience. This expanded sales channels and met the diverse shopping needs of consumers.

Year	item	Description
	IMS System Launched	To improve warehouse and logistics efficiency, POYA implemented the IMS (Integrated Management System) for suppliers. This systemized management optimized the process of shipping, stocking, and product management, reducing inventory costs and improving overall operational efficiency.
	POYA/POYA HOME EC In-store Pickup	POYA and POYA HOME EC platforms launched a full in-store pickup service, offering consumers a more flexible pick-up option. After online shopping, consumers can select nearby store for collection, enjoying a quicker and more convenient shopping experience.
	POYA Protect the Ocean Beach Cleanup and Plastic Reduction	POYA partnered with Penghu University of Science and Technology for the "Protect the Ocean" beach cleanup and plastic reduction initiative, aiming to reduce human impact on the ocean and protect marine ecology.
	In-store X POYA Online X POYA HOME Online Digital Stamp Collection Activity	POYA launched its first digital stamp collection activity in the app and collaborated with Sanrio. The campaign combined physical stores, POYA online, and POYA HOME online to expand the collection benefits. This activity not only increased consumer participation but also promoted digital consumption and reduced paper waste in line with ESG topics.
	LINE OA Membership Service Upgrade	To enhance customer experience, POYA upgraded its LINE OA membership service. Customers who bind their accounts can use digital membership cards to check points and transaction records, providing more convenient membership services.
2022	LINE Frequent Customer Group Buying System	To engage local customers, POYA launched the LINE frequent customer group buying system. Each branch manages local customer groups through LINE groups, providing a convenient online shopping experience. Customers can place orders directly in the group, enjoying quick and convenient shopping services.
	POYA ESG Sustainable Island Project	POYA made a difference in the marine ecological restoration in Penghu, assisting in environmental education and promoting the overall operation of Penghu's business circle, contributing to the digital transformation of Penghu's tourism industry.
	"Shopee Mall" POYA Store Launched	To expand online sales channels, POYA officially entered Shopee Mall on November 2, 2022. Through collaboration with the Shopee platform, POYA aimed to reach a broader consumer group and provide more diverse shopping options.
2023	Instant Coupon Service with Multiple Denominations	To expand the employee benefits and voucher market, POYA partnered with Yirui Intelligence to launch an instant coupon service with multiple denominations. This service not only provides businesses and consumers with convenient digital gift vouchers but also responds to ESG goals by reducing the production and delivery of physical paper vouchers, decreasing environmental burden.
	Instagram Revamp with Beauty Short Videos	As POYA Beauty stores grew rapidly in the beauty market, POYA revamped its Instagram official account, presenting eye-catching beauty short videos. By integrating digital marketing strategies, POYA effectively enhanced its brand influence among younger demographics and strengthened POYA Beauty's professional image.
	POYA and the Ocean: A Beautiful Summer	Continuing the sustainable development philosophy for the ocean, POYA focused on marine ecology issues, combining ocean-friendly practices, ecological education, conservation promotion, island marketing, and local culture to revalue local resources.
	POYA APP Integration	To enhance customer experience, POYA collaborated deeply with 91APP, integrating POYA BUY e-commerce app and POYA PAY mobile payment app. Through a single interface, customers can enjoy smoother shopping, payment, and membership services, greatly improving usability.
	Omnichat Customer Service Chatbot	To improve customer service efficiency, POYA introduced the Omnichat intelligent customer service system. The Chatbot automates processes and provides customers with online consultation services, addressing common questions and improving operational efficiency.
	POYA Stan Community Established	To foster deeper interaction with loyal fans, POYA established an official LINE community. Through this platform, POYA's loyal fans can share shopping experiences and product feedback, and participate in community events to enhance their sense of belonging and loyalty.

Year	item	Description
	Electronic Label System	To improve store operations and product information accuracy, POYA implemented an electronic label system. The system updates prices and product details in real-time, replacing traditional paper labels. This move reduces manual labor and error rates while ensuring consistency, enhancing the consumer shopping experience.
	Blue Ocean Talent Cultivation Industry Cooperation	To respond to the United Nations Sustainable Development Goals (SDGs), specifically conservation and sustainable use of oceans and marine resources, POYA actively invests in marine conservation. The company signed a memorandum of cooperation with Penglun University of Science and Technology, donating NT\$10 million in scholarships to support talent cultivation in marine-related fields, which also promotes the development of Taiwan's marine industry and POYA's commitment to environmental sustainability.
	Social Media Live Streaming Sales	To enhance online shopping experiences, POYA actively developed a social media live streaming sales model. Through monthly live streaming events, the company introduces popular products, offers professional beauty tutorials, and interacts with consumers. A shopping section on the online store homepage allows consumers to easily purchase recommended products, effectively increasing conversion rates.
	LINE OA Membership Binding Auto Tagging	To enhance marketing precision, POYA upgraded its LINE OA membership binding feature. The system automatically tags members based on their preferences and consumption habits, offering personalized product recommendations and marketing activities.
2024	EC Self-built Warehouse	To improve e-commerce logistics efficiency and gain control over storage autonomy, POYA is building its own EC warehouse. Through an automated system, the company optimizes warehouse management, picking, packaging, and shipping processes, significantly improving order processing speed and reducing logistics costs. This move strengthens e-commerce competitiveness and provides consumers with faster and more reliable delivery services.
	POYA Livebuy Video Shopping Guide	To enhance the online shopping experience, POYA Online introduced the Livebuy video shopping guide system. Consumers can add products to their shopping cart while watching video content, achieving the convenience of "see now, buy now." The video shopping guide vividly presents product features, boosting consumers' purchase intent.
	Credit Card Security Upgrade	To enhance POYA PAY credit card transaction security, POYA upgraded its security protection mechanisms to effectively reduce the risk of fraud. This move helps increase consumer trust in POYA PAY, creating a safer mobile payment environment.
	Supplier System Automation	To improve supply chain management efficiency, POYA implemented automation in its supplier system. The system automatically sends daily factory shipment orders, return orders, and inventory information to the designated email of suppliers, enabling real-time information synchronization. This simplifies operations and improves collaboration with suppliers.
	Self-checkout Machines in Operation	To improve checkout efficiency, POYA launched a trial operation of self-checkout machines at the Xinzhuang Longan store. Consumers can scan their own products and complete payment, reducing waiting time in line. This helps optimize store service processes and enhances customer satisfaction.

D. Business development plan in the short and long terms:

1. Short-term business plan

(A) Marketing strategy

- (a) Strengthen the image of the beauty channel and become the leading beauty channel in Taiwan:

Given our established one-stop shopping value for our Poya channel, we will deepen market position in the field of beauty channels. By launching a new format shop, POYA Beauty, we believe to meet the demand of young generations and cater to the digitalization trend.

- (b) Integrate the latest market and consumption trends effectively to select the potential products for marketing:  
A product assortment plan is the foundation of a retail business. With precise product selection capability, the company can focus marketing on the popular and sought-after products driving sales growth and high investment efficiency.
  - (c) Highlight the selling points and features of the products:  
Investigate the selling points and features of the potential products and make promotions to the customers through vivid and concise pictures and texts on DM, store advertisements and Facebook. It helps to catch more customers' attention, trigger their potential demands and lead to sales growth.
  - (d) Strengthen the product knowledge of the store personnel in order to develop a professional and amiable brand image of Poya International:  
With the complete product education process, the store personnel can introduce and recommend products for customers who have doubts about the purchase promptly based on familiarity with products. This should improve professional and amiable brand image of Poya International.
  - (e) Emphasize the customers' demands and increase customer satisfaction:  
Collect customers' opinions through various channels such as Facebook, Google comments, Instagram, 0800, customer surveys conducted by the branches, and internal communication. After understanding the customer needs, we would draw up the plan and execute it to increase customer satisfaction.
  - (f) Focus on membership management in order to maintain member loyalty:
    - A. We segregate members as general members and VIP members according to member consumption, and plan exclusive activities for VIP members. We encourage our store personnel to be familiar with member activities and pitch to customers, to enhance member participation rate and member loyalty.
    - B. Conduct member database analysis regularly in order to make up the membership management plan and maintain member loyalty.
    - C. Explore the members' outline of life, make new proposals to satisfy the customer demand, and increase loyalty through point-redemption.
    - D. Develop mobile payment, POYA Pay, to shorten the checkout process, optimize customers' experience, and enhance customer satisfaction.
    - E. Continue to develop E-commerce (POYA Buy) to meet customers' needs for digital convenience.
  - (g) Promote co-branded card activities to maintain cardholders:  
Actively cooperated with the co-branded card issuing bank and held various promotional activities which are advertised in DM/promotional materials in the stores to attract card holders to make continued purchases in the stores. By combining the resources of both parties, we maximize the value of cardholders and effectively maintain co-branded cardholders.
  - (h) Keep updated on the competitive landscape of the industry to respond instantly and create opportunities successfully:  
We have a thorough study into peers and keep updated on the competitive landscape of the industry to enable us to make up our decision and create business opportunity by dynamic market trend and our competitive advantage.
- (B) Product development plan
- (a) Maintain the competitiveness of market prices at any time by using the regional market survey mechanism. This helps us to be the leading player in the market.
  - (b) Develop dynamic marketing strategies based on the variation of products and customer demand to enhance our traffic and differentiation.
  - (c) Expand the breadth and depth of products on the existing categories in order to provide customers with more choices and satisfy customer needs.

- (d) Establish a solid procurement team with negotiation capabilities, regularly send procurement teams to overseas/online meetings to develop and purchase new products, and keep abreast of the latest fashion trends and new product trends in order to meet the needs of consumers.
- (C) Operating scale
  - (a) Continue expanding store locations to increase market share.
  - (b) Supervise and correct immediately and improve abnormal conditions by using computer operating system to organize and analyze; and use information management to achieve the purpose of simplification and automation to improve work efficiency.
  - (c) Reinforce the product portfolio and the flexibility of the marketing strategy in order to achieve better operating performance.
  - (d) Regard talents as the most important resource of the company, and formulate education and training plans. The centralized training system is used to cultivate our management trainees for future business expansion of the enterprise.
  - (e) Actively develop new business models and strive for diversified development in order to maintain a high-growth profile.
- (D) Financial strategy
  - Strengthen the overall cash flow stability to meet the capital needs of future expansion

## 2. Long-term plan

### (A) Marketing strategy

- (a) Create the consumption journey with experience of OMO physical E-commerce:
  - A. Leveraged by our established network of physical stores, Poya connects online and offline platforms through integration of E-commerce (POYA Buy). With the consolidation of the regular customer system, digital advertising, and poya pay, the internal and external digital platform, Poya effectively integrates the four core aspects of members, products, transactions, and data, to maximize the synergy.
  - B. Explore the business opportunity through social media exposure by developing the market potential of our regular customers.  
After years of expansion, Poya has an established store network nationwide. Poya will further develop our regular customer system, exploring demand by connecting to the community with our loyal customers. With the help of social media, Poya International can continue to develop our branded product with marketing efforts. This, we hope, to attract the existing customers to visit the stores more frequently and also catch more attention of the potential customers.
- (b) Develop a micro-community communication platform for real-time and dynamic interactions with customers:
  - A. The APP platform:  
The APP platform was launched since 2015. With the portable APP platform, Poya International can communicate with customers in a real-time and interactive way with information such as marketing activities, e-flyers, best-selling products. In addition, Poya has intergrated POYA Pay and POYA Buy since 2023, with a cumulative download rate of 6.32 million people, effectively increasing the breadth and frequency of customers using Poya APP.
  - B. The Fan Group of Facebook:
    - i. Leveraging the power of FB and IG communities, Poya demonstrates the featured products by popular bloggers and models to increase topicality and promotional effects.
    - ii. Our professional FB and IG marketing personnel provide information on promotional activities, best-selling products, and market trend to make

effective communications with fans and organize activities with supplier resources in order to boost visits, raise popularity of Poya Fan Group, and increase the fan numbers.

C. Instagram:

Establish and maintain the growing IG platform. With POYA Beauty as the core concept, we deepen our position as a leading beauty channel. By a large number of short video marketing (Reels), we communicate and interact with young customers, and promote our products.

D. Strengthen the friend referral function on the "Line" platform to create the greatest effect of attracting in-store traffic through real-time interaction and information sharing.

(c) Continuously refine the customer analysis mechanism to maximize the benefits of marketing resources:

A. Investigate and distinguish the customers based on the consumption behaviors and features to improve the analysis system.

B. Offer exclusive promotional activities designed according to customer consumption patterns to utilize the marketing resources precisely and create the greatest value.

C. Focus the resources on the main customer base to maximize the efficiency of marketing resources.

(B) Product Development Plan

(a) Enhance the depth of product category management:

Enhance the depth of product category management and complete the product line to satisfy the customers' various demands and create consumption opportunities in different areas.

(b) Reinforce the brand image of high quality:

Extend the breadth and depth of the product line according to the nature of different products and develop various merchandises of aesthetic medicine, health foods, and private label brands to enhance the promotional effects and strengthen the brand image of Poya's.

(c) Introduce product display program for different types of stores:

Management of the product display and product flow according to different types of stores to make the purchase and return of the products more efficient.

(C) Operating scale

(a) Continue to expand the operational scale and deepen the market penetration in Taiwan

(b) Establish an effective training management system and implement a performance evaluation system based on job competencies to enhance human resource quality and improve operational performance.

(D) Financial strategy

Establish sound financial policies aligned with operational conditions. The financial department will plan the supply of funds based on procurement, marketing, and store expansion plans. With robust financial management capabilities, the department will ensure comprehensive tracking and evaluation of fund sources, utilization, and post-implementation benefits

## II. Market analysis

### 1. Market analysis:

#### 1. Sales areas and the market shares of main product:

##### (A) Sales areas of main product:

Poya International operates as a retail channel for general merchandise. Our primary customers are domestic individual consumers and business entities. Currently, Poya International is only engaged in the domestic market. The sales of major products by region in the last 3 years are shown in the table below:

Currency unit: NT\$ 1,000

Region \ Year		FY2022		FY2023		FY2024	
		Amount	%	Amount	%	Amount	%
Domestic market	North	7,819,164	40.1	9,358,111	42.4	10,415,702	44.1
	Central	5,079,795	26.1	5,500,563	24.9	5,648,976	23.9
	South	2,992,321	15.4	3,273,374	14.8	3,336,301	14.1
	Kaohsiung and Pingtung	3,584,889	18.4	3,946,647	17.9	4,227,243	17.9
Total		19,476,169	100.0	22,078,695	100	23,628,222	100

##### (B) Market shares

The FY2022, FY 2023, and FY 2024 were NT19.476, NT22.079, and NT23.628 billion sales respectively. (See the table below) The market share was 16.5%, 14.7%, and 14.5% in the last 3 years, among other non-specialized stores of the national retail sales in non-specialized stores.

#### Annual Sales and Growth Rate of the Retail Sales in non-specialized stores

Currency unit: NT\$ million; %

Industry \ Year	FY2020	FY2021	FY2022	FY2023	FY2024
Department store	356,183	345,143	398,762	442,073	447,835
Growth rate	-0.17	-3.10	15.54	11.02	1.16
Supermarket	220,020	234,918	242,014	244,440	259,764
Growth rate	9.46	6.77	3.02	1.00	6.27
Convenience store	349,732	345,258	373,172	401,816	423,496
Growth rate	5.96	-1.28	8.09	7.68	5.40
Hypermarket	222,885	236,158	243,149	237,696	248,403
Growth rate	8.15	5.96	2.96	-2.24	4.50
Other Comprehensive Store	119,570	107,732	118,274	150,141	162,590
Growth rate	-29.35	-9.90	9.79	26.94	8.29
Comprehensive Store	1,268,390	1,269,210	1,375,371	1,476,796	1,542,089
Growth rate	0.41	0.06	8.36	7.37	4.42

Source: "Statistics of Commercial Sales", compiled by the Department of Statistics, Ministry of Economic Affairs.

### 2. The supply and demand, and growth potential of the market:

Poya International operates a chain-based retail model specializing in lifestyle and beauty merchandise. The company's niche lies in trendy skincare and cosmetic products, as well as refined personal care items. By offering a modern and comfortable shopping environment, Poya successfully differentiates itself from hypermarkets, supermarkets, convenience stores, and drugstores, establishing itself as a distinctive retail channel

within the industry.

The company provides a refined, trendy, diverse, and personalized product mix, supported by a variety of marketing strategies aimed at shaping and leading consumer trends. Its primary customer base consists of young consumers aged 15 to 49, with a focus on female shoppers. As female employment and purchasing power continue to rise, the domestic market is expected to experience steady growth.

With a strategic focus on young consumers, Poya emphasizes personalized and fashionable products. Its merchandise is categorized into four major segments: trendy skincare and cosmetics, fashion underwear and socks, daily necessities, and refined personal items. As of the end of March 2025, Poya operated 419 stores across Taiwan and continues to expand. Compared to its industry peers, Poya holds a leading market position.

### 3. Competitive advantage:

Strategic site development has been one of the key success factors for Poya's continued growth. The company actively remodels its stores to create spacious and comfortable shopping environments that enhance the customer experience. All store locations are leased, which results in lower capital investment and operational costs when compared to the self-owned property model adopted by hypermarkets and department stores. Each new store opening is backed by detailed assessments and planning, including commercial district analysis, market research, product mix optimization, staff training, and target market evaluation. Poya's ability to accurately identify core customer groups, combined with its extensive experience in store expansion, has firmly established its position in the market.

The company leverages Point-of-Sale (POS) systems, a Business Intelligence (BI) platform, and an E-Procurement module to systematically collect sales data from all branches. This data is centrally analyzed by the headquarters, providing the management team with timely operational insights and enabling real-time tracking of market trends, consumer behaviors, inventory levels, and product movements. These insights support agile pricing adjustments and dynamic product and marketing strategies, ultimately attracting a broad customer base, boosting profitability, and enhancing overall market competitiveness.

### 4. Positive and negative factors for future growth and strategic responses:

#### (A) Positive factors:

(a) Continuous growth of the specialty store market

(b) Real-time information system and analytics capability

Poya has implemented a Business Intelligence (BI) decision-making system and a comprehensive POS infrastructure, enabling real-time access to sales data from all business locations. This capability is a key driver in enhancing operational agility and decision-making precision.

(c) Comprehensive marketing strategies and product development capabilities

Poya upholds the business philosophy of "connecting with daily life and fulfilling customer needs" and the mission of "capturing the latest trends and satisfying diverse customer choices." The company consistently develops trendy, personalized, and refined product assortments, establishing itself as a trendsetter in the retail industry. Through diverse product offerings, flexible promotional mechanisms, and effective marketing strategies, Poya responds quickly to product trends and market prices to meet customer needs.

(d) Effective inventory management system

As a non-specialized retailer offering a wide range of lifestyle products, Poya primarily displays its inventory on in-store shelves. Inventory is managed through key indicators such as inventory turnover ratio, purchase-to-sales ratio, and individual product sales rankings. The company utilizes a fully integrated

purchase-sales-inventory system and operational management tools to monitor stock levels in real time and align with its sales strategy. The introduction of centralized logistics centers in recent years has further optimized inventory efficiency and reduced stock levels

(e) Outstanding operational performance

Poya has consistently ranked among the top performers in CommonWealth Magazine’s annual “Top 2000 Enterprises” in the service industry category, underscoring its proven operational success. The company has established long-term, stable relationships with suppliers, achieving economies of scale and strengthening its bargaining power. These advantages help reduce procurement costs and enhance competitiveness, allowing Poya to actively expand its market share in the beauty and lifestyle retail sector.

(B) Negative factors and strategic responses:

Unfavorable factors	Strategies
Intensified industry competition	1. Establish a comprehensive management system and closely monitor product trends, including procurement, marketing planning, store operations, and business intelligence, to respond effectively to market dynamics. 2. Strengthen employee training to enhance service quality 3. Adjust product mix based on customer characteristics in different business districts and enhance product differentiation to better meet customer needs and satisfaction..
Demographic changes and the rise of an aging and low birthrate society	Actively develop new products and introduce a wide range of well-known health supplements and nutritional brands to tap into emerging market potential.

2. Key purpose of major products and the production process:

Major products	Purpose
Trendy skincare and cosmetic products	Including various brands of cosmetics such as Shiseido, Kose, and others; skincare products, makeup, and aesthetic medical items.
Daily merchandise	Household decorations, bedding, daily necessities, groceries, and a variety of hardware products.
Delicate personal items	Leather goods, suitcases, accessories, stationery, and toys.
Trendy underwear and socks	High-quality underwear and socks from both domestic and international brands, including items for young women and general men's and women's socks.

Poya International operates as a terminal retailer of non-specialized merchandise. All products are sourced from manufacturers, agents, or distributors, and therefore, there is no internal production process involved.

3. Supply of raw materials:

The Company’s merchandise—including daily goods, cosmetics, and household products—is supplied by various manufacturers, agents, and distributors. As the number of retail locations and overall sales volume continue to grow, Poya has leveraged a decentralized procurement strategy and multi-party price negotiation to reduce procurement costs and ensure a stable supply of goods.

4. Major Clients/Suppliers Accounting for More than 10% of Total Sales or Purchases in the Past Two Years:

Poya International is a non-specialized retailer. There were no customers in any of the previous two years with purchase (sales) amount exceeding 10% of the total purchase (sales). Therefore, no disclosure is necessary.

III. Number of Employees, Average Years of Service, Average Age, and Educational Background Distribution in the Most Recent Two Years and as of the Annual Report Publication Date:

Year		FY2023	FY2024	As of March 31, 2025
Number of employees	Sales personnel	4,934	5,287	4,681
	Administrative personnel	454	448	425
	Total (Note)	5,388	5,735	5,106
Average age		30.90	31.82	32.32
Average years of service		4.39 years	4.49 years	4.82 years
Education level (as a % of the total)	Ph.D.	0.02%	0.00%	0.00%
	Master's degree	1.33%	1.48%	1.55%
	Bachelor's degree	73.11%	71.37%	71.09%
	High school	24.30%	25.82%	26.07%
	Below high school	1.24%	1.33%	1.29%

Note: The number of employees is the sum of the average number of full time employees and part-time employees as on December 31, 2023 and 2024, respectively.

IV. Environmental protection expenditure information

The total amount of losses and penalties incurred due to environmental pollution in the most recent year and up to the date of the annual report publication. Also, disclose future responses and potential expenditures:

As of the most recent year and the date of the annual report publication, the Company has not experienced any losses or penalties due to environmental pollution. Due to the nature of the industry, the Company is not affected by the EU's RoHS directive.

V. Labor-Management relations

(1) Employee welfare measures, further education, training, retirement system, and the implementation of labor-management agreements and employee rights protection:

A. The implementation of labor-management agreements and employee rights protection

- a. Focus on labor-management relations: To promote cooperation, mutual understanding, and improve work efficiency, the company regularly holds labor-management meetings according to the "Labor-Management Meeting Implementation Regulations," facilitating communication and problem-solving.
- b. Employee grievance handling: Poya International complies with the provisions of various labor laws and is devoted to upgrading employees' salaries, welfare, and work environment. The company has established smooth two-way communication channels, ensuring that employees' feedback is fully considered and improved.
- c. Establish the Employee Welfare Committee: Employees can utilize all the welfare that plans and provides a range of welfare programs.

B. Employee welfare:

- a. Labor insurance, national health insurance, and group insurance.
- b. Profit-sharing bonus
- c. Bonus for operating performance
- d. Year-end bonus
- e. Marriage cash gift
- f. Hospitalization condolence allowance
- g. Sponsorship for Spring Festival Banquet
- h. Subsidy for funerals
- i. Meal allowance for staff gatherings

- j. Birthday allowance
  - k. Festival bonuses, such as the Mid-Autumn Festival, Dragon Boat Festival, and Spring Festival
  - l. Employee health checkups
  - m. Employee purchase discounts
  - n. External training subsidy
  - o. Health consultation services
- C. Further education and training for the employees:
- a. Further education and training  
 Poya International puts emphasis on the cultivation and training of talent. Through routine training and a cloud-based Learning Platform, we provide employees with immediate training and learning opportunities to enhance employee capabilities and establish an evaluation system that complies with the overall operating goals. It enables employees to meet their personal career planning within the framework of the company's operational goals.  
 Poya International has an increasing demand for human resources as there are more and more new stores opening in the mid to long-term development plan. As such, Poya International establishes a complete and standardized training system that focuses on the master-apprentice model, and establishes the internal lecturer system to provide a supportive learning environment and platforms. We hope to assist employees in finishing the training in a short period and to improve job performance to get a job promotion. It achieves a win-win outcome.
  - b. The training program for internal personnel is described below:
    - (a) OJT training for new employees – the store managers provide training on the Company’s history, organization, and corporate culture in the first stage, which helps new employees adapt to the environment quickly. In the second stage, the practice assessment of each site in the store is carried out to ensure the basic operational familiarity of new recruits.
    - (b) Instructor training –learn the effective training methods, and the Company’s operating skills, knowledge and managerial experience will be shared to the new employees in order to help them adapt to the environment quickly and cultivate the frontline managerial talent.
    - (c) Evaluation of promotion to section manager – Implementing an online assessment and evaluation mechanism, whereby individuals who pass the assessment will be eligible for promotion.
    - (d) Business management training – There are two stages: the executive manager will give a lecture on business management; the senior store manager will also be invited to act as an internal lecturer to share the experience of store management. It helps to enhance the managerial abilities of the trainees and cultivate the deputy store manager
    - (e) Evaluation of promotion to deputy store manager – Implementing an online assessment and evaluation mechanism whereby individuals who pass the assessment will be eligible for promotion.
    - (f) Practical training for store manager candidates – Arrange shop managers from Grade-A stores and senior improvement managers as coaches. Through practical operation in the store, the trainees can learn correct management models by benchmark, improve their report interpretation and problem-solving capability, and cultivate qualified store managers.

The results of the Company's 2024 training are as follows:

Subject	Training hours	Number of classes	Number of Trainees	Total Hours
OJT evaluation	7	12	871	6,097
Assistant store manager assessment	7	12	322	2,254

Section manager assessment	7	12	156	1,092
Total		36	1,349	9,443

Subject	Lesson	Number of Trainees	Number of Trainees*hours	Total expense(NT\$)
Basic training	12	871	6,097	349,997
Supervisor evaluation	24	478	3,346	

**D. Retirement system and the implementation:**

Poya International has established a retirement system in accordance with relevant provisions of the Labor Standards Act for employees under the old retirement scheme. After actuarial evaluation, the Company allocates 2.5% of the total monthly salaries as a pension reserve, which is deposited into a designated account at the Bank of Taiwan (formerly the Central Trust of China). Pension payments are calculated and disbursed based on the provisions of the Labor Retirement Regulation.

For employees who choose or are subject to the new retirement scheme, the Company contributes 6% of their monthly salary to their individual pension accounts in accordance with the Labor Pension Act.

**E. Protection of the Work Environment and Employee Safety**

**(A) Labor insurance and national health insurance**

All employees are provided with labor insurance and national health insurance in accordance with applicable laws and are entitled to insurance benefits in accordance with relevant laws and regulations. For the payment of employees' maternity, injury, sickness, disability, old age and death, etc., the company will also transfer the payment to Labor Insurance Bureau and National Health Insurance Bureau, in accordance with the "Labor Insurance Statue" and the "National Health Insurance Act".

**(B) Safety and health**

Poya International conducts safety and health work in accordance with the relevant laws and regulations, prevents occupational hazards and injuries, and protects the health and safety of the employees.

**(C) Healthcare and management**

Poya International holds physical examination for all employees once a year to maintain their physical health.

**(D) Maintenance and inspection of various facilities**

Branches and the corporate headquarter hold to ensure the safety and functionality regularly to ensure the integrity and safety of all facilities.

- (2) In the most recent year and up to the date of publication of the annual report, the Company has not incurred any losses due to labor disputes. There are no estimated amounts of possible current or future losses, nor any necessary response measures.

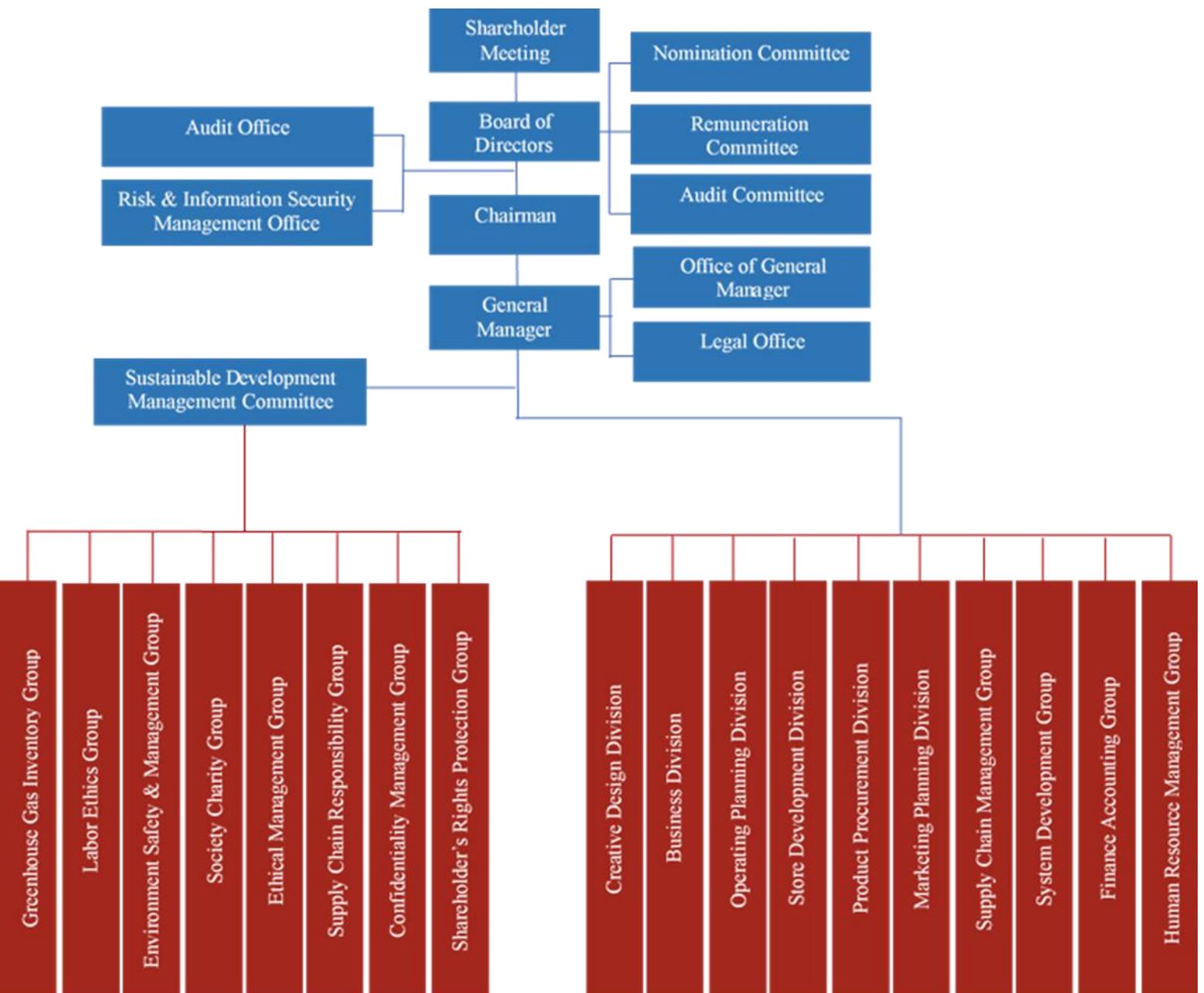
## VI. Cyber Security Management

### A. Cyber security management strategy and structure

To ensure the Company’s information security, an information security policy has been established. Technical and data security standards have been adopted and incorporated into the operational management system to protect the privacy and information security of employees, suppliers, and customers during business interactions.

#### 1. Cyber security risk management structure

In July 2021, the Company established the “Risk and Information Security Management Team” with the General Manager serving as the convener. This is a cross-departmental team responsible for reviewing the governance, planning, supervision, and implementation status of information security policies in each business unit, aiming to establish information security defense capabilities and strengthen employees’ awareness of information security. The implementation status is reported to the Board of Directors annually.



## 2. Cyber security management policy

(1) **Information security governance:** Establish a comprehensive management system, strengthen education and training, and enhance information security infrastructure design and protection technologies. Ensure system availability, implement authority control and access management, and defend against external threats.

(2) **Legal Compliance:** establish a mechanism that complies with regulations, and regularly review and revise relevant operational procedures to meet information security standards.

(3) **Specific management measures**

<b>Category</b>	<b>Related measures</b>
System Availability	<ol style="list-style-type: none"> <li>1. Monitoring system and network availability status</li> <li>2. Off-site data backup to ensure recovery of complete information</li> <li>3. Conduct regular disaster recovery drills</li> </ol>
External Threats	<ol style="list-style-type: none"> <li>1. Detect virus and malicious program attacks to prevent information damage</li> <li>2. Conduct vulnerability scanning and updates on host computers</li> <li>3. Antivirus software</li> <li>4. Implement email filtering mechanisms</li> <li>5. Deploy intrusion detection and prevention systems</li> <li>6. Application firewall</li> <li>7. Establish advanced persistent threat (APT) defense mechanisms</li> <li>8. Implement information security threat detection and management systems</li> </ol>
Authority Management	<ol style="list-style-type: none"> <li>1. Manage personnel accounts and permission settings</li> <li>2. Conduct regular reviews and an inventory of account permissions required for business use</li> <li>3. Control access to critical server rooms</li> </ol>
Access Control	<ol style="list-style-type: none"> <li>1. Control access to information files</li> <li>2. Maintain data access records</li> <li>3. Apply file encryption mechanisms</li> <li>4. Conduct regular internal and external audits, and lease telecom backbone facilities certified with ISO 27001 to ensure the availability of servers and network services</li> <li>5. Network firewall</li> </ol>
Education and Training	<ol style="list-style-type: none"> <li>1. Awareness campaigns: require employees to change passwords to maintain account security regularly</li> <li>2. Seminars: Conduct irregular internal training sessions on information security-related topics</li> </ol>

## 3. Resources Invested in Cyber Security Management

The company has appointed one Chief Information Security Officer and two information security personnel under the Information Department. They are responsible for executing cybersecurity tasks on a project basis and organizing training programs to ensure that relevant staff obtain cybersecurity certifications.

The Risk and Information Security Management Team reports annually to the Board of Directors on the governance, planning, supervision, and implementation of information security policies across all business units.

## B. Information Security Risks and Management Measures

Poya has established comprehensive network and computer-related information security management measures. However, with rapid technological developments, cybersecurity risks continue to increase. In response to the evolving nature of cybersecurity threats—particularly

the shift in attack targets toward end-users—the Company plans to adopt a “Zero Trust Architecture,” enhance risk “Visibility,” strengthen “Lateral Access Control,” and implement enhanced “Personal Data Protection” measures.

In terms of hardware, the Company has replaced servers in its Internet Data Center (IDC) that have reached the end of their hardware lifecycle to prevent system failures that could disrupt operations. An off-site backup mechanism has also been established to strengthen data protection, improve service availability, and reduce the risk of operational interruption. Services that require internet accessibility have been migrated to the cloud to leverage its elastic load balancing capabilities and Taiwan-based CDN caching services, thereby enhancing resilience against cyberattacks.

To ensure effective risk control, Poya conducts two internal audits and one external audit annually. For critical business operations, the Company conducts yearly Business Continuity Planning (BCP) drills, vulnerability scans, and penetration tests. Additionally, an ISO 27001 Lead Auditor is employed to conduct ongoing cybersecurity risk assessments and ensure the implementation of a robust Plan-Do-Check-Act (PDCA) cycle for information security management.

As of February 2024, Poya has introduced Security Operation Center (SOC) monitoring services and Managed Detection and Response (MDR) mechanisms, and has incorporated social engineering drills to strengthen employees' cybersecurity awareness.

### C. Significant Information Security Incidents

There were no cybersecurity incidents affecting or interrupting business operations in FY2024.

## VII. Significant Contracts

Contract Type	Contracting Party	Term of Agreement	Summary	Clauses
Lease Agreement on Housing	A001~A0433	2009.06.08-2043.02.07	Average monthly rental of NT\$424,000	No
Loan Agreement	Hua Nan Commercial Bank	111.05.26-114.05.26	Drawdown of NT\$720 million	No
Loan Agreement	Hua Nan Commercial Bank	112.01.12-115.01.12	Drawdown of NT\$200 million	No
Loan Agreement	Hua Nan Commercial Bank	112.04.27-115.04.27	Drawdown of NT\$300 million	No
Loan Agreement	Hua Nan Commercial Bank	112.05.24-115.05.24	Drawdown of NT\$200 million	No
Loan Agreement	Hua Nan Commercial Bank	112.08.14-115.08.14	Drawdown of NT\$350 million	No
Loan Agreement	Hua Nan Commercial Bank	113.02.06-116.02.06	Drawdown of NT\$200 million	No
Loan Agreement	Hua Nan Commercial Bank	113.04.25-116.04.25	Drawdown of NT\$200 million	No
Loan Agreement	Hua Nan Commercial Bank	113.07.23-116.07.23	Drawdown of NT\$500 million	No
Loan Agreement	E.Sun Commercial Bank	112.08.11-115.08.11	Drawdown of NT\$350 million	No
Loan Agreement	E.Sun Commercial Bank	113.05.29-116.05.29	Drawdown of NT\$250 million	No
Loan Agreement	FAR EASTERN INTERNATIONAL BANK	113.02.22-116.02.19	Drawdown of NT\$10 million	No
Loan Agreement	Yuanta Commercial Bank	112.08.14-115.08.14	Drawdown of NT\$300 million	No
Loan Agreement	Yuanta Commercial Bank	113.07.23-116.07.23	Drawdown of NT\$ 400 million	No
Loan Agreement	Yuanta Commercial Bank	113.12.02-113.12.02	Drawdown of NT\$100 million	No
Loan Agreement	Taipei Fubon Bank	111.01.03-114.01.03	Drawdown of NT\$100 million	No
Loan Agreement	Taipei Fubon Bank	111.02.08-114.01.03	Drawdown of NT\$ 200 million	No
Loan Agreement	First Commercial Bank	113.07.23-116.07.23	Drawdown of NT\$ 250 million	No
Loan Agreement	First Commercial Bank	113.10.15-116.10.15	Drawdown of NT\$ 50 million	No
Loan Agreement	EnTie Commercial Ban	113.08.06-116.08.06	Drawdown of NT\$ 10 million	No

Loan Agreement	EnTie Commercial Ban	113.08.06-116.08.06	Drawdown of NT\$490million	No
----------------	----------------------	---------------------	-------------------------------	----

## Financial performance

### Comparison of financial performance

#### I. Review and Analysis of Financial Status, Performance, and Risk Factors

##### A. Financial Condition

#### Comparative Analysis of Financial Position

Currency unit: NT\$ 1,000

Item	Year		Difference	
	2024	2023	Value	%
Current Assets	10,369,602	8,831,740	1,537,862	17.41%
Property, Plant and Equipment	4,127,882	3,688,219	439,663	11.92%
Right-of-Use Assets	13,335,310	12,596,611	738,699	5.86%
Other Assets	731,316	593,941	137,375	23.13%
Total Assets	28,564,110	25,710,511	2,853,599	11.10%
Current Liabilities	8,208,467	7,498,742	709,725	9.46%
Non-current Liabilities	13,202,609	11,897,485	1,305,124	10.97%
Total Liabilities	21,411,076	19,396,227	2,014,849	10.39%
Common Stock	1,049,362	1,034,930	14,432	1.39%
Capital Surplus	1,255,466	1,058,249	197,217	18.64%
Retained Earnings	4,848,206	4,221,105	627,101	14.86%
Total Equity	7,153,034	6,314,284	838,750	13.28%

1. Analysis of Changes in Financial Ratios (No analysis required for changes under 20%):

The 23% increase in other assets was mainly due to the following reasons:

- i. Refundable deposits: The increase was primarily due to a rise in lease deposits resulting from the continued expansion of business locations.
- ii. Net long-term lease receivables: The increase was mainly attributable to a rise in subleased right-of-use assets.

2. Future Plans for Response: None

##### B. Financial Performance

#### Comparative Analysis of Financial Performance

Currency unit: NT\$ 1,000

Item	Year		Difference	
	2024	2023	金額	%
Operating Revenue	23,628,222	22,078,695	1,549,527	7.02%
Cost of Goods Sold (COGS)	(12,961,823)	(12,341,050)	(620,773)	5.03%
Gross Profit	10,666,399	9,737,645	928,754	9.54%
Operating Expenses	(7,218,580)	(6,544,355)	(674,225)	10.30%
Operating Income	3,447,819	3,193,290	254,529	7.97%
Non-operating Income and Expenses	58,424	(40,766)	99,190	243.32%
Net Income Before Tax	3,506,243	3,152,524	353,719	11.22%
Income Tax Expense	(701,850)	(627,132)	(74,718)	11.91%
Net Income for the Period	<b>2,804,393</b>	<b>2,525,392</b>	279,001	11.05%

Note 1: Analysis of Changes in Operating Income and Expenses (No analysis required for changes under 20%):

Non-operating Income and Expenses: This is primarily due to subleasing income

Note 2: Expected Sales Volume for the Next Year and Its Basis:

The company will continue to expand its business locations in the coming year, thereby increasing its sales volume. Based on the expectations of future market conditions and the expansion of business locations, it is anticipated that revenue will continue to grow in the coming year.

### C. Cash Flow

Analysis of cash flow for the past fiscal year, the improvement plan for insufficient liquidity, and the forecast analysis of cash flow for the coming year.

#### 1. Cash flow analysis for the past fiscal year

Currency unit: NT\$ 1,000

Cash Balance at the Beginning of 2023(1)	Net Cash Inflow from Operating Activities in 2023 (2)	Net Cash Outflows in 2023 (3)	Cash Surplus (Shortage) (1)+(2)-(3)	Remedies for Cash Shortage	
				Investment plan	Financial plan
\$ 1,993,967	5,365,023	4,524,624	2,834,366	-	Bank loans

The analysis:

- (1) Operating activities: The net cash inflow from operating activities was approximately NT\$ 5.37 billion, primarily due to the increase in net

profit for the current period.

- (2) Investing activities: The net cash outflow from investing activities was approximately NT\$ 1.32 billion, primarily due to the purchases of property, plant and equipment for store remodeling, store expansion, distribution center construction, and refundable deposits for new stores during the period.
- (3) Financing activities: The net cash outflow from financing activities was approximately NT\$ 3.21 billion, primarily due to the distribution of cash dividends in the current period and the repayment of long-term loans.

2. Improvement plan for cash shortfall: Not applicable.

3. Cash flow analysis for the coming year

Currency unit: NT\$ 1,000

Cash Balance at the Beginning of 2024 (1)	Estimated Yearly Net Cash Inflow from Operating Activities (2)	Estimated Yearly Net Cash Outflow (inflow) (3)	Anticipated Cash Surplus (Shortage) (1)+(2)-(3)	Remedies for Cash Shortage	
				Investment plan	Financial plan
\$ 2,834,366	5,388,680	5,248,555	2,974,491	-	Bank loans

(1)The analysis:

- (a) Operation activities: Stable revenue is expected in 2025, which is anticipated to generate net cash inflows from operations..
- (b) Investing activities: Net cash outflows are expected primarily due to ongoing store expansion, store remodeling, investment in logistics equipment, and the payment of refundable deposits for new stores..
- (c) Financing activities: The expected financing outflows are primarily related to cash dividend payments and the repayment of long-term loans.

(2)The improvement plan for and liquidity analysis of cash shortfall:

Poya International plans to increase mid-to-long-term loans from banks to address the additional capital expenditures required for continued store expansion and investment in logistics operations, which have led to insufficient working capital. The additional loans will help ensure that the company's cash position remains at a secure level.

**D. Major capital expenditures in recent years and their impact**

Currency unit: NT\$ 1,000

Project	Actual or Planned Source of Capital	Actual or Planned Date of Project Completion	Total Capital Required	Actual or Planned Capital Expenditures
				FY2024
New store expansion, remodeling of existing stores, and investment in the logistics center	Working capital and loans	2024.12.31	1,162,239	1,162,239
Based on the capital expenditures mentioned above, we net opened 25 new stores in 2024.				

**E. Reinvestment policy in recent years, the main reason for profits or losses, the improvement plan, and the investment plan for the coming year:**  
None.

**F. Risk analysis and assessment**

1. Impact of interest rate, exchange rate fluctuations, and inflation on the company's profits and corresponding measures:

The impact on company profits:

Title	FY2024 (NT\$ 1,000; %)
Net interest income (expense)	-163,214
Net foreign exchange gains/loss	0
Net interest income (expense) to net revenue ratio	-0.69%
Net interest income (expense) to EBT ratio	-4.65%
Net foreign exchange gains/loss to net revenue ratio	0%
Net foreign exchange gains/loss to EBT ratio	0%

- (1) Changes in interest rates:

As of the end of 2024, Poya International had long-term debt amounting to NT\$3,047,601 (including the current portion of long-term debts or with maturity in one operation period). There is no significant impact on our profits and losses arising from the debt level. The Company takes responses to keep track of the trend of interest rates and negotiates with

various financial institutions actively to keep the company's financing costs at relatively low market interest rates.

(2) Changes in exchange rates:

Poya International buys and sells in NT dollars and is not engaged in exports. Imported items accounted for a very small proportion of total sales. In addition, there is no trade agreement involving foreign exchange. As such, fluctuations in exchange rates have no significant impact on our profits and losses.

(3) Inflation:

Poya International pays close attention to the fluctuation of market prices, CPI fluctuation and inflation. We identify no significant impact on our operations due to inflation. Poya International spares no effort in expanding the economies of scale to ease the cost inflation due to inflation, and also reduce the impact on operations.

2. Policies regarding engagement in highly risky or highly leveraged investments, loans to others, endorsements, or derivatives trading; reasons for profits or losses from such activities; and proposed response measures: Poya International focuses on retail business and is not engaged in high-risk and high-leverage investment, financing a third party, endorsement and guarantee in favor of a third party, and derivative trade. In order to effectively control related risk and enhance financial operation security, Poya International has established the “Procedures for Lending Funds, Endorsement and Guarantee” and “Operational Procedures for Acquisition or Disposal of Assets” as required by applicable legal rules of the Securities and Futures Bureau. In addition, the auditing department of Poya International has also established relevant systems for risk management and assessment under the “Regulations Governing the Establishment of Internal Control System by Public Companies” of the Securities and Futures Bureau.

3. R&D Plans and Projected Investment: The estimated investment in R&D in 2024 was approximately NT\$ 42 million.

- (1) In addition to the continued use of cloud platforms for the POYA APP and official website, Poya plans to further expand its applications of cloud computing and AI-driven automation. By leveraging the cloud's high scalability and dynamic resource allocation capabilities, the Company aims to reduce server hardware investments and strengthen ESG initiatives through enhanced carbon reduction. This initiative is

expected to continue in 2025, with a projected budget of approximately NT\$16 million.

R&D plan	Current progress	Further investment	Scheduled launch date	Benefits of the R&D
Cloud Server	In Use	NT\$ 16 million	January 2025	By leveraging diverse cloud-based application services and scalable resources, the Company can effectively meet dynamic operational load demands..

- (2) To enhance information security, the Company is implementing “Managed Detection and Response (MDR)” endpoint detection software, Security Operation Center (SOC) monitoring services, as well as conducting social engineering drills, penetration testing, and other cybersecurity defense measures. These efforts aim to strengthen endpoint protection and server anomaly analysis, thereby improving the Company’s internal lateral cybersecurity capabilities and mitigating risks such as intrusions and cyberattacks. The implementation is expected to be completed in March 2025, with an estimated budget of approximately NT\$ 3 million.

R&D plan	Current progress	Further investment	Scheduled launch date	Benefits of R&D
Internal Network Information security protection	Under Assessment	NT\$ 3 million	March 2025	Strengthen internal network and server information security mechanisms.

- (3) To strengthen data protection, the Company will implement an offline backup system under the "Safe Harbor Project" to enhance the security level of its data backup infrastructure. This initiative aims to ensure data integrity and availability, enabling the Company to maintain normal operations in the event of cybersecurity threats by having reliable backup data complete. The implementation is expected to be completed in May 2025, with an estimated budget of NT\$12 million.

<b>R&amp;D plan</b>	<b>Current progress</b>	<b>Further investment</b>	<b>Scheduled launch date</b>	<b>Benefits of R&amp;D</b>
Implementation of the "Safe Harbor Project" offline backup system	Under Assessment	NT\$ 12 million	May 2025	To enhance the integrity and availability of data

- (4) Implement dynamic routing and virtual scalable LAN applications to enhance the automation of network equipment redundancy processes, ensuring the availability of network services. The implementation is expected to be completed by April 2025, with an estimated cost of NT\$2 million.

<b>R&amp;D plan</b>	<b>Current progress</b>	<b>Further investment</b>	<b>Scheduled launch date</b>	<b>Benefits of R&amp;D</b>
Operational automation processes.	Assessment and implementation in progress	NT\$ 2 million	April 2025	Enhance the automation of network equipment to ensure the availability of network services.

- (5) Expand the application of electronic tags, self-checkout, and logistics automation processes to enhance consumer service and customer experience, while reducing employee workload. The evaluation and construction are expected to be completed by June 2025, with an estimated cost of NT\$9 million.

<b>R&amp;D plan</b>	<b>Current progress</b>	<b>Further investment</b>	<b>Scheduled launch date</b>	<b>Benefits of R&amp;D</b>
Operational automation processes.	Assessment and implementation in progress	NT\$ 9 million	June 2025	Enhance the consumer service and customer experience

4. Financial impacts and implementations of and responses to major changes to domestic and overseas laws and government policies:
- (1) Financial impacts of and responses to major changes to domestic and overseas laws and government policies:

- (A) To strengthen the promotion of corporate governance, Financial Supervisory Commission has mapped out "Corporate Governance 3.0 - Sustainable Development Blueprint". The five principal action plans include strengthen duties and functions of boards to enhance the sustainable value of enterprises, enhance information transparency and promote sustainable operations, strengthen communication with stakeholders and create effective interaction channels, encourage stewardship and align with international norms, and deepen a corporate culture of sustainable governance and development. Poya International will strengthen corporate governance in line with the requirement of Financial Supervisory Commission.
- (B) According to the specific measures of "Corporate Governance 3.0 - Sustainable Development Blueprint", in order to strengthen the disclosure of non-financial information of listed companies and expand the scope of listed companies that should prepare and file Sustainability reports, companies with paid-in capital of more than NT\$2 billion and less than NT\$5 billion are required to compulsorily prepare and file Sustainability reports starting from 2023. Although the Company is not mandatorily required to prepare a Sustainability report, in order to implement the Company's corporate governance policy and to enhance communication with stakeholders, Poya International voluntarily uploaded the 2023 Sustainability report to MOPS and official website on July 31, 2024.
- (C) According to the "Sustainable Development Roadmap", the company has set up a greenhouse gas inspection team, and the board of directors supervises the promotion of sustainable development and sets a schedule for the disclosure of greenhouse gas inspections, and submits to the board of directors for quarterly control.
- (D) The Financial Supervisory Commission issued an executive order to comprehensively require TWSE/GTSM-Listed companies to set up independent directors and to set up audit committees in stages. The establishment of independent directors and audit committees has the effect of strengthening shareholders' rights and interests, improving the company's operation, and improving the efficiency of corporate governance. In order to implement the company's corporate governance policy and strengthen the information transparency and supervision mechanism, Poya International has voluntarily

established an audit commission since 2014.

- A. The responses: Poya International has appointed the designated personnel to pay close attention to any change in applicable legal rules and information released by the government, and submit the information to the management and related personnel timely.

- 5. Financial impacts of and responses to technological and industry changes (includes information security risk):

Poya International pays close attention to the development of consumer-related technologies like e-commerce, telecommunications, and consumer financing. With the expanding scale and operations, product management has become essential. The use of an information system for quick access to sales information can effectively help to control the purchase of merchandise and achieve the minimum inventory management without losing any sales opportunity. We adopt the use of information technology to strengthen the real-time supply of products and services, which are vital for development in competition. As such, we identify technological change causes no significant influence on the financial position of the Company.

- 6. Impacts of changes in corporate image on corporate crisis management and related response measures:

In addition to the emphasis on its core business operations, Poya International spares no effort on performing its corporate social responsibility and social charity in the long run. Please refer to the Company's Sustainability report (corporate social responsibility reports) for each year for further information. Poya International has also established relevant rules and regulations for the prevention of disasters like typhoons, fire, and earthquakes with proper education and training. These efforts help to minimize the damage caused by disasters. As of the date of publication of the annual report, there is no event that caused damage to the corporate image of the Company.

- 7. Anticipated benefits, risks of M&A activity and appropriate responses: None.

- 8. Anticipated benefits, risks of factory expansion and appropriate responses: None.

- 9. Anticipated risks of concentrating purchasing and distribution and appropriate

responses:

Poya International is a retailer and there is no concentration of sales. There is also no single supplier that accounted for more than 10% of the total purchases made by the Company. This is because the Company seeks to diversify its sources of merchandise supply with purchases and sales of a great variety of products. As such, there is no risk deriving from the concentration of purchase or sales.

10. Possible impacts, risks, and response measures related to substantial share transfers or changes in shareholding by directors, supervisors, or major shareholders holding over 10% of the Company's shares: None
11. Possible impacts, risks, and response measures associated with changes in management control: None.
12. ~~All~~ Major litigation, non-litigation, or administrative disputes involving the Company's directors, supervisors, president, responsible persons, major shareholders holding over 10% of shares, or subsidiaries that have been finalized or are still pending and may significantly impact shareholders' rights or the Company's share price, including the facts of the dispute, claim amount, commencement date, primary parties involved, and the current status as of the date of this report: None.
13. Other significant risks and corresponding response measures: None.

VII. Other matters of significance: None

## Specific Notes

---

### Specific Notes

- I. Information on the affiliates
  1. Consolidated business report: None.
  2. Consolidated financial statement: None.
  3. Report on affiliates: None.
  
- II. Private placement of securities during the most recent year and up to the date of publication of the annual report: None.
  
- III. Other supplementary information required: None.
  
- IV. In the recent years and as of the date of publication of the annual report, any event that have had major impacts on shareholders' equity or share price of the Company as stated in Article 36- III- (II) of the Securities and Exchange Act:  
None
  
- V. Index for Annual Report Information
  1. Statement of Internal Control: Market Observation Post System

## Address and telephone of corporate headquarters and branches

Business unit	Address	Telephone
Headquarters in Tainan: No.74, Sec. 3, Minzu Rd. West Central Dist. Tainan		(06)241-1000
Headquarters in Taipei: 3F., No.2, Sec. 1, Fuxing N. Rd., Zhongshan Dist., Taipei		(02)8772-8688
Tainan Xiao Bei Branch: No. 169, Ximen Rd., Section IV, Tainan		(06)281-7806
Taipei Yong He Branch: No. 239, Zhongzheng Rd., Yonghe Dist, New Taipei City		(02)8941-7717
Changhua Yuan Lin Branch: No. 68, Sanmin St., Yuanlin, Changhua		(04)837-9800
Kaohsiung Feng Shan Branch: No. 138, Zhongshan Rd., Fengshan Dist., Kaohsiung		(07)747-7000
Tainan Dong Ning Branch: No. 229, Dongning Rd., Tainan		(06)275-5933
Taichung 1st High School Branch: No. 22-4, Taiping Rd., Taichung		(04)2221-1023
Taichung Wen Xin Branch: No. 597, Wenxin Rd. Section IV, Beitun Dist., Taichung		(04)2247-0011
Tainan Zhong Hua Branch: No. 273~275, Zhonghua East Rd., Tainan		(06)260-1100
Tainan Yong Kang Branch: No. 106, Zhonghua Rd., Yongkang Dist., Tainan		(06)311-2111
Tainan Jian Kang Branch: No. 175, Zhonghua West Rd., Section I, South Dist., Tainan		(06)292-0202
Douliu Min Sheng Branch: No. 64, Zhongjian West Rd., Douliu, Yunlin		(05)533-5050
Kaohsiung Da Chang Branch: No. 145, Dachang 2nd Rd., Sanmin Dist., Kaohsiung		(07)394-3300
Hualien Zhong Zheng Branch: No. 339-1, Zhongzheng Rd., Hualien		(03)834-3322
Luodong Cang Qian Branch: No. 66, Cangqian Rd., Luodong, Yilan		(03)955-1010
Jiali Yan Ping Branch: 1F, No. 91, Yanping Rd., Jiali Dist., Tainan		(06)723-7700
Chiayi Cui Yang Branch: No. 459, Cuiyang Rd., Chiayi		(05)216-6161
Pingtung Zi You Branch: No. 21, Taiyuan 1st Rd., Pingtung, Pingtung		(08)766-0202
Xinying Min Zhi Branch: No. 227, Minzhi Rd., Xinying Dist., Tainan		(06)656-6611
Nantou Da Tong Branch: No. 70, Datong South St., Nantou, Nantou		(049)222-5200
Kaohsiung You Chang Branch: 1F, No. 645, Houchang Rd., Zuoying Dist., Kaohsiung		(07)363-6767
Taitung Zhong Hua Branch: 1F, NO. 513, Zhonghua Rd. Section I, Taitung, Taitung		(089)337-070
Taichung Da Dun Branch: No. 466, Dadun Rd., Nantun Dist., Taichung		(04)2328-2118
Chaozhou Xin Sheng Branch: 1F, NO. 117, Xinsheng Rd., Chaozhou, Pingtung		(08)788-7700
Hualien Zhong Shan Branch: No. 269, Zhongshan Rd., Hualien, Hualien		(03)831-6666
Taipei Min Sheng Branch: No. 163-1, Minsheng East Rd. Section V, Songshan Dist, Taipei		(02)8787-9900
Fengyuan Fu Qian Branch: 1F, No. 39, Fuqian St., Yangming Li, Fengyuan, Taichung		(04)2524-4000
Kaohsiung Wu Jia Branch: NO. 381, Wujia 2nd Rd., Fengshan Dist., Kaohsiung		(07)727-2111
Miaoli Min Zu Branch: No. 59, Minzu Rd., Miaoli, Miaoli		(037)380-808
Pingtung Min Sheng Branch: No. 248, Minsheng Rd., Pingtung, Pingtung		(08)765-5500
Yunlin Hu Wei Branch: No. 105-1, Heping Rd., Huwei, Yulin		(05)633-8811
Taichung Xue Shi Branch: No. 175, Xueshi Rd., North Dist., Taichung		(04)2203-2000
Shulin Zhongshan Branch: 1F, NO. 111, Zhongshan Rd., Section I, Shulin Dist, New Taipei City		(02)2686-0022
Xizhi Zhong Xing Branch: NO. 195, Zhongxing Rd., Xizhi Dist., New Taipei City		(02)2692-4444
Toufen Zhong Hua Branch: No. 1167, Zhonghua Rd., Toufen, Miaoli		(037)670-033
Longtan Zhong Zheng Branch: No. 222, Zhongzheng Rd., Longtan, Taoyuan		(03)470-0717
Xiaogang Han Min Branch: No. 206, Hanmin Rd., Xiaogang Dist., Kaohsiung		(07)802-0033
Yonghe Zhong Shan Branch: No. 177, Zhongshan Rd. Section I, Yonghe Dist., New Taipei City		(02)2920-2727
Changhua Lu Gang Branch: No. 322, Fuxing Rd., Lugang, Changhua		(04)775-0777
Zhongli Zhong Yuan Branch: No. 55, Zhongbei Rd., Zhongli, Zhongli		(03)438-0505
Nantou Pu Li Branch: No., 24, Zhongshan 2 <sup>nd</sup> Rd., Puli, Nantou		(049)298-6060
Taoyuan Nan Ping Branch: No. 399, Nanping Rd., Taoyuan, Taoyuan		(03)326-1100
Xinzhuang Xin Tai Branch: No. 300, Xintai Rd., Xinzhuang Dist., New Taipei City		(02)2991-4000
Yunlin Bei Gang Branch: No. 62, Huanan Rd., Guangfu Li, Lugang, Yulin		(05)783-6363
Pingtung Dong Gang Branch: No. 316, Zhongzheng Rd. Section I, Donggang, Pingtung		(08)831-0101
Douliu Station Branch: No. 159, Minsheng Rd., Douliu, Yunlin		(05)537-0033
Taichung Tan Zi Branch: No. 2, Lane 99, Yatan Rd. Section I, Tanzi Dist., Taichung		(04)253-20000
Yilan Station Branch: No. 6, Guangfu Rd., Yilan, Yilan		(03)936-0505
Fenshan Qing Nian Branch: No. 471, Qingnian 2 <sup>nd</sup> Rd., Fenshan Dist., Kaohsiung		(07)767-6262
Keelung Dong Ming Branch: No. 177, Dongming Rd, XinYi Dist, Keelung		(02)2468-0066
Tainan Hai Tian Branch: 1F, No. 120, Haitian Rd. Section I, Annan Dist., Tainan		(06)350-0011
Tainan Shan Hua Branch: No. 472, Zhongzheng Rd., Shanhua Dist., Tainan		(06)583-0000
Taoyuan Ba De Branch: No. 126, Sec. 2, Jieshou Rd., Bade, Taoyuan		(03)371-3838
Banqiao Chong Qing Branch: 1F, No. 247, Chongqing Rd., Banqiao, New Taipei City		(02)2958-1818
Taichung Mei Cun South Branch: No. 70, Meichun South Rd., South Dist., Taichung		(04)226-03388
Daya Zhong Qing Branch: No.1171, Sec. 3, Zhongqing Rd., Daya Dist., Taichung		(04)256-60202
Tainan Ma Dou Branch: No. 22-1, Bo'ai Rd., Madou Dist., Tainan		(06)571-2211
Yingge Jian Guo Branch: No., 280, Jianguo Rd., Yingge, New Taipei City		(02)2677-4488
Neili Zhong Xiao Branch: No. 74, Zhongxiao Rd., Zhongli, Taoyuan		(03)435-5000
Kaohsiung Rui Long Branch: No. 459, Ruilong Rd., Qianzhen Dist., Kaohsiung		(07)713-0011
Taichung Wu Feng Branch: No., 1095, Zhongzheng Rd., Wufeng Dist., Taichung		(04)233-21333

Business unit	Address	Telephone
Zhunan Bo Ai Branch: No. 281, Bo'ai St., Zhunan, Miaoli		(037)481-414
Hsinchu Dong Men Branch: No. 73, Fuxing Rd., Hsinchu		(03)523-2200
Xinzhuang Long An Branch: No.252-1, Longan Rd., Xinzhuang Dist., New Taipei City		(02)2202-1000
Linkou Ren Ai Branch: No. 2, Yulin St., Linkou, New Taipei City		(02)8601-9191
Hsinchu Hu Kou Branch: No. 23, Zhongxiao Rd., Hukou, Hsinchu		(03)590-6363
Tainan Gui Ren Branch: No. 133, Zhongshan Rd. Section III, Guiren Dist., Tainan		(06)338-8000
Taoyuan Da You Branch: NO. 586, Dayou Rd., Taoyuan, Taoyuan		(03)316-0111
Nantou Zhu Shan Branch: No.89, Dali Rd., Zhushan, Nantou		(049)266-2200
Kaohsiung Da Shun Branch: No. 110, Dashun 3 <sup>rd</sup> Rd., Yaling Dist., Kaohsiung		(07)713-1111
Changhua Bei Dou Branch: No. 313, Fuxing Rd., Beidou, Changhua		(04)888-2020
Taichung Jing Wu East Branch: No. 97, Jingwu East Rd., East Dist., Taichung		(04)2211-9292
Banqiao Xin Hai Branch: No. 93, Xinhai Rd., Banqiao, New Taipei City		(02)2250-7766
Kaohsiung Qi Shan Branch: No. 7-17, Dongxin St., Qishan Dist., Kaohsiung		(07)662-2626
Hsinchu Jing Guo Branch: No. 820, Jinguo Rd., Section I, Hsinchu		(03)542-1616
Zhudong Chang Chun Branch: No. 100, Changchun Rd. Section III, Zhudong, Hsinchu		(03)595-3322
Dali Cheng Gong Branch: No.23, Chenggong 2 <sup>nd</sup> Rd., Dali Dist., Taichung		(04)2493-7373
Taichung Song Zhu Branch: No. 168, Songzhu Rd. Section II, Beitun Dist., Taichung		(04)2242-2211
Guishan Wen Hua Branch: No. 26, Wenhua 2 <sup>nd</sup> Rd., Guishan, Taoyuan		(03)327-5050
Kaohsiung Minsheng Branch: No. 1, Minsheng 1 <sup>st</sup> Rd., Xinxing Dist., Kaohsiung		(07)229-9090
Taitung Xin Sheng Branch: No., 201, Xincheng Rd., Taitung, Taitung		(089)322-211
Nanmiao Zhong Zheng Branch: No. 929, Zhongzheng Rd., Miaoli, Miaoli		(037)361-333
Taichung Li Ming Branch: No. 726, Datun 11 <sup>th</sup> St., Nantun Dist., Taichung		(04)2254-3377
Sanxia Wenhua Branch: No.59, Wenhua Rd., Sanxia Dist., New Taipei City		(02)26729911
Chiayi Minxiong Branch: No.48, Shengping Rd., Minxiong Township, Chiayi		(05)2066677
Taichung Dongshi Branch: No.558, Fengshi Rd., Dongshi Dist., Taichung		(04)25771717
Xinying Zhongshan Branch: No.113, Zhongshan Rd., Xinying Dist., Tainan		(06)6333322
Zhubei Guangming Branch: No.7, Guangming 3rd Rd., Zhubei City, Hsinchu		(03)5510055
Changhua Minzu Branch: No.221, Minzu Rd., Changhua City, Changhua		(04)7277722
Taoyuan Dayuan Branch: No.99, Zhongzheng E. Rd., Dayuan Township, Taoyuan		(03)3862266
Yuanlin Zhongzheng Branch: No.672, Zhongzheng Rd., Yuanlin Township, Changhua		(04)8337788
Tainan Jinhua Branch: No.168, Sec. 3, Jinhua Rd., West Central Dist., Tainan		(06)2207373
Banqiao Nanya Branch: No.55, Sec. 1, Nanya S. Rd., Banqiao Dist., New Taipei City		(02)29688555
Kaohsiung Linyuan Branch: No.46, Ren'ai Rd., Linyuan Dist., Kaohsiung		(07)6433366
Tainan Zhongzheng Branch: No.246, Zhongzheng Rd., West Central Dist., Tainan		(06)2240666
Changhua Jinma Branch: No.1, Sec. 2, Jinma Rd., Changhua City, Changhua		(04)7367755
Penghu Beichen Branch: No.8, Beichen St., Magong City, Penghu		(06)9279911
Hsinchu Xuefu Branch: No.130, Xuefu St., Xinfeng Township, Hsinchu		(03)5575999
Kaohsiung Xintian Branch: No.168, Xintian Rd., Xinxing Dist., Kaohsiung		(07)2822277
Huwei Linsen Branch: No.154, Sec. 2, Linsen Rd., Huwei Township, Yunlin		(05)6366633
Changhua Shengang Branch: No.55, Xinyi Rd., Shengang Township, Changhua		(04)7982626
Yunlin Mailiao Branch: No.377, Zhongshan Rd., Mailiao Township, Yunlin		(05)6937733
Tianzhong Zhongzhou Branch: No.123, Sec. 1, Zhongzhou Rd., Tianzhong Township, Changhua		(04)8752266
Taoyuan Zhongzheng Branch: 2F., No.60, Zhongzheng Rd., Taoyuan Dist., Taoyuan		(03)3386565
Kaohsiung Dream Mall Branch7F., No.789, Zhonghua 5th Rd., Qianzhen Dist., Kaohsiung		(07)8232266
Zuoying Hua Xia Branch:No.636, Huaxia Rd., Zuoying Dist., Kaohsiung		(07)3495522
Gangshan Liuqiao Branch:No.2, Liuqiao W. Rd., Gangshan Dist., Kaohsiung		(07)6253366
Shalu Guanhua Branch: No.308-5, Guanghua Rd., Shalu Dist., Taichung		(04)26626633
Fengyuan Xiangyang Branch: No.227, Xiangyang Rd., Fengyuan Dist., Taichung		(04)25151155
YongKang Zhongzheng Branch: No.646, Zhongzheng S. Rd., Yongkang Dist., Tainan		(06)2542255
Kaohsiung San Duo Branch:No.225, Sanduo 3rd Rd., Qianzhen Dist., Kaohsiung		(07)3352266
Kaohsiung Mingchen Branch: No.369, Mingcheng 2nd Rd., Zuoying Dist., Kaohsiung		(07)5507722
Wugu Gongshang Branch: No.90, Gongshang Rd., Wugu Dist., New Taipei City		(02)22929933
Tucheng Yumin Branch: No.165, Yumin Rd., Tucheng Dist., New Taipei City		(02)22647272
Tamsui Zhongshan Branch: No.96, Sec. 2, Zhongshan N. Rd., Tamsui Dist., New Taipei City		(02)26230303
Taichung Henan Branch: No.466, Sec. 2, Henan Rd., Xitun Dist., Taichung		(04)27076688
Dajia Yude Branch: No.228, Yude Rd., Dajia Dist., Taichung		(04)26882266
Gangshan Zhongshan N. Branch: No.79, Zhongshan N. Rd., Gangshan Dist., Kaohsiung		(07)6246633
Xiluo Gongzheng Branch: No.137, Gongzheng Rd., Xiluo Township, Yunlin		(05)5870077
Kaohsiung Wanwei Branch: No.63, Dashun 2nd Rd., Sanmin Dist., Kaohsiung		(07)3841616
Taoyuan Pingzhen Branch: No.71, Sec. 3, Huannan Rd., Pingzhen Dist., Taoyuan		(03)4687676
Xizhi Farglory Branch: 2F., No.97, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City		(02)26973737
Taoyuan Daxing Branch: No.175, Sec. 1, Daxing W. Rd., Taoyuan Dist., Taoyuan		(03)3169777
Sanchong Renai Branch: Aly. 6, Ln. 255, Xiwei St., Sanchong Dist., New Taipei City		(02)29810101
Zhubei Ziqiang Branch: No.107, Ziqiang S. Rd., Zhubei City, Hsinchu		(03)5506262
Taipei Dongmen Branch: B1F., No.230, Sec. 2, Xinyi Rd., Da'an Dist., Taipei		(02)23956677

Business unit	Address	Telephone
Nanzi Dexian Branch: No.211, Dexian Rd., Nanzi Dist., Kaohsiung		(07)3602266
Changhua Xihu Branch: No.312, Donghuan Rd., Xihu Township, Changhua		(04)8610011
Songshan Raohe Branch:No.660, Sec. 4, Bade Rd., Songshan Dist., Taipei City		(02)-25281166
Changhua Hemei Branch:No.360, Sec. 6, Luhe Rd., Hemei Township, Changhua County		(04)-7553388
Shinbei Zhonghe Branch:No.25, Zhonghe Rd., Zhonghe Dist., New Taipei City		(02)-22441177
Erlin Douyuan Branch:No.2, Changqing Rd., Erlin Township, Changhua County		(04)-8951100
Renwu Renxiong Branch::No.38-5, Renxiong Rd., Renwu Dist., Kaohsiung City		(07)-3745252
Tainan Beimen Branch:1-3F., No.101, Sec. 1, Beimen Rd., West Central Dist., Tainan City		(06)-2232626
Kaohsiung Dingshan Branch: 1-2F., No.251, Dingshan St., Sanmin Dist., Kaohsiung City		(07)-3985522
Donghu Kangning Branch: B1-2F., No.72, Sec. 3, Kangning Rd., Neihu Dist., Taipei City		(02)-26319191
Taichung Beitun Branch:1-2F., No.275, Beitun Rd., Beitun Dist., Taichung City		(04)-22375656
Wenxin Shanxi Branch:No.196, Sec. 4, Wenxin Rd., North Dist., Taichung City		(04)-22926060
Yongkang Zhongshan S. Branch:No.692, Zhongshan S. Rd., Yongkang Dist., Tainan City		(06)-2036060
Shilin Zhishan Branch:1-3F., No.1, Sec. 6, Zhongshan N. Rd., Shilin Dist., Taipei City		(02)-28359292
Yongkang Kunshan Branch: No.785, Dawan Rd., Yongkang Dist., Tainan City		(06)-2729955
Chiayi Xinmin Branch: No.689, Xinmin Rd., West Dist., Chiayi City		(05)-2367722
Chiayi Puzi Branch:No.102-3, Shantong Rd., Puzi City, Chiayi County		(05)-3701313
Changhua Xiushui Branch:No.677, Sec. 2, Zhangshui Rd., Xiushui Township, Changhua County		(04)-7696969
Hsinchu Guangfu Branch:No.560, Sec. 1, Guangfu Rd., East Dist., Hsinchu City		(03)-6662121
Hsinchu Qinghua Branch:1-2F., No.151, Sec. 2, Guangfu Rd., East Dist., Hsinchu City		(03)-5720101
Dali Guoguang Branch:No.568, Sec. 2, Guoguang Rd., Dali Dist., Taichung City		(04)-24810505
Taipei Linsen Branch:1F., No.487, Linsen N. Rd., Zhongshan Dist., Taipei City		(02)-25620033
Kaohsiung Taroko park Branch:1F., No.100, Zhongshan 4th Rd., Qianzhen Dist., Kaohsiung City		(07)-7915050
Renwu Bade Branch:No.72, Bade Central Rd., Renwu Dist., Kaohsiung City		(07)-3729977
Zhongxiao Yongchun Branch:1F., No.297-1, Sec. 5, Zhongxiao E. Rd., Taipei City		(02)-27652323
Kaohsiung Qixian Branch:No.186, Qixian 2nd Rd., Qianjin Dist., Kaohsiung City		(07)-2886161
Banqiao Shuangshi Branch:No.157, Sec. 2, Shuangshi Rd., Banqiao Dist., New Taipei City		(02)-22521010
Hualien Jian Branch:No.217, Sec. 2, Zhongshan Rd., Ji'an Township, Hualien County		(03)-8526161
THSR Zuoying Branch: No.1350, Huaxia Rd., Zuoying Dist., Kaohsiung City		(07)-3430202
Zhongli Zhonghua Branch: No.677, Sec. 1, Zhonghua Rd., Zhongli Dist., Taoyuan City		(03)-4332233
Taichung Dali Branch: No.480, Sec. 2, Zhongxing Rd., Dali Dist., Taichung City		(04)-24860606
Kaohsiung Meishu E. Branch: No.11, Meishu E. 2nd Rd., Gushan Dist., Kaohsiung City		(07)-5225353
HoulongZhonghua Branch: 1&2F., No.46-40, Zhonghua Rd., Houlong Township, Miaoli County		(037)-725577
Taoyuna Fuxing Branch: No.375-379, Fuxing Rd., Taoyuan Dist., Taoyuan City		(03)-3320101
Nantou Mingjian Branch: 1F., No.46, Zhangnan Rd., Mingjian Township, Nantou County		(049)-2738383
Keelung E-square Branch: 1F., No.236, Ren 2nd Rd., Ren'ai Dist., Keelung City		(02)-24279090
Fengjia Fuxing Branch: No.562-1, Fuxing Rd., Xitun Dist., Taichung City 407, Taiwan (R.O.C.)		(04)-24515577
Changhua Shetou Branch: No.139, Sec. 2, Yuanji Rd., Shetou Township, Changhua County		(04)-8720101
Xinzhuan Jianguo Branch: No.57, Jianguo 1st Rd., Xinzhuan Dist., New Taipei City		(02)-29037070
Yilan Shennong Branch: No.51-53, Sec. 2, Shennong Rd., Yilan City, Yilan County		(03)-9368888
Tainan Xinhua Branch: No.35, Zhongxiao Rd., Xinhua Dist., Tainan City		(06)-5902699
Taichung Lingdong Branch: No.356, Lingdong Rd., Nantun Dist., Taichung City		(04)-23862255
Guishan Wanshou Branch: No.1, Ln. 769, Sec. 2, Wanshou Rd., Guishan Dist., Taoyuan City		(03)-3592266
Taishan Renai Branch: No.157, Ren'ai Rd., Taishan Dist., New Taipei City		(02)-22976565
Changhua Huatan Branch: No.57-2, Zhongzheng Rd., Huatan Township, Changhua County		(04)-7860808
Tainan Hwei Branch: No.305, Sec. 4, Hwei Rd., West Central Dist., Tainan City		(06)-3582266
Tainan Xinshi Branch: No. 57, Zhongzheng Rd., Xinshi Dist., Tainan City		(06)-5891212
Hualien Yuli Branch: No. 127, Guangfu Rd., Yuli Township, Hualien County		(03)-8889797
Zhongxiao Mingyao Branch:No 218, Sec.4, Zhongxiao E. Rd., Da'an Dist., Taipei City		(02)-27415050
Taichung Wuri Branch: No. 1-1, Sec. 1, Fuxing Rd., South Dist., Taichung City		(04)-22616611
Bade Xingfeng Branch: 1F&2F, No. 500, Xingfeng Rd., Bade Dist., Taoyuan City		(03)-3650033
Taichung Shengang Branch: No. 29-2, Minsheng Rd., Shengang Dist., Taichung City		(04)-25616262
Yangmei Puxin Branch: 1&2F, No. 257, Sec. 2, Zhongshan N. Rd., Yangmei Dist., Taoyuan City		(03)-4315566
Taoyuan Guanyin Branch: No. 837, Sec. 2, Zhongshan Rd., Guanyin Dist., Taoyuan City		(03)-2820055
Taipei Guting Branch: 1F, No. 100, Sec. 2, Roosevelt Rd., Zhongzheng Dist., Taipei City		(02)-23659977
Taipei Zhanqian Branch: B1F., No. 2, Sec. 1, Kaifeng St., Zhongzheng Dist., Taipei City		(02)-23715858
Taichung Taiping Branch: No. 726, Taiping Rd., Taiping Dist., Taichung City		(04)-22731717
Hsinchu Shipin Branch: No. 190, Shipin Rd., East Dist., Hsinchu City		(03)-5623388
Taichung Zhongqing Branch: No. 766, Sec. 2, Zhongqing Rd., Beitun Dist., Taichung City		(04)-22956565
Taichung Qingshui Branch: 1F., No. 243, Zhongshan Rd., Qingshui Dist., Taichung City		(04)-26220022
Kaohsiung Yida Branch: B1F., No. 12, Sec. 1, Xuecheng Rd., Dashu Dist., Kaohsiung City		(07)-6569090
Taichung Dadu Branch: No. 747, Sec. 2, Shatian Rd., Dadu Dist., Taichung City		(04)-26997676
Hsinchu Xinpu Branch: No. 147&149, Zhongzheng Rd., Xinpu Township, Hsinchu County		(03)-5892266
Xizhi Datong Branch: No. 747, Sec. 2, Datong Rd., Xizhi Dist., New Taipei City		(02)-26478585
Shalu Zhennan Branch: No. 638, Sec. 2, Zhennan Rd., Shalu Dist., Taichung City		(04)-26631010

Business unit	Address	Telephone
Beitun Dongshan Branch: No. 213-5, Sec. 1, Dongshan Rd., Beitun Dist., Taichung City		(04)-24379393
Kinmen Boyu Branch: 1~2F., No. 232, Sec. 1, Boyu Rd., Jinning Township, Kinmen County		(082)-325050
Taichung Taroko Branch: 8F., No. 186, Sec. 4, Fuxing Rd., East Dist., Taichung City		(04)-22272323
Kaohsiung Wenxin Branch: No. 337, Wenxin Rd., Gushan Dist., Kaohsiung City		(07)-5537070
Taichung Houli Branch: No. 563, Sec. 1, Jiahou Rd., Houli Dist., Taichung City		(04)-25586262
Caotun Bishan Branch: B1F., No. 78, Bishan Rd., Caotun Township, Nantou County		(049)-2302121
Kaohsiung Daliao Branch: No. 771-1&771-2, Fenglin 3rd Rd., Daliao Dist., Kaohsiung City		(07)-7830707
Pingtung Hengchun Branch: No.106, Shengbei Rd., Hengchun Township, Pingtung County		(08)-8897979
Dashe Zhongshan Branch: No.435-8, Zhongshan Rd., Dashe Dist., Kaohsiung City		(07)-3543535
Tamsui Mangrove Branch: No.12 , Sec. 2, Zhongzheng E. Rd., Tamsui Dist., New Taipei City		(02)-28092323
Luzhou Jixian Branch: No.399, Jixian Rd., Luzhou Dist., New Taipei City		(02)-22892121
Chiayi Zhongxing Branch: No.217, Zhongxing Rd., West Dist., Chiayi City		(05)-2338989
Xinzhuang Zhongyuan Branch: No.488, Zhongyuan Rd., Xinzhuang Dist., New Taipei City		(02)-85211010
Taoyuan Zhongzhen 2 Branch: 1F., No.430, Zhongzheng Rd., Taoyuan Dist., Taoyuan City		(03)-3329292
Taichung Gongyi Branch: No.183.185.187, Gongyi Rd., West Dist., Taichung City		(04)-23026662
Taipei Ximen Branch: 1F., No.98-4, Kunming St., Wanhua Dist., Taipei City		(02)-23753131
Taipei Gongguan Branch: No.184-4, Sec. 3, Tingzhou Rd., Zhongzheng Dist., Taipei City		(02)-23633232
Chiayi Shuishang Branch: No.260, Zhongxing Rd., Shuishang Township, Chiayi County		(05)-2600699
Taipei Nanjing E. Branch: 1~3F., No.15, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City		(02)-25678080
Taipei Nanjing W. Branch: 1F., No.1, Nanjing W. Rd., Zhongshan Dist., Taipei City		(02)-25217575
Taipei University Branch: 1F., No.540, Xuecheng Rd., Shulin Dist., New Taipei City		(02)-89701212
Amart Fuxing Branch: 3F., No.359, Sec. 1, Fuxing Rd., South Dist., Taichung City		(04)-22625055
Miaoli Yuanli Branch: 3F., No.33, Weigong Rd., Yuanli Township, Miaoli County		(037)-853838
Nangang HSR Branch: 3F., No.369, Sec. 7, Zhongxiao E. Rd., Nangang Dist., Taipei City		(02)-26513030
Tainan Anhe Branch: 3F., No.169, Sec. 5, Anhe Rd., Annan Dist., Tainan City		(06)-3559898
Zhongli Longdong Branch: 3F., No.43, Longdong Rd., Zhongli Dist., Taoyuan City		(03)-4567997
Xindian Baoqiao Branch: 1~2F., No.100, Baoqiao Rd., Xindian Dist., New Taipei City		(02)-29117373
Showtimes Wenxin Branch: 5F., No.289, Wenxin S. Rd., Nantun Dist., Taichung City		(04)-24715252
Lihpao Resort Branch: No.181, Sec. 2, Yuemei E. Rd., Houli Dist., Taichung City		(04)-25586667
Carrefour Xinren Branch: No.755, Sec. 3, Datong Rd., Rende Dist., Tainan City		(06)-2891717
Zhubei Weishun Branch: B1F No.168, Sec. 2, Fuxing 3rd Rd., Zhubei City, Hsinchu County		(03)-6583737
Linkou Wenhua Branch: No.107, Sec. 1, Wenhua 3rd Rd., Linkou Dist., New Taipei City		(02)-26097373
Fengyuan Chenggong Branch: No.219, Chenggong Rd., Fengyuan Dist., Taichung City		(04)-25251798
Beitou Zhonghe Branch: No. 366 and No. 366-1, Zhonghe Street, Beitou District, Taipei City.		(02)-28979900
Showtime Shulin Branch: No. 40-6, Shuxin Road, Shulin District, New Taipei City.		(02)-26820121
Luzhu Nanzhu Branch: No. 27, 29, and 31, Section 1, Nanzhu Road, Luzhu District, Taoyuan City.		(03)-2120808
Beiyi Zhuangjing Branch: No. 330, Zhuangjing Road, Xinyi District, Taipei City.		(02)-27208800
Chung Hsiao Fuxing Branch: No. 303 and No. 305, 1st and 2nd floors, Section 3, Zhongxiao East Road, Da'an District, Taipei City.		(02)-27726262
Dazhu Daxin Branch: No. 21 and No. 21-1, Daxin Road, Luzhu District, Taoyuan City.		(03)-3131313
Taichung Fuko Branch: No. 495, Fuko Road, Xitun District, Taichung City.		(04)-24650200
Yunlin Dounan Branch: No. 64, Nanchang Road, Dounan Township, Yunlin County.		(05)-5955050
Changchun Liaoning Branch: No. 350-1, Changchun Road, Zhongshan District, Taipei City.		(02)-27171010
Carrefour Chingchuang Branch: No. 330, Chingchuang Road, Xinyi District, Taipei City.		(03)-3552477
Jiayi Guohua Branch: No. 218, Guohua Street, West District, Jiayi City.		(05)-2287070
Sanchong Zhengyi Branch: No. 63, 65, 67, Zhengyi North Road, Sanchong District, New Taipei City.		(02)-29853030
Taichung Zhongzheng Branch: No. 238, Section 1, Taiwan Boulevard, Central District, Taichung City.		(04)-22238080
Taiping Shuxiao Branch: No. 409, 411, Shuxiao Road, Taiping District, Taichung City.		(04)-23916262
Kaohsiung Luzhu Branch: No. 888, Zhongshan Road, Luzhu District, Kaohsiung City.		(07)-6960707
Xinzhuang Xinfu Branch: No. 2 and No. 4, 1st and 2nd floors, No. 6, 2nd floor, No. 8, 2nd floor, Xinfu Road, Xinzhuang District, New Taipei City.		(02)-22760909
Hsinchu Guanxin Branch: No. 22, Guanxin Road, East District, Hsinchu City.		(03)-5780505
Kaohsiung Nanzu Branch: No. 67, Jiannan Road, Nanzu District, Kaohsiung City.		(07)-3523030
Jiayi Wufeng Branch: No. 405, Wufeng South Road, East District, Jiayi City.		(05)-2238080
Pingtung Neipu Branch: No. 678, Xueren Road, Neipu Township, Pingtung County.		(08)-7690080
Luzhou Zhongshan Branch: No. 290, Zhongshan 2nd Road, Luzhou District, New Taipei City.		(02)-82835600
Yilan Suao Branch: No. 277, 279, Section 1, Zhongshan Road, Suao Township, Yilan County.		(03)-9961010
Showtime Station Front Branch: No. 66, Nanjing Road, East District, Taichung City.		(04)-22120010
Zhongli Chongguang Branch: No. 357, Yuanhua Road, 10th floor, Zhongli District, Taoyuan City.		(03)-4251800
Xindian Xiaobitan Branch: No. 159, Zhongyang Road, 2nd floor, Xindian District, New Taipei City.		(02)-89136890
Yangmei Zhongshan Branch: No. 298, Section 1, Zhongshan North Road, Yangmei District, Taoyuan City.		(03)-4752525
Xindian Bitan Branch: No. 16, Section 1, Beiyi Road, 2nd floor, Xindian District, New Taipei City.		(02)-29181120
Taipei Beitou Branch: No. 9, Section 2, Beitou Road, Basement 1, Beitou District, Taipei City.		(02)-28920800
Pingzhen Huannan Branch: No. 200, Huannan Road, Pingzhen District, Taoyuan City.		(03)-4010300
Danshui Yingzhuan Branch: No. 41, Yingzhuan Road, 1st and 2nd floors, and Basement, Danshui District,		(02)-26227070

Business unit	Address	Telephone
New Taipei City.		
Taipei Jingmei Branch: No. 130, Jinghou Street, Wenshan District, Taipei City.		(02)-29300330
Yilan Jiaosi Branch: No. 188, Section 2, Zhongshan Road, Jiaosi Township, Yilan County.		(03)-9885220
Danao International Branch: No. 13, Guolong Village, International Road, Bade District, Taoyuan City.		(03)-3679393
Liujia Zhongzheng Branch: No. 589, 591, Zhongzheng Road, Liujia District, Tainan City.		(06)-6988870
Rende Zhongzheng Branch: No. 920, Section 2, Zhongzheng Road, Rende District, Tainan City.		(06)-2708955
Taipei Linjiang Branch: No. 87, Linjiang Street, Basement 1, Da'an District, Taipei City.		(02)-23258080
Taipei TTV Branch: No. 10, Section 3, Bade Road, Songshan District, Taipei City.		(02)-25792577
Xiaogang Kongfeng Branch: No. 552, Kongfeng Road, Xiaogang District, Kaohsiung City.		(07)-7917787
Banqiao Zhongshan Branch: No. 23, Section 1, Zhongshan Road, Banqiao District, New Taipei City.		(02)-29598818
Tainan Beian Branch: No. 12, 22, Section 3, Beian Road, Anping District, Tainan City.		(06)-2558898
Universal Qingpu Branch: No. 352, Section 2, Gao Tie South Road, 2nd floor, Zhongli District, Taoyuan City.		(03)-2876800
Nantou Shuili Branch: No. 190, Section 1, Zhongshan Road, Shuili Township, Nantou County.		(04)-2778801
Yongkang Yongda Branch: No. 62, 66, Section 3, Yongda Road, Yongkang District, Tainan City.		(06)-2038858
Yilan Xinyue Branch: No. 6, Lane 38, Section 2, Minquan Road, Yilan City, Yilan County.		(03)-9328599
Baihe Zhongshan Branch: No. 1-4, Zhongshan Road, Baihe District, Tainan City.		(06)-6856855
Keelung Xinfeng Branch: No. 460, Xinfeng Street, Basement, Zhongzheng District, Keelung City.		(02)-24699800
Zhongli Huanzhong Branch: No. 277, 279, Huanzhong East Road, Zhongli District, Taoyuan City.		(03)-2853585
Jiayi Nais Branch: No. 600, Zhongxiao Road, 5th floor, East District, Jiayi City.		(05)-2789992
Taipei Beitou Branch: No. 365, Mingde Road, Beitou District, Taipei City.		(02)-28218883
Taipei Ruifang Branch: No. 5, Minsheng Street, Ruifang District, New Taipei City.		(02)-24063588
Daxi Yuanlin Branch: No. 156, 160, Section 1, Yuanlin Road, Daxi District, Taoyuan City.		(03)-3908801
Meinong Tai'an Branch: No. 9, Tai'an Road, Meinong District, Kaohsiung City.		(07)-6818801
Tainan Yanshui Branch: No. 34, 36, 38, Sanfu Road, Yanshui District, Tainan City.		(06)-6521121
Wandan Xihuan Branch: No. 699, Xihuan Road, Wandan Township, Pingtung County.		(08)-7763622
Pingtung Ligang Branch: No. 27-5, 27-6, 27-7, 27-8, 27-9, Zhongshan Road, Ligang Township, Pingtung County.		(08)-7752202
Showtime Gangshan Branch: No. 1, Lane 2, Jie'an Road, Gangshan District, Kaohsiung City.		(07)-6259755
Taoyuan Taoyuan Branch: No. 112, Section 1, Nankan Road, Basement 2, Luzhu District, Taoyuan City.		(03)-3113011
Keelung Nuannuan Branch: No. 168, 170, Nuannuan Street, Nuannuan District, Keelung City.		(02)-24588001
Beitou Central North Branch: No. 532, Section 4, Zhongyang North Road, 1st floor, Beitou District, Taipei City.		(02)-28988633
Miaoli Tongxiao Branch: No. 131, Zhongshan Road, Tongxiao Township, Miaoli County.		(03)-7-763688
Hukou Zhongshan Branch: No. 778, 780, 782, 786, Section 1, Zhongshan Road, Hukou Township, Hsinchu County.		(03)-5906001
Taichung Jindian Branch: No. 1049, Jianxing Road, B1, West District, Taichung City.		(04)-23235100
Chiayi Jianguo Branch: No. 207, Section 1, Jianguo Road, Ji'an Township, Hualien County.		(03)-8560966
Dajia Jiangong Branch: No. 6, 8, Jiangong Road, Dajia District, Taichung City.		(04)-26801110
Pingzhen Zhongfeng Branch: No. 92, Section 2, Nanshi Road, Pingzhen District, Taoyuan City.		(03)-4391299
Hualien Zhongzheng II Branch: No. 192, Zhongzheng Road, Hualien City, Hualien County.		(03)-8360009
Pingtung Ziyou II Branch: No. 482, Ziyou Road, Pingtung City, Pingtung County.		(08)-7666336
Taoyuan Dajiang Branch: No. 501, Section 2, Zhongyuan Road, Zhongli District, Taoyuan City.		(03)-4680300
Pingzhen Yanping Branch: No. 2, Section 1, Yanping Road, Pingzhen District, Taoyuan City.		(03)-4251121
Taoyuan Long'an Branch: No. 138, Long'an Street, Taoyuan District, Taoyuan City.		(03)-3690933
Changhua Changnan Branch: No. 108, Section 1, Changnan Road, Changhua City, Changhua County.		(04)-7371911
Yingge Jianshan Branch: No. 92, 94, 96, 98, 100, 102, Jianshan Road, Yingge District, New Taipei City.		(02)-26780667
Beitun Jiushe Branch: No. 1173, 1175, Section 1, Songzhu Road, Beitun District, Taichung City.		(04)-24350883
Showtime Chiayi Branch: No. 299, Wenhua Road, West District, Jiayi City.		(05)-2165998
Longshan Nanxiang Branch: No. 29, Nanxiang Road, Guishan District, Taoyuan City.		(03)-2220021
Hualien Fuchien Branch: No. 578, 580, Fuqian Road, Hualien City, Hualien County.		(03)-8221322
Fengshan Jingwu Branch: No. 152, Jingwu Road, Fengshan District, Kaohsiung City.		(07)-7992289
Pingzhen Nanfeng Branch: No. 37, Nanfeng Road, Pingzhen District, Taoyuan City.		(03)-4690633
Xindian Minquan Branch: No. 50, Minquan Road, 1st floor, Xindian District, New Taipei City.		(02)-29112099
Keelung Chenggong Branch: No. 144, Section 1, Chenggong 1st Road, Keelung City.		(02)-24333400
Qingpu Linghang North Branch: No. 237, Section 3, Linghang North Road, Dayuan District, Taoyuan City.		(03)-2871811
Xuejia Zhongzheng Branch: No. 267, 269, Zhongzheng Road, Xuejia District, Tainan City.		(06)-7832263
Far Eastern Chenggong Branch: No. 210, Qianfeng Road, Dong District, Tainan City.		(06)-2092227
Kaohsiung Dream Mall Branch: No. 21, Sanduo 4th Road, Lingya District, Kaohsiung City.		(07)-3300300
Toucheng Qingyun Branch: No. 378, Section 3, Qingyun Road, Toucheng Township, Yilan County.		(03)-9770337
Xinyi Songshou Branch: No. 12, Songshou Road, Xinyi District, Taipei City.		(02)-27232229
Bade Yiyong Branch: No. 68, Yiyong Street, Bade District, Taoyuan City.		(03)-3671119
Dalu Guanya Nan'ya Branch: No. 91-2, Nanya Street, North District, Hsinchu City.		(03)-5152242
Hsinchu Far Eastern Branch: No. 323, Xida Road, East District, Hsinchu City.		(03)-5260065
Toufen Zhongyang Branch: No. 699, Zhongyang Road, Toufen City, Miaoli County.		(03)-7-622667

Business unit	Address	Telephone
Taichung Xiangxin Branch: No. 458, 458-1, Section 2, Nanxun Road, South District, Taichung City.		(04)-24752500
Yanchao Zhongmin Branch: No. 896, 898, Zhongmin Road, Yanchao District, Kaohsiung City.		(07)-6160266
Neihu Chenggong Branch: No. 16, Lane 16, Section 4, Chenggong Road, B1, Neihu District, Taipei City.		(02)-27910003
Taoyuan Dehua Branch: No. 8, 10 Dehua Street, Taoyuan District, Taoyuan City		(03)-3603677
Keelung Ai Wu Branch: 1st and 2nd Floor, No. 34, Ai Wu Road, Ren'ai District, Keelung City		(02)-24260633
Xinwu Zhongshan Branch: No. 457-5, Zhongshan Road, Xinwu District, Taoyuan City		(03)-4771977
Minxiong Jianguo Branch: 1st Floor, No. 259, Section 1, Jianguo Road, Minxiong Township, Chiayi County		(05)-2266881
Takashimaya Tianmu Branch: No. 55, Section 2, Zhongcheng Road, Shilin District, Taipei City		(02)-28330044
Carrefour Zhongli Branch: No. 510, Section 2, Zhongshan East Road, Zhongli District, Taoyuan City		(03)-4561121
Tucheng Jincheng Branch: No. 185, Section 1, Jincheng Road, Tucheng District, New Taipei City		(02)-22638588
Shalu Yingcai Branch: No. 60, Yingcai Road, Shalu District, Taichung City		(04)-26335955
Niaosong Zhongzheng Branch: No. 142-42, Zhongzheng Road, Niaosong District, Kaohsiung City		(07)-7323331
Toufen Shangshun 2nd Branch: No. 6, Yule Street, Toufen City, Miaoli County		(03)-7-682929
Taipei Neihu Branch: No. 337, Section 1, Neihu Road, Neihu District, Taipei City		(02)-26575525
Taichung Hankou 2nd Branch: No. 389, Section 4, Hankou Road, North District, Taichung City		(04)-22376767
Taichung Hankou 3rd Branch: No. 182, 184, 186, 188, Section 2, Hankou Road, Xitun District, Taichung City		(04)-23123323
Taichung Zhongxiao Branch: No. 173, Zhongxiao Road, South District, Taichung City		(04)-22851211
Taiping Huanchung 1st Branch: No. 567, 569, 571, 573, 575, Section 3, Huanchung East Road, Taiping District, Taichung City		(04)-23927070
Jiali Zhongshan Branch: No. 155, Zhongshan Road, Jiali District, Tainan City		(06)-7236233
Carrefour Pingzhen Branch: No. 1, Kunqing Road, Pingzhen District, Taoyuan City		(03)-4191110
Taichung Ziyuan Branch: No. 278, Section 4, Ziyuan Road, East District, Taichung City		(04)-22130900
Longjing Xinxing Branch: No. 40-16, 40-17, Xinxing Road, Longjing District, Taichung City		(04)-26335515
Douliu Zhenbei Branch: No. 118, Zhenbei Road, Douliu City, Yunlin County		(05)-5320110
Zhubei Sanmin 2nd Branch: No. 421, 423, 425, Sanmin Road, Zhubei City, Hsinchu County		(03)-5556222
Xinzhuang Minan Branch: 1st Floor, No. 177, Minan Road, Xinzhuang District, New Taipei City		(02)-22080008
Xindian Yulon City Branch: 5th Floor, No. 70, Section 3, Zhongxing Road, Xindian District, New Taipei City		(02)-89115557
Daya Zhongqing 2nd Branch: No. 1069, Section 3, Zhongqing Road, Daya District, Taichung City		(04)-25678080
Taipei Chongqing North Branch: 1st, 2nd Floor, No. 67, Section 1, Chongqing North Road, Datong District, Taipei City		(02)-25508858
Taoyuan Zhongshan East Branch: No. 32-10, 32-11, Zhongshan East Road, Taoyuan District, Taoyuan City		(03)-3311006
Tainan Wannian Branch: No. 272, Wannian 5th Street, Nan District, Tainan City		(06)-2620500
Bali Longmi Branch: No. 189, Section 1, Longmi Road, Bali District, New Taipei City		(02)-26185595
Xiluo Zhongshan Branch: No. 243, 245, Zhongshan Road, Xiluo Township, Yunlin County		(05)-5883900
Taichung Henan 2nd Branch: No. 451, 453, Section 2, Henan Road, West District, Taichung City		(04)-27065558
Shalu Xiangshang Branch: No. 110, Section 7, Xiangshang Road, Shalu District, Taichung City		(04)-26367677
Kaohsiung Rongzong Branch: No. 151-12, Hogang Lane, Renwu District, Kaohsiung City		(07)-3100223
Danshui Zhongzheng Branch: No. 17, Zhongzheng Road, Danshui District, New Taipei City		(02)-26265557
Taipei Minsheng West Branch: 1st Floor, No. 300-3, Minsheng West Road, Datong District, Taipei City		(02)-25556636
Caotun Zhongxing Branch: No. 96, Zhongxing Road, Caotun Township, Nantou County		(04)-2365900
Tainan Yonghua Branch: No. 466, Section 2, Yonghua Road, Anping District, Tainan City		(06)-2952112
Hsinchu Dongmen 2nd Branch: No. 56, Dongmen Street, East District, Hsinchu City		(03)-5266610
Sanhong Chongxin Branch: No. 27, Section 3, Chongxin Road, Sanhong District, New Taipei City		(02)-29881119
Hualien New Paradise Branch: No. 503, Section 1, Nanbin Road, Jian Township, Hualien County		(03)-8422122
Taoyuan Ciwen Branch: No. 727, 729, Ciwen Road, Taoyuan District, Taoyuan City		(03)-3603335
Yilan Zhongshan Branch: No. 36, Section 2, Zhongshan Road, Yilan City, Yilan County		(03)-9333993
Rende Zhongshan Branch: No. 246, Zhongshan Road, Rende District, Tainan City		(06)-2705866
Pingtung Ziyou 1st Branch: No. 21, Taiyuan 1st Road, Pingtung City, Pingtung County		(08)-7660202
Douliu Zhennan Branch: No. 313, Zhennan Road, Douliu City, Yunlin County		(05)-5338883
Luzhou Chenggong Branch: No. 161, Chenggong Road, Luzhou District, New Taipei City		(02)-82856255
TTL Nankan Branch: No. 1, Zhongzheng Road, Luzhu District, Taoyuan City		(03)-3521121
Taipei Xinsheng South Branch: 1st Floor, No. 123, Section 1, Xinsheng South Road, Da'an District, Taipei City		(02)-27315355
Amituan Fengyuan Branch: No. 420, Shuiyuan Road, Fengyuan District, Taichung City		(04)-25251161
Luodong Guangrong Branch: No. 267, Guangrong Road, Luodong Township, Yilan County		(03)-9562322
Puli Zhongzheng Branch: No. 518, Zhongzheng Road, Puli Township, Nantou County		(04)-2996099
Changhua Zhonghua Branch: No. 76, Zhonghua Road, Changhua City, Changhua County		(04)-7286650
Guishan Ziqiang Branch: No. 758, Ziqiang South Road, Guishan District, Taoyuan City		(03)-3592226
Taichung Chongde Branch: No. 539, Section 3, Chongde Road, Beitun District, Taichung City		(04)-24212611
A.Mart Taoyuan Branch: No. 939, Zhongshan Road, Taoyuan District, Taoyuan City		(03)-2170233
Taoyuan Chunri 1nd Branch: No. 529, Chunri Road, Taoyuan District, Taoyuan City		(03)-3350080
Zhubei Wenxing 1nd Branch: No. 291, 293, 295, Section 1, Wenxing Road, Zhubei City, Hsinchu County		(03)-6681300
Xinfeng Zhongxing 1nd Branch: No. 48, Zhongxing Road, Xinfeng Township, Hsinchu County		(03)-5595050
Kaohsiung Linyuan 2nd Branch: No. 39, Section 1, Fenglin Road, Linyuan District, Kaohsiung City		(07)-6428808

Business unit	Address	Telephone
Keelung Fuxing Branch:No. 205-3, Fuxing Road, Zhongshan Dindriect, Keelung City		(02)-24362422
Nanzi Huimin Branch:No. 230, Huimin Road, Nanzi Dindriect, Kaohsiung City		(07)-3601990
Neihu MRT Branch:2F, No. 188, Section 4, Chenggong Road, Neihu Dindriect, Taipei City		(02)-27935553
Taichung Shizheng Branch:No. 688, Shizheng Road, Xitun Dindriect, Taichung City		(04)-22512322
Hsinchu Jingguo 2nd Branch:No. 425, Section 2, Jingguo Road, North Dindriect, Hsinchu City		(03)-5232377
Bade Jieshou Branch:No. 598, 602, Section 2, Jieshou Road, Bade Dindriect, Taoyuan City		(03)-3658919
Taipei Main Ndation Branch:Underground, No. 47, Section 1, Zhongxiao Wend Road, Zhongzheng Dindriect, Taipei City		(02)-23112552
Zhongli Neili 2nd Branch:No. 223, Zhongxiao Road, Zhongli Dindriect, Taoyuan City		(03)-4617070
Aimai Tainan Branch:No. 533, Zhongzheng South Road, Yongkang Dindriect, Tainan City		(06)-2531733
Taichung Taroko 2nd Branch:2F, No. 186, Section 4, Fuxing Road, Eand Dindriect, Taichung City		(04)-22202223
Tainan Haidian 2nd Branch:No. 371, 373, Section 1, Haidian Road, Annan Dindriect, Tainan City		(06)-2500550
Guanyin Daguan Branch:No. 437, 439, Section 2, Daguan Road, Guanyin Dindriect, Taoyuan City		(03)-4832922
Sanch:ong Longmen Branch:1F-2F, No. 303, 305, Zhengyi North Road, Sanch:ong Dindriect, New Taipei City		(02)-29867366
Showtime Ndation Front 2nd Branch:No. 76, Nanjing Road, Eand Dindriect, Taichung City		(04)-22112223
Guanmiao Nanxiong Branch:No. 950, Section 1, Nanxiong Road, Guanmiao Dindriect, Tainan City		(06)-5955055
Yilan Jindong Branch:No. 159, Section 1, Yixing Road, Yilan City, Yilan County		(03)-9322022
Fengyuan Zhongzheng Branch:No. 836, Zhongzheng Road, Fengyuan Dindriect, Taichung City		(04)-25121115
Tainan Zhongshan Branch:9F, No. 166, Zhongshan Road, Wend Central Dindriect, Tainan City		(06)-2202055
Miaoli Guohua Branch:No. 1039, Guohua Road, Miaoli City, Miaoli County		037-370199
Changhua Zhongzheng Branch:No. 8, Lane 757, Section 2, Zhongzheng Road, Changhua City, Changhua County		(04)-7631211
Zhushan Daming Branch:No. 42, Yuying Road, Zhushan Township, Nantou County		049-2630110
Yongkang Fuguo Branch:1F-2F, No. 311, Fuguo 1nd Road, Yongkang Dindriect, Tainan City		(06)-2021311
Wufeng Zhongzheng 2nd Branch:No. 1057-1, Zhongzheng Road, Wufeng Dindriect, Taichung City		(04)-23327272
Global Mall Linkou Branch:No. 2, Section 1, Wenhua 3rd Road, Linkou Dindriect, New Taipei Cit		(02)-26069622
Kaohsiung Liuhe Branch:1F, No. 1, Liuhe 2nd Road, Xinxing Dindriect, Kaohsiung City		(07)-2852223
Beitou Shipai Branch:1F-2F, No. 88, Section 1, Shipai Road, Beitou Dindriect, Taipei City		(02)-28265066
Keelung Moa Branch:5F, No. 177, Xin 1nd Road, Zhongzheng Dindriect, Keelung City		(02)-24280090
Taichung Chongde 2nd Branch:No. 219, Section 2, Chongde Road, Beitun Dindriect, Taichung City		(04)-22412889
Kaohsiung Heping Branch:No. 209, Heping 2nd Road, Qianzhen Dindriect, Kaohsiung City		(07)-7133533
Zhongli Minzu Branch:1F-2F, No. 226, Section 5, Minzu Road, Zhongli Dindriect, Taoyuan City		(03)-4900992
Taichung Zhongqing 2nd Branch:No. 657, Section 1, Zhongqing Road, North Dindriect, Taichung City		(04)-22989890
Taipei Fuxing North Branch:1F & B1, No. 331, Fuxing North Road, Songshan Dindriect, Taipei City		(02)-27171117
Yingge Jianguo 2nd Branch:No. 59, Jianguo Road, Yingge Dindriect, New Taipei City		(02)-26772259
Erlin Erxi Branch:No. 62, Section 1, Erxi Road, Erlin Township, Changhua County		(04)-8950100
Pingtung Chaozhou 2nd Branch:No. 42, 42-1, 42-2, Xinsheng Road, Chaozhou Township, Pingtung County		(08)-7886565
Kaohsiung Jianggong 2nd Branch:No. 840, 842, 844, Jianggong Road, Sanmin Dindriect, Kaohsiung City		(07)-3805550
Hsinchu Nanliao Branch:No. 63, 65, Section 4, Dongda Road, Nanliao Village, Hsinchu City		(03)-5360559
Zhongli Zhongyang Wend Branch:No. 120, Section 1, Zhongyang Wend Road, Zhongli Dindriect, Taoyuan City		(03)-4220522
Tanzi Futan Branch:No. 382, Futan Road, Tanzi Dindriect, Taichung City		(04)-25365055
Dali Zhongxing 2nd Branch:No. 155-5, Section 1, Zhongxing Road, Dali Dindriect, Taichung City		(04)-24911211
Tainan Jiankang 2nd Branch:No. 182, Section 1, Jiankang Road, Wend Central Dindriect, Tainan City		(06)-2130113
Tainan Yunong Branch:No. 891, 903, Yunong Road, Eand Dindriect, Tainan City		(06)-2750075
Chianan Pharmacy College Branch:No. 76, 78, Section 1, Eren Road, Rende Dindriect, Tainan City		(06)-2660500
Kaohsiung Chengqing Branch:No. 339, Chengqing Road, Sanmin Dindriect, Kaohsiung City		(07)-3801600
E Sky Mall Branch:Zone C, 4F, No. 115, Dashun 1nd Road, Gushan Dindriect, Kaohsiung City		(07)-5562677
Chiayi Minzu Branch:No. 328, Minzu Road, Eand Dindriect, Chiayi City		(05)-2288022
Nanzi Lantian Branch:No. 279, 281, Lantian Road, Nanzi Dindriect, Kaohsiung City		(07)-3010100
Taipei Nanhai Branch:No. 110-1, Nanhai Road, Zhongzheng Dindriect, Taipei City		(Not provided)