2023

POYA 寶雅

永續報告書

POYA Sustainability Report

POYA寶雅國際股份有限公司

About this Report

This is the eleventh "Sustainability Report" issued by Poya International Co., Ltd. (hereinafter to be referred as Poya) in accordance with the GRI standards published in 2021 by the Global Reporting Initiative(GRI), industry standards for the professional retailers and distributors of the Sustainability Accounting Standards Board (SASB).

This report represents Poya's implementations on economy, environment, society, and corporate governance in 2023, as well as future plans. Material topics applicable to Poya were selected based on materiality assessment, in the hopes of maximazing benefits for all stakeholders in order to accomplish our ultimate goal of sustainable development.

Period, Boundaries and Data included in the Report

This report discloses Poya's sustainability performance for the 2023 calendar year (January 1, 2023 to December 31, 2023). The financial information in this report is confirmed by the accountant, and the scope of the report is consistent with the audit report confirmed by accountants. In order to improve the completeness of the information, some of the information on relevant performance traced back before 2023. This report focuses on Poya's headquarter, retail locations, and the distribution centers in Taiwan. Poya deeply rooted in Taiwan and has no overseas branches or operations.

Report Management and External certification

The report is reviewed by department heads to ensure the accuracy of each section. After approval by the Sustainable Development Management Committee, the annual results of corporate sustainable development are reported to the board of directors on a regular basis. Both Chinese and English versions are available at the company's website (http://www.poya.com.tw/) and on MOPS.

Poya entrusts PwC Certified Public Accountants (PwC) to perform independent limited assurance on the selected sustainability performance information in accordance with TWSAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" and TWSAE 3410 "Assurance Engagements regarding greenhouse gas statement". The assurance report is attached to the appendix of this report.

Contact for this report

Contact：POYA International Co., Ltd /Finance and Accounting Division
Address：No.74, Sec. 3, Minzu Rd. West Central Dist. Tainan City 700, Taiwan (R.O.C)
TEL：+886-6-2411000
E-mail：fin888@poya.com.tw
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Official Website： (Chinese) (English)

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Message from Management

In 2023, the company benefited from the rising demand post pandemic, as consumers have returned to physical channel gradually. In the face of changes in the external environment, as a customer-oriented company, Poya has continuously enhanced our omni-channel strategy. We upgrade our "POYA Super App" in 2023, integrating three major functions to one app: on-line shopping, membership services, and mobile payments. Leveraged by our established brick-and-mortar stores, we continue to fulfill the customer demand by our omni-channel strategy and enhance brand service and fulfill customers' needs through product mix optimization and improvement of internal personnel training process.

In the second half of 2022, as the pandemic subsided, Poya is well positioned to ride the tailwinds of recovering demand for in-store shopping in the post-epidemic era by introducing two new store formats, which are Poya beauty and shop-in-shops store.

By our three different store formats, we continue to enhance our in-store shopping experience and increase our market penetration. We expect this strategy lead to a stable growth in the company's operational performance.

By the end of 2023, we operated 395 stores (including Poya and Poya Home). The operating revenue and profit after tax in 2023 were NT$22.1 billion and NT$2.5 billion respectively. While committed to revenue growth, Poya simultaneously implements and promotes sustainable actions on environment, society, and corporate governance, to lay a solid foundation for the sustainable operation of enterprise.

Thanks to our efforts on sustainable development, Poya ranked in the top 5% in the 10th Taiwan Corporate Governance Evaluation System. The sustainable effort links to the relevant financial indicators. The banks take into consideration Poya's sustainability-linked performance, with indicators including the average carbon emission per store, the average water consumption per store, and etc. If the agreed conditions are met, the banks will take the initiative to lower the interest rate, leading the way to sustainable development together with Poya through substantial financial incentives. In 2023, for the first time, Poya designed a "Supplier Sustainability Self-Assessment Form" targeting the environmental, economic, and social aspects to investigate the implementation of ESG practices by suppliers. The aim is to collaborate with suppliers to build a sustainable supply chain and promote sustainable development.

In terms of corporate governance, Poya has formulated a plan to strengthen the functions of the board of directors, adding an additional independent director when the re-election of the Board took place in 2023. Poya has set up a sustainable development committee and a risk and information security management team under the board of directors, with the purpose to strengthen the company's identification of major risks and reduce operational risks while ensuring the implementation of sustainable development policies and plans. Poya continues to provide investors with timely, correct and complete information. In addition to reporting

directors' individual remuneration and policies at the shareholders' meeting, Poya also disclosed the composition, operation and performance evaluation of the board of directors and functional committees on the official website. Poya compiles and confirms the sustainability report every year. In the future, Poya will comply with the revision of corporate governance evaluation indicators and continue to evaluate the goals for future improvement.
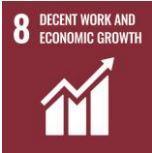
In terms of environment, Poya has set sustainable energy development goals that balance resource efficiency, energy conservation, and environmental protection. In line with the "Sustainable Development Roadmap for Listed Companies", Poya set up a greenhouse gas inventory team to construct and promote greenhouse gas inventory, report the schedule and progress to the board of directors on a quarterly basis, conduct carbon inventory and set carbon reduction targets in advance. In 2023, Poya has completed the greenhouse gas inventory report ahead of schedule, which was assured by a third-party organization. Through promoting energy-saving measures and solar energy programs, the average electricity consumption per store decreased by 11% in 2023. Additionally, active management of resource consumption led to an 8% reduction in average water consumption per store in 2023. Poya's Sustainability Report also discloses Poya's governance, strategies, risk management, indicators and goals for climate-related risks and opportunities in accordance with the TCFD framework, to strengthen the company's control of specific climate risks and opportunities.

In terms of social participation, Poya contributed a total of 0.79 million through donations and sponsorships in 2023, focusing on marine conservation, talent cultivation, and community care. By actively participating in social activities, Poya aims to enhance positive culture and values, contributing to Taiwanese society. In 2023, Poya signed a contract with Penghu University of Science and Technology for the "Guardian of Penghu's Marine Environment and Cultivation of Marine Tourism Talents" program. Poya also collaborated with universities to facilitate student internships at our stores and worked with students on charitable projects. Additionally, Poya showed care for minorities and stray animals by donating supplies and organizing activities to help them integrate into society. Poya expresses gratitude to consumers for their support and love, leveraging our brand influence to contribute to social welfare.

Looking forward to the future, Poya aims at becoming "A more preferred Poya to the customers", and will continue the work on sustainable development of the Company in the fields of environment, society and corporate governance, and invite customers, investors, employees and all stakeholders to join us.

Poya International
Chen Zong-Cheng, General Manager

Meeting the SDGs

	Poya's plans and achievements in response to SDGs	Chapter
1 消除貧窮	**Goal 1 No Poverty** Providing care to vulnerable groups, donating essential supplies to organizations like the "Muhsiang Child Care Center", and participating in activities to raise consumer awareness about vulnerable groups.	6.3 Community Care
3 GOOD HEALTH AND WELL-BEING	**Goal 3 Good Health And Well-Being** Providing annual health check-ups for employees and offering group insurance coverage to safeguard their health. Sponsoring local blood donation events to promote the concept of saving lives by donating blood and encouraging society to value their own health and the spirit of helping others.	4.4 Employee Health 6.3 Community Care
4 QUALITY EDUCATION	**Goal 4 Quality Education** Hold regular education training program to improve the working ability of employees. In 2023, the internal education and training hours reached 12,558 hours, while the external education and training hours amounted to 1,656 hours.	4.2 Training system and Development 4.4 Employee Health
5 GENDER EQUALITY	**Goal 5 Gender Equality** Establishing a dedicated platform for employees to report illegal acts and incidents of sexual harassment, and established "guidelines on gender equality and sexual harassment prevention" to protect employees from the sexual harassment. Ensuring the rights of employees of all genders by providing sick leave, maternity leave, paternity leave, and breastfeeding breaks.	4.2 Training system and Development 4.3 Salary and Benefits
8 DECENT WORK AND ECONOMIC GROWTH	**Goal 8 Decent Work and Economic Growth** The operating revenue and profit after tax in 2023 were NT$22.1 billion and NT$2.5 billion respectively, delivering growth of 13% and 22% respectively compared to the previous year. With the growth and expansion of Poya, a total of 803	2.2 Industry and Financial Overview 4.1 Human Resources

new job opportunities were created in 2023, and Poya demonstrated care for vulnerable groups by employing individuals with disabilities beyond regulatory requirements.

Goal 12 Responsible Consumption and Production

Poya collaborates with suppliers to jointly establish a sustainable supply chain for stable development, fostering supplier awareness of sustainability issues such as environmental responsibility, social responsibility, and labor rights.

In 2023, for the first time, a "Supplier Sustainability Self-Assessment Form" was designed focusing on the three dimensions of environment, economy, and society to evaluate the implementation of sustainability practices among suppliers.

3.1 Supply Chain Management

Goal 13 Climate Action

Poya plans to utilize greenhouse gas inventories assurance to further develop energy-saving and carbon reduction, water conservation, and paper-saving schemes. Additionally, short, medium, and long-term climate risk management strategies will be formulated to implement sustainable operations. In 2023, the greenhouse gas inventory report was completed ahead of schedule and assured by a third-party organization.

5.1 Greenhouse Gas

Goal 14 Life Below Water

In 2023, the "Living in Harmony with the Ocean, A Wonderful Summer" series of activities included participating in marine volunteer training, coral reef protection surveys, and beach cleanup events. Additionally, special marine protection-themed stores were launched, and an online ocean-friendly shopping section was established to meet consumer shopping needs while protecting the marine environment.

6.1 Marine Conservation

Goal 16 Peace, Justice and Strong Institutions

With the legal office as the guiding unit, Poya grasps the trend of revision of government laws and regulations, and ensures that all operations of the company comply with the requirements of various government laws and regulations. In 2023, there was no violation of laws and

2.5 Legal Compliance

regulations.

Highlights of Sustainability Performance

The sustainable development is the core to the enterprise operation. Poya has established a comprehensive management mechanism to continuously achieve the goal of sustainable operation in terms of environment, society and corporate governance.

E	Set goals for energy conservation, carbon reduction and reduction of greenhouse gas emissions. In 2023, the average carbon emissions per store was reduced by **11.6%**
	Promoting energy-saving electricity programs and responding to the government's promotion of renewable energy, the average electricity consumption per store decreased by **11.0%** in 2023 compared to the previous year.
	Actively managing and monitoring water usage, the average water consumption per store decreased by **8.0%** in 2023 compared to the previous year.
	In line with the government's promotion of mobile invoice carrier functions to reduce the issuance of paper invoices, the carbon reduction from electronic invoices amounted to **245** metric tons in 2023.
S	Sponsoring in marine conservation, talent development, and social welfare activities, the cumulative charitable donations or sponsorships amounted to **0.79 million** in 2023.
	Cooperated with universities and matched **144** people as our interns at our stores.
	Exceeding regulatory requirements in hiring employees with disabilities, Poya provides care for vulnerable groups and offer an equal working environment. The number of employees with disabilities increased by **22** people compared to last year.
	Advocating gender equality at work, female managers accounted for **77%** of total managers
G	The operating revenue in 2023 was NT$**22.1** billion, an increase of **13.4%** over last year
	The profit after tax in 2023 was NT$**2.5** billion, an increase of **22.1%** over last year
	Ranked in the top **5%** in the 10th Taiwan Corporate Governance Evaluation System
	In 2023, the board of director held **13** meetings, with an attendance rate of **97%**
	In 2023, Poya had **0** significant cyber security incidents.

Sustainable Management

01

1.1 Sustainable Development Committee

To oversee the implementation and management of corporate sustainability, the "sustainable development committee" has been set up, with the general manager as the chairman, and 8 functional groups under the committee. The Sustainable Development Committee is responsible for formulating and supervising the direction and promotion plans for corporate sustainability policy, as well as reporting the annual results, the impacts and challenges related to climate change, and the progress towards sustainability goals to the Board of Directors. In view of the increasing emphasis on information security issues in international corporate governance in recent years, Poya set up a "Risk and Information Security Management Office" under the Board of Directors in 2021, with responsibility to formulate risk management policies and information security policies. The general manager acts as the convener and reports the performance of implementation and the plans for the following year to the Board of Directors every year, as the highest guiding principle of coporate risk management.

For more information, please refer to the sustainable development section of the Poya official website (Note 1)

Note 1：https://www.poya.com.tw/investor/en/sustainability-reports
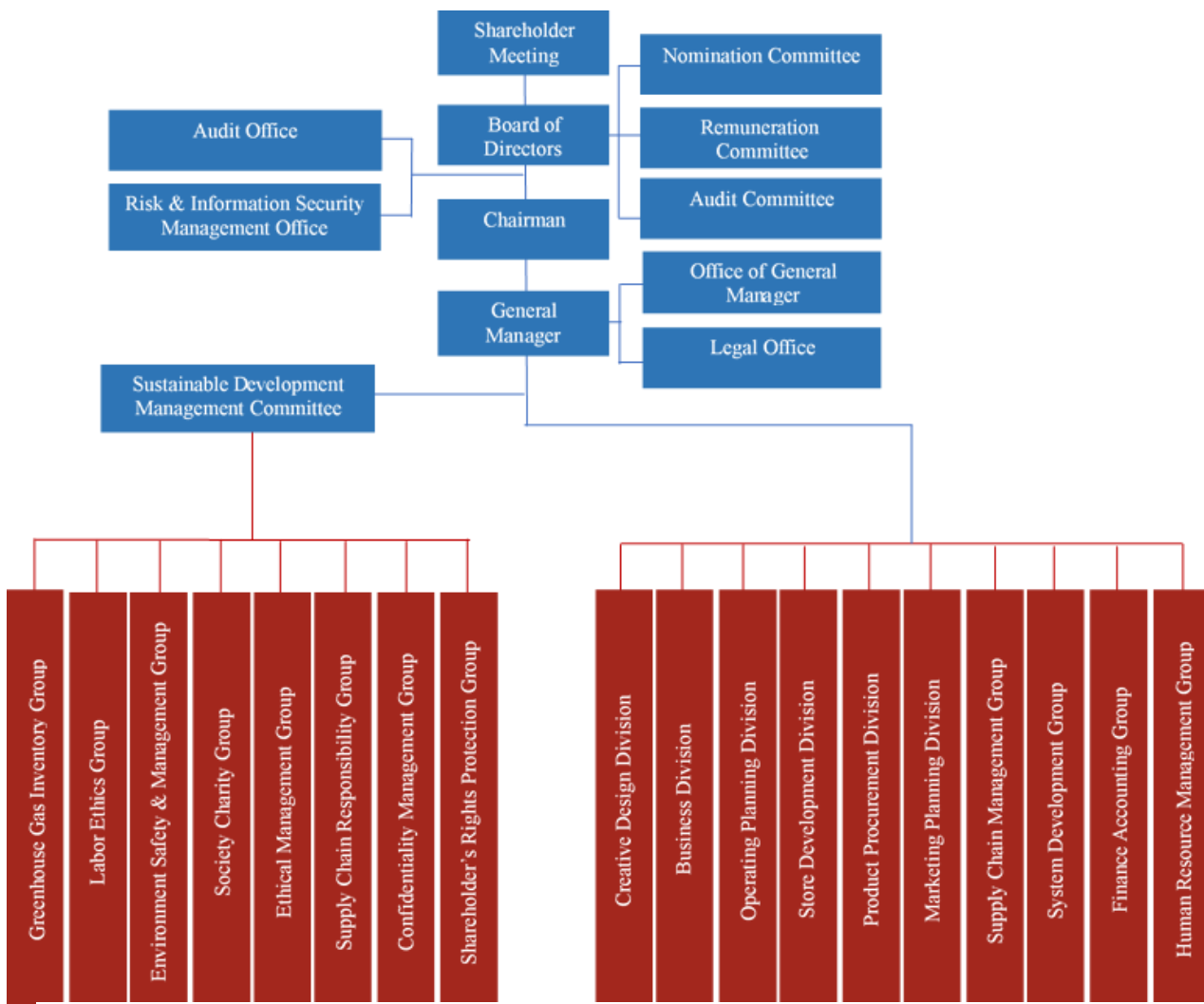
1.2 Materiality Assessment

Process of Materiality Assessment

Poya collects sustainability issues annually and screens key sustainability topics through committee discussions. After evaluating and analyzing the survey results, material topics are identified. Upon confirming the boundaries of these material topics, related strategies and performance metrics are developed.

Identification
- **Stakeholder Confirmation: 6 stakeholders** were selected based on the "AA1000 SES Stakeholder Engagement Standard".
- **Sustainability issue collection**:GRI standards were adopted as a base as well as taking international sustainable standards and norms, industry characteristics, company development goals, and information from stakeholder engagement into consideration. The Sustainable Development Committee selected **19 key sustainability issues.**

Assessment and Survey
- **Degree of impact of sustainability issues:**The Sustainable Development Committee assesses the degree of impact of key sustainability issues and their impact on the company's sustainable operations.
- **Stakeholders' degree of concern**:The degree of concern of stakeholders to each issue is based on the results of survey.

Analysis and Sorting
- Analyze the degree of concern of stakeholders and the impact on the company's sustainable operation for drawing the materiality matrix of Poya before identifying **13 material topics.**

Confirmation
- Once the material topics have been identified, the Sustainable Development Committee confirms the materiality of the topics and further evaluates the internal and external boundary to ensure that important sustainability information has been fully disclosed in the report.

Disclosure and Review
- The Sustainable Development Committee conducts a final inspection and review to ensure that the sustainability information and performance are properly expressed.

Materiality Matrix

Stakeholders' degree of concern

Degree of impact on the company

13 Material Topics

1	Economic Performance	8	Product Labeling and Marketing Communication
2	Customer Privacy and Information Security	9	Energy Management
3	Corporate Governance	10	Resource Management
4	Greenhouse Gas Management	11	Talent Development and Cultivation
5	Product and service innovation	12	Risk Management
6	Employee Diversity and Equality	13	Talent Attraction and Retention
7	Customer Relationship Management		

6 Minor Issues

14	Regulatory Compliance	17	Logistics Packaging Management
15	Occupational Safety and Health	18	Supplier Environmental and Social Assessment
16	Customer Health and Safety	19	Waste Management

Corresponding Value Chain Boundary of Material Topics

Material Topics	Upstream			Company Operations	Downstream	
	Investors	Suppliers	Government Agencies	Poya (employees included)	Customers	Communities
Economic Performance	■	■	■	■	■	
Customer Privacy and Information Security	■		■	■	■	■
Corporate Governance	■	■	■	■		
Greenhouse Gas Management		■	■	■	■	■
Product and service innovation	■	■		■	■	■
Employee Diversity and Equality			■	■		■
Customer Relationship Management	■			■	■	
Product Labeling and Marketing Communication		■	■	■	■	
Energy Management			■	■	■	■
Resource Management		■		■	■	■
Talent Development and Cultivation	■			■		■
Risk Management	■	■	■	■	■	
Talent Attraction and Retention	■			■		■

1.3 Stakeholder Communication

Stakeholder section has been set up on the Poya official website (Note 1). A physical mailbox has also been made available. We aim at understanding the needs and expectations stakeholders have of the Company through a variety of different methods and channels.

Stakeholders	Importance	Material Topics of Concern	Communication Channel	Frequency	Number of Communications in 2023
Investors	Obtaining the long-term support of shareholders and investors is the strength of Poya's steady growth	• Economic Performance • Customer Privacy and Information Security • Corporate Governance • Product and service innovation • Customer Relationship Management • Talent Development and Cultivation • Risk Management • Talent Attraction and Retention	MOPS	As needed	32 important messages in Chinese/English
			Investor Conference	As needed	8 times
			Shareholders' Meeting	Regularly (annual)	Once
			Financial information	Regularly (monthly/ quarterly)	12 monthly revenue announcements, 4 quarterly financial announcements
			Official website	Regularly (monthly)	12 times
Suppliers	Suppliers are Poya's important partners in jointly developing innovative products and services, improving product quality and implementing the spirit of sustainability, and are the key to Poya's continuous provision of high-quality services	• Economic Performance • Corporate Governance • Greenhouse Gas Management • Product and service innovation • Product Labeling and Marketing Communication • Resource Management • Risk Management	Review Report and Communication Meeting	As needed	As needed
			E-Platform	As needed	As needed
			On-site assessment and New Product Presentation	As needed	As needed
			Audit Management	As needed	As needed
			Sign the Corporate Social Responsibility Commitment Letter with suppliers	As needed	The signing rate was 100% in 2023.
Government Agencies	Paying attention to government policies and legal regulations and maintaining good communication channels are of great significance to Poya's implementation of legal compliance.	• Economic Performance • Customer Privacy and Information Security • Corporate Governance • Greenhouse Gas Management	Correspondence policy by relevant authority	As needed	As needed
			Annual report and Sustainability report	Regularly (annual)	Once for each
			Shareholders meeting	Regularly (annual)	Once

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

Stakeholders	Importance	Material Topics of Concern	Communication Channel	Frequency	Number of Communications in 2023
		• Employee Diversity and Equality • Product Labeling and Marketing Communication • Energy Management • Risk Management			
Poya (employees included)	Talent and innovation are the most important key to building the core competitiveness of an enterprise. We are committed to creating a high-quality working environment for employees to achieve the goal of sustainable operation	• Economic Performance • Customer Privacy and Information Security • Corporate Governance • Greenhouse Gas Management • Product and service innovation • Employee Diversity and Equality • Customer Relationship Management • Product Labeling and Marketing Communication • Energy Management • Resource Management • Talent Development and Cultivation • Risk Management • Talent Attraction and Retention	ABC Conference	Regularly (monthly)	12 times
			Internal Meeting	Regularly (monthly)	12 times
			Training Course(at least once a quarter)	Regularly (quarterly)	36 courses
			KPI Assessment	Regularly (annual)	2 times
			Complaint mailbox	As needed	As needed
			Staff Welfare (spring feast and department reunion)	Regularly (annual)	Once for each
			Employee bonus	Regularly (annual)	Once
Customers	Enhancing customer satisfaction by meeting customer needs is closely related to Poya's operational performance.	• Economic Performance • Customer Privacy and Information Security • Greenhouse Gas Management • Product and service innovation • Customer Relationship Management	Paper brochure	Regularly (monthly)	12 times
			Official Website	As needed	As needed
			Complaint mailbox and customer service lines	As needed	As needed
			Line/Poya APP	As needed	As needed

Stakeholders	Importance	Topics of Concern	Communication Channel	Frequency	Number of Communications in 2022
		• Product Labeling and Marketing Communication • Energy Management • Resource Management • Risk Management			
Communities	Actively promote social welfare activities would exert positive influence. By integrating social welfare with Poya's business strategy not only can give back to society but also attract potential customers.	• Customer Privacy and Information Security • Greenhouse Gas Management • Product and service innovation • Employee Diversity and Equality • Energy Management • Resource Management • Talent Development and Cultivation • Talent Attraction and Retention	Care for Community	As needed	As needed
			Charity	As needed	A total of NT$0.79 million in 2023
			Activities in Local Community	As needed	

1.4 Material Topic Explanation
Description of Material Topics

Theme of Sustainability	Material Topics	Corresponding GRI Standards	Relevant SASB Topics	Corresponding Chapter
E	Greenhouse Gas Management	GRI 305	N/A	05 Environment
E	Product and service innovation	GRI 308 GRI 414	N/A	03 Products
E	Product Labeling and Marketing Communication	GRI 417	N/A	03 Products
E	Energy Management	GRI 302	CG-MR-130a	05 Environment
E	Resource Management	GRI 303	N/A	05 Environment
S	Employee Diversity and Equality	GRI 405	CG-MR-330a	04 Talents
S	Customer Relationship Management	GRI 416	N/A	03 Products
S	Talent Development and Cultivation	GRI 403 GRI 404	N/A	04 Talents
S	Talent Attraction and Retention	GRI 202 GRI 401	CG-MR-310a	04 Talents
G	Economic Performance	GRI 201	N/A	02 Corporate Governance
G	Customer Privacy and Information Security	GRI 418	CG-MR-230a	02 Corporate Governance
G	Corporate Governance	GRI 205	N/A	02 Corporate Governance
G	Risk Management	GRI 408 GRI 409	N/A	02 Corporate Governance

Significance of Material Topics, Objectives and Policy Statements

Material Topics	Significance	Objective	Policy Statements
Economic Performance	Enterprise operating performance is an expression of the company's competitiveness. Steady growth in operating performance will make Poya the first choice for all stakeholders	★Positive profit growth	Corporate Governance Best-Practice Principles. Articles of Incorporation
Customer Privacy and Information Security	Continue to improve information security management and strengthen protection capabilities, comply with information security regulations, avoid information security incidents, and enhance brand trust	★No violation of customer privacy	Information Security Policy. Personal Data and Privacy Policy
Corporate Governance	Continue to strengthen the transparency and completeness of information disclosure and implement the concept of integrity management to protect the rights and interests of all stakeholders.	★Top 20% of the assessment of corporate governance	Ethical Corporate Management Best Practice Principles. Guidelines for the Adoption of Codes of Ethical Conduct.
Greenhouse Gas Management	Continue to implement environmentally friendly actions and management, and implement energy conservation and carbon reduction to fulfill the company's sustainability commitments.	★ The average carbon emission per store decrease by 3%	Code of Practice for Sustainable Development. Sustainability Policy Statement.
Product and service innovation	Continuous research and development of product and service innovations to provide consumers with safe, secure, high-quality and convenient products and services will attract customers and increase loyalty	★Continue to develop private brands ★Continue to improve the OMO Strategy.	Supplier Management Policy.
Employee Diversity and Equality	Promote an equal working environment and avoid legal proceedings and brand reputation impact caused by human rights persecution incidents	★Female executives account for over 50% of total executives	Human Rights Policy, Concerns and Specific Practices
Customer Relationship Management	Customer satisfaction and demand are related to the company's operational performance. Poya adheres to customer needs as the core and is committed to meeting customer needs.	★The total number of members maintained positive growth ★Increase the proportion of VIP customers in the total number of members and total consumption every year	Member Rights Statement. Personal Information and Privacy Policy.

Material Topics	significance	Objective	Policy Statements
Product Labeling and Marketing Communication	Poya requires suppliers to strictly adhere to product labeling regulations to avoid marketing misinformation or unclear labeling that may lead to consumer disputes.	★Private brand products comply with information labeling regulations and marketing communication standards for products and services.	Supplier Management Policy
Energy Management	By conserving energy, Poya aims to reduce indirect greenhouse gas emissions, aligning with international trends in carbon reduction and climate change mitigation.	★Reduction in electricity consumption per store	Climate Change Assessment and Response Measures.
Resource Management	Through the conservation of water and resources such as paper, Poya aims to mitigate air and water pollution from manufacturing and resource usage, as well as issues like deforestation and greenhouse gas emissions.	★ The average water consumption per store decrease by 5%	Climate Change Assessment and Response Measures.
Talent Development and Cultivation	Employees are the most important assets of the company, and a complete training system is established to encourage colleagues to develop diverse careers and become competitive.	★At least 70 courses/10,000 hours of Employee career training annually	Human resources system and regular training.
Risk Management	Effectively control various potential and emerging risks to become a corporate brand that all stakeholders can trust with confidence and ensure the sustainable operation of the company	★No fines from the authorities	Risk Management Policy
Talent Attraction and Retention	Improving employee satisfaction and sense of belonging to the company can continue to attract and retain rich talents and ensure the steady development of the company.	★Appraisal at least twice a year, providing opportunities for promotion or salary increase	Employee salary and remuneration policy. Protective measures for employees' working environment and personal safety

Corporate Governance

02

02 Corporate Governance

2.1 Corporate Profile

In 1997, Mr. Chen Jian-Zao, the chairman of Poya, founded the first Poya store in Tainan. After Mr. Chen Zong-Cheng, the general manager joined, he met consumers' one-stop shopping expectations through a multi-category product portfolio and gradually improved scale and efficiency. Poya has developed into a chain beauty and groceries channel with female as the main customer group. In 2002, Poya has emerged as the first company in Taiwan listed on GTSM as a "cosmetic and grocery specialty retailer"

By the end of 2023, Poya's main operating locations include 395 stores and offices across Taiwan (including operation centers, headquarter, and the distribution centers). With our expansion plan and continuous optimization of product and store planning, we enhance the market share. In 2019, Poya decided to penetrate into the hardware department store space with the new"Poya Home" channel, enhancing the penetration rate of Taiwan's retail market. With easing pandemic condition and recovery of traffic in 2022, Poya launched the new format shop, Poya Beauty, to deepen Poya's image of beauty channel and beauty category development. In 2023, Poya transformed our Poya home standalone shop to shop-in-shop format, incorporating Poya's core product offering with expansion of home and lifestyle product coverage. By our three store formats, we aim to continuously increase our penetration rate in the retail market in Taiwan.

Chairman	Chen Jian-Zao
CEO	Chen Zong-Cheng
Date of Foundation	March, 1997
Date of Listing	September, 2002 (Code: 5904)
Capital	NTD 1.035 billion in 2022
Number of employee	5,486
Operations Center	3F. No. 2, Sec. 1, Fuxing S. Rd., Zhongshan Dist., Taipei
Address of Administratio	No.74, Sec. 3, Minzu Rd. West Central Dist., Tainan
Total stores	395 (Poya 365, Poya Home 30)

(Information updated as of December 31, 2023)

2.2 Industry and Financial Overview
Industry Overview

According to the report compiled by the Ministry of Economic Affairs, retail sales in Taiwan grew 6.9% to NT$4.58 trillion in 2023. In 2023, the total retail sales in non-specialized stores in 2023 rose 9.3%, thanks to post pandemic recovery with an increase in domestic consumption and tourism demand. Among them, the retail hypermarket sector experienced a 2.2% decline in year-on-year growth rate due to factors such as high base caused by the stockpile of daily necessities during the pandemic. Other retail sales in nonspecialized stores, to which Poya belongs, experienced a growth rate of 38% in 2023, mainly benefiting from the diminishing effects of the pandemic and the resurgence of consumer demand for physical retail channels.

Year	2022		2023	
Industry	Amount (Billion)	Annual growth rate (%)	Amount (Billion)	Annual growth rate (%)
Department stores	394.6	15.2	449.2	13.8
Supermarket	254.8	2.7	258.2	1.4
Convenience stores	382.1	5.7	412.6	8.0
Hypermarket	249.1	2.1	243.7	-2.2
Other retail sales in non-specialized stores	123.6	16.2	170.6	38.0
Total general merchandise retail sales	1,404.2	7.8	1,534.3	9.3
Total retail sales	4,281.5	7.4	4,576.0	6.9

Department stores 29.3%
Supermarket, 16.8%
Convenience stores, 26.9%
Hypermarket 15.9%
Other retail sales in non-specialized stores, 11.1%
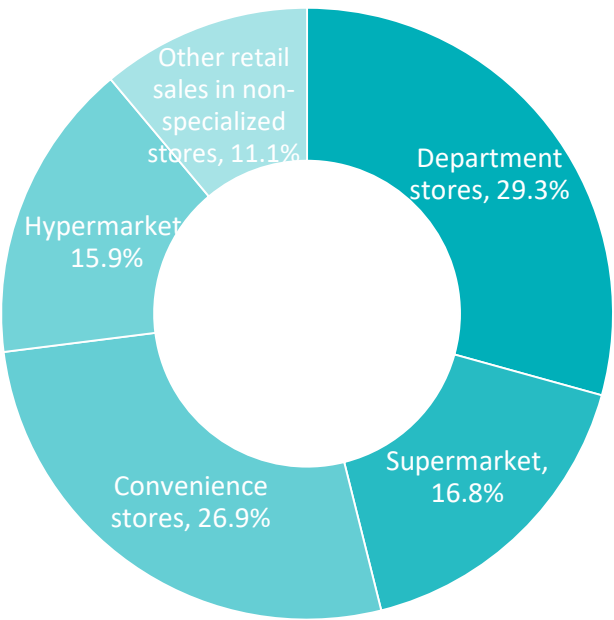
Department stores
Selling of higher-end branded products, such as cosmetics and clothes.

Supermarket
Selling of household product, fresh foods and prepared meal, etc.

Convenience stores
Selling of convenience products like fast foods, drinks and services.

Hypermarket
Selling of comprehensive products in large-size package, such as fresh food and commodity within the space comprising shopping area and warehouses.
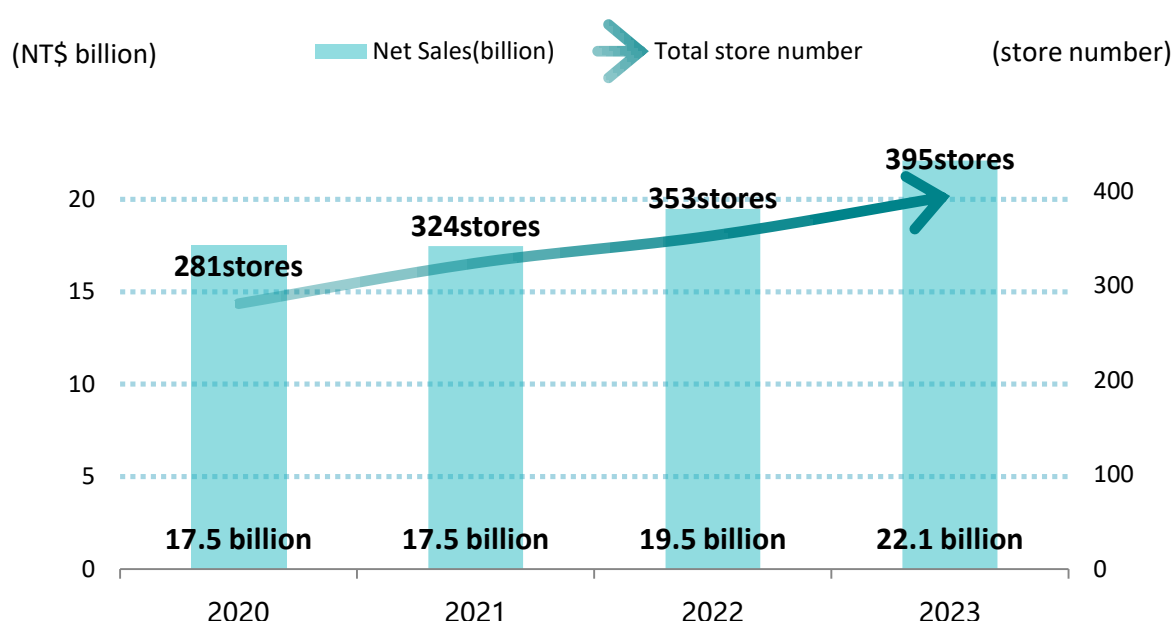
Other retail sales in non-specialized stores
Other retail sales in non-specialized stores out of the four above categories.
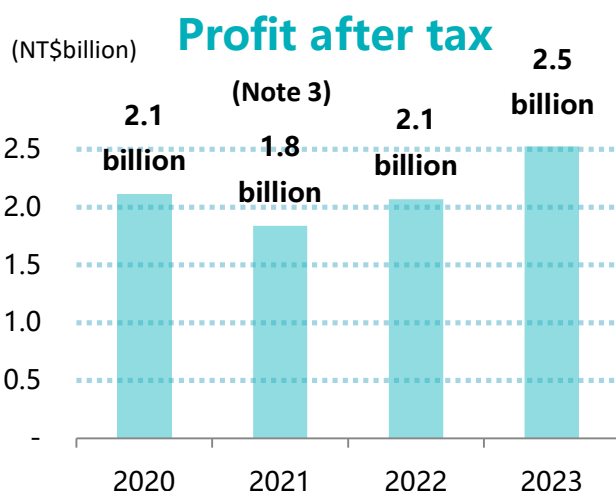
Financial Overview

Poya plans for our medium and long-term operating strategies based on the overall environment and changes in industry competition. In 2023, the total stores numbers reached 395 stores with the annual revenue grew by 13.4% to NT$22.1 billion, and the profit after tax grew by 22.1% to NT$2.5 billion thanks to the efforts and commitment of the management team and Poya associates.

For more details, please go to our financial report section(Note 1) and monthly revenue report section (Note 2) on Poya's official website. The annual report has been uploaded to the TWSE Market Observation Post System Website.

Total number of stores and revenue

(NT$ billion)   Net Sales(billion)   Total store number   (store number)

Year	Net Sales	Total store number
2020	17.5 billion	281stores
2021	17.5 billion	324stores
2022	19.5 billion	353stores
2023	22.1 billion	395stores

Profit after tax

(NT$billion)

Year	Profit after tax
2020	2.1 billion
2021	1.8 billion (Note 3)
2022	2.1 billion
2023	2.5 billion

Direct Economic Value Generated and Distrbuted within the Organization (2023)

(NT$ mn)

Income	Direct economic value distributed	
22,038 (Note 4)	Operating costs	15,852
	Employee wages and benefits	3,033
	Payment to financiers	2,184
	Payment to government expenses by country	627
	Investments in community	1

Note 1：https://www.poya.com.tw/investor/en/financial-reports
Note 2：https://www.poya.com.tw/investor/en/monthly-net-sales
Note 3： With the covid outbreak in late May 2021, Taiwan entered a third-level alert of covid, with decreasing willingness to go out and consume for consumers, which affected adversely to Poya's operating performance
Note 4：Income=net sales NT$ 22,079mn+non-operating income and expense NT$ -41mn

2.3 Corporate Governance

Sound corporate governance is crucial to the sustainable operations of an enterprise. To continuously strengthen corporate governance, the company formulated 6 core principles of corporate governance with reference to the Organization for Economic Cooperation and Development (OECD) corporate governance principles of international benchmarks. Poya ranked in the top 5% in the 10th Corporate Governance Evaluation System.

Please refer to Investor Relations section on Poya's website (Note 1) for the policies and executions of corporate governance, and the following documents on: Articles of Incorporation, Rules of Procedure for Board of Directors' Meetings, Procedures for Election of Directors, charter of functional committees, Corporate Governance Best-Practice Principles, Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, Corporate Social Responsibility Best Practice Principles, and Guidelines for the Adoption of Codes of Ethical Conduct.

Core value of Corporate Governance

1. Ensure an effective corporate governance framework.
2. Protect shareholder rights, treat shareholders fairly, and fulfill their vital functions.
3. Institutional investors, stock markets, and other intermediaries
4. Information disclosure and transparency.
5. Implement the responsibilities of the board of directors.
6. Sustainable resilience.

Note 1: https://www.poya.com.tw/investor
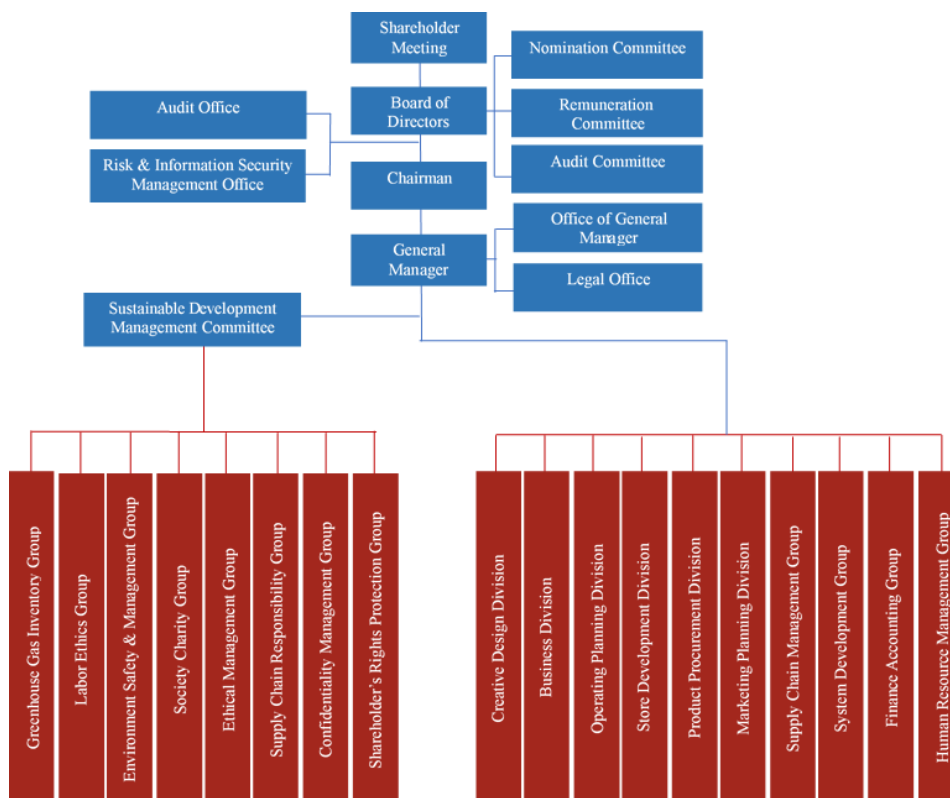
Board of Directors

As the highest governing body of Poya, the Audit committee, Remuneration Committee, Nomination Committee, and Risk and Security Management Team have been set up under the Board of Directors to enhance financial information disclosure, managerial performance and stability and the Company's sustainable development. To this end, it carries out top-down management and supervision to ensure the sound operations of the Company.

In 2023, Poya has complied with regulatory requirements by adding one independent director position. Poya's Board of Directors consists of 8 directors (including 4 independent directors). They are elected through a nomination system and serve a 3-year term. The chairman serves as the Chairman of the Board to implement and supervise all company matters without taking up the role as the Company's General Manager. The Poya board is characterized by diversity and independence, with one female director seating at the Board. The composition of the board of directors can be found on page 21 of the annual report. Please also refer to page 8 to 13 of the annual report for details on the academic experience and concurrent positions of the members of the board of directors.

In 2023, the Board convened 13 times with an average attendance rate of 97%. For the operation of the board of directors, important resolutions and recusal of Board of Directors due to conflicts of interest, please refer to page 21~23 of the annual report.

Detailed information on the list of directors, performance evaluation methods, self-assessment questionnaires can be found on the official website on the Board of Directors section (Note 1)

Chen, Jian Zao Chairman	Chen, Fan Mei Jin Director	Chen, Zong Cheng Director and General Manager	Chen, Ming Shian Director	Li, Ming Hsien Independent Director	Liu, Zhi Hong Independent Director	Wu, Lin-I Independent Director	Wu, Meng-che Independent Director

Implementation focus	Implementation
Regularly courses for further studies taken by the Directors	In 2023, all directors complied with legal requirements for continuing education hours. The course content covered topics related to corporate governance, finance, risk management, law, and the environment.
Act on recusal of Board of Directors due to conflicts of interest	If a director participates in a proposal with conflicts of interest, the director should withdraw himself from the discussion and vote. In 2023, there were 5 cases of interest recusal.
Performance evaluation and compensation disclosure	The 2023 performance evaluation was conducted in accordance with the company's "Rules of performance evaluation", and uploaded to the official website (Note 1) and MOPS.
Purchase of liability insurances for the Company's Directors	Poya International purchased liability insurances for the directors, supervisors, and managers from Union Insurance in 2023 with the sum insured to be USD$5 million, and uploaded to MOPS.

Note 1：https://www.poya.com.tw/investor/en/boards
Note 2：https://mops.twse.com.tw/mops/web/t119sb07
Note 3：https://mops.twse.com.tw/mops/web/t135sb03

Functional Committee

In order to improve the supervisory function and strengthen the Company's management, the Poya Board has set up an Audit Committee, a Remuneration Committee, a Nomination Committee, and a Sustainable Development Committee responsible for the discussion of the Company's major proposals and sustainability issues. Please refer to the table below for the operation of the Functional Committee, composition and responsibility in 2023. Information on relevant policies and procedures was uploaded to the Functional Committee section (Note 1) and Major Internal Policies section (Note 2) on the official website.

For detailed information such as important resolutions of functional committees and recusal of the Functional Committee due to conflicts of interest in 2023, please refer to the annual report.
Audit Committee：p.24~p.27 of the annual report
Remuneration Committee：p.27~p.28 of the annual report
Nomination Committee：p.29~p.30 of the annual report

Committee member	Function	Frequency Attendance rate	Operation in 2023
Audit Committee 4 Independent Directors	◆Overseeing the fair presentation of the Company's financial statements ◆Overseeing the hiring (and dismissal), independence, and performance of certificated public accountants ◆Overseeing effective implementation of the internal control system ◆Overseeing compliance with relevant laws and regulations ◆Management of the existing or potential risks of the Company	6 times 91%	◆In 2023, the company's audit committee communicated well with the certified accountants, and none of the independent directors had any opinions. ◆In 2023, independent directors communicated individually with the internal audit supervisor/accountant a total of 6 times.
Remuneration Committee 4 Independent Directors	◆Establish and regularly review the annual and long-term performance goals, as well as the policies, systems, standards, and structures for director and executive compensation. ◆Regularly assess the achievement of performance goals for directors and executives, and determine the content and amount of their individual compensation. ◆The remuneration of directors and managers in 2023 was disclosed on page 11-15 of the annual report	5 times 100%	◆There is no case in 2023 that the board of directors will not adopt or modify the recommendations of the remuneration committee. ◆No member has any objection or reservation regarding the matters decided by the Remuneration Committee in 2023.
Nomination Committee 2 Directors 4 Independent	◆Search, review, and nominate director candidates. ◆Establish and develop the organizational structure of the board of directors and	2 times 100%	◆In 2023, there were a total of 2 instances where independent directors recused themselves from discussions on matters involving conflicts of interest.

Directors	functional committees, conduct performance evaluations of the board of directors, committees, and individual directors, and assess the independence of independent directors.	27
	◆Establish and regularly review director training programs.	

Note 1：https://www.poya.com.tw/investor/functional-committee
Note 2：https://www.poya.com.tw/investor/major-internal-policies

Maintenance of Shareholder Right

◆Set up the investor relations team as a direct channel for the communications between company and investors

◆Set up investor section (Note 1) on the official website.

◆Set up the spokesman system and IR contact window.

◆Implement E-voting system. The e-voter turnout rate was 87.1% in 2023 with the total voter turnout rate up to 87.4%.

◆Disclose the remunerations for respective director in the annual report voluntarily.

◆In 2024, Poya joined the electronic notification platform for shareholder affairs established by the Taiwan Depository & Clearing Corporation, meeting the digital needs of shareholders.

The signing rate in 2023 for the new employee on statement of integrity

District	Manager	Employees
Northern	94%	89%
Central	100%	92%
Southern	100%	93%
Kao-Ping	100%	94%
Total	97%	91%

Enforcement of Ethical Corporate Management

Uphold with the ethical management, Poya establishes and adheres to relevant policies, including "Corporate Governance Best Practice Principles", "Ethical Corporate Management Best Practice Principles", and "Procedures for Ethical Management".

◆Conduct "Ethical Corporate Management" briefing at the monthly internal meeting, with a total of 12 times in 2023.

◆New employees are required to sign a statement of integrity, with manager/employee signature rate of 97%/91% respectively。

◆Poya has established a Supplier Management Policy and signed the terms of Ethical Management, supplier corporate social responsibility, and compliance with laws and regulations with suppliers, requiring suppliers to adhere to relevant regulations on environmental protection, safety, human rights, and health. Poya is committed to enhancing corporate social responsibility, and in 2023, we achieved a 100% signing rate among our suppliers.

◆In 2023, a total of 2 employees violated laws and regulations related to Ethical Corporate Management, and the labor contracts of the 2 employees have been terminated.

Open and Transparent information

According to laws and regulations, Poya regularly discloses the operation situation, providing investors with a basis for making the investment decisions and assessments, and ensures the transparency and accuracy of information.

Poya is superior to the legal in the following part：

◆Conduct performance evaluations of functional committees and disclose the evaluation results on the official website.

◆Implement greenhouse gas inventory ahead of legal requirements and disclose the results in the sustainability report after third-party assurance.

◆Participated in 8 conferences held by external institutions in 2023.

Note 1： https://www.poya.com.tw/investor/en

2.4 Risk Management

Poya set up a "Risk and Information Security Managemetn Office" under the Board of Directors in 2021, with responsibility to formulate risk management policies and information security policies. The general manager acts as the convener and reports the performance of implementation and the plans for the following year to the Board of Directors every year, as the highest guiding principle of coporate risk management.

For detailed information, please refer to corporate governance evaluation data section (Note 1) on Poya's official website.

Risk Management Process

Identification	Measurement	Monitoring	Reporting	Response

Risk Categories

Risk Aspect	Risk	Risk Management and countermeasures	Responsible unit
Economy	Strategy & Operational Risks	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.	Business Planning Division, Marketing Planning Division
Economy	Financial Risks	The Finance and Accounting Division establishes strategies, procedures and indicators in accordance to 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 andAccounting Division, Audit Office
Economy	Market Risks	Based on their functions, each business unit evaluates and analyzes important policies, laws and regulations, and technological changes, and takes appropriate measures accordingly to reduce potential business risks.	Board of Directors, Office of General Manager
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
Social	Disaster Risks	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
Environmental	Climate Risks	To ensure shareholder rights and implement according to relevant regulations.	Each business unit
Corporate Governance	Other Risks	Each department will identify climate change-related risk items based on its functions and propose corresponding measures. Climate risk items include transitional risks associated with relevant regulations and physical risks due to the increase in extreme weather events.	Board of Directors

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

Risk Management Results

The audit office formulates annual audit plans and self-inspection procedures and methods through assessment over risks and regulations. As such, the Audit office can control various potential risks through the implementation of audit plans and checking operations, and regularly reports to the board of directors on an annual base.

The risk management policy and execution status have been uploaded to the corporate governance evaluation data section of Poya's official website (Note 1).

Cybersecurity management policy

The Risk and Information Security Management Team is responsible for reviewing the governance, planning, supervision and execution of information security policies of each business unit in order to build up information security defense capabilities and information security awareness among colleagues, and to report the result to the Board of Directors on a regular basis each year. The information security policy has been uploaded to the corporate governance evaluation data section of Poya's official website (Note 1).

In 2023, Poya did not experience any significant cybersecurity incidents, and the Service Level Agreement (SLA) reached 99%.

Information Security and Privacy Protection

Poya is committed to digital transformation to provide consumers with more convenience, and continues to improve information security management and strengthen protection capabilities to protect customer privacy. Poya's principles for the protection of consumers' personal information can be found on our official website. (Note 2)

Grievance Mechanism

Online message link: https://www.poya.com.tw/customer-service/contact
POYA Customer Service Hotline: 0800-033-168
POYA HOME Customer Service Hotline: 0800-033-158

2023 Cybersecurity Incidents Preventive Actions

Business Continuity Plan (BCP) drill	Vulnerability scanning	Account permissions inventory	IDC facility access rights audit	Cybersecurity risk assessment
5 times	2 times	once	once	once

Note 1：https://www.poya.com.tw/investor/corporate-governance
Note 2： https://www.poya.com.tw/about/law-regulation/privacy
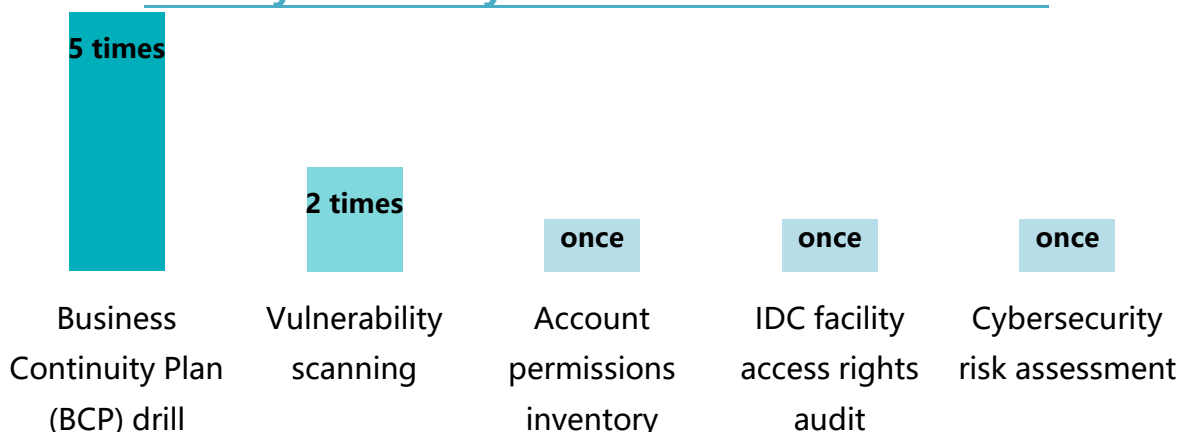
Information Security Sustainable Activities

In response to Poya's energy-saving and carbon reduction initiatives, cloud applications were utilized to reduce server procurement. Approximately NT$4 million was invested in this endeavor in 2023. Additionally, efforts were made to increase the utilization density of the leased ISO 27001-certified telecommunications backbone network rooms. In 2023, the number of IDC rented cabinets was reduced from 6 to 4, resulting in a decrease in electricity consumption and related greenhouse gas emissions.

Future Plan

1. In order to enhance our cybersecurity defense mechanisms, Poya plans to introduce Security Operation Center (SOC) monitoring services, Managed Detection and Response (MDR), and social engineering drills in 2024.
2. In 2023, a total of 116.5 hours were dedicated to cybersecurity education and training. Poya plans to continue participating in cybersecurity and legal training related to information security in 2024.

2.5 Legal Compliance

With the legal office as the guiding unit, Poya ensures that all operations of the company comply with the requirements of various government laws and regulations.

To safeguard the rights of investors and customers, Poya places special emphasis on compliance with the Company Act, Securities and Exchange Act, and Food Safety and Sanitation Act. In 2023, there were no violations of the Company Act or Securities and Exchange Act. In 2023, Poya received one sanction letters under the Food Safety and Sanitation Act with a fine of NT$60,000. The payment has been made within the specified period, and Poya has since strengthened education, training, and auditing of its products.

Poya adheres to relevant labor regulations to provide employees with a high-quality working environment. In 2023, there were no significant violations or penalties under the Labor Standards Act, the Act for the Rights Protection of Persons with Disabilities, or the Occupational Safety and Health Act.

Note 1：A significant violation penalty event is an incident where the fine amount exceeds NT$100,000.

Products

03

3.1 Supply Chain Management
Supplier Management

Poya works with strategic suppliers to develop new products in response to changing needs of consumer and market demand. There are over 860 suppliers cooperating with Poya, and the biggest supplier accounts for less than 5%, indicating limited concentration risk from single supplier. The procurement team of Poya is sourcing products from agents in Taiwan, with no direct import of goods from overseas market on our end. As such, there is no exchange rate risk. Poya implements supplier management through our Supplier Management Policy(Note 1). In 2023, for the first time, a "Supplier Sustainability Self-Assessment Form" was designed to assess suppliers' ESG practices in the three major dimensions: environmental, economic, and social. The form was used to investigate the current status of ESG implementation among suppliers. In 2023, the average score of supplier ESG self-assessment was 91 points.

Supplier Management Policy and Commitments

1. View suppliers as partners and guide long-term cooperation to jointly establish a stable and sustainable supply chain.
2. Establish a supply chain that protects the environment, values social responsibility, respects labor rights, ensures safety and health, and promotes sustainable development.
3. Operate with integrity and prohibit any form of unethical behavior for personal gain.

Supplier Assessment

All suppliers must undergo supplier assessment, an integrity and anti-corruption declaration, and pass a **credit check.**

Supplier Audit and Evaluation:

Supplier audits are conducted annually. In 2023, the average score of supplier evaluations was 79 points, with no suppliers scoring below 60 points.

Supplier Sustainable Environment

★Require suppliers to refrain from using prohibited or restricted substances and provide reports on the absence of harmful substances (HSF).
★Encourage suppliers to undergo third-party certification or reduce packaging.
★Local Procurement: Strive to use products with distinctive features from local areas in Taiwan as much as possible.

Supplier Education and Training

Periodically hold training sessions and small forums to effectively improve product quality and ensure compliance with international standards and sustainable development through various forms of guidance and communication.

Supplier Communication

★ Communicate and collaborate with non-compliant suppliers to facilitate improvement.
★Understand the development plans of suppliers.
★ Implement collaborative cooperation models with suppliers.

The Supplier ESG Self-Assessment Questionnaire

scores	<70	70~79	80~89	90~99	100
	0%	4%	34%	54%	8%
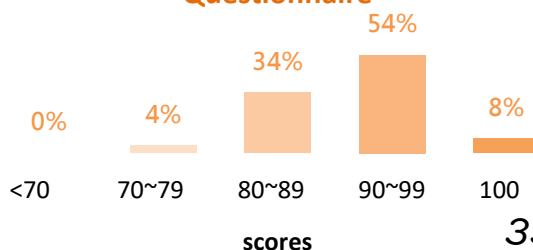
3.2 Product Management
Quality Management Process

Poya offers more than 120,000 products, including fashion, beauty, cosmetics, skin care products, daily necessities, personal products, underwear and socks. Poya replaces 20~40% of products annually to provide customers with diversified choices. In addition to selecting high-quality suppliers through supply chain management, Poya also strengthens store quality inspections and sampling frequency.

On May 8, 2023, the Health Bureau inspected the expired products at the Shuishang store in Chiayi. Poya will enhance the MQC (Merchandise Quality Control) action, and take disciplinary actions against personnel involved in the incident to prevent similar incidents from recurring. Apart from this, there were no significant violations of the Food Safety and Hygiene Act, labeling regulations, and marketing communication regulations.

Product Negotiation Period → **Product on Shelf** ┈┈┈▶ **Inspection**

Business Planning Division	Business Planning Division/Audit Division	
① Focus group meeting to understand customer demand ② Product replacement cycle	☑ Perform random inspection ☑ Ensure product quality ☑ Regular check on labeling	**Remove unqualified products from shelves and ask suppliers to improve**
Suppliers	**Shopping Area**	**Removal of concerns**
① Counterfeit is prohibited ② Comply with the related regulations ③ Meet Commodity Labeling Act	☑ Regular inspection of stores and warehouse ☑ Near-term item audit ☑ Staggered arrangement	**Back on Shelf**

Monthly Quality Inspection Process

Inspection	Notify	Removal	Track
Business Planning Division	**Product Planning Division**	**Stores**	**Business Planning Division**
Supplier Notification	Stop Selling Concerned Products	Product Returns	Track Return Rate Track Abnormal Suppliers & Products
Store Feedback	Notify Store to return products		
Random Inspection		**Logistic System**	
Inspection by Audit office		Accept Returned Products	
Audit office to perform random inspection		Stop Distributing Products	

Store Operation Checking System

To sufficiently control service quality, Poya has set up the Store Operation Checking System for all stores. For those stores with room for improvement, Poya will strenghten staff training and imrove operation process to increase service quality and brand image.

Step 1
Audit on Service Quality

By mystery shopper system, Poya reviews the store staff for their product knowledge, consulting skills, after-sales services and interaction with customers, etc, to understand if the service provided meets the standards.

Step 2
Standard Operation Process (SOP) Check

Poya performs SOP checks to all stores monthly. The SOP checks include basic store maintenance, display, company policy and inventory level. Based on the implementation status and degree of implementation of all aspects, Poya will score and grade stores.

Step 3
KPI meeting

There is a monthly meeting to review the performance of each store, led by general manager and participated by Finance and Accounting Division and other department heads. By the monthly meeting, we can confirm the problems and improvement direction by the cost and benefit analysis, and store operation report. The numbers of shop to be improved in 2023 and the improvement status (The moving-out refers to a successful improvement) are shown as below.

The number and proportion of revenue of shop to be improved

Legend: Number of Store, Proportion of revenue

Status of shop to be improved

■ Number of stores moving out   ■ Number of stores moving in
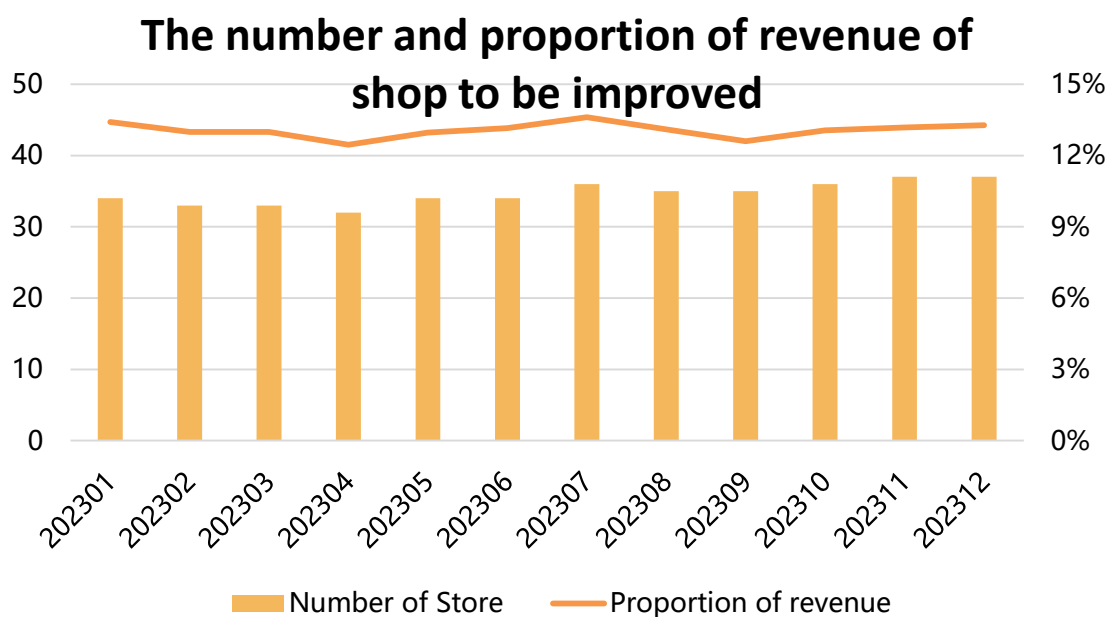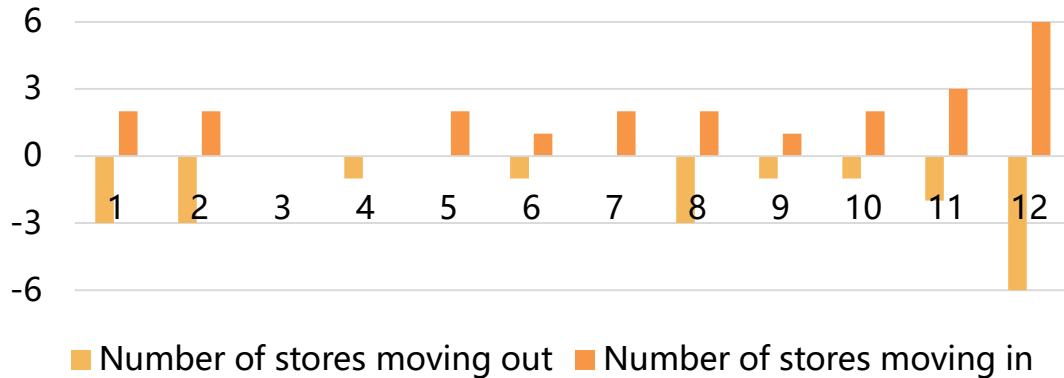
Step 4
Store Operation Assistance

For stores classified as C level, Poya will arrange the internal lecturer to assist the store operation, and track the results in monthly KPI meeting. The assistance will continue until the stores has improved significantly and the evaluation results meet the standards. Through the assistance system, we can effectively improve store managers' ordering skills, commercial area operation, and ability to analyze the profit and loss of stores, and share experience by mentoring system. The table below shows the results of the stores in the past three years.

Year (Note 1)	2021		2022		2023	
Store Level	Store Number	Proportion of store Number	Store Number	Proportion of store Number	Store Number	Proportion of store Number
A	5	1.6%	14	4.1%	13	3.5%
B	257	82.9%	279	81.6%	311	83.6%
C	48	15.5%	49	14.3%	48	12.9%

Note 1: The difference between the numbers of store and stores to be assessed was due to newly opened stores at the end of the year that have not yet undergone assessment.

3.3 Product Strategy
Private Brand Development

With multi-category and multi-choice as the core value, Poya has introduced our private brand products and continued to optimize the product mix. In 2023, Poya introduced following new private brand products: POYA Beer, POYA Stockings, and Baoling Hair Follicle. So far, Poya's private brands include ibeauty, Poya coffee X Oklao, Poya Snack-rice cracker, POYA care, Poya Daily toilet paper...etc. In the future, Poya will continue to develop environmentally friendly private brand products that meet consumer expectations.

Private Brand Sales to Total Revenue

0.2%	2021
1.5%	2022
1.8%	2023

Legend:
- Body care
- Food and beverages
- Bath and hygiene
- Daily essentials
- Revenue contribution

迷人香足跡 · 彈力韌足跡
POYA Living

iBEAUTY
留住你的美好時光
POYA Beauty

樂品 COCORO
POYA 限定
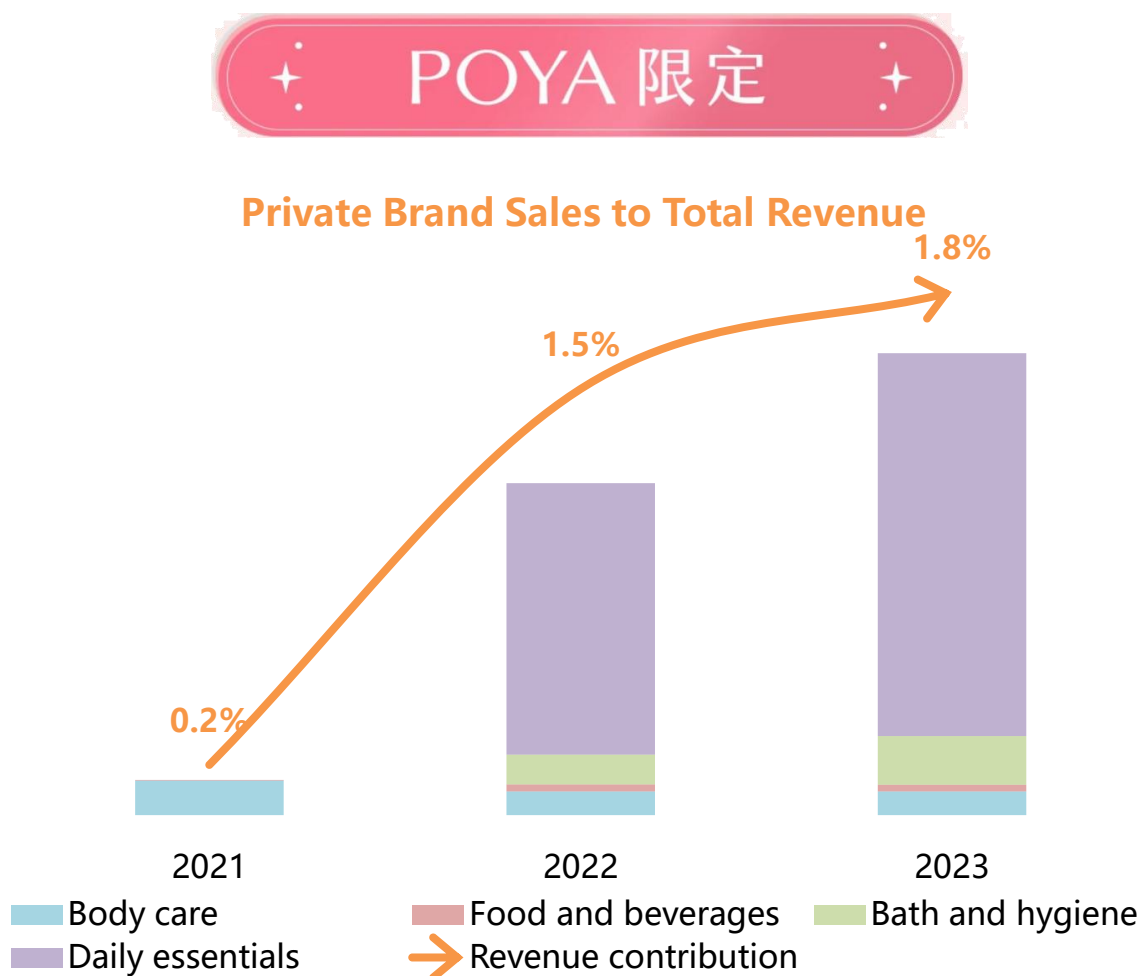
3.4 Consumer Relationships
Membership Policy

By 2023, the total number of members exceeded 7.28 million, of which 4.32 million were active members. Consumption by our members compsoed of 87% of our total revenue. Detailed information on member benefits has been uploaded to the official website (Note 1).

Poya has a clear picture on profile of members, consumption preferences and lifestyles by our comprehensive member database. As such, Poya can implement precision marketing through data analysis to enhance member loyalty and drive sales growth.

Membership - Optimizing Poya App's functions and content and promoting the marketing activities to enhance the loyalty of existing members and expand the number of members.

Channel- Providing members with multiple channels, including Poya Buy online shopping platform, home delivery, pickup at convenience store or Poya's stores, and Line group buying groups to meet consumers' needs.

Poya Pay- An improving digital experience by the convenient service, and promotional information. Poya optimizes the consumption experience of members through convenient functions including mobile payment, quick deposit, points accumulation and others.

feedbacks from customers

A question section(Note 2) can be found on the official website with grievance channel for customers and stakeholder.

> 「The overall shopping experience was very comfortable... Patiently analyzing the differences in products and expressing personal usage experiences, allowing customers to better choose the products they need. It's very thoughtful. It makes me feel that your company's training is very dedicated. I will visit your store again for shopping.」

> 「...Very thoughtful and patiently explained, also helped check product availability... The shopping experience was very pleasant. I believe that it takes enthusiastic and professional service from frontline staff to achieve the success of a company.」

Quarterly comparison of active members(million)

	Q1	Q2	Q3	Q4
2022	2.49	2.50	2.78	2.81
2023	2.85	2.84	2.95	2.96
	+14%	+13%	+6%	+5%

Note 1:https://www.poya.com.tw/member/member-benefits
Note 2:https://www.poya.com.tw/customer-service/contact
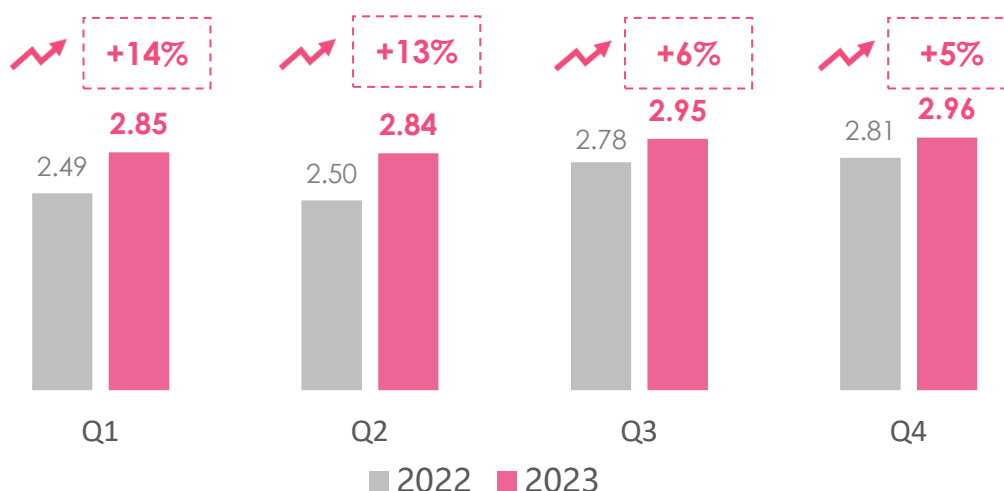
OMO Strategy

Poya is committed to providing consumers with a more convenient and diversified shopping experience. Through integrating online and offline, Poya provides innovative products, channels and service models to customers. In 2023, Poya continued to implement the "OMO Integration Plan" and launched the new "POYA 寶雅" Super App, integrating three major functions: EC shopping, membership services, and mobile payments, to provide consumers with the best shopping experience. The cumulative number of downloads for the new APP in 2023 is 1.07 million, accounting for 15% of the total membership.

◆ **In-store Pickup:** POYA BUY in-store pickup service for better shopping experience, lower delivery costs, and higher customer traffic.

◆ **Bulk Goods Warehousing:** Online purchase of bulk goods and gift sharing services with friends.

◆ **Product Display:** Physical stores provide physical product displays and try-on experiences, with delivery through POYA BUY.

◆ **Online Exclusive Sales:** EC platform special sales such as seasonal and pre-order items.

◆ **Social Media:** Provide social media platforms such as LINE group buying, Instagram trend indicators, and Facebook communities, integrated with POYA PAY payment system, to provide customer consumption recommendations and seamless consumer experience.

◆ **Precision Marketing:** Provide product recommendations and services based on consumer habits.

Store Upgrade

Poya remodels our stores in every 3-6 years. The sixth-generation store uses customized shelves to optimize product display, and sets up hot-selling areas and make-up tables to enhance the physical shopping experience. From 2022, Poya launched the new format shop, Poya Beauty, in shopping area and shopping malls, to deepen the beauty channel image of Poya. In 2023, Poya launched a new store format of shop-in-shop, offering both POYA and POYA HOME's products to meet the needs of all types of consumers. In the future, we plan to open or renovate stores according to regional demand.

Our Major Store Format

POYA Beauty Mall

POYA Beauty

Shop-in-shop

Poya standalone shop

Talents

04

Employees are vital assets of Poya. Therefore Poya offers employees a reasonable and fair compensation and welfare system, a transparent promotional system and regular job trainings through our comprehensive human resource system. Poya values equality in work environment. By the end of 2023, the total numbers of employee were 5,486, with 1,283 males and 4,203 females. Female employees accounted for 77% of total employees. Also, female executives accounted for 77% of the total executives. The average age of Poya employees is 31 years old with employees younger than 30 years old accounting for 55% of total employees. Poya goes beyond the regulations and hired more disabilities than the minimum requirement of the regulations.
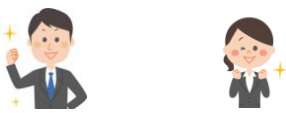
4.1 Human Resources

	2022	2023	Growth rate	Note
Total numbers of employee	4,683	5,486	17%	Store expansion creates job opportunities.
Employees with physical and mental disabilities	62	84	35%	superior to regulations
Indigenous employees	93	121	30%	Employee diversity and equality

By the end of 2023,

There were 5,486 employees in Poya

By Area:

	Full-time	Part-time	Full-time	Part-time
North	465	164	1,312	442
Central	190	66	783	258
South	154	46	535	140
Kao-Ping	150	48	566	167
Total	959	324	3,196	1,007

By Position: (Note 1)

Senior Managers	63	84
Middle Managers	184	214
Managers	319	1,590
Staff	717	2,315

* Female executives accounted for 77% of total executives (The ratio is the number of female executives /the total number of executives)
* Male and female senior managers accounted for 2.6% and 3.4% of total managers respectively.

By Education:

Junior and below	19	49
Senior	245	1,088
College	76	333
University	901	2,701
Graduate School	42	32

By Age:

<21 Yr.	112	315
21-30 Yr.	550	2,038
31-40 Yr.	409	1,202
41-50 Yr.	169	543
>50 Yr.	43	105

Note 1: Senior Managers- Manager level and above in head office, Middle Managers - Store manager, Managers - Section manager level and above in stores/Section manager in the head office

By New Employees/Resigned Employees：

	New				Resigned			
	Northern	Central	Southern	Kao-Ping	Northern	Central	Southern	Kao-Ping
<21 Yr.	133	24	30	23	93	15	18	14
21-30 Yr.	327	124	70	72	252	102	76	72
31-40 Yr.	127	41	35	47	123	32	29	42
41-50 Yr.	48	6	8	12	1	1	1	0
>50 Yr.	4	2	0	0	36	10	4	12

	New				Resigned			
	Northern	Central	Southern	Kao-Ping	Northern	Central	Southern	Kao-Ping
<21 Yr.	413	141	64	74	305	106	45	50
21-30 Yr.	825	476	264	236	689	384	233	209
31-40 Yr.	243	126	80	73	205	106	62	70
41-50 Yr.	133	38	29	38	22	7	6	2
>50 Yr.	32	9	4	4	131	31	20	33

Employee turnover：

The rapidly changing nature of the retail industry, coupled with the need to supplement manpower for existing stores and expand staffing for new stores in response to post-pandemic business opportunities, has led to a relatively high rate of new hires at Poya.

	2021	2022	2023	Calculation method
New entry rate	64%	71%	81%	The number of new employees/The number of employees on December 31 of the year
Turnover rate	62%	67%	67%	The number of resigned employees/The number of employees on December 31 of the year

4.2 Training system and Development

Our regular training and E-Learning platform enable employees to improve the ability. Total class hours for internal education in 2023 were 12,558 hours.

Subject	Training hours	Number of classes	Number of Trainees	Total Hours	Total Expense (NTD)
OJT Evaluation	7	12	1,169	8,183	
Section Manager Assessment	7	12	449	3,143	639,847
Assistant store Manager Assessment	7	12	176	1,232	
Total		36	1,794	12,558	639,847

Training System and Promotion Mechanism

Through a complete promotion plan and a standardized training mechanism, everyone in Poya has a fair opportunity of job promotion as long as the employee completes the essential trainings and is recognized as having contribution to their work.

Career Development

儲備幹部　店課長　店副理　店經理　區經理

Management Trainee
- One-month training　・On-site operation training
- One-quarter training　・Customer service training

Section Manager
- Counselor training　・Operation management training
- Personnel management training　・Product marketing training

Assistant Manager
- Operation management training　・Customer relationship training
- Product marketing training　・Personnel management training
- Employee development training

Store Manager
- Apprentice training　・Commercial area operation training
- Profit/loss training　・Customer relationship training
- Operation management training　・Employee development training

District Manager
- Commercial area operation training　・Market analysis training
- Profit/loss training　・Operation management training
- Team motivation training

Performance Management

Annual goal setting		
Company goal	Department goal	Personal goal

↓

First assessment	
Supervisor assessment	Employee self-assessment

↓

Second assessment	
Supervisor assessment	Employee self-assessment

↓

Assessment results
Promotion, bonuses and salary increase
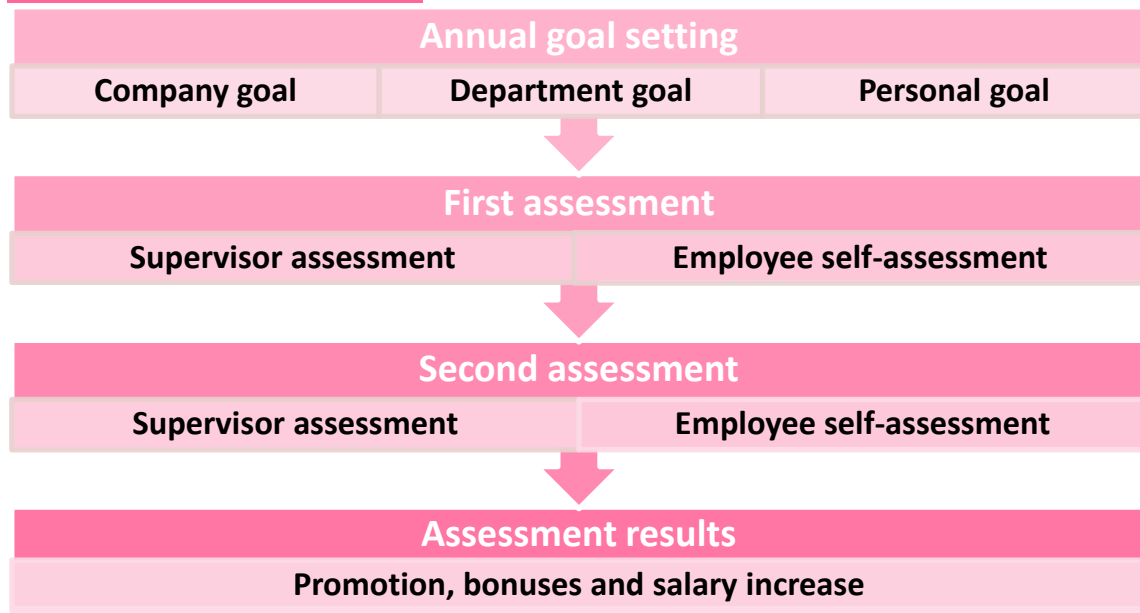
In 2023, there were 1,243 promotions with an average median salary growth of 9%.

C1 Needs Improvement	**B1** With development potential	**A1** Future leader
C2 Watch list	**B2** Stable contributor	**A2** Top performer
C3 Unqualified	**B3** Qualified	**A3** Trustworthy

Potential (vertical axis) — Performance (horizontal axis)

KPI Evaluation items (take the Finance and Accounting Department for example):
①Problem-solving and improving ability
②Project proposal and implementation
③Financial forecast and analysis
④Completion of daily work
⑤Work attitude

Employee relations

	Purpose	Related measures
Communication	effective, mutual communications with employees	regular labor meetings
Fair Work place	Prevent employees from sexual harassment	guidelines on gender equality and sexual harassment prevention
Protection of Human Rights	Equality of Human Rights, No Discrimination	human rights policy

Poya did not use any child labor during the 2023 reporting period.

Poya's human rights policy

Poya complies with local laws and decrees in every stores in Taiwan, and voluntarily adhere to internationally recognized human rights standards such as the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization. Poya also asks suppliers to abide by relevant specifications. Please refer to Poya's website for related policies.

Human rights policy

- Provide working environment with safety and dignity
- Prohibit illegal discrimination in employment to ensure equal opportunities
- Prohibit the use of child labors
- Prohibit forced labor
- Assist employees in maintaining work-life balance
- Keep the complaint mechanism open to raise awareness
- To prevent workplace violence and ensure a safe environment, Poya implements measures to prevent any unlawful acts from occurring in the workplace.
- Establish a comprehensive personal data protection management system
- Ask suppliers to abide by human rights policy

4.3 Salary and Benefits
Compensation system

Poya provides competitive salaries that are all higher than the government's minimum wage standards and diversified benefits. With a transparent promotional system, Poya improves the turnover rate of employees and enhances the service capabilities. The salary adjustments will be decided based on each employee's professional knowledge, position and job responsibilities and other objective conditions. Poya provides labor insurance, labor pension, employment insurance, and national health insurance in accordance with the law. Also, Poya determines performance bonuses, bonus, promotions, and salary adjustments based on our performance assessment system (twice every year).

| Year Category	2022	2023	Growth rate
Number of full-time employees not in supervisory positions	3,283	3,516	7%
Average salary of full-time employees not in supervisory positions (in thousands)(Note 1)	518	557	8%
Median salary of full-time employees not in supervisory positions (in thousands)	463	505	9%

Note 1: All of Poya's stores are directly operated(non-franchised), with 89% of the manpower being front-line service personnel. Due to the large scale store expansion, a high percentage of new employees and junior employees are hired, which affects the average salary.

Average salary by gender in 2023

Gender	Area	Average salary by area	Average salary by gender	Average female-to-male salary ratio by area	Female to Male Average Salary Ratio	Minimum wage	Premium on top of salary
Male	North	52,389	51,749	100%	100%	40,407	11,982
	Central	48,341				37,218	11,122
	South	56,234				42,324	13,911
	Kao-Ping	49,346				38,179	11,167
Female	North	45,781	44,006	87%	85%	36,330	9,451
	Central	41,964		87%		32,819	9,145
	South	45,144		80%		35,791	9,353
	Kao-Ping	41,570		84%		32,853	8,718

In 2023, the average gender wage growth was +4% for males and +8% for females.

Average Salary by Gender

	2021	2022	2023
Male	48,113	49,608	51,749
Female	38,092	40,701	44,006

■ Male ■ Female
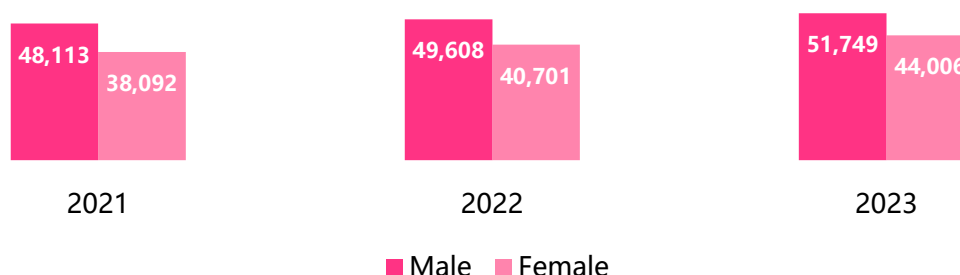
Retirement system

Employee type	pension contribution ratio
1. Employees eligible for the old labor retirement system	2.5% of the total monthly salaries
2. Employees eligible for the new labor retirement system	6% of the total monthly salaries

Parental Leave and Maternity Leaves

The female employees accounted for about 77% of the total employees. In order to protect the rights and interests of employees, Poya offers menstrual leaves, family care leaves, maternity leaves, paternity leaves, breast-feeding time and the procedures of leave without pay.

Application Rate and Reinstatement rate in 2023	Male	Female
Number of employees eligible for parental leave in 2023	49	167
The actual number of employees applying for parental leave in 2023	6	81
Application Rate	12%	49%
The estimated number of employees reinstated after parental leave in 2023	7	71
The actual number of employees reinstated after parental leave in 2023	4	35
Reinstatement rate	57%	49%

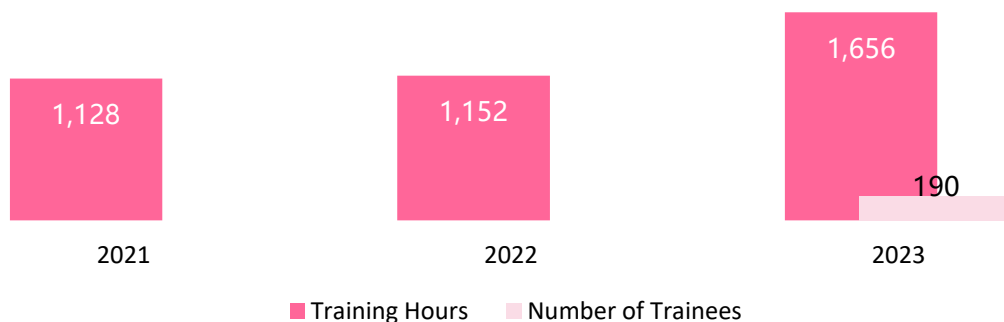| Number of employees eligible for maternity leave and paternity leave from 2021 to 2023	2021	2022	2023
Maternity Leaves	114	92	99
Paternity leaves	17	19	21

4.4 Employee Health
Complete work environment

Poya regularly implements public safety inspections and labor safety training courses. Each year, Poya provides our employees with health check-ups and enroll them in group insurance to ensure a safe and healthy working environment. In line with Occupational Safety and Health regulations, the Company conducts safety and health work to prevent occupational disasters and protect the safety and health of employees, and the responsible unit is Human Resources Division.

Training courses of labor safety

Poya regularly offers the training courses of labor safety to lower the probability of the accidents.

	2021	2022	2023
Training Hours	1,128	1,152	1,656
Number of Trainees			190

■ Training Hours   □ Number of Trainees

Work Injury and occupational diseases

2023 Work Injury Statistics(Note 1)	
Total working days(note1)	1,359,226
Total working hours	10,873,808
Total lost working days	370,469

Types of Disability (number of people)	Total	18
	Death	-
	Permanent Disability	-
	Permanent Partial Disability	1
	Temporary Total Disability	17

Year	2023			
Type of injuries	During working hour		Car accident during commuting	
Gender	Male	Female	Male	Female
North	1	1	1	2
Central	0	2	0	6
South	0	1	1	1
Kao-Ping	0	0	1	1
Total	1	4	3	10

Items (note2)	Occupational Sickness Leave		Sick Leave		Personal Leave		Menstrual Leaves		Absence Rate
	People	Days	People	Days	People	Days	People	Days	
Female	53	172	2,029	6,686	1,059	2,144	1,243	2,117	0.82%
Male	18	26	487	1,374	306	530	0	0	0.14%
Total	71	198	2,516	8,060	1,365	2,674	1,243	2,117	0.96%

Note 1: The total number of working days is based on the number reported by the Occupational Safety and Health Administration of the Ministry of Labor, so it may different from the total number of working days in Note 2

Note 2 : Absence rate = (days of occupational sickness leave + days of sick leave + days of personal leave + days of menstrual leave) / total number of working days.

Environment

05

05 Environment

Through assurance on greenhouse gas inventory, Poya expects to further formulate energy saving, carbon reduction, water saving, and paper saving plans, in line with our short-term, medium-term and long-term climate risk management strategies to implement sustainable management.

5.1 Greenhouse Gas Inspection

2012 Performed internal greenhouse gas emissions statistics

2014 Revealed internal greenhouse gas inventory results since 2014 Sustainability Report
    (formerly Corporate Social Responsibility Report)

2023 Completed greenhouse gas inventory and greenhouse gas inventory report for 2022

2024 Completed greenhouse gas inventory report for 2023 and disclosed it in the annual report
    after third-party verification ahead of schedule. (Note 1)

Period of the Report

① 1st Jan 2023~31st Dec 2023

② Inspected the Emission of Greenhouse Gas during the Period and Disclosed the Content
   and Results of Greenhouse Gas Inspection

Boundary of Organization

① The Emission of Greenhouse Gas Inspection was based on GHG Protocol

② Boundary of Organization for the Inspection:

   (1) Headquarters in Taipei and Tainan, Logistics Centers in Northern and Southern
   Taiwan

   (2) 411 Stores (By the end of 2023)

Scope of GHG Inspection

① Direct greenhouse gas emissions (Scope 1) from mobile emission sources: Gasoline used
   by motor vehicles for business.

② Direct greenhouse gas emissions (Scope 1) from stationary emission sources: Diesel
   used by generators.

③ Direct greenhouse gas emissions (Scope 1) from fugitive emission sources: Greenhouse
   gas emissions from refrigeration equipment and pollution control equipment.

④ Indirect greenhouse gas emissions (Scope 2) from electricity consumption: Purchased
   electricity.

Note 1: Referring to the Sustainable Development Roadmap for Listed Companies with Capital of Less Than 5 Billion disclosed by the Taiwan Stock Exchange.
Note 2: Poya's 2023 financial report, greenhouse gas report, and sustainability report are consistent in scope, covering the headquarters, logistics centers, 395 stores as of the end of 2023, and 16 stores relocated or remodeled during 2023, totaling 411 stores.

Inventory Report Assurance

Poya has prepared our greenhouse gas statement in accordance with the Greenhouse Gas Protocol, and has engaged Certified Public Accountants of PriceWaterhouse Coopers Taiwan to conduct limited assurance in accordance with Assurance Standard 3410, "Assurance Engagements on Greenhouse Gas Statements". Please refer to Appendix VII for the assurance report.

Carbon Emission

POYA understands that greenhouse gas emissions harm the environment. Driven by a spirit of caring for life and contributing to society, we have completed a systematic greenhouse gas emissions inventory and registry. We hope to achieve sustainable energy development goals that balance resource efficiency, energy conservation, and environmental protection, contributing to Taiwan's transition towards a low-carbon economy and society.

Year	2021	2022	2023
Total emissions (metric tons)	45,369	47,228	48,633
Carbon emissions per store (metric tons)	140	134	118
Carbon intensity (metric tons CO2e per million in revenue).	2.6	2.4	2.2

The average carbon emission per store decreased by 11.6% in 2023.

Carbon emissions per store (metric tons)

Carbon intensity (metric tons CO2e per million in revenue).
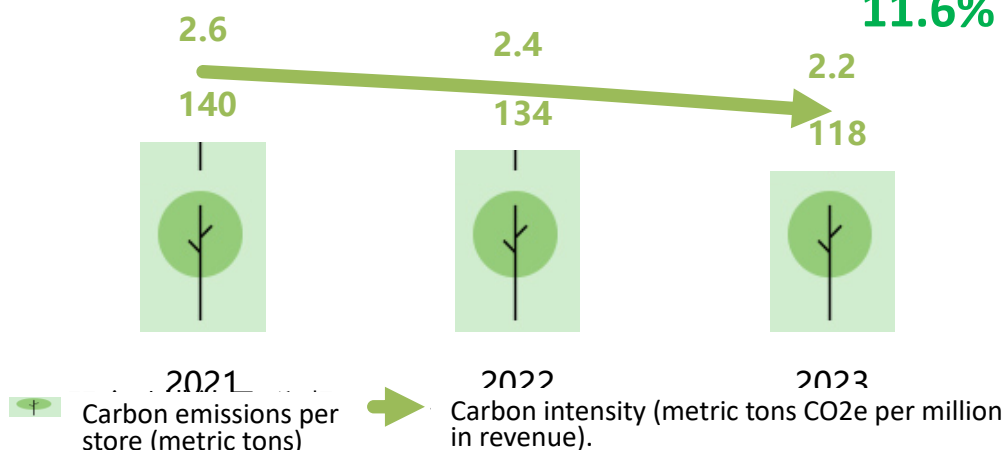
GHG Inspection Methods：

1. The Emission Coefficient Method is used for tracking the emissions from stationary and mobile sources in accordance with the factors for stationary/mobile sources from the Greenhouse Gas Emission Coefficient Management Table of Version 6.0.4 and the latest GWP value of the sixth meeting of IPCC in 2020.

2. The Emission Coefficient Method is used for tracking the emissions from fugitive sources in accordance with the Greenhouse Gas Emission Coefficient Management Table of Version 6.0.4 and the latest GWP value of the sixth meeting of IPCC in 2020.

3. Indirect greenhouse gas emissions from electricity are calculated by the electricity usage based on the emission coefficient of the electricity for own use in 2022.

Carbon Emissions by Category

Poya categorizes carbon emissions by source and usage as follows:

1. Direct greenhouse gas emissions (Scope 1) from stationary emission sources: Primarily carbon emissions resulting from the consumption of diesel by generators installed for emergency and firefighting purposes at operational sites.

2. Direct greenhouse gas emissions (Scope 1) from mobile emission sources: Mainly carbon emissions resulting from the combustion of gasoline by company vehicles used for store expansion, store remodeling activities, and store patrol plans.

3. Direct greenhouse gas emissions (Scope 1) from fugitive emission sources: Primarily carbon emissions from the following fugitive sources:

   A. Refrigerant leakage from refrigerators, water coolers, and air conditioners installed for operational purposes.

   B. Refrigerant leakage from company vehicles used for store expansion, store remodeling activities, and store patrol plans.

   C. Methane emissions from pollution control equipment at each operational site.

4. Indirect greenhouse gas emissions (Scope 2) from electricity consumption: Mainly carbon emissions resulting from the conversion of purchased electricity required for operations.

Category	Carbon emissions (metric tons) and percentages for each category.					
	2021		2022		2023	
Scope 1: Stationary Emission Sources	-	-	-	-	3	-
Scope 1: Mobile Emission Sources	268	0.6%	198	0.4%	241	0.5%
Scope 1: Fugitive Emission Sources	1,673	3.7%	1,296	2.7%	1,938	4.0%
Scope 2: Purchased Electricity	43,428	95.7%	45,734	96.9%	46,451	95.5%
Total Carbon Emissions	45,369	100.0%	47,228	100.0%	48,633	100.0%

Carbon Emissions for Each Category

■ Stationary Emission Sources ■ Mobile Emission Sources
■ Fugitive Emission Sources ■ Purchased Electricity
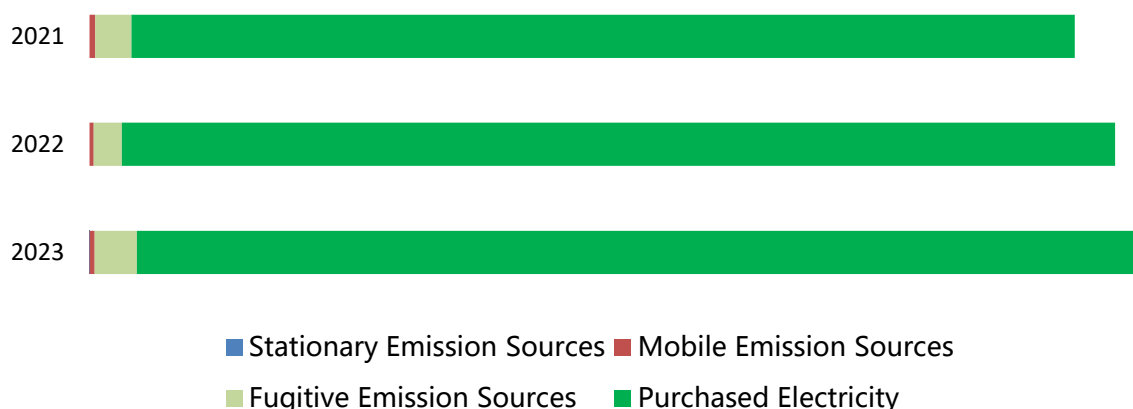
5.2 Energy Management

Poya implemented an energy-saving electricity program in stores, the average electricity consumption per store in 2023 was 231,706 kWh, a decrease of 11% from previous year. Additionally, in response to the government's promotion of renewable energy, Poya invested in a solar energy project at our logistics center in Kaohsiung. This project generates over 2.45 million kilowatt-hours of electricity annually and simultaneously reduces the temperature of the logistics center, thus decreasing the consumption of electrical energy.

Energy Saving Program

Year	Actions
2017	Adopted LED energy-saving lamps
2018	Promoted LED energy-saving lamps to all stores
2022	Tested air-conditioning controllers and linear lights.
2023	The remodeled shop and the new store adopt heat-insulating building materials to reduce energy consumption.
In the future	Expect to promote air-conditioning controllers, linear lights, and heat-insulating building materials to more stores

Electricity Usage (Note 1)	2021	2022	2023
Total Electricity Consumption	86,510,088	89,849,836	93,840,891
Average Electricity Consumption per Store	273,766	260,434	231,706
Electricity Intensity(kWh / Million Revenue)	5.0	4.6	4.3

…In 2023，the avg. energy usage per store ↓11%！

Electricity Intensity

5.0	**4.6**	**4.3**
2021	2022	2023
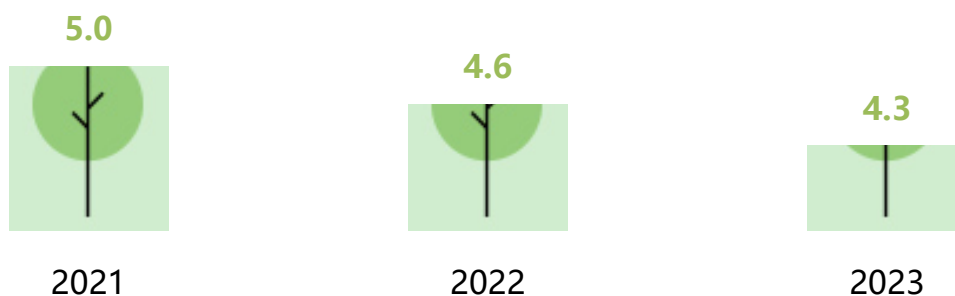
Note 1: Total electricity consumption refers to the total electricity usage of the North and South headquarters, North and South logistics, and all operational locations. Average electricity consumption per store = Total electricity consumption for each year ÷ Number of stores with electricity usage for each year. Some stores do not have electricity usage data due to leasing arrangements without electricity charges being collected.

5.3 Resource Management

Poya actively manages the consumption of various resources. In 2023, the average water usage per store was 588 cubic meters, representing a decrease of 8% compared to the previous year. Additionally, in 2023, Poya saved 322 metric tons of paper through direct mail reduction and 245 metric tons of carbon emissions through the use of electronic invoices.

Water Conservation Measures

Poya's water source mainly comes from Taiwan Water Company and Taipei Water Company. The purpose of water use is general domestic water, and the main users are employees and consumers. There is no significant impact on the water source, and the sewage after use is discharged to the sewer. In addition to actively controlling water usage, Poya will continue to monitor changes in water consumption as a reference for setting future goals and water management.

Schedule	Actions
Long-term plan	Introduce inverter air-conditioning and promote it to all stores.
daily promotion	Promote water-saving slogan

Water Usage (Note 1)	2021	2022	2023
Total Water Consumption	203,189	187,261	195,225
Average Water Consumption per Store	747	639	588
Water Intensity(cubic meters / Million Revenue)	0.0116	0.0096	0.0088

...In 2023, the avg. water usage per store ↓8% !

Water Intensity

0.0116	0.0096	0.0088
2021	2022	2023
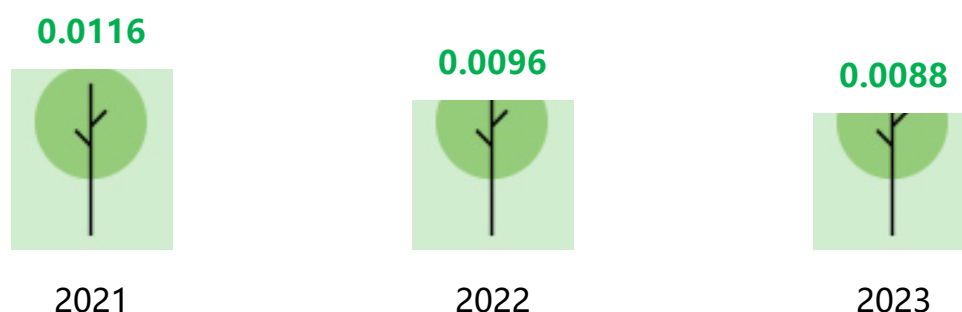
Note 1: Total water consumption refers to the total water usage of the North and South headquarters, North and South logistics, and all operational locations. Average water consumption per store = Total water consumption for each year ÷ Number of stores with water usage for each year. Some stores do not have water usage data due to being located in malls or landlords not charging water fees.

Paper Conservation Measures

In addition to actively promoting the digitization of internal documents and promotional materials, as well as advocating for the use of mobile phone invoice carriers, Poya implemented electronic labeling in test stores in 2023 as part of its paper-saving strategy. In the future, Poya plans to integrate with the Taiwan Depository & Clearing Corporation's electronic notification platform for securities affairs. By reducing paper consumption for internal documents, invoice issuance, and securities notifications, Poya aims to conserve paper resources while demonstrating its commitment to digitization.

Paper Conservation Program

Year	Actions
2017	Promoted the electronicization of internal company documents
2019	Promoted E-DM on mobile phone
2020	Launched invoice mobile barcode function in PoyaPay
2023	Implemented electronic labeling in test stores
Future	Integrate with the Taiwan Depository & Clearing Corporation's electronic notification platform for securities affairs

Paper saved through the digitization of direct mail (DM).	2021	2022	2023
paper used for direct mail(metric tons)	1,257	1,038	716
average number of DM per store	47,501	37,215	23,516

The average number of DM per store decreased by 36.8% in 2023!

Paper saved through electronic invoices	2021	2022	2023
percentage of cloud-based invoices	19%	32%	46%
carbon emissions reduced (metric tons)	167	197	245

The carbon emissions reduced through electronic invoices amounted to 245 metric tons in 2023!

1,257 **167**
1,038 **197**
716 **245**

2021　　　　　　2022　　　　　　2023

🌳 Paper consumption for direct mail(metric tons)

🟢 carbon emissions reduced through electronic invoices(metric tons)

Waste management

Poya is a retailer that sells products to consumers, and the types and disposal methods of waste are as table listed below. Although waste management is not considered a major issue for Poya, we still reduce the waste generated in the service process through daily publicity，and the waste are handled in accordance with local government regulations.

Source of Waste	Type of Waste	Dispose method	
		Recyclable	not recyclable
Head office	Paper, Domestic waste	Recycling operators	Cleaning Squad
Logistics Centers	Cartons	Recycling operators	Cleaning Squad
Operating Locations	Cartons, Domestic waste	Recycling operators	Cleaning Squad

Recycling volume of waste cartons	2021	2022	2023
Total Carton Weight(Tones)	2,128	2,293	2,352
Carton Weight per million Revenue (ton)	0.1218	0.1177	0.1065

* The logistics center utilizes reusable paper boxes and adopts eco-friendly packaging materials such as recyclable boxes to reduce paper box consumption, resulting in a decrease in the amount of paper boxes recycled.

Logistics Packaging Waste

To reduce and prevent the environmental burden caused by packaging materials from online shopping, Poya banned the use of PVC materials for online shopping packaging starting from July 2023. Additionally, suppliers are required to provide packaging materials with a specified ratio of recycled materials, further reducing the negative environmental impact of packaging waste.

Sewage

The sewage is mainly from domestic use, which is mainly discharged to the sewer through the water pipes. It does not have a significant impact on the environment or water sources.

	2021	2022	2023
Water charge (in thousands, NTD)	2,831	2,726	2,770
Total cost (in thousands, NTD)	5,340,180	5,761,059	6,544,355
Percentage	0.05%	0.05%	0.04%

5.4 Climate Risks and Opportunities

Poya refers to the Task Force on Climate-related Financial Disclosures (TCFD) proposed by the United Nations Financial Stability Board, and takes into consideration the disclosure and management framework. Poya overall assess the impact of climate change issues on the Company, and then formulates short, medium and long-term management strategies for the future.

Risks related to climate issues in the short, medium and long term

Timeline	Risk	Potential impact	Financial Impact	Management Strategy
Short -term	Typhoon and catastrophic rainstorm	Climate anomalies caused by global warming	1.Damaged equipment leads to increased repair costs. 2. Fewer customers or out-of-stock due to transportation	1. Planning of natural disaster asset insurance for stores to reduce the impact from disasters. 2. Set up an emergency response team and prepares a backup plan and equipment procurement plan.
Medium -term	The rise of the average temperature	1. increased energy consumption 2. season change differences	1. The increase in operating costs. 2. Product mix change	1. Introduce new inverter air conditioners and air conditioning central controller. 2. The use of LED energy-saving lamps and linear lights to reduce carbon emissions.
Medium -term	Regulations	Stricter Climate regulations	1. Fines on violation 2. Damage to goodwill	1. Regular greenhouse gas inventory to effectively control greenhouse gas emissions 2. Formulate energy-saving and carbon-reduction actions
Long -term	Geopolitics	The supply demand mismatch caused by climate change may evolve into a political risk of competition for resources.	1. Political and economic turmoil will have impact on consumption behavior 2. Supply chain shortage will affect revenue	1. Enhance a trustworthy brand image and cultivate member loyalty. 2. Establish a regular customer system, to reach out consumers activley. 3. Work with suppliers to keep abreast of product trends.

Opportunities related to climate issues in the short, medium and long-term

| Timeline	Opportunity	Plan	Financial Impact	Management Strategy
Short term	Develop new products	Prioritize purchasing environmentally friendly products	1. Reduce packaging costs. 2. Increase product sales by meeting consumer demand for environmentally friendly products.	1. Cooperate with suppliers to develop environment-friendly products with packaging reduction to lower carbon 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.
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.

Scenario Simulation

In view of the physical risks of "increased severity of extreme weather events such as typhoons, floods, and snowfalls", the probability of flooding, equipment damage, power and water outages may increase with an impact on store operations. Besides store operations, these events might also cause physical risks to upstream logistics and downstream customers, like delivery, customer inconvenience and product unavailability. We evaluate the risk of flooding in the middle of this century (2050) for all stores in Taiwan under different climate scenarios. According to the level of flood risks of the National Science and Technology Center for Disaster Reduction (NCDR), we come out with two scenarios simulating the number of stores with flood risks and the financial impact assuming the level 5 are areas to be impacted.

Scenario Assumptions	Scenario Explanation	Percentage of affected stores	Financial impact on revenue
Temperature increase less than 2°C	Assuming the temperature does not exceed 2°C The climate and environment will remain the same as the current situation	35%	0.16%
RCP 8.5	The risk of flooding in stores under the high warming trend without any reduction actions across the world	46%	0.22%

* The proportion of affected stores is based on the year 2023 as a reference and can be found in Poya's sustainability report.

Scenario Simulation Risk Map
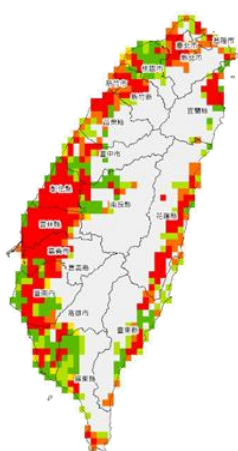
Temperature increase less than 2°C   **RCP 8.5**
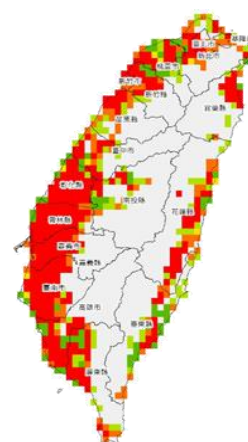
Extreme Weather Insurance Claims

In addition, to reduce the financial losses caused by weather in the stores, Poya has formulated emergency response procedures for risks, standardized the logistics and distribution contingency mechanism, and purchased property insurance against natural disasters for the stores.

Year	Numbers of store impacted by the extreme weather	Number of insurance claims	Coverage of claim
2021	5	5	100%
2022	0	0	None
2023	8	8	90%

5.5 Green Logistic

Before the introduction of the logistics center, suppliers had to pick up and deliver the goods to each Poya store through the trucking fleet or by themselves. With the expansion of Poya stores, many small and medium-sized suppliers had difficulty to meet the demand with labor shortage and insufficient delivery capacity. Therefore, Poya gradually planned the establishment of centralized logistic center to meet operational needs. Kaohsiung logistic center operated in July, 2017. The north logistic center was also on schedule to operate in January, 2019. The south and north warehouses can support the delivery of at least 200 stores respectively, providing the support to our expansion plan. With our centralized logistic center, suppliers can simplify the multiple trips to one single delivery to Poya's logistics center. This should help suppliers to grow with Poya with improving efficiency.

Because Poya adopts cross docking to collect and distribute products, we centralizes the work at our DCs by replacing the multiple trips from suppliers to our individual stores. Therefore, it effectively brings down the carbon emission, exhaust gas emission and energy consumption. The goods received from the manufacturers are unloaded and inspected at the logistics center, and the packaging cartons are reutilized or properly disposed of. Thanks to our logistics center, Poya could "deliver at night, display on shelves on the following day", which allows stores to place order in small quantity with more effective inventory. The store associates can focus on serving clients, improving the display, and shopping environment, instead of tedious workflow.

Our operation efficiency has improved every year by our increasing efforts on process improvement after the implementation of the self-management logistics system. Additionally, a new logistics center is scheduled to be established in Changhua in 2024. This expansion aims to increase distribution efficiency, shorten transportation processes, and reduce greenhouse gas emissions.

In addition, in response to the government's promotion of renewable energy, the Kaohsiung Logistics Center has invested in the solar power generation project, which can generate more than 2.45 million kilowatts of electricity per year and reduce carbon emissions by 1,214 tons in 2023, contributing to a decrease in greenhouse gas emissions while also helping to lower the temperature of the logistics center.

In 2023, third-party assurance procedures were implemented for packaging materials used in online shopping (Note 1). Poya, in our commitment to environmental protection, strives to use recycled and regenerated paper-based packaging materials as much as possible. Additionally, Poya utilizes suppliers' original packaging for shipments to avoid additional resource consumption associated with extra packaging.

Goals for Poya's E-commerce Packaging Materials
1. All packaging materials will avoid the use of PVC.
2. Over 90% of paper packaging materials will be made from recycled materials.
3. At least 25% of plastic packaging materials will be made from recycled raw materials.

Packaging Materials

| 項目	2023
Average Weight of Online Shopping Packaging (kg per piece)	0.259
Number of Shipments Using Original Packaging (pieces)	443

Note 1: The statistical period is from July 1st to December 31st, 2023. The assurance was conducted by PriceWaterhouse Coopers Taiwan Certified Public Accountants, and a limited assurance report was issued based on the results. Please refer to Appendix 8 for the Accountant's Assurance Report.
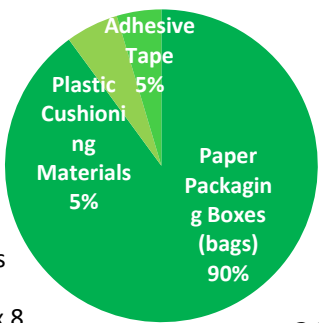
◈ Taoyuan logistic center

- ➲ Capacity: 200 Poya stores & EC Logistics Warehouse
- ➲ Operation space: 10,800 pings
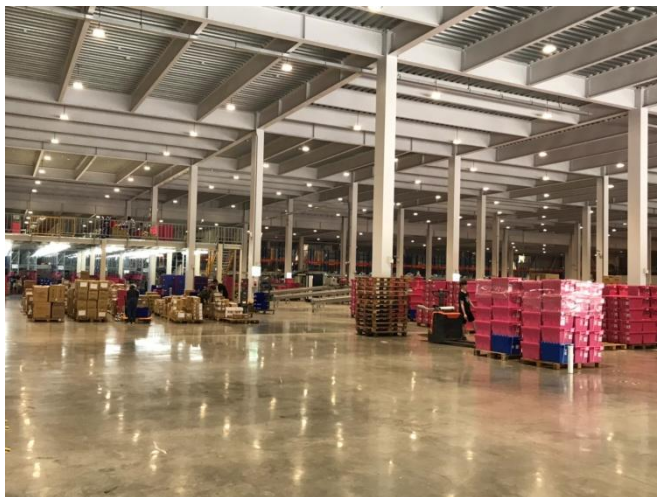
◈ Kaohsiung logistic center

- ➲ Capacity: 243 stores
- ➲ Operation space：8,400 pings

◈ Changhua logistic center

- ➲ Expected lease commencement: 2024
- ➲ Expected operation space：5,100 pings

Community

06

06 Community

Poya not only provides high-quality products and considerable services but also gives back to society. With our brand influence, Poya sponsored the ocean protection campaign again this year, in the hope of rasing concerns over ocean conservation and the purchase of ocean-friendly products. Poya also continue to care for disadvantaged and emphasized the Work study program. Poya invites customers to join hands together to establish a happy life circle of common good and sharing.

Total donations and sponsorships this year amounted to NT$0.79 million, mainly focus on ocean protection, talent cultivation and community care. Poya actively participates in social activities to give back to the society.

Beauty Power Coexistence with the Sea - A Wonderful Summer"

- Ocean Volunteer Training
- Coral Reef Protection Activities
- Beach Cleanup Events
- Ocean Conservation Limited Store: Beichen Store in Penghu
- Establishment of an Ocean-Friendly Zone in Physical Stores/Online Purchases

Talent Development

Work Study Program
matched 144 people to enter our stores for internships
Future Plan
Signing of the "Protecting the Marine Environment of Penghu and Cultivating Talent in Marine Tourism" Agreement with Penghu University of Science and Technology

Community Care

Collaboration with "Furkidstw Association"
Provided friendly care for stray dogs
Cooperation with the Ministry of the Interior for disaster prevention
Typhoon and Disaster Prevention Project
Muhsiang Home
Donation of daily necessities
Eden Social Welfare Foundation
Visit to the Xizhi Small Workshop

6.1 Marine Conservation

Since 2020, Poya has been actively participating in activities related to the United Nations Sustainable Development Goals (SDGs), particularly in the conservation of marine ecosystems.

Year	Event
2020	POYA Envisions Turtle Paradise
2021	POYA Guards the Ocean, Turning Hope
2022	POYA Sparks the Power of Change
2023	Beauty Power Coexistence with the Sea - A Wonderful Summer"

In 2023, Poya participated in marine volunteer training, coral reef conservation surveys, and beach cleanup activities.

In 2023, for the first time, Poya transformed its Beichen Store in Penghu into a brand-new Poya Ocean Conservation Limited Store. Adorned with ocean blue accents, the store offers a variety of ocean-friendly products. Additionally, Poya established an ocean-friendly zone for online purchases, catering to consumers' shopping needs while protecting the marine environment.

6.2 Talent Development

In 2023, Poya collaborated with 26 universities, matched 144 people to enter our stores for internships. Through hands-on projects, students acquired necessary skills for employment, bridging the gap between academia and industry. They utilized creative thinking to solve problems, making it a mutually beneficial training program for both the company and the students.

In 2024, Poya plans to sign a contract with Penghu University of Science and Technology for the "Protecting the Marine Environment of Penghu and Cultivating Talent in Marine Tourism" program. From 2024 to 2029, Poya aims to donate NT$2 million annually to foster talent in marine conservation and promote industry-academia collaboration.

Organized a series of marine conservation activities
Beach cleanups, sea cleanups, and coral reef restoration activities in Penghu

Promoted talent development in the marine tourism industry in Penghu
Offering courses on marine ecological tourism talent development and organizing forums to promote industry-academia collaboration in marine tourism industry.

6.3 Community Care

In 2023, in addition to sponsoring local blood donation events to encourage society to value their own health and save lives, Poya also actively participated in community activities. Poya cared for vulnerable groups and provided a safe shopping area for the community, offering disaster prevention products.

- 🐾 Friendly care for stray dogs
- 🐾 Setting up an "Poya Pet Friendly" section for online purchases
- 🐾 Sponsoring products for the Furkids Carnival
- 🐾 Donating to the Furkidstw Association and rewarding Poya points

★Caring for disadvantaged children by donating supplies to Muhsiang Home Orphanage.

★Poya provides a safe shopping environment for the community and participates in the Ministry of the Interior's "Setting up Typhoon and Disaster Prevention Zones in Various Stores and Online Platforms" program. In response to climate change, Poya offers disaster prevention products to consumers and has been honored with the title of "Excellent Store" awarded by the Ministry of the Interior.

★Assisting vulnerable groups to integrate into the community by introducing products, allowing them to practice shopping, and teaching money management skills.

Appendix 1. 2021~2023 Performance

Business				
Item	Sub item	2021	2022	2023
Service Quality Assessment	A+B level store	85%	86%	87%
	C level store	15%	14%	13%

Employee				
Item	Sub item	2021	2022	2023
The Ratio of Female Executives		74%	76%	77%
Employee Age Distribution	<21	364	358	427
	21-30	2,279	2,208	2,588
	31-40	1,289	1,398	1,611
	41-50	515	607	712
	>50	88	112	148
Employee Education	Junior high and below	56	55	68
	Senior high	1,081	1,101	1,333
	College	316	361	409
	University	3,005	3,088	3,602
	Master degree	77	78	74
Total Staff Hours Training	Entry-level Training	6,755	6,657	8,183
	Manager Evaluation	5,635	5,173	4,375
The salary of full-time employees, not in supervisory position	Total numbers of Employees	3,202	3,283	3,516
	Average salary (in thousands)	488	518	557
	Median salary (in thousands)	426	463	505
The Reinstatement Rate in Parental Leave		60%	36%	50%
Disabling Injury	Disabling Injury Frequency Rate (FR)	6.22	2.36	1.66
	Disabling Injury Severity Rate (SR)	86.21	38.00	43.00
	Total Injury Index (FSI)	0.73	0.30	0.27
	Work related fatalities	0	1	0

Environment				
Item	Sub item	2021	2022	2023
Environment	Avg. Carbon Emission per store(t)	140	134	118
	Water Consumption (cubic meter/store)	747	639	588
	Electricity Consumption(kWh/store)	273,766	260,434	231,706
	Paper saving from direct mail (DM) (t)	705	365	322
Waste	Recycling Weight per million Revenue (t)	0.1218	0.1177	0.1065
Sewage	Water charge/Total Expense	0.05%	0.05%	0.04%

Community	
NT$0.79mn in 2023	Sponsored the " Kaohsiung Entrepreneur Association"
	Sponsored the "Slow Pitch Softball Association"
	Sponsored the Marine Conservation Activities of National Penghu University of Science and Technology
	Sponsored the "Kiwanis International" events
	Sponsored the year-end banquet for the "Tainan Slow Pitch Softball Association"
	Sponsorship of campus recruitment events for Dayeh University, Yu Da University of Science and Technology, and Jinwen University of Science and Technology, etc.
	Cooperated with 26 colleges and universities to match a total of 144 students to Poya stores for internship
NT$1.2mn in 2022	Sponsored the "Protect the Ocean" activity of National Penghu University of Science and Technology
	Sponsored the "Charitable Donations" organized by The Garden of Hope Foundation
	Sponsored the " Social Affairs Bureau Tainan City Government"
	Sponsored the " Kaohsiung Entrepreneur Association"
	Sponsored the "Peng Wan-Ru Foundation"
	Sponsored the "Foundation for Taiwan Masters Golf Tournament"
	Sponsored the "Haian An Christian Church "
	Sponsored the "Tainan City Fire Department Volunteer Fire Brigade"
	Sponsored the "2022 Hearing Impaired and Disabled Slow Pitch Softball Championship in Tainan "
	Sponsored gift vouchers for the " Tainan City Slow-Pitch Softball Association"
	Sponsored the "Seed Talent Program"
	Cooperated with 22 colleges and universities to match a total of 86 students to Poya stores for internship
NT$1.02mn in 2021	Sponsored the "Tainan hospital" to purchase the mammography vans
	Sponsored gift vouchers for the "Tainan Public Health Centers"
	Sponsored the "Joy Caring Association Taipei-Moon Festival Lucky Bags"
	Sponsored the "Genesis Social Welfare Foundation"
	Sponsored the "Tainan Jhao Rih Public Charity"
	Sponsored the " Kaohsiung Entrepreneur Association"
	Sponsored the "Global Federation of Chinese Business Women"
	Sponsored the "Foundation for Taiwan Masters Golf Tournament"
	Sponsored the "Softball Association"
	Cooperated with 30 colleges and universities to match a total of 105 students to Poya stores for internship

Appendix.2 Medium- and Long-term Target and KPI in 2023

	Medium- and Long-term Target and KPI	2023
Corporate Governance	Maintaining a top 20% ranking in the assessment of Taiwan Corporate Governance Evaluation System	V
	Positive profit growth	V
	At least four investor conferences a year	V
	At least one Board meeting each quarter	V
	"Ethical Corporate Management" briefing at the monthly internal meeting	V
	No fines from the authorities	V
Employee	Zero major occupational safety incident	V
	At least 70 courses/10,000 hours of Employee career training annually	V
	Female executives account for over 50% of total executives	V
	The average salary of female employees grows by 1% annually.	V
Product Management and Customer Service	No violation of product or service information labeling and marketing communication standards for private brand	V
	No violation of customer privacy	V
Environment	3% reduction in Carbon emission per store	V
	Save 5% on water consumption per store	V
	The greenhouse gas intensity in Scope 1 & Scope 2 decreased by 2% in 2025 compared to the baseline year of 2023.	-
	The water intensity decreased by 3% in 2025 compared to the baseline year of 2023.	-

Appendix. 3 GRI content index

Statement of use	Poya has reported in accordance with the GRI Standards for the period 2023/1/1~2023/12/31.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No sector standard applicable.

GRI 2: General Disclosures 2021

Disclosure	Corresponding Section/Page	Omission explanation
2-1 Organizational details	About this Report P.1 02 Corporate Governance P.21	
2-2 Entities included in the organization's sustainability reporting	About this Report P.1	
2-3 Reporting period, frequency and contact point	About this Report P.1	
2-4 Restatements of information	05 Environment P.57 Due to the opening of new branches in early 2023, the DMs were printed in 2022. Therefore, adjustments were made to the information related to the 2022 DMs for data recompilation.	
2-5 External assurance	About this Report P.1 Accountant's limited assurance report P.86-90	
2-6 Activities, value chain and other business relationships	02 Corporate Governance P.22 03 Products P.33-34	

GRI 2: General Disclosures 2021		
Disclosure	Corresponding Section/Page	Omission explanation
2-7 Employees	04 Talents P.42-50	
2-8 Workers who are not employees	Not applicable,Do not have worker who is not employee.	
2-9 Governance structure and composition	02 Corporate Governance P.24	
2-10 Nomination and selection of the highest governance body	02 Corporate Governance P.25 Official website：https://www.poya.com.tw/investor/board	
2-11 Chair of the highest governance body	02 Corporate Governance P.25	
2-12 Role of the highest governance body in overseeing the management of impacts	01 Sustainable management P.10	
2-13 Delegation of responsibility for managing impacts	02 Corporate Governance P.29	
2-14 Role of the highest governance body in sustainability reporting	01 Sustainable management P.10	
2-15 Conflicts of interest	02 Corporate Governance P.25	
2-16 Communication of critical concerns	01 Sustainable management P.14-16 Official website： https://www.poya.com.tw/investor/stakeholder	
2-17 Collective knowledge of the highest governance body	02 Corporate Governance P.25	
2-18 Evaluation of the performance of the highest governance body	02 Corporate Governance P.25 Official website：https://www.poya.com.tw/investor/board	
2-19 Remuneration policies	02 Corporate Governance P.26	

GRI 2: General Disclosures 2021		
Disclosure	**Corresponding Section/Page**	**Omission explanation**
2-20 Process to determine remuneration	02 Corporate Governance P.26	
2-21 Annual total compensation ratio	The annual total compensation ratio is 20%. This data discloses the ratio of the annual compensation of the general manager to the median salary of employees who do not hold managerial positions.	
2-22 Statement on sustainable development strategy	Message from Management P.3-4 Official website： https://www.poya.com.tw/investor/sustainability-reports	
2-23 Policy commitments	Message from Management P.3-4 Official website： https://www.poya.com.tw/investor/sustainability-reports	
2-24 Embedding policy commitments	Message from Management P.3-4 Official website： https://www.poya.com.tw/investor/sustainability-reports	
2-25 Processes to remediate negative impacts	02 Corporate Governance P.29 Official website： https://www.poya.com.tw/investor/sustainability-reports	
2-26 Mechanisms for seeking advice and raising concerns	02 Corporate Governance P.30 Official website： https://www.poya.com.tw/customer-service/contact	
2-27 Compliance with laws and regulations	02 Corporate Governance P.31	
2-28 Membership associations	Poya is a member of the Tainan City Daily Necessities Commercial Industry Association, Taiwan Chain Stores and Franchise Association, National Federal of Rice Business Association of the Republic of China,	

GRI 2: General Disclosures 2021

Disclosure	Corresponding Section/Page	Omission explanation
	Kaohsiung Entrepreneur Association, Friends of Republic of China Police Association, and the system kaohsiung chamber of commerce.	
2-29 Approach to stakeholder engagement	01 Sustainable management P.11	
2-30 Collective bargaining agreements	POYA has established Employee Welfare Committee and with a 100% participation rate.	

GRI 3: Material Topics 2021

Topics	Disclosure	Corresponding Section/Page	Omission explanation
GRI 3: Material Topics 2021	3-1 Process to determine material topics	01 Sustainable management P.11	
	3-2 List of material topics	01 Sustainable management P.12	
	3-3 Management of material topics	01 Sustainable management P.17-19	
Economic Performance			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. P.17-19	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	02 Corporate Governance P.23	
	201-2 Financial implications and other risks and opportunities due to climate change	05 Environment P.59	
	201-3 Defined benefit plan obligations and other retirement plans	04 Talents P.49	

GRI 3: Material Topics 2021			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
Customer Privacy and Information Security			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P.17-19	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	02 Corporate Governance P.30	
Corporate Governance			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P.17-19	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	02 Corporate Governance P.28	
	205-3 Confirmed incidents of corruption and actions taken	02 Corporate Governance P.28	
Greenhouse Gas Management			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P.17-19	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	05 Environment P.54	
	305-2 Energy indirect (Scope 2) GHG emissions	05 Environment P.54	
	305-4 GHG emissions intensity	05 Environment P.53	
	305-5 Reduction of GHG emissions	05 Environment P.53	
Product and service innovation			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	

GRI 3: Material Topics 2021			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
GRI 308：Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	03 Products P. 33	
	308-2 Negative environmental impacts in the supply chain and actions taken	03 Products P. 33	
GRI 414：Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	03 Products P. 33	
	414-2 Negative social impacts in the supply chain and actions taken	03 Products P. 33	
Employee Diversity and Equality			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	02 Corporate Governance P.25 04 Talents P.43-44	
	405-2 Ratio of basic salary and remuneration of women to men	04 Talents P.48	
Customer Relationship Management			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	03 Products P.34	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	03 Products P.34	

GRI 3: Material Topics 2021			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
Product Labeling and Marketing Communication			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 417 Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	03 Products P.33-35	
	417-2 Incidents of non-compliance concerning product and service information and labeling	03 Products P.34-35	
	417-3 Incidents of non-compliance concerning marketing communications	03 Products P.34-35	
Energy Management			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	05 Environment P.55	
	302-3 Energy intensity	05 Environment P.55	
	302-4 Reduction of energy consumption	05 Environment P.55	
Resource Management			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	05 Environment P.56、58	
	303-2 Management of water-discharge-related impacts	05 Environment P.56、58	

GRI 3: Material Topics 2021			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
	303-3 Water withdrawal	05 Environment P.56、58	
Talent Development and Cultivation			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 403 Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	02 Corporate Governance P.29	
	403-4 Worker participation, consultation, and communication on occupational health and safety	04 Talents P.49-50	
	403-5 Worker training on occupational health and safety	04 Talents P.50	
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	The internal education and training hours totaled 12,558, and the external labor safety training hours were 1,656, making a total of 14,214 hours. With a staff count of 5,486, the average training hours per employee amount to 2.6 hours.	
	404-3 Percentage of employees receiving regular performance and career development reviews	04 Talents P.44-46	
Risk Management			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 408 Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	04 Talents P.47	

GRI 3: Material Topics 2021			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
GRI 409 Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	04 Talents P.47	
Talent Attraction and Retention			
GRI 3: 2021	3-3 Management of material topics	01 Sustainable management P. 17-19	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	04 Talents P.48	
	202-2 Proportion of senior management hired from the local community	04 Talents P.43	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	04 Talents P.44	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	04 Talents P.48-49	
	401-3 Parental leave	04 Talents P.49	

GRI Topic			
Topics	**Disclosure**	**Corresponding Section/Page**	**Omission explanation**
GRI 200 Economic			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	03 Products P.33	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	02 Corporate Governance P.31	
GRI 300 Environment			
GRI 301：Materials 2016	301-1 Materials used by weight or volume	05 Environment P.61	
GRI 400 Social Category			
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	04 Talents P.47	

Appendix. 4 SASB index

Subject	Code	Standard	Index and Content	Response
Energy Management in Retail & Distribution	CG-MR-130a.1	Total energy consumed (GJ)	2023：337,827(GJ)	
	CG-MR-130a.1	percentage grid electricity	100% of the electricity source comes from the grid supply	
	CG-MR-130a.1	percentage renewable	Poya rents out rooftops to solar energy companies to generate electricity. The solar industry then sells the electricity back to Taiwan Power Company.	
Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	02 Corporate Governance P. 29-31	
	CG-MR-230a.2	1.Number of data breaches	02 Corporate Governance P. 30	
	CG-MR-230a.2	2.Percentage involving personally identifiable information (PII)	02 Corporate Governance P. 30	
	CG-MR-230a.2	3.Number of users affected	02 Corporate Governance P. 30	
Labor Practices	CG-MR-310a.1	The average hourly wage for in-store employees, by region	In 2023, Poya's starting hourly wage for part-time employees was NT$183, regardless of region or gender.	
	CG-MR-310a.1	Percentage of in-store employees earning minimum wage, by region	2023：0	

Subject	Code	Standard	Index and Content	Response
	CG-MR-310a.2	Voluntary turnover rate for all employees		
	CG-MR-310a.2	Involuntary turnover rate for all employees		
	CG-MR-310a.3	The total monetary loss due to legal proceedings related to violations of labor laws.	02 Corporate Governance P. 31	
Workforce Diversity & Inclusion	CG-MR-330a.1	The gender distribution of all employees.	04 Talents P.43	
	CG-MR-330a.1	The racial/ethnic composition of all employees.	04 Talents P.43	
	CG-MR-330a.2	The total monetary loss resulting from legal proceedings related to employment discrimination laws.	02 Corporate Governance P. 31	
Product Sourcing,	CG-MR-410a.1	Revenue from third-party certified environmental and/or social sustainability products	Revenue from own-brand products certified by third parties amounted to NT$780,000.	

Index and Content for CG-MR-310a.2:

	2021	2022	2023
Voluntary turnover rate	61.9%	66.3%	66.0%
Involuntary turnover rate	0.4%	0.4%	0.5%

Note:
1. The calculation method is changed to the number of resignations/the number of incumbents on December 31, 2023
2. The annual turnover rate was 67%, of which PT accounted for 44% of the total turnover

Subject	Code	Standard	Index and Content	Response
	CG-MR-410a.2	Statements of risks or hazards associated with chemicals in products	03 Products P.33	
	CG-MR-410a.3	Discussion of the environmental impact of packaging reduction	05 Environment P.61	
Activity Metric	CG-MR-000.a	Number of retail locations	02 Corporate Governance P.21	
	CG-MR-000.a	Number of distribution centers	05 Environment P.62	
	CG-MR-000.b	Total area of retail space	131,890 ping in 2023	
	CG-MR-000.b	Total area of distribution centers	05 Environment P.62	

Appendix. 5 TCFD Index

Aspect	TCFD Recommended Disclosures	Corresponding Chapter	Page Number
Governance	Describe the board's oversight of climate-related issues.	01 Sustainable management	P.10-11
	Describe management's role in assessing and managing issues.		
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	05 Environment	P.59-60
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.		
	Scenario Analysis		
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks.	02 Corporate Governance	P.29
	Describe the organization's processes for managing climate-related risks.		
	Describe the integration of identifying, assessing, and managing climate-related risks into the organization's overall risk management		
Metrics and Targets	Disclose the metrics used by the organization to assess and manage climate-related risks	05 Environment Appendix.2 Medium- and Long-term Target and KPI in 2023	P.52-62 P.71

Appendix. 6 Summary of Assurance Items & Accountant's Limited Assurance Report and Table of Assurance Items

TWSAE 3000 assured items

Number	Subject Matter Information	Page Number	Applicable Criteria
1	The electricity consumption and average electricity usage per store. **Electricity Usage (Note 1)** / **2021** / **2022** / **2023** Total Electricity Consumption: 86,510,088 / 89,849,836 / 93,840,891 Average Electricity Consumption per Store: 273,766 / 260,434 / 231,706 Electricity Intensity(kWh / Million Revenue): 5.0 / 4.6 / 4.3	55	The total electricity consumption for Poya headquarters and each store and average electricity usage per store in 2023. Average electricity usage per store is calculated using the following formula: Total annual electricity consumption ÷ Number of stores with electricity usage for the year.
2	Instances of violations of environmental, economic, or social regulations, as well as violations of the Food Safety and Sanitation Management Act and its subsidiary laws, related to the sale of edible products in stores. **2.5 Legal Compliance** With the legal office as the guiding unit, Poya ensures that all operations of the company comply with the requirements of various government laws and regulations. To safeguard the rights of investors and customers, Poya places special emphasis on compliance with the Company Act, Securities and Exchange Act, and Food Safety and Sanitation Act. In 2023, there were no violations of the Company Act or Securities and Exchange Act. In 2023, Poya received one sanction letters under the Food Safety and Sanitation Act with a fine of NT$60,000. The payment has been made within the specified period, and Poya has since strengthened education, training, and auditing of its products. Poya adheres to relevant labor regulations to provide employees with a high-quality working environment. In 2023, there were no significant violations or penalties under the Labor Standards Act, the Act for the Rights Protection of Persons with Disabilities, or the Occupational Safety and Health Act. Note 1：A significant violation penalty event is an incident where the fine amount exceeds NT$100,000.	31	The number and amount of fines imposed by the competent authority due to violation of environmental, economic or social regulations and the "Food Safety and Hygiene Management Act" and its sub-laws in 2023.
3	The average salary and median salary for non-managerial positions in 2023. **Category** / **Year 2022** / **2023** / **Growth rate** Number of full-time employees not in supervisory positions: 3,283 / 3,516 / 7% Average salary of full-time employees not in supervisory positions (in thousands)(Note 1): 518 / 557 / 8% Median salary of full-time employees not in supervisory positions (in thousands): 463 / 505 / 9% Note 1: All of Poya's stores are directly operated(non-franchised), with 89% of the manpower being front-line service personnel. Due to the large scale store expansion, a high percentage of new employees and junior employees are hired, which affects the average salary.	48	In accordance with the "Taipei Exchange Rules Governing Information Reporting by Companies with TPEx Listed Securities" by Taipei Exchange, laws and regulations related to Q&A
4	The new employee rate, turnover rate, and absenteeism rate in2023. The high recruitment rate at Poya is due to the rapidly changing nature of the retail industry, the need to seize post-pandemic business opportunities and supplement the workforce at existing stores, and the increased demand for staff to support new store openings.	44.50.82	New employee rate and turnover rate are calculated based on the roster of new employees and resignations in 2023 shown in the company's human resources system and the roster of all employees as of December 31, 2023.

Number	Subject Matter Information					Page Number	Applicable Criteria

Number	Subject Matter Information	Page Number	Applicable Criteria
	New entry / Turnover rate		The employee absenteeism rate is calculated according to the following formula: occupational sickness leave + sick leave days + personal leave days + menstruation leave days)/total labor number of days

	2021	2022	2023	Calculation method
New entry rate	64%	71%	81%	The number of new employees/The number of employees on December 31 of the year
Turnover rate	62%	67%	67%	The number of resigned employees/The number of employees on December 31 of the year

The annual turnover rate is 67%, with part-time employees accounting for 44% of the total number of departures.

Items	Absence Rate
Female	0.82%
Male	0.14%
Total	0.96%

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The reinstatement rate in 2023

Application Rate and Reinstatement rate in 2023	Male	Female
The estimated number of employees reinstated after parental leave in 2023	7	71
The actual number of employees reinstated after parental leave in 2023	4	35
Reinstatement rate	57%	49%

Applicable Criteria: Based on the list of employees who applied for leave without pay as of December 31, 2023, and the number of employees who were reinstated after the parental leave ended, the reinstatement rate is calculated according to the appropriate formula shown by GRI: employees who have actually returned to work after parental leave/ total number of employees who should be reinstated after parental leave X100

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Total training hours for employees.

Subject	Training hours	Number of classes	Number of Trainees	Total Hours
OJT Evaluation	7	12	1,169	8,183
Section Manager Assessment	7	12	449	3,143
Assistant store Manager Assessment	7	12	176	1,232
Total		36	1,794	12,558

Applicable Criteria: The total number of education and training hours completed in accordance with Poya's education and training methods in 2023

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The gender pay ratio of employees.

Gender	Area	Average salary by area	Average salary by gender	Average female-to-male salary ratio by area	Female to Male Average Salary Ratio
Male	North	52,389	51,749	100%	100%
	Central	48,341			
	South	56,234			
	Kao-Ping	49,346			
Female	North	45,781	44,006	87%	85%
	Central	41,964		87%	
	South	45,144		80%	
	Kao-Ping	41,570		84%	

Applicable Criteria: Refers to the ratio calculated on the basis of male annual salary as 100

TWSAE 3000 assured items

Number	Subject Matter Information	Page Number	Applicable Criteria
8	Water consumption and average water usage per store. **Water Usage (Note 1)** / 2021 / 2022 / 2023 Total Water Consumption: 203,189 / 187,261 / 195,225 Average Water Consumption per Store: 747 / 639 / 588 Water Intensity(cubic meters / Million Revenue): 0.0116 / 0.0096 / 0.0088	56	Total water consumption for Poya headquarters and each stores (excluding shopping mall) and average water usage per store in 2023. Average water usage per store is calculated using the following formula: Total annual water consumption ÷ Number of stores with water usage for the year
9	Waste disposal. **Recycling volume of waste cartons** / 2021 / 2022 / 2023 Total Carton Weight(Tones): 2,128 / 2,293 / 2,352 Carton Weight per million Revenue (ton): 0.1218 / 0.1177 / 0.1065	58	Recycling volume of logistics waste cartons in 2023
10	The number of meetings held by the board/functional committees and the attendance rate. In 2023, the Board convened 13 times with an average attendance rate of 97%. **Committee member** / **Function** / **Frequency Attendance rate** / **Operation in 2023** **Audit Committee 4 Independent Directors** ◆Overseeing the fair presentation of the Company's financial statements ◆Overseeing the hiring (and dismissal), independence, and performance of certificated public accountants ◆Overseeing effective implementation of the internal control system ◆Overseeing compliance with relevant laws and regulations ◆Management of the existing or potential risks of the Company (6 times, 91%) ◆In 2023, the company's audit committee communicated well with the certified accountants, and none of the independent directors had any opinions. ◆In 2023, independent directors communicated individually with the internal audit supervisor/accountant a total of 6 times. **Remuneration Committee 4 Independent Directors** ◆Establish and regularly review the annual and long-term performance goals, as well as the policies, systems, standards, and structures for director and executive compensation. ◆Regularly assess the achievement of performance goals for directors and executives, and determine the content and amount of their individual compensation. ◆The remuneration of directors and managers in 2023 was disclosed on page 11-15 of the annual report (5 times, 100%) ◆There is no case in 2023 that the board of directors will not adopt or modify the recommendations of the remuneration committee. ◆No member has any objection or reservation regarding the matters decided by the Remuneration Committee in 2023. **Nomination Committee 2 Directors 4 Independent** ◆Search, review, and nominate director candidates. ◆Establish and develop the organizational structure of the board of directors and (2 times, 100%) ◆In 2023, there were a total of 2 instances where independent directors recused themselves from discussions on matters involving conflicts of interest.	26.27	Based on the total number of meetings of the company's board of directors/functional committees in 2023, obtain the meeting minutes and attendance records of all meetings to calculate the personal attendance rate

TWSAE 3410 assured items

Number	Number	Number	Number
1	Greenhouse gas inventory (including Scope 1: direct greenhouse gas emissions and Scope 2: indirect greenhouse gas emissions from purchased electricity). **Year** / **2023** Total emissions (metric tons): 48,633 Carbon emissions per store (metric tons): 118 Carbon intensity (metric tons CO2e per million in revenue).: 2.2	53	In accordance with the guidelines of the Greenhouse Gas Protocol.

pwc 資誠

會計師有限確信報告

(113)資會綜字第 24002102 號

寶雅國際股份有限公司　公鑒：

本會計師受寶雅國際股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定 2023 永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司 2023 永續報告書第 77 至 79 頁之「確信項目彙總表－確信準則 3000 號確信項目」。前述所選定之關鍵績效指標之報導範圍業於永續報告書第 1 頁之「報告書期間、邊界與數據」段落述明。

管理階層之責任

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

先天限制

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

會計師之獨立性及品質管理

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

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

會計師之責任

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

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

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

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。

- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標進行分析性程序，並選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

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

此報告不對 2023 永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

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

其它事項

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

資　誠　聯　合　會　計　師　事　務　所

會　計　師　林　姿　妤

中　華　民　國　113　年　7　月　29　日

Appendix. 7 Limited Assurance Report of the greenhouse gas statement by Accountants.

pwc 資誠

寶雅國際股份有限公司溫室氣體聲明
會計師有限確信報告

資會綜字第 23010512 號

寶雅國際股份有限公司　公鑒：

　　本會計師受託執行寶雅國際股份有限公司（以下簡稱「貴公司」）民國 112 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明包含溫室氣體盤查報告及解釋性附註(請參見第 1 頁至第 30 頁)。本案件係由具有多項專業之案件服務團隊執行，包括確信執業人員及環境專家。

管理階層對溫室氣體聲明之責任

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

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

會計師之獨立性及品質管理

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

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

會計師之責任

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

　　依確信準則 3410 號及「上市上櫃公司永續報告書確信機構管理要點」之規定，本有限確信案件工作包括評估　貴公司採用溫室氣體盤查議定書 GHG protocol 及上市上櫃公司氣候資訊編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大

pwc 資誠

不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

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

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

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

有限確信之結論

　　依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司民國 112 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照溫室氣體盤查議定書 GHG protocol 及上市上櫃公司氣候資訊編製之情事。

其他事項

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

資 誠 聯 合 會 計 師 事 務 所

會計師 趙永潔

中 華 民 國 113 年 4 月 8 日

pwc 資誠

會計師有限確信報告

資會綜字第 23010283 號

寶雅國際股份有限公司　公鑒：

　　本事務所受寶雅國際股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司辦理申報民國 112 年度網際網路購物包裝材料申報資訊（以下簡稱「包裝材料申報資訊」）符合行政院環境部「網際網路購物包裝限制使用對象及實施方式」規定執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

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

管理階層之責任

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

先天限制

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

會計師之獨立性及品質管理

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

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

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會計師之責任

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

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

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

　　基於本案件情況，本會計師於執行上述程序時：

- 已訪談參與編製包裝材料申報資訊之相關人員，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。

- 基於對上述事項之瞭解及所辨認之領域，已對包裝材料申報資訊選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

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

　　此報告不對包裝材料申報資訊相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

　　依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司民國 112 年度包裝材料申報資訊在所有重大方面有未依照前開適用基準編製之情事。

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其他事項

    對於確信報告於　貴公司辦理申報民國 112 年度網際網路購物包裝材料申報資訊後之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資　誠　聯　合　會　計　師　事　務　所

會計師　林　姿　妤

中　華　民　國　1 1 3　年　3　月　2 8　日

附件一

寶雅國際股份有限公司
民國 112 年度網際網路購物包裝材料申報資訊

編號	申報項目
1	基準年之網際網路銷售件數為 175,255 件
2	基準年之網際網路購物包裝材料分項重量總和如下： 紙包裝箱(袋)重量總和為 40,799.370 (公斤) 塑膠包裝箱(袋)重量總和為 0.613 (公斤) 紙緩衝材重量總和為 - (公斤) 塑膠緩衝材重量總和為 2,474.963 (公斤) 其他緩衝材重量總和為 - (公斤) 膠帶重量總和為 2,091.663 (公斤) 其他包裝材重量總和為 - (公斤)
3	基準年之網際網路購物包裝材料重量總和 45,366.609(公斤)[註2]
4	基準年平均網際網路購物包裝材料重量為 0.259(公斤)
5	基準年循環箱出貨件數為 - 件及循環箱使用個數為 - 個
6	基準年原箱出貨件數為 443 件
7	基準年經回收再使用之包裝材料出貨件數為 - 件
8	已完成基準年之其他相關佐證資料之準備： 1. 包裝材料供應者清單及進貨明細。 2. 包裝材料之回收紙混合率或再生料摻配比例佐證資料。 3. 膠帶材質佐證資料。

註 1：基準年之選定請參照「網際網路購物包裝限制使用對象及實施方式」公告事項第六項第一款第三目之規定。如基準年為民國 112 年度者，統計期間為 112 年 7 月 1 日至 12 月 31 日。

註 2：網際網路購物包裝材料重量總和計算＝包裝箱(袋)總重量+緩衝材總重量+膠帶總重量+其他包裝材總重量。