

2024 Sustainability Report



MacroWell OMG Digital Entertainment Co., Ltd.

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About this report

Words from the operator



Chairman Mark Lo

In this era of dramatic change and rapid technological advancement, only innovation and persistence can lead enterprises forward continuously. Since OMG's establishment in 1999, we have adhered to the business philosophy of "Innovation or Death," starting as a game distributor and expanding into platform operations, electronic payments, and comprehensive financial flow services, gradually shaping today's diversified development blueprint spanning digital entertainment and e-commerce.

Looking back to our early entrepreneurial days, OMG witnessed the golden age of Taiwan's PC gaming industry and personally experienced the transformation pressure faced by the local gaming industry under global competition. We deeply understand that only by insight into market trends and flexible adaptation can we stand firm in the fierce waves. It was precisely under this industry background that we resolutely invested in online game distribution and platform construction, creating the "OMG Game Party" platform in 2006. In August 2009, in conjunction with the company's stock listing on the Emerging Stock Market, we officially renamed to "Macrowell OMG Digital Technology Co., Ltd." with stock code "3687." On January 11, 2011, we were officially listed on the TPEx (Taipei Exchange), bringing OMG into another new realm while firmly adhering to the OMG spirit to create even more impressive results!

Over the years, we have not only provided games but also upheld the belief of "providing services with warmth," treating user experience as our highest standard. When the online gaming environment faced chaos such as account theft and cheating, we pioneered the implementation of real-name systems, "Four Nos and One None" policy, and phone lock systems, which were considered groundbreaking at the time. These efforts have enabled us to work with players to create a fair, safe, and clean gaming environment, gradually shaping our corporate culture's insistence on "responsibility" and "integrity."

With the proliferation of mobile devices and changes in digital behavior, OMG has continuously extended its core corporate values and actively invested in the electronic payment field. We established OpayPlus in 2011 and incorporated Green World Technology into our group, officially

entering the third-party payment market. Facing dramatic changes in business models, we responded quickly by providing diverse payment options and real-time services, covering virtual accounts, recurring payments, LINE direct top-up and other innovative services, not only solving industry pain points but also creating more convenient transaction experiences for consumers.

We have always believed that ESG is not just a paper report, but a way of dialogue with society, environment, and the future. In the "Environmental" aspect, we actively use digital technology to reduce operational carbon footprint and promote cloud-based operations and energy-saving measures. In the "Social" aspect, we value employee welfare and user rights, providing a safe and inclusive workplace and gaming environment. In "Governance," we have established comprehensive internal control and integrity management systems to maintain the trust and support of stakeholders.

Looking toward the future, we see the digital transformation opportunities brought by AI. In 2023, we launched the mobile game "LUNA: AI Moon Goddess Expedition" that combines generative AI, and pioneered the introduction of an in-game chatbot system "Chat Game Master," allowing players to interact in real-time through natural language and experience unprecedented immersive gaming experiences. This is not only product innovation but also our concrete practice of future digital technology layout.

We deeply understand that OMG's achievements come from the support and trust of every user, partner, and colleague. Therefore, we will continue to hold ourselves to higher standards, moving forward continuously in the three major aspects of ESG, committed to creating a fairer, more sustainable, and warmer digital world.

Maowell OMG Digital Entertainment Co., Ltd

Chairman and General Manager Mark Lo

OMG Profile (stock code: 3687).

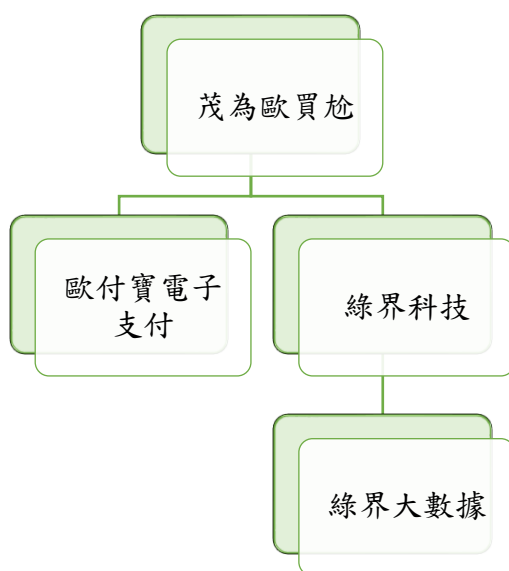
Macrowell OMG Digital Technology Co., Ltd. was established in 1999, initially focusing on game distribution and operations, representing over thirty PC standalone and online games while actively promoting internet-related products. In 2006, we launched the "OMG Game Party" platform and officially went public on TPEx in 2011, becoming a representative digital entertainment enterprise in the Chinese-speaking region.

Based on the belief that "Innovation or Death," Macrowell OMG continuously optimizes user experience and pioneered the introduction of real-name systems, anti-theft mechanisms, and other systems, committed to creating a fair and safe gaming environment.

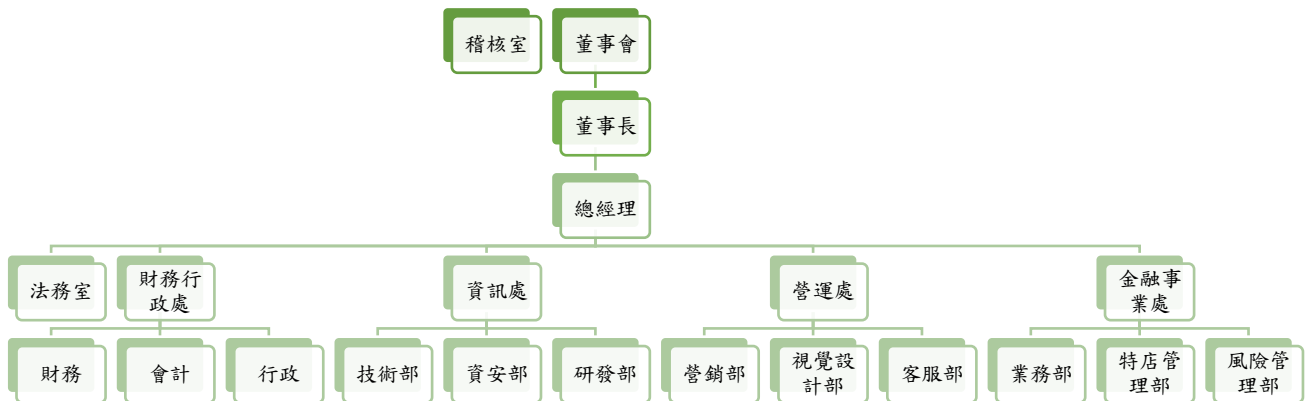
With the rise of mobilization and digital payment waves, the company has successively launched services such as "SMS Email King," "LINE Virtual Treasure Trading," and "OMG Financial Flow," deeply cultivating the third-party payment market and providing diversified payment and business solutions.

In recent years, Macrowell OMG has actively embraced AI innovation, launching interactive games and marketing tools that combine generative AI, opening new chapters in digital transformation, and continuing to lead the future of digital entertainment and financial flow technology with platform strength and innovative services.

The Group's organizational chart is as follows:



The company's organizational chart is as follows:



● Company Information

Company name	OMG Digital Entertainment Co., Ltd
Company type	OTC Listed Company
Stock code	3687
Company number	70444999
paid-in capital	NT\$300,595,720
Chairman	Mark Lo
general manager	Mark Lo
Date of Establishment	October 18, 1999
Operating a business	Information software service industry, data processing service industry, third-party payment service industry, electronic information supply service industry
Operations headquarters	3rd floor, No. 50, Section 1, Chenggong Road, Nangang District, Taipei City
When the company was founded	October 18, 1999

● Company History

Founded in 1999, the company's purpose is to promote leisure and entertainment technology, and its main business is the agency and operation of game software. The digital products we represent mainly include: more than 30 PC stand-alone game software, online games, and software peripheral products and promote Internet-related products, making full use of relevant new

technologies and software tools to improve the traditional working environment and enhance work efficiency.

In September 2006, the OMG Game Party platform was launched, and the first online game "Feifei Online" was released, successfully transforming into a platform operator. Then "Legend of the Artifact", "TERA", "God Cry", "LUNA", "RF", "Blood of the Holy Demon", "The Legend of Date", "Kung Fu Hero", "Love Nest", "Pet Forest Web"... Each game is loved by many players, and its operation in Taiwan has achieved outstanding results, and has been unanimously praised by partners!

In addition, OMG has also won the first place in the service quality voted by Taiwan and Hong Kong player magazines. Among them, as soon as "God Cry", "LUNA", and "RF Online" were launched, they ranked first in the "Bahamut" discussion board and ranked first in online games. "Pet Forest" cooperated with Facebook to set the first place in the web game rankings, and won the 2009 "GameStar - Web Game Bronze Award" from the Computer Guild and the "2010 Popular Web Game - Gold Award" from Bahamut!

OMG is also moving towards the road of self-made and research and development, and "Legend Of Crystal Bella" (Legend Of Crystal Bella), which took 4 years to create, has attracted high attention and expectations from all over the world!

In August 2009, in conjunction with the company's stock listing, it was officially renamed "Macrowell OMG Digital Entertainment Co., Ltd.", with the stock code "3687", and was officially listed on the OTC on January 11, 2011, and won the title of "Game Stock King", and then brought OMG Embarrassment to another new realm, and at the same time adhered to the spirit of OMG to create more beautiful results!

OMG's games are full of diversity to provide players with different choices, and towards online game development, actively master the latest technology, self-made game licensing at home and abroad, purchase various software and hardware equipment at any time, and combine senior R&D personnel from Taiwan, China and South Korea to enhance their own strength and characteristics, and provide diversified online entertainment functions to provide players with perfect services and benefit players as the highest principle. We adhere to the business philosophy of 'no innovation is death' and work with players to create a pure land for online games.

Group subsidiary:

Green World FinTech Service Co., Ltd.. is a leading third-party payment brand in Taiwan.

O'pay Electronic Payment Co., Ltd. is the first franchise organization in Taiwan to obtain an electronic payment institution operating license issued by the Financial Supervisory Commission.

In addition to providing diversified online entertainment functions and proxy games, the company also operates third-party payment, and welcomes young friends with aspirations to join and work together to create the best online world.

- **Value chain introduction**

Based on the belief that "no innovation is death", OMG continues to optimize the user experience, takes the lead in introducing real-name systems, anti-theft mechanisms and other systems, and is committed to creating a fair and safe gaming environment. With the rise of the wave of mobility and digital payment, the company has successively launched services such as "SMS Email King", "LINE Virtual Treasure Transaction", and "OMG Awkward Cash Flow" to deeply cultivate the third-party cash flow market and provide diversified payment and business solutions.

As a pioneer and leading brand in Taiwan's third-party payment industry, the Group has been focusing on providing comprehensive digital cash flow, logistics, invoicing and store opening solutions since its establishment in 1996, creating a one-stop service platform for more than 41.5 million SME members. In the face of the wave of digital economy and the challenges of climate change, OMG adheres to the core values of "professionalism, integrity, and innovation", and is committed to empowering technology to promote the dual-track development of digital transformation and sustainable operations, and continues to set a sustainable benchmark in Taiwan's financial technology field.

In recent years, has actively embraced AI innovation, launched interactive games and marketing tools combined with generative AI, created a new chapter in digital transformation, and continued to lead the future of digital entertainment and cash flow technology with platform strength and innovative services.

Upstream Value Chain Integration: Partnership and Low-Carbon Innovation

The Group relies heavily on a stable and highly reliable network of technology and service providers, including acquiring banks, e-commerce platforms, logistics providers, cloud computing service providers, and e-invoice intermediary services. The company has introduced automated API connectivity and AML risk control systems to not only improve operational efficiency and security, but also to work with suppliers to implement low-carbon solutions such

as paperless operations and cloud-based invoicing, to jointly build a sustainable supply chain that is both resilient and transparent.

Downstream Value Chain Enhancement: Service Innovation and Digital Inclusion

For downstream customers, the Group provides diversified cash flow and operational tools to actively assist the retail industry and small and micro enterprises to connect with the e-commerce market, lower their digital transformation thresholds, practice the spirit of financial inclusion, and expand the inclusiveness of the digital economy.

Value co-creation and market layout: technology empowerment and sustainability driven

For downstream customers, Green World FinTech provides a wide range of payment processing and operational tools, including OMO credit card machines, POS cash registers and invoicing machines, cross-border logistics, and the ECTicket e-ticket system. 2024 will see the introduction of AI customer service and LINE smart assistants, which will enhance the immediacy and accessibility of customer service, as well as the continued promotion of " ECPay App" to simplify the payment experience. The company will also actively assist retailers and small and micro enterprises in connecting to the e-commerce market, lowering the threshold of their digital transformation, realizing the spirit of financial inclusion, and expanding the inclusiveness of the digital economy.

The proportion of Asian revenue in 2024 was 100%.

1 、 Scope of the Report and Stakeholders

1.1 Summary and scope of the report

- **Report Summary**

The content of this report is based on the previous year's sustainability report prepared in accordance with the General, Industry and Materiality Criteria issued by the Global Reporting Initiative (GRI), and discloses in detail the material themes related to economic, environmental, and social (including human rights) aspects that Macrowell OMG Digital Entertainment (hereinafter referred to as "OMG", "the Company", "we", "us", or "our") has identified. (including human rights), the disclosure items and their reporting requirements, and contribute to the progress of the economy, environment and people (including human rights) to achieve the goal of sustainable development, and at the same time, to explain the active engagement in the areas of corporate governance, operational performance, sustainable supply chain management, green digital finance and information security, sustainable environment, and friendly workplace and social co-prosperity.

- **Data period**

ESG Sustainability Report 2024 Information Period: from January 1, 2024 to December 31, 2024

This report is the third disclosure of information on the performance of the management approach, risk assessment (including information-related risks), material topics, responses and actions in OMG' ESG Sustainability Report, and some of the content is intended to enhance the reader's understanding of the information in the report.

- **Scope Boundaries**

The information contained in this report is based on the material topics disclosed to OMT, and its employees in Taiwan as well as customers, suppliers, and investors outside of the organization.

Financial performance figures are calculated on the basis of New Taiwan Dollars, and the scope of this report is consistent with the timing of individual financial statements, entities and companies, and the sources of financial data have been verified and certified by RSM Taiwan, Certified Public Accountants, and are presented in the usual manner of describing the words and figures..

- **Principles and Guidelines**

In order to continuously strengthen the comparability of performance and the materiality of the report, all information published in this report follows the requirements of the GRI Sustainability Reporting Guidelines and is presented using internationally recognized indicators, and if there are any estimations, they will be noted in the relevant chapters and sections.

1. Global Reporting Initiative (GRI) Standards 2021
2. Sustainability Accounting Standards Board (SASB) – Software & IT Services
3. Task Force on Climate-related Financial Disclosures (TCFD)
4. Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies

- **Frequency**

This report is published annually, with the first publication date: 2024 The Sustainability Report was published in August 2025

- **Restatement of Information**

In 2024, there was no information recompilation of the sustainability report of OMG

- **External certainty/assurance**

This report has not been assured by an independent third-party verification body.

- **Contact window**

We look forward to informing our stakeholders about our efforts to promote corporate social responsibility through this report. Please feel free to contact us through the following methods for suggestions and comments on OMG's ESG Sustainability Report:

- Macrowell OMG Digital Entertainment Co., Ltd
- Contact window: Administrative Department Manager / Yen Micki
- Phone: 02- 2655 0051 # 1601
- Address: 3rd Floor, No. 50, Section 1, Chenggong Road, Nangang District, Taipei City
- E-mail: micki.yen@macrowell.com.tw
- Website: <https://www.macrowell.com.tw/>

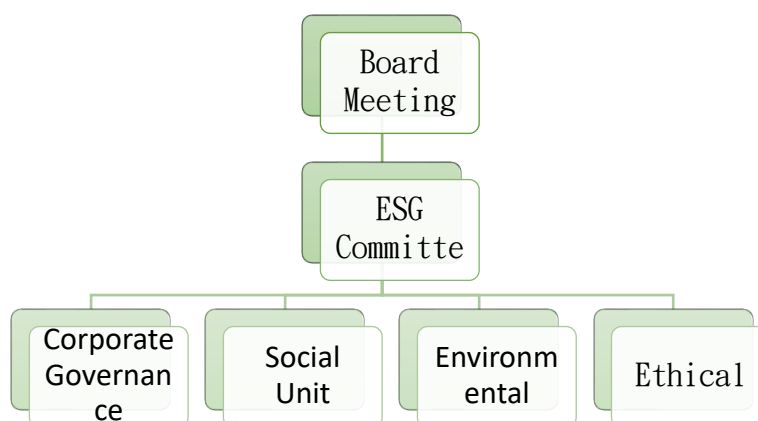
1.2 ESG organization

To implement corporate social responsibility and integrity management guidelines, the company's Board of Directors approved the establishment of the "Integrity Management and Sustainable Development Committee," authorizing the CEO to be responsible and regularly report to the Board of Directors. Through the "Integrity Management and Sustainable Development Committee," we promote corporate social responsibility operations, continuously monitor domestic and international CSR standard developments and corporate environmental changes, and review and improve the company's established CSR systems to enhance CSR implementation effectiveness. Simultaneously, through the "Integrity Management and Social Responsibility Committee," we promote the company's integrity management operations to improve corporate integrity management.

The Integrity Management and Social Responsibility Committee has four working groups: Corporate Governance Group, Environmental Sustainability Group, Social Welfare Group, and Integrity Management Group. Each working group operates according to the P-D-C-A management cycle, regularly holds meetings to discuss the latest related issues, tracks and reviews the implementation of related action plans, and reports annually to the Board of Directors.

The ESG Sustainability Committee of the Company is chaired by the General Manager, with the heads of relevant departments responsible for leading five groups, namely, the Ethical Management Division (including Corporate Governance), the Customer Service Division (incl. Information Security), the Green Finance Division (including Environmental Affairs), the Social Unit (incl. Public Welfare), and the Healthy Workplace Unit (incl. Employee Care), as well as a Secretary responsible for the integration of the planning and achievements of each group, the establishment of a risk management system, and the prevention of losses. The organizational structure of the ESG Sustainability Committee is shown below:

- **The heads of relevant departments are divided into four working groups:**



Corporate Governance Group, Environmental Sustainability Group, Social Welfare Group, Integrity Management Group. Each working group operates according to the P-D-C-A management cycle, and regularly holds meetings to discuss the latest related issues, track and review the implementation of relevant action plans, and regularly report to the board of directors on the status of handling every year.

- **The process for the board to communicate key material events:**

Process of the Board of Directors' communication on material events: In addition to controlling various types of risks through risk management in 2.4 of this report, each department of the Company regularly interacts with stakeholders through routine channels on a day-to-day basis, and in the event that a stakeholder or sustainability issue may have a potentially significant negative impact on the Company, the responsible department will conduct due diligence on the stakeholder or sustainability issue in the areas of financial status, legal compliance records, environmental protection and labor rights, and other aspects. The Board of Directors will assess whether the specific results will cause significant harm to the Company's operations and report to the Board of Directors, and the Board of Directors will make a resolution on the due diligence report submitted by the department and submit it to the responsible department for execution.

- **The committee's responsibilities are as follows:**

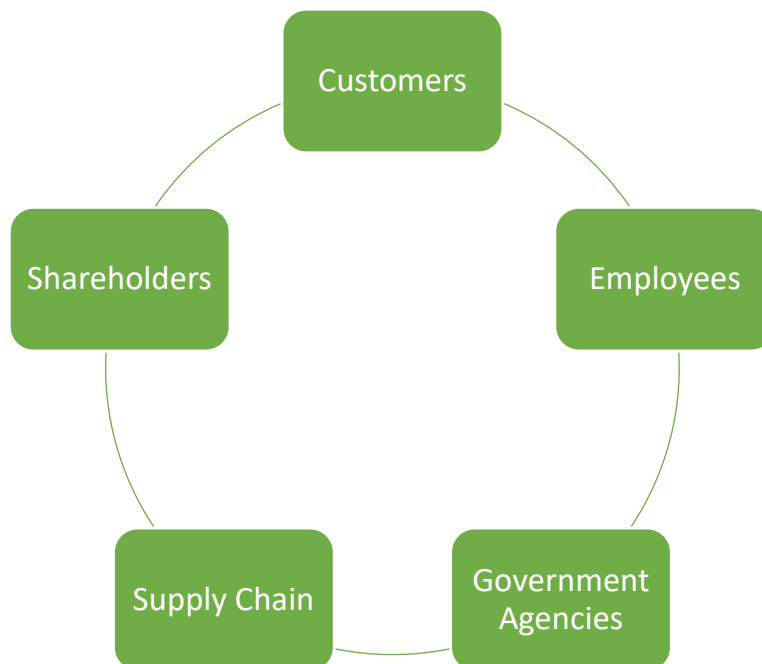
Ethical Management and Sustainable Development Committee (the Board of Directors authorizes the general manager to be responsible)				
The Finance Administration Office is a full-time (part-time) unit: responsible for planning, coordination and communication, and implementation and integration				
Working Group	Corporate Governance	Social	Environmental Sustainability	Integrity Management
w o r k	Finance and Administration Legal Office Audit Department	Finance and Administration Division OMG Foundation	Finance and Administration Division Information Division	Finance and Administration Division
Work tasks	Safeguard shareholders' rights and interests, treat shareholders equally, strengthen the structure and operation of the board of directors, and improve information transparency.	Pay attention to social issues, support disadvantaged groups, invest in social development, and shape the corporate image.	Establish specific goals and practices in environmental protection and energy conservation, actively promote and jointly create a sustainable living environment, and regularly hold environmental education courses.	Handle the revision, implementation, interpretation, consulting services, registration and filing of notification content of ethical management operating procedures and conduct guidelines, and supervise the implementation.

1.3 Stakeholder Identification and Communication

1.3.1 Stakeholder identification and classification

OMG continuously optimizes and systematizes the materiality analysis model in accordance with the GRI Standards of the Global Sustainability Reporting Institute (GRI Standards) and the AA 1000 SES Stakeholder Agreement Standards, and conducts the identification and analysis of issues in accordance with this process, which serves as an important indicator for the Company's short-, mid-, and long-term sustainability strategy and as the basis for the disclosure of material topics in the ESG Sustainability Report. We have used a variety of channels and mechanisms to identify and analyze these issues. We continuously listen to stakeholder feedback through a variety of channels and mechanisms, and adopt the five AA1000 SES principles (Dependence, Responsibility, Concern/Impact, Impact, and Multiple Perspectives) to identify key stakeholders:

Shareholders, employees, customers, supply chain (banks/convenience stores, etc.), government agencies are shown in the following diagrams:



1.3.2 Stakeholder Concerns and Communication Channels

- Stakeholder Concerns and Communication Performance

Stakeholders	Topic of concern	Communication channels, response methods, and communication frequency	Communication Performance in 2024
Shareholders/ investors	1. financial information, operating conditions, risk management, corporate management and governance policies The company's dividend policy	legal conference, shareholders' meeting, prospectus, investor area of the company's website, Spokesperson, contact email	The regular shareholders' meeting was held once Material Information Announcement The company's website, investor area, corporate responsibility and other information are continuously updated
client	Customer service, risk management, product quality	Phone, email I visit irregularly for business Product after-sales service and consultation	0 unresolved customer complaints Respond to customer questions and solve customer needs in real time.
Employees	Salary and benefits, labor relations, occupational safety and health environment, talent training, and sexual harassment prevention	Regular and irregular meetings Regular and irregular education and training Irregular internal announcements Email, internal communication platforms, grievance phones	There are 0 internal complaint mailboxes 0 labor-management meetings
supply chain (including banks/convenience stores/contractors)	Vendor management Product quality and safety Operational status	Product after-sales service and consultation Phone, email	After continuous education and communication with suppliers, self-assessment can still be performed
Government agencies/competent authorities	Occupational safety and health management Information disclosure of TPEX listed companies Labor relations and employee benefits	Official documents and correspondence Regulatory briefing Taipei Securities Trading Center trade associations	In accordance with laws and regulations, environmental safety and health personnel and supervisors cooperate with the competent authority to participate in the irregular legal publicity of the competent authority, and implement a regular training system
Community/ Nonprofit	environmental protection, public welfare donations, community activities	Charity activities	Maintain good relationships

1.4 Prioritization and Response to Material Topics

1.4.1 Explanation of Assessment of Material Topics

In terms of material issues of concern to stakeholders, the Company's ESG Sustainability Committee evaluates the degree of concern of stakeholders and the degree of immediate or potential impact on the Company's operations. There are 12 major issues with a high level of stakeholder concern and a high degree of immediate or potential impact on business operations, 7 minor issues, and 2 other issues, for a total of 21 items, which are summarized in the following figure:

* 重大性議題鑑別後的排序



1.4.2 Responses to material topics

Item	GRI Standards	The importance of Mao Wei OMG being embarrassed	Promote measures
Corporate governance/economic aspect			
Information security	4.17.1 Management Policy Product and service information and labeling	Stability and non-intrusion of internal information security, and connection to logistics information systems to ensure that product and service information and labeling comply with laws and regulations.	It has passed PCI DSS certification, providing safe and efficient services through operational process integration.

Item	GRI Standards	The importance of Mao Wei OMG being embarrassed	Promote measures
Operating performance	201 Business performance	By continuing to make profits to achieve the goal of sustainable operation and create new jobs.	Keep abreast of the economic situation, develop customers in a timely manner, and effectively control costs.
Customer satisfaction	4.16.1 The health and safety of the product 4.17.1 Product Information and Labeling 418 Customer privacy information security	Customers attach great importance to information system security and clear information labeling, and it is also an important factor in building trust and good reputation with customers.	Build customer trust and reputation, and conduct regular customer satisfaction surveys.
Risk management	TCFD 102-30 Risk Management Information Security	In the face of operational and environmental (including information) risks faced by global enterprises, it is necessary to establish a risk management mechanism that can respond quickly to changes to reduce losses and continuously protect the interests of stakeholders.	Regularly control operational impacts and damages caused by extreme weather, and actively implement response measures to adapt policies and solutions to climate risks.
Customer privacy	4.18.1 Management Policy 418.2 Complaints of invasion of customer privacy or loss of customer data	Customers attach great importance to the security of information systems and the convenience and privacy of digital financial transactions, which are also important factors in building trust and good reputation with customers.	It has passed and PCI DSS certification, as well as firewall to prevent hacker intrusion and timely handling.
Corporate governance	102-22 Composition of the highest governance unit	Allowing the board of directors, audit, and remuneration committees to operate normally in accordance with the law is a very important task for corporate governance and business performance.	Establish the operation of the board of directors, audit, and remuneration committee in accordance with the law, and hold regular meetings and discuss topics.
Innovative research and development	416.1 Product Safety	Customers attach great importance to information security and quality, which are also important factors in building customer trust and good reputation, and are also incentives to buy.	The company attaches great importance to information security, quality management, and security assurance, and establishes information system security operation standards.
	416.1 Product Safety 417.1 Product service	Customers attach great importance to information security and transaction	Passed PCI DSS certification.

Item	GRI Standards	The importance of Mao Wei OMG being embarrassed	Promote measures
	product quality and delivery time	quality, as well as service satisfaction, and are also important factors in building trust and good reputation with customers.	
Green operations	TCFD Management Policy	Customers attach great importance to information security and the convenience of digital financial transactions, and reducing the use of paper money is one of the good ways to save energy and reduce carbon emissions.	It has passed PCI DSS certification, and continues to maintain its effectiveness and security.
Integrity management	102-16 Code of Conduct 102-17 Ethical Advice 205.1 Anti-corruption risks 205.2 Anti-corruption training	The principles of fairness, honesty, trustworthiness and transparency are the corporate culture and good business operations of the company to establish an honest business philosophy.	Comply with the Code of Ethical Management in accordance with the company's articles of association and abide by the provisions of work rules for employees.
Product safety	416.1 Product safety	Customers attach great importance to information security and transaction quality, and it is also an important factor in building trust and good reputation with customers.	The company attaches great importance to information security, quality management, and security assurance, and establishes information system security operation standards.
Sustainable supply chain (Supplier/Contractor)	201 Business performance 308 Supplier Environmental Assessment, Quality and Safety	To promote the sustainable development of our business, we need to establish partnerships with various suppliers in the supply chain and gradually require the supply chain to comply with social responsibility	Establish mutual trust and stable partnerships with suppliers, grow together, and build sustainable supplier relationships.
Environmental aspects			
Energy conservation and carbon reduction	305.1 Direct carbon emissions 305.2 Indirect carbon emissions	In response to global environmental trends and the development of the country's overall greenhouse gas reduction strategy, the company's greenhouse gas emissions are grasped.	Carry out greenhouse gas emission reduction planning in accordance with regulations.

Item	GRI Standards	The importance of Mao Wei OMG being embarrassed	Promote measures
Waste management	306 Sewage and Waste	Waste violates environmental laws and regulations, and if punished, it will affect the company's reputation and image.	According to the regulations of the environmental management system: classify and legally dispose of waste.
Raw material management	301 Material Management Policy 301.1 The weight of the material used 301.2 Recycled materials used	Optimize and optimally control raw materials, hoping to achieve quality and safety optimization, so as to achieve a win-win goal of economy and environmental protection.	Effectively procure and manage raw materials in accordance with relevant laws and regulations.
Social aspect			
Labor relations	401 Labor Relations 402 Labor relations	Regard employees as the most important partners, we hope to create a challenging, sustainable learning and fun work environment, and promote social welfare activities.	Provide a good and harmonious working environment and a statutory retirement system to unite employees.
Regulatory compliance	419 Socioeconomic Compliance	In order to build a more complete corporate governance, we have formulated relevant regulations in response to the economy, environment, and employee management to create a sustainable business environment.	Establish "Work Rules" and "Occupational Safety and Health Work Rules" for employees to follow.
Talent cultivation develop	4.04.1 Training Hours 4.4.2 Enhance functional programs	Establish a staff training and development system to cultivate and develop employees' individual abilities, and regularly evaluate performance.	Every year, supervisors at all levels report outstanding employees for promotion to supervisory or post positions.
Safety and hygiene	402 Occupational Safety and Health	Provide employees with a safe, healthy, and high-quality working environment and a workplace for physical and mental health.	Formulate the "Occupational Safety and Health Work Code" to establish hazard identification and safe operation standards.
Compensation and benefits	102-38 Remuneration Policy and Proportion 405 Basic salary to salary ratio for women and men	Provide an industry-competitive overall compensation strategy to attract and retain outstanding talents.	Formulate performance appraisal and promotion management measures for supervisors at all levels to follow.

Note: Material issues

Secondary issues

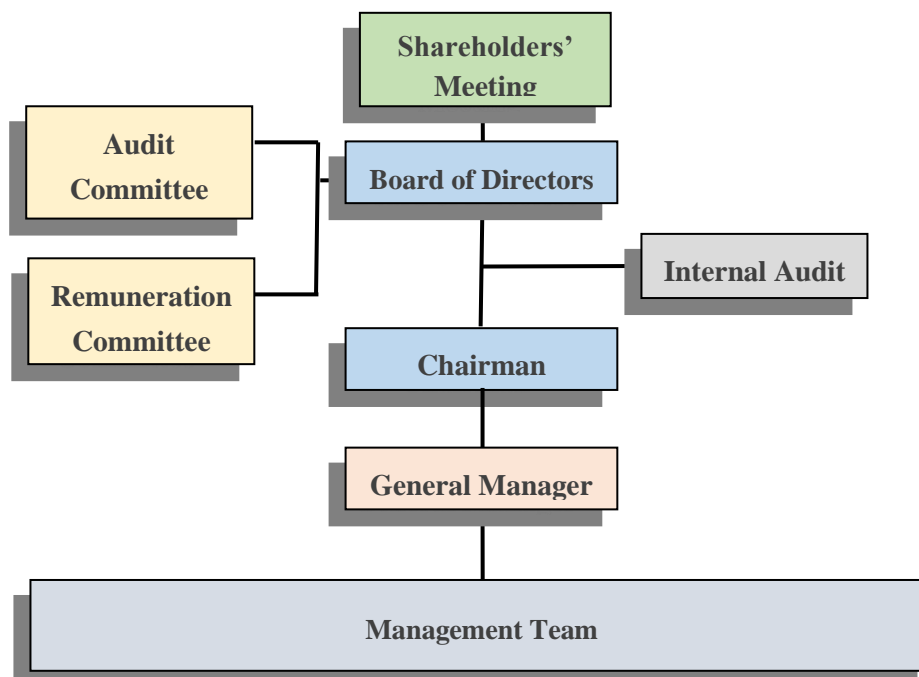
2 、 Corporate Governance and Sustainable Management

- The short, medium, and long-term indicators and achievement status are as follows:

E t h i c a l management and business ethics	Short, medium and long-term indicators (2024~2030 and beyond)
	The company's management and heads of various departments reviewed the deficiencies of internal control, and the completion rate was 100%.
	No supervisor or employee violated the principle of integrity 0 cases
R e g u l a t o r y c o m p l i a n c e	No violation of company law or tax regulations 0 cases
2024 years of a c h i e v e m e n t	Ethical Management and Business Ethics Lack of internal control improvement completion rate 100% Compliance Supervisors or employees violated the principle of integrity 0 cases ; Violation of company law or tax regulations 0 cases

2.1 Corporate Governance Structure

The Company regularly convenes annual shareholders' meetings in accordance with regulations, and has prescribed the Procedures for Election of Directors for compliance. The Board of Directors has established an Internal Audit function; the Board of Directors elects a chairman and the Board of Directors resolves on the selection of a general manager, who is responsible for the planning, promotion and development of the Company's businesses and decision-making, etc. The governance structure of the Company is shown in the following diagram:



2.1.1 Shareholders' Meeting and Board of Directors' Meeting

In accordance with the "Rules of Procedure for Shareholders' Meetings" and the "Code of Conduct for Board of Directors' Meetings", the Company regularly organizes shareholders' meetings and board of directors' meetings in order to enhance the timeliness and transparency of information disclosure, and to protect the rights and interests of investors and shareholders. For investors who need to know the latest revenue situation of the Company, the Company not only publishes monthly revenue reports but also organizes at least one corporate meeting every year to explain the operation status of OMG to the investing public. Shareholders may submit proposals in writing to the Company at the annual shareholders' meeting in accordance with the Company Law. In addition, the Company's website has an Investor Corner, where information on corporate governance is updated annually for investors' reference, and where shareholders and investors can express their suggestions and questions through the Spokesperson's Mailbox, in an effort to increase the transparency of the Company's information.

2.1.2 Board of Directors Diversity Capabilities and Tasks

The Board of Directors is the highest governance body of OMG, and its chairman is the Chairman of the Board of Directors. The duties of the Board of Directors are mainly to appoint and supervise the Company's management team in order to ensure the interests of the stakeholders and to maximize the interests of the shareholders. The Company has established a Remuneration Committee and an Audit Committee, which are composed of all independent directors, to strengthen the corporate governance functions.

In order to implement corporate governance, strengthen the functions of directors, and balance the rights and obligations of directors, the Company purchases directors' liability insurance for each director during his/her term of office, so as to protect the risks borne by the directors and managers in the execution of their business, and at the same time, reduce the risk of damages to the Company and shareholders.

Insured objects	Insurance companies	Sum insured	The date of insurance
All directors and directors and supervisors of the group's subsidiaries	Shin Kong Product Insurance	USD5,000,000	From: November 01, 2024 to November 01, 2025

- **Implementation of Board Diversity**

The Company's directors adopt a candidate nomination system, and the shareholders' meeting shall elect 7 members from the list of candidates, and the term of office of directors shall be 3 years. The composition of the board of directors should consider diversity and formulate

appropriate diversity policies based on its own operations, operating patterns and development needs.

- ◆ Nominations include, but are not limited to, the following two criteria:
 - Basic conditions and values: gender, age, nationality and culture, etc.
 - Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.
- ◆ There shall be more than half of the seats among the directors, and there shall be no spouse or kinship within the second degree of kinship.
- ◆ The board of directors of the company shall consider adjusting the composition of the board of directors based on the results of the performance evaluation.

The Board of Directors of the Company is composed of 7 directors, whose professional backgrounds cover industry, accounting, technology, management and law, and possess the knowledge, skills and literacy necessary to perform their duties. There is one director with employee status among the board members of the Company, accounting for 14.29% of all directors.

Management Goals	Achievement
Directors who also serve as managers of the company shall not exceed one-third of the number of directors	achieved
Three independent directors are appointed	achieved

Board members shall possess the knowledge, skills, and competencies necessary to perform their duties, and their overall abilities shall be as follows:

Name	Professional Background	Professional Competence							
		Operation Judgement	Finance & Accounting Analytics	Operations Management	Crisis Handling	Industry Knowledge	International Market View	Leadership Competence	Decision Making Competence
Mark Lo	Information Technology	V	-	V	V	V	V	V	V
Snow Lin	Marketing or Technology/ E-Commerce	V	-	V	V	V	V	V	V
Allen Lee	Marketing or Technology/ E-Commerce	V	-	V	V	V	V	V	V
David Liu	Legal	V	-	-	V	V	V	V	V

Dannis Chang	Communication/ Marketing or Technology	V	-	V	V	V	V	V	V
Sky Liu	Marketing or Technology/ E- Commerce	V	-	V	V	V	V	V	V
Huang Hong Guan	Legal	V	-	-	V	V	V	V	V
Jacky Chen	Financial Accounting	V	V	V	V	V	V	V	V

Other implementation situations:

Name and surname	Nationality	Gender	Employee	Age			Independent Director Continuing Term	
				Below 50 years old	51~60 years old	Over 61 years old	0~9 years	More the 9 years
Mark Lo	Taiwan	Male	V	V	-	-	-	-
Snow Lin (Resigned in February,2024)	Taiwan	Female	V	-	V	-	-	-
Rexion Corporation Representative of Ltd.: Allen Lee	Taiwan	Male	-	V	-	-	-	-
David Liu	Taiwan	Male	-	-	-	V	-	-
Dannis Chang (Resigned in February,2024)	Taiwan	Male	-	-	V	-	-	-
Sky Liu (Resigned in Octbor,2024)	Taiwan	Male	-	V	-	-	V	-
Huang Hong Guan	Taiwan	Male	-		-	V	V	-
Jacky Chen	Taiwan	Male	-		V		V	-

• Tasks of the Board of Directors

It is mainly responsible for supervising the management team, guiding the company's policy direction, being responsible to the company and shareholders, and promoting the sustainable operation of the company in accordance with various operations of corporate governance, complying with laws and regulations, the company's articles of association, and the resolutions of the shareholders' meeting to resolve the functions and powers of the executive board.

The Company arranges continuing education courses for directors and colleagues from various departments every year to improve their knowledge of corporate governance, economic,

environmental, and social issues, and to enhance the management ability of the board of directors and department heads and colleagues in the face of risks.

In 2024, all directors and colleagues of the board of directors had 704.5 hours of further education, with an average of 17.18 hours of class hours per person. The number of training hours for each director reached 47 hours, with an average of 9.4 hours per director, which is 6 hours higher than the regulatory recommendation.

type	date	Course/Workshop Name	hours
Physical courses	2024/6/18	Annual Report ESG New Laws and Financial Report Impact	6 hours
	2024/10/29	TPEX Listed Company Sustainability Report Compilation Business Promotion Course	4.5 hours
Seminars	2024/5/31	Corporate Governance and ESG New Directions Seminar	6 hours
	2024/7/30	2024 Sustainability Information Management Internal Control System Promotion Conference	9 hours
	2024/12/4	2024 Sustainable Development Committee and Sustainability Director Forum	4.5 hours

2.1.3 Responsibilities and meeting rules of the board of directors

The Board of Directors is the highest governance unit of the Company and the center of major business decisions. Its duties include appointing and supervising the Company's management, monitoring operating performance, preventing conflicts of interest, ensuring that the Company exercises its powers and functions in compliance with various laws and regulations, the Company's Articles of Incorporation, and shareholders' meeting resolutions, and striving to maximize shareholders' rights and interests. The Board of Directors currently meets at least quarterly, with the Company's management reporting to the Board of Directors on the Company's operating performance, and the Board of Directors deciding on future business directions and major policies.

Currently, the Board of Directors consists of three directors and four independent directors. In order to effectively implement corporate governance, the manner of nomination and election, as well as other matters to be complied with, are in accordance with the Company Law and its related regulations.

The Board of Directors of the Company has formulated the "Regulations Governing the Conduct of Board Meetings" with reference to the "Regulations Governing the Conduct of Board Meetings of Public Companies" for compliance. In order to enhance the performance of the Board of Directors, the Board of Directors has formulated the "Board of Directors' Performance Evaluation Method" to

evaluate the performance of the Board of Directors after the end of the annual period, and regularly submits an evaluation report and specific improvement proposals to the Board of Directors every year.

The Board of Directors of the Company has continued to strengthen corporate governance and integrity management in accordance with the Code of Conduct for Board Meetings, the Code of Ethical Conduct, the Code of Business Ethics, the Code of Practice on Sustainable Development, the Code of Practice on Corporate Governance, the Procedures and Behavioral Guidelines for Integrity Management, and the Risk Management Policies and Procedures. Under the leadership of all directors, the Company has achieved significant results in terms of business strategies and information transparency. For more information on the Company's corporate governance and integrity management and its implementation, please visit the Investor Corner of the Company's website or the Market Observation Post System.

2.1.4 Operation of the Board of Directors, Audit Committee and Remuneration Committee and Corporate Governance

The board of directors of OMG has directors in accordance with the articles of association, and all members have the necessary work experience in operation, legal, finance, accounting or corporate business to guide the future direction of the company. The board of directors regularly evaluates the professionalism and legality of the attesting accountant, and if there is any negligence, the accountant will be replaced in accordance with relevant regulations to ensure their independence. For details, please refer to the Investor Section > of the Company's official website. In addition, the Company has established an audit committee and a remuneration committee by independent directors to strengthen the operation of corporate governance.

For details of the educational experience and position status of the directors, please refer to the company's 2024 annual report.

2.1.5 Corporate Governance Implementation Status

(participation of directors and independent directors in the board of directors, audit committee, and remuneration committee).

- **Operation of the board of directors:**

In the most recent year (2024), the board of directors held 7 meetings (A), and the attendance of directors is as follows, and other matters that should be recorded (such as member information, opinion handling, matters listed in Article 14-3 of the Securities and Exchange Act and other compliance matters) Please refer to the company's 2024 annual report:

Title	Name	Number of actual attendance (B)	Attendance by proxy	Actual Attendance Rate (%) 【B/A】	Remarks
Chairman	Snow Lin	2	0	100%	2022/6/15~ 2024/06/21 (Should have attended 2 times)
Chairman	Mark Lo	5	0	100%	Elected on 2024/06/21 (Should have attended 5 times)
Director	Allen Lee	7	0	100%	Elected on 2022/6/15
Director	David Liu	7	0	100%	Elected on 2022/6/15
Director	Dannis Chang	4	0	100%	2022/6/15~ 2024/08/08 (Should have attended 4 times)
Director	Sky Liu	4	0	100%	2022/6/15~ 2024/10/21 (Should have attended 4 times)
Director	Huang Hong Guan	7	0	100%	Elected on 2022/6/15
Director	Jacky Chen	7	0	100%	Elected on 2022/6/15

- Audit Committee Operation:**

In the most recent year (FY2024), the audit committee met 5 times (A), and the attendance of each independent director is as follows, and other matters that should be recorded (such as member information, opinion handling and other legal compliance matters) can be found in the company's 2024 annual report:

Job title	name	Actual attendance Times (B)	Number of delegated attendances	Actual Attendance Rate (%) (B/A)	Note
Independent Director	Liu, Shih-Wei	3	0	100%	Elected on 2022/06/15, resigned on 2024/10/21 (attended 3 meetings)
Independent Director	Huang, Hung-Chuan	5	0	100%	Elected on 2022/06/15
Independent Director	Chen, Po-Jen	5	0	100%	Elected on 2022/06/15

- Operation of the Remuneration Committee:**

According to Article 7 of the Company's "Organizational Regulations of the Remuneration Committee", the scope of responsibilities of the Remuneration Committee is as follows:

1. Formulate and regularly review policies, systems, standards, and structures for performance evaluation and remuneration of directors and managers.
2. Regularly evaluate and determine the remuneration of directors.

In the most recent year (2024), the Remuneration Committee met 4 times (A), and the attendance of each independent director is as follows, and other matters that should be recorded (such as member information, opinion handling and other legal compliance matters) can be found in the company's 2024th annual report:

Job title	name	Actual Attendance (B)	Number of delegated attendances	Actual Attendance Rate (%) (B/A)	Note
Convener	Sky Liu	3	0	100%	Resigned on Oct 21, 2024.
Member	Huang, Hung-Chuan	4	0	100%	
Convener	Jacky Liu	4	0	100%	
Member	Jeffery Wang	1	0	100%	Appointed on December 26, 2024

2.1.6 Performance Evaluation

The implementation of the board of directors' evaluation is as follows:

Evaluation period	During the assessment	Scope of assessment	Evaluation method	Evaluate the content	Evaluate the score result
Performed annually once	2024.01.01 ~ 2024.12.31	Board of Directors	The board of directors has internal self-evaluation	1. The degree of participation in the company's operations 2. Improve the quality of board decision-making 3. Composition and structure of the board of directors 4. Election and continuing education of directors 5. Internal control	98
		Board of Directors	Board members self-evaluate	1. Grasp the company's goals and tasks 2. Awareness of directors' responsibilities 3. The degree of participation in the company's operations 4. Internal relationship management and communication 5. Professional and continuing education of directors 6. Internal control	97
		Audit Committee	Internal self-evaluation of the audit committee	1. The degree of participation in the company's operations 2. Awareness of the responsibilities of functional committees 3. Improve the quality of decision-making by functional committees 4. Composition and election of functional committees 5. Internal control	100

		Remuneration Committee	The Remuneration Committee conducts internal self-evaluation	1. The degree of participation in the company's operations 2. Awareness of the responsibilities of functional committees 3. Improve the quality of decision-making by functional committees 4. Composition and election of functional committees 5. Internal control	100
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- **ESG performance link**

The Board of Directors' and the Manager's assessment of performance on ESG topics is described:

The Company has not yet linked the Company's ESG objectives to the personal performance of the Board of Directors and managers, but the Company will continue to focus on this issue and will discuss it when the implementation of ESG has matured.

Description of the remuneration policy and the objectives and performance assessment of the Board of Directors and managers on ESG topics:

The Company's ESG objectives and performance have not yet been linked to the personal remuneration of the Board of Directors and managers, but the Company will continue to focus on this issue and will revisit it when the implementation of ESG has matured.

2.1.7 Conflicts of interest

The Company's Code of Conduct for Board of Directors' Meetings stipulates that a director shall not participate in the discussion of or vote on any matter at a meeting in which he or she or the legal entity he or she represents has an interest, and shall abstain from discussion and voting and shall not act as a proxy for another director in exercising his or her right to vote if the matter is detrimental to the interests of the Company, please refer to P.58 of the Company's 2024 annual report.

- **Board Meeting, March 14, 2024::**

1. Approved election of one director to fill vacancy; General Manager Mr. Lo recused due to conflict of interest.
2. Approved proposal to release new director from non-competition restrictions; General Manager Mr. Lo recused due to conflict of interest.

- **Board Meeting, August 8, 2024:**

1. Approved 2023 directors' remuneration distribution; directors Ms. Lin, Mr. Lee, Mr. Chang, and Mr. Liu recused. In accordance with Article 206(2) of the Company Act, remuneration for each director was discussed individually. The remaining directors approved after recusal of interested

directors. For Chairperson Ms. Lin's remuneration, Mr. Liu (Chairman of Audit Committee) acted as proxy chair.

2. Approved 2023 employee remuneration distribution; General Manager Mr. Lo and CFO Ms. Chiu recused. Approved by remaining directors.
3. Approved salary for subsidiary corporate director representatives; CFO Ms. Chiu recused. Approved by remaining directors.

- **Board Meeting, December 26, 2024:**

Approved periodic review of managers' compensation and 2024 year-end bonus; Chairperson Mr. Lo and CFO Ms. Yang recused. Mr. Chen (Independent Director and Chairman of Remuneration Committee) acted as proxy chair. Approved by remaining directors.

2.1.8 Annual total remuneration ratio

The remuneration of directors of the Company shall be determined by the Board of Directors in accordance with Article 16 of the Company's Articles of Incorporation, based on the degree of participation of individual directors in the operation of the Company and the value of their contributions, with reference to the level of peers. In addition, if the company makes a profit in the current year, according to Article 19 of the Company's Articles of Association, no more than 3% shall be allocated as directors' remuneration, and independent directors will not participate in the distribution of directors' remuneration. The Company regularly evaluates the remuneration of directors in accordance with the "Regulations for the Performance Evaluation of the Board of Directors", and the relevant performance appraisal and the reasonableness of the remuneration are reviewed by the Remuneration Committee and the Board of Directors.

The remuneration of the general manager and deputy general manager of the Company shall be based on the evaluation results of the "Regulations Governing the Remuneration and Remuneration of Directors and Managers" as the reference basis for the issuance of manager bonuses.

1. Financial indicators: Based on the Company's revenue and profit, and taking into account the manager's target achievement rate.
2. Non-financial indicators: The company's talent cultivation, quality, and risk are calculated based on its operating performance, and the remuneration system is reviewed in a timely manner according to actual operating conditions and relevant laws and regulations. In addition, if the company makes a profit in the current year, it will allocate 2% ~ 8% as employee remuneration in accordance with Article 19 of the company's articles of association.

The total remuneration paid by the company to the company's directors, general managers and deputy general managers in 2024 years should be small as a small proportion of net profit after tax, and the company is still profitable in 2024 years, so there should be no risk to the company's finances.

Analysis of the ratio of the total remuneration paid to directors, general managers and deputy general managers of the Company in the net income after tax of individual financial reports in the most recent two years:

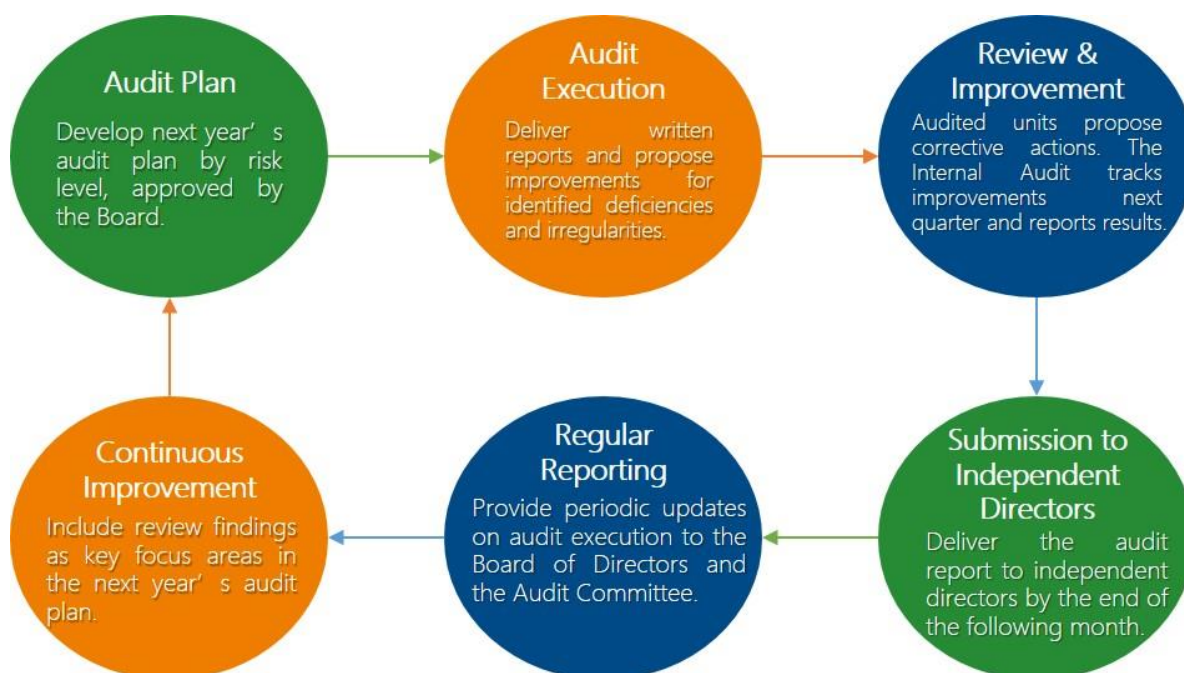
Unit: NT\$thousand

Job title	2023				2024			
	Total remuneration (thousand NTD)		Ratio of total compensation paid to net income (%)		Total remuneration (thousand NTD)		Ratio of total compensation paid to net income (%)	
	The Company	consolidated	The Company	consolidated	The Company	consolidated	The Company	consolidated
Directors	4,448	10,083	8.47	19.20	4,996	8,280	7.41	12.27
Independent Directors	2,044	2,044	3.89	3.89	1,946	1,946	2.88	2.88
President and Vice Presidents	6,933	7,091	13.20	13.50	6,012	6,012	8.91	8.91

For details regarding directors' remuneration in 2024, the remuneration tiers, and payment standards, please refer to pages 13–16 of the Company's 2024 Annual Report.

2.2 Internal Audit System and Tax Policy

In order to fulfill its supervisory responsibilities, the Company has established an Internal Audit, which is directly under the Board of Directors, and is specialized in internal audit related work, assisting the Board of Directors and managers in checking and reviewing the effectiveness of the implementation of the internal control system, and providing suggestions for improvement to ensure that the internal control system is consistently and effectively implemented, and serves as the basis for reviewing and revising the internal control system. 101 internal audit items were audited in 2024, achieving a 100% compliance rate with no significant anomalies or deficiencies found.



- **Tax policy**

The Company supports tax policies that promote enterprise product innovation, technology development, and sustainable growth, and is committed to controlling tax risks, pursuing sustainable development and realizing corporate social responsibility, Green World FinTech commits to:

1. Major operational decisions will be made in compliance with relevant laws and regulations and based on which the impact of tax risks will be assessed.
2. Comply with the OECD's Action Plan on Base Erosion and Profit Shifting (BEPS), generate profits through companies with economic substance, obtain tax resident status, and be subject to the local national tax regulations.
3. Do not plan and operate transactions in low-tax countries for the purpose of tax avoidance.

4. Disclose financial information in accordance with relevant laws and regulations, and disclose tax information in accordance with relevant regulations.
5. To establish a relationship of mutual respect and good communication with the tax authorities of the tax jurisdictions on the basis of good faith.

In 2024, the Company complied with tax policies and regulations, and did not receive any government financial subsidies or incur any penalties imposed by competent authorities

2.3 Regulatory Compliance, Business Philosophy and Ethics

2.3.1 Regulatory compliance

OMG complies with the Company Law, the Securities and Exchange Act, the Business Accounting Act, and other relevant regulations or other laws and regulations on business conduct as the basic premise for practical and honest business operations. Therefore, the Company's [work rules] have been submitted for approval by the Department of Labor of the Taipei City Government in accordance with the law, and the [safety and health work rules], together with its organization and staffing, have been submitted to the Department of Safety and Health of the Ministry of Labor for approval and are in compliance with the law.

The following table summarizes the Company's compliance with important laws and regulations related to corporate governance, the environment, economic and social regulations, internal rules and procedures, and whether or not there will be any violation of laws and regulations in 2024:

Category	Taiwan's relevant important legal sources	The Company's corresponding measures or procedures	Whether there were any illegal incidents in 2024
Corporate Governance	Corporate Law, Code of Corporate Governance Practices, Code of Business Integrity for Listed and OTC Companies, Audit Committee Charter, Remuneration Committee Charter, Money Laundering Prevention and Control Act, Anti-Money Laundering and Anti-Terrorism Policies for Third-party payment Service Providers and Personnel, etc.	The Company's Articles of Incorporation, Code of Business Integrity, Anti-Money Laundering and Counter-Terrorism Financing Policy, Audit Committee Charter, and Remuneration Committee Charter.	The Company acts in accordance with the law and has not been subject to any significant monetary fines or other non-monetary penalties as a result of the Company's corporate governance or anti-money laundering and anti-financing of terrorism laws and regulations.
Labor Rights and Conditions	Labor Standards Act, Employment Service Act, Gender Equality Act, Labor Insurance Act, Labor Pension Act, National Health Insurance Act, Employee Welfare Benefits Act, Labor Council Implementation Act, Minimum Wage Act, etc.	Compilation of work rules, compilation of a list of representatives at labor-management conferences, personnel additions, appointments, transfers, departures, and severance procedures, and management of rewards and penalties.	The Company has complied with the Labor Standards Law and has not been penalized for violation of the Labor Standards Law or labor disputes. There were no forced labor incidents at the Company's operating bases and major suppliers in 2024.

Category	Taiwan's relevant important legal sources	The Company's corresponding measures or procedures	Whether there were any illegal incidents in 2024
Health and Safety	Occupational Safety and Health Act, Labor Health Protection Rules, Labor Safety and Health Facilities Rules, Labor Safety and Health Education and Training Rules, etc.	Approval of safety and health codes of practice, safety and health organization and personnel.	The Company complies with the Occupational Safety and Health Act and its related regulations, and there have been no occupational accidents or layoffs due to labor health inspections.
Environment	Basic Environment Act, Climate Change Response Act, Waste Disposal Act, Resource Recycling Act, Noise Control Act, Drinking Water Regulations, etc.	The Company is located in Nangang Software Park, which is a green building constructed by the government, and engages in the digital finance domestic service industry. There is only domestic garbage, and there are no sources of industrial wastewater, air pollution, and other environmentally harmful emissions.	The Company complies with environmental laws and regulations and has not been penalized for violating such laws and regulations.
Economic and social	Fair Trade Act, Patent Act, Copyright Act, Intellectual Property Rights Act, Trade Secrets Protection Act, Sexual Harassment Prevention Act, etc.	Labor contract, code of ethics, and personnel management system.	We have no record of violating economic or social laws and regulations, and have not been fined.
Products and Services	Fair Trade Act, Computer Processing Personal Information Protection Act	The Company has passed information security management system and related procedures, SOPs and forms to effectively control the company's information security to comply with regulations and international standards.	The Company has not been fined by customers for leaking their privacy. No violations of marketing and communication laws or health and safety regulations for products and services.

2.3.2 Honest Management

Honest and trustworthy management is the corporate culture of OMG, and also the central idea of the management, featuring transparent operating information, honest governance, and efforts to build a quality management system, which is stated in the "work rules" and documented in accordance with the law, with internal and external communication channels, and is committed to eliminating unlawfulness, corruption, malpractice, and other violations of honest and trustworthy management.

The Internal Audit is directly under the Board of Directors, and its main duties are as follows:

- (1) To assist the management and department heads in reviewing internal control deficiencies;
- (2) To review operational efficiency and provide recommendations for improvement;
- (3) Ensuring that the Company operates in accordance with the various management rules and regulations.

The Company's customers are mainly financial institutions and large enterprises, which are subject to the control of the competent authorities. As a supplier, the Company also supports and cooperates with them by complying with various laws and regulations and mechanisms in the operation of the Company, regularly updating the latest laws and regulations in Taiwan, and improving the management rules and regulations so as to require the employees to act in compliance with the laws and regulations.

In order to prevent conflict of interest policies and provide appropriate channels for representation, the Company has formulated the "Code of Business Integrity," "Operating Procedures and Behavioral Guidelines for Business Integrity," "Code of Ethical Conduct," and "Rules for Handling Cases of Illegal, Unethical, or Dishonest Behavior," and requires that employees' behaviors comply with laws and regulations through the improvement of management rules and regulations, as well as through education, training, and awareness-raising.

In 2024, the total number of operating locations that have undergone corruption risk assessment is one, and the ratio is 100%. The Company has not violated any laws and regulations related to integrity management.

• **Policies and Regulations Compliance System and Implementation**

OMG complies with relevant laws and regulations regarding its business scope, including but not limited to: corruption prevention, anti-harassment/discrimination, environmental protection, financial disclosure/internal control, intellectual property protection, confidential information protection and privacy. In order to ensure that Green World FinTech is in compliance with legal requirements and to fulfill the importance of employee rights protection, Green World FinTech encourages employees to report unfair treatment (including but not limited to: sexual harassment, workplace bullying, etc.) through the Internet or a complaint hotline, in order to protect the personal rights of employees and workplace safety, and requires that the person who reported the incident shall not be retaliated against.

1. The Company always pays attention to the development of domestic and foreign ethical management regulations, and reviews and improves the Company's ethical management policies accordingly to enhance the effectiveness of the Company's ethical management.
2. In order to prevent conflicts of interest and provide appropriate channels for statements, the Company has formulated the "Code of Ethical Management", "Ethical Management Procedures and Conduct Guidelines", "Code of Ethical Conduct", "Handling Measures for Reporting Illegal and Unethical or Unethical Conduct Cases", and other relevant operating regulations.
3. Regularly report to the board of directors on the design and implementation of the system every year: Report to the board of directors on December 26, 2024 on the design and implementation of the system for ethical management.
4. Regularly organize internal education, training, and publicity on ethical management every year.
5. In accordance with the Company's "Code of Ethical Management" and "Code of Ethical Conduct", the Company's internal and external reporting channels and handling methods have been established, and since January 10, 2019, the "Whistleblowing System Reporting System" has been established on the company's website.
6. Confidentiality Commitment and Employee Compliance: All employees of the company have signed a confidentiality commitment letter to strengthen the importance of the company's ethical management.

◎ **Execution:**

1. The company's advocacy unit promotes colleagues' firm commitment to complying with ethical management practices at various meetings and internal announcements from time to time in order to implement it.
2. The company implemented the "Company Code of Ethical Management" for newly hired employees and signed a statement of commitment to employee conduct, with a total of 9 new employees in 2024, with a signing rate of 100%.
3. This year, on September 26, November 8 and December 30, 2024, relevant compliance education and publicity training have been conducted for current directors, managers and employees, and the course (the content includes insider trading prevention promotion, directors how to fulfill their "duty of care" and money laundering prevention and counterfeiting and fraud prevention publicity, etc.), and the course presentation file will be sent to all directors, managers and employees for reference, with a total training hours of 222 hours and a total of 2022 training sessions.
4. As of December 31, 2024, 0 reported cases have been received
5. There were no relevant corrections or dispositions in 2024. In addition, the company does not have any political donations.
6. 2024 There are no fines, fines or settlement fees related to corruption, corruption, or breach of trust.

2.3.3 Business Philosophy

The Group is the largest third-party payment service provider in Taiwan, with cash flow collection as its main product, and provides value-added logistics electronic invoice services and information security health inspection services, and is committed to providing merchants with complete one-stop services.

The company adheres to the business philosophy of "professionalism, integrity, and innovation", establishes a partnership of mutual trust and co-prosperity with customers or suppliers, and moves towards the top level of the green finance industry. We are also committed to providing excellent and innovative products and services, as well as all-round service quality, pursuing the goal of sustainable business operation, and allowing the company to form a virtuous cycle of sustainable operation.

The company is committed to creating a culture of teamwork, a friendly workplace of learning and sharing, and building a happy company that grows together with employees.

2.3.4 Corporate Ethics and Employee Morals are summarized as follows

It is expressed as follows:

Employees' responsibilities	Work attitude toward internal relations
<ol style="list-style-type: none">1. Employees are prohibited from engaging in outside or secondary employment2. Act as a partner in driving the company's growth.3. Try to evaluate and care for your subordinates.4. Apply for leave in advance for business trips5. Care for public property and use it properly, and use the meeting room efficiently.6. Develop the habit of office environmental protection and cleanliness.7. Comply with access control and rules and regulations.8. Actively participate in company activities9. Prohibit sexual harassment and private use of infringing software.	<ol style="list-style-type: none">1. Mutual respect/responsible and conscientious work attitude.2. Good interpersonal relationship/honest attitude in word and deed3. Quality work team/appropriate job agent4. Cultivate a welcoming telephone manner and tact.5. Harmonious and smooth communication between supervisors and subordinates, and learning and growth.6. Co-workers: co-ordination, co-operation and dedication.7. Working with friends and family: no nepotism and conflict of interest avoidance.
Principles of dealing with customers, vendors and competitors.	Basic principles of external relations

<p>1. With customers and vendors: Follow fair and equitable policies. No cash, no kickbacks, no self-interest, no rebates. Avoidance of suspicion and avoidance of financial and emotional disputes. Comply with the principle of gifts and hospitality: handle them uniformly and distribute them evenly.</p> <p>2. Competitors: general contact/prohibited matters.</p> <p>3. Obligation to inform relatives and friends of services in competing industries.</p> <p>4. Relationship with the media: handled by the company's marketing and public relations department.</p>	<p>1. Warmly welcome visitors.</p> <p>2. Honestly responding with words and deeds to build up a trusting relationship.</p> <p>3. Comply with laws and regulations, and handle documents and business in a fair and reasonable manner.</p> <p>4. Protect corporate intellectual assets and handle business secrets legally and reasonably.</p> <p>5. Use legal information and prohibit illegal information.</p> <p>6. Information disclosure and transparency, so that stakeholders can understand the company's profile.</p>
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2.4 Risk Management

- **Risk Management Objectives and Measures**

The Company's risk management not only includes risk response plans that may affect financial performance, but also includes risk assessment and emergency response plans for natural disasters, environmental aspects, and information aspects. The concept of prevention is deeply rooted in the corporate culture, and identifiable and avoidable risks are eliminated as much as possible in order to minimize the potential losses from operational disruptions. With respect to the major risks faced by each business operation, such as market, production, human resources management, new product development and finance, we have, in addition to the existing systems and regulations, proactively developed more advanced and sensitive procedures and criteria for monitoring, evaluating, and controlling risks, in order to strike a balance between safety and efficiency, and to establish a more cost-effective mode of business operation, such as strengthening the establishment of the information system, and enhancing the ability to provide early warnings and monitoring.

As far as the environment is concerned, in order to cope with possible accidents or emergencies, the Company has established emergency response procedures as a reference for the formulation of contingency plans, which include the scope of emergency response plans, organizational authority and structure, activation procedures, hazard identification, rescue plans, escape route maps, emergency response audit methods, etc. Through the above operational procedures and related methods for each unit to follow, the frequency of man-made, natural disasters and other major contingencies will be reduced, and the frequency of such emergencies will be reduced to reduce the risk of such emergencies. By following the above mentioned procedures and related methods, each unit is able to reduce the frequency of man-made, natural disasters and other major contingencies, minimize the impacts and damages caused by such emergencies, such as injuries to personnel, loss of property, and production interruptions, and quickly resume normal operations.

- **Risk management objectives:** Grasp the global economic situation and the risks of climate change and energy supply, formulate the company's development strategy in advance, adjust the operating model in a timely manner, and implement relevant response actions.
- **Commitment:** Pay close attention to global industry dynamics and climate change, adjust business strategies and development goals in a timely manner, and reduce potential risks
- **Management measures:** In response to various operational risks, management meetings are held from time to time to assess risks, review response measures, and prevent risks in advance.

- **Management and Control of Operational Risks**

Important risks	Regulatory risks	Purchase risk	Sales risk	climate change risks
Control Approach	To comply with important policy and law changes and to minimize the impact of such changes on the Company's operations, the Company shall operate in good faith.	Major information equipment or servers are supplied by multiple vendors, and there is no risk of centralized supply chain disruption due to a secure stocking mechanism.	The proportion of revenue from sales to suppliers is decentralized, and the Company actively develops new customers or members to reduce the risk of sales.	Planned purchasing and choosing the nearest supply location to avoid the cost impact of climate change and natural disasters.

Note: For a climate change risk analysis, please refer to the 5.1 Climate Change Adaptation Chapter of this report.

3 、 Operational performance and sustainable supply chain

OMG provides customers with good service and high satisfaction to assist in the sustainable operation of the important supply chain; and plans for short, medium and long term sustainable operation goals and achievement status (the following table) to create the maximum performance and profit.

Major Topics	Short, medium and long-term indicators (2024~2030 and beyond)	
Digital Transformation	Build a complete cash flow ecosystem, create more valuable business models, and promote green finance projects	
Customer relationship management	In 2024~2025, customer satisfaction remained above 75%	After 2026~2030 years, customer satisfaction will remain above 80%
Regulatory compliance	Violation of product or fair trade regulations 0 cases. 0 cases of leakage of customer personal privacy.	
2024 years of achievement	Regulatory compliance Violation of product or fair trade regulations 0 cases. → achieved, 0 items 0 cases of leakage of customer personal privacy. → achieved, 0 items	

3.1 Operating Performance and Development

3.1.1 Comparison of Service revenue

Unit: NT\$thousand

item	FY2023 (Consl.)	FY2024 (Single)
Operating income	1,722,125	2025,389
Gross profit from operations	701,210	59,196
Operating expenses	394,778	59,502
Operating profit (loss)	306,432	(306)
Net profit after tax	293,633	69,986

item	2024	2023	Increase (decrease) amount	Increase (decrease)%
Operating income	1,722,125	1,624,337	97,788	6%
Gross profit from operations	701,210	670,850	30,360	5%
Operating expenses	394,778	349,662	45,116	13%
Net operating profit	306,432	321,188	(14,756)	-5%
Net profit before tax	376,335	400,283	(23,948)	-6%
Net profit after tax	293,633	308,355	(14,722)	-5%

3.2 Continuous Product Innovation

As a leading third-party payment service provider in Taiwan, we are not only committed to providing safe and convenient payment solutions, but also regard product innovation as an important way to promote industrial upgrading and fulfill our corporate social responsibility. Our product innovation strategy is closely centered on the three major aspects of environmental sustainability, social responsibility and corporate governance, and is empowered by technology to create a sustainable future.

- **Enhancing Digital Flexibility and Reducing Environmental Footprints**

In the face of climate change and resource constraints, OMG's product innovation focuses on enhancing digital resilience to further reduce the environmental footprint of our operations. We continue to invest in research and development to optimize the energy efficiency of payment systems, such as through cloud architecture optimization and microservices unbundling to reduce server power consumption. In addition, we are actively promoting paperless transactions, from e-invoicing and e-ticketing to online services for members, replacing traditional paper with technology to significantly reduce paper consumption and carbon emissions. This not only enhances user convenience, but also directly reflects our commitment to environmental sustainability.

- **Financial Inclusion for Social Well-being**

At OMG, we believe that the value of technology lies in the promotion of social justice and well-being. Our product innovation strategy focuses on financial inclusion. By providing a wide range of flexible payment tools, we help SMEs and individual sellers easily enter the digital economy and enjoy secure and efficient payment services regardless of their size. For example, we have developed customized payment modules for different industries to lower the threshold of digital transformation. In addition, we are actively involved in research into emerging technologies such as AI to explore more inclusive and secure financial service models.

- **Data-Driven Governance to Enhance Transparency and Efficiency**

OMG utilizes a data-driven product development process to ensure that product innovation is aligned with corporate governance objectives. We established a comprehensive information security management system and conduct regular security drills and audits to ensure the security and privacy of user data. In the product planning stage, we ensure that our products comply with regulatory requirements and are competitive in the market, and we also actively participate in industry standardization and policy discussions to promote the healthy development of the payment industry and provide more trustworthy services to our partners and users.

We will continue to be driven by innovation, not only pursuing excellence in payment technology, but also integrating the concept of sustainable development into every aspect of the product life cycle. We believe that through continuous product innovation, we will not only create corporate value, but also bring positive impact to the society and the environment, realizing the vision of common prosperity with all stakeholders.

3.3 Customer Service and Satisfaction

3.3.1 Harmonious Customer Relationship and Philosophy

With professional, efficient, and reliable services, OMG establishes a trusting and long-term partnership with customers, builds a friendly feedback mechanism, and then improves service quality, optimizes the system services and innovative products provided by the company, and puts a customer-oriented service spirit into the process to quickly respond to customer needs. In addition to providing telephone online professional consulting services, the company's customer service center also provides customer service online reporting channels for customers to make suggestions and problems, so as to strengthen customer problems outside the time limit of telephone service, so as to build a harmonious customer relationship and strengthen the concept of efficient and reliable service. As of 2024, there has been no delay or non-reply, moving towards the goal of building a trusting and long-term partnership.

- **Digital Financial Transactions, Security and Customer Service**

As a third-party payment service provider, OMG provides payment processing, logistics, and electronic invoicing system services to our registered members, and has obtained professional certificates such as PCI DSS certification, and IDB (Industrial Development Bureau, Ministry of Economic Affairs) Service Energy Registration Certificate. In order to enhance the security of digital financial transactions, the Company has passed the PCI DSS certification required by the international card issuance organization for credit card transactions, security certification, and provides customized 256-bit SSL encrypted card number pages for the use of the Company's members; however, for non-credit card transactions, the Company will send the payment information in the form of emails to the email address that the consumer fills out when making payment, and the Company provides the payment processing system. We provide the payment processing system with the principle of ensuring the security of the transaction information. In addition, in order to respond to current consumer usage habits, the Company is also actively developing APP software to increase the number of channels of application tools for the Company's members. In addition to increasing customer favorability, this will further achieve the Company's philosophy of professionalism, efficiency, and reliability of service, and establish a trusting and long-lasting partnership with its customers.

- **Privacy and Personal Information Protection for Financial Customers**

OMG is a company that has entered the OTC market through the third-party payment industry, and because the scope of services it operates involves a large amount of information between

buyers and sellers in online transactions, strictly protecting personal information is an important social responsibility recognized by the company. In order to implement the security maintenance and management of personal information and prevent personal data from being stolen, tampered with, damaged, lost, or leaked, the "Personal Data File Security Maintenance Plan" has been established in accordance with the "Personal Information Protection Act", "Enforcement Rules of the Personal Data Protection Act", "Regulations for the Security Maintenance and Management of Personal Data Files in Digital Economy-related Industries" and other relevant laws and regulations to ensure the security of customers' personal information. In 2024, there were no incidents that violated customer privacy or harmed customer rights due to loss of customer data.

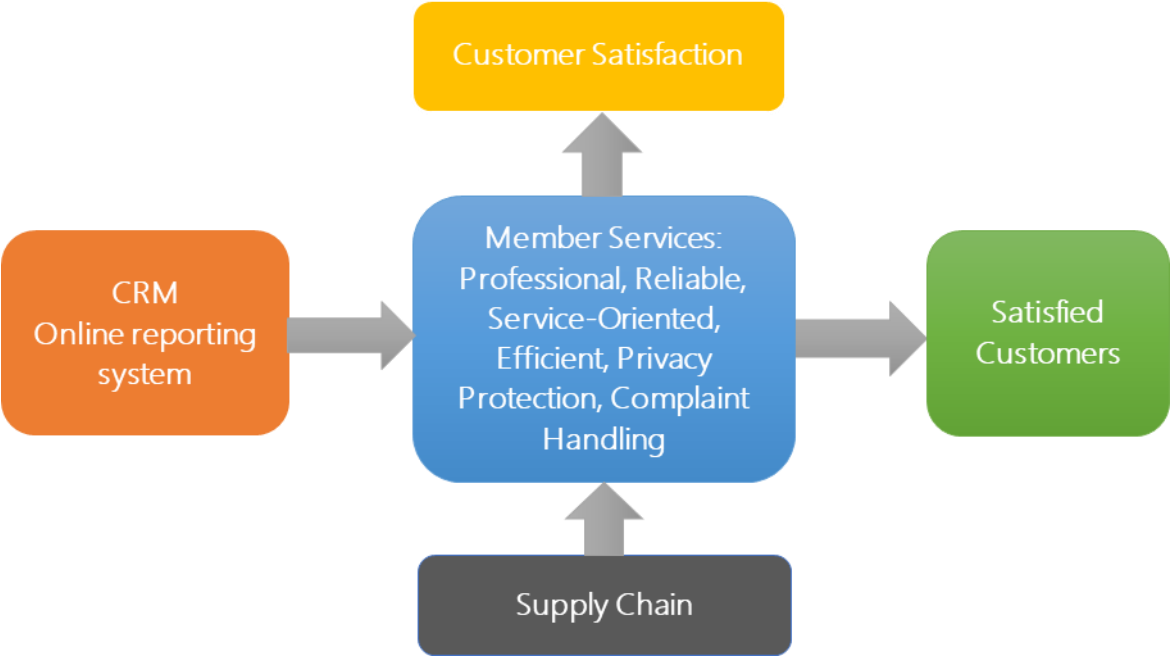
In addition, in order to protect the company's customer information, the "Privacy Policy" has been formulated, and when customers become members of the Company, they must read and agree to the content of the "Privacy Policy", and if they need to collect the personal identification documents of the representatives of corporate members for business needs, they must sign the "OMG Co., Ltd. Personal Information Collection, Processing and Use Notice" as a document consent to the use of their personal information. In accordance with the provisions of the "Personal Information Protection Act", customers can use the online customer service or download the "Application Form for Change of Member Information and Exercise of Personal Data Subject's Rights" published on the Company's official website to provide a convenient and fast way to request changes or deletion of their personal information.

The Company will continue to adopt strict regulations to implement the confidentiality of customer information, supplemented by relevant information security equipment, and provide innovative services based on the latest customer needs, so that customers can use the Company's agency collection and payment services with peace of mind.

3.3.2 Customer Service and Satisfaction Survey and Handling of Complaints

Customer satisfaction is the first thing that Green World FinTech is leading the third-party payment service industry, and the satisfaction survey is the indispensable foundation to achieve the long-term goal: sustainable operation and growth. In order to strengthen the concept of customer satisfaction, Green World FinTech, in addition to utilizing the Customer Relationship Management (CRM), customer service online return system and Line AI customer service, has implemented a sampling system of customer service quality, which is also included in the assessment of the KPI, to actively create a win-win situation for customers, the Company and suppliers. In addition to implementing a sampling system for customer service quality and including it in the KPI assessment, we are actively

creating a win-win-win situation for our customers, the company, and our suppliers, optimizing the virtual system tools and service quality, helping our customers to achieve excellent results in the process of reciprocity, and expanding our territory in the third-party payment service industry.



We hope that through continuous review and improvement, we will enhance customer (member) satisfaction with the system services provided by the company and build members' long-term trust in the OMG brand.

- **Handling of Customer Complaints or Transactions**

In order to improve customer service, although the Company is not a party to the transaction, but because the Company is a system service provider, in the event of a transaction dispute between the buyer and the seller or a member of OMG and the Company, in order to ensure that the dispute case can be properly handled, the Company has specially established the "Transaction Dispute Resolution" procedure.

The customer service center accepts transaction dispute procedures



- **No violation of laws and regulations on product and service information and labeling.**

Although the Company is not a financial services business, it still conducts annual corporate compliance education and training, and details the transaction handling fee payable for each transaction on the Company's official website and website.

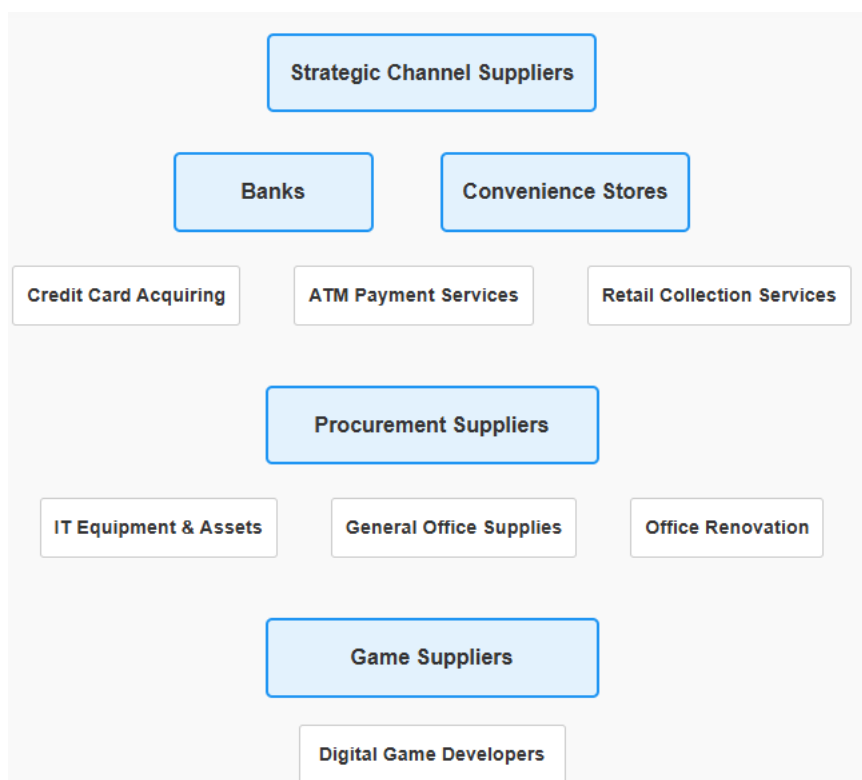
In addition, the company is an online transaction seller as the majority of members, and after reviewing the membership registration information, members must indicate the products and prices they sell in accordance with the member service regulations, and check the product information disclosed by members in accordance with relevant laws and regulations to see if there is a risk of violating the Pharmaceutical Affairs Act or related product labeling laws.

- **Legal Action Plan against Unfair Competition and Monopolization**

Through annual internal education and training-integrity policy education and promotion, the company promotes professionalism, integrity, upholding the concept of law-abiding and decent management, and ensures fair trade, fair competition, prevention of unfair competition and monopoly and other unfair joint behaviors to all employees, managers and chairman. In order to maintain the principle of fair trade, when the Company signs relevant contracts with partners, it is stipulated that all employees are required to perform their duties not for the benefit of themselves or a third party, but to request, promise, deliver, or accept gifts, entertainment, kickbacks, bribes, etc. If any violation of regulations is found, any colleague may report or report through the auditor's mailbox. Furthermore, by establishing the "Code of Corporate Conduct", we guide the behavior of all personnel of the Company to comply with the Company's ethical standards, and make stakeholders aware of the ethical standards that the Company's personnel should follow when performing their duties, in order to improve the professional ethics of all personnel, so as to achieve the purpose of safeguarding the interests of shareholders and fulfilling corporate social responsibility.

3.4 Sustainable Supply Chain Management

3.4.1 Categorization of suppliers



3.4.2 Policy and Management

OMG is committed to maintaining long-term relationships with domestic and international suppliers to establish a stable and sustainable supply chain. Basically, Green World FinTech has two types of suppliers: First, most of our financial flow service partners, such as well-known banks, convenience stores 7-11 or Whole Family, etc., are listed companies that are eligible to implement social responsibility by uploading ESG sustainability reports annually in accordance with the law; and second, we have to urge our suppliers to implement environmental protection by purchasing and repairing computer equipment vendors, office renovation and maintenance, as well as stationery, printing and general merchandise vendors. We urge our suppliers to implement environmental protection, energy conservation, carbon reduction, safety and health improvement, human rights, and corporate social responsibility, as well as risk management and sustainable management programs.

The Company regularly evaluates its suppliers every year to ensure their delivery dates and quality stability, and to understand their capabilities. Green World FinTech also requires that when

cooperating with suppliers, they should follow the relevant regulations on environmental protection, safety and hygiene issues, and work together to enhance corporate social responsibility.

3.4.3 Supply Chain Management

- **Classification and evaluation of supplier**

The communication between the review process not only understands the supplier's process capabilities, supply quality and delivery stability, but also promotes the company to closely connect with the concept of cooperation between suppliers.

1. Supplier communication methods

The company hopes to ensure that suppliers who meet ethical and environmental standards on the basis of win-win cooperation with suppliers, in addition to regularly evaluating the supplier's quality, delivery accuracy, cooperation, and implementation of corporate social responsibility, etc., also communicate with them at any time.

2. Supplier review and evaluation system

The company's supplier evaluation results are divided into two categories: qualified and unqualified.

- **Suppliers implement social responsibility**

In order to avoid causing coping responses, the company decided to first carry out education and substantive communication, gradually establish a trust mechanism and response mechanism, and gradually implement the content compilation and tracking of the number of recyclers in 2025. In order to strengthen the sustainable development performance of suppliers, drive suppliers to grow together, and exert greater shared value and influence.

- **Sustainable procurement management**

In order to ensure product quality, the company's computer host equipment products, anti-virus software and firewall hardware insist on purchasing from well-known domestic and foreign computer equipment hardware and software suppliers with excellent quality and reliable reputation, with stable quality and delivery, and require designated suppliers to cooperate with designated suppliers and do not contain harmful substances and comply with international standards, and ensure that the company's products do not contain conflict metals and raw materials from forced labor areas. We hope that through close cooperation with the supply chain, we can grow together and move towards sustainable operation management. In 2024, Mao

bought the computer equipment hardware and software used by OMG, and there were no "raw materials in forced labor areas" and conflict metals and hazardous substances.

- **Supplier localization**

also continues to pay attention to the development of the local industry, giving priority to evaluating local software services and solutions under appropriate circumstances (e.g., financial systems and human resources systems) to enhance procurement flexibility and local technical support capabilities.

4 、 Green Digital Finance and Information Security

OMG is committed to the development of digital financial products and the improvement of information security, the innovation of digital financial products and customer projects, the protection of trade secrets and the compliance of laws and regulations on information security, etc., and specially plans short, medium and long-term indicators and achievement status as follows:

Major topics	Short, medium and long-term indicators (2024~2030 and beyond)
Product quality and safety	Continuously pass the information security management system certification/audit every year
Information security	Information service host installation rate 100% One data center service failure scenario drill and one backup data recovery drill were performed, and the results were in line with expectations. No data breaches.
Regulatory compliance	0 violations of information security or patent regulations
2024 years of achievement	Product quality and safety Passed the information security management system audit/certification every year Information security Information service host installation rate 100% One data center service failure scenario drill and one backup data recovery drill were performed, and the results were in line with expectations. No data breaches. Regulatory compliance 0 violations of information security or patent regulations

4.1 Green Finance Business

- Green digital financial marketing and business development

Item	content
Online cash flow	Digital development is an inevitable trend, and digitalization-related industries have the ability to reduce carbon emissions and are conducive to environmental protection.
Electronic invoices	According to data from the official website of the Ministry of Finance, Taiwan issues about 8 billion paper invoices every year, and has launched a value-added service for electronic invoices, with vehicles, to promote the paperless digitization of invoices. Winners can use multimedia printing at convenience stores to significantly reduce the amount of invoice printed and the carbon emissions of mailed invoices, implementing low-carbon and sustainable development.
Green Building Factory Office	purchased a green building factory in 2022 and continued to work hard to reduce its carbon footprint.

- **Green digital finance**

As a leading brand in Taiwan's third-party payments, we are committed to enhancing the collection and payment experience for our customers through innovative technological solutions, while also striving to achieve a more sustainable future. Therefore, in the course of our business, we seek to balance economic benefits and social responsibility by incorporating core ESG concepts such as environmental protection, enhancing digital inclusion, supporting social welfare, protecting consumer privacy and information security, and complying with legal regulations, hoping to create a positive impact on society by having a high market share of 70% to 80% in Taiwan's small and medium-sized e-commerce market.

- **The policies and objectives related to green digital finance are as follows:**



2024 have complied with laws and regulations related to information and labeling of products and services, and have not violated laws and regulations related to marketing communications.

4.2 Policies in support of ESG and SDGs

4.2.1 Carbon reduction operations

In response to the climate crisis caused by global warming, OMG is committed to reducing carbon emissions, reducing the use of paper in internal and external operations, and adopting online operations as one of the effective means to achieve carbon reduction goals.

- **Customers and suppliers will be paperless in their checkout operations**

The regular checkout between and suppliers adopts a system of online operation and issuance of cloud-based electronic invoices, which significantly reduces paper usage, protects environmental resources, and improves work efficiency and customer experience, not only improving operational efficiency, but also contributing to sustainable economic development. This is our practice of social responsibility and our commitment to the future.

- **Cloud invoicing reduces carbon emissions**

Since 104, in line with the government's paperless electronic invoice policy, the Group has launched the electronic invoice value-added center service to assist small and medium-sized enterprise customers in transforming paper invoices into cloud invoices, and established a value-added model in which winning invoices and unified invoices can be printed at supermarket machines, reducing the cost of operation and transportation resources incurred in sending invoices back and forth between winners and enterprise operators, improving work efficiency, and fulfilling environmental protection responsibilities and effectively reducing carbon footprint.

- **Cloud invoicing**



- **Sales discounts are paperless**



- **Winning invoices reduce carbon emissions**



- **Support national policies and fully promote cloud invoicing**



B2B E-Invoice



B2C E-Invoice



Mobile POS / Offline E-Invoice Service



Supply Chain Integration
Service System



ERP System Integrated with the
MOF E-Invoice Platform



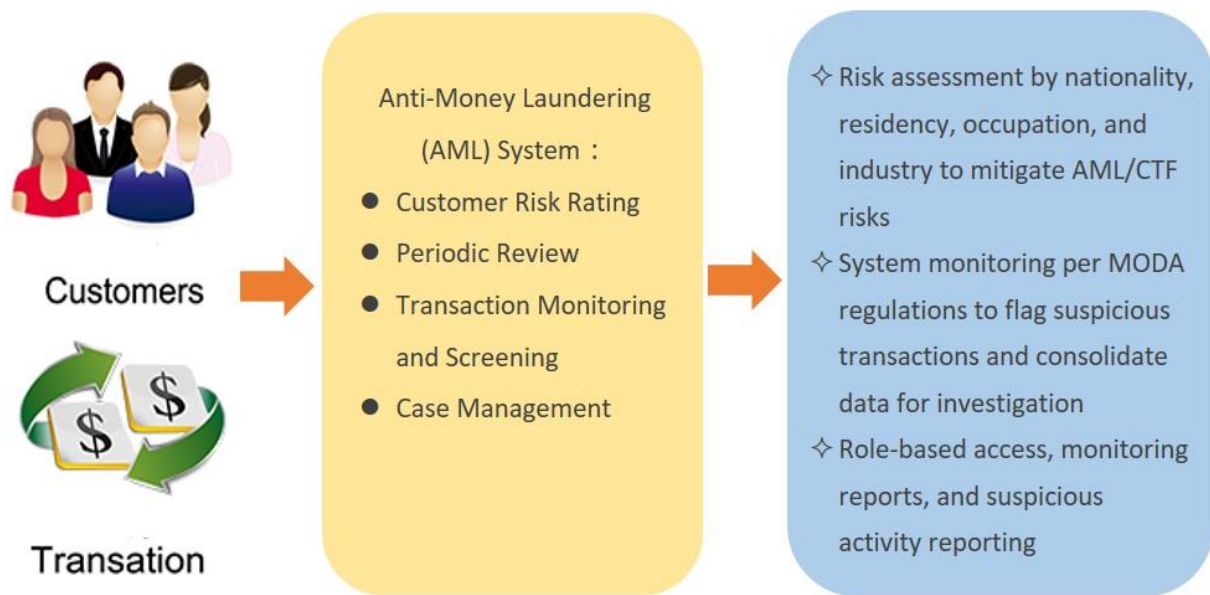
Convenience store multimedia
kiosks print invoices

4.3 Customer risk management and prevention of digital fraud

As a company in the third-party payment industry that has entered the OTC trading market, the Company's main business is to provide services for buyers and sellers to collect and pay online physical transaction funds. Therefore, in order to implement the requirements of anti-money laundering and counter-terrorism financing, and to prevent the illegal use of cash flow services, the Company has established the "Anti-Money Laundering and Anti-Terrorist Financing Internal Control and Audit System" in accordance with the "Anti-Money Laundering Act" and "Measures for Preventing Money Laundering and Combating the Financing of Terrorism by Enterprises or Personnel Providing Third-Party Payment Services" and other relevant laws and regulations, "Anti-Money Laundering and Combating the Financing of Terrorism Policy", "Customer Identification and Due Diligence Policies and Procedures", "Anti-Money Laundering and Combating the Financing of Terrorism" and "Transaction Control Policies and Procedures" and other internal regulations to implement anti-money laundering and counter-financing of terrorism operations. As of 2024, the company has successfully passed the energy registration review of the competent authority, and after multiple inspections by the relevant competent authorities, it has not been punished for money laundering prevention and counter-terrorism financing-related incidents.

Furthermore, in order to implement the aforementioned anti-money laundering and counter-terrorism financing related laws and regulations, as well as corporate governance requirements, in addition to effectively fulfilling customer identity due diligence (KYC) before establishing business relationships, continuous due diligence when maintaining business relationships, and beneficial owner review, the Company has taken the lead in introducing AML systems and introduced the "Risk-Based Approach (RBA)" to strengthen customer and Risk identification, monitoring, and management of transactions and services. For those who want to register and apply to become a seller member of the Company, obtain further information to determine whether there is a risk of money laundering and counter-terrorism financing, so as to conduct corresponding cooperation risk assessment, and further monitor transactions to ensure the substantive and safe transactions.

Finally, the Company will actively cooperate with laws and policies to introduce and cooperate with anti-money laundering and counter-terrorism financing systems or interfaces to provide buyer and seller customers with legal and safe use of the Company's agency collection and payment services.



- **Anti-fraud statement**

Common scams

- Disguised as a consumer: Claiming to pay through a third-party payment platform and providing a fake payment link to induce the seller to click on a fraudulent website and enter bank account or credit card information to steal personal information.
- Fake official website: Create phishing websites similar to the company's official website to induce you to enter sensitive information such as bank account numbers to steal your personal information.
- Impersonation of official customer service: Through phone, email, or communication software, impersonating the company's customer service and asking you to provide personal information or make payment.

Precautionary measures

- Official information: The only official website of the companyDo not trust othersSuspicious link.
- Protect personal information: The company will not actively ask you to provide sensitive information such as bank account numbers and passwords.
- Be wary of suspicious information: Be vigilant about messages that ask for personal information or remittance, and take the initiative to contact the company's customer service for confirmation.

Report Mao to buy embarrassing customer service

- When you receive a suspected fraudulent call or message, you can report it to Mao Weiou through online reporting. Online fraud emerges one after another, OMG is embarrassed to care about network security with you, and please pay more attention to all members and do not be fooled.

4.4 Cash flow risk management process

In accordance with the Anti-Money Laundering Act, the Regulations on the Prevention of Money Laundering and Combating the Financing of Terrorism by Enterprises or Personnel Providing Third-Party Payments, and the Financial Action Task Force (FATF) recommendation, the Company has formulated the "Internal Control and Audit System for Anti-Money Laundering and Combating the Financing of Terrorism by OMG Digital Technology Co., Ltd.", established a comprehensive money laundering and counter-terrorism financing risk management system, and introduced the "Risk-Based Approach (RBA)" To strengthen risk identification, monitoring and management of customers, transactions and services.

The Company's risk management process:

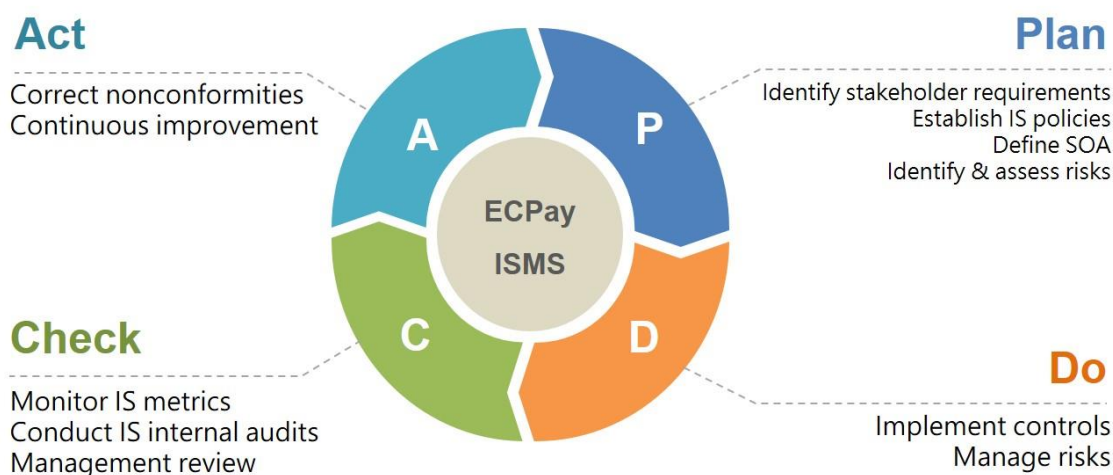
Risk identification	<p>In order to effectively implement the sustainability goals of social corporate responsibility, Social (social responsibility) and governance (corporate governance), the company has established a risk identification framework based on the Risk-Based Approach (RBA) to identify the main risk sources in the following aspects:</p> <ol style="list-style-type: none"> 1. Customer risk: distinguish between customer risk levels, Enhanced Due Diligence (EDD) for high-risk customers. 2. Product and service risks Risk: Judge the products dealt with the company. 3. Payment channel risk: The type of payment instrument to be applied. 4. Geographical risk: nationality and place of business.
Risk assessment	<p>The Company adopts a risk-based approach (RBA) and has established an enterprise-wide risk assessment system (EWRA) to conduct comprehensive money laundering and terrorist financing risk assessments on four major aspects: customer risk, product and service risk, payment channel risk, and geographical risk. By establishing a standardized risk matrix and quantitative scoring model, the Company sets risk levels (low/medium/high) and weighted weights for each type of risk factor, and conducts quantitative calculations of the overall risk level, and the evaluation results will be used as an important basis for the Company to adjust the intensity of risk control, resource allocation, and compliance strategies.</p>
risk control and supervision	<p>Based on the risk assessment results, the Company adopts the principle of hierarchical control, implements measures such as enhanced due diligence, limit management, and real-time transaction monitoring for high-risk customers, transactions, and businesses, and establishes a complete internal control system and standard operating procedures to ensure the safety of cash flow processing. The internal audit unit regularly audits the implementation of risk control in each unit according to the annual audit plan, reports the audit results to the board of directors, and tracks down deficiencies. In addition to internal governance, the company also accepts audits by the competent authority on the implementation of anti-money laundering and internal control systems, and external accountants audit financial reports and the effectiveness of internal controls to strengthen transparency and trust. Through the joint operation of internal and external supervision mechanisms, we ensure the sustainability and effectiveness of the company's risk management system, and implement the principles of corporate governance and sustainable management.</p>

4.5 Information security organization and risk and its management structure

4.5.1 Information security management organization and risks

The Chief Information Security Officer serves as the convener, the heads of various departments serve as committee members, and the top internal audit officer is the observer. The committee regularly holds management review meetings every year to review and resolve information security and information protection policies and policies, and implement the effectiveness of information security management measures.

Through PDCA (Plan-Do-Check-Act) operations, internal and external information security issues and stakeholders' expectations and risks for information security have been strengthened. Implement the implementation of information security policies and regularly report the implementation results to the Information Security and Personal Information Management Committee.



4.5.2 Information security management framework

- **Planning stage**

This stage focuses on the identification and management of information security risks to establish a complete information security management system (ISMS), and continuously pass the international information security management system certification to reduce enterprise information security threats from the system, technical, and procedural aspects, and establish high-standard information security protection services that meet customer needs.

- **Runtime**

Build multi-layer information security protection, continuously introduce information security defense technology, integrate and internalize information security control mechanisms into daily operating processes such as software and hardware operation and maintenance, supplier information security management, etc., systematically monitor information security, and maintain the confidentiality, integrity, and availability of 's important assets.

- **Audit stage**

Actively monitor the effectiveness of information security management, conduct quantitative analysis based on audit results and information security indicators, and conduct regular simulation drills to verify and strengthen organizational information security protection measures and awareness.

- **Action phase**

In order to continue the results of supervision and auditing, based on review and continuous improvement, to ensure the continuous growth and effective reform of the information security system; When employees violate relevant regulations and procedures, they will be dealt with in accordance with the information security violation handling procedures, and personnel sanctions will be taken according to the circumstances of the violation (including employee performance evaluation or necessary legal action for the current year). In addition, based on performance indicators and risk assessment results, we regularly review and implement improvement measures, including information security measures, education and training, and publicity, to continuously strengthen the confidentiality, integrity, and availability of Information assets.

4.6 Information System Maintenance and Improvement

4.6.1 Specific Management Framework and Standards

With the backbone of the international standard system for information security, OMG systematically plans and deploys various management regulations and implementation measures, establishes a continuous improvement management process, supplemented by (1) software design and (2) strengthening of system architecture protection measures, such as: source code security detection, vulnerability scanning, penetration testing, intrusion prevention system, internal network isolation and trapping system, so as to maintain the confidentiality, integrity, availability of information systems and the protection of customer personal information.

Since the Company holds a large number of consumer credit card numbers, in order to protect the security of card numbers, the Company has further strengthened the security controls of related processing and storage equipment, systems, and networks through regular verification of the Payment Card Industry Data Security Standard (PCI DSS), a globally unified standard to ensure the security of cardholder data. PCI DSS is currently the world's most authoritative payment card information security standard, jointly developed by major international credit card brands, specifically designed to protect the security of cardholder data. This standard is widely applicable to all institutions that process, store, or transmit credit card data, and is an important basis for the financial and payment industry to practice information security. Regardless of the size of the service, website, or transaction volume, it is important to comply with its regulatory standards to protect the processes involved in credit card transactions from the risk of leakage or theft.

4.6.2 Information Security Risks and Management Measures

OMG has established comprehensive network and computer-related information security protection measures, and has been threatened by social engineering phishing. In 2024, there was no customer service interruption or downtime due to related information security risks, and in order to prevent and reduce the damage caused by such attacks, OMG has developed relevant improvement measures in all aspects of management and technology and continues to promote them:

- **Information security protection of software design**

- 1. Source code security detection**

Through the source code security inspection tool, all newly developed code is automatically analyzed, and when suspicious information security vulnerabilities are found, they will not be allowed to go online.

2. Vulnerability scanning

Perform vulnerability scans every quarter to identify potential system risks, and conduct vulnerability scans through software to find possible vulnerabilities or vulnerabilities in systems, hosts, and websites for risk control and enhanced security to facilitate protection in advance.

3. Internal Penetration Testing (White Hat Hacking)

Before the new features are launched, the system will conduct internal penetration tests on high-risk items through information security specialists, simulate hacker methods to attack the system, try to hack into the target website, network system, storage equipment and other software and hardware, and find out various potential vulnerabilities that cannot be detected by source code detection and vulnerability scanning, so as to verify whether the company's equipment and data can be destroyed or stolen, and confirm whether its security needs to be strengthened.

4. Login notifications prevent credential stuffing attacks

Since customers may use the same account and password on other websites, the management backend requires the entry of the last four digits of the ID card for verification when logging in, and only a single device is allowed to log in at the same time. When resetting the password, the official website and the manufacturer's backend will be automatically logged out to prevent the risk of hackers continuing to lurk in customer accounts.

5. Sensitive information is encrypted and stored

The credit card number related operations of customers comply with PCI DSS requirements - the sensitive information is stored in the database using enhanced encryption, and combined with the key management process, the process and responsibilities are separated, so that the database administrator (DBA) cannot interpret the sensitive encrypted information, and the developer has no database access rights.

• Information security protection of system architecture

1. Two-factor authentication login

Comply with PCI DSS requirements - Connect to the official computer room, in addition to account and password authentication, use the mobile phone Google Authenticator to perform two-factor authentication login, and use the mobile phone to enter the verification code refreshed by Google Authenticator every minute to strengthen the authentication process to avoid the situation where criminals can log in by obtaining the leaked account password.

2. Internal network isolation

The internal network is isolated by firewall by department, and if a ransomware incident occurs, it will only affect a single department and will not spread to the entire company. and daily backups to reduce the impact of ransomware incidents.

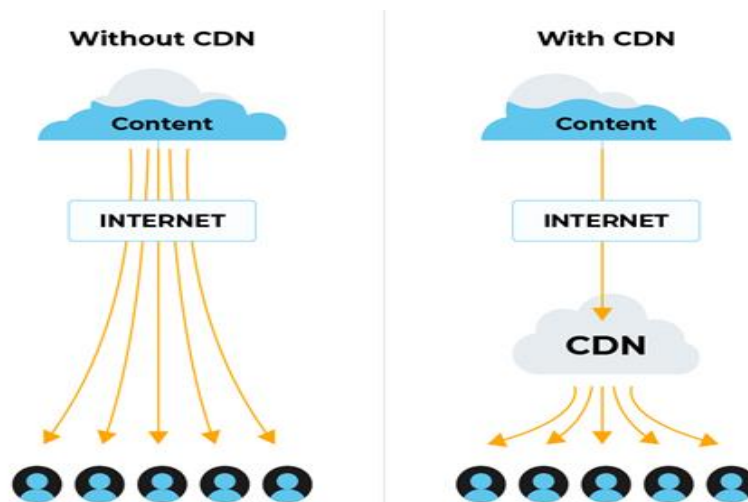
3. IPS protection mechanism and internal equipment security event monitoring

In the face of major domestic and foreign information security incidents, network system vulnerabilities, ransomware attacks, malicious programs and other major threats, OMG uses the Intrusion Prevention System to block abnormal network intrusions in real time and issue abnormal alarms.



4. CDN+WAF protection mechanism

Implemented Akamai CDN+WAF service to provide in-scope hosts with protection against distributed denial of service (DDoS) attacks, which guarantees a 100% SLA, hides host IPs, and does not block traffic caps.



5. Business continuity plan

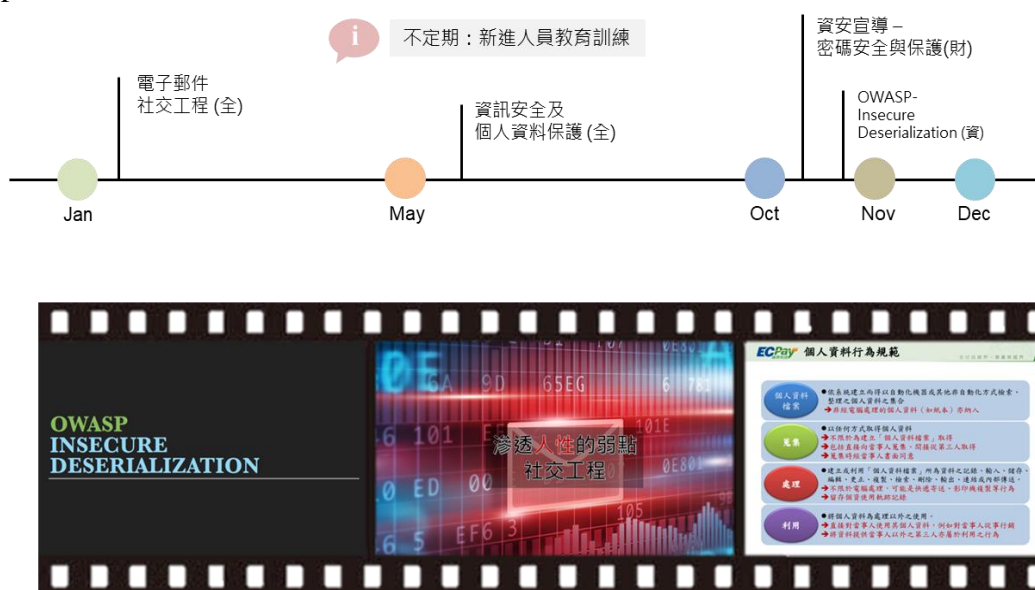
Conduct operational impact analysis on core service systems (cash flow, electronic invoices) and related support systems, and determine the recovery time of various indicators for business continuity based on the analysis results, and plan to back up system data and settings in remote

locations on a daily basis through the cloud platform. In response to the above analysis and planning, OMG regularly conducts disaster recovery and business continuity plan drills every year to ensure that the relevant processes can operate without hindrance.

• Strengthen the information security awareness of colleagues

1. Information security education and training

Plan education and training courses on information security and personal data protection for all employees every year; In addition, in order to establish awareness of secure development, an additional 1 hour of open network software security education and training is conducted for all developers.



2. Information security promotion

The information security and IT departments will publicize information on the internal instant messaging announcement platform according to the timing of various education, training, drills, and current events, and post information security and personal information-related slogans and reminders in public spaces to continuously promote information security-related knowledge and strengthen colleagues' awareness of information security.

3. Social engineering drills

Every year, phishing letter drills are conducted from time to time on topics such as popular current affairs or fraud techniques, continuously updating and enhancing colleagues' understanding and sensitivity to malicious email judgment rules. Through continuous drills and publicity, employees can immediately be alert and consult a professional information security team when encountering suspicious emails, and information security colleagues can assist in determining whether it is a phishing letter.

4. Supply chain security

Extending to the supply chain's information security protection, equipment must pass security inspections before it can be used online, and information security clauses are signed with manufacturers and their personnel to prevent attacks by interested parties through supply chain relationships. The main outsourcing company conducts ISMS information security management audits, and if potential non-conformities are found, they are dealt with through appropriate corrective and preventive measures to ensure that the supply chain meets the company's information security requirements.

5. Learn about hacking techniques

Conduct penetration tests and red teaming drills every year to detect system vulnerabilities and weaknesses for the company's information security protection, and detect and correct them early. Take the initiative to participate in the annual enterprise information security drill organized by the Taiwan Computer Network Crisis Management and Coordination Center (TWCERT/CC) to strengthen the company's ability to respond to information security incidents and improve the overall information security protection capacity.

4.6.3 Invest resources in information and communication security management

The company steadily invests a certain amount of manpower and budget every year, and continues to invest resources in the appointment of dedicated personnel, training, information security technology research, equipment and service procurement, etc. Information security certificate in the management field held by a dedicated information security personnel. For manpower in the field of information security, we plan to provide external training budgets for personnel every year to support personnel training to maintain the organization's information security operation and maintenance and growth energy.

4.6.4 Information security indicators

In accordance with the Financial Supervisory Commission's ESG information disclosure guidelines, has continuously strengthened information security management and achieved all information security indicator goals in 2024 years, including no information security or network security incidents, no data leakage, no violations involving personal information, and no penalty records.

2024 information security index project	target	Actual
Information security or network security violations (cases)	0 pieces	0 pieces
Data leakage incident (case)	0 pieces	0 pieces
Information security violations involving customers' personal information	0 pieces	0 pieces
Number of customers and employees affected by data breach (cases)	0 pieces	0 pieces
Amount of fines imposed for information security or cybersecurity-related	0 yuan	0 yuan

5 、 Sustainable Environment

5.1 Climate Change Adaptation

- **TCFD Disclosure Framework**

Climate change has become a topic of great concern to the United Nations, governments, businesses and society. In response to this trend, the Company has established the Company's climate change management structure and action indicators from four levels: corporate governance, strategy, risk management, and indicators and targets in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) formulated by the International Financial Stability Board in 2019:

governance	<ul style="list-style-type: none">• The ESG Sustainability Committee leads the process of risk identification and response measures, regularly reporting implementation status and recommendations to the board of directors and senior management to strengthen decision-making reference.• Based on the results of relevant discussions or internal reviews, formulate policies or adjust goals, and empower relevant units to implement them to enhance organizational response and governance capabilities.
strategy	<ul style="list-style-type: none">• Analyze the risks and opportunities that climate change may arise from climate change on the Company's operations, finances, and operating model, conduct scenario simulations and financial impact assessments, and plan corresponding mitigation and adaptation strategies.• For transition risks, combine multiple low-carbon solutions (such as energy efficiency improvement and renewable energy applications) to facilitate strategic adjustment and sustainable development.
risk manage	<ul style="list-style-type: none">• Incorporate climate risks into the overall risk management framework, assessing and ranking them based on their likelihood and impact as a basis for resource allocation and response mechanisms.• Regularly review risk monitoring mechanisms and continuously optimize risk identification and response procedures.
Indicators	<ul style="list-style-type: none">• Continue to promote internal electronic operations and energy-saving management to improve operational efficiency and carbon reduction performance.• Strengthen the carbon inventory system and climate information disclosure to ensure alignment with international and government standards.• Encourage employees to participate in sustainability initiatives and enhance the company's overall sensitivity and action on climate issues.

Major issues	Risk assessment items	explain
circumstance	Energy conservation and carbon reduction	In response to global environmental protection trends and the development of the country's overall greenhouse gas reduction strategy, we will grasp the company's greenhouse gas emissions and greenhouse gas emission reduction plans.
society	Regulatory compliance	In order to build more comprehensive corporate governance, we have formulated relevant regulations in response to the economy, environment, and employee management, created a sustainable business environment, and formulated "Work Rules" and "Occupational Safety and Health Work Rules" for employees to follow.
	Safety and hygiene	In order to provide employees with a safe, healthy, and high-quality working environment and a workplace for physical and mental health, the "Occupational Safety and Health Work Code" has been established to establish hazard identification and safety operating standards.
firm governance	Legal compliance	Implement internal control mechanisms to ensure that all personnel and operations comply with laws and regulations.
	Stakeholder communication	Establish various communication channels, set up investor mailboxes, and the spokesperson will handle and be responsible for responding.
	Strengthen the functions of directors	1. Plan relevant further education topics for directors, and provide directors with the latest regulations, system developments, and policies every year 2. Insure directors with directors' liability insurance to protect them from lawsuits or claims.

- **Overall policy:** Fulfill the responsibility of protecting the earth and become a sustainable development and continuous improvement enterprise.
- **Climate-related risks and opportunities**

Through the risk identification and assessment process, we systematically identify climate-related risks and opportunities, assess their impact and potential impact, and formulate appropriate response plans to strengthen corporate climate resilience and maintain optimized process execution.

5.1.1 Climate-related risk identification and management processes

The board of directors is the highest decision-making unit for risk control of each company within the group, and directly supervises the risk governance structure of each company within the group. In order to improve risk assessment and strengthen management functions, the Board of Directors delegates the "Ethical Management and Sustainable Development Committee" (referred to as the ESG Sustainability Committee) to be responsible for identifying and managing risks in corporate operations, including the physical and transitional risks that may be brought about by climate change, and leading the planning of relevant response measures. The ESG Sustainability Committee conducts risk identification and analysis in various aspects such as operation, finance, national, compliance, ESG, personnel, and information security according to the business scope of each department, and also refers to the climate risk factors identified by peer benchmarks, and investigates the company's internal thoughts on climate change, generates a list of climate-related issues, identifies climate-related risks and opportunities that may have an impact, identifies transition risks, physical risks and opportunities, and evaluates the results of different risks and opportunities. Formulate response plans and risk management mechanisms, and each department conducts strategic planning to integrate and manage risks that may affect operations and profits, submits management implementation and risk control reports to the board of directors at least once a year, and supervises and tracks and reviews the implementation of risk management by the management team, with a view to strengthening the corporate structure.



5.1.2 Climate-related risks and opportunities identification results

Through the risk identification and assessment process, we systematically identify climate-related risks and opportunities, assess their impact and potential impact, and formulate appropriate response plans to strengthen corporate climate resilience and maintain optimized process execution. The company actively develops solutions to reduce the operational and financial impacts of climate change and enhance the organization's climate resilience. It also defines short-term as less than 3 years, medium-term as 3 to 5 years, and long-term with more than 5 years, assessing the potential operational and financial impact of related climate risks and opportunities on the company, and planning various actions to address climate-related risks and opportunities.

Climate-related risk response plan

	Risk categories and opportunities	Short-term (1~3 years)	Medium term (3~5 years)	Long-term (more than 5 years)
risk	Transformation risk Focus on the risks arising from the transition to a low-carbon economy. Transition risks include regulatory policies, market risks, and technology development	<ul style="list-style-type: none"> The increasing requirements for reporting and disclosure of greenhouse gas emissions at home and abroad require more resources to be invested in inventory to strengthen greenhouse gas inventory capabilities and increase costs If the electricity bill rises, the operating cost will rise 	<ul style="list-style-type: none"> In response to market development, the cost of transformation has increased Carbon pricing, which requires payment of carbon emissions, will increase operating costs 	<ul style="list-style-type: none"> Net zero emission trends
	Physical risk Risks caused by climate change that are event-driven (immediate physical risk) or from long-term changes in climate patterns (long-term physical risk). Immediate physical risks arise from weather-related events, such as	<ul style="list-style-type: none"> Natural disasters may intensify, leading to risks such as service interruption and damage to equipment and machinery, increasing operating costs and deteriorating service quality 	<ul style="list-style-type: none"> Weather changes have led to increased flooding, damaging their own operating assets 	<ul style="list-style-type: none"> The probability of extreme climate change increases

	Risk categories and opportunities	Short-term (1~3 years)	Medium term (3~5 years)	Long-term (more than 5 years)
	typhoons and heavy rainfall, which are increasing in severity and frequency. Long-term physical risks arise from long-term changes in climate patterns, including changes in precipitation and water scarcity, which may lead to changes in water availability.			
opportunity	The potential positive impacts of climate change on individuals. Climate change mitigation and adaptation efforts can create climate-related opportunities for individuals.	<ul style="list-style-type: none"> • R&D and innovation of low-carbon services 	<ul style="list-style-type: none"> • In line with the government's energy policy, implement a simple energy plan 	<ul style="list-style-type: none"> • Enhance corporate reputation

In response to the above risks, the climate-related risks and opportunities that may have a significant financial impact and the response strategies are proposed as follows:

Transition risks/climate opportunities		
R risk/o opportunity	Financial Impact -/+	Response strategy
<p>R : The domestic and international requirements for reporting and disclosure of greenhouse gas emissions have increased</p> <p>R: Electricity bills have risen</p>	<ul style="list-style-type: none"> - More resources need to be invested in inventory, strengthening greenhouse gas inventory capabilities, and increasing costs - If the increase in electricity costs leads to higher operating costs 	<ul style="list-style-type: none"> • Promote the joint planning of energy conservation and carbon reduction plans by company departments to reduce cost and expenditure pressure • Continue to implement greenhouse gas reduction actions • In the future, buildings with green building certificates will be selected as office spaces

Transition risks/climate opportunities		
R risk/o opportunity	Financial Impact -/+	Response strategy
R : Carbon pricing is subject to carbon emission fees	- Carbon emission fees are required, which will increase operating costs	<ul style="list-style-type: none"> • Pay attention to changes in domestic and foreign carbon pricing-related policies and implementation mechanisms. • Plan to formulate internal carbon pricing as a reference for decision-making in the future, and include carbon emission costs as one of the key considerations in product development.
R : In response to market development, the cost of transformation has increased O: R&D and innovation of low-carbon services	- In response to market changes, more R&D expenses need to be invested in optimizing services (R) + Develop low-carbon-oriented service functions to increase revenue (O)	<ul style="list-style-type: none"> • Continue to invest in the research and development of low-carbon service functions, such as electronic tickets, electronic invoices and other paperless service functions, to reduce customers' greenhouse gas emissions and enhance market competitiveness
R: Net zero emission trend	- Increased energy saving and carbon reduction equipment installation and operating costs	<ul style="list-style-type: none"> • Continue to implement greenhouse gas reduction actions
R: Insufficient climate response actions have led to a decline in brand reputation	- Failure to meet the expectations of stakeholders and the market, causing reputational damage and resulting in lower revenue	<ul style="list-style-type: none"> • Actively pay attention to and respond to climate-related issues, strengthen the company's public welfare image, and increase customer identity
O: Enhance corporate reputation	+ Enhance stakeholder and market trust, acquire more customers, and increase revenue	<ul style="list-style-type: none"> • Enhance the company's green image through transparent disclosure • Strengthen corporate governance and establish a culture where the company values climate-related issues and engages in action

Physical Risk/Climate Opportunities		
R risk/o opportunity	Financial Impact -/+	Response strategy
R: Extreme changes in climate patterns have increased the probability of typhoons and heavy	-Service interruptions caused by shutdowns at operating sites, resulting in a decline in service quality, which in turn affected revenue	<ul style="list-style-type: none"> • Identify whether there is a possibility of compound disasters (such as heavy rainfall, flooding, etc.) in the company's geographical location, and simulate the corresponding plan

rainfall R: Increased flooding caused by weather changes R: The probability of extreme climate change increases	- Property damage caused by damage to machinery and equipment	<ul style="list-style-type: none"> • Regularly inspect emergency power systems and uninterruptible power systems to ensure stable power supply in the event of a disaster • Plan an emergency response team and carry out natural disaster response measures as soon as possible • Plan a remote work mechanism to ensure uninterrupted service and maintain good service quality
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5.1.3 Climate scenario analysis

In order to assess the impact of future carbon pricing changes on the company's transition risks and physical risks, OMG faced physical risks with reference to the Representative Concentration Pathways (RCPs) and the magnitude of warming defined in the United Nations Intergovernmental Panel on Climate Change (IPCC) Assessment Report 5 (AR5) for scenario setting. Analyze the impact of water shortage risks and rainfall pattern changes on OMG in extreme climate change. Through climate scenario simulation and analysis, we can grasp the strategies and planning of future risk response and reduce the overall risk of financial losses.

• Transformation risk

The transition to a low-carbon economy may require regulatory policies, market risks, and technological development, as well as increased domestic and international requirements for reporting and disclosure of greenhouse gas emissions. Based on the nature, timing, and focus of the above, within the time frame analyzed, carbon pricing, rising electricity prices, responding to market developments, and increasing transformation costs may increase operating costs. Considering that the company currently has some low-carbon service functions, and continues to develop and innovate and expand the diversity of related services, there is no significant impact on market sales in each scenario, so the company focuses on the analysis of operating costs. In the context of low-carbon transition, the financial impact of carbon pricing on the Company will lead to an increase in the Company's own operating costs.

• Physical risk scenario analysis: long-term - water shortage risk

Water scarcity risk is based on the World Resources Institute (WRI) water risk map to predict water resource pressure under RCP 2.6 (low greenhouse gas emission scenario, more optimistic) and RCP 8.5 (high greenhouse gas emission scenario, more pessimistic) scenario in 2030 and

2050. The data shows that the water resource pressure at each site is low to medium (10-20%) in both optimistic and pessimistic scenarios, indicating that the water supply situation is relatively stable, but it may still face a small amount of water pressure during the dry season.

Although the water resource risk is not high under the assumption scenario, and OMG does not have a production process that uses a large amount of water, and the main water is the domestic water of employees, it still responds to the water conservation policy and plans corresponding open source and throttling measures. In the future, we will continue to pay attention to climate change, assess the demand for water resources-related equipment construction, and strengthen our ability to adapt to climate change.

- **Physical risk scenario analysis: Long-term - changes in rainfall patterns may cause flooding in the plant**

Although there is a possibility of more than one day of heavy rain on a day, the location of the head office is on a high floor, so the impact on office space is limited. OMG continues to pay attention to the water level in the surrounding river basin and track changes in rainfall to avoid the possibility of flooding on nearby roads, and conducts regular emergency response drills every year to ensure that employees are familiar with the evacuation and equipment protection processes. In addition, we also assess the company's demand for waterproof equipment and configure waterproof sandbags, pumps, or emergency power supply and other related equipment. Through the above response plan, OMG actively enhances the company's climate resilience and prepares for various challenges brought about by climate change.

Physical risks may be immediate or long-term, and immediate risks have already occurred, such as typhoons and heavy rainfall, resulting in risks such as service interruption and damage to equipment and machinery, increasing operating costs. Long-term risks will be more likely to arise in the middle of the century and beyond. Predicting climate change after 139 (2050) is a challenge, and a feasible assumption is that long-term (and potentially irreversible) changes in climate patterns will increase over time (e.g., increase in average temperature).

The Company conducts a scenario analysis of the physical risks of its operations to understand the impact of climate-related risks on the Company's business, strategy and financial planning under the RCP8.5 and RCP2.6 scenarios. The Taiwan Climate Change Prediction Information and Adaptation Knowledge Platform Project (TCCIP) was used to predict and then identify the overall water risk of the operation headquarters. The water risk assessment is low-risk, so there is no significant difference in loss estimates between the two scenarios, and there is no possibility of significant financial impact.

- **Assess the key financial impact of physical risks under different scenarios:**

Scenario	Estimated likely financial impact
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Warming of 1.5°C	The number of days of impact is approximately 1 to 1.7 days, with no immediate impact.
Warming 2°C	Impact days are about 1~1.6 days, with no immediate impact.

5.1.4 Internal carbon pricing

In order to actively respond to climate change risks and transition pressures, OMG plans to introduce internal carbon pricing-related systems in the future, and will evaluate the feasibility of adopting fixed carbon prices, implied carbon prices, or shadow carbon prices based on the environmental regulations and carbon management policies of the locations where it operates, and consider local carbon taxes, market carbon prices, and industry trends to establish a locally applicable and forward-looking carbon pricing structure to strengthen internal carbon risk management.

5.1.5 Indicators

OMG has formulated climate and environment-related indicators and targets for Oamai, and the specific implementation of each indicator can be found in the following chapters of this chapter for details.

- Greenhouse gas emissions: Estimated total reduction in Scope 1 and 2 in 2025
- Electricity: Saves 1% of electricity.
- Renewable energy: The company's current electricity consumption has not yet reached the standards of the competent authority for large carbon emitters, and it is an office electricity consumption, so there is no renewable energy plan for the time being.

OMG is committed to fulfilling its environmental protection responsibilities and becoming a sustainable enterprise with continuous improvement, based on the above-mentioned short, medium, and long-term indicators for energy conservation and carbon reduction, related implementation plans, and the performance goals and achievement status of the 2024th year (as shown in the table below) to reduce the possible impact on society and the environment.

Major topics	Short, medium, and long-term indicators (2025~2030 and beyond)
Energy conservation and carbon reduction	The base year is 2024 years, and the annual electricity saving (kWh): 1%
	The base year is 2024 years, and the annual greenhouse gas emission reduction is 1 %
waste	No violation of environmental regulations: 0 cases
Water resources	No violation of water regulations: 0 cases
Regulatory compliance	No violation of environmental laws and regulations 0 cases

5.2 Environmental Policies and Measures

- **Environmental Policy & Commitment**

OMG's six sustainable environmental policies are as follows:



The Company's overall policies and commitments and environmental protection measures are as follows:

Overall policy	Fulfill the responsibility of protecting the green earth and become a sustainable development and continuous improvement enterprise
Promised	<ol style="list-style-type: none"> 1.Compliance with Laws and Regulations: Comply with Taiwan's environmental protection laws and regulations and strive to comply with international environmental standards. 2.Energy Conservation and Waste Reduction: Continue to promote energy conservation and waste reduction measures, reduce resource consumption, and implement source reduction and pollution prevention. 3.Green Energy Procurement: Prioritize products with environmental labels or energy-saving certifications, and actively adopt green energy. 4.Recycling and Carbon Reduction: Promote resource recycling, sorting, and reuse, encouraging employees to practice low-carbon living. 5.Garbage classification: Follow government regulations to classify recyclable and non-recyclable, general and hazardous waste to reduce the burden of waste disposal.

Management Policy	<ol style="list-style-type: none"> 1. Implement relevant environmental laws and international sustainability regulations, and establish a corporate environmental management system. 2. Choose building or decoration materials with environmental labels and introduce green building design elements. 3. Promote waste reduction and reuse to improve resource recovery rates. 4. Promote energy-saving measures, encourage employees to turn off electrical appliances during non-office hours, and implement energy-saving behaviors. 5. Encourage the use of low-carbon transportation such as electric vehicles, hydrogen vehicles, and hybrid vehicles to reduce carbon emissions.
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- **environmental protection measures**

The Company is a third-party payment service provider and does not have a significant negative impact on the community or the environment in the course of its business. In response to the environmental impact of daily operations and office activities, the company continues to implement the following energy conservation and carbon reduction measures:

1. The office uses photocopying paper with environmental labels, and encourages double-sided printing and reuse of waste paper.
2. Use recyclable envelopes, packaging materials, and printed materials to implement the recycling of document materials.
3. Strictly implement garbage classification and resource recycling, set clear labels and clean up regularly.
4. Encourage employees to develop the habit of turning off lights and saving energy, and turn off non-essential lights during lunch breaks and off-duty hours.
5. Promote low-carbon office models, such as adjusting the temperature of air conditioners, using ice bottles instead of bottled water, etc.
6. All lighting installations are made of high-efficiency LED luminaires.
7. Encourage colleagues to use public transportation or electric vehicles to commute and reduce transportation carbon emissions.

The company continues to introduce green management systems to strengthen corporate actions on climate change and sustainability issues, reducing potential impacts on the environment. We will continue to demonstrate our commitment to global sustainability and environmental responsibility through policy promotion, employee engagement, and external communication mechanisms.

The company has no record of violating environmental laws and regulations and being punished by the competent authority in 2024 years.

- **Climate change response**

The Company establishes clear management goals and management measures for various environmental management issues every year, and revises the management system and operating procedures accordingly to include them in the organizational operation plan.

In response to the high concern of the government and stakeholders about ESG carbon disclosure and carbon reduction requirements in recent years, the Company has also set specific carbon reduction and management goals, and the specific promotion measures are as follows:

Energy resource management and conservation: Reduce electricity consumption and expenses by 1%

1. Promote energy conservation education and training to enhance employees' awareness of energy conservation
2. Replace high-efficiency energy-saving equipment and lamps
3. Conduct air conditioning system optimization and energy monitoring
4. Adopt other methods to reduce electricity consumption (e.g. automatic induction switches, etc.)

Environmental safety: zero environmental safety accidents

1. Formulate and improve the occupational safety and health system and establish accident response procedures
2. Conduct fire drills and emergency response drills
3. Regularly review the safety risks of the office environment and the effectiveness of improvement measures

Waste management: Waste disposal in compliance with regulations

1. In accordance with the regulations of the building management committee, unified outsourcing of waste disposal
2. Domestic waste shall be sorted, recycled and treated in accordance with the law

5.3 Energy conservation and carbon reduction

The company belongs to the information service industry, and the waste is mainly domestic waste generated by the daily office work of colleagues, which is 4,200 kg and 4,541 kg in 2024 and 2023 respectively, so it is not listed as a material issue for the company, and the disposal method is in accordance with local government regulations. Although waste management is not a major issue for the company, we still develop green service innovations and improve operating processes through the results of service carbon footprint verification and greenhouse gas verification to reduce waste carbon emissions generated during the service process.

Future short, medium, and long-term energy conservation and carbon reduction goals and plans are as follows:

- Short-term goal (1-2 years): Continuously monitor and increase digital financial transaction volume, reduce greenhouse gas emissions by 1%, and build employees' awareness of energy conservation and carbon reduction.
- Medium-term Goals (3-5 years): Continuously monitor and increase digital financial transaction volume, reduce energy and greenhouse gas emissions consumed by 1% in operational activities, and manage greenhouse gases with reference to the international standard ISO 14064-1 Greenhouse Gas Inventory and Reduction Standards.
- Long-term goal (more than 6 years): Develop a sustainable energy-saving and carbon reduction mechanism suitable for Oama's business activities.

- **Energy management**

The company is located in Nangang Software Park, belongs to the third-party payment industry, the energy use is mainly office electricity, the electricity consumption has not yet reached the competent authority's carbon emitter standards, there is no renewable energy plan for the time being, in response to the sustainable policy of environmental protection, continue to implement:

Energy conservation and waste reduction promotion:

1. Energy-saving equipment was introduced to optimize the operational efficiency of lighting and air conditioning systems, and LED energy-saving and high-efficiency circulation fans were fully adopted
2. Promote smart electricity consumption and digital operation processes in office spaces, and the indoor air conditioning temperature must not be lower than 26 degrees Celsius to reduce energy consumption and consumables waste.
3. Optimize the power system and air conditioning equipment in the office area, with automatic lighting control and power-saving measures to improve energy efficiency.
4. Gradually replace energy-intensive lamps and equipment, and introduce energy-saving label products to implement carbon reduction actions and reduce carbon footprint.

Green Energy Buildings and Low-Carbon Transformation: Prioritize office floors that have passed the green building label, and introduce systematic operations to promote paperless operations to practice low-carbon green operations.

Resource Recycling and Waste Management: Strengthen resource classification and employee education in office areas, promote waste reduction and resource reuse, and fully implement the government's three-classification policy of "recyclable, non-recyclable, and food waste".

- **The carbon reduction effect of green digital finance**

Referring to the carbon reduction label product of the Environmental Protection Agency of the Executive Yuan - China Pulp Co., Ltd. Paper Star copy paper, an A4 copy paper carbon footprint label is 0.0076 kgCO₂e for conversion, and a thousand bill is about 5.5 A4 paper.

If the transaction amount of 7-11 supermarkets is not large, there is coin exchange, but the above transactions do not include the natural gas or electricity degrees used to mint \$50, \$10, \$5, and \$1 coins and melt metal using natural gas or electricity, and the carbon emissions converted.

5.4 Water Resources Management

The company does not use a large amount of water or production processes in its operations, and the main water is used for the daily needs of employees. In addition to continuously promoting the concept of water conservation among employees, the company has also introduced water-saving equipment for office building facilities, including induction faucets and double-stage flushing systems for toilets.

The Company regularly assesses and reviews water resource impacts and drainage-related impacts, and formulates corresponding management policies and targets based on the results of water resource risk and impact path assessments to reduce the risk of water resources and the impact on the environment or society at each site. The company used WRI's water risk assessment tool to analyze Taiwan's water resource situation, which shows that it is currently in the low risk range.

The company's water mainly comes from tap water supplied by Taiwan Water Supply Company, which is mainly used for employees' domestic water. Domestic sewage is handed over to each municipal government for unified treatment, and only after meeting environmental protection regulations and standards is discharged into public sewers.

- **Water management or reduction targets**

The company's water resources management policy is mainly based on the promotion of employee public water reduction and conservation, and the building management committee has also introduced a number of water-saving facilities such as water-saving faucets and two-stage automatic flushing of toilets.

Water consumption in the last 2 years:

year	Water Consumption (cubic meters)	Total number of employees (persons)	Average water consumption (cubic meters)
2023	588	40	14.70
2024	823	37	22.25

5.5 Waste management

The company belongs to the information service industry, and the waste is mainly domestic waste generated by the daily office work of colleagues, so it is not listed as a material issue of the company, and the disposal method is in accordance with local government regulations. Although waste management is not a major issue for the company, we still develop green service innovations and improve operating processes through the results of service carbon footprint verification and greenhouse gas verification to reduce waste carbon emissions generated during the service process.

The Company has established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the World Business Sustainability Development (WBCSD) and the World Resources Institute (WRI) and the ISO14064-1 Greenhouse Gas Inventory Standard issued by the International Standards Organization (ISO) (specifying applicable inventory standards). Since 2025, the company's individual greenhouse gas emissions have been regularly audited every year, and since 115, the greenhouse gas emissions of the company's individual and consolidated financial reporting subsidiaries have been regularly audited to fully grasp the use and emission status of greenhouse gases, and to verify the effectiveness of reduction actions.

In addition, the greenhouse gas inventory data for the last two years is a summary of the Company's greenhouse gas emissions in accordance with the Operation Control Act:

	2023		2024	
	emissions (CO ₂ e)	Intensity (tons of CO ₂ e/turnover of NT\$million).	emissions (CO ₂ e)	Intensity (tons of CO ₂ e/turnover of NT\$million).
Scope 1 direct greenhouse gas emissions	-		-	
Scope 2 indirect greenhouse gas emissions	41.52		48.97	
Category 3	-		-	
Total	41.52	0.57	48.97	0.43

Note 1: Direct emissions (Scope 1, i.e., emission sources directly from the company's own or control), energy indirect emissions (Scope 2, indirect greenhouse gas emissions from imported electricity, heat, or steam) and other indirect emissions (Scope 3, i.e., emissions generated by the company's activities, not indirect energy emissions, but from emission sources owned or controlled by other companies).

Note 2: Scope 2 emission sources only count electricity use and are calculated using the carbon dioxide emission equivalent coefficient of Taiwan's electricity announced by the Energy Administration. The Energy Administration announced that the carbon dioxide emission equivalent coefficient was 0.494 kgCO₂e/kWh in 2023 years and 0.474 kgCO₂e/kWh in 2024 years.

Note 3: The intensity of greenhouse gas emissions is calculated based on turnover, with turnover of NT\$73 million in 2023 years and NT\$2025 million in FY2024.

6 、 Friendly workplace

6.1 Employee Management Policies and Commitments

In addition to attracting and retaining talents, we are also committed to shaping an excellent and professional team, regardless of gender, grade, administrative, business or information engineers and customer service employees, with all-round development as the core, striving for and promoting outstanding talents. At the same time, the company adheres to the social responsibility policy of "living and working in peace and contentment" and the talent employment concept of "people-oriented, hand in hand growth", establishes and improves the management system for caring for employees, abides by labor-related laws and regulations, and legally protects and safeguards the rights and interests of employees in addition to sending "work rules" for approval in accordance with the law, providing employees with a healthy and safe working environment, diversified and open labor-management communication channels, with a competitive salary and welfare system, fair and reasonable assessment and promotion, a sound training and development system and creating a warm and harmonious working atmosphere. Allowing employees to contribute their abilities and performance with peace of mind lays a profound foundation for building a sustainable enterprise. The personnel management policies and commitments of OMG are summarized as follows:

Talent Acquisition	Prohibit child and underage labor; offer job opportunities for new graduates; implement talent attraction and retention mechanisms; ensure fair evaluations and promotions; provide diverse training; and respect employees' freedom of employment.
Employee Development	Establish a sound training and development system to cultivate professionals and managers across diverse fields, enhance employees' expertise, communication, and management skills, and motivate them to achieve effective teamwork performance.
Human Rights Policy	Comply with Taiwan's labor laws; prohibit child and underage labor; ban all forms of forced labor; and prohibit discrimination based on gender, race, ethnicity, age, disability, or nationality.
Talent Management	Offer competitive pay and benefits, fair evaluations, and reasonable promotion opportunities, enabling employees to contribute with confidence. Value employee feedback and strengthen labor-management relations.
Talent Retention	Create a healthy and safe working environment and diverse, open labor-management communication channels; establish effective employee communication mechanisms to collect feedback and improve internal operations.

The company has established relevant employee code of conduct in the work rules for all employees to follow, and placed it in the company's online public data area for all employees to refer to. The relevant regulations and the key points of the "Code of Corporate Conduct" are summarized as follows:

- **Code of Corporate Conduct**

1. In addition to abiding by government laws and regulations, they should also abide by the company's management regulations and officially issue administrative announcements or notices, and work together to serve the company.
2. Confidentiality of important documents must be fulfilled; In particular, protect the company's intellectual property rights and trade secrets.
3. Colleagues should live in harmony, help each other, cooperate with each other, be cautious in words and deeds, and strictly prohibit insults, fights, provoking trouble, disrupting order, obstructing public safety, or other behaviors that may damage the company's reputation.
4. Public property should be taken care of, and there should be no waste or damage, and compensation must be paid according to the price if it is damaged or lost due to negligence.
5. It is not allowed to use its authority to solicit property, kickbacks, or accept gifts from manufacturers.
6. It shall abide by the company's regulations and fulfill the rights and responsibilities entrusted by the company.

- **Equal rights**

Formulate "work rules" in accordance with the law and send them to the Labor Bureau of the Taipei City Government for approval, clearly stipulating that employees will have a working environment without discrimination, harassment and fair growth after employment, in accordance with the relevant provisions of labor laws and regulations, and promise:

- Non-discrimination→ There is no discrimination in terms of salary, promotion, training, benefits, etc. based on gender, age, race, place of birth, class, language, ideology, religion, political party, place of origin, sexual orientation, marriage, appearance, physical disability, trade union affiliation, etc.;
- Never force labor→ value the human rights of each employee, treat employees fairly, respect employees' opinions and reactions, abide by laws and regulations, and do not allow supervisors to engage in forced labor, slavery, or restricted movement.
- Sexual harassment→ supervisors do not abuse bullying, mental abuse, abuse or corporal punishment, sexual harassment and other inappropriate acts, and do not sign illegal contracts to restrict employees' employment relationships; It is strictly forbidden to employ child labor (under 16 years old) and underage workers (16-18 years old).

- **Local talents**

Comply with the relevant provisions of government labor laws and regulations, and employ the vast majority of young talents over the age of 20. Priority will be given to those who live in the local area.

6.2 Employee profile

• Workforce structure

As of the end of 2024, the company had a total of 37 employees, with male and female proportions accounting for 37.84% and 62.16% respectively, while female supervisors accounted for 13.51% of all management employees. There have been no major changes in the company's employment in the past two years.

OMG's employee composition structure at the end of 2024 (unit: person)

2024	Full-time employees	Part-time employees	Temporary employees	All employees
male	14	0	0	14
female	23	0	0	23
Total number of people	37	0	0	37

*Definition:

- Full-time employees: Labor contracts with indefinite term (indefinite contracts).
- Temporary employees: Labor contracts are fixed-term contracts (fixed-term contracts).
- Part-time employees: The weekly working hours of employees do not meet the definition of weekly working hours for full-time employees under local regulations.

Some of the company's affairs are entrusted to contractors, such as office cleaners. The number of non-employee workers in the company has not changed significantly in the past two years.

Non-employee structure table:

year	2023	2024
male	0	0
female	1	1
Total number of people	1	1
Type of work undertaken	Office cleaning	Office cleaning

• Medium and long-term plans

In the future, OMG will provide colleagues with a new working environment, continuously adjust and stabilize the workplace environment and work model, and grow through rotation learning to cope with the changes brought about by upgrading and transformation, effectively reducing the turnover rate of employees.

- Establish introduction and training courses for new colleagues, or growth records of training functions in various jobs.
- Through the internal transfer system, we provide employees with diverse work skills, career development and challenge opportunities.
- Implement an internal transfer system and provide interviews for resigned employees.
- Provide appropriate care and accurate assistance channels to colleagues who wish to leave

6.3 Compensation and benefits

OMG complies with labor-related laws and regulations in accordance with the law, formulates various salaries, benefits, vacations, retirement and other measures to ensure employee salary and benefits, and provides a high-quality and safe working environment, so that employees can earn income and work with peace of mind. In addition, in order to actively cultivate core talents and improve the quality of employees, the company provides training budgets for each department every year, so that employees can continue to learn and improve relevant professional knowledge and skills, whether in physical or online courses.

- **Salary system**

In addition to the basic salary of the Labor Standards Act and related laws and regulations, the salary standard is based on the background of academic experience, professional knowledge and ability, and personal performance. Every year, salaries will be adjusted according to the operating conditions of the previous year and the salary level of the industry, and in addition to the basic salary, year-end bonuses and employee bonuses will be calculated and issued. Article 18 of the company's articles of association stipulates the proportion of employee remuneration.

- **Employee welfare system**

In addition to the statutory standards, OMG provides a diversified welfare system that meets the needs of colleagues.

– **2024 Employee welfare plan is as follows:**

item	Welfare content
Statutory benefits	Labor Insurance, Universal Health Insurance, Labor Retirement Payment, and Occupational Disaster Insurance.
Health Examination	Employee health checkups are conducted in accordance with the Occupational Safety and Health Act.
c t i v i t i e s	Annual departmental dinners, staff trips, tailgate dinners, and coloring contests
Gifts and condolences	Dragon Boat Festival, Mid-Autumn Festival gifts, birthday coupons, maternity gifts, wedding gifts, and funeral condolences for immediate family members.
E m e r g e n c y r e l i e f	Pension for work-related injuries and deaths
O t h e r B e n e f i t s	Group insurance, recognition and bonuses for senior staff, monthly health counseling by contracted nurse practitioners for health services.
Statutory benefits	Labor Insurance, Universal Health Insurance, Labor Retirement Payment, and Occupational Disaster Insurance.

– **Photos of welfare activities**



- **Insurance and retirement system**

In order to take care of employees' retirement life and promote labor-management harmony, the company's employees apply the labor pension system stipulated in the "Labor Pension Act" and contribute 6% of their salary to the employee's personal account of the Labor Insurance Bureau every month.

Retirement system: Employees can apply for pension when they reach the age of 60, those who have contributed pension for more than 15 years can choose to apply for a monthly pension or a one-time pension, and those who have contributed pension for less than 15 years should apply for a pension once to comply with the retirement system. 2024 No retirees.

- **Childcare stay**

The company complies with the Gender Equality in Employment Act and has provisions on parental leave without pay, regardless of gender, employees who meet the qualifications and have this need can apply in accordance with the regulations. There are 2024 employees who meet the requirements for parental leave in 0 years.

6.4 Talent Development

The company regards employees as an important asset core of the company, which is the foundation for the company's sustainable operation, creates a diversified and independent learning environment, and hopes to cultivate optimistic, positive, professional, and innovative talents through a good training environment. The training courses for each stage are as follows:

1. Internal training: Colleagues serve as lecturers in their professional fields, imparting their own experience and professional knowledge; training at different stages, such as new recruits; The company also adopts different training programs, such as basic employee job training, job majors, and other courses, to achieve the best results.
2. Training and assessment of new employees: Explain the organization and responsibilities, work rules and personnel system, safety and health training, and conduct regular assessment and supervision.

The number of new employees in 2024 is 9 (56 new recruits), and the annual performance appraisal does not differ by gender. The purpose of the appraisal is not only to emphasize the consensus between colleagues and supervisors, but also to make good use of the system to divide the appraisal into "employee self-evaluation and supervisor re-evaluation", and to indicate score guidelines in each performance item, so that the appraisal takes into account the two major functions of evaluation and development, hoping to cultivate and develop employees' individual abilities, so that they can acquire the ability to master the business proficiently, become the right and right hand of the supervisor, and the pillar of the company, thereby enhancing the company's competitiveness and overall organizational effectiveness. At the same time, through performance appraisal, the required management positions are appointed, so that the recommended personnel for promotion can be suitable for the right place.

3. External training: Employees sign up for professional courses offered by business management consulting companies, education and training institutions, and government agencies, such as finance, information programming, professional training and self-education for employees, etc., and the company provides external training subsidies for employees every year.

- **Training system structure**



Therefore, we invest resources to improve the talent development mechanism, encourage lifelong learning and knowledge sharing, assist in planning learning plans that meet personal characteristics, schedule education and training according to functions, establish a fair evaluation mechanism, discover talents and promote employees to realize their potential and apply what they have learned, and hope that colleagues can implement the core values of OMG with an honest, down-to-earth and innovative attitude: "Professional, Integrity, innovation".

We have established a staff training and training system as follows:

1. Plan the "Education and Training Operation Measures" to enable each employee to maximize their potential through talent training.
2. The annual training business is a combination of internal self-organized training, external organization training courses and internal training of various departments

- **Review of learning outcomes**

Currently, employees not only enhance their professional abilities through internal training (physical courses and online courses), external training, and exchanges between superiors/colleagues, and enhance the depth and breadth of employee experience through technical exchanges and assignments to important project work opportunities.

6.5 Labor communication

In order to maintain harmony in labor relations and promote labor-management cooperation, employees can report to the personnel unit via email, so that employees can speak freely and protect their rights and interests

1. The Company has always paid attention to labor relations, and there have been no labor disputes in the past two years, nor have it suffered losses due to labor disputes.
2. Establish good communication channels between labor and management to enhance the rationality and harmony of labor relations. If there are no other external factors that change labor relations in the future, there should be no monetary loss. The company properly plans the human resources management system, complies with labor-related laws and regulations, reviews whether the allocation of human resources is reasonable, reviews the relevant personnel system, pays attention to employee welfare, provides an excellent working environment and takes care of employees' lives, opens communication channels, and promotes harmonious labor relations. Although the company has not established a labor union and has no collective agreement, it always has transparent communication channels.

- **The shortest notice period for operational changes**

When the company is about to undergo major operational changes, it will affect the employment rights of employees and changes in various labor conditions, so the company complies with the "Labor Standards Act" and the minimum notice period for terminating the labor contract shall be handled in accordance with the following provisions:

- If the employee has served the company for more than three months but less than one year, the notice shall be given ten days in advance.
- If the company has served for more than one year but less than three years, the notice shall be given 20 days in advance.
- If the employee has served the company for more than three years, the notice shall be given 30 days in advance.

6.6 Equal rights and complaint handling

In order to create a fair and just working environment, OMG gives priority to hiring local employees from the beginning of talent recruitment, and does not discriminate in personnel employment based on factors such as race, religion, skin color, nationality, gender, political orientation, background and other factors, and does not employ child labor. In addition, in order to establish a good corporate workplace harmony and employee complaint channels, we continue to strive for "zero" major complaints such as employee unfairness and discrimination, and hope that employees can work together with the company to achieve sustainable excellence. The company's labor-management communication channels are smooth, employee relations are harmonious, and there were no major complaints from 2022 to 2024.

- **Gender respect and prohibition of bullying in the workplace**

In order to provide a working and service environment free from sexual harassment and verbal or behavioral bullying for all employees of the company, and to take appropriate prevention, correction, disciplinary and handling measures to protect the rights and privacy of the parties involved, Mao has formulated the "Workplace Sexual Harassment Prevention Measures, Complaints and Disciplinary Measures" to prevent any person (including supervisors, employees, customers, etc.) from causing hostility to employees in the workplace with sexual demands, sexual connotations or gender-discriminatory words or behaviors when performing their duties. Coercive or offensive working environment that infringes on or interferes with their personal dignity, personal freedom, or affects their work performance; or the supervisor makes explicit or implicit sexual demands, sexual connotations, or gender-discriminatory words or behaviors against the aforementioned personnel and job applicants as a condition in exchange for the establishment, existence, modification or distribution, allocation, remuneration, performance appraisal, promotion, demotion, reward or punishment of the labor contract. Prevent the occurrence of sexual harassment in the company's workplace, protect employees from the threat of sexual harassment, establish a friendly working environment, and enhance the concept of gender equality between supervisors and employees.

If sexual harassment or suspicious incidents occur, the prevention and control measures shall be reviewed and improved immediately. Mao Wei OMG Embarrassment Complaint Channel for Workplace Sexual Harassment and Verbal or Behavioral Bullying: Complaint Hotline: (02) 2655-0051#1601

If sexual assault or harassment or verbal or behavioral bullying is discovered or received, in addition to taking the following immediate and effective corrective and remedial measures, and establishing a workplace sexual harassment complaint handling committee to conduct relevant

investigations, if the sexual harassment behavior is investigated and verified, OMG will transfer, demotion, salary reduction, disciplinary action, or other measures against the respondent in accordance with the work rules and other relevant regulations, depending on the severity of the circumstances. If criminal liability is involved, the Company shall also assist the complainant in filing a lawsuit with the jurisdictional court. When the sexual harassment is proven to be specific and there are witnesses and physical evidence, OMG will provide appropriate protective measures to the complainant in accordance with labor-related laws to discipline or deal with it.

1. Protect the rights and privacy of victims.
2. Maintenance or improvement of the space safety of the site to which it belongs.
3. Punishment for the perpetrator.

Other prevention and improvement measures.

- **Workplace sexual harassment complaints**

item	2022	2023	2024
Number of sexual harassment incidents	0	0	0
The number of verbal or behavioral bullying	0	0	0

6.7 Health and Safety

OMG attaches great importance to the safety and health risk assessment and control of the overall operation, not only regularly conducting the company's working environment, but also conducting hazard identification and related risk inventory, assessment, control and review. In addition to formulating a complete safety and health plan in accordance with laws and regulations (including maternal health protection in the workplace, prevention plan for diseases caused by abnormal workload, prevention plan for illegal infringement of employees, human-induced hazard prevention plan, etc.), through the results of health examinations, detailed comparison and analysis of questionnaires, items and examination results before and after health examinations over the years, and a complete health control mechanism according to the category and degree of abnormality: grading/tracking/medical consultation, etc., to achieve effective, systematic and continuous management. During the implementation process, through comprehensive health risk assessment and control by doctors and occupational nurses, employees can receive better care for their health, so as to create an environment of "zero occupational accidents at work and healthy life", so that employees can improve their health self-management ability and establish a culture of physical and mental health. Protective measures for the working environment and employee safety: In order to protect the health and safety of employees, there are proper plans for all aspects of the workplace, as described below:

- **In terms of the working environment**

1. The company attaches great importance to the safety of the working environment of employees, and the company participates in the promotion of fire drills by the building management committee from time to time to ensure the safety of the lives of its employees and calmly respond to emergencies, so as to achieve the ultimate goal of zero accidents.
2. The "Safety and Health Work Code" has also been established for the working environment and employees' personal safety protection measures, which have been submitted to the Occupational Safety and Health Administration of the Ministry of Labor for approval (registration number: B2021001587), and require colleagues to comply with and implement them.
3. In terms of office design and decoration, in addition to considering factors such as shockproof and flame resistance to provide the most comfortable and safe working environment for employees, security systems and surveillance cameras have been installed at the entrance and exit offices.
4. Entrust a professional cleaning company to regularly tidy up and disinfect the workplace, and keep it tidy and clean regularly to maintain a comfortable and bright working environment.

- **Diversified health promotion Continuous improvement and innovation**

1. Promote occupational health and safety concepts: Publish and update information on occupational safety laws and occupational accident cases through education and training and safety and health databases.
2. In terms of fire prevention and evacuation, we conduct monthly self-inspections of fire and escape equipment, conduct fire evacuation and escape drills every six months, and hold emergency response drills and first aid drills for various disasters every year to comprehensively prevent accidents.
3. Continuously conduct various inspections of the working environment, maintain the brightness of the workplace environment, and regularly control the improvement measures of the working environment. and noise control and temperature and humidity inspection in the computer information room.
4. Pre-employment physical examinations and annual regular health check-ups for employees.

OMG has always regarded employees as the most important asset, and it is our continuous goal to work employee care and workplace safety and health, and we regularly arrange on-site health services every two years.

We comply with the provisions of the "Occupational Safety and Health Act" and file the "Safety and Health Work Code" and organization personnel with the Occupational Safety and Health Administration of the Ministry of Labor to comply with the standards of environmental safety and health regulations, establish an effective health, safety and hygiene working environment, including health and safety management systems, occupational accident prevention and control mechanisms, care for employee health, emergency response plans and drills, and other measures to reduce corporate risks, prevent occupational accidents, ensure labor safety and health, and achieve the social responsibility of sustainable corporate operation.

- **Annual safety and health management plan**

According to the four major plans of the Ministry of Labor's Labor Health Law: maternal health protection in the workplace, abnormal workload promoted disease prevention plan, illegal infringement prevention plan in the performance of duties, human hazard prevention plan, etc., through the health examination results, detailed comparison and analysis of questionnaires, items and examination results before and after the health examination over the years, and a complete health control mechanism according to the type and degree of abnormality: grading/tracking/medical consultation, etc., to achieve effective, systematic and continuous management. During the implementation process, through comprehensive health risk assessment and control by doctors and occupational nurses, employees can receive better care for their health, so as to create an environment of "zero occupational accidents at work and healthy life", so that employees can improve their health self-management ability and establish a culture of physical and mental health.

Project Objectives: In order to prevent occupational accidents and ensure the safety and health of all employees, a labor safety and health management plan is specially formulated, which aims to ensure the safe operation of offices, laboratories, and other places to achieve the **goal of "zero major occupational accidents"**.

The 2024-year safety and health management plan items include: identification, assessment and control of working environment or occupational hazards, formulation of safety and health operating standards, emergency response measures, health inspections, health management and health promotion matters, safety and health education and training, as shown in the table below:

Item	Content
Hazard identification and health risk management →Noise assessment and control of computer information room.	1. Review the status and results of workplace environmental monitoring, including carbon dioxide concentration and illumination. 2. Workplace environmental assessment and hazard identification (in conjunction with the Maternal Health Protection Program).
Analysis and evaluation of labor physical/health examination results	1. Regular labor inspection report filing and classification management. 2. Documentation and classification management of new employee physical examination reports.
Health management of labor health examination and work-related abnormalities (consultation and health guidance).	Provide individual consultation and health guidance for high-risk employees.
Maternal health protection	1. Complete hazard identification and risk assessment of the work environment. 2. Provide individual counseling and health education guidance for cases in the protection area.
Prevention of human-caused hazards	1. Completion of the "Musculoskeletal Symptom Survey" and statistical analysis. 2. Conduct interviews with high-risk cases.
Prevention of Diseases Caused by Abnormal Work Load	1. Complete the "Overwork Scale" and statistical analysis. 2. Conduct high-risk case interviews.
Prevention of unlawful infringement in the performance of duties.	Completion of hazard identification and risk assessment.

The Administration Department conducts regular and irregular inspections of the working environment and provides suggestions for improvement to reduce the risk of the working environment.

- **Health care and medical care**

Health check-ups: The company provides employees with free health check-ups every two years (2023-year health check-up participation rate of 100%), conducts statistics on health check-up results and analyzes possible pathogenic factors, implements grading according to health risk management, tracks high-risk health groups, promotes workplace health promotion and occupational disease prevention, and provides employees with a full range of healthcare services.

- **Emergency response mechanism**

- The OMG office area regularly cooperates with the building management committee every year
- Qualified fire maintenance equipment institutions will be entrusted to the office premises
- Overhaul fire early warning and response facilities, and participate in firefighting
- Emergency escape drills.



- **Occupational accident prevention and control mechanism**

In the past two years, there have been no statistics on major injuries or lost working hours in traffic

- 2024 statistics on lost working hours for public injuries and traffic
- There have been no major occupational accidents in 2022~2024 years, with 0 traffic accidents on and off work, and 0 accidents caused by employees performing their duties.

Occupational accident statistics in the last two years: 0 cases reported (excluding commuting to and from work), 0 cases in 2023 and 2024 years.

6.8 Employee Care and Health Promotion

- **Employee care**

In order to enable employees to feel the intention of taking care of employees at important stages of life, as well as their determination to become a happy company, the Welfare Committee has gradually promoted various welfare benefits such as "travel subsidies, maternal protection and friendly measures" to establish a comprehensive workplace-friendly environment and employee care.

- **Health promotion**

In terms of employee health care, we look forward to allowing all colleagues to understand their own physical health and know how to self-manage and mediate work pressure without affecting their psychology through regular health check-ups and on-site nursing measures, and gradually improve their physical and mental health.

- **Human-induced hazard assessment and management**

The Company conducts musculoskeletal injuries and hazard surveys during general health examinations for employees. According to the survey results, employee cases will be divided into four levels: confirmed disease, hazard (symptom survey score 3 or more), suspected hazard, and no hazard. For "hazardous" employee cases, the administrative department will cooperate with on-site service nurses to assess their hazard risks, identify hazard factors, and arrange on-site service physicians to make diagnoses. On-site service nurses are responsible for regularly tracking the condition, rehabilitation, and work adaptation of workers diagnosed with musculoskeletal injuries.

In order to prevent musculoskeletal diseases caused by repetitive tasks, on-site service nurses cooperate with annual general health check-ups to assess all employees on the soreness and impact of various parts of the body on their work to identify high-risk groups, and adopt case management measures.

- **Maternal health protection and management**

In addition to providing seven days of prenatal check-up leave, eight weeks of maternity leave, and a total of seven days of paternity check-up and paternity leave for spouses in accordance with the "Gender Equality Work Act", both men and women can apply for parental leave without pay leave if there is a need to raise a young baby. At the same time, the company has set up a breastfeeding room internally to facilitate female employees who return to work after giving birth to breastfeed in accordance with the law.

In order to prevent female employees from exposing maternal health hazards in the workplace, the Administration Department has formulated a workplace maternal health protection plan, excluding operations that may pose maternal health hazards and conducting qualitative and quantitative risk assessments, and considering individual differences, it is divided into general management measures and hierarchical management measures as a reference for practical implementation.

7 、 Community Engagement and Social Impact

OMG's social co-prosperity direction includes: social welfare and care for the disadvantaged, donation to professional associations, community public welfare and care, and public welfare cooperation

7.1 Social Responsibility Policy

- Environmental protection work: The company is a third-party payment industry without a production line, and there will be no harmful environmental factors such as air, water, waste, poison, and noise that affect the environment. In order to continuously reduce the environmental impact of life and office, the photocopying paper currently used in the office is mainly recycled paper with the environmental certification mark, and employees are encouraged to use recycled photocopying paper, and implement the reuse of internal paper and envelopes to save paper resources.
- Social Contribution: Adhering to the concept of "taking from society and using it for society", OMG not only pursues the goal of sustainable business operation, but also supports and participates in education, technology research and development, talent cultivation, sports and other projects with practical actions, so that more people can pay attention to social welfare and participate in it.
- Social services: Cooperate with government agencies to promote the "Tobacco Harm Prevention and Control Act" and call on all employees to pay attention to their health.
- Human rights protection: Attach great importance to human rights, regardless of race, gender, and age, and provide individuals with opportunities for free expression and development to achieve respect for individual dignity.
- Health and safety: In order to take care of the physical and mental health of employees, the company arranges health check-ups for employees to understand their own health status, so as to care for and strengthen their physical health.

7.2 Social Responsibility Code of Practice

In view of the growing demand for companies to fulfill their social responsibilities in recent years, regardless of whether the government or the private sector has been calling for companies to fulfill their social responsibilities, the Company deeply understands that it should also give back to the society, so in order to promote corporate sustainable operation and practice social responsibility, we are committed to striking a balance between promoting the economy, environmental protection, and social participation, and have established the "Ethical Management and Sustainable Development Committee" (hereinafter referred to as the ESG Sustainability Committee) with the approval of the Board of Directors. The ESG Sustainability Committee coordinates and promotes social responsibility issues such as economic, environmental, and social issues arising from operational activities, and regularly reports to the Board of Directors on the status of their handling to encourage employees to jointly promote and implement corporate social responsibility-related matters.

- **Promote corporate governance**

The Board of Directors of the Company is committed to the duty of care of a good manager to urge the company to practice social responsibility, and to review the implementation effectiveness and continuous improvement at any time to ensure the implementation of the corporate social responsibility policy. The Board of Directors of the Company fulfills its corporate social responsibility in the following aspects:

1. Propose a corporate social responsibility mission or vision, and formulate corporate social responsibility policies, systems, or related management guidelines.
2. Incorporate corporate social responsibility into its operational activities and development direction, and approve specific promotion plans for corporate social responsibility.
3. Ensure the timeliness and accuracy of disclosure of information related to corporate sustainable development and social responsibility.

In order to respect and care for the rights and interests of stakeholders, the Company has set up a "Corporate Responsibility" section on the company's website to publish corporate sustainability reports in accordance with the law and appropriately respond to important corporate social responsibility issues of concern.

- **Develop a sustainable environment**

OMG complies with relevant environmental laws and regulations and relevant international standards, appropriately protects the natural environment, and is committed to the goal of

environmental sustainability in the execution of business activities. We are committed to improving the efficiency of various resources, reducing the impact on environmental load, and making the earth's resources sustainable. The Company engages in third-party payment services and has no impact on the environment and ecology, but in order to promote and educate the concept of sustainable consumption, the Company engages in operational activities in accordance with the following principles to reduce the impact of the Company's operations on the natural environment:

1. Reduce the resource and energy consumption of products and services.
2. Maximize the sustainable use of renewable resources.
3. Increase the performance of information products and services.

In order to improve the efficiency of water resource use, the company uses water resources properly and sustainably, and formulates relevant management measures. At the same time, we will strengthen relevant environmental protection treatment facilities and try our best to reduce adverse impacts on human health and the environment. At the same time, we pay attention to the impact of climate change on our business activities, and formulate the company's energy conservation, carbon reduction, and greenhouse gas reduction strategies based on our operating conditions and greenhouse gas inventory results to reduce the impact of our operations on the natural environment.

- **Emphasis is placed on labor human rights, health and safety, and professional ethics**

- 1. Human rights commitments**

The Company refers to the United Nations Universal Declaration of Human Rights; The UN Framework and Guiding Principles on Business and Human Right; United Nations Global Compact; International human rights conventions such as the International Labor Organization Declaration of Fundamental Principles and Rights at Work, as well as relevant laws and regulations such as the Labor Standards Act, the Sexual Harassment Prevention Act, and the Employment Services Act, to formulate labor rights bills such as the "Workplace Sexual Harassment Prevention Measures, Complaints, and Disciplinary Measures". Establish various human rights policies such as non-discrimination, strict prohibition of inappropriate harassment and bullying in the workplace, freedom of association and group bargaining, prohibition of child labor, and non-forced labor to protect the basic rights of employees and stakeholders.

OMG complies with the Gender Equality in Employment Act and the Employment Service Statute to formulate labor human rights bills such as the "Sexual Harassment Prevention Measures and Disciplinary Measures" and the "Prevention Plan for Unlawful Infringement in the Performance of Duties", strictly prohibiting inappropriate harassment and bullying in the workplace.

2. Education and training

In order to enhance the awareness of all employees on human rights protection, the company conducts education and training related to human rights protection every year to reduce the frequency of human rights incidents. A total of 188 people participated in the course in 2024 years, with a total of 382 hours of training to ensure the implementation of the policy.

The following is a summary of measures to emphasize labor human rights and health and safety, corporate ethics and professional ethics:

- (1) Comply with relevant labor laws and regulations, protect the legitimate rights and interests of employees, and respect internationally recognized basic labor human rights principles, including freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of various forms of forced labor, elimination of employment and employment discrimination, etc., without endangering the basic rights of workers.
- (2) The Company's human resources policy does not discriminate against gender, race, age, marital and family status, etc., and implements equal remuneration, employment conditions, training, and promotion opportunities.
- (3) From time to time, employee legal information is provided so that they understand their rights under the labor laws of the country where they operate.
- (4) Establish regular communication and dialogue channels for employees, so that employees have the right to obtain information and express opinions on the company's business and management activities and decisions. If an employee reports inappropriate bullying or sexual harassment by a supervisor, and establish whistleblower protection measures to prevent complainants from worrying about retaliation.
- (5) Provide a safe and healthy working environment for employees, including providing necessary health and first aid facilities, and strive to reduce hazards to employees' safety and health to prevent occupational accidents.
- (6) Regularly implement safety and health education and training for employees, as well as health checks.
- (7) Information transparency: The [Financial Information] and Corporate Responsibility sections of the Investor section of the company's website publish information on the financial performance of business activities and corporate social responsibility.
- (8) Fair Trading, Advertising, and Competition: Employees are required to abide by the provisions of the Fair Trade Act, strictly prohibit insider trading, and prohibit conflicts of interest and profiteering. The Company shall engage in business activities in accordance with relevant competition laws and regulations, and shall not engage in unfair competition such as fixing prices, colluding in bidding, or sharing or dividing the market by allocating customers, suppliers, operating areas, or business types.

- (9) Protection and Respect for Intellectual Property Rights: The labor contract signed by employees includes the "Trade Secret, Information Security, and Personal Information Confidentiality Statement," which clearly stipulates the protection requirements for the company's trade secrets, intellectual property rights, and personal data security.
- (10) Protect personal privacy: The "Information Operations Management Regulations" and "Information Equipment Account and Permission Management Regulations" stipulate security measures such as employee computer usage permissions and passwords, and the "Information Equipment Account and Permission Management Regulations" regulate the privacy protection requirements for customers, vendors, or employees' personal information. If it provides a transparent and effective consumer complaint process for its products and services, handles consumer complaints fairly and promptly, and complies with relevant laws and regulations to ensure respect for consumers' privacy and protect the personal information provided by consumers. The Company complies with government information regulations and relevant international standards, and shall not deceive, mislead, fraudulently or any other behavior that undermines consumer trust or harms consumer rights and interests.

identity	Point in time	Signed documents are required	Signing ratio
New employees	At the time of entry	Affidavit of Confidentiality and Code of Conduct for Employees Use of unlicensed software agreements is prohibited	100%
Current employee	At the time of entry	Affidavit of Confidentiality and Code of Conduct for Employees Use of unlicensed software agreements is prohibited	100%

In 2024, the company complied with various laws and regulations, and had no records of violating economic and social laws and regulations or being fined.

- **Participate in various clubs and organizations**

The company continues to participate in business-related public associations and exchange industry knowledge, information, and practical experience with peers and professionals, hoping to respond to changes in the international situation and improve the level of the industry.

2024 The associations related to the company's business are listed as follows:

Public association organization	Membership
Taiwan Game Industry Promotion Association	Member
Taipei Computer Business Association	Member
Taiwan Institute of Directors	Member
Third-party payment service industry of the Republic of China Business Association (in preparation).	Initiating Membership

7.3 Corporate Ethics, Integrity Management, and Supplier Social Responsibility Implementation

OMG attaches great importance to corporate ethics and has formulated the following relevant regulations and measures in accordance with the "Code of Practice for Corporate Governance of Listed and OTC Listed Companies":

(1) Rules of Procedure for Shareholders' Meetings, (2) Rules of Procedure for Board of Directors, (3) Procedures for Election of Directors, (4) Rules on the Scope of Authority of Independent Directors, (5) Organizational Regulations of the Remuneration Committee, (6) Procedures for Acquisition or Disposal of Assets, (7) Procedures for Endorsement and Guarantee, (8) Procedures for Lending Funds to Others, (9) Procedures for Engaging in Derivatives Trading, (10) Procedures for Preventing Insider Trading, (11) Code of Practice for Corporate Governance, (12) Regulations for Performance Evaluation of Board of Directors, (13) Audit Committee Organizational Regulations, (14) Code of Ethical Management, (15) Ethical Management Procedures and Guidelines, (16) Code of Practice for Sustainable Development, (17) Code of Ethical Conduct, (18) Procedures for Handling Material Internal Information, (19) Standard Operating Procedures for Handling Requests from Directors, (20) Regulations for Handling Cases of Illegal, Unethical or Unethical Conduct, (21) Regulations for Financial and Business Related Matters among Related Parties, (22) Self-Discipline Regulations for Disclosure of Information on M&A, (23). (24) Risk management policies and procedures.

- **Integrity and integrity management**

In order to implement the company's corporate culture, the board of directors has resolved to adopt the "Code of Ethical Management", and the administrative department is responsible for promoting the formulation and supervision of the implementation of the Code of Ethical Management and reporting the implementation status to the board of directors when necessary. In addition, business partners who have business dealings with OMG have also promised to cooperate with the company's ethical management code after the company has issued the "Code of Ethical Management". The excerpts are as follows:

1. Regulatory Compliance: Comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Contributions Act, Anti-Corruption Act, Government Procurement Act, Public Officials Conflict of Interest Avoidance Act, OTC Listing and OTC Regulations, or other laws and regulations related to business conduct, as the basic prerequisite for implementing ethical management.

2. Honest and honest business activities: The company and based on the principles of integrity and integrity conduct business activities in a fair and transparent manner, and before conducting business dealings, it should consider the legality of agents, suppliers, customers, or other business counterparties and whether there are any dishonest acts, and avoid transactions with those involved in dishonest behavior. Contracts signed with agents, suppliers, customers, or other business counterparties, including compliance with the ethical management policy and the termination or termination of the contract at any time if the trading counterparty engages in dishonest behavior.
3. Prohibition of Bribery and Acceptance: The Company and its directors, managers, employees, appointees, and substantive controllers shall not provide, promise, demand, or accept any form of improper benefits directly or indirectly to customers, agents, contractors, suppliers, public officials, or other interested parties in the course of performing their business.
4. Prohibition of Illegal Political Contributions: The Company, its directors, managers, employees, appointees, and substantive controllers shall directly or indirectly make donations to political parties or organizations or individuals participating in political activities, in accordance with the Political Contributions Act and relevant internal operating procedures of the company, and shall not seek commercial benefits or trading advantages.
5. Prohibition of Accepting Unreasonable Gifts, Entertainment, or Other Improper Benefits: The Company and its directors, managers, employees, appointees, and beneficial controllers shall not directly or indirectly provide or accept any unreasonable gifts, entertainment, or other improper benefits to establish business relationships or influence business transactions.
6. Preventing Product or Service Damage to Stakeholders: The Company and its directors, managers, employees, appointees, and substantive controllers shall comply with relevant laws and international standards in the process of product and service development, procurement, manufacturing, provision, or sales, ensure the transparency and security of product and service information, formulate and disclose their policies to protect the rights and interests of consumers or other stakeholders, and implement them in their business activities to prevent products or services from directly or indirectly harming the rights, health, and safety of consumers or other stakeholders. If there are sufficient facts to believe that the goods or services are likely to endanger the safety and health of consumers or other interested parties, in principle, the product shall be immediately recalled or its services shall be suspended.

7.4 Community Outreach Programs

While pursuing corporate sustainability, OMG integrates sustainable development (CSR) into its business strategy, deeply cultivating it in daily operations, including corporate governance, employee care, shareholder rights, social care, and environmental protection, and incorporating it into annual goals or important work items. In addition to monetary donations, we also actively encourage our employees to participate in social welfare activities and fulfill their social civic responsibilities to enhance our corporate culture and strive to maximize the interests of our customers and interest groups. In terms of management, we will continue to adhere to the company's standard, abide by ethics and the rule of law, strengthen corporate governance, provide employees with a high-quality working environment, and establish a model of sustainability. In addition, we will be committed to internalizing CSR and improving our services to lay the foundation for stable operations and protect the rights and interests of shareholders. In terms of society, the OMG Foundation provides scholarships and bursaries for underprivileged college students, donations to various charitable organizations, or sponsorship of social welfare organizations. In terms of the environment, we respond to the impact of global warming and climate change, be friendly to the earth environment, implement green supply chain management, improve energy efficiency, and reduce the environmental footprint of our operations.

- **Promotion of social welfare activities**

Based on the concept of "taking from the society and using it for the society", the company regards corporate social responsibility as one of the company's core values, promotes various social welfare activities, and actively sponsors relevant social welfare organizations, public welfare organizations and disadvantaged groups

- ◎ Donated \$40,000 to the Owl Parent-Child Education Association of the Republic of China.
- ◎ Donated and participated in the "2024 Grandma Color Walk" charity walking activity organized by the Hongdao Elderly Welfare Foundation for \$51,000.
- ◎ Donated \$50,000 to the Lixin Social Welfare Foundation.
- ◎ Donated \$65,178 to the private Ande Enlightenment Center attached to the Catholic Church Hualien Diocese.
- ◎ Donated \$60,000 to the Taiwan Children and Family Support Foundation for the establishment of the New Taipei City Private Datong Nursery School and participated in the Thanksgiving Garden Fair.
- ◎ donated \$36,000 to the Goose Holistic Care Association of China Rushing Road.

OMG Caring for the Social Love Foundation has been actively involved in social welfare for many years, participating in the "2024 Grandma Color Walk" charity walking event organized by the Hongdao Elderly Welfare Foundation



感謝狀

財團法人 OMG 關懷社會愛心基金會

感謝 貴單位 支持及響應「2024爺奶Color Walk 肌不可失 逐夢踏實」-台北場，與弘道一起為高齡社會持續努力，因您的支持與愛護，阿公阿嬤走進人群、再展笑顏，也讓大眾看見銀髮新魅力；更因有您與我們共同努力，迎老成為風潮新觀念，高齡友善城市已在你我眼前展開！

感謝有您 攜手助老



福利基金會

董事長 王乃弘

民國 113 年 2 月 22 日

創造書齋

在歐戰前，商業在殖民地興起。其後對待全係投，他們則往處足轉變，填上帶着情天。為了照顧道，生活充滿動力，友誼往來，歲月靜好。

作品提供: 霹靂東石港樂天熱吐雷服務處製

Appendix 1: Comparison between GRI Standards (2021) and the Sustainability Report

Statement of Use	OMG Co., Ltd. reported in accordance with GRI standards (reporting period: January 1, 2024 to December 31, 12).
GRI 1 used	GRI 1: Fundamentals 2021
Applicable GRI industry guidelines	There are no applicable industry standards

GRI indicators		Sustainability Report Chapter	Pages	Note
General Disclosure (2-1~2-30).				
Organizing and reporting practices	2-1 Organization details	1.1 Summary and scope of the report	11	
	2-2 Entities included in the organization's sustainability report	□ Range boundaries		
Activities and workers	2-3 Reporting period, frequency, and contact person	□ Data period		
	2-4 Information reorganization	□ Frequency of Release		
governance	2-5 External assurances/assurances	□ Contact Window		
		□ Information reorganization		
	2-6 Activities, value chains, and other business relationships	□ External assurance/warranty		
	2-7 employees	3. Operational performance and sustainable supply chain	42	
	a. Total number of employees and total number by gender and region	6.2 Employee profile (manpower structure)	84	
	b. Total number of employees reported by different categories			
	2-8 non-employee workers			
	2-9 Governance structure and composition	2.1 Corporate governance structure	錯誤!	
	2-10 Nomination and selection of the highest governance unit	2.1.1 Shareholders' meeting and board of directors	尚未定義書籤。	
	2-11 The chairman of the highest governing unit			
	2-12 The role of the highest governance unit in overseeing impact management	7.3 Corporate ethics, ethical management, and supplier implementation of social responsibility	錯誤!	
	a. The role of the highest governance unit and the role of senior management in the organization's purpose, values or vision, and strategy	2.3 Regulatory compliance, business philosophy and ethics	尚未定義書籤。	
	b. The role of the highest governance unit in overseeing organizational due diligence and reviewing the effectiveness of organizational procedures	2.1 Corporate governance structure	錯誤!	
			尚未定義書籤。	

GRI indicators		Sustainability Report Chapter	Pages	Note
			錯誤! 尚未 定義 書 籤。	
	2-13 Responsible for impact management a. How the highest governance unit delegates responsibility for managing the economic, environmental and crowd impacts of the organization b. senior management or other employees to the highest governance Unit impact management procedures for the economy, environment, and population	1.2 ESG Organization 2.1 Corporate governance structure 2.4 Risk management	13 錯誤! 尚未 定義 書 籤。 40	
	2-14 The role of the highest governance unit in sustainability reporting a. The highest governance unit shall have the information to review and approve the report b. If the highest governance authority does not have the responsibility to review and approve reporting information, including material topics for the organization, explain why	1.2 ESG Organization	13	
	2-15 Conflicts of Interest a. Describe the process of ensuring that the highest governance unit ensures that conflicts of interest are avoided and mitigated b. Whether the report discloses conflicts of interest to stakeholders	2.3 Regulatory compliance, business philosophy and ethics	錯誤! 尚未 定義 書 籤。	
	2-16 Communicate key major events a. How to communicate key major events with the highest governance unit	1.2 ESG Organization	13	
	2-17 The collective intelligence of the highest governance unit a. The group knowledge, skills and experience of the highest governance unit in sustainable development	2.1 Corporate governance structure 2.1.2 Board of Directors Diversity Capabilities and Tasks	錯誤! 尚未 定義 書 籤。	
	2-18 Performance evaluation of the highest governance unit a. The procedures of the highest governance unit to supervise the performance of the organization in managing economic, environmental and population-related impacts	2.1 Corporate governance structure 2.1.5 Corporate governance operations 1.2 ESG Organization	錯誤! 尚未 定義 書 籤。 13	
	2-19 Salary Policy 2-20 Compensation Determination Process a. The organization designs its compensation policy and compensation determination process	2.1 Corporate governance structure 2.1.5 Corporate governance operations 6.3 Compensation and benefits	錯誤! 尚未 定義	

GRI indicators		Sustainability Report Chapter	Pages	Note
			書籤。86	
	2-21 total salary ratio	2.1 Corporate governance structure 2.1.8 Annual total remuneration ratio	錯誤! 尚未定義書籤。	
Strategy, Policy and Practice	2-22 Statement of Sustainable Development Strategy a. A statement of the relationship between the highest governance unit or the highest management level and sustainable development and its investment strategy for sustainable development.	Operator's Words - Sustainable Development Strategy	4	
	2-23 Policy Commitments a. Describe the policy commitments regarding responsible business practices b. Describe specific policy commitments that respect human rights	6.1 Employee Management Policies and Commitments	82	
	2-24 Incorporate policy commitments a. How to incorporate the policy commitments of each responsible business conduct into its activities and business relationships	7.3 Corporate ethics, ethical management, and supplier implementation of social responsibility 6.1 Employee Management Policies and Commitments	錯誤! 尚未定義書籤。 82	
	2-25 Procedures for remedying negative shocks a. Negative impacts determined to be caused or contributed by the organization b. Describe the methods for identifying and handling grievances	6.5 Labor communication 6.6 Equal rights and complaint handling □ gender respect and prohibition of bullying in the workplace 2.4 Risk management	90 91 40	
	2-26 Mechanisms for seeking advice and raising concerns	1.3 Stakeholder identification and communication	15	
	2-27 Compliance a. Total number of material regulatory violations that occurred during the reporting period	2.3 Regulatory compliance, business philosophy and ethics	錯誤! 尚未定義書籤。	
	2-28 Membership in public associations	4.6.2 Information security risks and management measures 3. Strengthen the information security awareness of colleagues 7.2 Code of Practice for Social Responsibility	錯誤! 尚未定義書籤。 42	

GRI indicators		Sustainability Report Chapter	Pages	Note
			錯誤! 尚未 定義 書 籤。	
Stakeholder agreement	2-29 Stakeholder Consultation Policy a. Describe the policy of agreement with stakeholders	1.3.2 Stakeholders pay attention to thematic projects and communication channels	15	
	2-30 Collective Agreement a. Report on the percentage of total employees covered by the collective agreement	6.5 Labor communication	90	
Major topics	□ Guidance on determining material topics 3-1 Process for deciding on major topics	1.3 Stakeholder identification and communication 1.4 Material topic evaluation ranking and response	15 錯誤! 尚未 定義 書 籤。	
	3-2 a. List of material topics b.Changes to the list of material topics	1.4 Evaluation ranking and response to material topics	錯誤! 尚未 定義 書 籤。	
	3-3 Management of major topics	1.4 Evaluation ranking and response to material topics □ List of 7 material topics and management and ESG response chapters	錯誤! 尚未 定義 書 籤。 appendix	

1 List of 7 Material Topics with Management and ESG Response Section

item	Articles	GRI provisions stipulate key points	ESG corresponding chapters	Pages	Note
1. Ethical management and business ethics	205	Subject Management Disclosure	2.3 Regulatory compliance, business philosophy and ethics 2.3.2 Integrity management	錯誤! 尚未定義書籤。	Ethical management policies and systems
	205-1	Anti-corruption risk			
	205-2	Anti-corruption training			
2. Regulatory compliance	3-3	Major topic management	2.3 Regulatory compliance, business philosophy and ethics	錯誤! 尚未定義書籤。	
3. Digital transformation	3-3	Major topic management	3.2 Continuous product innovation	42	
4. Information security	418	Subject Management Disclosure	4.4 Information security and protection 4.5 Information security organization and risk and management structure	58 59	Policy: Protect customer privacy □ 2024, ou was embarrassed to be fined and compensated by customers for leaking customer privacy
	418-1	Confirmed complaints of invasion of customer privacy or loss of customer personal information	3.3 Customer service and satisfaction	45	
5. Customer relationship management	3-3	Major topic management	3.3 Customer service and satisfaction	45	
6. Product quality and responsibility	416-2	Violations of health and safety regulations for products and services	4. Green digital finance and information security	錯誤! 尚未定義書籤。	
	417-1	Requirements for product and service information and labeling	4.1 Green finance business	52	
7. Climate change adaptation	201-2	financial impacts of climate change and other risks and opportunities	5.1 Climate change adaptation	錯誤! 尚未定義書籤。	
	305-2	Indirect (Scope 2) greenhouse gas emissions from energy	5.3 Energy conservation and carbon reduction	78	
	305-5	Reduction of greenhouse gas emissions			

Appendix 2: Climate-Related Information

item	content	corresponding chapters	page
1	Describe the oversight and governance of the board of directors and management on climate-related risks and opportunities.	5.1 Climate change adaptation □ TCFD disclosure framework	錯誤！ 尚未定義書籤。
2	Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short, medium, and long term).	5.1.2 Climate-related risks and opportunities identification results	錯誤！ 尚未定義書籤。
3	Describe the financial impact of extreme climate events and transition actions.	5.1.2 Climate-related risks and opportunities identification results	錯誤！ 尚未定義書籤。
4	Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	5.1.1 Climate-related risk identification and management process	錯誤！ 尚未定義書籤。
5	If scenario analysis is used to assess resilience to climate change risks, it should describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts used.	5.1.3 Climate scenario analysis	錯誤！ 尚未定義書籤。
6	If there is a transition plan to manage climate-related risks, explain the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.	5.1.3 Climate scenario analysis	錯誤！ 尚未定義書籤。
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be explained.	5.1.4 Internal carbon pricing	錯誤！ 尚未定義書籤。
8	If climate-related goals are set, information such as the activities covered, greenhouse gas emissions scope, planning schedule, and annual progress should be explained. If carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and quantity of carbon reduction credits or the number of renewable energy certificates (RECs) should be explained.	5.3 Energy conservation and carbon reduction	78

9-1-1	Greenhouse gas inventory information for the last two years.	5.3 Energy conservation and carbon reduction	78
9-1-2	Greenhouse gas assurance information for the last two years.	The company should start executing the assurance in the 116th year of the Republic of China	
9-2	Greenhouse gas reduction targets, strategies, and specific action plans.	5.1.5 Indicators	錯誤！ 尚未 定義 書籤。

Appendix 3: Sustainability Accounting Standards (SASB) Comparison Table

Software and IT Services: Sustainability Themes and Accounting Indicators Comparison Table

Topic	code	Accounting metrics	Compare the content
Environmental footprint of hardware infrastructure	TC-SI-130a.1	(1) Total energy consumption (2) Percentage of electricity from the grid (3) Percentage from renewable energy	5.3 Energy Conservation and Carbon Reduction P.78
	TC-SI-130a.2	(1) Total water withdrawal (2) Total water consumption and percentage located in areas with high or extremely high water resource pressure	5.4 Water Resources Management P.80
	TC-SI-130a.3	Explain how environmental considerations can be incorporated into the strategic planning of data center needs	The company is located in the Nangang Sports Park in Taipei City, and this building has a green building label
Data privacy and free expression	TC-SI-220a.1	Describe and behave the policies and practices related to user privacy in advertising	4.3 Customer Risk Management and Digital Fraud Prevention P.56
	TC-SI-220a.2	The number of users whose information is used for secondary purposes	This number is not counted
	TC-SI-220a.3	The total amount of monetary damages resulting from legal proceedings related to user privacy	There have been no customer complaints about privacy violations and personal data leaks in 2024 years
	TC-SI-220a.4	(1) The number of times law enforcement requests user information (2) The number of user information requested (3) The percentage of incidents in which user information is disclosed	There have been no customer complaints about privacy violations and personal data leaks in 2024 years
	TC-SI-220a.5	A list of countries where core products or services are monitored, blocked, content filtered, or censored by government requirements	Product and service management, in accordance with the "Regulations on Anti-Money Laundering and Combating the Financing of Terrorism by Enterprises or Personnel Providing Third-Party Payment Services", transaction monitoring and regular risk assessment and review shall be conducted
Data security	TC-SI-230a.1	(1) Number of data breaches (2) Percentage of personally identifiable information (PII) involved (3) Number of users affected	In 2024 years, there have been no customer complaints about privacy violations or personal data leaks
	TC-SI-230a.2	Describe methods for identifying and addressing data security risks, including the use of third-party cybersecurity standards	OMG passed the PCI DSS information security management system certification
Recruit and manage a global, diverse workforce and skilled workforce	TC-SI-330a.1	(1) Foreign employees (2) Percentage of employees located overseas	<ul style="list-style-type: none"> •The company has 1 foreign employee (accounting for 0.49% of the total employees) •The company has no overseas employees
	TC-SI-330a.2	percentage of employee engagement	The company's core values: integrity, professionalism, innovation, no employee engagement attitude test

Topic	code	Accounting metrics	Compare the content
	TC-SI-330a.3	(1) Management (2) Percentage of Technicians by Gender and Racial/Ethnic Representation (3) All other employees	6.2 Employee profile(Manpower structure) P.84
intellectual property protection and competition	TC-SI-520a.1	The total amount of monetary losses caused by anti-competitive conduct regulations and related legal proceedings	The company has not violated laws and regulations related to product and service information and labeling, and has taken legal action plans against unfair competition and monopoly
Manage systemic risk from technology outages	TC-SI-550a.1	(1) Number of service interruptions (2) Total customer downtime	In 2024 years, there have been no incidents such as customer service interruptions or downtime caused by information security risks
	TC-SI-550a.2	financial losses caused by legal proceedings related to anti-competitive conduct	2.3 Regulatory compliance, business philosophy and ethics P.錯誤! 尚未定義書籤。

Appendix 4: Industry-Specific Sustainability Indicators - Communication Network Industry

No.	Indicator	Type of Indicator	Annual Disclosure	Unit
I	Total Energy Consumption, Percentage of Purchased Electricity and Renewable Energy Utilization Rate	Quantitative	Total Energy Consumption: 345.7296 (GJ) Percentage of purchased electricity: 100% Renewable Energy Usage Rate: 0%	Gigajoule (GJ), Percentage (%)
II	Total Water Withdrawal and Total Water Consumption	Quantitative	Total water withdrawal: 1.0454 million liters Total water consumption: 0 million liters	Million liters
III	Weight of Hazardous Waste Generated and Percentage of Recycling	Quantitative	None	Metric tons (t), Percentage (%)
IV	Type, number and rate of occupational hazards	Quantitative	See 6.7 Health and Safety	Quantity, Ratio (%)
V.	Disclosure of product lifecycle management: Weight of end-of-life products and e-waste and percentage of recycling (Note 1)	Quantitative	Not applicable	Ton (t), Percentage (%)
VI	Description of Risk Management Related to the Use of Critical Materials	Qualitative Description	See 4.4 Information Security and Protection, 4.1 Green Finance Business	-
VI I	Total monetary value of losses as a result of legal proceedings related to anti-competitive behavior laws	Quantitative	0 dollars	Reporting Currency
VI II	Output of major products by product category	Quantitative	Total Digital Finance Transaction Value of NT\$84 billion in 2024	Depends on the type of product

Note 1: Relevant instructions should be provided for the sale of scraps or other recycling processes.

