2025

MacroWell OMG Digital Entertainment Co., Ltd. Sustainability Report

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1. About This Report

1.01 Message from Management

In an era of rapid change and fast-evolving technology, only innovation and perseverance can keep an enterprise moving forward. Since its founding in 1999, MacroWell OMG Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company" or "OMG") has upheld the management philosophy of "Innovate or Die." Starting with game publishing, the Company gradually expanded into membership platform operations and digital value-added services, shaping today's development blueprint centered on digital entertainment.

Looking back on the Company's history, OMG witnessed the golden age of standalone PC games in Taiwan and experienced the transformation of the local game industry amid global competition. The Company recognizes that only by understanding market trends and responding flexibly can it remain competitive. In 2006, the Company launched the "OMG Game Party" platform. In August 2009, in conjunction with its registration on the Emerging Stock Market, it officially changed its name to "MacroWell OMG Digital Entertainment Co., Ltd.," stock code 3687. On January 11, 2011, it was officially listed on the Taipei Exchange, entering a new stage of development.

Over the years, the Company has done more than provide games. Guided by the belief in "providing service with warmth," it regards user experience as its highest standard. When the online gaming environment faced problems such as account theft and cheating programs, the Company pioneered measures including real-name registration, the "Four No's and One None" policy, and telephone account locks. These initiatives were innovative at the time and enabled the Company and its players to jointly build a fair, safe, and clean gaming environment, while gradually shaping a corporate culture committed to responsibility and integrity.

At the group level, the Company participates in the development of the fintech sector through strategic investments (for related investments and group relationships, see "Other Business Relationships" under "About the Company"). The parent company itself focuses on game operations and digital value-added and payment services such as "SMS & Email King," "FunPoint OMG Payment," and "LINE Virtual Item Direct Top-Up," continuing to deepen an operating model built on its core capabilities.

We firmly believe that ESG is not merely a report, but a way of engaging in dialogue with society, the environment, and the future. On the environmental front, the Company actively uses digital technology to reduce its operational carbon footprint through cloud-based operations and energy-saving measures. On the social front, the Company values employee well-being by providing labor and health insurance, group insurance, education and training, and a friendly workplace, while safeguarding the rights and interests of players and users through real-name registration, anti-addiction mechanisms, information security, and personal data protection.

On the corporate governance front, the Company continues to strengthen its governance framework, focusing on sound Board operations, robust internal controls, ethical management, and information security management. It has appointed a Chief Information Security Officer (CISO) and established a dedicated information security unit, while the Board and functional committees (Nomination Committee and Remuneration Committee) effectively perform oversight and decision-making functions. Upholding the principles of integrity, transparency, and responsible governance, we integrate sustainable development into business operations and major decisions, take stakeholder interests into account, and continuously enhance governance effectiveness and sustainable competitiveness.

Looking ahead, the Company has established short-, medium-, and long-term goals. In the short term (within one year), it will strengthen its dual-track model of in-house game development and game publishing, deepen AI applications for "SMS & Email King," and continue enhancing information security and personal data protection. In the medium term (three years), it will expand proprietary IP and cross-platform deployment and diversify digital value-added services. In the long term (three to five years), it aims to build a responsible and sustainable digital entertainment and digital value-added service ecosystem based on the parent company's core capabilities. We will also continue improving across all three ESG dimensions and hold ourselves to higher standards.

OMG's achievements are made possible by the support and trust of every user, partner, and colleague. "Bring games back to their essence and make innovation part of everyday life" is not only our mission, but also our commitment to the future. The Company will continue to demonstrate through action that we are not merely a technology provider, but a responsible value creator in the digital age.

MacroWell OMG Digital Entertainment Co., Ltd.

Chairman: Shih-Bo Lo

1.02 About the Company

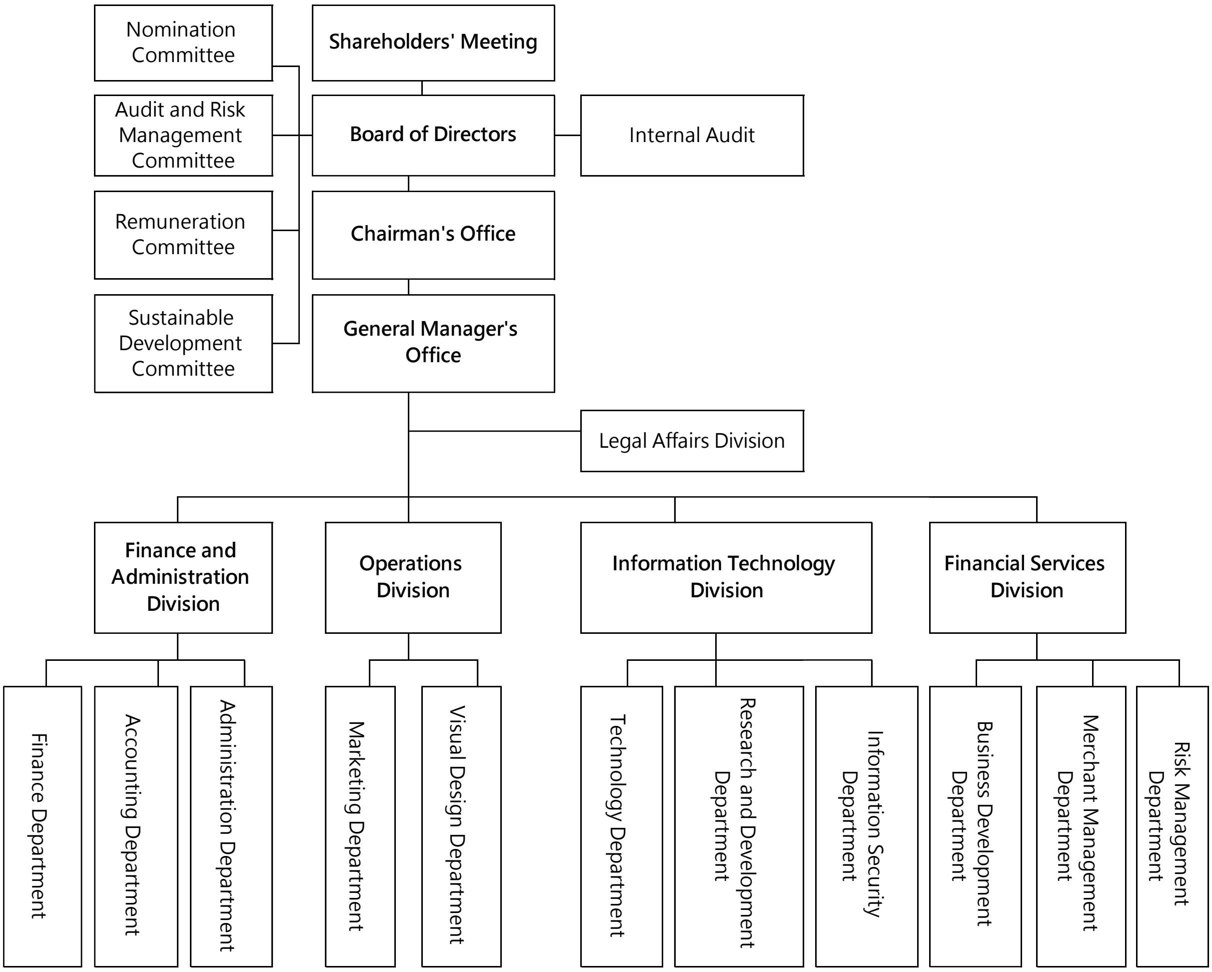
MacroWell OMG Overview (Stock Code: 3687)

MacroWell OMG Digital Entertainment Co., Ltd. (hereinafter referred to as the "Company," "MacroWell OMG," or "OMG") was founded in 1999. In its early years, it focused on game publishing and operations, publishing more than 30 PC standalone and online games while actively promoting internet-related products. In 2006, it launched the "OMG Game Party" platform and was officially listed on the Taipei Exchange in 2011, becoming a representative digital entertainment enterprise in the Chinese-speaking market.

Guided by the belief that "Innovate or Die," MacroWell OMG continuously optimizes the user experience and was among the first to introduce real-name registration and anti-theft mechanisms, striving to create a fair and safe gaming environment. As mobile technology and digital payments expanded, the Company successively launched services such as "SMS & Email King," "LINE Virtual Item Trading," and "OMG Payment," deepening its presence in the third-party payment market and providing diversified payment and business solutions.

In recent years, MacroWell OMG has actively embraced AI innovation by launching interactive games and marketing tools that incorporate generative AI, opening a new chapter in digital transformation and continuing to lead the future of digital entertainment and payment technology through platform capabilities and innovative services.

The Company's organizational chart is shown below:



Basic Company Information

Company Name	MacroWell OMG Digital Entertainment Co., Ltd.
Company Type	TPEx-Listed Company
Year Established	1999
Headquarters Location	Nangang District, Taipei City
Industry Category	TPEx Industry Category: Digital Cloud
Main Products and Services	Information software services, data processing services, third-party payment services, and electronic information supply services
Paid-in Capital	NT$300,608 thousand
Net Sales	NT$82,053 thousand
Number of Employees	44 employees (as of December 31, 2025)

Company History

Founded in 1999, the Company was established to advance leisure and entertainment technology. Its primary business was the publishing and operation of game software. Its digital products included more than 30 PC standalone games, online games, software peripherals, and internet-related products. The Company made full use of emerging technologies and software tools to improve traditional working environments and increase work efficiency.

In September 2006, the Company launched the OMG Game Party platform and released its first online game, Flyff Online, successfully transforming into a platform operator. It subsequently launched titles including Artifact Legend, TERA, Shaiya, LUNA, RF, Heroes of Blood, Legend of Edda, Kung Fu Hero, Love Cabin, and Pet Forest Web. Each game was highly popular among players, achieved outstanding operating results in Taiwan, and received strong recognition from business partners.

In addition, OMG was voted No. 1 in service quality by player magazines in both Taiwan and Hong Kong. Upon launch, Shaiya, LUNA, and RF Online immediately ranked first on the Bahamut discussion boards and in online game rankings. Pet Forest, through its cooperation with Facebook, also ranked first among web games and won the 2009 Taipei Computer Association "GameStar - Web Game Bronze Award" and Bahamut's "2010 Popular Web Game - Gold Award."

OMG also advanced toward self-development and R&D. Legend of Crystal Bella Online, created with four years of dedicated effort, attracted significant attention and anticipation worldwide.

In August 2009, in conjunction with the Company's registration on the Emerging Stock Market, it officially changed its name to "MacroWell OMG Digital Entertainment Co., Ltd.," stock code "3687." It was formally listed on the Taipei Exchange on January 11, 2011, earning the nickname "King of Game Stocks," taking OMG into a new realm while further strengthening the OMG spirit and striving for even better results.

OMG's games are highly diverse, providing players with a wide range of choices. The Company continues to develop online games, actively adopts the latest technologies, licenses self-developed games in domestic and overseas markets, continually upgrades hardware and software, and combines the expertise of senior R&D personnel from Taiwan, China, and Korea to strengthen its capabilities and distinctive features. It provides diversified online entertainment functions, with comprehensive player service and player benefit as its highest priorities. We uphold the management philosophy of "Innovate or Die" and work together with players to create a clean and healthy online gaming environment.

Group subsidiaries: ECPay
Co., Ltd. is a leading third-party payment brand in Taiwan and a TPEx-listed company. O'Pay Electronic
Payment Co., Ltd. is Taiwan's first dedicated electronic payment institution to obtain an operating license issued by the Financial Supervisory Commission.

In addition to further expanding diversified online entertainment functions and game publishing, the Company also operates third-party payment services. We welcome ambitious young people to join us in building the best online world together.

Value Chain Overview

Guided by the belief that "Innovate or Die," MacroWell OMG continuously optimizes the user experience and was among the first to introduce real-name registration and anti-theft mechanisms, striving to create a fair and safe gaming environment. As mobile technology and digital payments expanded, the Company successively launched services such as "SMS & Email King," "LINE Virtual Item Trading," and "OMG Payment," deepening its presence in the third-party payment market and providing diversified payment and business solutions.

As a pioneer and leading brand in Taiwan's third-party payment industry, the Group has focused since its establishment in 1996 on providing integrated e-commerce solutions covering digital payment flows, logistics, electronic invoices, and online store platforms, creating a one-stop service platform for more than 415,000 small and medium-sized enterprise members. Facing the waves of the digital economy and the challenges of climate change, MacroWell OMG upholds the core values of "Professionalism, Integrity, and Innovation," using technology as an enabler to advance digital transformation and sustainable operations in parallel and continuing to set a sustainability benchmark in Taiwan's fintech sector.

In recent years, MacroWell OMG has actively embraced AI innovation by launching interactive games and marketing tools that incorporate generative AI, opening a new chapter in digital transformation and continuing to lead the future of digital entertainment and payment technology through platform capabilities and innovative services.

Upstream Value Chain Integration: Partner Collaboration and Low-Carbon Innovation

The Group relies heavily on stable and highly trusted technology and service supply networks, including acquiring banks, e-commerce platforms, logistics providers, cloud computing service providers, and electronic invoice intermediary services. The Company has introduced automated API integration and AML risk-control systems, which not only improve operating efficiency and information security protection but also enable collaboration with suppliers on low-carbon solutions such as paperless operations and cloud invoices, jointly building a resilient and transparent sustainable supply chain.

Downstream Value Chain Enhancement: Service Innovation and Digital Inclusion

For downstream customers, the Group provides diversified payment and operational tools, actively helping retailers and micro and small enterprises connect with e-commerce markets, lower barriers to digital transformation, put financial inclusion into practice, and expand the inclusiveness of the digital economy.

Value Co-Creation and Market Deployment: Technology Enablement and Sustainability-Driven Growth

With ESG governance at the core of its strategy, the Company advances carbon reduction through electronic contracts, cloud-based checkout, and energy-efficient server architecture, effectively reducing its carbon footprint and resource consumption. In governance, the Company has obtained PCI DSS and other information security and financial certifications and has established an ESG Sustainability Committee to coordinate environmental, social, and governance initiatives across departments. The Company also continues to expand service scenarios and its industry ecosystem, covering Taiwanese SMEs, e-commerce platforms, nonprofit organizations, and cross-border retail markets, thereby building a robust technical cooperation network and a system of customer trust.

In 2025, Asia accounted for 100% of revenue.

1.03 Report Information

1.03.1 Basis of Preparation

This report has been prepared with reference to the GRI Standards issued by the Global Reporting Initiative (GRI), the Taipei Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies," and other relevant requirements. Please refer to the appendices for the corresponding indexes.

1.03.2 Reporting Period and Frequency

This is the second sustainability report published by MacroWell OMG Digital Entertainment Co., Ltd. The Company's Sustainability Report is issued annually and discloses financial and non-financial information for 2025 (January 1 to December 31, 2025), including management approaches, material topics, performance, value chain management, and environmental and social initiatives. The report is also published on the Company's website.

- Previous report publication date: August 2025
- Current report publication date: August 2026

The reporting period of this report is consistent with the consolidated financial statements. To ensure completeness and comparability, certain sections may include information from before January 1, 2025 or after December 31, 2025; such cases are noted in the relevant sections.

1.03.3 Reporting Boundary and Scope

The boundary of this report covers MacroWell OMG Digital Entertainment Co., Ltd. as the parent company itself (hereinafter referred to as "OMG"), including the Taipei office, and excludes subsidiaries included in the consolidated financial statements.

If the disclosure scope of any section differs from the above, supplemental explanations will be provided in the relevant section.

Basis for Calculating Report Statistics

Financial Data	Data from the Company's stand-alone financial statements audited by certified public accountants are used. Unless otherwise stated, all financial data are denominated in New Taiwan dollars.
Environmental Data	Greenhouse gas emissions are based on inventories conducted in accordance with ISO 14064-1:2018. Water resource and waste statistics are calculated based on water bills and data from the Ministry of Environment.

1.03.4 Restatement of Information

There were no restatements of information in OMG's 2025 Sustainability Report. However, due to the relocation of the office site in 2025, which resulted in significant changes in operating conditions, organizational boundaries, and the energy-use structure, the Company adjusted its greenhouse gas emissions base year to 2025. Because certain historical data cannot be reasonably reconstructed, no retrospective restatement has been made, and 2025 will serve as the base year for subsequent emissions management and reduction targets.

1.03.5 External Assurance/Verification

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

1.03.6 Unit Responsible for the Sustainability Report

For questions regarding the contents of this report, please contact us through the following channels:
Contact Unit: Manager, Administration Department
Contact Person: Yi-Hui Yen

Telephone: 02-2655-0051 ext. 1601
Email: esg@macrowell.com.tw
Company ESG Website:
https://www.macrowell.com.tw/financial/financial_b_dire1.aspx
Company Address: 3F., No. 50, Sec. 1, Chenggong Rd., Nangang Dist., Taipei City

2 Operations

2. Sustainable Operations

2.01 Sustainable Development Strategy

The Company's main sustainable development strategies are as follows:

- Environmental Protection: Focus on reducing carbon emissions, using renewable energy, and promoting the circular economy, with clear goals and plans established for each area.
- Corporate Governance: Strengthen internal audit and internal control systems and improve the transparency of financial information.
- Social Responsibility: Place greater emphasis on employee care and social well-being, including occupational safety, training and development, and community engagement initiatives.

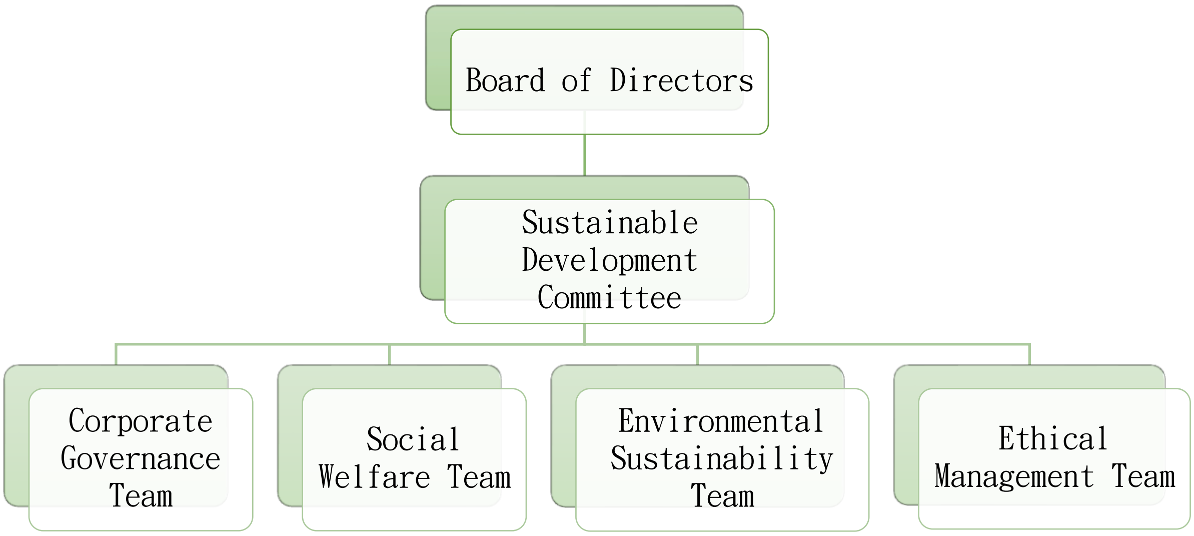
In view of the growing attention paid to human rights and biodiversity, the Company has established systems and a working environment that respect human rights, diversity, equity, and inclusion, while also promoting the inclusion of global talent. In addition, through its foundation, the Company has cultivated community relationships, cared for disadvantaged groups, and promoted shared social progress.

Going forward, the Company will continue to make sustainable development a core value, actively participate in international conferences and cooperation, and promote green energy and environmental protection measures to address challenges such as climate change and biodiversity loss. Through innovation and integration, we will continuously improve our products and services to meet customer needs while reducing adverse environmental impacts. At the same time, we will continue giving back to society, supporting community development and disadvantaged groups, and promoting public welfare. Through these efforts, we aspire to become a company that contributes positively to society and the environment and works with global partners to achieve sustainable development goals.

2.02 Sustainable Development Promotion Mechanism

2.02.1 Governance Structure for Promoting Sustainable Development

To realize its ESG vision and mission, MacroWell OMG established the Sustainability Committee as the Company's internal sustainability governance body. The Sustainability Committee consists of the Chief Sustainability Officer, the Chairman, one independent director, and one director. The Committee formulated its organizational charter, which was approved by the Board, to define its powers, responsibilities, and duties. Its primary responsibilities are to manage, resolve, and oversee governance strategies for material ESG issues related to the Company's operations, the effectiveness of policy implementation, and target achievement. Four execution teams have been established under the Committee according to functional responsibilities: Corporate Governance, Social Welfare, Environmental Sustainability, and



Ethical Management. Implementation results are reported to the Board regularly each year. The Board must assess the likelihood of successful implementation of these strategies, regularly review progress, and urge the management team to make adjustments when necessary.

Organizational Chart of the Sustainability Committee:

2.02.2 Operations

The Sustainability Committee regularly discusses the results of ESG strategy implementation. When a material ESG event occurs, such as a major grievance case or a serious adverse-impact event, the Committee must submit the relevant department's investigation results and response measures to the Board for discussion. In 2025, the Sustainability Committee held one meeting, with an average attendance rate of 100%. No potentially significant adverse event of this nature occurred in 2025.

2.03 Board of Directors and Functional Committees

2.03.1 Role and Achievements of the Board in Sustainability Governance

2.03.1.1 Role and Oversight of Sustainability Governance

1. Board Oversight of Sustainability Projects

The Board is responsible for guiding long-term business strategy and for oversight. Each year, the Sustainability Committee formulates sustainability strategies and guidelines based on material topics and the Company's business vision and reports them to the Board. Relevant policies are issued after approval.

2. Sustainability Reporting Management

Each year, the various teams under the Sustainability Committee collect relevant content and data and consolidate the information. The report is submitted annually to the Board for review and is published after approval.

2.03.1.2 Performance Evaluation of Sustainability Management Oversight

Board Performance Evaluation

To implement corporate governance and enhance Board functions, the Company has established Board performance evaluation rules. Every year, self-evaluations are conducted for the Board and functional committees (including the Audit and Risk Management Committee, Remuneration Committee, Nomination Committee, and Sustainability Committee), along with performance evaluations of individual directors. Evaluation areas include professional competencies, awareness of responsibilities, participation in

Company operations, internal control, and continuing education. In 2025, the self-evaluation results for the Board and all functional committees exceeded the standard and were reported to the Board.

The performance evaluation results are as follows:

Scope of Evaluation	Evaluation Method	Evaluation Content	Evaluation Score Result
Board of Directors	Board Internal Self-Evaluation	I. Degree of participation in Company operations II. Improvement of Board decision-making quality III. Board composition and structure IV. Director selection and continuing education V. Internal control	4.85
Board Members	Board Member Self-Evaluation	I. Understanding of Company goals and missions II. Awareness of directors' responsibilities III. Degree of participation in Company operations IV. Internal relationship management and communication V. Directors' professionalism and continuing education VI. Internal control	4.83
Audit and Risk Management Committee	Audit and Risk Management Committee Internal Self-Evaluation	I. Degree of participation in Company operations II. Awareness of functional committee responsibilities III. Improvement of functional committee decision-making quality IV. Functional committee composition and member selection V. Internal control	5
Remuneration Committee	Remuneration Committee Internal Self-Evaluation	I. Degree of participation in Company operations II. Awareness of functional committee responsibilities III. Improvement of functional committee decision-making quality IV. Functional committee composition and member selection V. Internal control	5

Sustainability Committee	Sustainability Committee Internal Self-Evaluation	I. Degree of participation in Company operations II. Awareness of functional committee responsibilities III. Improvement of functional committee decision-making quality IV. Functional committee composition and member selection V. Internal control	5

Note: Full score is 5 points

2.03.1.3 Continuing Education on Sustainable Development

The Company arranges continuing education courses for directors each year to enhance their knowledge of corporate governance, economic, environmental, and social issues and strengthen the Board's risk management capabilities. In 2025, all directors completed a total of 60 training hours, averaging more than 8 hours per director, above the regulatory recommendation of 6 hours. Details of Board continuing education are available on page 36 of OMG's annual report for the shareholders' meeting.

Type	Date	Course/Seminar Name	Hours
In-Person Course	2025/09/11	"Analysis of Money-Laundering Risks and Fraudulent Methods in the Payment Industry" and "The Board's Role and Responsibilities in ESG"	6 hours
Forum/Seminar	2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	6 hours

2.03.2 Board Structure and Operations

2.03.2.1 Membership and Diversity

The current Board term runs from June 17, 2025 to June 16, 2028. The Board consists of seven directors, including four independent directors. Their professional backgrounds span industry, finance and accounting, technology, management, and law, and they possess the knowledge, skills, and competencies required to perform their duties. The directors' industry experience and professional capabilities are diverse and complementary. One director is also an employee, representing 14.29% of all Board seats. There are two female directors, representing 28.57%.

For detailed information on individual members (such as gender, age, and concurrent positions with the Company or other companies), please refer to pages 8-9 of the annual report for the shareholders' meeting. For implementation of Board diversity, please refer to pages 11-12.

Board Member Structure

Item	Category	Percentage
Gender	Male	71.43%
	Female	28.57%
Age	29 years old and below	0%
	30-50 years old	14.29%
	51 years old and above	85.71%

2.03.2.2 Operations

To implement corporate governance and enhance Board functions, OMG is committed to establishing performance goals that improve Board operating efficiency. The Company actively strengthens Board capabilities through Board performance evaluations, a diverse Board composition, and the appointment of a Corporate Governance Officer. To enable directors to fully perform their duties, the Company has purchased directors' liability insurance to appropriately balance their rights and responsibilities and maximize shareholder interests. In addition, to ensure the independence of Board oversight, directors with an interest in an agenda item recuse themselves and do not participate in discussions or voting, nor do they act as proxies for other directors in voting.

In principle, the Company convenes a Board meeting once each quarter. In 2025, six regular Board meetings and one extraordinary Board meeting were held, with an average attendance rate of 100%. For detailed attendance by individual members, please refer to page 18 of the annual report for the shareholders' meeting.

Directors' and Supervisors' Liability Insurance:

Insured Parties	Insurance Company	Insured Amount	Insurance Period
All directors and directors/supervisors of Group subsidiaries	Tokio Marine Newa Insurance Co., Ltd.	USD5,000,000	From: November 1, 2025; To: November 1, 2026

2.03.2.3 Nomination and Selection

Based on nominees' education and experience, opinions of independent directors, the "Director Election Procedures," the "Corporate Governance Best Practice Principles," and other relevant regulations, and taking into account nominees' diversity, independence, ability to respond to organizational impacts, and stakeholder opinions, the Board reviews the proposed candidates before submitting the list to the shareholders' meeting for election. In addition, under the Company Act, shareholders holding 1% or more of the Company's total issued shares may submit director candidates to the Company in writing.

2.03.2.4 Recusal for Conflicts of Interest

The Company's Chairman concurrently serves as General Manager. Of the seven elected directors, four are independent directors, accounting for more than half of the Board, which helps reduce the concentration of power that could arise from the Chairman concurrently serving as General Manager and helps preserve objectivity and oversight. The Company's Board meeting rules and the organizational charters of its functional committees also contain conflict-of-interest recusal provisions. If a Board proposal involves the interests of a director, the director's spouse, relatives by blood within the second degree, or a company with which the director has a controlling or subordinate relationship, the director must explain the nature of the interest at that Board meeting. If the matter may harm the Company's interests, the director may not participate in discussion or voting, must recuse themselves during discussion and voting, and may not exercise voting rights on behalf of another director. The relevant director's name, key details, and recusal status are recorded in the meeting minutes.

For information on directors concurrently serving as directors of other companies, please refer to pages 8-9 of the Company's 2025 annual report for the shareholders' meeting. The implementation of directors' recusal from interested-party agenda items, including the director's name, agenda item, reason for recusal, and voting participation, is disclosed on pages 18-19 of the Company's 2025 annual report.

2.03.2.5 Remuneration Policy

1. Board Remuneration Structure and Remuneration Determination Process

Directors' remuneration includes cash compensation (fixed), directors' remuneration (variable), and business execution fees. In accordance with the Company's rules governing remuneration for directors and managers, the Remuneration Committee considers industry benchmarks and individual director performance as the basis for adjusting individual remuneration. In addition to fixed compensation, bonuses are calculated based on achievement of various performance indicators. For directors' remuneration, remuneration ranges, and payment standards for 2025, please refer to pages 14-15 of the Company's 2025 annual report.

The remuneration system for senior management is proposed by the Remuneration Committee to the Board and approved by the Board. In addition to fixed salary and severance/retirement benefits, performance bonuses are calculated based on achievement of various performance indicators. The retirement system for senior management is the same as that for other employees. For senior management salaries and remuneration ranges in 2025, please refer to page 16 of the Company's 2025 annual report.

Linkage Between Remuneration and Sustainability Performance

The Company also incorporates ESG strategic targets into the assessment criteria for variable remuneration of senior executives. Beginning in ROC Year 115 (2026), sustainable development strategies and targets will be linked to the short- and long-term incentive compensation of the General Manager and senior executives.

General Manager and senior executives: Performance indicator - sustainable development performance (15%). Implementation includes adaptation measures for material topics; execution of key ESG initiatives (including attention to climate risks and concrete actions toward net zero); digital transformation; and achievement of sustainability commitments.

2. Remuneration Ratios

OMG employee compensation mainly consists of base pay (including base salary and meal allowance), year-end bonuses, and employee remuneration. Employee salary standards are established based on market salary levels, the Company's financial condition, and organizational structure, while ensuring gender equality.

Average **and Median Salaries of Full-Time Non-Managerial Employees and Year-on-Year Differences**

Unit: NT$ thousand

Annual Salary Information for Full-Time Non-Managerial Employees over the Past Three Years			
Year	**Total Salaries**	**Average Salary**	**Median**
2023	28,870	760	698
2024	24,083	803	757
2025	27,610	812	789

Article 19 of the Articles of Incorporation provides: "If the Company has profits in a fiscal year (where profits refer to pre-tax income before deducting employee remuneration and directors' remuneration), no more than 3% shall be allocated as directors' remuneration, and 0.2% to 8% shall be allocated as employee remuneration. However, if the Company has accumulated losses (including adjustments to unappropriated retained earnings), an amount shall first be reserved to offset such losses.
Of the employee remuneration described above, no less than 0.2% shall be allocated for distribution to non-managerial employees. Employee remuneration may be paid in shares or cash and may include employees of subsidiaries who meet conditions prescribed by the Board. Directors' remuneration may be paid only in cash."

2.03.3 Structure and Operations of Functional Committees

1. Remuneration Committee

The Company's sixth Remuneration Committee consists of four members, all of whom are independent directors, with a male-to-female ratio of 3:1. The term of the current committee runs from June 17, 2025 to June 16, 2028. The Remuneration Committee meets twice a year and may convene additional meetings as needed. In 2025, it held four meetings, with an overall attendance rate of 100%. For detailed information on individual members and committee operations, please refer to page 37 of the annual report for the shareholders' meeting.

2. Audit and Risk Management Committee

The Company's Audit and Risk Management Committee consists of four members, with a male-to-female ratio of 3:1. The current committee term runs from June 17, 2025 to June 16, 2028. The Committee meets at least once each quarter. In 2025, it held seven meetings, with an overall attendance rate of 100%. For detailed information on individual members and committee operations, please refer to page 21 of the annual report for the shareholders' meeting.

3. Nomination Committee

The Company's Nomination Committee consists of five members, including three independent directors, with a male-to-female ratio of 4:1. The current committee term runs from August 12, 2025 to June 16, 2028. The Committee meets at least once a year and may convene additional meetings as needed. In 2025, it held one meeting, with an overall attendance rate of 100%. For detailed information on individual members and committee operations, please refer to page 38 of the annual report for the shareholders' meeting.

4. Sustainability Committee

The Company's Sustainability Committee consists of three members, including one independent director, with a male-to-female ratio of 2:1. The current committee term runs from August 12, 2025 to June 16, 2028. The Committee meets at least once a year and may convene additional meetings as needed. In 2025, it held one meeting, with an overall attendance rate of 100%. For detailed information on individual members and committee operations, please refer to page 39 of the annual report for the shareholders' meeting.

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Stakeholders and Mater

3 3 3.01 Stakeholder Engagement

3.02 Process for Determining Material Topics

3.03 List of Material Topics

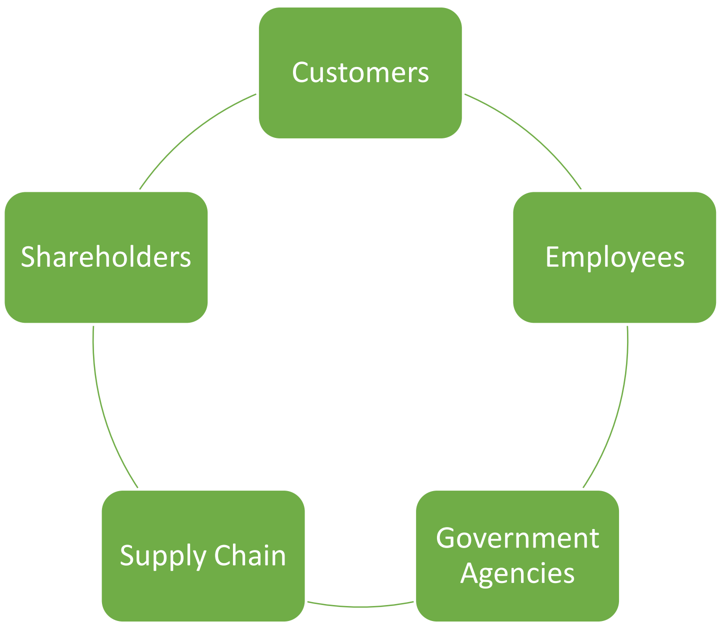
3.04 Management of Material Topics

3. Stakeholders and Material Topics

3.01 Stakeholder Engagement

MacroWell OMG continuously optimizes and systematizes its materiality analysis model in accordance with the GRI Standards issued by the Global Reporting Initiative and the AA1000 Stakeholder Engagement Standard (AA1000 SES), and follows this process to identify and analyze issues. The results serve as important indicators for formulating the Company's short-, medium-, and long-term sustainable development strategies and as the basis for disclosing material topics in the ESG Sustainability Report. Through diverse channels and mechanisms, we continuously listen to stakeholder feedback and apply the five AA1000 SES principles - dependency, responsibility, tension/impact, influence, and diverse perspectives - to identify the Company's key stakeholders:

Shareholders, employees, customers, the supply chain (banks/convenience



stores, etc.), and government agencies, as illustrated below:

To understand and respond to matters of stakeholder concern, we provide different communication channels and engagement mechanisms so stakeholders can express their views at any time. This enables us to understand the sustainability issues that matter to different stakeholders and respond accordingly. The table below summarizes stakeholder communication mechanisms and key concerns in 2025.

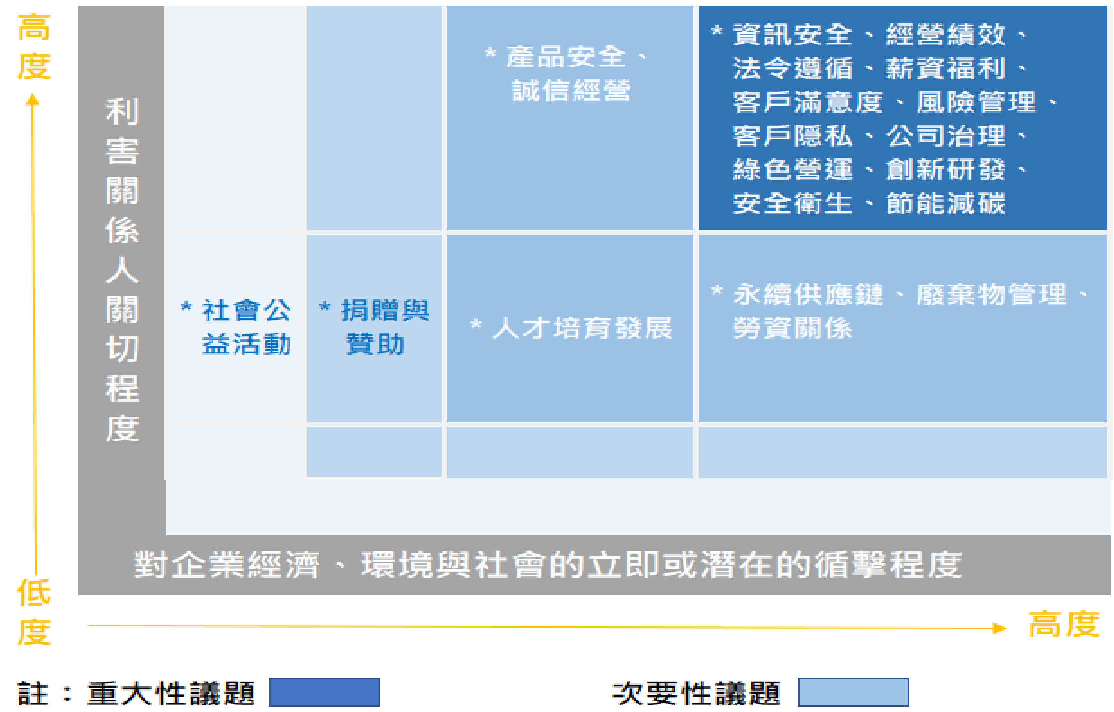
Stakeholder	Topics of Concern	Communication Channels, Response Methods, and Frequency	Communication Results
Shareholders/ Investors	Financial information, operating status, risk management, corporate governance and management policies, and dividend policy	• Annual shareholders' meeting / annually • Annual report / annually • Investor section and contact email on the Company website / as needed • Market Observation Post System / as needed Contact: Spokesperson Email: financial_material@mail.omg.com.tw	• One annual shareholders' meeting • One investor conference • 41 material information announcements • Continuous updates to the investor section and corporate responsibility information on the Company website
Customers	Customer service,risk management, product quality	• Customer online reporting system / daily Customer service email (payments):pointservice@funpoint.com.tw Customer service email (games): service@mail.omg.com.tw	• 1,639 customer service cases in 2025 • Prompt responses to customer questions and resolution of customer needs
Employees	Compensation and benefits, labor-management relations, occupational safety and healthy working environment, talent development, and prevention of	• Internal grievance mailbox / immediate • •Labor-management meetings / quarterly • Employee Welfare Committee / quarterly • Education and training / as needed Contact: Administration Department	• 0 cases through the internal grievance mailbox • 4 labor-management meetings • 4 Employee Welfare Committee meetings • 553 hours of employee training

Stakeholder	Topics of Concern	Communication Channels, Response Methods, and Frequency	Communication Results
	sexual harassment		
Supply Chain (including banks/convenience stores/contractors)	Supplier management, product quality and safety, operating status	• Supplier evaluation / annually • Written review / as needed • Telephone, email, and written correspondence / immediate Email: financial_material@mail.omg.com.tw	• Evaluations of 38 suppliers conducted in November 2025 • Sustainability Report issued in August 2025 and published on the Company website
Government Agencies/Competent Authorities	Occupational safety and health management, disclosure of information by TPEx-listed companies, labor-management relations and employee welfare	• Seminars and information sessions / as needed • Official documents and correspondence / immediate Contact: Spokesperson Email: financial_material@mail.omg.com.tw	• In 2025, Company personnel attended government-organized legal information sessions or regulatory training courses on 13 person-occasions
Communities/ Nonprofit Organizations	Environmental protection, charitable donations, community activities	Public welfare and charitable activities	Maintain good relationships

3.02 Process for Determining Material Topics

With respect to material issues of stakeholder concern, the Company's ESG Sustainability Committee evaluates both the level of stakeholder concern and the degree of immediate or potential impact on Company operations. A total of 12 material issues were identified as having both high stakeholder concern

* 重大性議題鑑別後的排序



and high immediate or potential operational impact, along with 7 secondary issues and 2 other issues, for a total of 21 issues, as summarized in the diagram below:

3.03 List of Material Topics

Based on the analytical process, the sustainability team integrates the significance of sustainability impacts with stakeholder concern to identify material topics. There were no changes in the Company's material topics in 2025 compared with the previous year.

3.04 Management of Material Topics

Based on the nature of the impacts associated with each material topic, the Company formulates corresponding policies and management actions. Dedicated units are responsible for tracking the effectiveness of policy and strategy implementation, establishing performance indicators and targets, and regularly reviewing target achievement. Management measures for each material issue are described below:

Item	GRI Standard	Importance to MacroWell OMG	Actions
Corporate Governance/Economic			
Information Security	4.17.1 Management Approach Product and Service Information and labeling regulations	Maintain the stability and security of internal information systems and connect logistics information systems so that product and service information and labeling comply with applicable laws and regulations.	Maintain PCI DSS certification and provide secure and efficient services through integrated operating processes.
Operating Performance	201 Economic Performance	Maintain profitability to achieve sustainable operations and create new employment opportunities.	Closely monitor economic conditions, develop customers at appropriate times, and effectively control costs.
Customer Satisfaction	4.16.1 Product Health and Safety 4.17.1 Product Information and Labeling 418 Customer Privacy and Information Security	Customers place great importance on information system security and clear information labeling, both of which are important to building customer trust and a strong reputation.	Build customer trust and reputation and conduct regular customer satisfaction surveys.
Risk Management	TCFD 102-30 Risk Management and Information Security	In the face of operational, environmental (including information-related), and other risks encountered by global enterprises, a risk management mechanism is needed to enable rapid response, reduce losses, and continuously protect stakeholder interests.	Regularly manage operational impacts and damage caused by extreme weather, develop adaptation policies and solutions for climate risks, and actively implement response measures.
Customer Privacy	4.18.1 Management Approach 418.2 Complaints Concerning Breaches of Customer Privacy or Loss of Customer Data	Customers place great importance on information system security and the convenience and privacy of digital financial transactions, which are also important to building customer trust and a good reputation.	Maintain PCI DSS certification and use firewalls to prevent hacker intrusions and enable timely response.
Corporate Governance	102-22 Composition of the Highest Governance Body	Ensuring that the Board, Audit Committee, and Remuneration Committee operate normally in accordance with law is an important task for corporate governance and operating performance.	Establish legally compliant operating mechanisms for the Board, Audit Committee, and Remuneration Committee, with regular meetings and agenda discussions.
Innovation and R&D	416.1 Product Safety	Customers place great importance on information security and quality, which are important factors in building trust and a good reputation and also influence purchasing decisions.	The Company emphasizes information security, quality management, and security assurance, and has established operating standards for information system security.
	416.1 Product Safety 417.1 Product/Service Quality and Delivery	Customers place great importance on information security, transaction quality, and service satisfaction, all of which are important to building customer trust and a strong	Maintain PCI DSS certification.

Item	GRI Standard	Importance to MacroWell OMG	Actions
		reputation.	
Green Operations	TCFD Management Approach	Customers place great importance on information security and the convenience of digital financial transactions. Reducing the use of paper currency is one effective way to conserve energy and reduce carbon emissions.	Maintain PCI DSS certification and continuously preserve its effectiveness and security.
Ethical Management	102-16 Standards of Conduct 102-17 Ethical Advice 205.1 Anti-Corruption Risk 205.2 Anti-Corruption Training	The principles of fairness, honesty, trustworthiness, and transparency form the corporate culture underlying the Company's philosophy of ethical management and sound business operations.	Comply with the Ethical Corporate Management Best Practice Principles in accordance with the Articles of Incorporation, and require employees to comply with the Company's work rules.
Product Safety	416.1 Product Safety	Customers place great importance on information security and transaction quality, which are also key factors in building customer trust and a strong reputation.	The Company emphasizes information security, quality management, and security assurance, and has established operating standards for information system security.
Sustainable Supply Chain (Suppliers/Contractors)	201 Economic Performance 308 Supplier Environmental Assessment, Quality, and Safety	To advance the sustainable development of the Company's business, partnerships must be established with supply chain vendors, and suppliers are progressively required to comply with social responsibility standards.	Build mutually trusting and stable partnerships with suppliers, grow together, and establish sustainable supplier relationships.
Environmental			
Energy Conservation and Carbon Reduction	305.1 Direct GHG Emissions 305.2 Indirect GHG Emissions	In response to global environmental trends and national greenhouse gas reduction strategies, understand and manage the Company's greenhouse gas emissions.	Plan greenhouse gas emissions reductions in accordance with applicable requirements.
Waste Management	306 Effluents and Waste	Violations of environmental regulations related to waste, if penalized, could adversely affect the Company's reputation and image.	In accordance with the environmental management system, sort waste and dispose of it legally.
Raw Material Management	301 Materials Management Approach 301.1 Weight of Materials Used 301.2 Recycled Input Materials Used	Optimize and apply the best feasible controls over raw materials, with the goal of maximizing quality and safety while achieving a win-win outcome for both the economy and the environment.	Effectively procure and manage raw materials in accordance with applicable laws and regulations.
Social			
Labor-Management Relations	401 Employment 402 Labor-Management Relations	Employees are regarded as the Company's most important partners. The Company seeks to create a challenging, enjoyable workplace that supports continuous learning and	Provide a positive and harmonious working environment and statutory retirement programs to strengthen employee cohesion.

Item	GRI Standard	Importance to MacroWell OMG	Actions
		promotes public welfare activities.	
Regulatory Compliance	419 Socioeconomic Compliance	To build stronger corporate governance, formulate relevant rules in response to economic, environmental, and employee management needs and create an operating environment conducive to sustainable development.	Establish "Work Rules" and "Occupational Safety and Health Work Rules" for employees to follow.
Talent Development Development	4.03.1 Training Hours 4.03.2 Programs for Upgrading Employee Skills	Establish an employee training and development system to cultivate and develop individual capabilities, supplemented by regular performance evaluations.	Each year, managers at all levels nominate employees with outstanding performance for promotion to management or higher job grades.
Safety and Health	402 Occupational Safety and Health	Provide employees with a safe, healthy, high-quality working environment and a workplace that supports physical and mental well-being.	Establish "Occupational Safety and Health Work Rules," hazard identification procedures, and safe operating standards.
Compensation and Benefits	102-38 Remuneration Policies and Ratios 405 Ratio of Basic Salary and Remuneration of Women to Men	Provide an industry-competitive total remuneration strategy to attract and retain outstanding talent.	Establish performance appraisal and promotion management procedures as a basis for managers at all levels to follow.

Governance

4. Governance

4.01 Economic Performance

1. Direct Economic Value Generated and Distributed

In 2025, the Company's total revenue was NT$82,053 thousand, net income after tax for the year was NT$140,505 thousand, and earnings per share were NT$4.67. For additional explanations and analysis of financial performance, please refer to the Company's consolidated financial statements.

Unit: NT$ thousand

Financial Performance	2025
Total Assets	2,433,023
Debt Ratio	33.99%
Equity Ratio	66.01%

2. Defined Benefit Plan Obligations and Other Retirement Plans

To support employees in retirement and promote harmonious labor-management relations, employees covered by the pension system under the Labor Pension Act receive monthly pension contributions equal to 6% of salary into individual accounts at the Bureau of Labor Insurance. Pension benefits are paid from each employee's individual pension account and accumulated returns, either as monthly pension payments or a lump-sum payment.

Retirement system: Employees may claim retirement benefits upon reaching age 60. Those with at least 15 years of pension contribution seniority may choose monthly pension payments or a lump-sum payment; those with less than 15 years must receive a lump-sum payment in accordance with the retirement system. There were no retirees in 2025.

3. Financial Assistance Received from Government

The Company received no financial assistance from the government in 2025.

4.02 Ethical Management

4.02.1 Ethical Management Philosophy, Policies, and Standards of Conduct

Honest and trustworthy management is part of MacroWell OMG's corporate culture and a core management principle. The Company discloses operating information transparently, governs with integrity, and strives to establish high-quality management systems. These principles are set forth in the "Work Rules" and filed in accordance with law. Internal and external communication channels are available, and the Company is committed to preventing unlawful acts, corruption, fraud, and other conduct that violates ethical management principles.

MacroWell OMG's Audit Office reports directly to the Board of Directors. Its primary responsibilities are as follows:

1. Assist management and department heads in reviewing deficiencies in internal controls;
2. Review operating effectiveness and recommend improvement measures;
3. Ensure that the Company operates properly in accordance with all management rules and procedures.

The Company's customers are primarily financial institutions and large enterprises, all of which are regulated by competent authorities. As a supplier, the Company supports and cooperates with their compliance requirements. In its operations, the Company complies with applicable laws and mechanisms, regularly updates itself on the latest domestic laws and regulations, and requires employee conduct to comply with legal requirements through comprehensive management rules and procedures.

To prevent conflicts of interest and provide appropriate channels for reporting concerns, the Company has established relevant operating rules, including the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Code of Ethical Conduct," and "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct." Through comprehensive management rules, education, training, and communication, the Company requires employees to comply with applicable laws.

• Systems and Implementation for Policy and Regulatory Compliance: Laws and regulations applicable to the Company's scope of operations include, but are not limited to, anti-corruption, anti-harassment/discrimination, environmental protection, financial disclosure/internal control, intellectual property protection, confidential information protection, and privacy. To ensure MacroWell OMG complies with regulatory requirements and protects employee rights, employees who experience unfair treatment, including but not limited to sexual harassment or workplace bullying, are encouraged to report through online channels or grievance hotlines. This protects individual employee rights and workplace safety, and retaliation by reported persons is prohibited. • Diverse Reporting Systems: The Company provides employees with suggestion boxes and grievance channels. External parties such as customers, suppliers, and investors may also use contact channels on the Company's website, including financial_material@macrowell.com.tw, to report concerns.

In 2025, there were no cases involving violations of professional ethics, finance, or accounting.

The Company complies with the Company Act, environmental laws, labor laws, and other requirements of competent authorities; no related corrections or sanctions occurred in 2025. The Company also made no political contributions. In 2025, there were no fines, penalties, or settlement payments related to bribery, corruption, or breach of trust.

4.02.2 Anti-Corruption Mechanism

Anti-Corruption Education and Training

The Company regularly reinforces its ethical management philosophy through public commitments, information communication, education, and training. Communication targets include Board members and all employees, thereby fostering a corporate culture of ethical management.

Implementation items in 2025:

1. Board members: In November 2025, the Company communicated its "Ethical Corporate Management Principles" to all Board members by email and explained the status of relevant policy implementation.

2. Employees: In 2025, the Company held one education and training session related to ethical management, totaling 82 training hours across 41 person-attendances.

4.02.3 Anti-Competitive Behavior

No Anti-Competitive, Antitrust, or Monopolistic Conduct

In 2025, the Company was committed to maintaining a fair and competitive market environment and strictly complied with relevant competition laws and policies. The Company engaged in no form of anti-competitive, antitrust, or monopolistic conduct.

4.03 Communication Channels and Grievance Mechanisms

1. Independent Communication Channels and Grievance Mechanisms

To promptly reduce the impact of adverse events on stakeholders or Company operations, the Company has established grievance mechanisms for various issues. When stakeholders identify a potential or actual adverse-impact event, they may report it to the responsible unit, which must promptly handle the case and formulate response measures upon receipt.

2. Reporting Channels and Procedures

To establish a corporate culture of integrity and transparency and promote sound operations, MacroWell OMG has established the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct." The Company encourages employees and related parties to report unlawful or improper conduct through a reporting email account or other channels, whether the subject is an internal employee or an external party. To ensure fairness and transparency in investigations, the Company has established an independent investigation unit and publishes relevant information on its website so that external parties can report such matters.

Grievance and Reporting Email: financial_material@mail.omg.com.tw

The Company received 0 reports in 2025.

4.04 Risk Management

4.04.1 Risk Management Mechanism

• Risk Management **Objectives and Measures**

In addition to risk response plans for matters that may affect financial performance, the Company's risk management covers risk assessments and emergency response plans for natural disasters, environmental matters, and information-related risks. A preventive mindset is embedded in the corporate culture, with the goal of eliminating identifiable and avoidable risks wherever possible and reducing potential losses from business interruptions. For major risks arising from market conditions, production, human resources management, new product development, finance, and other business activities, the Company not only maintains existing systems and rules but also actively develops more advanced and sensitive procedures and criteria for monitoring, evaluating, and controlling risks. This balances safety and efficiency and supports more cost-effective business models, such as strengthening information systems and improving early-warning monitoring capabilities.

On the environmental front, the Company has established emergency response procedures to address possible accidents or emergencies and to serve as a reference for formulating response plans. These procedures cover the scope of emergency plans, organizational responsibilities and structure, activation processes, hazard identification, first-aid plans, evacuation route maps, and emergency response audit methods. By requiring all units to follow these operating processes and procedures, the Company seeks to reduce the frequency of human-caused incidents, natural disasters, and other major unexpected events, mitigate personal injury, property loss, and production interruptions arising from such emergencies, and rapidly restore normal operations.

- Risk Management **Objective: Understand global** economic conditions and risks related to climate change and energy supply, formulate Company development strategies in advance, adjust operating models in a timely manner, and implement relevant response actions.
- Commitment: **Closely monitor** global industry trends and climate change, adjust business strategies and development goals as appropriate, and reduce potential risks.
- Management **Measures: In response** to operating risks, hold management meetings as needed to assess risks, review response measures, and prevent risks in advance.

• Operating **Risk Control Methods**

Key Risks	Regulatory Risk	Procurement Risk	Sales Risk	Climate Change Risk
Control Methods	Continuously monitor significant policy and legal changes, plan appropriate responses, comply with regulations, and reduce the impact of changes on Company operations, including matters	Key information equipment and servers are sourced from multiple suppliers, and safety-stock mechanisms are in place, so there is no risk of supply interruption	Revenue is diversified across customers, and the Company actively develops new customers or members to reduce sales risk.	Use planned procurement and select **nearby supply** locations where possible to avoid cost impacts from climate change and natural disasters.

	related to ethical management.	caused by supplier concentration.		

Note: For MacroWell OMG's climate change risk analysis, see Section 6.01 Climate Change Adaptation of this report.

4.04.2 Regulatory Compliance

MacroWell OMG complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, and other laws and regulations relating to business conduct as a fundamental prerequisite for ethical management. Accordingly, the Company's Work Rules and Occupational Safety and Health Work Rules have been submitted for approval or filing with the Taipei City Government Department of Labor, while relevant organizational and staffing arrangements have been filed with the Occupational Safety and Health Administration, Ministry of Labor, in compliance with legal requirements.

In 2025, the Company received no official penalties relating to corporate governance, environmental, economic, or social matters. The Company intends to maintain this record and will continue communicating accurate legal information to colleagues through education, training, and internal meetings, as shown in the table below:

Category	Key Applicable Laws and Regulations in Taiwan	Corresponding Company Rules or Procedures	Any Violation in 2025
Corporate Governance	Company Act, Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, Audit Committee	Articles of Incorporation, Ethical Corporate Management Best Practice Principles, Anti-Money Laundering and Counter-Terrorist	The Company acts in accordance with law and has not been subject to any material monetary fines or other non-monetary penalties for violations relating to corporate governance, anti-money laundering, countering the

	organizational rules, Remuneration Committee charter, Money Laundering Control Act, Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services, etc.	Financing Policy, Audit Committee charter, Remuneration Committee charter	financing of terrorism, or similar requirements.
Employee Labor Rights and Working Conditions	Labor Standards Act, Employment Service Act, Gender Equality in Employment Act, Labor Insurance Act, Labor Pension Act, National Health Insurance Act, Employee Welfare Fund Act, Regulations for Implementing Labor-Management Meetings, Minimum Wage Act, etc.	Filing of Work Rules; filing of labor-management meeting representative rosters; procedures for recruitment, appointment, transfer, resignation, and layoff; reward and disciplinary management procedures; etc.	The Company complies with the Labor Standards Act and related regulations and has not been penalized for violations of labor laws or labor disputes. No forced labor incidents have occurred at the Company's operating sites or among key suppliers.
Health and Safety	Occupational Safety and Health Act, Regulations of the Labor Health Protection, Regulations for Occupational Safety and Health Equipment and Measures, Occupational Safety and Health Education and Training Rules, etc.	Filing of Occupational Safety and Health Work Rules and filing of occupational safety and health organization and personnel	The Company complies with the Occupational Safety and Health Act and related regulations and has had no occupational accidents or penalties arising from labor or health inspections.
Environment	Basic Environment Act, Climate Change Response Act, Waste Disposal Act, Resource Recycling Act, Noise Control Act, Drinking Water Management Act, etc.	The Company operates in a green building in Nangang and is engaged in domestic digital financial services. It generates only	The Company complies with environmental laws and regulations and has not been penalized for any violation of environmental requirements.

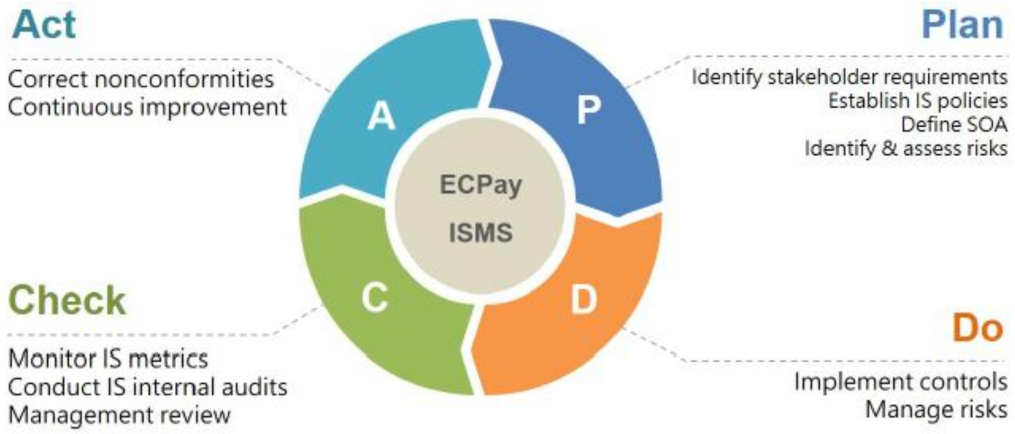
		general household waste and has no environmentally harmful emission sources such as industrial wastewater or air pollution.	
Economic and Social	Fair Trade Act, Patent Act, Copyright Act, intellectual property laws, Trade Secrets Act, Sexual Harassment Prevention Act, etc.	Employment contracts, professional ethics standards, and personnel-related management systems	The Company has no record of violating economic or social regulations and has incurred no related fines.
Products	Fair Trade Act, Personal Data Protection Act	The Company has passed PCI DSS validation and effectively manages information security in compliance with regulations and international standards.	The Company has not incurred customer fines or compensation due to leakage of customer private information. The Company complies with marketing and communications laws and had no violations, and it also had no violations of health and safety regulations relating to products and services.

4.05 Information Security

4.05.1 Information Security Management

MacroWell OMG has established an enterprise information security organization, the "Information Security and Personal Data Management Committee," to promote information security and personal data protection management. The CISO serves as convener, department heads serve as committee members, and the highest-ranking internal audit executive serves as observer. An executive secretary works with the information security and personal data working group to carry out related protection activities, and a qualified independent audit team is assigned to audit routine operations and maintenance. The Committee holds a management review meeting annually to review and decide information security and protection guidelines and policies and to ensure the effectiveness of information security management measures.

For information security and personal data management, MacroWell OMG has introduced an information security management system and applies the PDCA (Plan-Do-Check-Act) cycle to identify internal and external information security issues and stakeholder expectations and risks. It strengthens asset management, risk assessment, personnel security, physical equipment security, access control, data encryption, secure development processes,



network security, information security incident management, auditing, and compliance, implements information security policies, and regularly reports implementation results to the Information Security and Personal Data

Management Committee.

4.05.1.1 Information Security Management Framework

1. Planning Stage

This stage focuses on identifying and managing information security risks to establish a comprehensive Information Security Management System (ISMS), reduce enterprise information security threats from system, technical, and procedural perspectives, and provide high-standard information security protection services that meet customer needs.

2. Implementation Stage

Build multilayered information security defenses, continuously introduce defensive security technologies, and integrate information security control mechanisms into

routine processes such as software and hardware operations and maintenance and supplier information security management, with systematic monitoring of information

security to protect the confidentiality, integrity, and availability of MacroWell OMG's important assets.

3. Check Stage

Actively monitor the effectiveness of information security management, conduct quantitative analysis based on audit results and information security indicators, and regularly simulate cyberattacks to verify and strengthen the organization's information security protections and awareness.

4. **Act Stage**

To sustain the results of oversight and audits, the Company emphasizes review and continuous improvement to ensure that the information security system continues to develop and renew itself effectively. When employees violate relevant rules or procedures, actions are taken in accordance with the information security violation handling process, with personnel discipline imposed depending on the severity of the violation (including impacts on annual performance evaluations or necessary legal action). In addition, based on performance indicators and risk assessment results, the

Company regularly reviews and implements improvements involving information security measures, education and training, and awareness campaigns, continuously strengthening the confidentiality, integrity, and availability of MacroWell OMG's information assets.

4.05.1.2 Information System Maintenance and Improvement

Specific Management Framework and Standards

Using international information security standards as its backbone, MacroWell OMG systematically plans and deploys management rules and practical measures and establishes a continuous improvement process. This is supplemented by strengthened safeguards in (1) software design and (2) system architecture, including source code security testing, vulnerability scanning, penetration testing, intrusion prevention systems, internal network segmentation, and deception systems, to maintain the confidentiality, integrity, and availability of information systems and protect customers' personal data.

Because the Company holds a large number of consumer credit card numbers, it protects cardholder data through regular validation against PCI DSS (Payment Card Industry Data Security Standard), a globally unified standard for cardholder data security, thereby strengthening security controls over related processing and storage equipment, systems, and networks. PCI DSS is one of the world's most authoritative payment-card information security standards and was jointly developed by major international credit card brands specifically to protect cardholder data. It applies broadly to all organizations that process, store, or transmit credit card information and is an important basis for information security practices in the financial and payments industries. Regardless of service or website scale or transaction volume, compliance with its requirements is necessary to protect credit card transaction processes against leakage or theft.

Information Security Risks and Management Measures

MacroWell OMG has established appropriate network and information security protections and continues to promote social engineering defenses and information security education and training. In 2025, no major information security incident caused customer service interruption or downtime. To prevent and reduce damage from such attacks, MacroWell OMG has developed and continuously promotes improvement measures in both management and technology:

1. Information Security Protection in Software Design

(1) Source **Code Security Testing**

Source code security testing tools automatically analyze all newly developed code. If a suspected security vulnerability is found, the code is not allowed to go live. Dedicated information security personnel assess the exploitation risk and recommend remediation methods, after which the responsible unit plans corrective work.

(2) **Vulnerability Scanning**

Vulnerability scans are performed quarterly to identify potential system risks. Software-based scanning identifies possible weaknesses or vulnerabilities in systems, hosts, and websites so risks can be controlled, security strengthened, and preventive protections implemented in advance.

(3) Internal Penetration Testing (White-Hat Hacking)

Before new system functions go live, dedicated information security personnel perform internal penetration tests on high-risk items, simulating hacker techniques to attack systems and attempting to penetrate target websites, networks, storage devices, and other software and hardware. This identifies potential vulnerabilities that source code testing and vulnerability scanning may not detect and verifies whether Company equipment and data could be damaged or stolen, thereby determining whether security needs strengthening.

(4) Login Notifications to Prevent Credential-Stuffing Attacks

Because customers may reuse the same account credentials on other websites, the management backend requires verification using the last four digits of the user's national ID number at login and allows only one device to be logged in at a time. If an enterprise needs multiple accounts logged in simultaneously, subaccounts must be configured. Email notifications are sent to customers for both successful and failed login attempts to reduce the risk of credential-stuffing attacks. When a password is reset, both the official website and merchant backend automatically log out to prevent hackers from remaining hidden in customer accounts.

(5) Encrypted Storage of Sensitive Information

All operations involving MacroWell OMG customers' credit card numbers comply with PCI DSS requirements. Sensitive information is stored in databases using strong encryption combined with key-management processes. Processes and responsibilities are segregated so database administrators (DBAs) cannot interpret sensitive encrypted information, while developers do not have database access. These checks and balances prevent any single department or individual from accessing customer credit card numbers.

2. Information Security Protection in System Architecture

(1) **Two-Factor Authentication Login**

In accordance with PCI DSS requirements, connections to the production data center require not only account/password authentication but also two-factor authentication using Google Authenticator on a mobile phone. The minute-by-minute verification code generated by Google Authenticator strengthens the authentication process and prevents unauthorized login using leaked account credentials alone.

(2) Internal Network Segmentation

Internal networks are separated by department using firewalls. If a ransomware incident occurs, only one department would be affected rather than the entire Company. Daily backups further reduce the impact of ransomware incidents.

(3) IPS Protection and Internal Device Security Event Monitoring

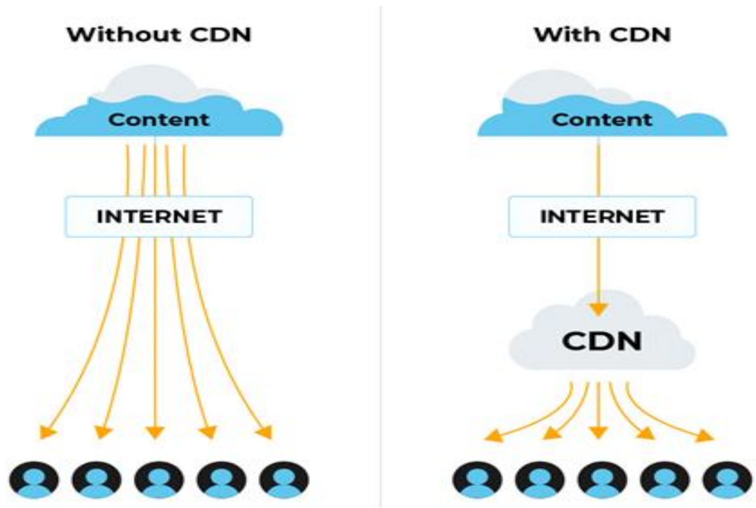
In response to major domestic and international cybersecurity incidents, network vulnerabilities, ransomware attacks, malware, and other significant threats, MacroWell OMG uses an Intrusion Prevention System

(IPS) to block abnormal network intrusions in real time and issue alerts. The Company has also established centralized management systems and operating procedures for threat intelligence collection and alert traces,

allowing rapid investigation of relevant activity as soon as suspicious internal behavior is detected.

(4) CDN + WAF Protection

Akamai CDN + WAF services have been introduced to protect covered hosts against Distributed Denial-of-Service (DDoS) attacks. The service



guarantees a 100% SLA, can hide host IP addresses, and provides protection without a traffic-blocking limit.

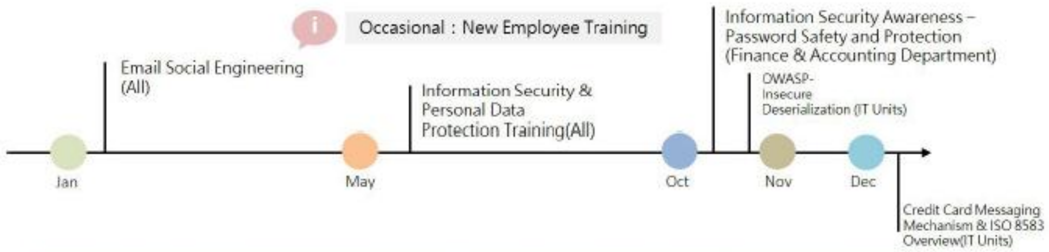
(5) Business Continuity Plan

The Company conducts business impact analyses for core service systems (payments and electronic invoices) and related support systems and determines recovery time objectives for business continuity indicators based on the analysis results. It plans daily off-site backups of system data and configurations through cloud platforms. Based on the above analyses and plans, MacroWell OMG conducts disaster recovery and business continuity plan drills every year to ensure that the relevant processes operate effectively.

3. Strengthening Employees' Information Security Awareness

(1) Information Security Education and Training

Each year, education and training courses on information security and personal data protection are planned for all employees. To build



awareness of secure development, all developers also receive an additional one-hour training course on open-source software security.

(2) Information Security Awareness

The information security and IT departments use the Company's internal instant-messaging announcement platform to provide timely awareness messages in connection with training, drills, and current events. Information security and personal data protection slogans and reminders are also posted in public areas to continuously promote relevant knowledge and strengthen employee awareness.

(3) Social Engineering Drills

Phishing email exercises are conducted at irregular intervals each year using themes based on current events or fraud methods. These exercises continuously update and improve employees' understanding of and sensitivity to indicators of malicious emails. Through repeated drills and awareness activities, employees are trained to become immediately alert when encountering suspicious messages and to consult the professional information security team, which assists in determining whether an email is a phishing attempt.

(4) Supply Chain Security Protection

Information security protection is extended to the supply chain. Equipment must pass security checks before entering the data center and being put into service. Information security clauses are also signed with vendors and their on-site personnel to prevent malicious actors from using supply chain relationships as an attack vector. Major outsourced vendors undergo ISMS information security management audits. Potential nonconformities are addressed through appropriate corrective and preventive actions to ensure that the supply chain meets the Company's information security requirements.

(5) Understanding Hacker Attack Techniques

Penetration testing and red-team exercises are conducted annually to identify system vulnerabilities and weaknesses in the Company's information security defenses so they can be discovered early and corrected. The Company also proactively participates in annual enterprise cybersecurity exercises organized by the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) to strengthen incident response capabilities and overall cybersecurity resilience.

• Resources Invested in Information and Communications Security Management

The Company consistently invests personnel and budget each year in hiring and training dedicated staff, information security technology research, and procurement of equipment and services. Dedicated information security personnel hold relevant management-domain information security certifications. An external training budget is provided annually for information security professionals to support continuing education and maintain the organization's information security operational and growth capabilities.

• Information Security Indicators

In accordance with the Financial Supervisory Commission's ESG information disclosure guidelines, MacroWell OMG continues to strengthen information security management. In 2025, all information security indicator targets were achieved, including zero information or network security incidents, zero data breaches, zero violations involving personal data, and zero related penalties.

2025 Information Security Indicators	Target	Actual Performance
Information or Network Security Violations (cases)	0 cases	0 cases
Data Breach Incidents (cases)	0 cases	0 cases
Information Security Violations Involving Customer Personal Data (cases)	0 cases	0 cases
Customers and Employees Affected by Data Breaches (persons/cases)	0 cases	0 cases
Fines Imposed for Information Security or Network Security Incidents (NT$)	NT$0	NT$0

4.05.2 Customer Privacy Protection

• Financial **Customer Privacy and Personal Data Protection**

MacroWell OMG Group entered the TPEx market through the third-party payment industry. Because the scope of its services involves large volumes of data from both buyers and sellers in online transactions, the Company regards strict protection of personal data as an important social responsibility. To securely maintain and manage personal data and prevent theft, alteration, damage, loss, or leakage, the Company has established a "Personal Data File Security Maintenance Plan" in accordance with the

Personal Data Protection Act, Enforcement Rules of the Personal Data Protection Act, Regulations Governing Security Maintenance of Personal Data Files for Digital Economy Industries, and other relevant laws and regulations. As of the end of 2025, the Company had experienced no customer complaints involving privacy infringement or personal data leakage. In 2025, there were no incidents involving violations of customer privacy rights or loss of customer data that harmed customer interests.

In addition, to protect customer data, the Company has established a "Privacy Policy." When customers become Company members, they must read and agree to the Privacy Policy. Where business needs require collection of identity documents of a representative of a corporate member, the representative must sign the "MacroWell OMG Digital Entertainment Co., Ltd. Notice Regarding Collection, Processing, and Use of Personal Data" as documentation of consent to use the relevant personal data. In accordance with the Personal Data Protection Act, customers may also use online customer service or download the "Application Form for Member Data Changes and Exercise of Data Subject Rights" from the Company's official website to conveniently request changes to or deletion of their personal data and exercise other rights.

The Company will continue applying rigorous standards to safeguard customer data, supported by relevant information security equipment, while responding to customer needs with innovative services so customers can use the Company's collection and payment agency services with confidence.

4.05.3 Green Digital Finance and Information Security

MacroWell OMG is committed to developing digital financial products and enhancing information security, including innovation in digital financial products and customer projects, protection of trade secrets, and regulatory compliance in information security. The Company has therefore planned short-, medium-, and long-term indicators and achievement status as shown below:

Material Topic	**Short-, Medium-, and Long-Term Indicators (2025 to 2030 and beyond)**
Product Quality and Safety	Obtain ISO 27001 Information Security Management System certification/audit in the future
Information Security	100% installation rate for information service hosts Conduct one data-center service failure scenario drill and one backup data recovery drill; results met expectations. Zero data breach incidents.
Regulatory Compliance	**0 violations of information security or patent laws**
2025 Achievement Status	**Product Quality and Safety** Passed PCI DSS validation **Information Security** 100% installation rate for information service hosts Conduct one data-center service failure scenario drill and one backup data recovery drill; results met expectations. Zero data breach incidents. **Regulatory Compliance** 0 violations of information security or patent laws

- **Green Digital Finance Marketing and Business Development**

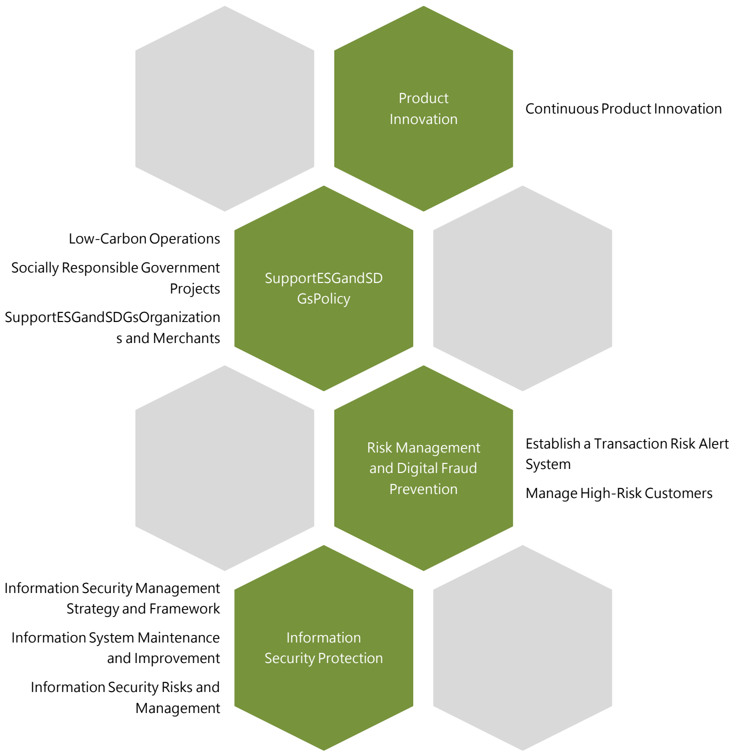
Item	**Content**
Online Payment Services	Digitalization is an inevitable trend, and digital industries can contribute to energy conservation and carbon reduction and benefit the environment. As a participant in the third-party payment industry, MacroWell OMG is a key driver in promoting online payments and expanding digital transactions.
Green Building	MacroWell OMG purchased a green building office facility in 2022 and continues working to reduce its carbon footprint.

Office Facility	

- ## Green Digital Finance

MacroWell OMG is committed to improving customers' collection and payment experiences through innovative technology solutions while also working toward a more sustainable future. Accordingly, in our business processes we incorporate core ESG principles such as environmental protection, digital inclusion, support for public welfare, protection of consumer privacy and information security, and legal compliance. We seek to balance economic benefits with social responsibility and hope to create positive social impact through our high market share of approximately 70%-80% in Taiwan's small and medium-sized e-commerce market.

- **Policies and targets relating to green digital finance are as**



follows:

In 2025, the Company complied with all laws and regulations relating to product and service information and labeling and had no violations of marketing and communications regulations.

4.06 Participation in Associations and Organizations

The Company continues to participate in business-related industry associations and organizations, exchanging industry knowledge, information, and practical experience with peers and professionals in the hope of jointly responding to changes in the international environment and raising industry standards.

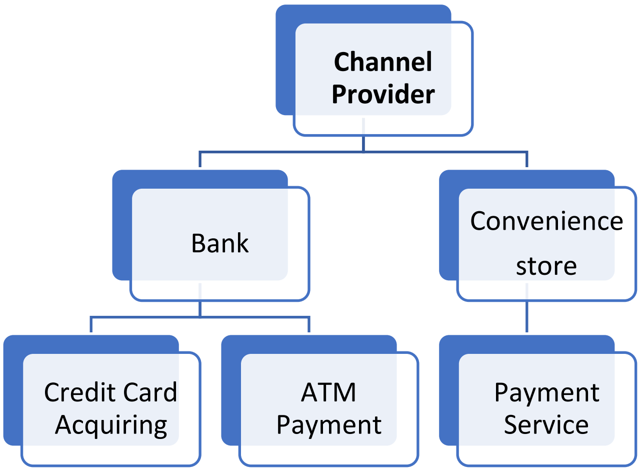
Participation in Business-Related Associations and Organizations

Association/Organization	Membership Status
Taiwan Game Industry Promotion Association	Member
Taipei Computer Association	Member
Taiwan Institute of Directors	Member
Taiwan Third-Party Payment Service Trade Association	Founding Member

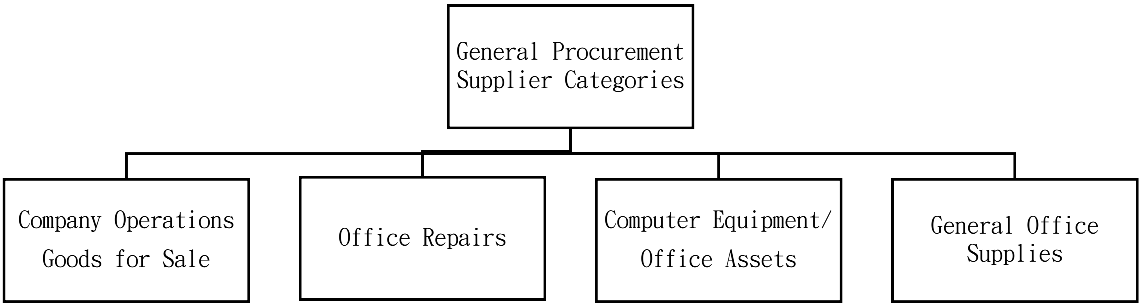
4.07 Supplier Management

1. Supplier **Classification**

- **Channel Provider**



- **Procurement Suppliers**



- **Game Suppliers**

2. **Policy and Management**

MacroWell OMG is committed to establishing and maintaining long-term relationships with domestic and international suppliers and jointly building a stable and resilient sustainable supply chain. The Company's current suppliers are mainly divided into two categories:

The first category consists of channel-service partners, such as major banks (including CTBC and Taishin), convenience stores, SMS service providers (including Far EasTone and Mitake Information), and game point-card companies (including Soft-World and Gamania points services). Some of these are listed companies that disclose and upload ESG sustainability reports annually as required by law and generally meet corporate social responsibility (CSR) implementation requirements. Non-listed companies are also required to implement environmental protection, strengthen safety and health measures, respect human rights, and jointly shoulder corporate social responsibility.

The second category consists of suppliers for purchasing and maintaining computer equipment, office renovation and maintenance, stationery, printing, and general supplies. The Company requires them to implement environmental protection, energy conservation and carbon reduction, strengthen safety and health measures, respect human rights, and jointly assume corporate social responsibility. The Company also expects them to improve risk management and promote sustainable operation plans to ensure the sustainable development of the overall supply chain.

The Company conducts supplier evaluations annually to ensure stability in delivery and quality and to understand suppliers' overall service and production capabilities. MacroWell OMG also requires suppliers to comply with relevant laws and standards regarding environmental protection, safety, and health throughout the cooperation process, jointly enhancing corporate social responsibility and promoting sustainable partnerships.

3. **Supply Chain Management**

• Supplier Tiered Management and Evaluation

All suppliers working with the Company must pass a basic information review before being formally included on MacroWell OMG's qualified supplier list. During the review process, communication between both parties is used to understand production capabilities, supply quality, and delivery stability, ensuring that suppliers remain closely aligned with the Company's cooperation philosophy.

(1) Supplier Communication: Guided by a
win-win cooperation philosophy, the Company seeks to grow together with suppliers that meet ethical standards and environmental requirements. In addition to regularly evaluating supply quality, delivery accuracy, cooperation, and fulfillment of corporate social responsibility, the Company maintains ongoing communication with suppliers. For suppliers with strong cooperation performance, the procurement unit may appropriately adjust the annual procurement allocation to achieve mutual benefit.

(2) Supplier Review and Evaluation
System: Supplier evaluation results are divided into qualified
and unqualified categories. Qualified suppliers: regular evaluation scores of 90-100 are Grade A; scores of 70-89 are
Grade B; scores of 60-69 are Grade C. Unqualified suppliers: scores below 60 are Grade D
and are classified as unqualified vendors, with a three-month period for improvement.
If requirements still cannot be met after the improvement period, qualified supplier status may be revoked.

• Regular **Evaluation Items and Score Weights**

Item / Score	Quality	elivery	ooperation	plementation of Corporate Social Responsibility
Score Weight	50 points	30 points	15 points	5 points

• Supplier Evaluation Grades and Corresponding Actions

Grade	Total Score	Action
Grade A	90 points or above	Qualified for continued use; priority cooperation partner
Grade B	70-89 points	Qualified for continued use; maintain normal business relationship
Grade C	60-69 points	Reduce procurement as appropriate to

		encourage improvement
Grade D	59 points or below	Classified as an unqualified vendor; if requirements still cannot be met after a three-month improvement period, qualified supplier status may be revoked

• **Number of Procurement Suppliers by Evaluation Grade**

Grade / Year	Grade A	Grade B	Grade C	Grade D	Subtotal
2025	19	2	0	1	22

• **Number of Channel Service Suppliers by Evaluation Grade**

Grade / Year	Grade A	Grade B	Grade C	Subtotal
2025	12	4	0	16

Channel service suppliers consist of 7 banks, 2 convenience store operators, 4 SMS service providers, and 3 point-service companies. Most are listed companies and are required by law to disclose and upload ESG sustainability reports annually, generally satisfying corporate social responsibility (CSR) implementation requirements. Non-listed companies are also required to implement environmental protection, strengthen safety and health measures, respect human rights, and jointly assume corporate social responsibility.

• **Supplier** Social Responsibility Implementation

Under MacroWell OMG's supplier sustainability management framework, beginning in 2025 the Company strengthened supplier support for sustainable development through supplier declaration forms. Initial contact with suppliers revealed that small and medium-sized vendors were not yet mature in their understanding of social responsibility issues or information preparation. To avoid perfunctory responses, the Company decided that responsible departments would first conduct evaluations of their suppliers.

Relevant departments then provide education, communication, and substantive engagement with their suppliers, gradually establishing trust and response mechanisms before progressively implementing supplier social responsibility self-assessment forms and tracking response numbers. This strengthens supplier sustainability performance, encourages suppliers to grow together with the Company, and creates greater shared value and impact.

2025	**Planned Implementation Supplier Social Responsibility Self-Assessment Form**
Sign Supplier Declaration	**Supplier Social Responsibility Self-Assessment Form**
Key Content: Integrity in business and compliance with labor-related laws and regulations Establish a healthy and safe working environment; do not employ child labor and protect young workers aged 16-18 No punishment or abuse of women, sexual harassment, forced labor, or abusive practices; no discrimination based on race, gender, age, political orientation, religion, etc.; protect the planet and natural environment; uphold business ethics and morality	● Designed based on the key commitments listed in the declaration: **The Supplier Social Responsibility Self-Assessment** Form allows suppliers to self-assess and verify secondary requirements under five major areas: labor and human rights, health and safety, environmental protection, ethical standards, and management systems. Suppliers assess item by item whether requirements are met and when improvements will be made.

(1) Signing **the Supplier Declaration**

To help suppliers fully understand and progressively implement corporate sustainability principles, the Company has developed the "MacroWell OMG Supplier Declaration" and provides comprehensive education and communication to key suppliers. The declaration covers corporate social responsibility standards of conduct that suppliers are expected to follow, with key provisions corresponding to the CSR requirements shown in the left column of the table above.

(2) Supplier Social Responsibility Self-Assessment

The future implementation of the Supplier Social Responsibility Self-Assessment Form is intended to help suppliers review their performance in five areas: labor and human rights, health and safety, environmental protection, ethical standards, and management systems. Suppliers will review each requirement, identify whether it is met, and state improvement measures and expected completion dates so that social responsibility requirements can be continuously implemented and improved. The self-assessment content will continue to be revised to ensure completeness and applicability.

- **Sustainable Procurement Management**

To ensure product quality, the Company's computer hosts, antivirus software, firewalls, and related products are purchased from well-known domestic and international hardware and software suppliers with excellent quality and reputations, ensuring stable quality and delivery. The Company also requires designated suppliers to provide products free of hazardous substances and compliant with international standards and to ensure that raw material sources do not involve conflict minerals or regions associated with forced labor, thereby comprehensively implementing corporate social responsibility and sustainable procurement principles.

Through close cooperation with the supply chain, we hope to grow together and advance toward sustainable operational management.

In 2025, the computer hardware and software used by MacroWell OMG contained no raw materials from regions associated with forced labor, conflict minerals, or hazardous substances.

- **Supplier Localization**

MacroWell OMG continues to monitor the development of local industries and, where appropriate (for example, financial systems and human resources systems), gives priority consideration to local software services and solutions to improve procurement flexibility, shorten service response times, and strengthen local technical support capacity.

4.08 Product Innovation

MacroWell OMG understands that continuous innovation is the foundation of sustainable business development. As a leading third-party payment service provider in Taiwan, we are committed not only to providing secure and convenient payment solutions but also to treating product innovation as an important path to industry advancement and corporate social responsibility. Our product innovation strategy is closely centered on environmental sustainability, social responsibility, and corporate governance, using technology as an enabler to co-create a sustainable future.

- **Strengthening Digital Resilience and Reducing Environmental Footprint**
  Facing the challenges of climate change and limited resources, MacroWell OMG's product innovation focuses on strengthening digital resilience and further reducing the environmental footprint of operations. We continue to invest in R&D and optimize the energy efficiency of payment systems, for example by optimizing cloud architecture and separating microservices to reduce server energy consumption. We also actively promote paperless transactions, replacing traditional paper processes with technology across electronic invoices, electronic tickets, and online member services, significantly reducing paper consumption and carbon emissions. This not only improves user convenience but also directly demonstrates our commitment to environmental sustainability.

- **Financial Inclusion and Shared Social Well-Being**
  MacroWell OMG firmly believes that the value of technology lies in promoting social equity and well-being. Our product innovation strategy

places particular emphasis on financial inclusion. By offering diverse and flexible payment tools, we help SMEs and individual sellers enter the digital economy easily, enabling businesses of all sizes to enjoy secure and efficient payment services. For example, we develop customized payment integration modules for different industry characteristics to lower barriers to digital transformation. We also actively research emerging technologies such as AI to explore more inclusive and secure financial service models.

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

  Through a data-driven product development process, the Company ensures that product innovation aligns with corporate governance objectives. We have established a comprehensive information security management system and regularly conduct cybersecurity drills and audits to ensure the security and privacy of user data. During product planning, we ensure products comply with regulatory requirements and remain competitive in the market. We also actively participate in the development of industry standards and policy discussions to promote the healthy development of the payments industry and provide more trustworthy services to partners and users.

  MacroWell OMG will continue to be driven by innovation, pursuing excellence in payment technology while integrating sustainable development principles into every stage of the product life cycle. We believe that through continuous product innovation, MacroWell OMG can create not only corporate value but also positive impacts for society and the environment, realizing a vision of shared prosperity with all stakeholders.

4.09 Customer Service and Satisfaction

- **Handling Customer Complaints or Transaction Disputes**

  To improve customer service, although the Company is not a party to transactions, it is the system service provider. Accordingly, when a transaction dispute arises between buyers and sellers or between a

MacroWell OMG member and the Company, the Company has established "Transaction Dispute Handling" procedures to ensure proper handling. After receiving a complaint, the Company proactively coordinates communication between the buyer and seller and, when necessary, guides the parties in subsequent negotiations in accordance with the Consumer Protection Act and its Enforcement Rules.

- **No Violations of Laws Relating to Product and Service Information and Labeling**

  Although the Company is not a financial services provider, it conducts annual regulatory compliance training. The Company's official website clearly states the transaction fees charged for each transaction. If fees are adjusted, customers are notified through public announcements or system notification emails.

  In addition, because most Company members are online transaction sellers, the Company reviews member registration information and requires members to display the products they sell and their prices in accordance with the member service rules. The Company also reviews product information disclosed by members under applicable laws to determine whether it may violate the Pharmaceutical Affairs Act or relevant product labeling laws. If inappropriate content is found, the Company will suspend or terminate services to the member in accordance with the member service rules.

5 Social Social

5.01Capital Development

5.02 Occupational Safety and Health

5.03 Community Engagement 5.01

5. Social

5.01 Human Capital Development

5.01.1 Human Rights Policy and Commitments

a social responsibility policy of enabling employees to "live and work in security and satisfaction" and a talent philosophy of "people first, growing together." It has established a comprehensive employee care management system, complies with labor laws, files its Work Rules as legally required, protects employee rights, provides a healthy and safe workplace and diverse and open labor-management communication channels, offers competitive compensation and benefits, fair and reasonable appraisals and promotions, a sound training

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 Policv	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.labor and legally protect young workers, prohibit
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.

and development system, and a warm and harmonious work environment. These measures allow employees to contribute their capabilities and performance with confidence and build a strong foundation for sustainable operations. MacroWell OMG's personnel management policies and commitments are summarized in the diagram below:

The Company establishes employee standards of conduct in its Work Rules for all employees to follow and makes them available in the Company's shared online information area. Key points of the relevant rules and the "Corporate Code of Conduct" are summarized below:

• Corporate Code of Conduct

1. In addition to complying with government laws and regulations, employees shall comply with the Company's management rules and officially issued administrative announcements or notices and work together in the service of the Company.
2. Employees must diligently maintain the confidentiality of important documents, particularly by protecting the Company's intellectual property rights and trade secrets.
3. Colleagues shall maintain harmonious relationships and cooperate with one another, exercise care in words and actions, and strictly refrain from verbal abuse, fighting, causing disturbances, disrupting order, endangering public safety, or engaging in other conduct that may damage the Company's reputation.
4. Employees shall protect Company property and shall not waste or damage it. Any property damaged or lost through negligence must be compensated at replacement value.
5. Employees may not misuse their authority to solicit property or kickbacks from vendors, accept gifts, or engage in other corrupt conduct.
6. Employees shall comply with all Company rules and fulfill the rights and responsibilities assigned by the Company.

• Equal Rights

The Company has established "Work Rules" in accordance with law and filed them with the Taipei City Government Department of Labor. These rules provide for a work environment free from discrimination and harassment and supportive of fair development after employment. In accordance with labor laws, the Company commits to the following:

- No discrimination: No differential treatment in compensation, promotion, training, benefits, or other matters on the basis of gender, age, race, place of birth, class, language, thought, religion, political party, place of origin, sexual orientation, marital status, appearance, disability, union affiliation, or other status.
- No forced labor: Respect the human rights of every employee, treat employees fairly, respect employee opinions and feedback, comply with laws and regulations, and prohibit supervisors from engaging in forced labor, servitude, or restrictions on freedom of movement.
- Prevention of sexual harassment: Supervisors must not engage in verbal abuse, bullying, psychological abuse, mistreatment, corporal punishment, sexual harassment, or other improper conduct, and the Company does not enter into unlawful contracts that restrict employment relationships. Employment of child labor (under age 16) and young workers (age 16-18) is strictly prohibited.

• Local Talent

The Company complies with government labor laws and primarily employs talented young adults aged 20 or above. Preference is given to local residents in recruitment and promotion where appropriate.

[Employee Ethnicity Indicator]

Category	Percentage of Total Employees	Percentage of Management Positions
R.O.C. Nationals	100%	100%
Foreign Nationals	0%	0%
Indigenous Peoples	0.%	0.%

5.01.2 Workforce Structure

5.01.2.1 Employee Structure

In terms of age, the Company's workforce is primarily composed of employees aged 31-50 who are in their prime working years and have relevant experience. Female employees slightly outnumber male employees. The Company's operations primarily involve office administration and information software programming. As of the end of 2025, the Company had 42 employees, with men and women accounting for 42.86% and 57.14%, respectively. Female managers represented 36.36% of all management personnel. There have been no significant changes in the Company's workforce over the past two years.

MacroWell OMG Employee Composition at the End of 2025 (Unit: persons)

2025	Full-Time Employees	Part-Time Employees	Temporary Employees	All Employees
Male	18	0	0	18
Female	24	0	0	24
Total Headcount	42	0	0	42

Definitions:
- Full-time employee: An employee whose employment contract has no fixed term (indefinite-term contract).
- Temporary employee: An employee whose employment contract has a fixed term (fixed-term contract).
- Part-time employee: An employee whose weekly working hours are below the local legal definition of full-time weekly working hours.

5.01.2.2 Non-Employee Workers

Some Company tasks are outsourced to contractors, such as office cleaning. There have been no significant changes in the number of non-employee workers over the past two years.

Non-Employee Worker Structure:

Year	2024	2025
Male	0	0
Female	1	1
Total Headcount	1	1
Type of Work Performed	Office Cleaning	Office Cleaning

• Medium- and Long-Term Plans

Going forward, MacroWell OMG will provide employees with a renewed working environment, continue adjusting and stabilizing workplace conditions and work models, and support growth through job rotation and learning to adapt to changes brought by upgrading and transformation, thereby effectively reducing employee turnover.

- Establish onboarding and training courses for new employees, or records of competency development through on-the-job training.
- Through an internal transfer system, provide employees with diverse job skills, career development, and challenging opportunities.

opportunities.

- Implement the internal transfer system and provide exit interviews for departing employees.
- Provide appropriate care and clear assistance channels for employees who intend to resign.

5.01.3 Employee Diversity, Inclusion, and Equality

In 2025, female employees accounted for 57.14% of the workforce, a slight decrease of 2.32 percentage points from the previous year. Female managers accounted for 36.36% of all management positions.

Regarding employee turnover, the Company's total headcount showed normal workforce movement in 2025. The new-hire rate was 21.43%, while the turnover rate was 11.90%. Employees under age 30 remained the largest group among those leaving in 2025, indicating that mobility among younger employees due to career exploration or personal career planning remained relatively pronounced. Turnover among employees aged 31 and above declined significantly, reflecting clear improvements in core talent retention and organizational stability.

New Hire and Turnover Information

2025	New Hires (persons)	Percentage of Total Employees (%)	Employees Leaving (persons)	Percentage of Total Employees (%)
Male	4	9.52	2	4.76
Female	5	11.90	3	7.14
30 years old and below	4	9.52	4	9.52

31-49 years old	5	11.90	1	2.38
50 years old and above	0	0	0	0

Distribution of 2025 Turnover by Gender and Age				
Range	Female		Male	
	Number (persons)	Percentage (%)	Number (persons)	Percentage (%)
Under 30 years old	3	7.14%	1	2.38%
31-49 years old	0	0%	1	2.38%
50 years old and above	0	0%	0	0%
Total	3	7.14%	2	4.76%
Share of Turnover by Gender	60%		40%	

Distribution of 2024 Turnover by Gender and Age				
Range	Female		Male	
	Number (persons)	Percentage (%)	Number (persons)	Percentage (%)
Under 30 years old	1	2.70%	1	2.70%
31-49 years old	4	10.81%	4	10.81%
50 years old and above	1	2.70%	0	0%
Total	6	16.22%	5	13.51%
Share of Turnover by Gender	54.55%		45.45%	

Note 1: Turnover rate (%) = number of employees leaving in each range / total year-end headcount

Note 2: Gender share of turnover (%) = number of employees leaving by gender / total number of employees leavingmployee Diversity

2025	Employees (persons)	Percentage of Total Employees (%)
Male	18	42.86
Female	24	57.14
30 years old and below	9	21.43
31-49 years old	27	64.29
50 years old and above	6	14.29

5.01.4 Employee Rights and Benefits

MacroWell OMG has established an Employee Welfare Committee. Relevant welfare activities are jointly planned by the Company and the Committee. In addition to statutory benefits, the Company provides diverse benefit programs that meet employee needs.

• 2025 **Employee Benefit Plan:**

Item	Benefit Details
Statutory Benefits	Labor insurance, National Health Insurance, labor pension contributions, and occupational accident insurance
Health Examinations	Employee health examinations conducted in accordance with occupational safety and health regulations
Activities	Annual department gatherings, employee trips, year-end banquet, and prize drawings
Cash Gifts, Condolence Payments, etc.	Dragon Boat Festival and Mid-Autumn Festival cash gifts or gifts, birthday gift vouchers, childbirth grants, wedding grants, condolence payments for the death of immediate family members, and attendance bonuses
Emergency Assistance	Compensation for work-related injury or death
Other Benefits	Group insurance, senior employee recognition, and bonuses

The Company provides a flexible working-hours system that allows all employees to adjust start and end times according to their circumstances.

Description	Male	Female	Total
Employees Who Actually Applied for Parental Leave Without Pay in 2025 (persons)	0	0	0
Employees Expected to Return from Parental Leave Without Pay in 2025 (persons)	0	0	0
Employees Who Actually Returned from Parental Leave Without Pay in 2025 (persons)	0	0	0
Employees Who Actually Returned from Parental Leave Without Pay in 2024 (persons)	0	0	0
Employees Still Employed 12 Months After Returning from Parental Leave in 2024 (persons)	0	0	0

5.01.5 Collective Agreements

MacroWell OMG values employee voices. To maintain harmonious labor-management relations and promote cooperation, the Company takes employee rights into account. Employees may provide feedback to the human resources unit by email so they can freely express their views and have their rights protected. The Company's labor-management communication channels include labor-management meetings and the Employee Welfare Committee. Employee representatives at labor-management meetings are elected by all employees. The numbers of labor and management representatives are shown below:

Item	Labor Representatives	Management Representatives
Labor-Management Meeting	5	5
Employee Welfare Committee	7	5

(1) The Company has always valued labor-management relations. Accordingly, no labor disputes occurred during the past two years, and the Company incurred no losses from labor disputes. (2) The Company has established effective communication channels between labor and management to promote rational and harmonious

relations. Unless external factors cause changes in labor-management relations, no monetary losses are expected. The Company appropriately plans its human resources management system, complies with labor laws, reviews whether human resources allocations are reasonable, reviews relevant personnel systems, values employee welfare, provides a high-quality working environment, cares for employees' lives, keeps communication channels open,
and promotes harmonious labor-management relations. (3) Although the Company has not established a labor union and has no collective agreement, it holds regular labor-management meetings every quarter and maintains transparent **communication channels. Resolutions**
of labor-management meetings apply to all employees. • Minimum Notice Period for Operational Changes: When significant operational changes are expected to affect employees' employment rights or working conditions, the Company complies with the Labor Standards Act. Minimum advance notice for termination of employment is as follows: employees with at least three months but less than
one year of service - 10 days' notice; employees with at least one year but less than three years of service
- 20 days' notice; employees with three or more years of service - 30 days' notice.

5.01.6 Talent Cultivation and Development

The Company regards employees as core assets and the foundation of sustainable operations. It creates a diverse and self-directed learning environment and seeks to cultivate optimistic, proactive, professional, and innovative talent through a strong training environment. Training courses at different employee stages are as follows:

1. Internal Training: Employees serve as instructors in their areas of expertise to share experience and professional knowledge. Training is provided at different stages, such as for new hires. The Company also adopts different training plans, including basic job training, professional job training, and other courses, to achieve the best possible results.
2. New-Hire Training and Assessment: Introduces the organization and responsibilities, Work Rules and personnel systems, safety and health training, and includes regular assessments and supervision.

There were 9 new hires in 2025, and annual performance evaluations did not differ by gender. In addition to building consensus between employees and supervisors on work goals, the evaluation system makes effective use of a mechanism combining "employee self-evaluation" and "supervisor review." Score guidance is provided for each performance item so that evaluations serve both assessment and developmental purposes. The Company uses this process to cultivate and develop individual employee capabilities, help employees become proficient in their responsibilities, become trusted support for supervisors and key contributors to the Company, and ultimately improve competitiveness and overall organizational effectiveness. Performance evaluations also support the appointment of personnel needed for management positions and help ensure that employees recommended for promotion are appropriately matched to their roles.

3. External Training: Employees may register for professional courses offered by management consulting firms, education and training institutions, and government agencies, such as finance, information programming, job-related professional training, and self-development. The Company provides an annual subsidy budget for external training.

•Training System Framework

MacroWell OMG firmly believes that people are the most important core of an enterprise and that sustainable operations depend on professional management talent. The Company therefore invests resources to strengthen talent development mechanisms, encourages lifelong learning and knowledge sharing, assists in planning learning programs suited to individual characteristics, schedules education and training based on competencies, and establishes fair evaluation mechanisms to identify talent and help employees realize their potential and apply what they learn. Through identification with the organization's core values, the Company hopes employees will put MacroWell OMG's values of "Professionalism, Integrity, and Innovation" into practice with an honest, pragmatic, and innovative attitude.

The Company's employee learning and training system is summarized as follows:

1. Establish the "Education and Training Operating Procedures" to help every employee maximize their potential through talent development.
2. Annual training combines internally organized training, external institutional courses, and departmental internal training.

Average Employee Education and Training Hours (hours)

Year	Gender	Managers	Non-Managers
2025	Female	49	27
	Male	49	27

Note 1: Managers are employees at the assistant manager level or above.

Note 2: Average hours = total education and training hours for the category / total number of employees in the category.

• Review of Learning Outcomes

Employees currently enhance their professional capabilities through internal training (in-person and online courses), external training, and exchanges with supervisors and colleagues. They also deepen and broaden their experience through technical exchanges and assignments to important projects.

5.02 Occupational Safety and Health

5.02.1 Occupational Safety and Health Policy

MacroWell OMG places great importance on assessing and controlling safety and health risks across its overall operations. The Company regularly reviews the working environment and conducts hazard identification, risk inventories, evaluations, controls, and reviews. In accordance with regulations, it has established comprehensive safety and health programs, including maternal health protection in the workplace, prevention of diseases induced by abnormal workloads, prevention of unlawful infringement while performing duties, and ergonomic hazard prevention. Using health examination results, the Company closely compares and analyzes questionnaires, examination items, and results before and after health checks over the years. A comprehensive health-control mechanism, including classification, follow-up, and medical consultation, is applied according to the type and severity of abnormalities to achieve effective, systematic, and continuous management. During implementation, physicians and occupational health nurses conduct comprehensive health risk assessments and controls to provide employees with more complete care, creating an environment of "zero occupational injuries at work and healthy living," improving employees' self-management of health, and building a culture of physical and mental well-being. Measures for protecting the working environment and employee safety are described below:

- **Working Environment**

1. The Company places great importance on workplace safety and participates from time to time in fire-drill awareness activities organized by the building management committee to protect employees' lives, enable calm responses to emergencies, and ultimately achieve a zero-disaster goal.
2. The Company has also established "Occupational Safety and Health Work Rules" for workplace and personal safety protection. These have been filed with the Occupational Safety and Health Administration, Ministry of Labor

(Registration No. B110001587), and employees are required to comply with and implement them.

3. In office design and decoration, factors such as earthquake resistance and flame resistance are considered to provide employees with the most comfortable and safe work environment. Security systems and surveillance cameras are installed at entrances and exits.
4. Professional cleaning companies are engaged to regularly organize, clean, and disinfect the workplace, keeping it neat and clean and maintaining a comfortable and bright working environment.

- **Diverse Health Promotion and Continuous Improvement and Innovation**

1. Promote occupational health and safety concepts: Publish updates on the Occupational Safety and Health Act and information on occupational accident cases through education and training and the safety and health database.
2. For fire prevention and evacuation, self-inspections of firefighting and escape equipment are conducted monthly, fire evacuation drills are held every six months, and emergency response drills for various disasters and first-aid training are conducted annually to comprehensively prevent accidents.
3. Continue conducting inspections of various working environments, maintain appropriate workplace lighting, regularly manage improvement measures for the work environment, and inspect noise levels and temperature/humidity in computer and information equipment rooms.
4. Pre-employment physical examinations and regular annual health examinations for employees.

MacroWell OMG has always regarded employees as its most important asset. Employee care and workplace safety and health remain ongoing goals. On-site health services have been arranged regularly over the past two years.

We comply with the Occupational Safety and Health Act and have filed the "Occupational Safety and Health Work Rules" and relevant organizational and personnel information with the Occupational Safety and Health Administration, Ministry of Labor, in accordance with environmental, safety, and health requirements. The Company has established an effective management environment for health and safety, including a health and safety management system, occupational accident prevention mechanisms, employee health care, emergency response plans, and drills, thereby reducing enterprise risks, preventing occupational accidents, ensuring worker safety and health, and fulfilling the social responsibility of sustainable business operations.

- **Annual Safety and Health Management Plan**

In accordance with the Ministry of Labor's four major worker health programs - maternal health protection in the workplace, prevention of diseases induced by abnormal workloads, prevention of unlawful infringement while performing duties, and ergonomic hazard prevention - MacroWell OMG uses health examination results to closely compare and analyze historical questionnaires, examination items, and results. A comprehensive health-control mechanism, including classification, follow-up, and medical consultation, is applied according to the type and severity of abnormalities to achieve effective, systematic, and continuous management. Physicians and occupational health nurses conduct comprehensive health risk assessment and control throughout implementation to provide employees with more complete health care, create an environment of "zero occupational injuries at work and healthy living," improve employee self-management of health, and establish a culture of physical and mental well-being.

Plan Objective: To prevent occupational accidents and protect the safety and health of all employees, the Company has established a labor safety and health management plan. The plan is intended to ensure safe operation of offices, laboratories, and other workplaces and to achieve the **goal of "zero major occupational** accidents."

The 2025 safety and health management plan covered identification, evaluation, and control of work-environment and operational hazards; establishment of safety and health operating standards; emergency response measures; health examinations, health management and promotion; and safety and health education and training, as shown below:

Item	Implementation Content
Work Environment Hazard Identification and Health Risk Management → Noise assessment and control for computer and information equipment rooms	1. Review the implementation status and results of work environment monitoring, including carbon dioxide concentration and illumination. 2. Workplace environmental assessment and hazard identification (conducted together with the maternal health protection program)
Analysis and Evaluation of Worker Physical/Health Examination Results	1. File reports from regular general worker examinations and apply tiered management. 2. File physical examination reports for new employees and apply tiered management.
Health Management for Worker Health Examination Findings and Work-Related Abnormalities (Consultation and Health Guidance)	Provide individual consultation and health guidance to high-risk employees.
Maternal Health Protection	1. Complete workplace hazard identification and risk assessment. 2. Provide individual consultation and health education guidance to cases within the protection period.
Ergonomic Hazard Prevention	1. Complete and statistically analyze the "Musculoskeletal Symptom Survey." 2. Conduct interviews with high-risk cases.
Prevention of Diseases Induced by Abnormal Workloads	1. Complete and statistically analyze the "Overwork Scale." 2. Conduct interviews with high-risk cases.
Prevention of Unlawful Infringement While Performing Duties	Complete hazard identification and risk assessment.

The Administration Department conducts regular and ad hoc workplace inspections and provides improvement recommendations to reduce work-environment risks.

- **Health Care and Medical Support**

  Health Examinations: The Company provides employees with free health examinations every two years (participation rate in 2025: 100%). Health examination results are statistically analyzed to identify possible disease-causing factors. Health risk management is applied by tier, high-risk health groups are followed up, workplace health promotion and occupational disease prevention are promoted, and comprehensive medical and health services are provided to employees.

- **Emergency Response Mechanism**

  - Each year, MacroWell OMG's office areas regularly cooperate with the building management committee,
  - which commissions qualified fire-protection inspection organizations to inspect office premises,
  - including fire warning and response facilities, and the Company participates in fire
  - response drills and conducts emergency evacuation exercises.

- **Occupational Accident Prevention Mechanism**

  No lost-time statistics from major work-related injuries or traffic incidents over the past two years

  - 2025 Lost-Time Statistics for Work-Related Injuries and Traffic Incidents
  - There were no major occupational accidents from 2023 to 2025. There were 0 commuting traffic incidents and 0 accidents arising from employees' performance of duties. The Company and direct supervisors maintain full awareness of conditions and continually remind employees to maintain workplace safety.

  Occupational accident statistics for the past two years: 0 reportable cases (excluding commuting); 0 cases in both 2024 and 2025.

5.03 Community Engagement

While pursuing sustainable operations, MacroWell OMG integrates sustainable development (Corporate Social Responsibility, CSR) into its business strategy and embeds it in daily operations, including corporate governance, employee care, shareholder rights, social concern, and environmental protection, incorporating these matters into annual goals or key work items. Beyond monetary donations, we actively encourage employees to participate in public welfare activities and fulfill their responsibilities as corporate citizens, thereby strengthening corporate culture and striving to maximize benefits for customers and stakeholder groups. In business operations, we will continue to uphold our corporate responsibilities, comply with ethics and the rule of law, strengthen corporate governance, provide employees with a high-quality work environment, and establish a sustainability model. We will further deepen and internalize CSR, improve services, build a stable operating foundation, and protect shareholder interests. On the social front, the OMG Foundation provides scholarships and grants to financially disadvantaged university students, donates to charitable organizations, and sponsors public welfare groups to give back to society. On the environmental front, in response to global warming and climate change impacts, we pursue environmentally friendly practices, implement green supply chain management, improve energy efficiency, and reduce the environmental footprint of operations.

- **Promotion of Social Welfare Activities**

  Guided by the philosophy of "giving back to society what we receive from society," the Company regards corporate social responsibility as one of its core values, promotes various social welfare activities, and actively sponsors social welfare organizations, public welfare groups, and disadvantaged populations. Social welfare activities include:

  ◎ Donated NT$50,000 to the New Taipei City Private Datong Children's Home affiliated with the Taiwan Fund for Children and Families.

  ◎ Donated supplies worth NT$51,747 to The Garden of Hope Foundation.

◎ Donated supplies worth NT$63,000 to the Private Andrew Intellectual Development Center affiliated with the Catholic Diocese of Hualien.

◎ Donated NT$51,000 to and participated in a charity walk organized by the Hondao Senior Citizen's Welfare Foundation.

◎ Donated NT$36,000 to the Chinese Wild Geese Holistic Care Association.

◎ Donated NT$30,000 to the Republic of China Owl Parent-Child Education Association.

◎ Donated NT$50,000 to the Chaoxing Welfare and Charity Foundation for medical expenses of older adults with intellectual disabilities.

The OMG Social Care Foundation has actively participated in social welfare for many years. Below are selected certificates of appreciation and activity photos from recipient organizations:

感　謝
CERTIFICATE

（114）大同謝字第　0002949　號

感謝 OMG關懷社會愛心基金會

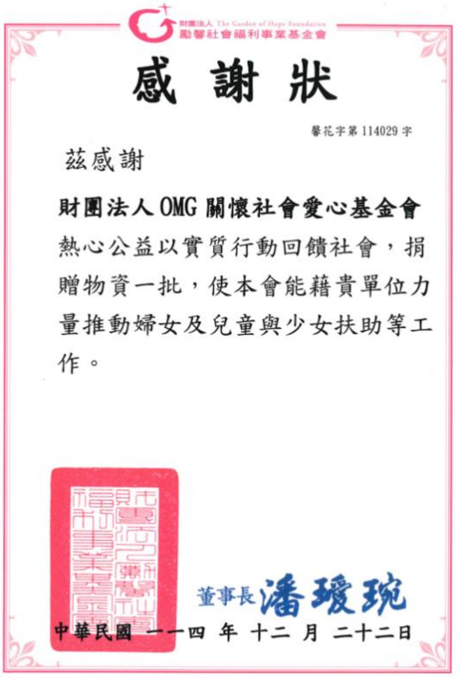
積極參與社會公益，提供經費支持院童年度成果發表會，讓孩子有目標動力，有舞台展現，增添自信心與成就感，豐富孩子的心靈。
嘉惠孤苦失依兒少

特此致謝

財團法人台灣兒童暨家庭扶助基金會
附設新北市私立大同育幼院
地址：新北市中和區圓通路121巷2號　電話：02-2247-2455

院長 陳秉斌

114　年　11　月　22　日



財團法人勵馨社會福利事業基金會

感 謝 狀

馨花字第 114029 字

茲感謝

財團法人 OMG 關懷社會愛心基金會

熱心公益以實質行動回饋社會，捐贈物資一批，使本會能藉貴單位力量推動婦女及兒童與少女扶助等工作。

董事長 潘璦琬

中華民國 一一四 年 十二 月 二十二日

弘老謝字第 1140688 號

感謝狀

OMG 關懷社會愛心基金會

感謝貴單位支持及響應「2025爺奶Color Walk熱情肌昂與你柑杯」-臺北場，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

弘道老人福利基金會
董事長 王乃弘
民國 114 年 6 月 14 日

感謝狀

感謝 財團法人OMG關懷社會愛心基金會
熱心公益
捐贈參萬元整
隆情厚誼　至深銘感
特頒此狀　敬致謝忱

社團法人中華民國貓頭鷹親子教育協會
中華民國 114 年 8 月 22 日

財團法人朝興社福基金會
朝興啟能中心

感謝狀
Certificate Appreciation

茲感謝
財團法人OMG關懷社會愛心基金會

主動關懷身心障礙者福利服務
捐助本會善款 伍萬元整

熱心公益協助本會，致力於學員福祉推動，
特頒此狀以茲感謝。

Thank you to be warmhearted and generous to endow Chao-hsing Foundation with goods or money.Chao-hsing Foundation show the certificate with deeply appreciation for the kindness.

董事長 侯昭來

中華民國　114 年　10　月　31　日

Environmental

6. Environmental

6.01 Climate Change

• TCFD **Disclosure Framework**

Climate change has become a major concern for the United Nations, governments, businesses, and society. In response, the Company follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) established by the Financial Stability Board and constructs its climate change management framework and action indicators across four dimensions - governance, strategy, risk management, and metrics and targets - as follows:

Governance	• The ESG Sustainability Committee leads the process for identifying risks and formulating responses, regularly reporting implementation status and recommendations to the Board and senior management to strengthen decision-making. • Based on discussions of relevant issues or internal review results, formulate policies or adjust targets and empower relevant units to implement them, enhancing organizational responsiveness and governance capabilities.
Strategy	• Analyze potential climate change risks and opportunities affecting Company operations, finances, and operating models; conduct scenario simulations and financial impact assessments; and plan corresponding mitigation and adaptation strategies. • For transition risks, combine diverse low-carbon approaches (such as improved energy efficiency and renewable energy use) to support strategic adjustment and sustainable development.
Risk Management	• Incorporate climate risks into the overall risk management framework, evaluate and prioritize them according to likelihood and impact, and use the results as a basis for resource allocation and response mechanisms. • Regularly review risk monitoring mechanisms and continuously optimize risk identification and response procedures.
Metrics	• Continue promoting internal electronic processes and energy-saving management to improve operational efficiency and carbon-reduction performance. • Strengthen carbon inventory systems and climate information disclosure to ensure alignment with international and government standards. • Encourage employees to participate in sustainability initiatives and improve the Company's overall awareness of and capacity to act on climate issues.

Material Issue	Risk Assessment Item	Description
Environment	Energy Conservation and Carbon Reduction	In response to global environmental trends and national greenhouse gas reduction strategies, understand the Company's greenhouse gas emissions and plan emissions reductions.
Social	Regulatory Compliance	To build stronger corporate governance, formulate relevant rules in response to economic, environmental, and employee-management needs, create an operating environment supportive of sustainable development, and establish "Work Rules" and "Occupational Safety and Health Work Rules" for employees to follow.
	Safety and Health	To provide employees with a safe, healthy, and high-quality working environment and support physical and mental well-being, establish "Occupational Safety and Health Work Rules," hazard identification procedures, and safe operating standards.
Corporate Governance	Legal Compliance	Implement internal control mechanisms to ensure that all personnel and operations fully comply with laws and regulations.
	Stakeholder Communication	Establish various communication channels, including an investor mailbox, with the spokesperson responsible for handling and responding to inquiries.
	Strengthening Directors' Competencies	1. Plan relevant continuing education topics for directors and provide annual updates on the latest laws, system developments, and policies. 2. Purchase directors' liability insurance to protect directors in the event of litigation or claims.

• Overall Policy: Fulfill our responsibility to protect the Earth and become an enterprise committed to sustainable development and continuous improvement.

• Climate-Related Risks and Opportunities

Each year, MacroWell OMG reviews and monitors international and industry trends relating to climate issues. Through a risk identification and assessment process, the Company systematically identifies climate-related risks and opportunities, evaluates the degree of impact and potential effects, and formulates appropriate response plans to strengthen climate resilience and optimize process implementation.

6.01.1 Climate-Related Risk Identification and Management Process

The Board of Directors is the highest decision-making body for risk control among Group companies and directly oversees the risk governance framework of each Group company. To strengthen risk assessment and management functions, the Board authorizes the "Ethical Management and Sustainable Development Committee" (hereinafter the ESG Sustainability Committee) to identify and manage enterprise operating risks, including physical and transition risks arising from climate change, and to lead the planning of related response measures. Based on each department's business scope, the ESG Sustainability Committee identifies and analyzes risks involving operations, finance, country exposure, legal compliance, ESG, personnel, information security, and other areas. It also references climate risk factors identified by industry benchmarks and surveys internal views on climate change to generate a list of climate-related issues. Based on this list, the Company identifies climate-related risks and opportunities that may cause impacts, including transition risks, physical risks, and opportunities. Response plans and risk management mechanisms are then formulated according to the assessment results for different risks and opportunities. Each department plans response

Climate-Related Issue Collection	Related Risks and Opportunities Identificatio n	Risk and Opportunity Impact Assessment	Risk Management and Response Plans
• Identify climate risk factors by benchmarking peers and survey internal views on climate change to develop a list of climate-related issues.	• Based on the list of climate-related issues, identify climate-related risks and opportunities that may create impacts, including transition risks, physical risks, and opportunities.	• Assess the magnitude and time horizon of impacts from risks and opportunities. • Assess internal preparedness for risks and the ability to capture opportunities.	• Develop response plans and risk management mechanisms based on assessment results for different risks and opportunities, with implementation by each department.

strategies to integrate and manage risks that may affect operations and profitability. At least once a year, management implementation and risk-control reports are submitted to the Board, which supervises, tracks, and reviews the management team's risk management implementation to strengthen the Company's resilience.

6.01.2 Results of Climate-Related Risk and Opportunity Identification

Each year, MacroWell OMG reviews and monitors international and industry trends relating to climate issues. Through a risk identification and assessment process, it systematically identifies climate-related risks and opportunities, evaluates their impact level and potential effects, and formulates appropriate response plans to strengthen enterprise climate resilience and optimize implementation. The Company actively develops solutions to reduce the operational and financial impacts of climate change and enhance organizational climate resilience. It defines short term as within 3 years, medium term as 3 to 5 years, and long term as more than 5 years, and assesses the potential operational and financial impacts of climate risks and opportunities to plan actions in response.

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	**Transition Risks** Risks arising from the transition to a low-carbon economy. Transition risks include regulatory and policy risks, market risks, and technology development.	• Increased domestic and international greenhouse gas reporting and disclosure requirements will require more resources for inventories, strengthening GHG inventory capabilities, and increasing costs. • Rising electricity prices may increase operating costs.	• Transition costs may increase in response to market development. • Carbon pricing may require payment of carbon emissions fees, increasing operating costs.	• Net-zero emissions trend

	Risk Categories and Opportunities	Short Term (1-3 years)	Medium Term (3-5 years)	Long Term (more than 5 years)
	Physical Risks Risks caused by climate change that are event-driven (acute physical risks) or arise from long-term shifts in climate patterns (chronic physical risks). Acute physical risks arise from weather-related events such as typhoons and heavy rainfall, which are increasing in severity and frequency. Chronic physical risks arise from long-term changes in climate patterns, including changes in precipitation and water scarcity, which may reduce water availability.	• More severe natural disasters may cause service interruptions, damage to equipment and machinery, increased operating costs, and reduced service quality.	• Weather changes may increase flooding and damage operating assets.	• Increased probability of extreme climate changes
Opportunities	Potential positive impacts of climate change on an entity. Climate change mitigation and adaptation efforts can create climate-related opportunities for an entity.	• R&D and innovation in low-carbon services	• Implement streamlined energy programs in coordination with government energy policy	• Enhance corporate reputation

Based on the above risk assessment, climate-related risks and opportunities that may cause significant financial impacts and the corresponding response strategies are as follows:

Transition Risks/Climate Opportunities		
R Risk / O Opportunity	**Financial Impact - / +**	**Response Strategy**
R: Increased domestic and international greenhouse gas reporting	- Additional resources are required for inventories and strengthening GHG	• Promote joint planning of energy conservation and carbon reduction programs across

Transition Risks/Climate Opportunities		
R Risk / O Opportunity	**Financial Impact - / +**	**Response Strategy**
and disclosure requirements R: Rising electricity prices	inventory capabilities, increasing costs. - Higher electricity prices may increase operating costs.	Company departments to reduce cost pressure. • Continue implementing greenhouse gas reduction actions. • In the future, select buildings with green building certification as office locations.
R: Carbon pricing requires payment of carbon emissions fees	- Carbon emissions fees would increase operating costs.	• Monitor changes in domestic and international carbon pricing policies and implementation mechanisms. • Plan to establish internal carbon pricing in the future as a reference for decision-making and incorporate carbon costs as a consideration in product development.
R: Transition costs rise in response to market development O: R&D and innovation in low-carbon services	- More R&D expenditure is needed to optimize services in response to market changes (R). + Develop low-carbon service functions to increase revenue (O).	• Continue investing in R&D for low-carbon service functions, such as paperless electronic tickets and electronic invoices, to reduce customers' greenhouse gas emissions while enhancing market competitiveness.
R: Net-zero emissions trend	- Increased costs for installing and operating energy-saving and carbon-reduction equipment	• Continue implementing greenhouse gas reduction actions.
R: Insufficient climate action causes brand reputation to decline	- Failure to meet stakeholder and market expectations may damage corporate reputation and reduce revenue.	• Proactively monitor and respond to climate-related issues, strengthen the Company's public welfare image, and increase customer identification and support.
O: Enhanced corporate reputation	+ Increase stakeholder and market trust, attract more customers, and thereby increase revenue.	• Enhance the Company's green image through transparent disclosure. • Strengthen corporate governance and build a culture

Transition Risks/Climate Opportunities		
R Risk / O Opportunity	Financial Impact - / +	Response Strategy
		that values climate-related issues and takes action.

Physical Risks/Climate Opportunities		
R Risk / O Opportunity	Financial Impact - / +	Response Strategy
R: Extreme changes in climate patterns increase the probability of typhoons and heavy rainfall. R: Weather changes increase flooding. R: Increased probability of extreme climate changes.	- Shutdown of operating sites may interrupt services, reduce service quality, and affect revenue. - Damage to machinery and equipment may cause property losses.	• Identify whether the Company's geographic locations may be exposed to compound disasters (such as heavy rainfall and flooding) and simulate corresponding response plans. • Regularly inspect emergency power systems and uninterruptible power supply systems to ensure stable electricity during disasters. • Plan an emergency response team to take immediate action in natural disasters. • Plan remote-working mechanisms to ensure service continuity and maintain good service quality.

6.01.3 Climate Scenario Analysis

To assess transition and physical risk impacts on the Company from future changes in carbon pricing, MacroWell OMG references the Representative Concentration Pathways (RCPs) and warming levels defined in the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report

(AR5) when setting physical-risk scenarios. The analysis considers water scarcity risk and changes in rainfall patterns under extreme climate changes and their potential impacts on MacroWell OMG. Climate scenario simulations help the Company understand future risk-response strategies and plans and reduce the risk of overall financial losses.

• Transition Risks

The transition to a low-carbon economy may involve regulatory and policy risks, market risks, technology development, and increased domestic and international greenhouse gas reporting and disclosure requirements. Based on the nature, timing, and focus of these risks, carbon pricing, rising electricity prices, and higher transition costs in response to market development may increase operating costs during the analysis period. Because the Company already provides certain low-carbon service functions and continues to develop, innovate, and diversify related services, market sales are not expected to be materially affected under the scenarios. Accordingly, the Company focuses its analysis on operating costs. Under a low-carbon transition scenario, carbon pricing would have a financial impact by increasing the Company's own operating costs.

• Physical Risk Scenario Analysis: Chronic - Water Scarcity Risk

Water scarcity risk is assessed using the World Resources Institute (WRI) Aqueduct Water Risk Atlas to project water stress in 2030 and 2050 under RCP 2.6 (a relatively optimistic low-GHG-emissions scenario) and RCP 8.5 (a relatively pessimistic high-GHG-emissions scenario). The data indicate that under both optimistic and pessimistic scenarios, water stress at the Company's locations remains low to medium (10%-20%), indicating relatively stable water supply, although minor water stress may still occur during dry seasons.

Although water risk is not high under the assumed scenarios and MacroWell OMG has no production processes requiring large amounts of water, with water use mainly attributable to employee domestic consumption, the Company still supports water-conservation policies and plans corresponding measures to increase supply efficiency and reduce use. The Company will continue to monitor climate change, evaluate the need for water-related equipment, and strengthen climate adaptation capabilities.

• Physical Risk Scenario Analysis: Chronic - Changes in Rainfall Patterns May Cause Site Flooding

Although heavy-rain days may last more than one day, the head office is located on higher floors, so the impact on office space is limited. MacroWell OMG continues monitoring water levels in surrounding watersheds and changes in rainfall to avoid potential flooding on nearby roads. An emergency response drill is conducted annually to ensure employees are familiar with evacuation and equipment protection procedures. The Company also checks the insulation condition of power supplies for host equipment to avoid risks of water seepage and electrical leakage near windows and evaluates the need for flood-control equipment, including sandbags, pumps, or emergency power. Through these response plans, MacroWell OMG actively strengthens corporate climate resilience and prepares for the various challenges of climate change.

Physical risks may be acute or chronic. Acute risks are already occurring today, such as increased probabilities of typhoons and heavy rainfall that may cause service interruptions and equipment damage and increase operating costs. Chronic risks are more likely to emerge around the middle of this century and beyond. Forecasting climate conditions after ROC Year 139 (2050) is challenging; a reasonable assumption is that long-term, potentially irreversible changes in climate patterns will intensify over time, such as increases in average temperature.

The Company conducts physical-risk scenario analysis for its operations to understand the impacts of climate-related risks on business, strategy, and financial planning under RCP 8.5 and RCP 2.6. Projections from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) are used to identify overall water-use risk at the operating headquarters. Water-use risk is assessed as low, so estimated losses under the two scenarios do not differ significantly and no significant financial impact is expected.

• **Assessment of Major Financial Impacts of Physical Risks under Different Scenarios:**

Scenario	Estimated Potential Financial Impact
1.5°C Warming	Approximately 1-1.7 affected days; no immediate impact at present.
2°C Warming	Approximately 1-1.6 affected days; no immediate impact at present.

6.01.4 Internal Carbon Pricing

To proactively respond to climate change risks and transition pressure, MacroWell OMG plans to introduce an internal carbon pricing system in the future. The system design will take into account environmental regulations and carbon-management policies in the locations where the Company operates, assess the feasibility of models such as fixed carbon pricing, implicit carbon pricing, or shadow carbon pricing, and consider local carbon taxes, market carbon prices, and industry trends to establish a locally applicable and forward-looking carbon pricing framework and strengthen internal management of carbon risks.

6.01.5 Metrics

MacroWell OMG has established climate- and environment-related metrics and targets. Specific implementation status for each metric is described in the following sections of this chapter.

- Greenhouse Gas Emissions: In 2026, the Company plans to reduce combined Scope 1 and Scope 2 emissions by 1%.
- Electricity: 1% electricity savings.
- Renewable Energy: The Company's current electricity consumption does not meet the competent authority's threshold for major carbon emitters and is primarily office electricity use; therefore, no renewable energy plan is currently in place.

MacroWell OMG is committed to fulfilling its environmental protection responsibilities and becoming a sustainable enterprise that continuously improves. Based on the short-, medium-, and long-term energy conservation and carbon reduction indicators and related implementation plans described above, together with 2025 performance targets and achievement status (shown below), the Company seeks to reduce potential impacts on society and the environment.

Material Topic	Short-, Medium-, and Long-Term Indicators (2025 to 2030 and beyond)
Energy Conservation and Carbon Reduction	Base year: 2025; annual electricity savings (kWh): 1%
	Base year: 2025; annual greenhouse gas emissions reduction: 1%
Waste	Environmental regulation violations: 0 cases
Water Resources	Water-resource regulation violations: 0 cases
Regulatory Compliance	Environmental regulation violations: 0 cases

6.02 Greenhouse Gas Management

6.02.1 Greenhouse Gas Management Strategy, Methods, and Targets

Each year, the Company reminds employees that air conditioning should not be turned on when outdoor temperatures are below 26°C. It also uses energy-saving LED lighting, circulation fans, and energy-efficient air-conditioning equipment and plans lighting, power, and HVAC systems to achieve daily energy savings through effective fixture placement and zoned switching. Office lighting has been comprehensively replaced with energy-efficient fixtures to implement building energy conservation, continuously reduce energy consumption and carbon dioxide emissions, and put the principle of energy conservation and carbon reduction into practice. Nevertheless, energy conservation and carbon reduction remain urgent. The Company plans the following short-, medium-, and long-term

goals and programs: Short-term goals (1-2 years): Continue monitoring and increasing digital financial transaction volumes, reduce greenhouse gas emissions by 1%, and build employee awareness of

energy conservation and carbon reduction. Medium-term goals (3-5 years): Continue monitoring and increasing digital financial transaction volumes, reduce energy consumption and greenhouse gas emissions from operating activities by 1%, and manage greenhouse gases with reference to the ISO 14064-1 greenhouse gas inventory and reduction standard. Long-term goals (6 years or more): Develop a sustainable mechanism suitable for MacroWell OMG's operations to achieve 1% energy conservation and carbon reduction.

6.02.2 Greenhouse Gas Emissions

The Company calculates greenhouse gas emissions in accordance with ISO 14064-1:2018. The 2025 inventory results were 10.63 tCO2e for Scope 1, 48.96 tCO2e for Scope 2, and 13.26 tCO2e for Scope 3, with an emissions intensity of 0.89 tCO2e per NT$1 million in revenue. Because the Company changed office locations, 2025 was designated as the base year.

Greenhouse Gas Emissions Analysis Table

Greenhouse Gas Emissions	2025	2024	2023
Scope 1 (tCO2e)	10.63	<>	<>
Scope 2 (tCO2e)	48.96	48.97	50.934
Scope 3 (tCO2e)	13.26	<>	<>
Total Emissions	<>	<>	<>
Emissions Intensity (tCO2e / NT$1 million revenue)	0.89	0.43	<>

Note 1: Scope 1 data coverage: parent company completed; Scope 2 data coverage: parent company completed; Scope 3 data coverage: parent company completed.
Note 2: Greenhouse gas **emissions are** consolidated using the control approach.
Note 3: Greenhouse gases included in the calculation are carbon dioxide and hydrofluorocarbons.
Note 4: Emission factors are based on the latest "Greenhouse Gas Emission Factors" announced by the Ministry of Environment, Executive Yuan. GWP values are based on the IPCC Sixth Assessment Report.
Note 5: Scope 3 includes emission sources such as purchased and used products and waste disposal.
Note 6: Scope 1 biogenic greenhouse gas emissions were 0 tCO2e.

Note 7: Scope 2 location-based emissions were 48.96 tCO_2e.
Note 8: Scope 3 biogenic greenhouse gas emissions were 0 tCO_2e.
Note 9: The greenhouse gas emissions intensity calculation includes greenhouse gases generated from Scope 1, Scope 2, and Scope 3.

6.03 Energy Management

6.03.1 Energy Use Policy

The Company is located in Nangang and operates in the third-party payment industry. Its energy use is primarily office electricity, and electricity consumption does not reach the competent authority's threshold for major carbon emitters. Therefore, there is currently no renewable energy plan. In support of the Company's environmental sustainability
policy, it continues the following initiatives: Energy Conservation and Waste Reduction: Continue introducing energy-efficient equipment, optimize lighting and air-conditioning efficiency, promote smart electricity use in offices, and digitalize workflows to
reduce energy consumption and material waste. Green Buildings and Low-Carbon Transition: Give priority to office floors with green building certification and introduce systematic digital processes and paperless operations to implement
low-carbon green operations. Resource Recycling and Waste Management: Strengthen resource sorting in office areas and employee education, promote waste reduction and resource reuse, and fully implement the government's three-category policy of "recyclable, non-recyclable, and food waste."

The Company has replaced some office lighting with LED fixtures, increasing brightness while saving electricity and helping protect employees' eyesight. The Company promotes paper conservation in offices by using email instead of paper. Internal document circulation uses an online approval management system, reducing paper and toner use. Some lighting is turned off during the daily lunch break to save electricity and reduce waste.

6.03.2 Energy Use

The Company is located in Nangang and uses energy primarily for office electricity. Total energy consumption in 2025 was 371.83 gigajoules (GJ). The energy data disclosed in this section cover energy used in the office operations of the Company (parent company) and exclude subsidiaries and other facilities. Energy consumption, intensity, and renewable energy percentage are shown below:

Item	Unit	2025	2024
Electricity	Consumption (kWh)	103,285	103,327
	GJ	371.83	371.98
Total: Energy Use	GJ	371.83	371.98
Revenue	New Taiwan dollars (million)	82.05	114.39
Energy Intensity	GJ / NT$ million	4.53	3.25

Note: 1 gigajoule (GJ) = 10^9 joules (J); 1 kWh = 3.6 x 10^6 joules (J); each kWh of electricity is approximately 0.0036 GJ.

6.04 Water Resource Management

6.04.1 Water Resource Management or Reduction Targets

1. Water Resource Management

The Company regularly assesses and reviews impacts related to water resources and wastewater discharge. Based on the assessment results for water-resource risks and impact pathways, corresponding management policies and targets are formulated to reduce water-related risks at each site and the degree of environmental or social impact. The Company uses the WRI water risk assessment tool to analyze Taiwan's water-resource conditions, which currently fall within the low-risk range.

The Company's water is mainly tap water supplied by Taiwan Water Corporation and is primarily used for employees' domestic needs. Domestic sewage is centrally treated by municipal governments and discharged into public sewers only after meeting environmental regulatory standards.

Water resource management or reduction targets:

MacroWell OMG is not a manufacturing company and does not consume large volumes of water. It currently operates from Company-owned offices. The Company's water-resource management policy mainly emphasizes awareness and conservation of shared employee water use. The building management committee has also installed water-saving faucets, dual-flush toilets, and other water-saving facilities. The Company's total water withdrawal in 2025 was 905 cubic meters.

Water use over the past two years:

Year	Water Use (m3)	Water Use Intensity (metric tons / NT$ million revenue)
2025	905	11.04
2024	823	7.22

Reduction Target:
Using 2025 as the base year, the Company has set a management target of reducing annual water use by 1% from the previous year, with the goal of achieving a cumulative reduction of more than 5% from the base year by 2030.
Water **Resource Management Measures and Implementation Status**

Management Aspect	Implementation Measures
Water-Saving Equipment Management	Install water-saving faucets and water-efficient equipment in office areas to improve water-use efficiency.
Pipeline Inspection	Regularly inspect pipelines to identify and repair leaks early and reduce unnecessary water loss.
Employee Water-Conservation Awareness	Regularly conduct water-conservation education and awareness activities and post reminder signs to increase employee awareness and implementation of water-saving practices.

2025 Implementation Results:
Regular inspections of water-using equipment were conducted, with no major leaks or abnormal water-use incidents.
Office water-conservation awareness and employee education continued,

increasing employee awareness of water saving.
No operating site experienced operational impacts due to water shortage or supply interruption.

6.05 Waste Management

6.05.1 Waste Management or Reduction Targets

Because the Company operates in the information services industry, its waste consists mainly of general household waste generated from employees' daily office activities, totaling 4.2 metric tons in 2024 and 3.67 metric tons in 2025. Waste management is therefore not classified as a material topic for the Company, and disposal is handled in accordance with local government requirements. Although waste management is not a material topic, we still use service carbon-footprint verification and greenhouse gas verification results to develop green service innovations and improve operating processes, thereby reducing waste-related carbon emissions generated in the service process.

The Company has established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol issued by the World Business Council for Sustainable Development (WBCSD) and World Resources Institute (WRI), and ISO 14064-1 issued by the International Organization for Standardization (ISO). Beginning in 2025, the Company conducts an annual inventory of greenhouse gas emissions for the parent company to fully understand greenhouse gas use and emissions and verify the effectiveness of reduction actions.

6.05.2 Waste Generation

The Company's primary waste treatment method is centralized collection and disposal by the building. The Company generates no industrial waste and follows environmental requirements of central government or Taipei City authorities for related public affairs. The weight of general household waste over the past two years is shown below:

	2024	2025
General Household Waste (metric tons)	4.2	3.67
Revenue (NT$ million)	114	82

Waste Intensity (metric tons / NT$ million revenue)	0.0368	0.0448

Reduction Target:

Using 2025 as the base year, the Company has established a management target of reducing general household waste by 1% each year compared with the previous year.

Waste **Management Measures and Implementation Status**

Management Aspect	Implementation Measures
Waste Reduction at Source	Continue promoting electronic approvals, electronic invoices, and digital document management. Reduce paper-printing demand and promote duplex printing and paperless meetings. Encourage employees to use reusable containers and environmentally friendly tableware. Give priority to products that are recyclable or carry environmental labels.
Resource Recycling Management	Set up sorted recycling facilities in office areas. Implement sorting of paper, plastics, metals, batteries, and other resources. Improve employee sorting accuracy and awareness of resource recycling.
Electronic Waste Management	Engage licensed recyclers to handle replaced computers, servers, and information equipment. Implement data-erasure procedures for retired equipment to ensure information security. Give priority to evaluating whether equipment life can be extended or equipment can be reused.
Employee Education and Awareness	Set up sorted recycling facilities in office areas. Regularly promote concepts of plastic reduction, waste reduction, and circular use. Increase employee participation through internal announcements and activities.

2025 Implementation Results:

Waste sorting and resource recycling systems were fully implemented in office premises.

Information equipment recycling was conducted, and all replaced equipment was legally entrusted to qualified treatment organizations for recycling.

No violations of waste disposal regulations occurred.

Appendices

7. Appendices

7.01 Appendix I: GRI Content Index

GRI Content Index Description

Statement of Use	OMG has reported the information for the period January 1 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	No applicable sector standard

GRI Content Index

GRI Disclosure		Sustainability Report Section	Page	Remarks
General Disclosures (2-1 to 2-30)				
2-1	Organizational Details	1.02 About the Company	6	
2-2	Entities Included in the Organization's Sustainability Reporting	1.03.3 Reporting Boundary and Scope	9	
2-3	Reporting Period, Frequency, and Contact Point	1.03.2 Reporting Period and Frequency 1.03.6 Unit Responsible for the Sustainability Report	9 10	
2-1	Organizational Details	1.02 About the Company	6	
2-4	Restatements of Information	1.03.4 Restatement of Information	10	
2-5	External Assurance	1.03.5 External Assurance/Verification	10	
2-6	Activities, Value Chain, and Other Business Relationships	1.02 About the Company 4.07 Supplier Management	6 40	
2-7	Employees	5.01.2.1 Employee Structure	49	
2-8	Workers Who Are Not Employees	5.01.2.2 Non-Employee Workers	49	
2-9	Governance Structure and Composition	2.02.1 Governance Structure for Promoting Sustainable Development 2.03.2.1 Membership and Diversity	12 15 17	

GRI Disclosure		Sustainability Report Section	Page	Remarks
		2.03.3 Structure and Operations of Functional Committees		
2-10	Nomination and Selection of the Highest Governance Body	2.03.2.3 Nomination and Selection	16	
2-11	Chair of the Highest Governance Body	2.03.2.4 Recusal for Conflicts of Interest	16	
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.03.1.1 Role and Oversight of Sustainability Management	13	
2-13	Responsibility for Managing Impacts	2.02.1 Governance Structure for Promoting Sustainable Development	12	
2-14	Role of the Highest Governance Body in Sustainability Reporting	2.03.1.1 Role and Oversight of Sustainability Governance	13	
2-15	Conflicts of Interest	2.03.2.4 Recusal for Conflicts of Interest	16	
2-16	Communication of Critical Concerns	2.02.2 Operations	13	
2-17	Collective Knowledge of the Highest Governance Body	2.03.1.3 Continuing Education on Sustainable Development	14	
2-18	Evaluation of the Performance of the Highest Governance Body	2.03.1.2 Performance Evaluation of Sustainability Management Oversight	13	
2-19	Remuneration Policies	2.03.2.5 Remuneration Policy	16	
2-20	Process to Determine Remuneration	2.03.2.5 Remuneration Policy	16	
2-21	Annual Total Compensation Ratio	2.03.2.5 Remuneration Policy	16	
2-22	Statement on Sustainable Development Strategy	2.01 Sustainable Development Strategy	12	
2-23	Policy Commitments	4.02.1 Ethical Management Philosophy, Policies, and Standards of Conduct 5.01.1 Human Rights Policy and Commitments	26 47	
2-24	Embedding Policy Commitments	4.02.1 Ethical Management Philosophy, Policies, and Standards of Conduct 5.01.1 Human Rights Policy and Commitments	26 47	
2-25	Processes to Remediate Negative Impacts	4.03 Communication Channels and Grievance Mechanisms	28	

GRI Disclosure		Sustainability Report Section	Page	Remarks
2-26	Mechanisms for Seeking Advice and Raising Concerns	4.03 Communication Channels and Grievance Mechanisms	28	
2-27	Regulatory Compliance	4.04.2 Regulatory Compliance	29	
2-28	Membership Associations	4.06 Participation in Associations and Organizations	39	
2-29	Approach to Stakeholder Engagement	3.01 Stakeholder Engagement	20	
2-30	Collective Bargaining Agreements	5.01.5 Collective Agreements	52	
Material Topics (3-1 to 3-3)				
3-1	Process to Determine Material Topics	3.02 Process for Determining Material Topics	22	
3-2	List of Material Topics	3.03 List of Material Topics	22	
3-3	Management of Material Topics	3.04 Management of Material Topics List and Management of Seven Material Topics and Corresponding ESG Sections	22 Appendices	

●Seven Material Topics: List, Management, and Corresponding ESG Sections

Item	Provision	Key Requirements of GRI Disclosure	Corresponding ESG Section	Page	Remarks
1. Ethical Management and Business Ethics	**205**	Topic Management Disclosures	4.02.2 Anti-Corruption Mechanism	27	
	205-1	Anti-Corruption Risk			Ethical Management Policies and Systems
	205-2	Anti-Corruption Training			
2. Regulatory Compliance	**3-3**	Management of Material Topics	4.04.2 Regulatory Compliance	29	
3. Digital Transformation	**3-3**	Management of Material Topics	4.08 Product Innovation	44	
4. Information Security	**418**	Topic Management Disclosures	4.05 Information Security	31	Policy: Protect Customer Privacy •In 2025, MacroWell OMG did not incur customer fines or compensation due to leakage of customer private information.
	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy or Loss of Customer Data	4.05.2 Customer Privacy Protection	37	
5. Customer Relationship Management	**3-3**	Management of Material Topics	4.09 Customer Service and Satisfaction	45	
6. Product Quality and Responsibility	**416-2**	Incidents of Non-Compliance with Health and Safety Regulations Concerning	4.05.3 Green Digital Finance and Information Security	38	

Item	Provision	Key Requirements of GRI Disclosure	Corresponding ESG Section	Page	Remarks
		Products and Services			
	417-1	Requirements for Product and Service Information and Labeling	4.05.3 Green Digital Finance and Information Security	38	
7. Climate Change Adaptation	**201-2**	Financial Implications and Other Risks and Opportunities Due to Climate Change	6.01 Climate Change	61	
	305-2	Energy Indirect (Scope 2) GHG Emissions	6.02 Greenhouse Gas Management	67	
	305-5	Reduction of GHG Emissions			

7.02 Appendix II: Climate-Related Information

Item	Content	Corresponding Section	Page
1	Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate Change •TCFD Disclosure Framework	61
2	Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and finances (short, medium, and long term).	6.01.2 Results of Climate-Related Risk and Opportunity Identification	63
3	Describe the financial impacts of extreme climate events and transition actions.	6.01.2 Results of Climate-Related Risk and Opportunity Identification	64
4	Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	6.01.1 Climate-Related Risk Identification and Management	62
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	6.01.3 Climate Scenario Analysis	65
6	If there is a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	6.01.3 Climate Scenario Analysis	65
7	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	6.01.4 Internal Carbon Pricing	66

8	If climate-related targets have been established, describe the covered activities, scopes of GHG emissions, planning timeframe, annual progress, and other relevant information. If carbon offsets or renewable energy certificates (RECs) are used to achieve related targets, disclose the source and amount of emission-reduction credits offset or the number of RECs.	6.02 Greenhouse Gas Management	67
9-1-1	Greenhouse gas inventory information for the most recent two years.	6.02 Greenhouse Gas Management	67
9-1-2	Greenhouse gas assurance information for the most recent two years.	The Company will begin assurance in 2027.	
9-2	Greenhouse gas reduction targets, strategies, and specific action plans.	6.01.5 Metrics	67

7.03 Appendix III: Sustainability Accounting Standards Board (SASB) Index

Software & IT Services: Sustainability Topics and Accounting Metrics Index

Topic	Code	Accounting Metric	Corresponding Content
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable energy	6.02 Greenhouse Gas Management P.67
	TC-SI-130a.2	(1) Total water withdrawn (2) Total water consumed and percentage in	6.04 Water Resource Management P.70

Topic	Code	Accounting Metric	Corresponding Content
		regions with high or extremely high baseline water stress	
	TC-SI-130a.3	Describe the integration of environmental considerations into strategic planning for data center needs.	The Company is located in Nangang District, Taipei City, and the building has a Green Building Label.
Data Privacy and Freedom of Expression	TC-SI-220a.1	Describe policies and practices relating to behavioral advertising and user privacy.	4.05.2 Customer Privacy Protection P.37
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	This quantity is not tracked.
	TC-SI-220a.3	Total monetary losses resulting from legal proceedings associated with user privacy	No customer complaints involving privacy infringement or personal data leakage occurred in 2025.
	TC-SI-220a.4	(1) Number of law-enforcement requests for user information (2) Number of users whose information was requested (3) Percentage of requests resulting in disclosure of user information	No customer complaints involving privacy infringement or personal data leakage occurred in 2025.
	TC-SI-220a.5	List of countries/regions where core products or services are subject to government-required monitoring, blocking, content filtering, or censorship	Product and service management is conducted in accordance with the Regulations Governing Anti-Money Laundering and Countering the Financing of Terrorism for Enterprises or Persons Providing Third-Party Payment Services, including transaction monitoring and regular

Topic	Code	Accounting Metric	Corresponding Content
			risk assessment and review.
Data Security	TC-SI-230a.1	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Number of users affected	No customer complaints involving privacy infringement or personal data leakage occurred in 2025.
	TC-SI-230a.2	Describe the approach to identifying and addressing data security risks, including the use of third-party cybersecurity standards.	MacroWell OMG has passed PCI DSS validation.
Recruiting and Managing a Global, Diverse, and Skilled Workforce	TC-SI-330a.1	(1) Foreign employees (2) Percentage of employees located overseas	The Company has no foreign employees. The Company has no overseas employees.
	TC-SI-330a.2	Percentage of Employee Engagement	The Company's core values are integrity, professionalism, and innovation. No employee engagement survey is conducted.
	TC-SI-330a.3	Percentage representation by gender and race/ethnicity for (1) management, (2) technical staff, and (3) all other employees	5.01.2 Workforce Structure P.49
Intellectual Property Protection and Competitive Behavior	TC-SI-520a.1	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	The Company had no violations of laws relating to product and service information and labeling and has an action plan to address unfair

Topic	Code	Accounting Metric	Corresponding Content
			competition and monopolistic conduct.
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	(1) Number of service disruptions (2) Total customer downtime	No information security risk event caused customer service interruption or downtime in 2025.
	TC-SI-550a.2	Financial losses resulting from legal proceedings associated with anti-competitive behavior	4.04.2 Regulatory Compliance P.29

7.04 Appendix IV: Industry-Specific Sustainability Metrics - Telecommunications and Network Industry

No.	Metrics	Metric Type	Annual Disclosure	Unit	Remarks
I	Total energy consumed, percentage purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumed: 371.83 GJ Percentage purchased electricity: 100% Renewable energy usage rate: 0%	Gigajoules (GJ), percentage (%)	
II	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 905 liters Total water consumption: 0 million liters	Million liters	
III	Weight of hazardous waste generated and percentage recycled	Quantitative	None	Metric tons (t), percentage (%)	
IV	Occupational accident categories, number of persons, and rates	Quantitative	See 5.02 Occupational Safety and Health	Number, rate (%)	
V	Product life-cycle management disclosure, including weight of end-of-life products and electronic waste and	Quantitative	Not applicable	Metric tons (t), percentage (%)	

	percentage recycled (Note 1)				
VI	Description of risk management related to the use of critical materials	Qualitative description	See 4.05 Information Security and 4.05.3 Green Digital Finance and Information Security	—	
VII	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative	NT$0	Reporting currency	
VIII	Production volume of major products by product category	Quantitative	MacroWell OMG's total digital financial transaction amount in 2025 was NT$3.3 billion.	Varies by product type	

Note 1: Includes sale of scrap materials or other recycling treatment; relevant explanations should be provided.