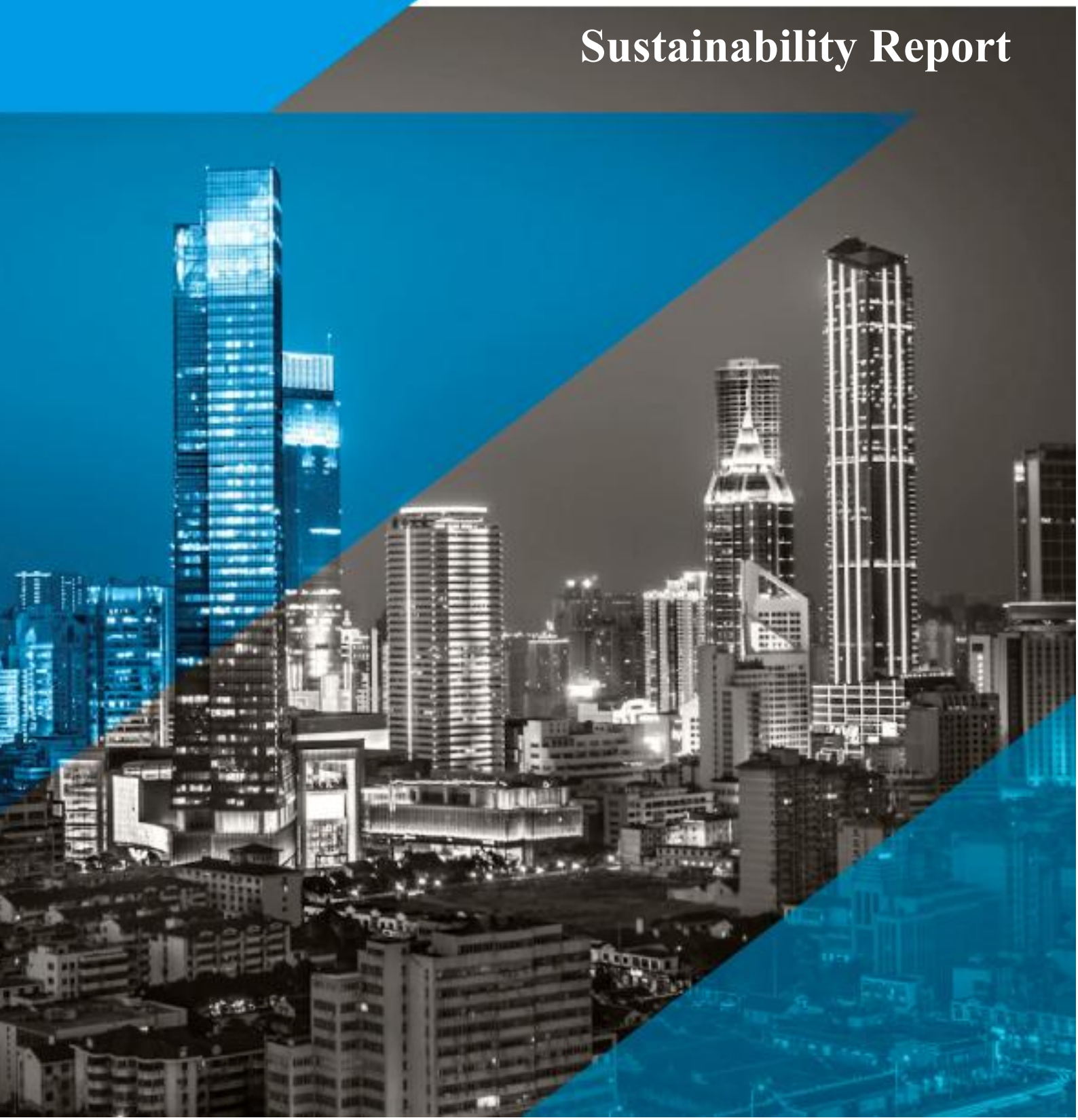
2025

NewSoft

ESG Report

Environmental Social Governance

Sustainability Report



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About this Report

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1. About this Report

1.01. Message from Management

Driving Sustainable Growth with Smart Innovation to Create Long-Term Corporate Value

In 2025, the global economic environment continued to face multiple challenges and opportunities, including the acceleration of digital transformation, rapid development of artificial intelligence (AI), and stricter requirements for sustainable governance. Facing the ever-changing market environment, NewSoft has consistently upheld the philosophy of steady management and innovative development and has been dedicated to creating long-term value for customers, employees, shareholders, and society through technological innovation and sustainability practices.

In recent years, AI technology has advanced rapidly and gradually become a crucial key to driving corporate transformation and enhancing competitiveness. NewSoft regards “intelligence, integration, and sustainability” as its core development directions for the future and continues to enhance the application of AI technology in corporate management and operational processes. By combining Large Language Models (LLMs) with collaborative AI Agent capabilities, we help enterprises leverage data analytics, operational forecasting, and decision support to enhance operational efficiency and management performance, thus bringing digital transformation to a higher level.

In terms of product and service development, we continue to optimize and expand smart enterprise management solutions, promote module upgrades for the 360 intelligent inventory and accounting management system to help enterprises integrate inventory management with financial and accounting workflows to establish a more comprehensive digital management mechanism. Through innovative technology, we aim to lower the operational threshold for enterprises and assist more small and medium-sized enterprises in enhancing operational resilience and market competitiveness to realize growth opportunities brought about by digital transformation.

Regarding environmental sustainability, NewSoft continuously monitors global net-zero transformation trends and actively develops intelligent carbon reduction management and AI automation applications to assist enterprises in optimizing processes and improving resource utilization efficiency through digital technology, thereby reducing environmental impacts during operations. We believe that technological innovation not only creates commercial value but also serves as an important driving force for sustainable development, while helping us contribute effort to environmental protection and social progress.

In terms of corporate governance, we adhere to principles of ethical management and transparent governance, continuously strengthen Board of Directors functions and risk management mechanisms, and enhance corporate governance efficiency and information disclosure quality. Meanwhile, in an era where information security receives increasing attention, NewSoft continues to implement the ISO 27001 information security management system and strengthen cybersecurity defense capabilities to ensure customer data security and operational stability, thus establishing a trustworthy corporate image.

Talent is the most critical asset for corporate sustainable development. We are committed to creating a diverse, equitable, and friendly work environment, place great emphasis on talent cultivation and career development, and encourage innovative thinking and cross-disciplinary collaboration to enable every employee to fully leverage their professional value and jointly foster continuous enterprise growth. We firmly believe that only by balancing employee welfare and corporate development can we establish resilient and sustainable competitiveness.

Looking ahead, NewSoft will continue to focus on technological innovation and be committed to sustainable operations, while actively expanding its AI applications and smart service footprint, and deepening ESG concepts within corporate operations, products, and services. Facing the new landscape of global industrial transformation and sustainable development, NewSoft will join hands with customers, partners, and all employees to jointly create sustainable value featuring economic, social, and environmental co-prosperity, and usher in a smarter, greener, and more resilient future for the next generation.

1.02. About the Company

NewSoft is a technology company under Taiwan Steel Group focusing on enterprise digital transformation and smart services, committed to developing solutions such as digital image document management, business process automation, cloud integration, and AI smart applications. Upholding the philosophy of innovation, professionalism, and sustainable operations, the Company continuously invests in core technology R&D, assists enterprises in enhancing operational efficiency, strengthens decision-making quality, and accelerates digital transformation. NewSoft takes intelligence, integration, and sustainability as its development direction and joins hands with customers to co-create sustainable value and future competitiveness.

Company Name	NewSoft Technology Corporation (Stock Code: 5202)
Company Type	TPEx-Listed Company
Industry Category	Information services industry
Organization Establishment Date	September 1987
Paid-in Capital	NTD 890,940 thousand
Chairman	Lee Yun Chin
Headquarters Location	6F., No.15, Ln. 128, Xinhu 1st Rd., Neihu Dist., Taipei, Taiwan
Main Products and Services	AI-OCR smart content recognition and extraction service, OA cloud office collaborative management
Number of Employees	54 people
Subsidiaries	Taiwan eBsuccess Solutions Inc. Newsoft Navigator Tech. Corporation China NewSoft (Xi'an) Technology Corp., YA-DR-AN(Nan Ning) Bio-Science And Biotechnology Co., Ltd. Cayman The Alchemy Asia Holdings Limited Samoa Gold Gleam Holdings Limited

Value Chain	As a global IT hardware and software developer, NewSoft provides software and hardware integration solutions and information service solutions, and provides value-added services such as “automation, intelligence, software applications, and system maintenance” required by various industries. By integrating automated document recognition with AI and LLM, we optimize enterprise workflows, significantly reduce labor costs, and accelerate digital transformation to enhance overall competitive advantage.

1.03. Report Information

The NewSoft Management Office is the editor of this Report where information and data are provided after confirmation by the convener and manager and are published after confirmation by the Chairman. This Report follows the GRI Standards issued by the Global Sustainability Reporting Initiative (GRI) as the basis for the preparation of this report and discloses the relevant strategies of the Company’s material topics in accordance with the reporting principles, goals and specific actions. The GRI content index is detailed in Appendix 1.

1.03.1. Reporting Basis

This report is prepared with reference to the GRI Standards published by the Global Reporting Initiative (GRI) and regulations such as the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies”; relevant cross-reference tables can be found in the Appendix.

1.03.2. Reporting Period and Frequency

The reporting period of this report aligns with the consolidated financial statements, covering from January 1, 2025 to December 31, 2025; to ensure completeness and comparability of the report, certain chapter content covers information outside this reporting period and is annotated in notes within those chapters.

The Company will regularly publish its sustainability report annually and publish it on the Company website.

Publication date of this report: August 2026

1.03.3. Report Boundary and Scope

Regarding the information disclosure scope of this report, the environmental aspect only covers the Taipei and Hsinchu offices, while the social aspect includes all NewSoft's locations in Taiwan; the economic data and financial information disclosed in this report are consistent with the 2025 consolidated financial statements certified by CPA. The scope of the consolidated financial statements includes NewSoft Technology Corporation and its controlled subsidiaries.

1.03.4. Restatements of Information

There is no restatement of information in this report.

1.03.5. External Assurance / Verification Status

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

1.03.6. Responsible Unit for the Sustainability Report

If you have any questions regarding the content of this report, you may contact us through the following channels:
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Company Address: 6F., No.15, Ln. 128, Xinhu 1st Rd., Neihu Dist., Taipei City



2

Sustainable Operations

2.01. Sustainable Development Strategy

2.02. Promotion of Sustainable Development Mechanisms

2.03. Board of Directors and Functional Committees

2. Sustainable Operations

2.01. Sustainable Development Strategy

According to the three dimensions of E, S, and G, the main strategies for the Company's sustainable development are:

Aspects	Strategy
Environmental Protection	In response to the decrease in rainfall caused by climatic change, in addition to cooperating with the government's water-saving policy, the Company also installs/ replaces energy-saving or water-saving equipment, with the objective of saving energy by 10% in 2030.
Social Responsibility	In terms of talent management, the primary condition for employing talents is not only character and talent, but also the establishment of two-way communication and the establishment of employee opinion reflection channels based on "Suitable Talents for Suitable Positions". Use friendly workplace and improved benefit system to attract outstanding talents and improve the retention rates.
Corporate Governance	1. The Company passed the ISO27001:2022 international information security certification (certification validity period: 2024/10/29 - 2027/10/28), and complies with the latest global information security and system management standards, ensuring that all digital services meet the highest international information security standards and provide customers with peace of mind. The Company established guidelines for personal data protection, including relevant management measures for collection, processing and utilization of personal data, and has established internal "Personal Data Protection Management Operations" procedures to ensure the implementation of the personal data protection policy.
	2. It continues to improve the operation efficiency and competitiveness, strengthens corporate governance, strictly abides by corporate ethics and ensures financial transparency, so as to become a brand worthy of customer trust and deliver a positive impact on the economy.

Aspects	Strategy
	3. NewSoft strengthens and establishes various internal policies, procedures and implementation plans, and avoids or reduces risks caused by failure to comply with regulations through regulatory follow ups, education, training and promotion, and reporting channels. Continuously strengthen employees' awareness of legal compliance to ensure the requirements are met and to protect the rights of the customer.

2.02. Promotion of Sustainable Development Mechanisms

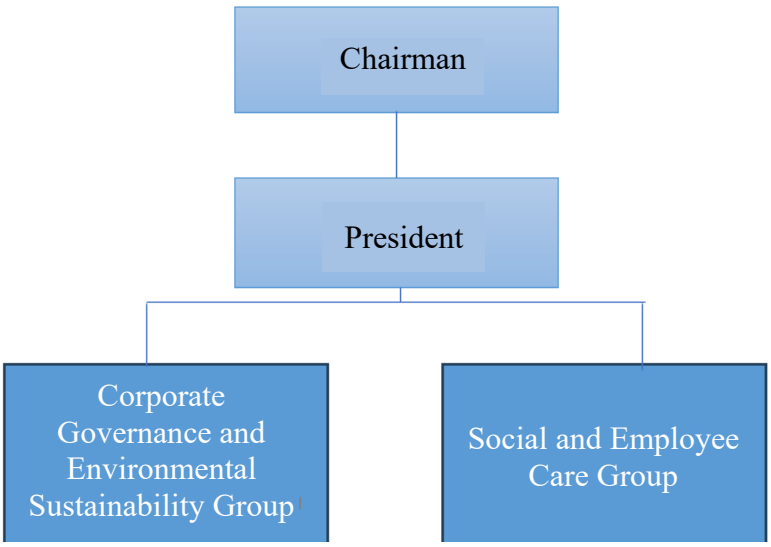
2.02.1. Governance Structure for Promoting Sustainable Development

NewSoft has established a Sustainability Promotion Group in 2022 where the highest ranking of governance is the Chairman and the President serves as the leader of the group, coordinating the corporate governance and environmental sustainability group and the Social and Employee Care Group. The President is also responsible for supervising and managing the effectiveness of project implementation and promoting coordination and collaboration among various departments to promote sustainable development.

As the responsible unit for promoting sustainable development, the Sustainability Promotion Group is led by the relevant department managers of the Management Office as the head of the working group, responsible for formulating specific promotion plans and goals, and conducting the implementation and performance evaluation and review in accordance with the responsibilities. The group integrates sustainable development strategies into daily operations and implements the sustainable mindset of continuous improvement. When preparing the sustainability report, the working group of Sustainability Promotion Team assists in collecting indicator information related to the responsibilities. When the sustainability report is completed, it is issued upon review by the President and Chairman and approval by the Board of Directors.

To integrate resources and implement sustainable development policies, NewSoft Sustainable Operation Group holds at least one regular meeting every year with additional ad hoc meetings held as necessary to review ESG work status and plan formulation.

Structure of the Sustainable Development Team



2.02.2. Implementation Status

Committee groups	SDGs	2025 Goals	2025 Performance	2026 Goals	Plans for 2026
Corporate Governance and Environmental Sustainability Group	Enhance Sustainable Governance Culture	Enhance Corporate Sustainable Governance Culture	Corporate governance evaluation score increased by 2%, ranking in the 6%-20% bracket	Enhance Corporate Sustainable Governance Culture	Continuously implement corporate governance
	Implementation of Corporate Governance and enhance sustainable development	Strengthen the functions of the Board of Directors	Directors all completed continuing education in accordance with regulations	Strengthen the functions of the Board of Directors	Director continuing education course plan
			Convened 5 meetings, with an average in-person attendance rate reaching 93%		
	Improve information transparency	Update Company website to improve information transparency	Disclose corporate governance information on the official website	Update Company website to improve information transparency	Convene shareholders' meeting before the end of May
			Convene shareholders' meeting before the end of May		Publish English quarterly/annual reports
			Publish Chinese and English quarterly reports, annual reports,		Publish Chinese and English

Committee groups	SDGs	2025 Goals	2025 Performance	2026 Goals	Plans for 2026
			and sustainability reports		sustainability reports
	Energy management	Energy saving and carbon reduction	Annual carbon emissions decreased by 3%	Energy saving and carbon reduction	Promote various energy conservation and carbon reduction measures; replace energy-saving light tubes to reduce energy consumption
			Annual water consumption increased by 29%		
			Annual electricity consumption decreased by 3%		
Social and Employee Care Group	Establish a friendly workplace	Comply with internationally recognized human rights standards	Human rights training and disclosure of relevant documents	Comply with internationally recognized human rights standards	Communicate and implement human rights policy execution guidelines
	Education and Training	Increase employee training hours	In 2025, 50 employees participated in internal and external training with the total training hours of 206 hours.	Increase employee training hours	Encourage employees to attend external courses to strengthen professional knowledge, and host internal experience-sharing sessions after class
	Improve employee benefits	Enhance diverse benefit measures	Enhance employees' physical and mental health; hold health seminars	Enhance diverse benefit measures	Issue employee travel allowances and hold employee health seminars
	Ensure harmonious labor-management relationships	Reduce labor disputes and reduce turnover rates	0 labor-management disputes in 2025	Reduce labor disputes and reduce turnover rates	Maintain open labor-management communication channels

2.03. Board of Directors and Functional Committees

2.03.1. Role and Achievements of the Board of Directors in Sustainability Governance

2.03.1.1. Role and Oversight of Sustainability Governance

The Chairman is responsible for guiding long-term business strategies and holding oversight responsibilities; annually, the Sustainable Development Team formulates sustainability strategic guidelines based on material topics and the corporate operational vision, reports them to the Chairman, and releases relevant policies upon approval.

Annually on a regular basis, the Sustainable Development Team of the Company is responsible for material topic evaluations, distributing material topic questionnaires to internal executives and stakeholders to survey the impacts of various ESG issues on the economy, environment, and people, analyzing the material topics of the year, and submitting the issues to the Chairman.

Each sub-group of the Sustainable Development Team is responsible for formulating various sustainability project guidelines, risk evaluations, and response strategies; each sub-group convenes meetings irregularly every year to review risk changes and management status, reports the execution status of sustainability projects, and subsequently reports compiled information to the Chairman.

2.03.1.2. Performance Evaluation of Sustainability Management Oversight

Board Performance Evaluation

To implement corporate governance and improve the functions of the Board of Directors, the Company has formulated the “Rules for Performance Evaluation of Board of Directors”, which includes the scope, methods and index of evaluation. Relevant criteria for evaluating the performance of the Board of Directors include the following five aspects: Participation in the operation of the company, improvement of the quality of the board of directors’ decision making, composition and structure of the board of directors, election and continuing education of the directors; and internal control. Internal committee performance evaluations shall be carried out once a year and should be conducted once at least every three years by an external evaluation institution or panel of external experts and scholars. In 2025, the “Taiwan Investor Relations Institute” was commissioned to conduct most recent external evaluation of the executive board and functional committees, and the evaluation results were excellent. The execution results and reports are submitted to the Board of Directors and published on the Company website.

2.03.1.3. Continuing Education on Sustainable Development

To enhance the directors' collective knowledge on professional knowledge, corporate governance and sustainable development, the Company regularly provides the latest regulation and related information, and actively arranges for directors to participate in various continuing education courses. A total of 9 directors completed continuing education in 2025, with a total of 66 training hours. (For details on continuing education, please refer to pages 72-74 of the 2025 Annual Report)

Among these, courses related to sustainable development reached 27 hours, accounting for approximately 41%; detailed courses are shown below:

Date	Course/Seminar name	Hours
2025/03/21	Deep Energy Conservation and Reduction	3 hours
2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	18 hours
2025/07/30	Establishing Workplace Gender Equality Awareness and Implementing Sexual Harassment Prevention Practices	3 hours
2025/11/28	Dual Transformation for Strengthening Organizational Resilience - AI Governance and Sustainability Governance	3 hours

2.03.2. Board Structure and Operations

2.03.2.1. Members and Diversity

The term of the current Board of Directors is from June 21, 2023 to May 20, 2026, composed of 9 directors (including 4 independent directors), among which 4 are female directors, accounting for 44%.

For information on individual members (such as gender, age, or concurrent positions in the Company or other companies), please refer to pages 8 to 10 of the Annual Report.

Board Member Structure

Item	Category	Percentage
Gender	Male	56%
	Female	44%
Age	30-40 years old	11%
	41-50 years old	33%
	51 years old or above	56%

2.03.2.2. Implementation Status

1. The Board meeting will be held at least once a quarter. A total of 5 Board meetings were held in 2025 with the average attendance rate of all directors (excluding proxy) of 93%. The main purpose of the Board of Directors is to improve the supervisory function and strengthen the management function. Members must supervise the management's legal compliance, improve information transparency, and provide guidance to the management on major decisions with experience. They are also required to avoid damaging the Company's value due to mistaken policies, establish corporate ethics and implement corporate responsibilities to achieve sustainable business operations and protect the rights and interests of shareholders. The management also regularly reports to the Board of Directors on the Company's operating status, development strategies or other important issues, and maintains open communication channels with the Board of Directors.
2. To improve the corporate governance mechanism with consideration of the importance of directors and key employees in exercising their rights and performing obligations, and effectively reduce the legal and financial risks borne by directors and the Company, the Company purchases "Directors, Supervisors and Key Employees Liability Insurance" for directors and key employees every year.
3. In addition to arranging/registering directors for training courses every year, the Company regularly provides education and promotion, including the established Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, Codes of Ethical Conduct and Rules for Prevention of Insider Trading, etc.
4. Every year, the Board of Directors and functional committees conduct performance evaluation to inspect the functions of the Board of Director. In addition, external agencies will be contracted every three years to conduct evaluation. In 2025, the Taiwan Investor Relations Institute was commissioned to conduct performance evaluations of the Board of Directors and functional committees to strengthen corporate governance and director functions.
5. In addition to regular financial reports, the Company's CPA also holds regular meetings with independent directors and audit supervisors to explain important accounting standards, interpretative letters, and securities regulatory laws.

2.03.2.3. Nomination and Selection

According to the Articles of Incorporation, the Board of Directors is the highest governance unit and major business decision-making center. NewSoft has adopted a candidates nomination system to strengthen the diversity. The Board of Directors will make advanced decisions on the qualifications of candidates nominated by shareholders or directors, review and provide results to shareholders for reference. The following characteristics are mainly considered for suitable Board members to be selected:

1. A member must possess decision-making ability and an international market perspective, is consistent with the Company's core values, and can contribute to the operation and management.
2. He/she also shall possess industrial experience and skills relevant to the Company operation.
3. The overall Board of Directors' expertise must include corporate strategy and management, accounting and taxation, finance, law, and crisis management.
   In addition to the above considerations, the selection of independent directors is determined by their independence and professionalism where different professional abilities and industrial management experience have complementary effects on the development and operation of the Company. Independent external directors play a pioneering and examining role.

2.03.2.4. Recusal Due to Conflicts of Interest

All new directors of the Company must sign a Consent to Act as Director that they will abide by the provisions of Article 23 of the Company Act, have the loyalty and shall exercise the due care of a good administrator in conducting the business operation of the Company.

In addition, Article 16 of the Rules of Procedure for Board of Directors Meetings and Article 32 of the Corporate Governance Best Practice Principles also clearly stipulate the principle of avoiding members' interest. In 2025, there were 2 proposals for recusal of Board members. (For details of conflict of interest recusal situation, please refer to page 23 of the 2025 Annual Report)

2.03.2.5. Remuneration Policies

Director remuneration is stipulated according to the Articles of Incorporation; when allocable earnings are available, director remuneration is distributed at no more than 5% of annual profits. The director remuneration is paid based on their participation in and contribution to the operation of the Company, and the industry standards.

Managers' remuneration is passed by the Remuneration Committee and submitted to the Board of Directors for discussion. Salaries and various bonuses are evaluated based on the Company's overall operating performance and individual performance where reasonable remuneration is provided after consideration of quantitative performance achievement rates, contribution, etc.

Remuneration is paid by the Remuneration Committee with reference to the industry standards, and the correlation and rationality of the Company's operating performance, individual performance and future risks. The Company regularly review the policies, systems, standards and structures of directors' performance evaluation and remuneration to determine the directors' remuneration and submit it to the Board of Directors, which will be implemented after approval.

2.03.3. Functional Committee Structure and Operations

1. Remuneration Committee

   To comply with regulatory requirements of competent authorities, all three members of the Remuneration Committee are independent directors, with Independent Director Chen Zong Yi serving as the convener, with a male-to-female ratio of 3:0. The term of the current Remuneration Committee is from June 21, 2023 to May 20, 2026; the Remuneration Committee convenes meetings at least twice per year and held 2 Remuneration Committee meetings in 2025, with an overall actual attendance rate of 100%, mainly to assist the Board of Directors in implementing and evaluating the Company's overall remuneration and benefits as well as the remuneration of directors and managers. For information on individual members and committee operational status, please refer to pages 42 to 43 of the Annual Report.

2. Audit Committee

   The Company's Audit Committee has Independent Director Huang Yen Hao as convener, composed of 4 independent directors, with a male-to-female ratio of 4:0. The term of the current Audit Committee is from June 21, 2023 to May 20, 2026; the Audit Committee convenes meetings at least quarterly and held 5 meetings in 2025, with an overall actual attendance rate of 95%, to assist in supervising the proper presentation of the Company's financial statements and to assist the Board of Directors in performing its duties of supervising the Company's implementation of relevant accounting and auditing, the quality and integrity of financial reporting processes and financial management. For information on individual members committee and operational status, please refer to pages 28 to 30 of the Annual Report.



3

Stakeholders and Material Topics

3.01. Stakeholder Engagement

3.02. Process to Determine Material Topics

3.03. List of Material Topics

3.04. Management of Material Topics

3. Stakeholders and Material Topics

3.01. Stakeholder Engagement

The Company references the five principles of the AA1000 Stakeholder Engagement Standard (2015) (AA1000 SES 2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives to identify groups or organizations that exert influence on or are influenced by the Company. The stakeholders identified as directly related to the Company are employees, customers, suppliers, shareholders, government agencies, and communities.

To understand and respond to stakeholders' issues of concern, the Company provides various communication channels to communicate and engage with stakeholders. This allows them to raise opinions at any time and let us understand and respond to different stakeholders' sustainability issues of concern.

Stakeholder Communication Mechanisms and Issues of Concern

Stakeholders	What stakeholders mean to NewSoft	Topics	Communication channels and frequency	Responsible unit	Response
Employee	Employees are NewSoft most important assets and partners in corporate sustainability. By providing a friendly, diverse, equal and healthy working environment and training programs, we enhance the competitiveness of our employees.	Talent Attraction and Retention Labor-Employer Relations Diversity, Equality, and Prosperity Information Security and Privacy Ethical Corporate Management Economic Performance Legal Compliance Customer Relationship Innovation & R&D and Intellectual Property Management Anti-corruption	Internal system information announcement (real-time) Education and training courses (non-periodic) Employee complaint channel (real-time)	Human Resources Department	1. Real-time messaging is delivered to employees through the Company's intranet with an employee complaint channel established to strengthen internal two-way communication and achieve labor-management improvement. 2. Increase employee training hours. 3. Maternity allowance, travel allowance (Employee Welfare Committee).

Stakeholders	What stakeholders mean to NewSoft	Topics	Communication channels and frequency	Responsible unit	Response
Customers	The trust and support of the customer are the driving force for NewSoft's product quality and technology improvement which will lead to revenue growth.	Innovation & R&D and Intellectual Property Management Customer Communication	Personal visits (non-periodic) Telephone/email contact (non-periodic) Customer service hotline (real time) Social software (real-time)	Business Department and Customer Service Department	1. We will continue to strengthen employees' awareness of personal information and privacy rights through various non-periodic advocacy campaigns, thereby enhancing the education and training on related issues. 2. No data breach occurred in 2025.
Suppliers	Suppliers play the core role of NewSoft in continuing to provide high-quality products. We look forward to establishing sustainable partnerships with our partners to implement corporate social responsibilities and create value for customers.	Customer Relationship Information Security and Privacy Economic Performance Ethical Corporate Management Talent Attraction and Retention	Personal visits (non-periodic) Telephone/email contact (non-periodic)	Administration Department	Formulate policies related to supply chain management and require suppliers to sign linked commitment letters.
Shareholders	Every shareholder is an assent of the Company. Transparent, accurate and real-time information establishes a solid trust mechanism between shareholders and the Company, and NewSoft rewards shareholders through the continuous pursuit of growth in profit.	Economic Performance Innovation & R&D and Intellectual Property Management Anti-corruption	Shareholders meeting, annual report (annual) Quarterly report (each quarter) Stock affairs contact (real time) Spokesperson (real time) MOPS/ Company website (real-time)	Investor Relations	1. Through regular updates of annual reports and quarterly reports on the Company's website and the MOPS, investors can know more about the operation and various operation status. 2. We directly respond to shareholder concerns through various contact channels. 3. Convened a shareholders'

Stakeholders	What stakeholders mean to NewSoft	Topics	Communication channels and frequency	Responsible unit	Response
					meeting on May 20, 2025. 4. Convened an Investor Conference on August 25, 2025. 5. Convened an Investor Conference on December 15, 2025.
Government agencies	Government agencies are the makers of various norms and regulations. In addition to complying with relevant government norms and cooperating with policy implementation, NewSoft gains the trust, support and cooperation of the government through transparent two-way communication.	Ethical Corporate Management Information Security and Privacy Legal Compliance Economic Performance Anti-corruption	Provide or respond to declaration date, relevant reports, etc. (as required by the competent authority) Official correspondence (non-periodic) Competent authority inspection and evaluation (non-periodic)	President Office	Through regular and non-periodic information feedback and related review procedures, we actively cooperate with matters required by government agencies and implement various laws and regulations.
Community	Maintain good relationships and open communication with the community and neighbors, jointly maintain the safety of the neighborhood, create a better environment, and share prosperity with the community.	Social Participation	Interviews and phone calls (real time) Company website (real time) Participate in community activities (non-periodic)	Sustainability Promotion Group	Non-periodic press releases and information feedback on social media are adopted to fulfill corporate social responsibilities, implement environmental protection related regulations, and create positive impacts.

3.02. Process to Determine Material Topics

The Company referenced the four AA1000 Accountability Principles: Materiality, Inclusivity, Responsiveness, and Impact, and followed GRI 3: Material Topics 2021 to further evaluate the significance of impacts caused by material topics on the economy, environment, and human rights; the implementation steps are as follows:

1. Understand organizational context

   Considering topics of concern to benchmark enterprises and peers within the same industry, and integrating them with relevant sustainability issues of concern to the Corporate Governance and Environmental Sustainability Team, the Company ultimately compiled 18 sustainability issues, covering 9 governance, 5 social, and 4 environmental issues.

2. Identify impacts and assess significance

   Based on the list of sustainability issues identified in the previous step, the Company further evaluated actual and potential positive and negative impacts for each sustainability issue.

   (1) Actual or potential positive impacts may occur when the enterprise has relevant management policies for the sustainability issue and implements them to achieve good or significant performance, thus generating positive impacts on the economy, environment, and society for sustainable development.
   (2) Actual or potential negative impacts may occur when the enterprise fails to conduct or inadequately conducts management for the sustainability issue, thus generating negative impacts from overall corporate operations on the external economy, environment, and society.

3. Prioritize impacts

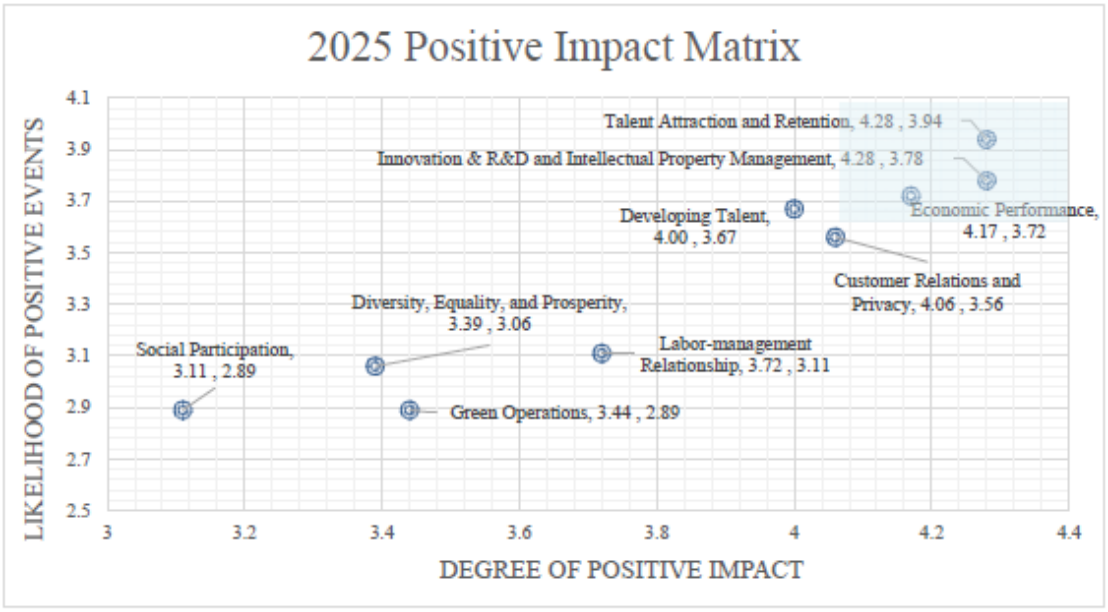
   The Company distributed questionnaires to stakeholders, and compiled the occurrence likelihood of positive and negative impacts through statistics and integration of internal and external results before calculating the averages and ranking them respectively to effectively evaluate the importance of each issue to corporate operations.

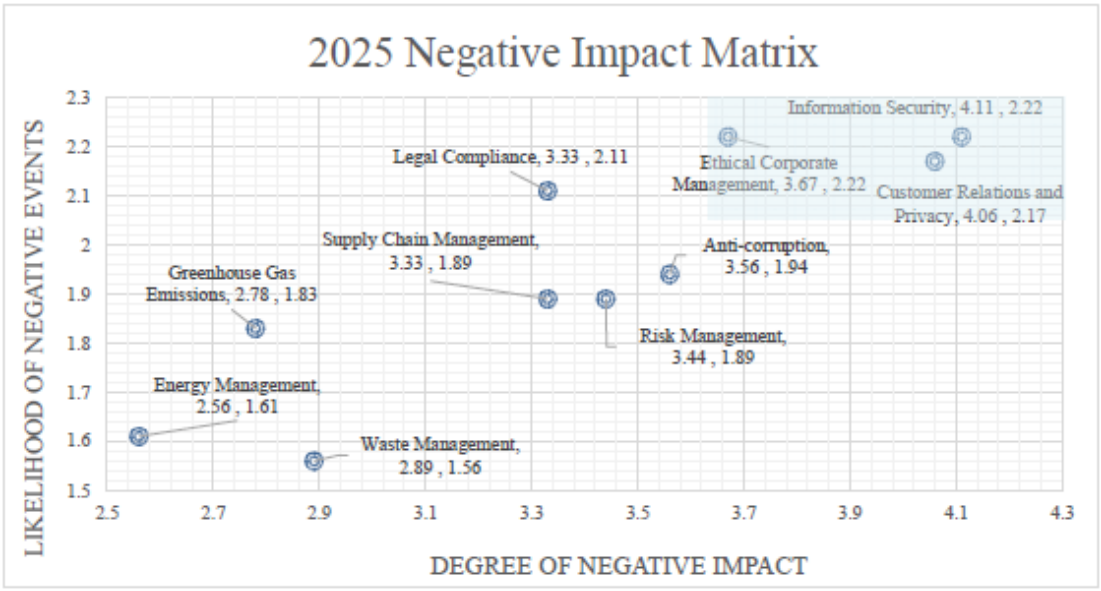
4. Determine material topics

Based on the questionnaires returned by stakeholders, the Company calculated the average values of impact degree and occurrence likelihood for positive/negative impacts among the 18 sustainability issues, selecting the top three issues with the highest average scores in positive and negative evaluations as the core material topics of the year. A total of 6 material topics were identified for the Company. The Company will formulate corresponding policies and targets for material topics, and plan solutions for practical actions.

Positive	Likelihood of occurrence	Significance of the impacts	Selected as material topic
Talent Attraction and Retention	3.94	4.28	V
Innovation & R&D and Intellectual Property Management	3.78	4.28	V
Economic Performance	3.72	4.17	V
Developing Talent	3.67	4	
Customer Relationship	3.56	4.06	
Labor-management Relationship	3.11	3.72	
Diversity, Equality, and Prosperity	3.06	3.39	
Green Operations	2.89	3.44	
Social Participation	2.89	3.11	

Negative	Likelihood of occurrence	Significance of the impacts	Selected as material topic
Information Security and Privacy	2.22	4.11	V
Customer Relationship	2.17	4.06	V
Ethical Corporate Management	2.22	3.67	V
Anti-corruption	1.94	3.56	
Legal Compliance	2.11	3.33	
Risk Management	1.89	3.44	
Supply Chain Management	1.89	3.33	
Greenhouse Gas Emissions	1.83	2.78	
Waste Management	1.56	2.89	
Energy Management	1.61	2.56	


2025 Positive Impact Matrix
LIKELIHOOD OF POSITIVE EVENTS
DEGREE OF POSITIVE IMPACT
Talent Attraction and Retention, 4.28 , 3.94
Innovation & R&D and Intellectual Property Management, 4.28 , 3.78
Economic Performance, 4.17 , 3.72
Developing Talent, 4.00 , 3.67
Customer Relations and Privacy, 4.06 , 3.56
Diversity, Equality, and Prosperity, 3.39 , 3.06
Labor-management Relationship, 3.72 , 3.11
Social Participation, 3.11 , 2.89
Green Operations, 3.44 , 2.89


2025 Negative Impact Matrix
LIKELIHOOD OF NEGATIVE EVENTS
DEGREE OF NEGATIVE IMPACT
Information Security, 4.11 , 2.22
Ethical Corporate Management, 3.67 , 2.22
Customer Relations and Privacy, 4.06 , 2.17
Legal Compliance, 3.33 , 2.11
Supply Chain Management, 3.33 , 1.89
Anti-corruption, 3.56 , 1.94
Greenhouse Gas Emissions, 2.78 , 1.83
Risk Management, 3.44 , 1.89
Energy Management, 2.56 , 1.61
Waste Management, 2.89 , 1.56

3.03. List of Material Topics

Based on the questionnaires returned by stakeholders, the Company calculated the average values of impact degree and occurrence likelihood for positive/negative impacts among the 18 sustainability issues, and selected the top three issues with the highest average scores in positive and negative evaluations as the core material topics of the year. A total of 6 material topics were identified for the Company. The Company will formulate corresponding policies and targets for material topics, and plan solutions for practical actions. Compared with the previous year, “Innovation & R&D and Intellectual Property Management” and “Customer Relationships and Privacy” were added to the material topics for 2025 and “Talent Development” was removed.

List of material topics for 2025	List of material topics for previous year	Description of changes
Talent Attraction and Retention	Talent Attraction and Retention	
Economic Performance	Economic Performance	
Information Security and Privacy	Information Security and Privacy	
Ethical Corporate Management	Ethical Corporate Management	
Innovation & R&D and Intellectual Property Management	(None)	Newly Added Material Topics
Customer Relationship	(None)	Newly Added Material Topics
(None)	Developing Talent	Removed Material Topics

3.04. Management of Material Topics

Aspects	Major topics	Description of impacts	Management method			
			Commitment and management strategy	Boundaries and scope	Responsible unit	Evaluation mechanism
Corporate Governance	Information Security and Privacy	The degree of impact and likelihood of occurrence regarding operational,	The information security planning team regularly conducts information security education to	NewSoft Taiwan	Information Security Planning Team	Conduct regular audits every year to check whether relevant policies are

Aspects	Major topics	Description of impacts	Management method			
			Commitment and management strategy	Boundaries and scope	Responsible unit	Evaluation mechanism
		economic, and human (including human rights) risks caused by instability in operation and maintenance due to incomplete hardware equipment, or information security risks arising from hacker attacks.	strengthen employee's information security awareness and conducts vulnerability scanning and backend monitoring of information systems to ensure information security. Obtained ISO 27001:2022 international information security certification in 2024 to strengthen information security management.			implemented and to test relevant protection results.
	Innovation & R&D and Intellectual Property Management	Investments in R&D expenses and the sales performance of new products and process-improved products generate corporate contributions.	Sustainable management is the Company's business philosophy, technological research and innovation is an important key to the Company's continued growth, therefore, intellectual property is one of the Company's most important assets. By means of the trade secret management	NewSoft Taiwan	Information Security Planning Team	The "Board of Directors", as the highest decision-making unit, is responsible for supervising the Company's overall operations and policy implementation results.

Aspects	Major topics	Description of impacts	Management method			
			Commitment and management strategy	Boundaries and scope	Responsible unit	Evaluation mechanism
			system and application for obtaining of intellectual properties (such as patents, trademarks), protect the operational intellectual properties, so as to be good for improving value of the enterprise. In addition, by means of the review mechanism of the legal and operating units, reduce the risk of infringement, so as to respect the intellectual properties of others.			
	Customer Relationship	Maintaining stable and friendly customer relationships reinforces shared business values, ensures partnership stability, generates sustained revenue, and creates future business opportunities.	Pay attention to customer satisfaction, provide technical support services, handle issues related to consumer rights complaints, and protect consumer rights.	NewSoft Taiwan	Business Unit	Establish customer service SOPs and continuously refine response efficiency and system stability.

Aspects	Major topics	Description of impacts	Management method			
			Commitment and management strategy	Boundaries and scope	Responsible unit	Evaluation mechanism
	Economic Performance	The impact on corporate performance from direct economic value (such as revenue), distributed economic value (such as operating costs, employee compensation and benefits, or investments), earnings distribution, pension fund contributions, etc.	Continuously improve operational efficiency and competitiveness, strengthen corporate governance, and create economic value through excellent market performance. NewSoft aims to create wealth for stakeholders through the creation of direct economic value, distribution of economic value, pension contribution and make a positive contribution to the economy.	NewSoft Taiwan	Finance and Accounting Department	The “Board of Directors”, as the highest decision-making unit, is responsible for supervising the Company’s overall operations and policy implementation results.
	Ethical Corporate Management	The degree of impact and likelihood of occurrence regarding operational, economic, and human (including human rights) risks caused by employees and insiders failing to execute daily business legally, ethically, and with integrity.	NewSoft strengthens and establishes various internal policies, procedures and implementation plans, and avoids or reduces risks caused by failure to comply with regulations through regulatory follow ups, education, training and promotion, and reporting channels. Continuously strengthen employees’	NewSoft Taiwan	Business Entities	The “Board of Directors”, as the highest decision-making unit, is responsible for supervising the Company’s overall operations and policy implementation results.

Aspects	Major topics	Description of impacts	Management method			
			Commitment and management strategy	Boundaries and scope	Responsible unit	Evaluation mechanism
			awareness of legal compliance to ensure the requirements are met and to protect the rights of the customer.			
Social	Talent Attraction and Retention	Provide an adequate compensation and salary adjustment system, promotion system, and benefits to lower employee turnover rates and raise employment willingness, thus contributing to the local economy and the Company.	NewSoft will continue to improve employee salaries and benefits to attract outstanding talents. Plan to establish an exclusive technical talent training base through university-industry cooperation.	NewSoft Taiwan	Human Resources Department	The HR Department regularly reviews the retention rate of key talents and new employees, tracks the policy implementation, and investigates the reasons for employees' resignation.



4

Governance

4.01. Economic Performance

4.02. Ethical Corporate Management

4.03. Risk Management

4.04. Information Security

4.05. Participation in Associations and Organizations

4.06. Supplier Management

4. Governance

4.01. Economic Performance

1. Direct economic value generated and distributed

NewSoft's consolidated operation in the past three years (Unit: NTD thousand)			
Item	2023	2024	2025
Operating revenue	135,443	163,764	150,094
Gross profit	94,515	122,869	118,092
Net operating profit	-80,550	-37,589	-48,702
Net profit before tax	164,728	162,267	-50,001
Net profit after tax	161,581	155,601	-54,633
The economic value allocated to stakeholders in the past three years by NewSoft (Unit: NTD thousand)			
Item	2023	2024	2025
Operating cost	40,928	40,895	32,002
Employee salaries and benefits	128,279	117,527	119,419
Employee pension	8,196	5,566	7,206
Distributions to shareholders (interest expenses and cash dividends)	241	62,794	45,915
Payment to government (income tax)	3,370	2,310	5,411

Dividend distribution in the past three years				
Applicable fiscal year for dividend	Earnings per share	Cash dividend	Stock dividend from retained earnings	Total
2023	1.81	0.7	0	0.7
2024	1.75	0.5	0	0.5
2025	(0.61)	0.2	0	0.2

2. Financial assistance received from government

NewSoft's record of government financial subsidies (Unit: NTD thousand)			
Year	Subsidy unit	Program	Amount
2023	Ministry of Economic Affairs	Taiwan Industry Innovation Platform Program - The world's first 5G smart yacht terminal operation and construction plan	1,217
2024			91
2025			0

4.02. Ethical Corporate Management

4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct

NewSoft has formulated the "Ethical Corporate Management Best Practice Principles", "Codes of Ethical Conduct", "Procedures for the Prevention of Insider Trading" and "Regulations Governing Reports of Illegal, and Unethical or Dishonest Conduct Cases" to regulate the prevention measures for commercial activities involving unethical risks, requiring employees to perform daily business in a legal and ethical manner, and encouraging internal and external personnel to report unethical or inappropriate behavior and implement ethical corporate management.

The "Ethical Corporate Management Best Practice Principles" and the "Code of Ethical Conduct" stipulates that when engaging in commercial activities, directors, managers, employees or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits. "Benefits" means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name.

The "Procedures for Prevention of Insider Trading" stipulates that trading of NewSoft shares is prohibited during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports. In addition to reminding insiders to avoid accidentally violating the regulations during the above-mentioned period, we regularly conduct education and promotion on relevant laws to insiders and employees every year.

To fulfill the duties of establishing and supervising ethical corporate management and prevention programs, the Corporate Governance Officer and the Management Office are dedicated to promoting and operating ethical corporate management, responsible for formulating and supervising the implementation of ethical corporate management policies and prevention programs under the oversight of the Board of Directors, and reporting to the Board of Directors at least once per year. The most recent report date was February 2, 2026.

To ensure the practice of ethical corporate management, in addition to prohibiting unethical conduct such as violating ethics, committing illegal acts, or breaching fiduciary duties, internal audits are conducted for effective control, thereby strengthening a corporate culture of ethical corporate management and a sustainable operating environment; furthermore, grievance channels are provided for internal and external stakeholders, with prompt responses to improve operational deficiencies and ensure service quality, thus establishing good interactions between the Company and stakeholders.

1. Promotion of ethical corporate management: In 2025, a 2-hour education and promotion was conducted for 52 managers and employees.
2. Violations of ethical corporate management: 0 cases were reported in 2025 and 0 cases were discovered by the Company.
3. Promotion on prevention of insider trading: In 2025, a 2-hour education and promotion was conducted for 52 managers and employees.

4.03. Risk Management

4.03.1. Risk Management Mechanism

The Company adopts a preventive policy for risk management. In addition to establishing rigorous internal control systems by law, our internal Audit Department performs both regular and irregular audits to ensure that the execution status complies with regulations.

Regarding major crisis events involving multiple departments, the Chairman or a designated representative is responsible for overall command and coordination to ensure rapid and highly efficient response actions to reduce potential impacts on operations.

4.03.2. Legal Compliance

No major regulatory violation events occurred in the Company in 2025; the Company will continue to strengthen internal management and compliance monitoring to elevate the Company's regulatory compliance level.

4.04. Information Security

4.04.1. Information Security Management

NewSoft is a leading manufacturer in Taiwan's information software industry. With our mature technology in document recognition, cloud office and software development and integration services, we have won the trust and recognition of customers from all industries. because the services provided by the company will involve customer confidentiality. Therefore, the Company attaches great importance to information security and regards it as an urgent and critical topic. In 2024, the Company obtained ISO 27001 Information Security Management System certification. To maintain and strengthen the comprehensive safety management of various information assets and ensure their confidentiality, integrity, and availability, the Company has established a secure and trustworthy operating environment and formulated comprehensive information security policies to safeguard the rights and interests of the Company's internal and external stakeholders and prevent information services provided by the Company from man-made or disaster factors. In 2025, the Company did not receive any complaints regarding privacy violations, and there was no breach or theft of relevant information.

NewSoft adopts the "Plan–Do–Check–Act" (PDCA) Cycle management to improve audit deficiencies, regularly conducts internal information security audits, reviews the implementation of information security, and ensures that the Company implements relevant internal control mechanisms.

Information Security Planning Team and Control Measures

On March 23, 2023, the Company adopted "Information Security Policy and Management Plan" upon resolution by the Board of Directors, and established a dedicated unit and appoint an Information Security Officer, to be responsible for coordinating and implementing information security policies, regularly promoting security information to raise employee security awareness, and maintain the effectiveness of information security system products or procedures.

The Company's audit office is the supervisory unit for information security which has full-time auditors responsible for supervising the implementation of internal information security. If any deficiencies are found during the inspection, the audited unit will immediately be required to propose relevant improvement plans and specific actions where regular follow ups on the improvement results will be conducted to reduce internal information security risks.

Information Security Protection Measures

The Company regularly reviews its internal information security guidelines and reports its information security governance status to the management. To maintain a secure operating environment, the Company applies firewall controls and conducts vulnerability scans, supported by a sound risk assessment framework. Internal risk levels are evaluated based on asset value, vulnerabilities, threats, and impact, with corresponding security improvements implemented to ensure information security. The Information Security Planning Group also shares relevant case studies periodically to enhance employees' awareness of information security. This year, the information security team adopted the MFA system to strengthen information security defense and prevent confidential content leakage.

Current protection policy		Expected additional protective items
1. Weakness scanning and vulnerability patching (2 times)	7. Network access control	1. Planning for computer room disaster prevention drills
2. Education, training, and awareness sessions (2 times) and external lecturer lecture (1 session)	8. Remote connection management and control	2. Social engineering drill
3. Database backup (weekly)	9. Usage behavior audit log	
4. Phishing drill	10. MFA two-factor authentication	
5. Computer room security management	11. Equipped server room with dedicated fire extinguishers	
6. Fire safety inspection (1 time)		

4.04.2. Customer Privacy Protection

To protect the personal data of customers or relevant stakeholders and comply with the regulations of the "Personal Data Protection Act" regarding the collection, processing, or utilization of personal data, the Company has formulated "Terms of Service" and "Privacy Protection Policy" for relevant units to follow. Auditors conduct irregular spot checks for inspection to ensure the implementation and execution of personal data protection policies.

The Company's website has a customer service mailbox, and zero complaints involving suspected information security concerns were received in 2025.

4.04.3. Information Security Incident Classification Standards

The Company has stipulated internal information security control procedures and management plans, and regularly reviews relevant information security policies every year to reflect the latest legal, technology and market developments. If there are information security incidents or organizational changes, reviews and adjustments will be made from time to time to ensure the ability to maintain operations and provide services. In addition, we review the requests from internal and external stakeholders and internal management and review the development and long-term goals of information security management every year. If an information security incident or abnormal event occurs, the Company will handle it in accordance with the "Information Security Incident Reporting Process" stipulated in this management process.

Level 1	● Minor breach or alteration of non-core information ● Impact on or interruption of non-core business operation
Level 2	● Minor breach of internal information ● Minor alteration of core business systems or internal information ● Reduced system operation efficiency with normal operation recovered within the tolerable interruption time
Level 3	● Serious breach of internal information ● Serious alteration of core business systems ● Impact on or interruption of system operation where normal operation cannot be recovered within the tolerable interruption time
Level 4	● Breach of sensitive information ● Alteration of core business systems or sensitive information ● Impact on or interruption of important information infrastructure operation where normal operations cannot be recovered within the tolerable interruption time

4.05. Participation in Associations and Organizations

The Company participates in associations and organizations as follows:

Associations and organizations	Membership status
Taipei Computer Association	Regular Member
Taiwan Innovative Software and Services Association	Regular Member

4.06. Supplier Management

1. Value chain

   The main business scope of NewSoft focuses on software development services within the software services supply chain. We provide application and system software design and development and system integration services. Products are mainly independently developed by the Company, so supplier types are mainly hardware suppliers.

2. Procurement expenditure ratio

   The Company had a total of 19 qualified suppliers in 2025, with all procurement items originating from Taiwan, achieving a local procurement ratio of 100%.

3. Selection criteria and audit status

   In accordance with the “Supplier Management Policy”, intellectual property management processes are institutionalized, and information of suppliers is reviewed through the Company’s supplier evaluation procedures to assess their suitability as a basis for subsequent management, control, and guidance, aiming to establish a sustainable supply chain management mechanism. Furthermore, to dedicate to fulfilling social responsibility, promoting environmental sustainability development, and safeguarding basic human rights, while expecting cooperating suppliers to adopt the same standards to jointly fulfill corporate social responsibility, we have formulated a “Supplier CSR Code of Conduct,” requiring suppliers of the Company and various affiliated enterprises to comply with legal regulations of the country or region where we operate and abide by this Code in all business activities.

   In 2025, the signing rate of the “Supplier CSR Commitment Letter” by suppliers was >90%.



5 Social

5.01. Human Capital Development

5. Social

5.01. Human Capital Development

5.01.1. Human Rights Policy and Commitments

1. Human rights commitments

NewSoft upholds the concept of "People-Centric" with strict compliance with local laws and regulations. When hiring employees, we do not discriminate against employees based on race, gender, age, marital status, religious belief, political affiliation or disability for a balanced environment, society and corporate governance development in line with international trends. We protect the basic human rights of employees, suppliers, partners and other stakeholders, support and comply with the UN Guiding Principles on Business and Human Rights, Declaration of Fundamental Principles and Rights at Work, the UN Universal Declaration of Human Rights and other relevant norms to build a friendly workplace that is both diverse and inclusive.

The Company strictly prohibits child workers under the age of 16. The hiring of foreign workers complies with the exporting country's labor export age, and prohibits recruiting workers through force, coercion, detention, debt repayment, human trafficking or other illegal means. Forced labor or related coercive measures, including but not limited to corporal punishment, intimidation, verbal abuse, withholding labor finances, identity documents are also prohibited to ensure that the basic human rights of foreign employees are not subject to any unreasonable restrictions.

When extended working hours are required, the application must be submitted by the employee after obtaining the employee's consent, and overtime pay will be paid according to the overtime hours recorded on the system. When the overtime hours exceed the legal hours, no advance overtime note shall be submitted. In addition, to consider the physical and mental health development of workers under the age of 18 (young workers), NewSoft will not arrange to engage in work that may endanger health, safety or ethics, including overtime or night work.

2. Scope of application

The Company's human rights commitments apply to all employees of the Company and its subsidiaries.

3. Education and training

To raise awareness of human rights protection among all employees, the Company plans to conduct education and training related to human rights protection starting in 2026 to reduce the frequency of human rights incidents. In addition, the Company have incorporated human rights policies into supplier management and documents signed by new employees to ensure policy implementation.

4. Communication platforms, mitigation, and compensation measures

In 2025, no major risks of child workers or forced labor were identified, and there were no incidents such as child labor, workers and forced labor, infringement of indigenous rights or workplace discrimination, or penalties issued by the competent authorities.

Topic	Working hours	Sexual harassment	Labor-management dispute	Anti-discrimination
Goals	The number of cases of penalty for overtime working is less than 1	The number of sexual harassment and complaints of wrongful harm is less than 1	The number of labor-management dispute cases is less than 3	The number of discrimination case is less than 1 (Including but not limited to: race, color, gender, religion, politics, nationality or social background, and related discrimination incidents involving internal/external stakeholders of the organization)
Mitigation Measures and Improvement Plans	Recruit sufficient employee to make up for the manpower gap and avoid the need to work	Conduct human rights-related training and promotion and establish a sexual harassment	Conduct inspection and evaluation through various complaint channels/internal audit/ internal	Conduct inspection and evaluation through various complaint channels/internal audit/ internal

Topic	Working hours	Sexual harassment	Labor-management dispute	Anti-discrimination
	overtime due to insufficient manpower. Manage the overtime hours through the working hours management system which provides a warning to remind managers to pay attention when the statutory hour limit is reached.	complaint and handling process. Conduct follow-ups on complaint cases as a basis for future improvements and adjustments and to ensure the effective implementation of counseling /punishment.	management procedures.	management procedures Prioritize on the units that have discrimination incidents in the future reviews.
Performance Evaluation	0 incidents	0 incidents	0 incidents	0 incidents
Achievement Status	100%	100%	100%	100%

5.01.2. Human Resources Structure

5.01.2.1. Employee Structure

1. Employee composition

As of the end of 2025, the total headcount of the Company reached 54 employees; statistical information on employee structure is as follows:

Basic information			
Category	Type	Number of people	Percentage of total employees (%)
Gender	Male	28	52%
	Female	26	48%
	Total	54	100%
Management	Senior manager	6	11%
	Mid-level manager	23	43%
	Non-management	25	46%
	Total	54	100%
Nationality	Domestic National	54	100%
	Foreigner	0	0%
	Total	54	100%
Age	Under 30	10	18.50%
	30 to 50	29	53.70%
	Above 50	15	27.80%
	Total	54	100%

5.01.2.2. Non-employee Structure

Some of the Company's operational functions are outsourced to staffing agencies or independent contractors, such as security guards and cleaning staff. The number of non-employee workers in the Company has shown no major changes over the past two years.

Type	Gender	Region	Number of people	Percentage of total employees (%)
Contracting employee	Male	Taiwan	0	0%
	Female	Taiwan	1	100%
	Total		1	100%

5.01.3. Employee Turnover

We are committed to protecting employees' human rights and personal privacy, prohibiting inappropriate discrimination and sexual harassment, and providing equal employment opportunities and environment. We adhere to the principles of equality, justice and integrity in talent recruitment, and formulate recruitment policies that are both diverse, equal and inclusive where talent selection is based on individual professional abilities and suitability for the position as the sole consideration, without regard to on gender, age, race, nationality, marital status, religion, physical or mental disability, political affiliation or gender orientation. NewSoft has adopted multiple recruitment channels for employee recruitment where recruitment-related information is published through job search methods to increase exposure and personnel interviews are conducted in both physical and virtual meetings to ensure that annual recruitment targets are achieved.

In addition to complying with the Labor Standards Act stipulated by the Ministry of Labor, the Company provides employees with their due rights and interests and commits to continue to seek competitive advantages in the future, stabilize the operations, and gradually improve the relevant benefits and salaries of current employees to create a win-win situation for both labor and management.

Changes in personnel in 2025					
Category	Type	New employee		Resigned personnel	
		Number of people	Percentage	Number of people	Percentage
Gender	Male	8	35%	12	44%
	Female	15	65%	15	56%
	Total	23	100%	27	100%
Age	Under 30	10	44%	11	41%
	30 to 50	12	52%	15	55%
	Above 50	1	4%	1	4%
	Total	23	100%	27	100%
Management	Senior manager	2	9%	2	7%
	Mid-level manager	3	13%	7	26%
	Non-management	18	78%	18	67%
	Total	23	100%	27	100%
Nationality	Domestic National	23	100%	27	100%
	Foreign Nationals	0	0%	0	0%

5.01.4. Employee Training and Development

1. Employee training

The Company has established employee learning and development as a key HR management project. Based on core functions, the Company's operational strategies are linked to professional functional training blueprints, supplemented by a variety of training methods, including corporate courses, internal department courses, external training courses, and technology sharing to promote various training activities and talent training programs. In addition to formulating a comprehensive "Employee Training and Development Management Measures", we encourage employees to participate in internal/external training courses and provide employees with on-the-job training subsidies. At the same time, we integrate training and development with the performance management system to encourage employees to maximize their talents and achieve the Company's business goals.

2025 Employee Training Statistics					
Employee type	Item	Gender			Training hours
		Male	Female	Total	
Sales and marketing personnel	Internal courses	0	2	2	2
	External courses	1	2	3	26
Software/technical employee	Internal courses	11	6	17	17
	External courses	3	2	5	28
Administration employee	Internal courses	2	11	13	13
	External courses	5	22	27	120
Total		22	45	67	206

2. Comprehensive remuneration

The Company has established a comprehensive performance management and salary systems which focus on gender equality. We uphold the principle of fairness and reasonableness with a gender-neutral salary system, a fair and just performance evaluation and promotion system. We provide competitive salaries, including base salary, allowances, bonuses and employee remuneration, and develop incentive bonus plans based on comprehensive factors such as performance and job responsibilities. The salary and benefits system for managers is determined by the Remuneration Committee after comprehensive consideration of the Company's operation performance, industry development trends, the overall

economy, and corporate sustainable development. The Company conducts rolling reviews and adjustments every year and prepares distribution recommendations and submits them to the Board of Directors for review to ensure that the Company's overall salary can remain competitive in the industries.

Salary for full-time employees not holding managerial positions

Item	2024	2025
Number of non-management full-time employees	49	53
Average employee salary	NTD 824 thousand	NTD 773 thousand
Median salary	NTD 718 thousand	NTD 719 thousand

Salary ratio (according to job type) (female: male)

Sales and marketing personnel	Software/technical employee	Administration employee
1.50：1.00	1.00：2.31	1.94：1.00

3. Performance evaluation system

To help employees continue to improve and grow, we have established a comprehensive regular performance interview and evaluation system. The Company values gender equality and equal promotion opportunities and has a gender-neutral salary system and a fair and equitable performance evaluation and promotion system which does not differentiate based on gender. The employee performance evaluation is conducted twice a year (The evaluation excludes those who fail the probationary assessment, on leave without pay, or take leave for more than three consecutive months).

The evaluation is based on the key performance indicators (KPI) as the basis for evaluation. During the annual performance goal setting, managers and employees communicate and give feedback on goals to help employees keep their work progress and direction consistent with organizational goals. After the managers and employees confirm the performance goals, regular performance progress reviews are carried out to make rolling improvements in real time. During the performance evaluation, managers conduct performance interviews and evaluations in the middle and end of each year to understand the career development direction of employees. The results of the performance evaluation

will serve as the basis for employee promotions and salary adjustment; the year-end performance evaluation will vary depending on the employee's performance achievement or evaluation results which will be determined by the top manager.

Position type	Item	Gender			Percentage
		Male	Female	Total	
Salesperson	- Financial indicators: Linked to personal or unit financial goals based on unit and job types. - Non-financial indicators: Goals are established by managers and employees at the beginning of each year	2	5	7	13%
Software/technical employee		22	8	30	56%
Administration employee		4	13	17	31%

5.01.5. Employee Benefits

1. Comprehensive employee benefits

- Festival Bonuses: About 2 months of salary for Dragon Boat Festival/Mid-Autumn Festival/Year-end Bonus (depending on the Company's operation and personal performance)
- Salary system: annual salary adjustment/performance bonus/project bonus/R&D patent bonus, etc.
- Two days off every week, 0.5-hour flexible working hours
- 3 days of annual leave starting from the date of employment
- 1 day of birthday leave in the month of the birthday
- Free employee group insurance (including spouse and children)
- Business travel insurance for business trips
- Regular employee health checks
- Welfare Committee: Responsible for planning and implementing various welfare programs, such as employee travel, group purchases, and wedding and funeral subsidies.

2. Retirement system

   The Company has established the retirement system in accordance with the Labor Standards Act and related regulations, and the supervisory committee of workers' retirement reserve fund is established. The retirement reserve is allocated monthly in accordance with the law and deposited into a special account of the Department of Trusts, Bank of Taiwan. For employees aged at least 55 years who have served for more than 15 years, those who have served for more than 25 years, and those aged at least 60 years who have served for more than 10 years, if they voluntarily retire, their pension shall be paid according to the regulations of the Labor Standards Act. Furthermore, in accordance with the provisions of the Labor Pension Act, for employees applicable to the Act, contributions are made monthly at a contribution rate of 6% of the employee's monthly wage into individual labor pension accounts at the Bureau of Labor Insurance to ensure their life after retirement.

3. Parental leave

   The Company complies with relevant legal regulations regarding employees' applications for unpaid parental leave, and they may also apply for reinstatement upon the expiration of unpaid parental leave.

5.01.6. Collective Bargaining Agreements

Although the Company has not established a labor union and has no collective bargaining agreement, labor-management meetings are held regularly every quarter, and the resolutions of labor-management meetings apply to all employees.



6 Environment

6.01. Climatic Change

6.02. Greenhouse Gas Management

6. Environment

6.01. Climatic Change

1. Climate oversight and governance architecture

   The Company has set up a Sustainability Promotion Team responsible for formulating sustainable development strategies, promoting ESG-related work, and regularly conducting climate risk and opportunity assessments under the TCFD framework. Regarding identified risks and opportunities, progress reports are submitted annually to the Board of Directors, and relevant operational risk evaluations are coordinated across responsible departments in accordance with the "Paris Agreement", the 2050 Net-Zero Emissions target, and the competent authority's "Climate Change Response Act".

2. Climate strategy

   Referencing the five climate scenarios outlined in the IPCC Sixth Assessment Report (AR6), the Company selected scenario SSP5-8.5 (temperature rise of up to 4.5°C) to evaluate potential physical risks, transition risks, and opportunities, as well as their impacts on the Company's business, strategy, and finances as detailed below:

   (1) How the identified risks and opportunities affect the Company' sales, strategies, and finances (short-, medium-, and long-term)

Opportunity / Risk	Short-term	Medium-term	Long-term
Physical risks	The severity of extreme weather events such as typhoons, earthquakes, and floods increase.		Average temperature rises.
Transitional risk	Voluntary emissions reduction standards (SBT Science-based targets), uncertainty in carbon cost market information.	Changes in customer behavior, increased concerns and negative feedback from stakeholders, requirements and	Carbon fees and taxes will increase tax and cost expenditures, and product pricing will also be inflated, seriously affecting product sales.

Opportunity / Risk	Short-term	Medium-term	Long-term
		regulation of products and services.	
Market opportunity	Align with business partners and integrate software packaging to promote mutual prosperity.	Collaborating with regulations may be the future carbon reduction trend (ESG reports, carbon footprints, etc.), develop relevant software to gain relevant benefits.	Participate in government subsidy projects related to climate change technology innovation/development, and strive for cooperation opportunities to enhance the Company popularity.

(2) Evaluate the potential operational and financial impacts of major climate risks and opportunities on the Company.

Main transitional risks:

a. Policies and regulations - Renewable energy regulations and carbon fees.
b. Changes in market-customer behavior. (The customer requests greenhouse gas inventory data and low-carbon emission targets; the possibility of future carbon fees and taxes may increase costs and affect the growth momentum of future revenue.)

Main physical risks: Typhoons, floods, or droughts do not pose a high risk of disaster to the Company's physical operating facilities, and the property insurance can transfer the cost of risk.

Main climate risks: The Company mainly provides software development and design services, with no production base and no significant impact.

3. Risk management

The Company currently does not have relevant risk management policies or committees. Relevant risk assessments and preventive measures are reported directly to the Chairman by each unit where the Chairman decides on the handling policy for relevant risk prevention, which is approved and implemented by the Board of Directors.

The “Sustainability Promotion Group” is responsible for identifying climate-related risks and opportunities, reassessing climate-related impacts every year and planning response strategies, goals and actions, and reporting relevant risks and opportunities to the chairman.

4. Metrics and targets

Based on the short, medium, and long-term key strategies for climate-related risks and opportunities, the Company has formulated climate-related metrics covering greenhouse gases, energy/resource usage, and water resources to track and manage performance, with details as follows:

Metric	2030 Goals
Carbon Emissions	1. Reduced by 10% compared to the baseline year (2022) 2. We regularly inventory our greenhouse gas emissions in accordance with ISO 14064-1. It is expected that individual companies will conduct greenhouse gas inventory in 2026, subsidiaries in the consolidated statement will complete inventory in 2027, individual companies will complete greenhouse gas inventory verification in 2028, and subsidiaries in the consolidated statement will complete greenhouse gas inventory verification in 2029.
Water Resources	Reduced by 10% compared to the baseline year (2022)
Waste Management	The Company is a software company, which has no production line of physical products, and the office environment is the main working environment, without waste generated from business activities.

Set an annual target of reducing carbon emissions, water utilization and waste by 3%, and long-term target of achieving net zero emission in 2050.

6.02. Greenhouse Gas Management

6.02.1. Greenhouse Gas Management Strategies, Methods, and Targets

1. Greenhouse gas management and reduction targets

NewSoft is an information service provider. The main energy used for operations is electricity and all electricity is purchased from Taipower. NewSoft does not use any renewable energy and the main source of greenhouse gas emissions is Scope 2 (purchased electricity). Scope 1 mainly originates from official vehicle usage, and Scope 2 emission sources stem from office electricity.

2. Greenhouse gas strategies, and specific action plans

Since 2023, NewSoft has conducted greenhouse gas inventory based on the GHG Protocol regulations, and the base year is set as 2022.

In support of the national 2050 Net-Zero goal, we aim for a 10% reduction in carbon emissions by 2030 through various initiatives that include R&D in high-performance software, the use of sustainable packaging and energy-efficient equipment, routine refrigerant maintenance, and the reduction of travel through online meetings and carpooling, thereby advancing corporate sustainability and fulfilling social responsibility.

6.02.2. Greenhouse Gas Emissions

The Company set the baseline year to 2022; the scope of this inventory includes self-inventories of direct emissions and indirect carbon emissions (Scope 1 and Scope 2) for the Taipei and Hsinchu offices. Currently, Scope 3 and organizational carbon inventories outside the Taipei and Hsinchu offices within the financial statement scope have not yet been completed. The Company expects to gradually refine subsequent inventories and complete external verifications year by year.

We conduct greenhouse gas inventories and calculate emissions in accordance with the ISO 14064-1:2018 GHG inventory standard and the latest “Greenhouse Gas Emission Factors” announced by the Ministry of Environment, Executive Yuan. The relevant results are as follows:

Source of emissions	Year	2022	2023	2024	2025
Official vehicles and emission sources (refrigerators, fire extinguishers)	Scope 1 (tCO_2e)	14.2294	3.0340	0.6024	0.6135
Indirect energy consumption (electric power)	Scope 2 (tCO_2e)	187.4062	167.9679	163.3776	158.8976
	Total emissions (tCO_2e)	201.6356	171.0019	163.9800	159.5111

Water and Electricity Usage for the Past Three Years

Category/m^3 and kWh used	2023	2024	2025	Changes in 2025
Water consumption	613	610	788	Annual increase of 29.2%
Electricity consumption	335,100	330,389	316,979	Annual decrease of 4.1%

The electricity consumption-related carbon emissions in 2025 met the Company's 3% reduction target, demonstrating the effectiveness of its energy-saving management measures.

Since 2025, increased building occupancy and tenant density have led to higher demand for daily operations and office water consumption. As a result, water consumption in 2025 increased compared to 2024.

In the future, the Company will continue to reinforce energy and water resource management by implementing energy and water conservation measures in order to increase resource utilization efficiency and lower the environmental impact of its operations.



7

Appendix

7.01. Appendix 1
GRI Content Index

7.02. Appendix 2
Climate-related Information

7.03. Appendix 3
Content Index Table for Other Standards (e.g., TCFD / SASB)

7. Appendix

7.01. Appendix 1 GRI Content Index

Description of GRI Content Index Table

Statement of use	NewSoft Technology Corporation has reported the information cited in this GRI content index for the period January 1, 2025 to December 31, 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Content Index

No.	Disclosure	Corresponding section	Page No.	Notes / Reason for omission
General Disclosures				
GRI 2: General Disclosures 2021				
2-1	Organizational details	1.02. About the Company	5	
2-2	Entities included in the organization's sustainability reporting	1.03.3. Report Boundary and Scope	7	
2-3	Reporting period, frequency and contact point	1.03.2. Reporting Period and Frequency 1.03.6. Responsible Unit for the Sustainability Report	6	
2-4	Restatements of information	1.03.4. Restatements of Information	7	There is no restatements of information
2-5	External assurance	1.03.5. External Assurance / Verification Status	7	
2-6	Activities, value chain and other business relationships	1.02. About the Company 4.06. Supplier Management	5 37	
2-7	Employee	5.01.2.1. Employee Structure	42	
2-8	Workers who are not employees	5.01.2.2. Non-employee Structure	42	
2-9	Governance structure and composition	2.02.1. Governance Structure for Promoting Sustainable Development 2.03.2.1. Members and Diversity	10 14	

No.	Disclosure	Corresponding section	Page No.	Notes / Reason for omission
		2.03.3. Functional Committee Structure and Operations	17	
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 Due to 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	Delegation of responsibility for managing impacts	2.02.1. Governance Structure for Promoting Sustainable Development	10-11	
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 Due to Conflicts of Interest	16	
2-16	Communication of critical concerns	2.02.2. Implementation Status	11-12	
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 Policies	16	
2-20	Process to determine remuneration	2.03.2.5. Remuneration Policies	16	
2-21	Annual total compensation ratio	2.03.2.5. Remuneration Policies	16	
2-22	Statement on sustainable development strategy	2.01. Sustainable Development Strategy	9	
2-23	Policy commitments	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct 5.01.1. Human Rights Policy and Commitments	32 39	
2-24	Embedding policy commitments	4.02.1. Ethical Corporate Management Philosophy,	32	

No.	Disclosure	Corresponding section	Page No.	Notes / Reason for omission
		Policies, and Code of Conduct 5.01.1. Human Rights Policy and Commitments	39	
2-25	Processes to remediate negative impacts	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct 4.04. Information Security	32 34-36	
2-26	Mechanisms for seeking advice and raising concerns	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct	32	
2-27	Legal compliance	4.03-2. Legal Compliance	34	
2-28	Membership associations	4.05. Participation in Associations and Organizations	37	
2-29	Approach to stakeholder engagement	3.01. Stakeholder Engagement	19-21	
2-30	Collective bargaining agreements	5.01.6. Collective Bargaining Agreements	47	
Material Topics				
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	3.02. Process to Determine Material Topics	22-24	
3-2	List of material topics	3.03. List of Material Topics	25	
3-3	Management of material topics	3.04. Management of Material Topics	25-29	
Economic				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	4.01. Economic Performance	31	
201-2	Financial implications and other risks and opportunities due to climate change	6.01. Climatic Change	49-51	
201-3	Defined benefit plan obligations and other retirement plans	4.01. Economic Performance	31	
201-4	Financial assistance received from government	4.01. Economic Performance	31	
GRI 202: Market Presence 2016				

No.	Disclosure	Corresponding section	Page No.	Notes / Reason for omission
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.01.2.1. Employee Structure	42	
202-2	Proportion of senior management hired from the local community	5.01.2.1. Employee Structure	42	
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	4.06. Supplier Management	37	
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct	32	
205-2	Communication and training about anti-corruption policies and procedures	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct	32	
205-3	Confirmed incidents of corruption and actions taken	4.02.1. Ethical Corporate Management Philosophy, Policies, and Code of Conduct	32	
Environment				
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	6.02.2. Greenhouse Gas Emissions	52	
305-2	Energy indirect (Scope 2) GHG emissions	6.02.2. Greenhouse Gas Emissions	52	
305-3	Other indirect (Scope 3) GHG emissions	6.02.2. Greenhouse Gas Emissions	52	
305-4	GHG emissions intensity	6.02.2. Greenhouse Gas Emissions	52	
305-5	Reduction of GHG emissions	6.02.1. Greenhouse Gas Management Strategies, Methods, and Targets	51	
305-6	Emissions of ozone-depleting substances (ODS)	6.02.2. Greenhouse Gas Emissions	52	
Social				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	5.01.3. Employee Turnover	43	

No.	Disclosure	Corresponding section	Page No.	Notes / Reason for omission
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.01.5. Employee Benefits	46	
401-3	Parental leave	5.01.5. Employee Benefits	46	
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	5.01.4. Employee Training and Development	44	
404-2	Programs for upgrading employee skills and transition assistance programs	5.01.4. Employee Training and Development	44	
404-3	Percentage of employees receiving regular performance and career development reviews	5.01.4. Employee Training and Development	45	
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	2.03.2.1. Members and Diversity 5.01.2.1. Employee Structure	14 42	
405-2	Ratio of basic salary and remuneration of women to men	5.01.4. Employee Rights and Benefits	45	
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	5.01.1. Human Rights Policy and Commitments	39	
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	5.01.1. Human Rights Policy and Commitments	39	
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.06. Supplier Management	37	
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.04.2. Customer Privacy Protection	36	

7.02. Appendix 2 Climate-related Information

Item	Content	Corresponding section	Page No.
1	Describe the Board of Directors' and management's supervision and governance of climate-related risks.	6.01. Climatic Change	49
2	Describe how the identified risks and opportunities affect the Company's sales, strategies, and finances (short-, medium-, and long-term).	6.01. Climatic Change	49
3	Describe the financial impact of extreme climate events and transition-related initiatives.	6.01. Climatic Change	50
4	Describe how the climate risk identification, evaluation, and management processes are integrated into the overall risk management system.	6.01. Climatic Change	50
5	If scenario analysis is used to assess resilience against climate change risks, the Company should disclose the specific scenarios, parameters, assumptions, and analytical factors used, as well as the main financial impacts.	6.01. Climatic Change	49
6	If a transition plan has been formulated to manage climate-related risks, provide a detailed explanation of the plan. Additionally, specify the metrics and targets used to identify and manage physical risks and transition risks.	6.01. Climatic Change	49
7	If internal carbon pricing is used as a strategic planning tool, the Company should explain the methodology and rationale used to formulate the price.	6.01. Climatic Change	50
8	If climate targets have been established, the Company should disclose the activities covered, greenhouse gas emission scopes, planned timelines, and annual progress. Moreover, if carbon offsets or Renewable Energy Certificates (RECs) are utilized to meet these targets, the Company should specify their source and quantity.	6.01. Climatic Change	49
9-1-1	The Company's greenhouse gas inventory	6.02.2. Greenhouse	52

Item	Content	Corresponding section	Page No.
	information for the past two years	Gas Emissions	
9-1-2	The Company’s greenhouse gas assurance information for the past two years.	6.02.2. Greenhouse Gas Emissions	52
9-2	GHG reduction targets, strategies, and specific action plans	6.02.1. Greenhouse Gas Management Strategies, Methods, and Targets	51

7.03. Appendix 3 Content Index Table for Other Standards (e.g., TCFD / SASB)

Topics	Index	Name	Corresponding section	Page No.
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	(1) Total Energy Consumed (2) Percentage Grid Electricity (3) Percentage Renewable	6.01. Climatic Change	49
	TC-SI-130a.2	(1) Total water withdrawn (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	6.01. Climatic Change	49
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	6.01. Climatic Change	49
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to behavioral advertising and user privacy	4.04. Information Security	34-36
	TC-SI-220a.2	Number of users whose information is used for secondary purposes.	No incidents in 2025	
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy.	No incidents 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 resulting in disclosure.	No incidents in 2025	
	TC-SI-220a.5	List of countries where core products or services are subject to government required monitoring, blocking, content filtering, or censoring.	No incidents in 2025	
Information Security	TC-SI-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected.	No incidents in 2025	
	TC-SI-230a.2	Description of approach to identifying and addressing data	4.04. Information Security	34-36

Topics	Index	Name	Corresponding section	Page No.
		security risks, including use of third-party cybersecurity standards		
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	5.01.2.1. Employee Structure	42
	TC-SI-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	5.01.2.1. Employee Structure	42
Intellectual Property Protection & Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	No incidents in 2025	
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of: (1) performance issues and (2) service disruptions; (3) total customer downtime.	No incidents in 2025	
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	The Company does not have relevant risk management and control policy, but the servers required for the Company's products are all set up on the client side with relatively low risk.	

