

三集雅社

2025 Gseven Co., Ltd.

# SUSTAINABILITY REPORT





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## About this Report

Gseven Co., Ltd. (hereinafter referred to as “Gseven”), upon initiating the preparation of our sustainability report in 2024, has devoted ourselves to publishing our sustainability reports on an annual basis since 2025. This report marks the second sustainability report issued by our company. Building upon the disclosure framework established in the previous year, this report outlines our sustainability management milestones and advancements throughout 2025. To ensure transparency, this report has been made available on both our company’s official website and the Market Observation Post System that is under the supervision of the Financial Supervisory Commission (FSC). Moving forward, Gseven endeavors to continue publishing our sustainability report every August, with a view to strengthening communication and engagement with our stakeholders while gradually deepening our company’s sustainability management practices and steadily advancing sustainable development within our company.

### Reporting principles

This report has been prepared in accordance with the latest GRI Standards (2021 edition) issued by the Global Sustainability Standards Board (GSSB), as well as the Multiline and Specialty Retailers & Distributors sector metrics established by the Sustainability Accounting Standards Board (SASB) while referencing the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). For further details on related disclosures, please refer to the GRI Content Index and the SASB Sector Standard Index provided in the Appendix of this report.

### Scope and boundaries

The scope of information disclosed in this report mainly encompasses Gseven’s operating activities and services in 2025. The data disclosed in this report is primarily derived from Gseven’s own statistics and surveys and presented using internationally recognized metrics. Any estimations made herein are noted separately in their respective chapters or subchapters. The financial data included in this report consists of information that is sourced from the consolidated financial statements audited and certified by PwC Taiwan in accordance with International Financial Reporting Standards (IFRS), and is expressed in New Taiwan Dollars. Except for financial data disclosed in accordance with the consolidated financial statements and certain sections that include subsidiary information to explain Gseven Group’s management strategies, the non-financial data disclosed in this report—including environmental, employee, information security, customer, and governance information—primarily covers Gseven on a standalone basis. Any information that includes subsidiaries or follows a different boundary is noted separately in the corresponding chapter or subchapter.

Compared to the previous year, the reporting period and primary organizational boundaries of this report remain largely consistent. However, the measurement boundaries for energy and greenhouse gas inventory data differ from those of the previous year due to the inclusion of electricity consumption in department store counters, refrigerants, and septic tanks starting in 2025, where these differences are explained in “Chapter IV. Environmental Protection” in this report.

## Reporting period and frequency

The information disclosed in this report spans the period from January 1, 2025, to December 31, 2025. To ensure the completeness of the disclosed information, certain content within this sustainability report may extend beyond this specific period, where such instances will be clearly noted in this report.

Gseven has been compiling and publishing our own sustainability report on an annual basis since 2025. Our company's sustainability report for each year is available for download in the Sustainability section on our official website. The current edition (2025 edition) of our sustainability report has been published in August 2026, whereas the previous edition was published in August 2025. The next edition of our sustainability report is scheduled for publication in August 2027.

## Report review and approval

The preparation of Gseven's sustainability report was led by Chief Sustainability Officer and Vice President Mr. Ho, Cheng-Feng, who serves as the chair of the Sustainability Report Preparation Task Force and is responsible for overall planning, communication, and coordination. Relevant departments across our company worked collaboratively to edit and revise the content of this report. While this report has yet to undergo independent third-party verification, a three-stage internal review process has been conducted on the information provided in this report prior to disclosure, with a view to ensuring that the content of this report is accurate.

**Stage 1:** After the Chief Sustainability Officer and the heads of relevant departments discuss, verify, and analyze key ESG strategic issues and material events, each unit collects and compiles data in accordance with its respective duties and responsibilities.

**Stage 2:** The report is compiled and finalized by Gseven's Sustainable Development Task Force. Upon review and confirmation by all departments, the report is submitted to the Chairman and the President for review.

**Stage 3:** The report is submitted to the Sustainable Development Committee and the Board of Directors for approval before it is officially published.

## Feedback and contact information

If you have any comments or suggestions regarding the content of this report, feel free to contact us via the following methods:

**Gseven Co., Ltd.**

Address: 1F., No. 265, Zhongzheng 1st Rd., Lingya Dist., Kaohsiung City

Spokesperson: Vice President Ho, Cheng-Feng

Phone: (07)727-3128 ext. 260

E-mail: andy-ho@gseven.com.tw

Website: <https://www.gseven.com.tw/investor.php>



Gseven's official website

## Gseven Statement on Sustainable Development Strategy

Since our founding, Gseven Co., Ltd. (hereinafter referred to as “Gseven”) has been dedicated to providing customers with high-quality home appliances and an exceptional shopping experience. In the face of various issues such as climate change, resource constraints, information security, and social responsibility, we at Gseven recognize that corporate growth and success must go hand in hand with environmental protection, social well-being, and sound governance. Therefore, we continue to integrate sustainability principles into our operational strategies and day-to-day management. We are progressively solidifying the foundation for the stable and robust development of our company over the long run through product selection, operations management, talent development, social engagement, information security, and corporate governance.

This year, with “low-carbon operations,” “green products,” “a friendly workplace,” “social engagement,” “transparent governance,” and “information security” as the core pillars of our sustainability initiatives, Gseven continues to review the progress of our commitments based on our actual operational conditions and management maturity. We believe that sustainable development should not remain merely a declaration; instead, it should be embedded in every decision and management action within our day-to-day operations.

### 1. Environmental sustainability: Promoting green products while building a foundation for low-carbon operations

Gseven believes that environmental protection is a cornerstone of corporate sustainability. With our steadfast commitment to promoting green products, we actively introduce and promote energy-efficient home appliances to help consumers reduce their energy consumption and carbon footprint in daily life. At the same time, we continue to optimize our product portfolio by prioritizing

items that not only meet domestic and international energy-efficiency standards, but also feature eco-friendly designs, while collaborating with partners to foster more responsible product sourcing and consumer choices.

In 2025, Gseven partnered with a total of 160 brand manufacturers, all of whom are local Taiwanese suppliers or brand partners operating within Taiwan. This year, there were no major changes to our primary brand partners; therefore, our supply sources remained highly stable.

The primary brands whose products are sold by Gseven are predominantly internationally renowned manufacturers. Our products are sourced directly from original manufacturers or their authorized distribution channels in Taiwan, all of which comply with domestic and international energy-efficiency standards and eco-design requirements. These primary brands continue to promote energy-saving appliances, the use of recyclable packaging materials, and environmental benefits-oriented design practices, such that environmental factors and considerations are progressively integrated across every stage of the product lifecycle—from design and manufacturing to sales.

In 2025, Gseven’s revenue from products certified with Energy Label or Green Mark credentials accounted for 17% of total sales, representing a modest increase of 0.5 percentage points from 16.5% in 2024. In the future, Gseven will not only continue to optimize our product portfolio with a view to steadily increasing the proportion of green products sold, but also assist consumers in choosing products that offer greater energy efficiency and environmental benefits through professional sales services.

As regards low-carbon operations, Gseven continues to monitor energy consumption at our operating locations while prioritizing the gradual improvement of our energy data collection and management foundation. Since electricity consumption data for department store counters was not fully collected in 2024, we expanded the scope of our electricity data collection to include electricity consumption at these counters starting in 2025. As a result, our total electricity consumption for this year shows a noticeable increase compared to the previous year; this is primarily due to the expansion of our reporting

boundaries rather than a deterioration in operational energy efficiency in our operations.

No energy-saving improvement projects have been implemented at specific operating locations this year. Moving forward, Gseven will gradually review the electricity consumption patterns of operational facilities, including offices, warehouses, and exhibition spaces, using the more complete electricity consumption data from 2025 as a baseline for energy management, which in turn serves as the basis for energy-saving improvements, equipment upgrades, and planning of low-carbon operations in the future.

## 2. Social responsibility: Prioritizing talent development and sustaining participation in charity work

At Gseven, we deeply understand that talent is the cornerstone of corporate sustainability. We attach great importance to employee welfare, workplace well-being, diversity, and inclusion, while constantly fostering a respectful, fair, and safe work environment to ensure that no employee faces unequal treatment based on background, gender, or other factors. At the same time, we provide learning and career development opportunities aimed at encouraging innovation and self-improvement so that the growth of our talents and the development of our company are mutually reinforcing.

In 2025, Gseven employees clocked up a total of 3,906 training hours, representing an average of 8 training hours per employee. Furthermore, Gseven spent a total of NT\$1,179 thousand on employee training, with an average training cost of NT\$2,435 per employee. As such, Gseven continues to invest resources in employee training and talent development on an annual basis while reviewing training effectiveness and competency development needs on a regular basis, so as to support continuous learning and career development among our employees.

As far as social engagement is concerned, with our longstanding dedication to corporate social responsibility, Gseven is constantly making contributions to

disaster relief, support for vulnerable groups, education support, and social welfare. Since 2011, Gseven has recorded a cumulative total of NT\$3.3 million in donations for disaster relief and reconstruction efforts. In addition, we have also contributed a cumulative total of approximately NT\$1.5 million to various programs supporting vulnerable groups and social welfare while donating over 5,500 household appliances to more than 10 social welfare organizations.

In 2025, Gseven donated approximately 200 home appliances to support a wide range of social welfare and charitable organizations, including the Syin-Lu Social Welfare Foundation, the Eden Social Welfare Foundation, the Children Are Us Foundation, the Kaohsiung Down Syndrome Rejoice Association, the Kaohsiung Palette Association, the Boyo Social Welfare Foundation, and the Heart of Taiwan Animal Care. We endeavor to help improve the quality of life among diverse communities through the deployment of corporate resources while expanding our company's positive influence on society.

## 3. Excellence in governance: Strengthening transparency, risk management, and information security

Sound corporate governance is the absolute key to the long-term, stable growth of Gseven. While upholding the principles of transparency and ethical corporate management, we also integrate sustainability issues into our management framework and decision-making processes. Hence, we have established the Sustainable Development Committee, which is tasked with promoting policies related to the environment, society, and corporate governance while reviewing the progress of implementing sustainable development strategies across our company on a regular basis, in order to ensure that related actions are consistent with our company's long-term development goals, regulatory requirements, and stakeholder expectations.

In the area of supply chain and risk management, Gseven has yet to conduct independent supplier ESG audits or major supply chain risk simulation exercises in 2025. However, our primary procurement sources remain concentrated

among long-term brand manufacturers and local supply partners in Taiwan. The stable supply relationship we have managed to maintain, owing to the absence of material changes to our major brand partners during the year, helps to sustain consistency in product quality, after-sales service, and supply chain management.

Moving forward, Gseven will progressively strengthen our supply chain risk management mechanisms in alignment with our scale of operations, regulatory requirements, and stakeholder expectations, where such mechanisms will include maintaining basic information on key suppliers, reviewing the stability of supply sources, managing product compliance documentation, and, where necessary, implementing supplier evaluation or risk assessment processes to enhance the transparency and resilience of supply chain management.

As for information security and privacy protection, with safeguarding customer personal data and company confidential information being the utmost priority at Gseven, we not only maintain the effectiveness of the ISO 27001 Information Security Management System and the ISO 27701 Privacy Information Management System on an ongoing basis, but also enhance our capabilities in information security and privacy protection through institutionalized management, access controls, training, and internal operational guidelines.

Aside from conducting cybersecurity training programs on an annual basis, Gseven also develops a cybersecurity awareness and training program tailored to the specific needs of different job categories, including management, operations, and IT, at the beginning of each year. Furthermore, dedicated cybersecurity personnel are required to undergo at least 12 hours of professional cybersecurity courses or competency training, whereas non-dedicated IT personnel is required to receive at least three hours of professional training per person each year; on the other hand, general users, managers, and supervisors are required to attend at least 3 hours of general cybersecurity training each year.

In 2025, a total of 435 Gseven employees took part in general cybersecurity training, representing a 100% participation rate. At the same time, 20 employees completed professional cybersecurity courses, also reaching a 100% participa-

tion rate. Beyond scheduled training programs, Gseven continuously promotes our personal data protection policies via internal announcements and system-wide notifications, with a view to ensuring that employees understand their responsibilities regarding the collection, use, storage, and access control of personal data, thereby reducing the risk of improper use or personal data breaches.

With respect to privacy protection, Gseven carries out centralized management of customer personal data and case records through an internally developed inbound customer service management platform while enhancing customer data security and through systematic permission controls and data management mechanisms, in order to ensure that data processing complies with relevant privacy protection regulations. Access to the system is restricted to customer service representatives based on their job-specific permissions, whereas customer data can only be viewed through individual account logins and tiered permission management. The data export function is also subject to permission controls, masking, or data minimization measures, so as to reduce the risk of personal data breaches.

#### 4. Outlook for the future: Advancing steadily such that sustainability becomes an integral part of day-to-day management

Looking ahead, Gseven will not only carry on deepening our sustainable development strategies, but also reinforce our commitment to and investment in environmental protection, social responsibility, and corporate governance across all business areas. We will continue to advance efforts in introducing and promoting eco-friendly products while progressively refining our energy data management and low-carbon operational infrastructure. At the same time, we will remain dedicated to talent development, community engagement, information security, and privacy protection, with a view to ensuring that sustainability management is not merely confined to policies or documents, but can also be integrated into decision-making in day-to-day operations.

Gseven will also keep on building stronger partnerships with our suppliers, employees and customers in an effort to jointly foster consumption and business models that are more responsible. Throughout this journey, we will continue to fulfill our commitment to sustainability towards our customers, society, and the environment, with “professionalism,” “quality,” and “responsibility” as our core values, while working hand in hand with more stakeholders to create a more stable and better future.

總經理

謝舒閔

President Hsieh, Shu-Min

## About Gseven

Our founder, driven by a commitment to satisfying customers' needs for consumer electronics while offering comprehensive, professional services, pioneered the establishment of audio retail stores and expanded into dedicated counters in major department stores. Guided by the founding mission of "sowing the seeds of a love for music" while integrating technology with home appliances, our brand set out to create a more comfortable, aesthetically pleasing lifestyle for consumers. Inspired further by the spirit of "gathering the wise and the elegant for the benefit of society," our founder brought Gseven to life.

Founded on a profound passion and aspiration for music, Gseven possesses a wealth of experience in the sale of audiovisual products while offering a comprehensive suite of services for consumer electronics, with the aim of consistently delivering superior sound quality and an emotional experience to customers. This core philosophy is beautifully reflected in our corporate logo, where the upper and lower elongated soundwave curves signify our "love for music"—an ideal deeply rooted in the hearts of both our employees and every customer. The three lines enclosed in the center of our corporate logo represent the harmonious integration of our three core elements—"consumers," "premium products," and "one-stop service." Together, these five converging lines symbolize our company's multi-channel retail philosophy, conveying our brand's unwavering professionalism and dedicated service attitude from start to finish.

**Corporate spirit** | Integrity, diligence, harmony, and joy

**Corporate mission** | Building a comprehensive distribution network while integrating technology with audio-visual and home appliances

**Corporate vision** | Creating a smart, aesthetically pleasing lifestyle

## Brand story

In the past, we built our foundation on professional audio retail, with a dedication to delivering beautiful melodies. Back then, music gave us our voice.

In the present, we are expanding our horizons across a diverse range of business, with an endeavor to turn your lifestyle dreams into reality. Unwavering in our promise, we make discoveries for you.

In the future, we will go all out to defy every limit, as a trendsetting attitude comes to life. Steadfast in our belief, style will everything happen.

## Distribution strategy



Department store counters, retail stores, e-commerce, commercial projects, as well as wholesale and trade

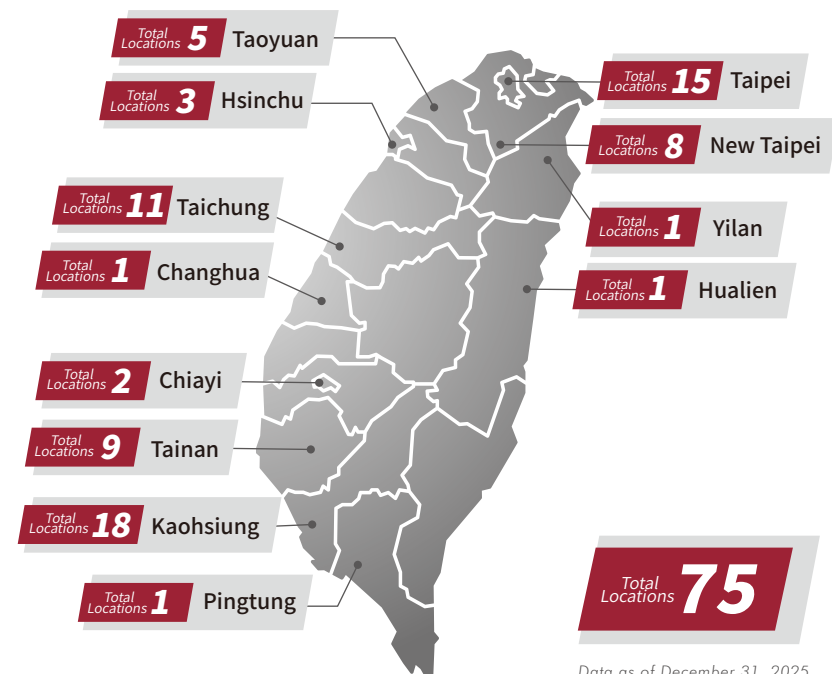
## Differentiated management

- Deep-rooted relationships with department stores and brand partners while leveraging economies of scale
- Professional service quality and a comprehensive digital management system
- Comprehensive online-to-offline (O2O), omni-channel management
- Integrated planning for residential and commercial audio-visual projects
- Distribution and wholesale of proprietary brands and well-known brands

| Gseven Co., Ltd.                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date of incorporation               | October 26, 1994                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Chairman                            | Lu, Chien-San                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| President                           | Hsieh, Shu-Min                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Ownership structure                 | Listed on the Taipei Exchange (Stock code: 2937)                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Date of listing                     | June 8, 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Industry classification             | Household industry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Primary business activities         | Retail and wholesale of various electrical appliances and audiovisual systems, maintenance and repair services, and trading of related equipment and components; agency services for domestic and foreign manufacturers, including quotations, bidding tenders, and distribution; wholesale of medical devices; as well as retail of educational, cultural, recreational, electrical, and photographic equipment.                                                                                          |
| Paid-in capital                     | NT\$435,420 thousand (As of December 31, 2025)                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Net sales                           | NT\$5,195,650 thousand (As of December 31, 2025)                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Number of employees                 | 435 (As of December 31, 2025)                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Headquarters address                | 1F., No. 265, Zhongzheng 1st Rd., Lingya Dist., Kaohsiung City                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Operating locations                 | 75 operating locations (19,259 square meters)<br>9 short-chain logistics warehouses (2,956 square meters)                                                                                                                                                                                                                                                                                                                                                                                                  |
| Industry associations & memberships | Gseven participates as a general member in the following industry associations: <ul style="list-style-type: none"> <li>Taiwan Audio Association (Representative: Lu, Chien-San, Chairman)</li> <li>Kaohsiung Entrepreneurs Association (Representative: Lu, Chien-San, Chairman)</li> <li>Taipei Electrical Commercial Association (Representative: Lu, Chien-San, Chairman)</li> <li>Electrical Commercial Association of Kaohsiung (Representative: Shen, Chih-Kai, Assistant Vice President)</li> </ul> |

## Operating locations

With a deep-rooted foothold in the Taiwan market for over 30 years, Gseven, in close collaboration with leading chain shopping malls and premium home appliance brands in the country, operates an extensive network of specialized counters and retail storefronts across Taiwan's major department stores and shopping centers ([https://www.gseven.com.tw/store\\_map.php](https://www.gseven.com.tw/store_map.php)), thus solidifying our position as a leading brand in the audiovisual and home appliance sector. Leveraging the long-standing goodwill and customer trust developed among the aforesaid three parties, Gseven continues to strategically expand our operating locations with the aim of broadening our overall service network.



# Sustainability Management

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- 1.3 Identification and management of material topics 15

# 01

## CHAPTER

## 1.1 Sustainable Development Committee and its implementation

### Gseven Statement on Sustainable Development



#### Human rights policy

Diversity, inclusion, and equality  
No forced labor  
Prohibition of child labor  
Harmonious labor-management relations



#### Safe work environment and physical and mental well-being

Creating a healthy and safe workplace environment  
Accommodating workplace environments for pregnant and breastfeeding women  
Prevention and control of infectious diseases  
Physical and mental well-being and work-life balance



#### Conservation of environmental resources

Protecting the natural environment  
Caring for the Earth through environmental protection and energy conservation  
Pollution prevention



#### Suppliers

Corporate social responsibility  
Environmental performance  
Environmental protection and energy conservation

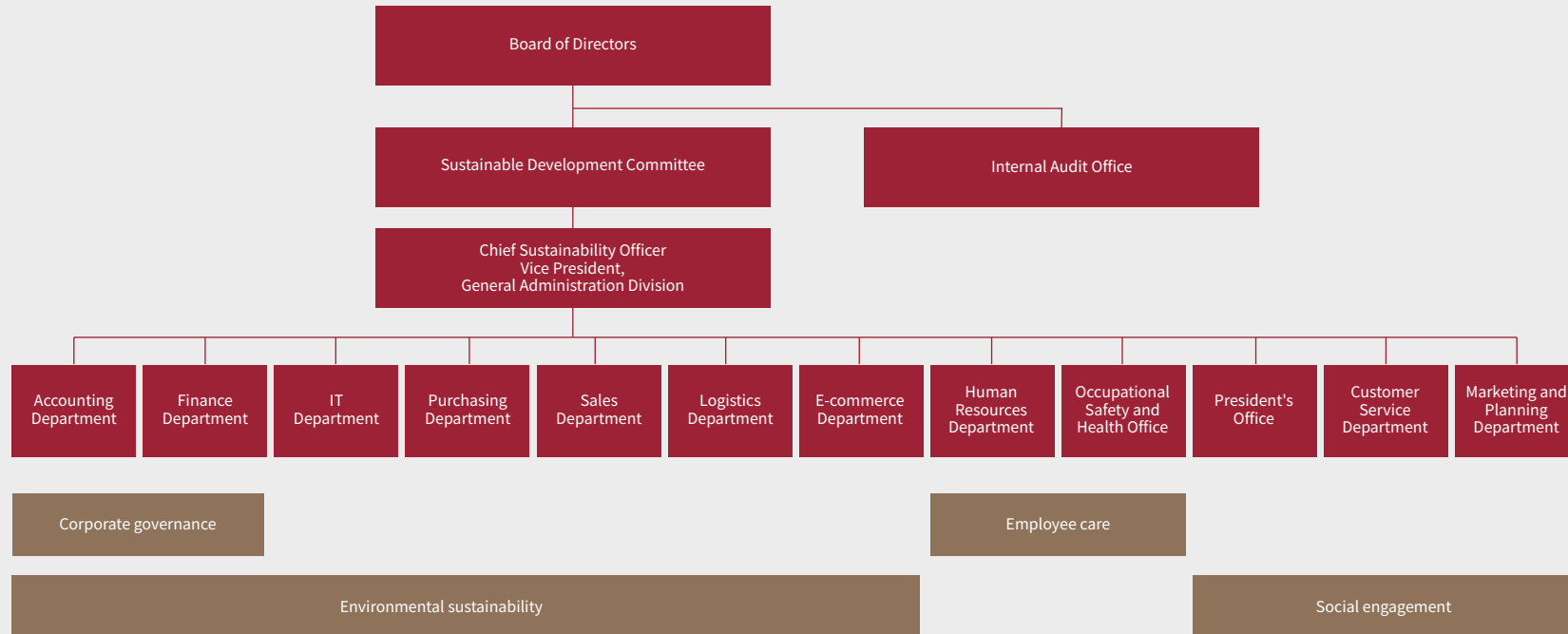


#### Promotion of arts and culture

For the style of sound  
Sowing the seeds of a love for music

In August 2023, the Board of Directors approved the establishment of the Sustainable Development Committee. As stipulated in its organizational charter, the Sustainable Development Committee, which consists of three independent directors and one managerial officer, is responsible for reviewing sustainable development policies, strategies, and management frameworks, as well as overseeing material sustainability matters, including sustainability reports and greenhouse gas inventories. In an effort to strengthen corporate governance, foster environmental sustainability, and uphold social welfare, Gseven identifies risks and opportunities across three dimensions, namely the environment, human rights, and governance. With the Sustainable Development Best Practice Principles as the guiding principles for promoting sustainability over the long run, we have integrated sustainable development into our management strategies and day-to-day business operations. In May 2025, the Sustainable Development Task Force was established under the Sustainable Development Committee. Composed of department heads who are designated by the Vice President (Chief Sustainability Officer), the task force is tasked with implementing initiatives related to environmental sustainability, social engagement, corporate governance, and employee care, while the Vice President (Chief Sustainability Officer) reports the implementation status of the aforesaid initiatives to the Sustainable Development Committee.

## Organizational chart of the Sustainable Development Committee



The Sustainable Development Committee is primarily responsible for determining the overall direction of sustainability policies, reviewing and approving sustainability strategies and sustainability reporting disclosures, and monitoring the implementation of our company's sustainability action plans while deliberating on other sustainability-related matters. The committee convenes at least once a year, while the Vice President (Chief Sustainability Officer) reports results regarding the implementation of the annual sustainability plan and future work plans to the Board of Directors at least once a year. For details regarding the resolutions of the Sustainable Development Committee and the reports it presented to the Board of Directors in 2025, please refer to Page 40 of Gseven's 2025 Annual Report.

## 1.2 Stakeholder identification and engagement

### Identifying stakeholders

Gseven began the stakeholder identification process by compiling a list of stakeholders whose interests are or may be affected by our company's operating activities. Referencing the five principles of the AA1000 Stakeholder Engagement Standards (SES), namely dependency, responsibility, influence, diverse perspectives, and tension, Gseven initiated the identification of stakeholders through online questionnaire surveys and meeting discussions, where seven groups of stakeholders were ultimately identified at the end of the process.

### 7 major stakeholders



### Stakeholder engagement

Gseven has set up dedicated channels of stakeholder engagement on our official website. Moreover, the outcomes of stakeholder engagement are reported to the Board of Directors at least once a year.

Channels of stakeholder engagement and summary of engagement outcomes

| Stakeholder                    | Significance to Gseven                                                                                                                                                                                                                                                                                                                     | Topics of concern                                                                                                                                                                                                                                                          | Contact information for stakeholder feedback and grievances                                                                                                      | Engagement channel/frequency                                                                                                                                                              | Summary of engagement outcomes in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sales channel system           | Sales channels serve as a key resource for enhancing competitiveness and differentiation.                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Business performance</li> <li>Occupational safety and health</li> </ul>                                                                                                                                                             | <ul style="list-style-type: none"> <li>Contact person: Mr. Shen - Assistant Vice President, Sales Department</li> <li>E-mail: kenn-shen@gseven.com.tw</li> </ul> | <ul style="list-style-type: none"> <li>Official correspondence and contracts / Irregularly</li> <li>Vendor briefings / Annually</li> <li>Event communication letters / Monthly</li> </ul> | <ul style="list-style-type: none"> <li>July: Opened Dream Plaza and Dream Plaza Panasonic outlets.</li> <li>August: Remodeled Far Eastern Department Store (Xinyi A13) outlet.</li> <li>August: Opened Tainan Shin Kong Mitsukoshi (Xiaobeimen) outlet.</li> <li>October: Remodeled Taichung Shin Kong Mitsukoshi (Zhonggang) outlet.</li> <li>October: Expanded and remodeled Taichung Chungyo Department Store outlet.</li> <li>November: Expanded and remodeled Taichung Top City SOGO outlet.</li> </ul> |
| Brand partners (Manufacturers) | As manufacturers are key partners in our company's business operations, there is a need for Gseven to maintain close communication and conduct negotiations on various sources for the sale of products (e.g., costs, availability of supply, exclusive promotions, sales incentives, etc.) to ensure our company's competitive advantage. | <ul style="list-style-type: none"> <li>Market share of manufacturers in domestic and international markets</li> <li>Performance of individual brands</li> <li>Resource assistance provided by individual brands</li> <li>Sales performance of flagship products</li> </ul> | <ul style="list-style-type: none"> <li>Contact person: Mr. Lin - Manager, Purchasing Department</li> <li>E-mail: chris_lin@gseven.com.tw</li> </ul>              | <ul style="list-style-type: none"> <li>Phone, messaging apps, and e-mail / Mondays to Fridays</li> <li>Online and in-person meetings / Daily</li> </ul>                                   | <ul style="list-style-type: none"> <li>Achieved 11.9% revenue growth.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                             |

## Channels of stakeholder engagement and summary of engagement outcomes

| Stakeholder             | Significance to Gseven                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Topics of concern                                                                                                                                                                                                                            | Contact information for stakeholder feedback and grievances                                                                                                                                                                                                                                                                                                                                           | Engagement channel/frequency                                                                                                                                                                                                                                                                                                                                                                                                                             | Summary of engagement outcomes in 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Customers (Consumers)   | Customers are essential to our company as they are not only the backbone of our business but also the driving force behind our company's growth and improvement. Customer needs and feedback help our company enhance the quality of our products and services, thereby building stronger brand trust and loyalty. By constantly meeting customer expectations, Gseven can solidify our market position while building long-term partnerships, thereby achieving stable growth. In short, customers are the cornerstone of our company's success, and also our guiding compass moving forward. | <ul style="list-style-type: none"> <li>Product quality and reliability</li> <li>Customer relationship management</li> <li>Privacy</li> </ul>                                                                                                 | <ul style="list-style-type: none"> <li>Contact person: Mr. Hsu – Manager, Marketing and Planning Department<br/>E-mail: Fred.hsu@gseven.com.tw</li> <li>Contact person: Ms. Li – Manager, Customer Service Department<br/>E-mail: ruth-lee@gseven.com.tw</li> <li>Customer Service Center<br/>Phone: (07)727-3128 #3<br/>Toll-free hotline: 0800-899-080<br/>E-mail: service@gseven.com.tw</li> </ul> | <ul style="list-style-type: none"> <li>Department store counter and retail stores / Real-time</li> <li>Customer Service Center (i.e., hotline, e-mail, official LINE account, official correspondence, and coordination meetings) / Real-time</li> <li>Google Business Reviews / Real-time</li> <li>Customer satisfaction surveys / Monthly</li> <li>Marketing campaigns / Irregularly</li> <li>Sales calls and visits / Irregularly</li> </ul>          | <ul style="list-style-type: none"> <li>The Customer Service Center handled a total of 2,876 cases throughout the year while optimizing its service processes on an ongoing basis.</li> <li>Customer satisfaction reached 99%, with the majority of customers expressing intent to make repeat purchases.</li> <li>81% of customers reported a positive experience with the after-sales care service provided by Gseven.</li> </ul>                                                                                                                                                                                                                                                                                                           |
| Employees               | Employees are the most critical gears that drive our company's operations. Maintaining smooth communication channels with employees and listening to their suggestions are among the most important factors for the sustainable operation of Gseven.                                                                                                                                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Talent attraction and retention</li> <li>Employee development and training</li> <li>Employee well-being and safety</li> <li>Work-life balance</li> </ul>                                              | <ul style="list-style-type: none"> <li>Contact person: Mr. Chang – Manager, Human Resources Department<br/>E-mail: nick_chang@gseven.com.tw<br/>hr@gseven.com.tw</li> </ul>                                                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>Labor-management meetings / Quarterly</li> <li>Company website - Employee feedback and inquiries / Real-time</li> <li>Employee organizational atmosphere and psychological safety survey / Annually</li> </ul>                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Convened labor-management meetings in March, June, September, and December.</li> <li>Addressed 15 cases of employee inquiries in total.</li> <li>Successfully conducted one employee organizational atmosphere and psychological safety survey.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Shareholders/ investors | As a key source of capital for Gseven, exceptional business performance demonstrates our corporate value, and secures stable funding, thereby fostering a virtuous cycle of sustainable growth.                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>Company operations and governance</li> <li>Future growth potential</li> <li>Sustained profitability enhancement and strategies</li> <li>Dividend policy</li> </ul>                                    | <ul style="list-style-type: none"> <li>Contact person: Mr. Ho – Vice President, General Administration Office<br/>E-mail: andy-ho@gseven.com.tw</li> </ul>                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Annual General Meeting / Annually</li> <li>Investor conferences / Irregularly</li> <li>Financial statements / Quarterly</li> <li>Revenue performance announcements / Monthly</li> <li>Announcements on the Market Observation Post System / Real-time</li> <li>"Investor" section on Gseven's official website / Real-time</li> </ul>                                                                             | <ul style="list-style-type: none"> <li>Convened one shareholders' meeting.</li> <li>Convened one investor conference.</li> <li>Convened seven board meetings.</li> <li>Issued 36 major announcements on the Market Observation Post System.</li> <li>Simultaneously disclosed annual reports, financial statements, and monthly revenues on the Market Observation Post System and in the "Investor" section on our company's official website.</li> </ul>                                                                                                                                                                                                                                                                                   |
| Government agencies     | Gseven maintains a good relationship with the government and keeps abreast of the latest regulatory trends while conducting our business activities in full compliance with applicable laws and regulations promulgated by government authorities, with a view to safeguarding the rights and interests of consumers, employees, investors, and business partners, and ensuring sound and stable operations.                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>Regulatory compliance</li> <li>Corporate governance</li> <li>Labor relations</li> <li>Corporate corruption and unethical conduct</li> <li>Climate governance and greenhouse gas management</li> </ul> | <ul style="list-style-type: none"> <li>Contact person: Mr. Ho – Vice President, General Administration Office<br/>E-mail: andy-ho@gseven.com.tw</li> </ul>                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Official correspondence / Real-time</li> <li>Proactive communication and explanation on material topics / Real-time</li> <li>Seminars and briefing sessions organized by competent authorities / Irregularly</li> <li>Supervisory review and inspection by competent authorities / Irregularly</li> <li>Market Observation Post System / Real-time</li> <li>Corporate Governance Evaluation / Annually</li> </ul> | <ul style="list-style-type: none"> <li>Received 332 official letters from government authorities, all of which were handled in accordance with applicable laws and regulations or the content of the respective correspondence.</li> <li>Participated in nine briefing sessions.</li> <li>Provided timely responses to all inquiries raised by competent authorities.</li> <li>Submitted monthly and quarterly reports on Gseven's operating status to competent authorities.</li> <li>Published financial statements and annual reports on a regular basis as required by competent authorities.</li> <li>Committed no violations of TWSE's rules and regulations on information disclosure and issuance of major announcements.</li> </ul> |

## Channels of stakeholder engagement and summary of engagement outcomes

| Stakeholder | Significance to Gseven                                                                                                                                                     | Topics of concern                                                      | Contact information for stakeholder feedback and grievances                                                                  | Engagement channel/frequency                                                           | Summary of engagement outcomes in 2025                                                                                                                                                                                                    |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Contractors | Contractors are valued business partners in Gseven's business who play an integral role in ensuring that our products are delivered smoothly and on time to our customers. | <ul style="list-style-type: none"> <li>Business performance</li> </ul> | <ul style="list-style-type: none"> <li>Mr. Shen – Manager Logistics Department<br/>E-mail: aki-shen@gseven.com.tw</li> </ul> | <ul style="list-style-type: none"> <li>Dedicated contact person / Real-time</li> </ul> | <ul style="list-style-type: none"> <li>Handled warehouse inventory management for an average of over 5,000 units per month,</li> <li>Provided delivery and installation services for an average of over 3,000 units per month.</li> </ul> |

## Employee Organizational Atmosphere Survey

In an effort to gain insights into the workplace atmosphere, Gseven conducts an annual company-wide survey on organizational atmosphere and psychological safety for all employees, which serves as a key basis for enhancing the workplace environment and organizational management. The implementation of Gseven's employee satisfaction survey for 2025 and the corresponding improvement plan are detailed as follows:

|                            |                                                                                                                                                                                                                                                                |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Survey distribution period | April 2025                                                                                                                                                                                                                                                     |
| Number of respondents      | 443 employees, representing all Gseven employees                                                                                                                                                                                                               |
| Survey results             | 4.17 points (on a scale of 0 to 5 points)                                                                                                                                                                                                                      |
| Improvement plan           | <p>A. Implement a system of regular one-on-one meetings to help employees understand their personal growth and learning directions.</p> <p>B. Organize management training programs to improve their communication skills and ability to provide feedback.</p> |

## Employee Psychological Safety Assessment Survey

In an effort to assess our employees' sense of psychological safety in the workplace, Gseven conducts an annual company-wide survey on organizational climate and psychological safety for all employees, which serves as a key basis for enhancing the work environment and organizational management. The implementation of Gseven's employee survey for 2025 and the corresponding improvement plan are detailed as follows:

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Survey distribution period | April 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Number of respondents      | 443 employees, representing all Gseven employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Survey results             | Agree: 75.06%; Disagree: 6.50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Improvement plan           | <p>A. View mistakes as opportunities for improvement and learning, and promote the mindset that "learning is more important than punishment" within the organization.</p> <p>B. After a mistake occurs, focus on reviewing systems and processes to avoid placing blame on individuals.</p> <p>C. Provide communication skills training for managers, such as "constructive feedback" and "how to discuss mistakes with employees and guide them toward improvement," aimed at bolstering their ability to respond to mistakes with competence and empathy.</p> <p>D. Enable managers to proactively share examples of "courageous attempts that did not succeed" in departmental or company-wide meetings, with a view to emphasizing that the process and action matter more than the outcome, thereby fostering an atmosphere where "taking action is more important than getting it right."</p> <p>E. When errors occur, conduct team reviews and process optimizations while avoiding emotional blame or punishment, so that employees feel more at ease when proposing new ideas or action recommendations.</p> <p>F. Enable senior executives to openly share their own experiences with trial and error, in order to foster a positive organizational culture while encouraging their subordinates to embrace challenges and innovation.</p> |

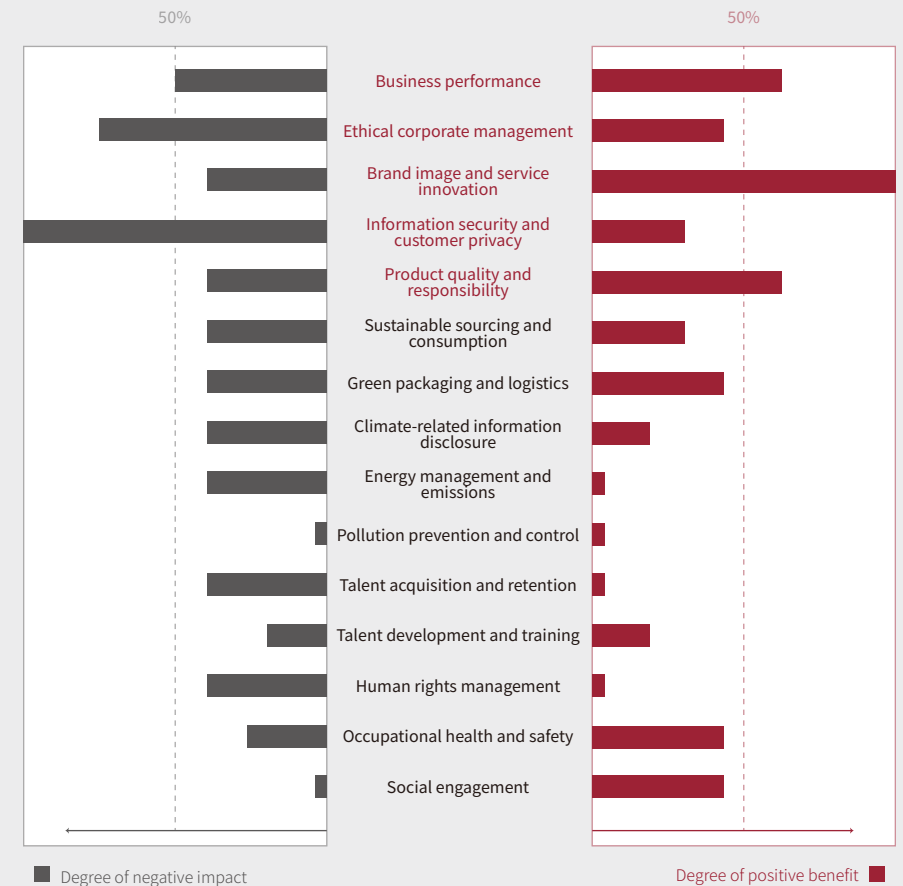
## 1.3 Identification and management of material topics

### Process for identifying material topics

At Gseven, we conducted a materiality assessment on sustainability topics with reference to the guidance on determining material topics set forth in GRI 3: Material Topics 2021, along with the principle of double materiality as introduced by the European Union.

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1<br>Understand the organizational context    | The sustainability topics compiled by Gseven were sourced from the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD), the Sustainability Accounting Standards Board (SASB), ESG rating agencies (e.g., Morgan Stanley Capital International (MSCI) and Dow Jones Sustainability Indices (DJSI)), and the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies while referencing disclosures in sustainability reports from peer companies. Therefore, we consolidated these topics based on topic relevance and mapped them to sustainability standards, which eventually resulted in a total of 15 sustainability topics.                                                  |
| 2<br>Identify actual and potential impacts    | The 15 sustainability topics were assigned to various departments based on the relevance of their respective content, where each department head was tasked with assessing the degree of internal and external “actual” and “potential” benefits and impacts pertaining to the sustainability topics assigned to their respective department, which encompass the following: <ul style="list-style-type: none"> <li>• <b>Internal:</b> Assess the “positive benefits” and “negative impacts” that each topic may have on Gseven’s operations and finances.</li> <li>• <b>External:</b> Assess the “positive benefits” and “negative impacts” on the economy, environment, and people (including human rights) arising from Gseven’s operating activities.</li> </ul> |
| 3<br>Assess the significance of impacts       | <ul style="list-style-type: none"> <li>• <b>Significance of positive benefits:</b> External positive benefit score × Internal positive benefit score.</li> <li>• <b>Significance of negative impacts:</b> External negative impact score × Internal negative impact score.</li> </ul> <p>Note: The External Positive Benefit Score encompasses scale, scope, and likelihood; whereas the External Negative Impact Score encompasses severity (i.e., scale, scope, and irremediable character), likelihood, and human rights.</p>                                                                                                                                                                                                                                     |
| 4<br>Prioritize material topics for reporting | The 15 sustainability topics were ranked according to the significance of their “positive benefits” and “negative impacts,” where the topics falling within the top 50% were subsequently deliberated upon by department heads across our company in a dedicated meeting, thereby resulting in the identification of five priority topics for reporting. Upon approval by the President, these topics were designated as the material topics to be disclosed in Gseven’s sustainability report for this year.                                                                                                                                                                                                                                                        |

### Material topic identification results



Note: Sustainability topics in red denote Gseven’s material topics for 2025

## List of material topics

The relevant departments were charged with formulating management approaches based on the five approved material topics, as well as conducting periodic reviews of Gseven's overall implementation performance and the extent to which the corresponding management objectives have been achieved. The outcomes of such reviews can serve as the basis for the continued advancement of sustainability initiatives and ongoing improvement efforts in the future.

| Material topic                            | Management approach / Corresponding chapter or subchapter                            | Corresponding sustainability standards                                                                                                                             | Explanation on positive benefit/negative impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Business performance                      | Business performance / 2.1 Business performance                                      | [GRI] 201: Economic Performance (201-1 and 201-4)                                                                                                                  | <ul style="list-style-type: none"> <li><b>Impact dimensions: Economy, environment, and people (including human rights)</b></li> <li><b>Positive benefits:</b> In 2025, Gseven achieved notable revenue growth across department store counters, e-commerce platforms, and retail outlets thanks to our proactive efforts in expanding our primary sales channels, as evidenced by a year-on-year growth of 11.9% in consolidated net revenue, thereby demonstrating our company's sound operational capability, which, hopefully, helps enhance investor confidence and recognition. Furthermore, in alignment to the government's net-zero policy, we promoted high-efficiency energy-saving products, which not only qualified for energy-saving appliance subsidies, but also enabled us to capitalize on market demand driven by appliance replacement policies, thereby securing a significant source of revenue.</li> <li><b>Negative impacts:</b> Despite the absence of significant negative impacts in 2025, a slight downward trend has been observed in government subsidies. Possible instances of revenue performance falling short of expectations in the future may not only adversely impact employee compensation arrangements, but also exert a mild negative effect on the broader external economic environment.</li> </ul>                                                                                                                                        |
| Ethical corporate management              | Ethical corporate management / 2.3 Ethical corporate management                      | [GRI] 205: Anti-corruption (205-1, 205-2, and 205-3)<br>[MSCI] Business Ethics<br>[DJSI] Business Ethics                                                           | <ul style="list-style-type: none"> <li><b>Impact dimensions: Economy and people (including human rights)</b></li> <li><b>Positive benefits:</b> Gseven has established rules and regulations related to ethical corporate management in accordance with applicable laws and regulations while ensuring full compliance with the requirements of the competent authorities.</li> <li><b>Negative impacts:</b> In 2025, Gseven recorded no regulatory sanctions or instances of employee misconduct resulting in termination. However, in the course of handling a customer complaint during the year, we identified one instance of improper fraudulent conduct attributable to an external business partner. Upon investigation by the Ethical Corporate Management Task Force, it was confirmed that the incident did not meet the threshold of financial materiality and had no material impact on our company's operations. Should instances of misappropriation of funds, misappropriation of assets, receipt of improper benefits, or failure to detect regulatory violations in a timely manner through audit procedures occur in the future, such events may not only result in financial losses to our company's operations, but could also lead to the termination of partnerships by brand partners (manufacturers), thereby undermining consumer and investor trust in the brands and adversely affecting consumers' purchase intention and investor confidence.</li> </ul> |
| Information security and customer privacy | Information security and customer privacy / 2.5 Cybersecurity and privacy protection | [GRI] 418: Customer Privacy (418-1)<br>[SASB] Data Security<br>[MSCI] Privacy & Data Security<br>[DJSI] Information Security/Cybersecurity and System Availability | <ul style="list-style-type: none"> <li><b>Impact dimensions: Economy and people (including human rights)</b></li> <li><b>Positive benefits:</b> Aside from conducting internal control audits on an annual basis, Gseven carries out email social engineering drills, information security assessments, and disaster recovery drills on a regular basis. Moreover, we organize information security and personal data protection training for all employees, aimed at reinforcing employees' awareness of cyber self-defense through awareness campaigns and sharing of case studies.</li> <li><b>Negative impacts:</b> In 2025, Gseven did not encounter any confirmed data breaches involving employee or customer information. However, we have previously experienced a data breach involving customer order information, in response to which we have implemented a series of improvement measures, including enhancing our inbound customer service management platform, access controls, data masking protocols, as well as education and training, with a view to mitigating the recurrence of similar risks. Should any related negative impacts arise in the future, please refer to "2.5 Cybersecurity and privacy protection" &gt; "Customer privacy protection" in this sustainability report for further details on the corresponding remedial measures.</li> </ul>                                                                                                      |

| Material topic                             | Management approach /<br>Corresponding chapter or<br>subchapter                                                         | Corresponding sustainability<br>standards                                                                                                                                                                                            | Explanation on positive benefit/negative impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Brand image<br>and service<br>innovation   | Brand image and service innovation<br>/<br>3.1 Service innovation experience<br>3.3 Customer relationship<br>management | [DJSI] Customer Relationship<br>Management                                                                                                                                                                                           | <ul style="list-style-type: none"> <li>• <b>Impact dimensions: Economy, environment, and people (including human rights)</b></li> <li>• <b>Positive benefits:</b> Gseven continues to advance customer relationship management and the digitalization of customer services through the integration of our CRM system, inbound customer service management platform, and customer complaint database, thereby strengthening membership management and service processes. On the other hand, we enhance member engagement and marketing flexibility through member segmentation, referral mechanisms, and application of short-term points. At the same time, we keep track of case progress and trend analysis in real time using our customer service platform, as well as carry out accumulation of cases and knowledge sharing using our customer complaint database, which can help our frontline staff learn quickly and respond effectively. On the whole, these initiatives effectively improve service efficiency, processing consistency, and customer experience while fostering brand trust. In addition, we deepen the emotional connection between brands and customers through a series of innovative experiential events such as the Love for Music Festival, product appreciation events, and various VIP experience events—which blend music, environmental sustainability, and high-quality products. Concurrently, we actively promote products bearing Grade 1 Energy Efficiency Label while pairing them with exclusive offers and environmental education, thereby demonstrating our company's commitment to ESG principles. We also leverage digital technology to enhance service efficiency and consumer convenience. Going forward, we will continue to expand the influence of sustainability in collaboration with brands that share our ESG values, with a view to meeting the expectations of modern consumers.</li> <li>• <b>Negative impacts:</b> In 2025, Gseven did not encounter any major customer disputes or events with negative impacts. We continue to optimize our service processes, having properly addressed all individual customer complaints according to existing mechanisms. Should any such negative impacts arise in the future, please refer to “3.2 Product sourcing and management” &gt; “Sustainable product marketing management” and “3.3 Customer relationship management” for further details on the corresponding remedial measures.</li> </ul> |
| Product quality<br>and responsibili-<br>ty | Product quality and responsibility /<br>3.2 Product sourcing and<br>management                                          | [GRI] 416: Customer Health and Safety<br>(416-1 and 416-2)<br>[GRI] 417: Marketing and Labeling<br>(417-1, 417-2, and 417-3)<br>[SASB] Product Sourcing, Packaging &<br>Marketing<br>[DJSI] Product Quality and Recall<br>Management | <ul style="list-style-type: none"> <li>• <b>Impact dimensions: Economy and people (including human rights)</b></li> <li>• <b>Positive benefits:</b> Gseven provides a comprehensive service process across the pre-sale, in-sale, and post-sale stages in close collaboration with our sales channel network and brand partners (manufacturers) aimed at offering customers reliable shopping options, which not only bolsters consumer confidence in Gseven, but also effectively safeguards consumer rights and interests.</li> <li>• <b>Negative impacts:</b> In 2025, Gseven did not encounter any actual negative impact. However, failure to implement product verification or spot-check mechanisms could give rise to potential risks of selling counterfeit products or products with material defects, which will undermine consumer rights and interests and adversely affect our company's reputation and revenue. For further details on the corresponding remedial measures, please refer to “3.2 Product sourcing and management” &gt; “Product review and delisting mechanism” and “3.3 Customer relationship management.”</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

# 02

## CHAPTER

## Corporate Governance

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## Management approach to business performance

| Material topic                  | Business performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitments and policies        | Gseven maintains our channel advantages to establish strategic partnerships with suppliers, deepen our model of long-term and stable collaboration with department stores, and expand our portfolio of private labels and exclusive products, thereby enhancing brand awareness among consumers at the time of purchase.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Targets                         | <ul style="list-style-type: none"> <li>2025 targets and achievement status: <ul style="list-style-type: none"> <li>✓ Achieve steady profit growth to safeguard shareholder interest.</li> <li>✓ Expand our retail store network to increase market share.</li> <li>✓ Continue to expand our product portfolio to provide customers with a diverse range of choices.</li> </ul> </li> <li>Medium-to-long-term target: Continue to achieve steady profit growth.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Responsibilities                | President and all department heads                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Specific actions                | <ul style="list-style-type: none"> <li>Continue to expand our operating locations by partnering with leading domestic chain shopping malls and premium home appliance brand while leveraging our long-standing reputation and customer trust, with a view to broadening our overall service network.</li> <li>Pursue a balanced development approach across various types of chain vendors, rather than focus solely on a single shopping mall system, with the aim of increasing our reach among potential customers for audiovisual and home appliances across Taiwan.</li> <li>Continue to develop and introduce products aligned with market trends and those with growth potential, in addition to maintaining the sales of existing products with high added value and high sales contribution, while replacing single-item sales with professional planning services to meet customers' one-stop shopping needs.</li> <li>Introduce premium home appliances to enrich in-store experience and increase customer dwell time at our operating locations, thereby creating cross-selling opportunities.</li> </ul> |
| Management assessment mechanism | The heads of Sales Department and E-commerce Department are responsible for planning and executing initiatives related to business performance, whereas the Chief Operating Officer oversees such efforts by convening meetings on business reports.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Performance in 2025             | <ul style="list-style-type: none"> <li>Opened two new counters at Dream Plaza, Uni-ustyle Taipei Store.</li> <li>Opened a new counter at Shin Kong Mitsukoshi Xiaobeimen Store.</li> <li>Achieved 11.9% growth in consolidated net operating revenue compared to 2024.</li> <li>Recorded an increase in earnings per share to NT\$4.06 from NT\$3.51 in 2024.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## 2.1 Business performance

Looking back on 2025, Gseven, under the leadership of our management team and through the collective efforts of all our employees, met the various challenges presented by the market environment with our unwavering commitment to upholding a spirit of perseverance and determination. As a result, all our primary sales channels—including department store counters, e-commerce, and retail stores—maintained stable growth in overall performance, demonstrating sound operating results.

In 2025, Gseven posted a consolidated operating revenue of NT\$5,195,650 thousand, up NT\$553,046 thousand from NT\$4,642,604 thousand for the same period last year; a net income after tax of NT\$176,795 thousand, up NT\$23,812 thousand from NT\$152,983 thousand for the same period last year; and a basic earnings per share after tax of NT\$4.06, up NT\$0.55 from NT\$3.51 for the same period last year.

| Gseven's financial performance for the most recent three years (consolidated) |             |             |             |
|-------------------------------------------------------------------------------|-------------|-------------|-------------|
| Unit: NT\$ thousands                                                          |             |             |             |
| Item \ Year                                                                   | 2023        | 2024        | 2025        |
| Operating revenue                                                             | 4,063,697   | 4,642,604   | 5,195,650   |
| Operating costs                                                               | (3,075,981) | (3,569,327) | (4,047,515) |
| Gross profit from operations                                                  | 987,716     | 1,073,277   | 1,148,135   |
| Operating expenses                                                            | (847,234)   | (876,790)   | (922,313)   |
| Net operating income                                                          | 140,482     | 196,487     | 225,822     |
| Non-operating income and expenses                                             | 2,363       | (4,372)     | (5,637)     |
| Profit before tax                                                             | 142,845     | 192,115     | 220,185     |
| Tax expense                                                                   | (34,473)    | (39,132)    | (43,390)    |
| Net profit for the period                                                     | 108,372     | 152,983     | 176,795     |
| Earnings per share (NT\$)                                                     | 2.81        | 3.51        | 4.06        |

| Gseven's financial performance for the most recent three years (consolidated) |         |         |         |
|-------------------------------------------------------------------------------|---------|---------|---------|
| Unit: NT\$ thousands                                                          |         |         |         |
| Item \ Year                                                                   | 2023    | 2024    | 2025    |
| Employee compensation and benefits                                            | 362,377 | 368,019 | 403,820 |
| Employee remuneration and director/supervisor remuneration                    | 12,870  | 17,817  | 20,717  |
| Technology and charitable donations                                           | 2,733   | 2,157   | 3,025   |
| Income tax paid                                                               | 49,958  | 28,374  | 45,209  |
| Cash dividends (NT\$ per share)                                               | 1.30    | 2.00    | 2.10    |
| Total dividend payout                                                         | 48,929  | 79,167  | 91,438  |

Note: The table above presents data from Gseven Group's condensed consolidated statement of comprehensive income, which also includes data from subsidiaries stated in the consolidated financial statements.

## Government financial assistance and subsidies

In 2025, Gseven received government financial assistance and subsidies primarily from the Ministry of Economic Affairs and the Ministry of Labor, which amounted to a total of NT\$2,130,468. The subsidy items are set out in the table below.

| Granted by                   | Item                                                                   | Amount of financial assistance/ subsidy (NT\$) |
|------------------------------|------------------------------------------------------------------------|------------------------------------------------|
| Ministry of Economic Affairs | Article 23-3 of the Statute for Industrial Innovation                  | 926,377                                        |
| Ministry of Labor            | Youth Employment Flagship Program                                      | 976,800                                        |
|                              | Enterprise Talent Skill Progressive Program                            | 123,260                                        |
|                              | Work-Life Balance Promotion Subsidy Program                            | 84,000                                         |
|                              | Salary Subsidy for Pregnancy Checkup Accompaniment and Paternity Leave | 20,031                                         |
| Total                        |                                                                        | 2,130,468                                      |

## Products and services

As home appliances are essential items in every household, brand manufacturers' continuous engagement in research and development to enhance product functionality has led to stable, albeit modest, market growth across the home appliance sector in recent years.

Aside from maintaining the sales of existing products with high added value and high sales contributions, Gseven has also expanded into mobile phones and tablet computers since 2021, connecting them to integrated home appliance controls in our product mix. More recently, Gseven has bolstered our product offering with the introduction of high-demand products such as air conditioners and information and communications technology (ICT) devices. Furthermore, we have also enhanced the added value of our products with services provided by professional home appliance planners and air conditioning installation teams, thereby satisfying consumers' one-stop shopping needs through pre-sales, in-sales, and after-sales services.

| Dimension | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Products  | <ul style="list-style-type: none"> <li><b>Audio products:</b> This category primarily includes audio amplifiers, audio/video (AV) receivers, CD players, turntables, speakers, soundbars (all-in-one home theater speakers), wireless speakers, karaoke systems, mixers, headphones, microphones, audio control systems, and related cables and accessories.</li> <li><b>Audiovisual products:</b> This category primarily includes televisions (now often referred to as smart displays due to enhanced functionality), DVD players, multimedia players, projectors, and related cables and accessories.</li> <li><b>Major home appliances:</b> This category primarily includes refrigerators, washing machines, clothes dryers, electronic wardrobe, large dishwashers, built-in steam ovens, wine coolers, freezers, and cooking ranges.</li> <li><b>Small home appliances:</b> This category includes microwaves, rice cookers, ovens, dishwashers (dish dryers), vacuum cleaners, robotic vacuum cleaners, electric fans, space heaters, electric shavers, electric toothbrushes, water flossers, induction cookers, desk lamps, electric irons, hair dryers, hair styling tools, food processors, bread makers, juicers, coffee makers, electric kettles, thermal flasks, electronic locks, water dispensers, water purifiers (filters), and related consumables and accessories.</li> <li><b>Air treatment products:</b> This category includes air purifiers and dehumidifiers.</li> <li><b>Air conditioning products:</b> This category primarily includes indoor and outdoor air conditioning units.</li> <li><b>Digital and ICT products:</b> This category primarily consists of consumer electronics, including mobile phones, tablet computers, wearable devices, Bluetooth earphones and headphones, laptop computers, gaming monitors, smart ultra-short-throw projectors, professional digital single-lens reflex (DSLR) cameras, gaming and entertainment devices, and related peripherals and accessories.</li> <li><b>Commercial display products:</b> This category primarily includes commercial displays, digital signage, and related cables and accessories.</li> </ul> |

| Dimension | Description                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Services  | <ul style="list-style-type: none"> <li>Configuration planning, installation, and adjustment of home audio-visual, public address, conference presentation, and environmental control systems.</li> <li>Repair or repair-forwarding services for products such as audiovisual appliances and consumer electronics.</li> <li>Integrated planning, construction, and operation of commercial display systems.</li> </ul> |

## Primary brands distributed by Gseven



## Sales overview

Gseven's principal sales market is Taiwan. While foreign tourists may shop for smaller, portable products, Gseven's business remains fundamentally domestic in nature, orienting towards catering to demand in the domestic market. At the same time, we adopt a diversified channel management approach, which is reflected in not only our proactive effort in integrating online and offline channels, but also our pursuit of a balanced development approach across various types of chain vendors rather than focusing solely on a single shopping mall system. On top of that, we have expanded into the specialist domains of commercial construction projects and wholesale trade while implementing differentiated marketing strategies targeting distinct market segments, thereby positioning ourselves as an integrated operating platform that offers a comprehensive range of lifestyle home appliances and consumer electronics.

Gseven currently operates across all major e-commerce platforms, which encompass shopping mall platforms (e.g., momo shopping, PChome, Yahoo! shopping, friDay shopping, ETMall, Shopee, PayEasy, PX Mart online shopping, T.S. Mall online shopping, Dreammall Shopping, Fayaque online shopping, eslite.com, Senao International e-commerce, myfone online store, 10mart, and books.com.tw), marketplace platforms (e.g., Shopee mall, Shopee marketplace, Rakuten Taiwan, JollyBuy, iOPEN Mall, ETMall marketplace, and mo+ marketplace), and social media platforms (e.g., Instagram and Facebook).

In recognition of the differing characteristics of each platform, Gseven incorporates a diversification strategy in the design of our e-commerce operations to increase market reach and boost sales. For instance, we actively participate in promotional activities hosted by shopping mall and marketplace platforms (e.g., 618, Double 11, Double 12, and Black Friday shopping festivals) to boost impressions and sales while utilizing advertising tools provided by these platforms (e.g., keyword advertising and flash sales) with the intention of enticing consumers to make purchases. For social media platforms, we concentrate on sales via product unboxing and introduction and entertaining short videos while leveraging collaboration with influencers or producing creative content to attract consumer attention and fostering consumer engagement.

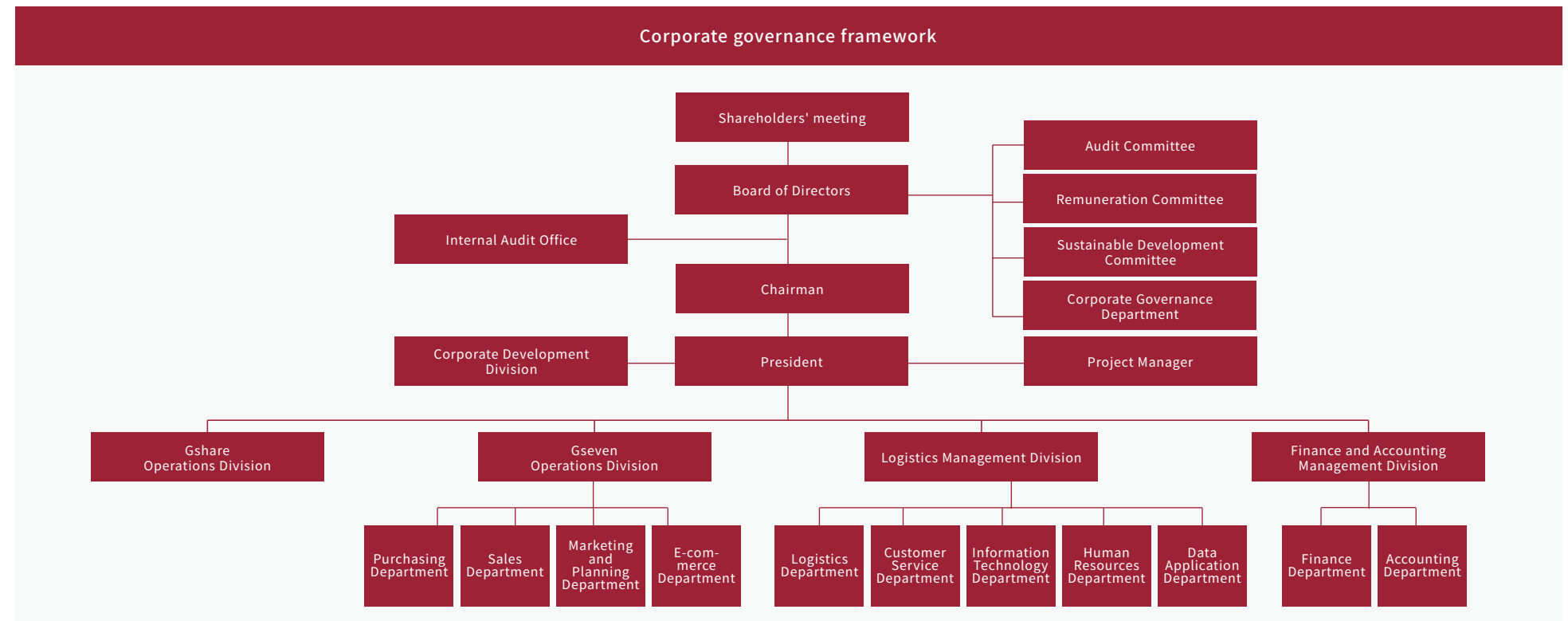
Furthermore, for e-commerce, Gseven employs various promotional methods such as limited-time flash sales and exclusive discount codes, aimed at attracting more consumers to shop online. For physical retail stores, Gseven emphasizes product experience and after-sales service, delivering value that cannot be replicated online. In 2025, Gseven did not encounter any incidents involving bans on the sale of any products or services.

## 2.2 Governance operation

### Structure and operation of the Board of Directors

At Gseven, the Board of Directors serves as the highest governing body, which is chaired by the Chairman of the Board who is responsible for executing and overseeing all company affairs. Notably, the Chairman of the Board does not concurrently hold the position of President. In an effort to enhance corporate governance on an ongoing basis, the Board of Directors has designated seats for independent directors and established three functional committees, namely the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee, under its purview.

The Board of Directors convene at least once per quarter. In 2025, the Board of Directors held a total of seven meetings. For further details on material resolutions of the Board of Directors, please refer to Pages 62 to 63 of Gseven's 2025 Annual Report. The attendance rate of all directors stood at 98%.



## ► Recusal due to conflict of interest

In an effort to ensure the independence of board operations while avoiding conflicts of interest within the highest governing body, a recusal system for directors (including independent directors) has been set out in Gseven's Ethical Corporate Management Best Practice Principles, Corporate Governance Best Practice Principles, Audit Committee Charter, and Rules of Procedure for Board of Directors Meetings, which stipulate that if a proposal raised before the Audit Committee or the Board of Directors involves a material interest of a director, the legal person represented by the director, or his/her spouse or blood relatives within the second degree of kinship, the director concerned is not only required to disclose the material substance of such interest, recuse himself/herself from the relevant discussion and vote, and refrain from participating in either the discussion or the voting on such matters, but is also expressly prohibited from acting as proxy for any other director in the exercise of voting rights thereon. In the event that a director or managerial officer engages in any act falling within the scope of Gseven's scope of business, whether on his/her own behalf or on behalf of others, the director or managerial officer concerned is required by law to obtain prior approval from the shareholders' meeting before undertaking such act. For further details on the instances of recusal due to conflict of interest in 2025, please refer to Page 19 of Gseven's 2025 Annual Report.

With a view to ensuring that independent directors duly fulfil their responsibilities and effectively enhance the functioning of the Board of Directors and Gseven's business performance, Gseven has explicitly stipulated the following provisions in our Rules Governing the Scope of Powers of Independent Directors: "Any dissenting or qualified opinions held by an independent director shall be recorded in the minutes of the board meeting"; "The Company shall not obstruct, refuse, or evade the exercise of duties by independent directors"; and "Where an independent director considers it necessary in the execution of his/her duties, the independent director may request the Board of Directors to assign relevant personnel or engage professional experts to provide assistance."

In addition, Gseven does not have cross-shareholdings with any single major supplier or other stakeholders, nor does we have any controlling shareholders.

## ► Operation of corporate governance unit

In 2019, Gseven issued a public announcement on the appointment of Chief Corporate Governance Officer in accordance with Articles 20 to 25 of the Operation Directions for Compliance with the Establishment of Board of Directors and the Board's Exercise of Powers. The incumbent Chief Corporate Governance Officer is Mr. Ho, Cheng-Feng, Vice President of the General Administration Division. The Chief Corporate Governance Officer's scope of responsibilities encompasses assisting independent directors and general directors in performing their duties, providing necessary information and making continuing education arrangements for directors, and assisting with the procedures for Board of Directors' and shareholders' meetings and matters related to compliance of resolutions. The incumbent Chief Corporate Governance Officer completed 12 hours of continuing education in 2025. For further details on its implementation, please visit Gseven's official website under "Establishment and Implementation of Corporate Governance Unit."

## ► Succession planning for board members and key management

### Succession planning for board members:

Gseven will set up a talent pool by selecting candidates from among our company's senior management and domestic professionals to evaluate potential successors for future board vacancies.

### Succession planning for key management:

At Gseven, employees at the level of division and department heads or above constitute the pool of succession candidates for key management positions. These individuals develop managerial competencies, professional expertise, and decision-making capabilities through the execution of various tasks in the ordinary course of their duties. Gseven ensures that succession candidates are able to enhance their management capabilities and strategic thinking by gaining on-the-job experience and rotating across departments, so that a smooth succession can take place when vacancies arise.

Gseven conducts annual employee performance appraisals, aimed at identifying areas for improvement, individual development needs, and corporate expectations through day-to-day observations and performance evaluations. The appraisal results serve as a reference for future succession planning.

### Status of operation:

1. In order to nurture key management personnel, the training mechanism for succession candidates encompasses not only courses on professional competencies and corporate governance, but also arrangements for them to sit in on board meetings and participate in regular internal key business management meetings.
2. Gseven regularly provides and organizes specialized seminars and continuing education programs for directors and senior executives (including the President) covering a range of corporate governance-related topics such as risk management, business, legal compliance, accounting, and internal control systems, with a view to continuously enhancing the professional knowledge and competencies of board members and senior executives.
3. Gseven encourages our employees to enhance their individual skills and capabilities as they not only attend internal training provided by our company, but can also choose to participate in external training.

## Nomination and election of directors

Gseven conducts the nomination and selection of directors in accordance with the Articles of Incorporation and the Procedures for Election of Directors. The election of directors (including independent directors) follows a candidate nomination system, which shall take into account diversity in board composition, along with the independence and professional knowledge and skills of board members. The term of office for board members shall not exceed three years; however, they are eligible for re-election upon expiration of each term. After the Board of Directors confirms that the candidates satisfy the requisite qualifications for directorship, the matter is submitted to the shareholders' meeting, at which shareholders elect directors from the list of director candidates.

The current Board of Directors consists of seven directors (including three independent directors), whose term of office runs from June 19, 2025 to June 18, 2028. None of the directors share a spousal relationship or blood relationship within the second degree of kinship with any other director, which is in compliance with the provisions of Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act.

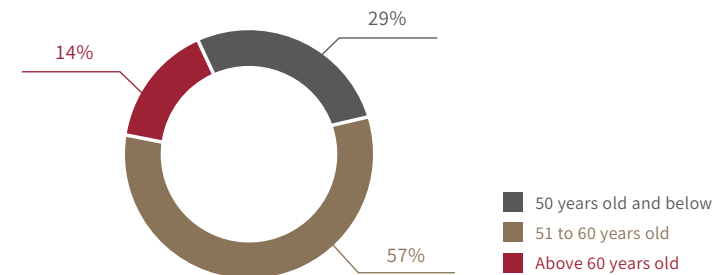
## Board composition and diversity

At Gseven, the Board of Directors is made up of four non-independent directors (57%) and three independent directors (43%), all of whom are Taiwanese nationals. Specifically, female directors account for one seat (14%) on the Board of Directors, whereas none of the directors concurrently serves as a managerial officer. All members of the Board of Directors not only possess the knowledge, skills, and abilities required to perform their duties, but also meet the relevant requirements pertaining to diverse professional backgrounds, including business experience, accounting expertise, and information technology expertise. For further details on the board members' education background, professional experience, current and past positions, and independence status, please refer to Pages 9 to 12 of Gseven's 2025 Annual Report.

| Board diversity targets                                                                                                                    | Achievement status |
|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Independent directors shall constitute more than one-third of the total number of directors.                                               | ✓ Achieved         |
| The term of office for independent directors shall not exceed three consecutive terms.                                                     | ✓ Achieved         |
| At least one-third of the seats for independent directors shall possess expertise in information technology or finance and accounting.     | ✓ Achieved         |
| Directors who currently serve as managerial officers at Gseven shall not account for more than one-third of the total number of directors. | ✓ Achieved         |
| Adequate diversity of professional knowledge and skills.                                                                                   | ✓ Achieved         |
| Gender equality in the composition of the Board of Directors, with no fewer than one director of each gender represented.                  | ✓ Achieved         |

| Summary of diversity in board composition at Gseven |                                |               |              |             |                                         |                      |                 |                 |
|-----------------------------------------------------|--------------------------------|---------------|--------------|-------------|-----------------------------------------|----------------------|-----------------|-----------------|
| Title                                               |                                | Chairman      | Director     |             | Representative of Legal-person Director | Independent Director |                 |                 |
| Name                                                |                                | Lu, Chien-San | Su, Tsai-Chi | Yu, Kun-Hsi | Hsu, Liang-Chung                        | Lai, Hsin-Chung      | Li, Yung-Ting   | Wang, Chou-Chen |
| Gender                                              |                                | Male          | Male         | Male        | Male                                    | Male                 | Female          | Male            |
| Age of director                                     | Above 60 years old             |               |              | ✓           |                                         |                      |                 |                 |
|                                                     | 51 to 60 years old             | ✓             | ✓            |             | ✓                                       |                      |                 | ✓               |
|                                                     | 50 years old and below         |               |              |             |                                         | ✓                    | ✓               |                 |
| Term of office for independent directors            |                                |               |              |             |                                         | 4 to 6 years         | 3 years or less | 3 years or less |
| Core items                                          | Industry experience            | ✓             | ✓            | ✓           | ✓                                       | ✓                    | ✓               | ✓               |
|                                                     | Business management            | ✓             | ✓            | ✓           | ✓                                       | ✓                    | ✓               |                 |
|                                                     | Leadership and decision-making | ✓             | ✓            | ✓           | ✓                                       |                      |                 |                 |
|                                                     | Industry knowledge             | ✓             | ✓            | ✓           | ✓                                       | ✓                    | ✓               | ✓               |
|                                                     | Finance and accounting         | ✓             |              |             |                                         | ✓                    | ✓               |                 |
|                                                     | Information technology         |               |              |             |                                         |                      |                 | ✓               |

Distribution of directors by age



## Continuing education for directors

In an effort to strengthen the professional competencies of our directors, Gseven regularly arranges and provides information on relevant continuing education programs for directors in accordance with the Corporate Governance Best Practice Principles, the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies, and applicable rules and regulations promulgated by competent authorities. At the same time, we also keep tabs on developments in economic, environmental, and social laws and regulations both at home and abroad encompassing finance, sales, business, accounting, law, corporate governance, risk management, integrity and ethics, and sustainable development at all times, with a view to maintaining our core values and professional strengths and capabilities.

In 2025, each director and independent director attended various programs organized by the Taiwan Corporate Governance Association and the Securities and Futures Institute, such as “Mergers and Acquisitions Strategy and Planning” and “Compliance with the Cybersecurity Management Act in the Face of Ransomware Threats,” clocking up 48 hours of training in total and an average of 6.85 hours per director. All seven directors (including independent directors) met the continuing education hour requirements stipulated the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies.

## Functional committees

At Gseven, the Audit Committee and Remuneration Committee are each composed of three independent directors, whereas the Sustainability Development Committee consists of three independent directors and one managerial officer. Each committee exercises its powers in accordance with its respective organizational charter, convenes meetings on a regular basis, and reports to the Board of Directors.

### Overview of the operation of functional committees at Gseven in 2025

| Item                                   | Audit Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remuneration Committee                                                                                                                                                                                                                                                                                                                                                                                                                       | Sustainable Development Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Lai, Hsin-Chung (Independent Director) | ●                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ●                                                                                                                                                                                                                                                                                                                                                                                                                                            | ●                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Li, Yung-Ting (Independent Director)   | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                            | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Wang, Chou-Chen (Independent Director) | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                            | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Hsieh, Shu-Min (President)             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                            | ✓                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Number of meetings held                | 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 4                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Actual attendance rate (%)             | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Detailed status of operation           | Please refer to Pages 26 to 27 of Gseven's 2025 Annual Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Please refer to Page 38 of Gseven's 2025 Annual Report.                                                                                                                                                                                                                                                                                                                                                                                      | Please refer to Page 40 of Gseven's 2025 Annual Report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Responsibilities                       | <ul style="list-style-type: none"> <li>Establish or amend the internal control system.</li> <li>Assess the effectiveness of the internal control system.</li> <li>Establish or amend procedures for handling significant financial and business transactions, including the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, and providing endorsements or guarantees for others.</li> <li>Matters involving directors' personal interests.</li> <li>Material asset or derivative transactions.</li> <li>Material loans of funds, endorsements, or provision of guarantees.</li> <li>Offering, issuance, or private placement of marketable securities.</li> <li>Appointment, dismissal, or remuneration of certified public accountants.</li> <li>Appointment and dismissal of chief financial, accounting or internal audit officers.</li> </ul> | <ul style="list-style-type: none"> <li>Establish and regularly review the policies, systems, standards, and structures for the annual and long-term performance targets and remuneration of Gseven's directors and managerial officers.</li> <li>Regularly evaluate the achievement of performance targets by Gseven's directors and managerial officers, and determine the details and amounts of their individual remuneration.</li> </ul> | <ul style="list-style-type: none"> <li>Review Gseven's sustainability policies, strategies, and management approaches.</li> <li>Oversee Gseven's sustainability initiatives and implementation plans.</li> <li>Review material sustainability information disclosed in Gseven's sustainability reports and other public disclosures, and submit such information to the Board of Directors.</li> <li>Oversee Gseven's implementation of greenhouse gas inventory and verification planning.</li> <li>Oversee Gseven's ongoing engagement with material issues of concern to stakeholders, including shareholders, employees, customers, the community, and government agencies.</li> <li>Other matters assigned to the committee by resolution of the Board of Directors.</li> </ul> |

## Overview of the operation of functional committees at Gseven in 2025

| Item             | Audit Committee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Remuneration Committee | Sustainable Development Committee |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------------------|
| Responsibilities | <ul style="list-style-type: none"> <li>• Annual and semi-annual financial reports.</li> <li>• Business reports and earnings distribution or deficit appropriation proposals.</li> <li>• Changes in significant accounting policies or accounting estimates.</li> <li>• Material non-audit services provided by certified public accountants and material non-financial reports.</li> <li>• Matters related to mergers, acquisitions, spin-offs, takeovers, and share transfers, along with corresponding handling procedures.</li> <li>• Material related-party transactions.</li> <li>• Material disputes with stakeholders.</li> <li>• Management and control of significant risks.</li> <li>• Disclosure of material information and information network security</li> <li>• Matters related to significant donations.</li> <li>• Other material matters stipulated by Gseven or competent authorities.</li> </ul> |                        |                                   |

Note: ● denotes convener.

objectivity and operational effectiveness of the board evaluation process.

In September 2024, the Taiwan Corporate Governance Association, an external professional institution that has no business dealings with Gseven and is fully independent, was engaged to conduct performance evaluation for the Board of Directors for 2024. The relevant recommendations in the Board Performance Evaluation Report issued by the aforementioned association, along with the measures proposed for adoption by Gseven, were submitted to the Board of Directors on March 11, 2025.

Internal evaluation of the Board of Directors' performance was carried out at the end of December 2025, where board members and members of each functional committees were required to complete separate questionnaires. The evaluation results were rated as "Excellent" across all categories (with scores as follows on a scale of 0 to 5 points: Board of Directors — 4.87 points; individual board members — 4.95 points; and the Audit Committee, Remuneration Committee, and Sustainability Development Committee — 5 points each). The results of performance evaluations for the Board of Directors and functional committees were submitted to the Board of Directors on February 10, 2026, and will be used as a reference for director remuneration and nomination for re-election.

For further details on the results of external and internal performance evaluations for the Board of Directors and functional committees, please refer to Pages 20 and 22 of Gseven's 2025 Annual Report.

## Performance evaluation for the Board of Directors

Gseven has established the Rules for Performance Evaluation of the Board of Directors to implement corporate governance and enhance the functions of the Board of Directors, where performance evaluations are conducted each year by board members by means of internal self-assessment. These rules expressly stipulate that an external professional independent institution or academic and professional experts shall be engaged to conduct an evaluation at least once every three years, so as to advance the

## Remuneration policy for directors, independent directors, and managerial officers

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>             | <p>Remuneration of directors</p> <ul style="list-style-type: none"> <li>Article 19 of the Articles of Incorporation: Director remuneration shall be determined based on the level of directors' participation in and the value of their contribution to the Company's operations, as well as with reference to the prevailing industry standards. Moreover, the Board of Directors may grant directors travel allowances at levels consistent with customary industry practices.</li> <li>Article 25 of the Articles of Incorporation: Director remuneration shall not exceed 1.5% of the Company's profit for the current year; however, if the Company continues to post accumulated losses, such losses shall first be offset using the aforesaid profit.</li> <li>The reasonableness of director remuneration is reviewed by the Remuneration Committee and the Board of Directors, whereas the remuneration system is adjusted according to actual operating conditions and applicable laws and regulations.</li> </ul>                                                                                                                                                                                                                                                                                              |
| <b>Independent directors</b> | <ul style="list-style-type: none"> <li>Independent directors receive a fixed remuneration of NT\$200,000 per annum, and do not participate in the appropriation of director remuneration from annual earnings distributions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Managerial officers</b>   | <ul style="list-style-type: none"> <li>Remuneration for Gseven's managerial officers is subject to periodic assessment and review by the Remuneration Committee and the Board of Directors on an annual basis in accordance with applicable laws and regulations. The remuneration system is reviewed in a timely manner not only in consideration of individual performance achievement rates and contributions to Gseven, but also with reference to overall operating performance, future industry risks and trends, actual business conditions, and relevant laws and regulations to ensure that reasonable remuneration is provided.</li> <li>Compensation of the President and Vice Presidents is determined by mutual agreement between Gseven and the aforementioned managerial officers, whereas reasonable remuneration is provided to the aforementioned managerial officers in consideration of the time committed by each managerial officers, the responsibilities they assumed, achievement of individual targets, and assumption of future risks, alongside their correlations with achievement of Gseven's short-term and long-term business objectives and Gseven's financial position. Furthermore, the remuneration system is reviewed periodically based on Gseven's operating conditions</li> </ul> |

### Managerial officers

and relevant laws and regulations to achieve a balance between sustainable operations and risk control.

- Performance targets for Gseven's managerial officers are integrated with "risk control" to ensure that potential risks within their scope of duties are managed and prevented. Key decisions are made by management based on a balanced consideration of various risk factors, with the performance of such decisions reflected in Gseven's profitability, which in turn is connected to the remuneration of management. In other words, the remuneration of Gseven's managerial officers is tied to their performance in risk control.

Note: At present, remuneration policies for directors, independent directors, and managerial officers have yet to be linked to sustainability targets and performance.

## Management approach to ethical corporate management

| Material topic                  | Ethical corporate management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitments and policies        | <ul style="list-style-type: none"> <li>• Deepen employees' understanding and practice of moral conduct and ethical corporate management, as well as identify violations of laws and deficiencies in operations in advance through auditing mechanisms, with a view to reducing the incidence of unethical conduct.</li> <li>• Strengthen the structure of the Board of Directors and its selection process.</li> <li>• Integrate ethical corporate management into day-to-day operations while making public declarations and commitments, as well as incorporate such principles into internal and external contracts, along with rules and regulations.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                       |
| Targets                         | <ul style="list-style-type: none"> <li>• 2025 targets and achievement status:               <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Implement regulations related to corporate governance and ethical corporate management.</li> <li><input checked="" type="checkbox"/> Have 100% of the board members take part in ethics-related awareness raising and training programs.</li> </ul> </li> <li>• Medium-to-long-term targets:               <ol style="list-style-type: none"> <li>1. Implement regulatory education and training to ensure that personnel understand relevant laws and regulations, thereby reducing the risk of non-compliance.</li> <li>2. Conduct annual reviews of relevant provisions and mechanisms.</li> <li>3. Require Gseven's management and all our employees to comply with the principles of ethical corporate management to prevent the occurrence of unlawful conduct, thereby ensuring our company's sustainable operations and performance.</li> </ol> </li> </ul> |
| Responsibilities                | Board of Directors, Internal Audit Office, and General Administration Division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Specific actions                | <ul style="list-style-type: none"> <li>• Prohibit Gseven's directors, managerial officers or employees from engaging in insider trading, short-swing trading, or any conduct that exploits information asymmetry in the market for personal gain.</li> <li>• Maintain smooth whistleblowing channels for both internal and external personnel, and establish a whistleblower protection system, under which the unit receiving such reports operates with independence while implementing mechanisms such as encryption for the purpose of protecting files provided by whistleblowers.</li> <li>• Conduct education, training, and awareness programs related to anti-corruption and ethical corporate management on a regular basis.</li> <li>• Identify material corruption risks and conduct spot checks at operating locations.</li> </ul>                                                                                                                                                                                            |
| Management assessment mechanism | <ul style="list-style-type: none"> <li>• The Chief Internal Auditor conducts annual risk assessments in relation to potential unethical business conduct, incorporates such items into the annual audit plan, and reports the audit results to the independent directors and the Board of Directors.</li> <li>• Self-assessments of the Board of Directors and its functional committees are conducted annually, with an evaluation to be carried out by an independent external professional institution at least once every three years.</li> <li>• Gseven conducts annual reviews of our performance against corporate governance evaluation indicators on an item-by-item basis, and sets progressive targets for indicators where full scores have not been achieved.</li> </ul>                                                                                                                                                                                                                                                      |

| Material topic      | Ethical corporate management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance in 2025 | <ul style="list-style-type: none"> <li>• 100% of Gseven's board members took part in ethical corporate management-related awareness raising and training programs.</li> <li>• 100% of Gseven's current employees took part in ethical corporate management-related awareness raising programs.</li> <li>• 100% of Gseven's new employees took part in ethical corporate management-related awareness raising programs.</li> <li>• No incidents of insider trading, short-swing trading, or any conduct that exploits information asymmetry in the market for personal gain occurred at Gseven.</li> <li>• No significant fines (i.e., fines exceeding NT\$1 million) for violations of laws and regulations related to ethical corporate management were imposed on Gseven.</li> </ul> |

## 2.3 Ethical corporate management

Gseven requires not only employees, as a condition of their employment, to comply with the Ethical Corporate Management Best Practice Principles adopted by the Board of Directors, but also directors and senior management to issue declarations of compliance with our company's ethical corporate management policy. At the same time, Gseven also discloses our own Ethical Corporate Management Best Practice Principles in our internal rules and regulations and annual reports, as well as on the Market Observation Post System and our official website while announcing our commitment to ethical corporate management at appropriate times during external events such as product launches and investor conferences, so that our brand partners (manufacturers), customers, and other sales-related units and personnel can gain a clear understanding of our company's ethical corporate management philosophy and standards.

Guided by the Ethical Corporate Management Best Practice Principles, Gseven conducts all commercial activities in a fair and transparent manner. Prior to engaging in any business dealings, we carefully assess the legitimacy of our prospective counterparties and whether they have any records of unethical conduct, so as to avoid conducting transactions with parties bearing adverse records. In addition, specific preventive measures have been expressly stipulated for business activities within the Gseven's scope of business that carry a higher risk of unethical conduct, such as measures to prevent bribery and the acceptance of bribes, and prohibitions on making illegal political contributions. In 2025, no instances of insiders (including but not limited to directors) trading Gseven's issued securities during the closed period prior to the announcement of

financial statements were recorded across our company. Moreover, no incidents of Gseven's directors, managerial officers, or employees engaging in insider trading, short-swing trading or any conduct that exploits information asymmetry in the market for personal gain occurred at Gseven.

## Ethical corporate management awareness raising and training

Gseven's Ethical Corporate Management Best Practice Principles have been published on our official website for reference by all our employees and stakeholders. Besides, related anti-corruption policies are also announced on our company's internal website on a regular basis to remind our employees of their obligations to comply with them. In addition, we have integrated our ethical corporate management policy into performance appraisals and our human resource policy, with a view to establishing a clear and effective reward and punishment system.

Aside from the Chairman, President, and senior executives communicating the importance of ethics to directors, employees, and appointees on a regular basis, Gseven also organizes related education, training, and awareness raising programs, which are targeted at directors, managerial officers, employees, appointees, and persons with substantial control, on an annual basis, so that they fully understand our company's resolute commitment to ethical corporate management, as well as related policies, prevention mechanisms, and the consequences of related violations.

| Overview of ethical corporate management awareness raising at Gseven in 2025 |                        |                                                     |                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------|------------------------|-----------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Target participant                                                           | Number of participants | Total number of people in this participant category | Percentage of participants taking part in the awareness raising program | Content of program                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Board of Directors                                                           | 7                      | 7                                                   | 100%                                                                    | <ul style="list-style-type: none"> <li>Common patterns and key considerations regarding violations of the Securities and Exchange Act in connection with the reporting of changes in insider shareholdings.</li> <li>Prohibition on the use of non-public market information by company insiders for the purpose of trading securities, including (but not limited to) a prohibition on directors trading in company shares during the closed period commencing 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of each quarterly financial report.</li> </ul> |

## Overview of ethical corporate management awareness raising at Gseven in 2025

| Target participant |                                | Number of participants | Total number of people in this participant category | Percentage of participants taking part in the awareness raising program | Content of program                                                                       |
|--------------------|--------------------------------|------------------------|-----------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Current employees  | Senior executives              | 4                      | 4                                                   | 100%                                                                    | Corporate Governance Regulations — Ethical Corporate Management Best Practice Principles |
|                    | Middle and first-line managers | 137                    | 137                                                 | 100%                                                                    |                                                                                          |
|                    | General staff                  | 294                    | 294                                                 | 100%                                                                    |                                                                                          |
| New employees      |                                | 109                    | 109                                                 | 100%                                                                    |                                                                                          |

Note:

1. Senior executives refer to managers at the division level or above (Assistant Vice President or higher); middle managers refer to managers at the department level or above (Manager or higher); whereas first-line managers refer to managers at the section level or above (including Project Manager).
2. Related education and training include employees who joined or left Gseven midway through the year.

## Overview of ethical corporate management training at Gseven in 2025

| Target participant | Number of participants | Total number of people in this participant category | Percentage of participants taking part in the training program | Program title                                                                                                                                                                           |
|--------------------|------------------------|-----------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors | 7                      | 7                                                   | 100%                                                           | <ul style="list-style-type: none"> <li>Compliance with the Cybersecurity Management Act in the Face of Ransomware Threats</li> <li>Awareness raising on insider shareholding</li> </ul> |
| New employees      | 109                    | 109                                                 | 100%                                                           | New employee orientation— Trade Secrets Act                                                                                                                                             |

## Corruption risk assessment and management

At Gseven, the Board of Directors have approved the adoption of various rules and regulations, including the Ethical Corporate Management Best Practice Principles, the Code of Ethical Conduct, the Procedures for Prevention of Insider Trading, the Procedures for Ethical Corporate

Management and Guidelines for Conduct, and the Rules for the Reporting of Illegal, Unethical, or Dishonest Conduct, which serve as standards of conduct for all employees, with a view to strengthening corporate governance and ethical corporate management at our company.

At the same time, Gseven implements an early warning mechanism, as part of our annual internal self-assessment, requiring each unit to evaluate whether its business conduct conforms to our company's required ethical and moral values and standards, thereby minimizing the risk of corruption. In 2025, no significant risks of corruption were identified at any of Gseven's 79 operating locations that were included in our company's assessment for 2025. Furthermore, the Internal Audit Office conducted spot checks on inventory and cash management at 67 of the aforementioned locations (which accounted for 84.81% of all our operating locations), with no significant irregularities found according to our assessment results.

## Whistleblowing mechanism

Gseven has established a concrete whistleblowing system in accordance with Article 23 of the Ethical Corporate Management Best Practice Principles, under which any person who becomes aware of any suspected criminal activity, fraud, or violation of laws or regulations involving the Group's directors, managerial officers, employees, appointees, or persons with substantial control may report such matters to the Group's independent directors, Chief Corporate Governance Officer, or Chief Internal Auditor by telephone or email.

| Whistleblowing channels                                                                                                                                                                                                                                                                                                                                                      | Reporting method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Whistleblowing mailbox for fraud and violations of professional ethics: whistleblower@gseven.com.tw</li> <li>All e-mails will be received simultaneously by all of Gseven's independent directors, Chief Corporate Governance Officer, and Chief Internal Auditor, and will be handled in a timely and appropriate manner.</li> </ul> | <ul style="list-style-type: none"> <li>Named whistleblowing: The whistleblower is required to provide his/her personal information such as his/her real name and contact information, as well as information on the reported matter in a detailed and specific manner, including the parties involved, the nature of the conduct, the time and location of the conduct, and any relevant information that serves as supporting evidence.</li> <li>Anonymous whistleblowing: The whistleblower is required to provide information on the reported matters in a detailed and specific manner, including the parties involved, the nature of the conduct, the time and location of the conduct, and any relevant information that serves as supporting evidence.</li> <li>Gseven undertakes to fulfil our obligations of proper custody and strict confidentiality with respect to all information provided by whistleblowers.</li> </ul> |

Gseven undertakes to fulfil our obligations of proper custody and strict confidentiality with respect to all the information provided by whistleblowers, and commits to protecting whistleblowers from any adverse treatment arising from their act of reporting. The reported party is also afforded the opportunity to present their views or lodge an appeal during the course of the investigation process. Where a reported matter is substantiated upon investigation, the relevant units will be directed to not only review the internal control system and operational procedures, but also propose corrective measures, with a view to preventing the recurrence of similar conduct. The dedicated responsible unit shall also compile the details of the reported matter, the handling procedures, and subsequent review and improvement measures before submitting a report thereon to the Board of Directors.

In 2025, Gseven did not encounter any incidents of material corruption reported through various whistleblowing channels, nor were we subject to any penalties imposed by regulatory authorities; in addition, no employees were dismissed for involvement in improper conduct throughout the same year. However, an operational anomaly was identified on the part of an external partner in the course of handling a customer complaint, where one incident of conduct in violation of our company's ethical standards was confirmed following an investigation launched by the Ethical Corporate Management Task Force and the relevant units. Upon clarification, it was established that the incident was primarily attributable to fraudulent conduct on the part of the external partner. After careful assessment by Gseven, neither the monetary amount involved in the incident nor the nature of the incident met the materiality threshold for financial reporting; besides, the incident does not constitute a material impact on our company's day-to-day operations.

With the intention of implementing ethical corporate management to prevent corruption and fraud, Gseven continues to actively enhance our internal control and risk management mechanisms, as well as strengthen audit and regulatory compliance education to ensure that our company is capable of preventing and responding to potential corrupt conduct in the future, thereby demonstrating our commitment to fostering a corporate culture of transparency and accountability.

## Internal audit organization and its implementation

Gseven has established the Internal Audit Office under the purview of the Board of Directors in accordance with the Regulations Governing the Establishment of Internal Control Systems by Public Companies. Composition-wise, the Internal Audit Office is staffed by a full-time Chief Internal Auditor who performs internal audit duties independently, alongside a deputy designated to serve in the Chief Internal Auditor's absence. The primary objective of the Internal Audit Office is to assist the Board of Directors and management in examining and reviewing deficiencies in the internal control system and evaluating the effectiveness and efficiency of operations while providing timely recommendations for improvement, thereby ensuring the continuous and effective implementation of the internal control system while serving as a basis for the review and revision of such system. The Board of Directors reviews the audit reports submitted by the Internal Audit Office on a quarterly basis. The Chief Internal Auditor not only attends board meetings on a regular basis to present audit reports, but also presents reports to the Chairman, independent directors, and the President on an as-needed basis.

| Internal control audit and inspection operations                                                                                                                                                                                                               |                                                                                                                                                                          |                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Audit according to items listed in audit plans (i.e., audit items)</b> <p>-----</p> <p>This type of audit is conducted with a focus on specific "processes (items)" that pose significant risk or are subject to mandatory audit as required by law.</p> | <b>2. Inventory test count audit</b> <p>-----</p> <p>This type of audit involves conducting monthly inventory counts at randomly selected department store counters.</p> | <b>3. Special or anomaly audit</b> <p>-----</p> <p>This type of audit is conducted (on an ad hoc or non-scheduled basis) upon receipt of a whistleblowing report, provision of anomaly data by management units, or assignment by supervisors.</p> |

## Regulatory compliance

At Gseven, we have appointed dedicated legal personnel while engaging external legal counsel to assist with matters related to laws and regulations. The Human Resource Department also conducts regulatory awareness sessions on laws and regulations such as the Sexual Harassment Prevention Act, the Personal Data Protection Act, and the Trade Secrets Act through new employee training. Other units publish awareness communications and materials covering topics includ-

ing copyright, information security, fire safety, and other laws and regulations on our company's online bulletin board from time to time, so that our employees gain an understanding of the relevant regulatory requirements through real-life case studies, thereby ensuring our company's business operations comply with regulatory requirements. No violations of laws and regulations were recorded at Gseven in 2025.

## 2.4 Risk management

In an effort to bolster corporate governance and thus ensure sound business operations and sustainable development, Gseven has established the Risk Management Policy and Procedures, which have been adopted and implemented upon approval by the Board of Directors.

Gseven conducts annual risk assessments on a regular basis to ensure the effective implementation of our risk management mechanism. In 2025, we identified 12 items as low-risk, 1 item as medium-risk, and 3 items as high-risk. Specifically, risk control is implemented through department-level mechanisms tailored to each level while adopting a comprehensive, all-employee approach to risk control, coupled with multi-layered safeguards maintained on a day-to-day basis to ensure effective risk management. We have also formulated response measures for medium-to-high risks (please refer to "4.1 Climate change response" > "Response strategies for climate risks and opportunities" in this sustainability report). The risk control report has been submitted to the Board of Directors on November 3, 2025 to ensure the effective operation and implementation of risk management at Gseven. On top of all existing internal control procedures and relevant company management regulations, we also conduct risk management in accordance with the relevant rules and regulations promulgated by competent authorities while disclosing risk-related information in our annual report and on our official website.

### Risk management organizational structure and responsibilities

**Board of Directors:** The Board of Directors serves as the highest authority in the area of risk management at Gseven, whose objective is to promote and implement risk management across the entire organization while ensuring compliance with laws and regulations.

**Internal Audit Office:** The Internal Audit Office is responsible for internal control and internal audit, identifying and reviewing deficiencies in the internal control system, and providing timely recommendations for improvement to ensure the continued and effective implementation of the internal control system.

**Departments at all levels:** Department heads at all levels are responsible for front-line risk management as they are tasked with analyzing and monitoring relevant risks within their respective units, providing regular risk control reminders to department staff, and implementing multi-layered safeguards, so as to ensure that risk control mechanisms and procedures can be effectively executed.

## Risk management mechanism

At Gseven, risk control is implemented through department-level mechanisms tailored to each level while adopting a comprehensive, all-employee approach to risk control, coupled with multi-layered safeguards maintained on a day-to-day basis to ensure effective risk management.

| Level   | Unit                                   | Mechanism                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Departments at all levels              | <ol style="list-style-type: none"> <li>1. Assume responsibility for the initial identification, assessment, control, and prevention of risks.</li> <li>2. Perform day-to-day risk management activities and self-assessments.</li> </ol>                                                                                                                                   |
| Level 2 | Headquarters units at all levels       | <ol style="list-style-type: none"> <li>1. The process, which is led by the Chairman or President, involves not only feasibility assessments, but also various risk assessments, along with the formulation of control points, and management measures and procedures.</li> <li>2. Coordinate cross-departmental risk management interactions and communication.</li> </ol> |
| Level 3 | Audit Committee and Board of Directors | Review the completeness of Gseven's primary risk management mechanisms, and ensure that risks across all departments are monitored in strict accordance with Gseven's Risk Management Policy and Procedures, and the relevant management regulations and procedures.                                                                                                       |

## Scope of risk management

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Market risk                         | This type of risk encompasses risks arising from various factors such as domestic and international economic shifts, technological developments, industry shifts, and global disasters, which may adversely affect Gseven's finances and business, as well as risks of financial loss resulting from fluctuations in market risk factors (i.e., product life cycles and product pricing) that cause changes in value. |
| 2. Credit risk                         | This type of risk refers to the risk of default losses arising from the failure of customers, wholesalers, suppliers, or other business counterparties (including correspondent banks) to fulfil their contractual obligations, whether due to deterioration in their financial condition or other factors.                                                                                                           |
| 3. Corporate image risk                | This type of risk encompasses risks arising from public relations and consumer-related issues, including brand management and the establishment and maintenance of corporate image, that could have an adverse effect on Gseven.                                                                                                                                                                                      |
| 4. Product price and supply chain risk | This type of risk encompasses risks arising from issues related to supplier quality, pricing, discounts and allowances, delivery schedules, and corporate image, which could have an adverse effect on Gseven.                                                                                                                                                                                                        |
| 5. Strategic and operational risks     | This type of risk encompasses risks arising from changes in commercial commission agreements, changes in operating models, excessive concentration of sales in specific regions, and marketing management of products and services, which could have an adverse effect on Gseven.                                                                                                                                     |
| 6. Human resource risk                 | This type of risk encompasses risks arising from issues such as labor relations, talent recruitment and retention management, and talent development mechanisms.                                                                                                                                                                                                                                                      |
| 7. Other risks                         | Other risks refer to risks that do not fall within any of the foregoing types of risk, but may cause significant losses to Gseven.                                                                                                                                                                                                                                                                                    |

## Oversight of risk management

The Internal Audit Office oversees compliance by all units with approval authority and relevant management regulations and procedures, with a view to ensuring awareness and execution of risk management among all our employees.

## Management approach to information security and customer privacy

| Material topic           | Information security and customer privacy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitments and policies | Gseven is committed to protecting the personal data of all customers and implements appropriate technical and management measures to prevent unauthorized access, disclosure, or alteration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Targets                  | <ul style="list-style-type: none"> <li>• <b>2025 targets and achievement status:</b> <ul style="list-style-type: none"> <li>✓ No incidents of employee personal data breaches.</li> <li>✓ Build an inbound customer service management platform to strengthen case record-keeping and data management mechanisms.</li> <li>✓ Enhance employees' basic understanding of information security.</li> </ul> </li> <li>• <b>Medium-to-long term target:</b> Continue to enhance employees' basic understanding of information security.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Responsibilities         | <ol style="list-style-type: none"> <li>1. All Gseven employees, as well as external entities, vendors, and third-party personnel engaging in business dealings with Gseven, must comply with our company's policies and regulations regarding personal data privacy and information security. Any violation of such policies and regulations will result in the violating party having to bear full responsibility for all resulting risks and liabilities.</li> <li>2. All personnel must report, in accordance with the established procedures, any incident or risk that endangers personal data privacy and information security upon becoming aware of them.</li> <li>3. Any individual who, through intentional or negligent conduct, compromises personal data privacy and information security at Gseven shall be held liable for civil, criminal, and administrative responsibility, depending on the severity of the offense.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Specific actions         | <ul style="list-style-type: none"> <li>• Complete the pulping process for employee personal data.</li> <li>• Build and continuously optimize the inbound customer service management platform to centralize records of incoming customer cases while strengthening data retention and management mechanisms.</li> <li>• Information security health check: Gain a clear understanding of the security risks Gseven may face at present through relevant reports.</li> <li>• Server system vulnerability scanning (including patching): Ensure compliance with ISO 27001 standards to enhance server information security.</li> <li>• Core system disaster recovery: Ensure compliance with information security regulations to enhance operational safety and stability.</li> <li>• Conduct social engineering drills for all employees: Enhance employees' basic understanding of information security.</li> <li>• Joined the Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC).</li> <li>• Dedicated information security personnel shall complete at least 12 hours of professional cybersecurity training or cybersecurity competency training annually, whereas non-dedicated IT personnel shall complete at least 3 hours of professional training annually; on the other hand, general users and supervisors shall each complete at least 3 hours of general cybersecurity training annually.</li> <li>• Maintain various records encompassing classification, control, configuration, and change of permissions for information systems.</li> </ul> |

| Material topic                  | Information security and customer privacy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management assessment mechanism | Gseven ensures comprehensive and thorough data protection through annual security reviews, regular social engineering drills, system updates, and internal control audits.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Performance in 2025             | <ul style="list-style-type: none"> <li>• No incidents of employee personal data breaches occurred.</li> <li>• Completed the construction and official launch of the inbound customer service management platform, thus enabling comprehensive and systematic management of customer cases.</li> <li>• Achieved 100% completion of information security health check and core system disaster recovery.</li> <li>• All employees completed general cybersecurity training as required by applicable regulations.</li> <li>• Completed server system vulnerability scanning.</li> <li>• Passed the ISO 27001 and ISO 27701 certification process.</li> </ul> |

## 2.5 Cybersecurity and privacy protection

Gseven has established the Rules for Cybersecurity Maintenance in accordance with Articles 17 and 18 of the Cybersecurity Management Act and Article 6 of its Enforcement Rules. The plan, which has been implemented upon approval by the Chairman, serves as a guideline for advancing information security, thus ensuring compliance with regulatory requirements and maintaining the security of ICT operations.

In an effort to meet the requirements applicable to specific non-government agencies with Level C cybersecurity responsibility, Gseven has adopted information security management system standards such as CNS 27001 or ISO 27001, or other systems or standards with equivalent or superior effectiveness. At the same time, with a view to giving customers greater peace of mind and confidence, Gseven began adopting ISO 27001 and ISO 27701 standards on September 2, 2024, and was subsequently granted the corresponding certifications on April 15, 2025 upon completion of relevant training programs and both internal and external audit verifications, where these certifications are valid from April 15, 2025 to April 14, 2028.

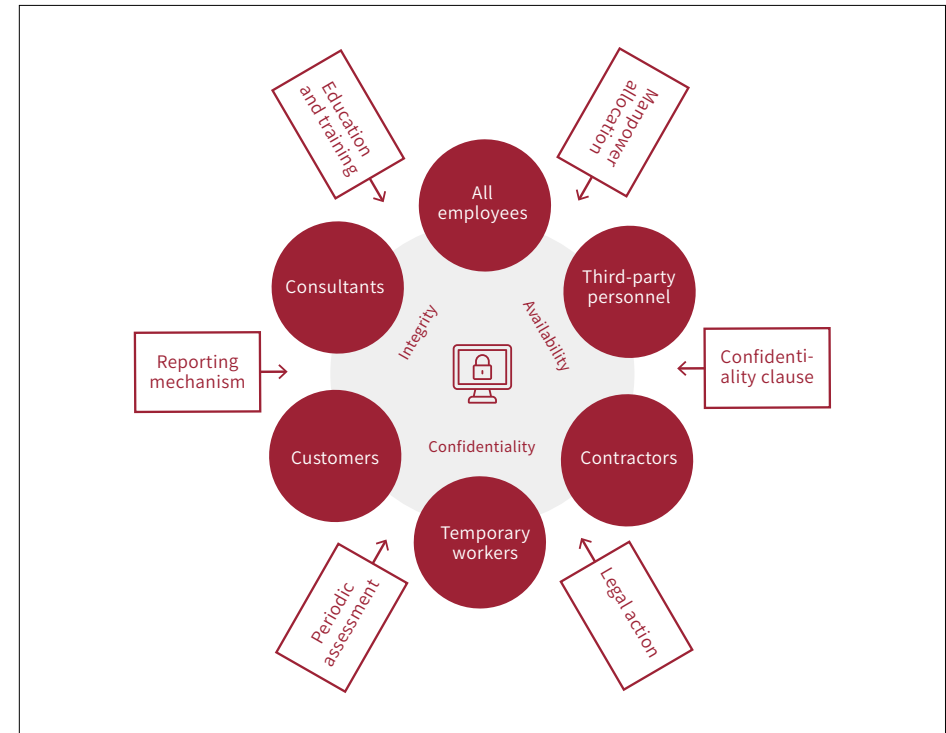


### Information security policy and objective

#### Policy:

1. Implement the Information Security Management System (ISMS).
2. Implement the Personal Information Management System (PIMS).
3. Carry out effective management of information assets, conduct risk assessments on an ongoing basis, and implement appropriate protective measures.
4. Strengthen access security for information systems with personal data files to prevent unauthorized access and maintain the confidentiality and integrity of ICT systems.
5. Prohibit employees from disclosing personal data known to them when performing their duties on social networking sites, blogs, public forums, or any other online platforms.
6. Require employees who handle sensitive data to strictly uphold their duty of confidentiality and ensure that their user accounts are canceled or deactivated upon resignation or termination of their employment contract.
7. Establish recovery plans for core ICT systems to ensure the continuous operation of core businesses.
8. Implement cybersecurity training and awareness programs for new employees to enhance employees' cybersecurity awareness.
9. Implement audits and management review processes to ensure the continuous improvement of the ISMS.

**Objective:** To strengthen personal data privacy and information security management, ensure the confidentiality, integrity, and availability of Gseven's personal data and information assets, and enhance information security awareness among relevant personnel, thereby providing an environment that supports the continuous operation of Gseven's information services and complies with relevant regulatory requirements.



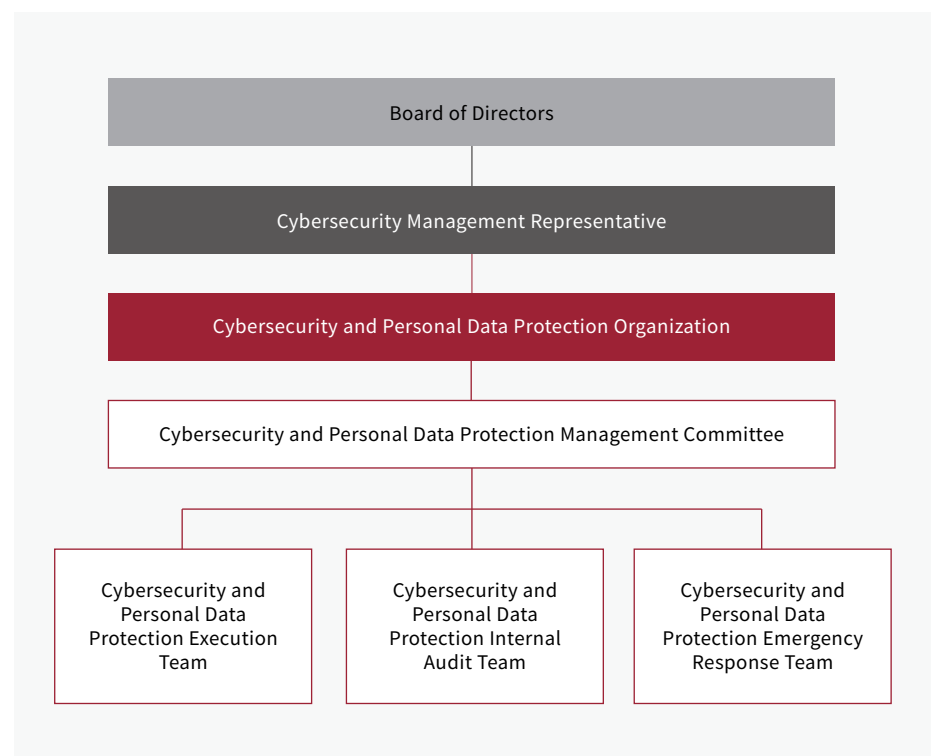
### Cybersecurity management framework

Gseven has designated the Chief Information Security Officer (assumed by the President) as the representative for cybersecurity management who is responsible for overseeing cybersecurity-related matters across the organization. In an effort to promote Gseven's cybersecurity-related policies while implementing cybersecurity incident reporting and related response measures, Gseven has established the Cybersecurity and Personal Data Protection Organization, where the cybersecurity management representative convened representatives from each department at the department head or deputy head level or above to form the Cybersecurity and Personal Data Protection Management Committee, whose members were divided

into different teams based on their respective duties and responsibilities, namely the Cybersecurity and Personal Data Protection Execution Team, the Cybersecurity and Personal Data Protection Internal Audit Team, and the Cybersecurity and Personal Data Protection Emergency Response Team.

Furthermore, Gseven has appointed a dedicated Chief Information Security Officer and at least one cybersecurity specialist, having been classified as Level B cybersecurity responsibility, in accordance with Articles 9-1 and 47 of the Regulations Governing Establishment of Internal Control Systems by Public Companies.

## Cybersecurity management framework



## Cybersecurity risk assessment

In an effort to enhance and maintain the effectiveness of Gseven's cybersecurity management system, annual cybersecurity risk assessments are conducted on a regular basis (at least once a year) with reference to the latest Reference Guide for Information System Risk Assessment promulgated by the National Information and Communication Security Taskforce under the Executive Yuan while applying the Detailed Risk Assessment Methodology set out in the aforementioned reference guide.

## Cybersecurity protection and control measures

Gseven has implemented the relevant cybersecurity protection and control measures in accordance with the results of our cybersecurity risk assessment for 2025, the matters for implementation corresponding to our company's designated cybersecurity responsibility level, and the security baselines for ICT systems.

| Summary of cybersecurity protection and control measures                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Management of information and ICT systems</b> <ul style="list-style-type: none"> <li>• Safekeeping of information and ICT systems</li> <li>• Use of information and ICT systems</li> <li>• Deletion or decommissioning of information and ICT systems</li> </ul>                        | <b>Access control and encryption mechanism management</b> <ul style="list-style-type: none"> <li>• Network security control</li> <li>• ICT system permissions management</li> <li>• Access management for privileged accounts</li> <li>• Encryption management</li> </ul>                                                                                |
| <b>Operations and communications security management - Software</b> <ul style="list-style-type: none"> <li>• Control measures for malware prevention</li> <li>• E-mail security management</li> <li>• Data backup</li> <li>• Security management for instant messaging software</li> </ul> | <b>Operations and communications security management - Hardware</b> <ul style="list-style-type: none"> <li>• Security measures for remote work</li> <li>• Physical and environmental security measures</li> <li>• Media protection measures</li> <li>• Security management for computer use</li> <li>• Security management for mobile devices</li> </ul> |

## Summary of cybersecurity protection and control measures

| System acquisition, development, and maintenance                                                                                                                                                     | Scheduled maintenance                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Design of security requirements</li> <li>Testing of security requirements</li> <li>Implementation of source code security measures for ICT systems</li> </ul> | <ul style="list-style-type: none"> <li>Business continuity drills</li> <li>Implementation of cybersecurity health checks</li> <li>Development of cybersecurity protection equipment</li> </ul> |

## Cybersecurity training and drills

Gseven conducts annual cybersecurity training on a regular basis. At the beginning of each year, Gseven draws up a cybersecurity awareness and training plan that takes into consideration the needs of different job categories, including management, business, and IT. According to this plan, dedicated information security personnel are required to complete at least 12 hours of professional cybersecurity training or cybersecurity competency training annually, whereas non-dedicated IT personnel are required to complete at least 3 hours of professional training annually; on the other hand, general users and supervisors are required to complete at least 3 hours of general cybersecurity training annually. In addition to regular training, the Company continuously promotes its personal data protection policy through internal announcements and system-based communications, ensuring that employees understand their responsibilities regarding the collection, use, retention, and access management of personal data.

## Summary of cybersecurity training and drills at Gseven in 2025

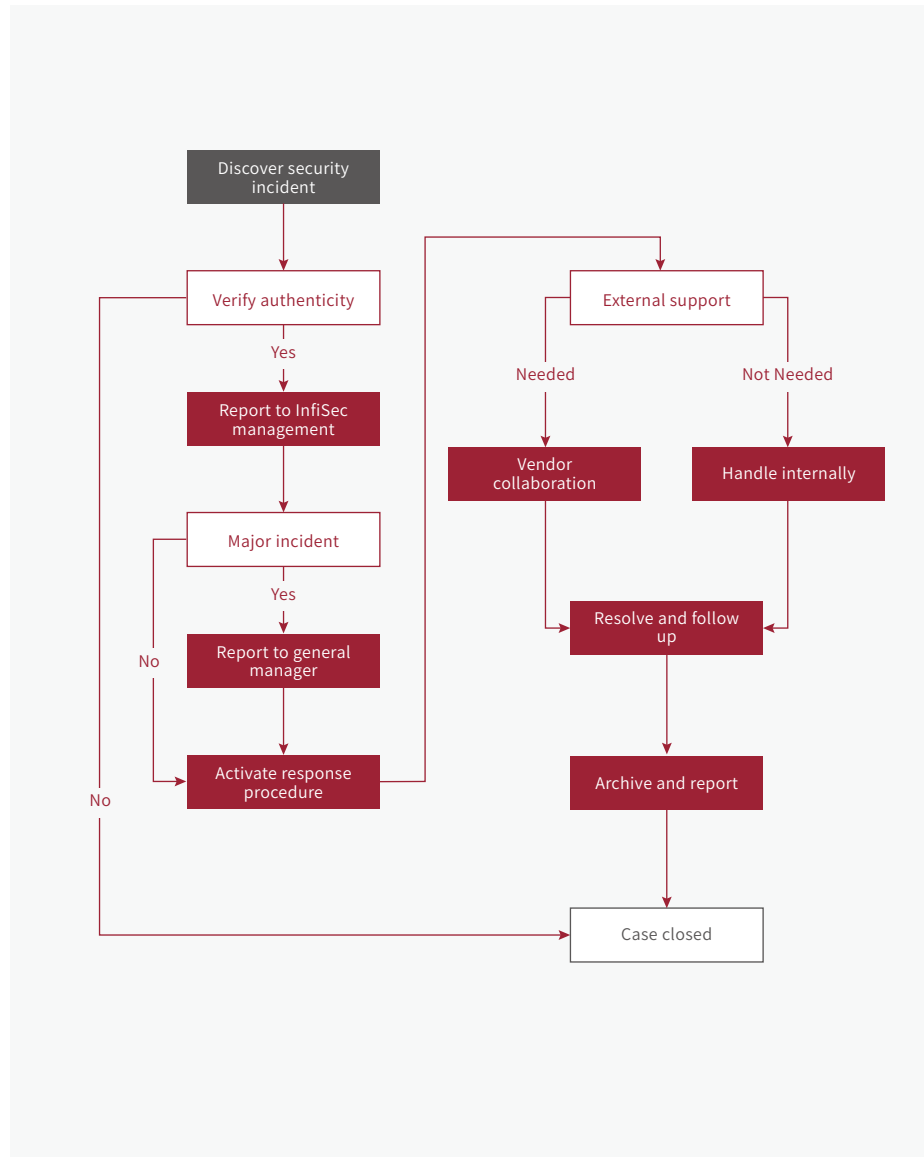
| Implementation method                        | Number of participating employees/Number of submissions | Total number of employees/Total number of e-mail accounts | Participation rate (%) |
|----------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------|------------------------|
| General cybersecurity training for employees | 435                                                     | 435                                                       | 100%                   |
| Professional cybersecurity training programs | 20                                                      | 20                                                        | 100%                   |

## Cybersecurity incident reporting and response mechanism

With the aim of enabling real-time grasp of cybersecurity incidents and effectively minimizing damages arising therefrom, Gseven has established mechanisms for cybersecurity incident reporting, response, and drills.

The Information Security Committee is tasked with reviewing and overseeing the management information security incidents. Specifically, the Cybersecurity and Personal Data Protection Execution Team is responsible for formulating the information security incident reporting procedures, where all employees bear the responsibility to report any suspected information security incident immediately upon discovery. Meanwhile, the Cybersecurity and Personal Data Protection Response Team is in charge of determining the determining the scope of impact of the incident, assessing the losses arising therefrom, and assisting with the reporting, handling, and analysis of information security incidents.

## Cybersecurity incident reporting mechanism



## Audit mechanism for the implementation of cybersecurity maintenance plan



## Customer privacy protection

Gseven implements centralized management of customer personal data and case records through our internally developed inbound customer service management platform while enhancing the security of customer data through systematic access control and data management mechanisms, thereby ensuring that data processing conforms to applicable privacy protection regulations. Access to this system is restricted to customer service representatives based on job-specific permissions, with access to customer data permitted only through individual account logins and tiered permission management. The data export function is also subject to permission controls and data masking or minimum disclosure, with a view to minimizing the risk of personal data breaches.

In addition, the platform conducts centralized management of incoming customer cases and records the processing history and related operations to ensure traceability and consistency in the service process. When collecting customer data, Gseven manages and uses such data according to business needs and applicable laws and regulations while carrying out ongoing reviews of our data retention and

management mechanisms, so as to bolster the protection of personal data.

When collecting customer data for the purpose of organizing prize draws or marketing campaigns, Gseven expressly stipulates that such data shall be used solely to address customer needs, and imposes stringent access restrictions on third parties, including tax authorities, banks, insurance companies, and suppliers. Upon expiration of the statutory retention period, such data will be inventoried, reported accordingly, and destroyed under the supervision of the relevant units to ensure that customer information is not leaked.

All logistics contractors currently working with our company use application programming interfaces (APIs) for data transmission, with the transmission process subject to multiple layers of verification and encryption to ensure real-time, rapid data transfer while safeguarding customer information. Moreover, dedicated platform systems used by vendors are equipped with corresponding permission control measures, as well as features such as personal data masking and the disabling of customer data report downloads, thereby further enhancing the protection of private data.

Gseven's department store channels operate in accordance with the laws and regulations applicable to their respective locations, whereas our company-operated stores, which are affiliated merchants of the National Credit Card Center, accept payments via electronic payment methods such as Taiwan Pay, Apple Pay, Google Pay, and Samsung Pay. All Gseven stores are equipped with surveillance systems to minimize the risk of fraudulent transactions.

## Employee personal data protection

In an effort to ensure the effective protection and management of personal data, Gseven has established the Personal Data Protection Management Regulations, which has taken effective upon approval by the President.

| Summary of employee personal data protection measures |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                     | As Gseven attaches great importance to the integrity and security of personal data, the unit in charge of managing personal data files is specifically tasked with preventing the theft, alteration, damage, loss, or disclosure of employees' personal data so as to avoid the disclosure or loss of personal data caused by internal or external threats.                                                                                                                                                                                                                                                 |
| 2                                                     | With a view to preventing unauthorized access, protecting the privacy of employees' personal data, and ensuring that every instance of data access is clearly recorded and traceable, Gseven has reinforced access security for our personal data file information system as users are required to obtain formal authorization before accessing personal data files. Furthermore, each user's account must be unique, so as to prevent incidents of sharing accounts.                                                                                                                                       |
| 3                                                     | Gseven enforces strict confidentiality requirements for employees who handle sensitive data. All personnel involved in the processing of sensitive data must fulfill their confidentiality obligations. Upon an employee's resignation or termination of employment contract, the employee's user account must be immediately canceled or deactivated to prevent former employees from accessing company data illegally. These measures effectively prevent potential data breaches caused by internal personal and ensures that company data remains secure following an employee's exit from our company. |
| 4                                                     | Gseven expressly prohibits employees from disclosing personal data known to them when performing their duties on social networking sites, blogs, public forums, or any other online platforms, with the intention of preventing employees from using online platforms in an inappropriate manner to disclose sensitive information while protecting the privacy of both Gseven and our employees.                                                                                                                                                                                                           |

# 03

## CHAPTER

### Customer Service

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## Management approach to brand image and service innovation

| Material topic                  | Brand image and service innovation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitments and policies        | Gseven continues to enhance the customer shopping experience and optimize service processes and membership management mechanisms while strengthening brand image and customer relationship management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Targets                         | <ul style="list-style-type: none"> <li><b>2025 targets and achievement status</b> <ul style="list-style-type: none"> <li>☑ Continue to optimize the operation of the loyalty points system (including a short-term points mechanism).</li> <li>☑ Gseven's after-sales follow-up rate exceeds 80%.</li> <li>☑ Gseven's Google Business rating &gt; 4.3 stars.</li> <li>☑ Gseven's Line@ member binding rate &gt; 85%.</li> <li>☑ Strengthen our membership management mechanism (including member segmentation, referral mechanism, and points redemption)</li> </ul> </li> <li><b>Medium-to-long-term target:</b> Continue to optimize our LINE@ membership service while maintaining current service standard.</li> </ul>                                                                                                                                                                                                                                                               |
| Responsibilities                | Marketing and Planning Department and Customer Service Department                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Specific actions                | <ul style="list-style-type: none"> <li>Develop and optimize the member points management to ensure accuracy and immediacy in points calculation.</li> <li>Bolster the application of CRM with the introduction of short-term points, Member-Get-Member (MGM) referral mechanism, and member segmentation management so as to improve member engagement and conversion rate.</li> <li>Establish a standardized management mechanism for customer service to improve service quality and case processing efficiency.</li> <li>Organize various events such as "Home Appliance Experience Event," "Million-Dollar Audio System Listening Sessions," "Love for Music Festival," and "Distinguished VIP Experience Event."</li> <li>Encourage customers to purchase products bearing Grade 1 energy-saving labels, with plans to join the Green Point System rolled out by the Ministry of Environment in the future to enhance our sustainable development profile in the market.</li> </ul> |
| Management assessment mechanism | Review customer feedback and customer satisfaction, as well as conduct quantitative analysis through monthly management review meetings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Material topic      | Brand image and service innovation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance in 2025 | <ul style="list-style-type: none"> <li>Added two new locations: Uni-ustyle Taipei Outlet 2 in Taipei City and Shin Kong Mitsukoshi Xiaobeimen Outlet in Tainan City.</li> <li>Launched the first KEF co-branded audiovisual showroom in Taipei City, and the KKBOX co-branded audiovisual showroom at Far Eastern Department Store Xinyi A13.</li> <li>Completed the optimization of the membership management mechanism (including short-term points, MGM referrals, and member segmentation), which enhances data application capability.</li> <li>Launched the inbound customer service platform, which enhances case management efficiency and data analysis capability.</li> <li>Developed a customer complaint database (via Teams) to accumulate case processing experience and promote knowledge sharing, thereby enhancing service response capability and case processing consistency.</li> </ul> |

## 3.1 Service innovation experience

### Brand positioning



#### Who

Uniting the elegance of fashion with the power of technology to create a smart, aesthetic lifestyle for the future



#### Whom

Individuals who pursue a life of elevated aesthetic refinement and design sophistication



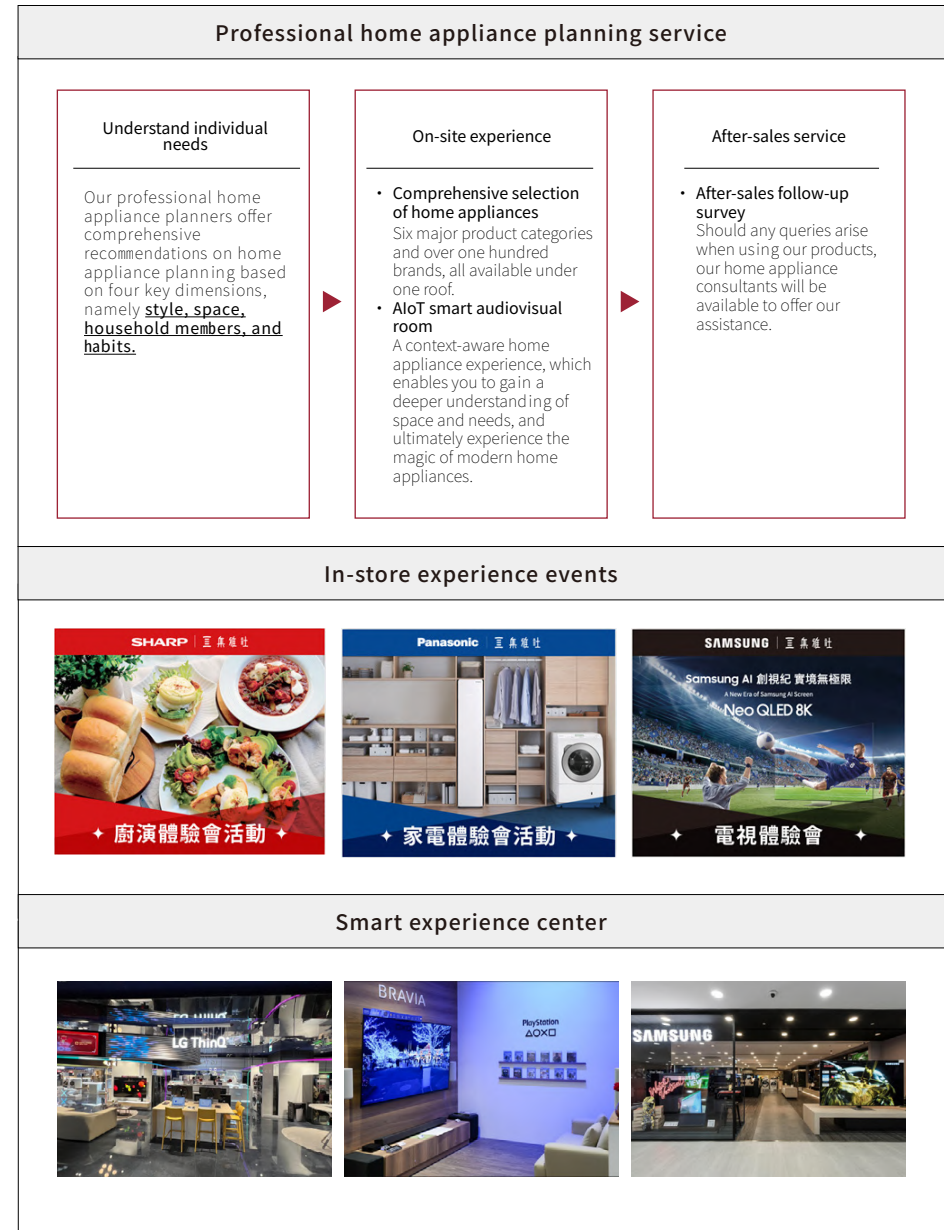
#### Why Me

- Carefully curated selection of top-tier home appliance brands
- Professional home appliance planner List of home appliances tailored to individual needs
- Gseven exclusive Curated space for premium audio experience

Gseven has been opening a series of professional self-operated flagship stores in metropolitan areas, which serve to not only display a diverse range of smart home appliances that enable consumers to experience the convenience of smart home living, but also offer consulting services and curated selection planning by professional home appliance planners, supplemented by a comfortable shopping environment and detailed product description. At the same time, Gseven possesses specialized expertise in integrating home theater systems, component stereos, and networked playback, which is not found in other channels. Therefore, we are able to not only provide high-end consumers with more refined audio equipment demonstrations and professional installation and tuning services while attracting consumers who value service quality and added value, but also build trust with customers in our company and foster customer loyalty.

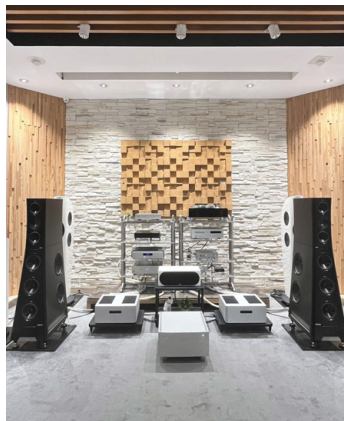
### Home appliance experience for refined living

With a commitment to building a professional image as a “home appliance planner,” Gseven offers a one-stop shopping experience that ensures customers receive the best possible service throughout the pre-sales, in-sales, and after-sales stages. We provide complimentary home appliance planning and site survey services while rewarding our customers with exclusive member gifts and brand-specific discounts. Besides, as after-sales service is an integral component of the brand experience, we conduct customer satisfaction surveys on a regular basis to ensure that each customer’s voice is heard. For further details on Gseven’s experience events, please visit Gseven’s official website under “Experience Events.”



## Music listening sessions at our professional ALoT premium audio listening rooms—A first for department stores

Founded on the mission of “sowing the seeds of a love for music,” Gseven has set up over 70 independent audio listening rooms at department stores and street-side retail outlets across Taiwan—a first for the department store retail sector—with a view to ensuring the spirit of our founding mission continues so that customers are able to identify the way to enjoy music that best suits them. These rooms are designed in a way such that customers can experience the actual performance of our products in a home-like setting within a stress-free environment. Not only are there professionals on-site to recommend different home theater systems based on individual needs, but there are also a variety of music experiences available—from vinyl turntables to digital streaming. All the above reflect not only our service philosophy, but also our commitment to every customer — ensuring that everyone who walks through the doors of Gseven outlets feels the warmth and care of a home, and is free to fully enjoy the beauty of music. For further details on the abovementioned listening sessions, please visit Gseven’s official website under “Member Events.”



### Kharma Million-dollar Audio System Listening Session

Gseven invites you to rediscover the purest essence of music and experience the dazzling sparks created by the interplay of music and million-dollar audio systems.



### KEF UK Premium Audio System Music Listening Session

The event features a keynote presentation by the Editor-in-Chief of Audio Art, the leading Chinese-language audio magazine, who will take attendees on a journey to uncover the hidden charm of music through the British KEF audio system.

## Love for Music Festival

After three decades of unwavering dedication, Gseven has established ourselves as a leading brand in the audio and home entertainment appliance, and department store retail sectors. Starting out by selling professional audio equipment in the past with the founding mission of “sowing the seeds of a love for music,” Gseven continues to spread these seeds into the hearts of even more people through the Love for Music Festival.

Let’s make music a language shared by all and discover the beauty of sound in our daily lives.

Whether you are an audiophile, a newbie to music, or simply someone looking to add a touch of warmth to your home, there is a special place here just for you.

Music is a gift for everyone.

Gseven’s Love for Music Festival invites you to take a pause for the appreciation of sound and resonate with life.

Today, Gseven endeavors to bring our vision of life to reality, and thus strives “for the style of sound” as we realize our commitment to creating a comfortable and aesthetic lifestyle for our customers. In the future, Gseven will make every effort to surpass the boundaries of possibilities, guided by the spirit of “gathering the wise and the elegant for the benefit of society,” thereby spurring Gseven to give back and deliver greater contributions to society.



## Management approach to product quality and responsibility

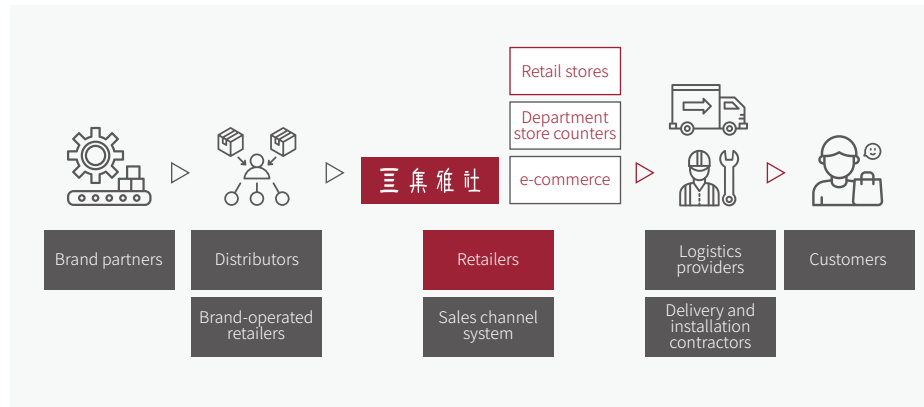
| Material topic                  | Product quality and responsibility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commitments and policies        | Gseven is committed to providing high-quality products that are legally compliant, information-transparent, eco-friendly, and energy-saving, while implementing quality management and customer service responsibilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Targets                         | <ul style="list-style-type: none"> <li><b>2025 targets and achievement status:</b> <ul style="list-style-type: none"> <li>✓ All new suppliers (brand partners) have completed the Supplier Partnership Criteria Assessment.</li> <li>✓ All the products sold by Gseven comply with applicable laws and regulations.</li> <li>✓ Customer repurchase intention reaches 99%.</li> <li>✓ The satisfactory resolution rate for customer complaints reaches <math>\geq 89\%</math>, with continuous optimization through case management and tracking mechanisms.</li> </ul> </li> <li><b>Medium-to-long-term targets:</b> <ol style="list-style-type: none"> <li>All new suppliers (brand partners) have completed the Supplier Partnership Criteria Assessment.</li> <li>All the products we sold comply with applicable laws and regulations.</li> <li>Continue to maintain service metrics (i.e., both customers' repurchase intention and satisfactory resolution rate for customer complaints <math>&gt; 95\%</math>)</li> </ol> </li> </ul> |
| Responsibilities                | Purchasing Department and Customer Service Department                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Specific actions                | <ul style="list-style-type: none"> <li>Conduct the Supplier Partnership Criteria Assessment.</li> <li>Ensure that listed products comply with statutory inspection requirements and NCC certification to guarantee product quality, safety, and legality of sale.</li> <li>Establish marketing review and contingency mechanisms to ensure information accuracy and compliance with laws, regulations, and ESG principles.</li> <li>Establish customer service metrics and a satisfaction tracking system to improve service quality and processes on an ongoing basis.</li> <li>Strengthen the customer complaint processing system to enhance response efficiency and problem-solving capabilities.</li> <li>Set up a customer complaint database to standardize case records and classifications, thereby serving as a basis for quality improvement and service optimization.</li> </ul>                                                                                                                                                 |
| Management assessment mechanism | The Head of Sales Department is responsible for conducting random inspections of product displays and backup inventory management at department store counters on an irregular basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Material topic      | Product quality and responsibility                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Performance in 2025 | <ul style="list-style-type: none"> <li>Added 11 new qualified brand partners, all of whom have been granted approval upon completion of the assessment process.</li> <li>Recorded zero incidents of abnormal delisting of products.</li> <li>Committed zero violations of laws and regulations related to marketing communications.</li> <li>Gseven conducts customer satisfaction surveys through third-party professional institutions to ensure the objectivity and consistency of the evaluation process. According to the survey results, Gseven maintains stable satisfaction levels and holds a competitive advantage across the three service stages, namely pre-sales, in-sales, and after-sales, thus demonstrating that Gseven has established a comprehensive and consistent service management system while constantly enhancing customer experience and fostering brand trust.</li> </ul> |

## 3.2 Product sourcing and management

### Gseven's value chain

In the home appliance sector, product research and development and manufacturing are led by brand principals, with products supplied to the market through Taiwan-based authorized distributors or brand-operated outlets. As a professional home appliance retailer, Gseven is responsible for product sourcing, planning and integration, and service design, supported by professional home appliance consultants, home appliance planners, and certified installation service teams, all of whom contribute to enhancing the added value of our products. In an effort to expand market reach, Gseven, following our efforts to further integrate high-quality online and offline channel resources in Taiwan, endeavors to drive product sales and deepen customer engagement through a diverse range of sales channels, including department store counters, retail stores, and e-commerce platforms across the country. Logistics and delivery/installation services, which encompass warehouse management, order picking and fulfillment, home delivery, and technical installation, are carried out by external professional partners. Ultimately, customers can complete the entire process—from selection and installation to after-sales support—through Gseven's one-stop service, thereby enjoying a premium, high-quality shopping experience in the process.



### ► Local sourcing

With a steadfast commitment to supporting the local economy and ensuring supply chain resilience, Gseven's procurement policy fully revolves around local suppliers in Taiwan. where our primary suppliers (hereinafter referred to as "brand partners" or "manufacturers") are mostly master distributors or brand-operated units established in Taiwan by internationally renowned brands. The products we sell encompasses a number of categories, such as audiovisual equipment, home appliances, air conditioning systems, and digital information and communications technology, whereas our brand partners span Taiwan, Japan, South Korea, Europe, and the US, all of which possess established market scale and stable supply capabilities. Gseven maintains at least two sources of supply for each product category to diversify procurement risks and ensure the stability of supply sources. Building upon a foundation of our existing stable partnerships, Gseven also continues to tap into different brands and bring in new products to strengthen product diversity while enhancing customer brand awareness through local channels and professional services, thereby advancing the long-term development of Taiwan's domestic industry chain. In 2025, Gseven has established partnerships with a total of 160 brand suppliers, all of which are Taiwan-based branches of their respective manufacturers. No changes in our primary brand partners were observed throughout the year.

## Product management

### ► Brand partner management

Gseven's product suppliers, i.e., brand partners, are primarily master distributors or brand-operated retailers established in Taiwan by internationally renowned brands, which generally adhere to the sustainability standards and business strategies formulated by their parent companies or brands. Prior to signing contracts with brand partners, Gseven conducts the Supplier Partnership Criteria Assessment, which encompasses 10 key areas across the pre-sales, in-sales, and after-sales processes, including "consignment model," "inventory management," "cost advantage," "payment terms," "warehousing and logistics," "collaborative support," "subsidy arrangements," "performance incentives," "planned procurement," and "staff deployment," in order to ensure supply process efficiency and product quality. In 2025, Gseven added a total of 11 new qualified brand partners, all of whom have been granted approval upon completion of the assessment process. Moving forward, we plan to introduce the Supplier Sustainability Survey, with a view to gradually establishing a supply chain sustainability management system and enhance our understanding of and communication with brand partners on environmental, social and governance (ESG) issues.

Gseven has collected management standards or commitments regarding relevant issues across corporate governance, environmental, and social dimensions through publicly disclosed information in the sustainability reports of eight primary brand partners, whose contents are detailed as follows:

**Statistics on certifications obtained or commitments made by primary brand partners**

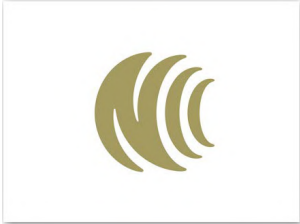
| Dimension            | Management standard or commitment                   | Primary brand partners                                                                                    |            |
|----------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------|
|                      |                                                     | Number of brand partners                                                                                  | 8          |
|                      |                                                     | Number of brand partners obtaining the corresponding certification or making the corresponding commitment | Percentage |
| Corporate governance | ISO 9001 Quality Management System                  | 8                                                                                                         | 100%       |
|                      | Commitment to Ethical Corporate Management          | 8                                                                                                         | 100%       |
| Environmental        | ISO 14001 Environmental Management Systems          | 8                                                                                                         | 100%       |
|                      | ISO 50001 Energy Management Systems                 | 3                                                                                                         | 37.5%      |
|                      | REACH and RoHS Hazardous Substances Management      | 5                                                                                                         | 62.5%      |
|                      | Commitment to Greenhouse Gas Reduction              | 0                                                                                                         | 0%         |
| Social               | ISO 45001 Occupational Health and Safety Management | 4                                                                                                         | 50%        |
|                      | RBA / SA8000 Social Responsibility Management       | 0                                                                                                         | 0%         |
|                      | Human Rights Commitment                             | 7                                                                                                         | 87.5%      |

### ► Product review and delisting mechanism

As a professional home appliance retailer, Gseven places a high priority on the safety of our products to ensure the safety of our customers. All our products are sourced from master distributors or brand-operated retailers established in Taiwan by internationally renowned brands, ensuring clear product provenance and guaranteed brand quality. According to the relevant rules and regulations promulgated by the Bureau of Standards, Metrology and Inspection (BSMI) under the Ministry of Economic Affairs, all electrical products categorized as subject to mandatory inspection must obtain the Commodity Inspection Mark (abbreviated as BSMI Mark), and may only be displayed and sold in Taiwan after receiving official

confirmation that they meet the statutory safety standards. Gseven strictly requires that all products undergo mandatory inspection procedures, including product safety and energy efficiency labeling, to ensure that the products we sell comply with laws and regulations and are safe for use. Wireless device products are subject to type approval administered by the National Communications Commission (NCC) of Taiwan to ensure that such devices comply with regulatory standards regarding telecommunications interfaces, electromagnetic compatibility, and electrical safety, thereby preventing radio interference and protecting consumer rights. Guided by a rigorous product review and approval process, Gseven is dedicated to providing customers with home appliance and wireless communications products of consistent quality, safety, and reliability, thereby fulfilling our safety commitments to consumers and our responsibilities as a market participant. In 2025, all electrical products that were subject to mandatory inspection have been granted the BSMI mark, while all wireless devices have been granted the NCC certification label.

In addition to ensuring that all listed products meet statutory inspection requirements, Gseven has also established a product delisting management mechanism, under which products are classified into two categories by product status—normal delisting and abnormal delisting. Normal delisting refers to the process of removing a product from the platform in accordance with established procedures due to reasons such as discontinuation, a change in distribution rights, or the end of the product's lifecycle. On the other hand, abnormal delisting refers to the process of removing a product due to risks identified through customer feedback, media reports, or notifications from competent authorities or legal authorities. Gseven will proactively carry out precautionary delisting of any products of concern, suspend the sale of such products, and simultaneously issue notifications to all retail stores and department store counters across Taiwan to ensure that customers' shopping rights and interests remain unaffected. Thereafter, relevant staff will work with the brand partners involved to verify the relevant information while requesting authorization and supporting documentation from brand partners before issuing a public announcement on the outcome of such matters. Should the brand partners involved fail to provide reasonable supporting documentation, we will immediately proceed with the full or partial delisting of such products. No abnormal incidents or product delistings were recorded at Gseven in 2025.

|                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  或  | <p><b>BSMI Mark</b></p> <p>The BSMI Mark, also known in full as the Commodity Inspection Mark, is a statutory mark established by the Bureau of Standards, Metrology and Inspection (BSMI) under the Ministry of Economic Affairs in accordance with the Commodity Inspection Act, which applies to products listed within the scope of mandatory inspection (e.g., electrical appliances, information equipment, toys, and children's products). Prior to market launch, products must undergo government-mandated inspection procedures and obtain the BSMI mark before they can be sold in the Taiwan market. This mark indicates that the product complies with national safety, quality, and relevant technical specifications while carrying an identification number that allows for tracing the registered manufacturer and inspection type. This system helps protect consumer rights and interests, thus promoting the normal development of the economy.</p>                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                     | <p>Communications equipment and devices in Taiwan must comply with the relevant regulations of the NCC, which encompass various areas including controlled telecommunications radio-frequency devices, telecommunications terminal equipment, electromagnetic compatibility, and safety standards. The following are some of the primary NCC regulations:</p> <ul style="list-style-type: none"> <li>Controlled telecommunications radio-frequency devices: Such devices are required to comply with the technical standards established by the NCC and obtain type approval or a declaration of conformity.</li> <li>Telecommunications terminal equipment: All equipment connected to public telecommunications networks must comply with the technical specifications of the NCC to ensure electromagnetic compatibility and safety.</li> <li>Electromagnetic safety: Electromagnetic radiation emitted by such equipment and devices are required to comply with the standards established by the NCC to ensure user safety.</li> <li>Type approval and declaration of conformity: Manufacturers or importers are required to apply to the NCC for type approval or a declaration of conformity to ensure that their communication equipment and devices comply with the relevant technical specifications.</li> </ul> |

## ► Sustainable product marketing management

While placing great emphasis on product marketing management, Gseven ensures that all marketing copy, advertising materials, and promotional activities are in alignment with our company's brand image, regulatory requirements, and ESG principles through a standardized review process. Gseven did not commit any violations of regulations related to marketing communications in 2025.

### G | Governance: Marketing management system and improvement mechanism

With a view to ensuring that all marketing materials comply with corporate standards and ESG principles, Gseven has established a standardized marketing review process, which encompasses the accuracy of advertising claims, the correctness of product information, the authorized use of images and text, and compliance of labels with legal requirements, in order to prevent misinformation, exaggerated claims, or infringements, thereby mitigating potential marketing risks. In the event of risks such as false information, incorrect labeling, or potential infringement concerns in marketing content, Gseven has put in place an immediate response mechanism, including public corrections, internal reporting, and cross-departmental case processing procedures, in order to ensure prompt clarification of facts and appropriate response to customer feedback, thereby safeguarding customer rights and interests. Our marketing team also reviews market feedback and review mechanisms on a regular basis to adjust our copywriting strategies, so that marketing content reflects sustainability trends and customer needs in a timely manner, thereby strengthening the sustainability image of our brand.

## E | Environment: Energy conservation, carbon reduction, and sustainable product information

Gseven actively integrates environmental protection, energy conservation, and carbon reduction messaging into our marketing strategies. This is particularly evident when we promote energy-saving products bearing Grade 1 Energy Efficiency Label, where Gseven assists customers in understanding the energy saving and carbon reduction benefits of these products through the dissemination of clear information, thereby raising their awareness of environmental issues. By leveraging marketing content that is centered on an education-oriented approach, we encourage customers to choose products bearing environmental labels and energy-saving features, thereby realizing our support for climate change mitigation and sustainable consumption.

## S | Society: Promotion of music culture and advocacy for lifestyle aesthetics

Starting out as a seller of professional audio equipment with the founding mission of “sowing the seeds of a love for music,” from which our brand spirit of striving “for the style of sound” emanates, Gseven is committed to creating a lifestyle experience that blends exceptional sound quality with aesthetics for customers. We demonstrate our ongoing commitment to and appreciation of music culture through our annual “Love for Music Festival” event. During the event, our audio listening rooms across Taiwan are open to the public free of charge, with the intention of enabling everyone to experience the charm of music in a relaxed atmosphere. Moreover, we continue to collaborate with the music industry on themed experiences, arts and cultural promotion, and other related initiatives, in hopes of deepening our cultural roots in the audio industry while realizing a virtuous cycle of shared value between our brand and society.

## 3.3 Customer relationship management

### Professional customer service training

With a view to enhancing the operational and management skills of store managers, Gseven has developed specialized training programs encompassing store management, sales strategies, and team leadership.

#### Store manager training

With a focus on enhancing management and communication skills, the store manager training program covers “cross-departmental communication” and “upward/downward communication” skills. Specifically, this program assists store managers in mastering effective methods for interaction with different departments and at various levels within the organization through practical exercises and case analyses, thereby enhancing their overall coordination skills and leadership performance while bolstering team integration and operational management capabilities.

#### Brand and product training (for store managers and sales personnel)

Gseven conducts multiple sessions of our “brand and product training” program in conjunction with annual key brand promotions and new product launches. In this program, training sessions are delivered by representatives of our brand partners or experienced in-house instructors, where the curriculum covers introduction to product features, description of functional benefits, hands-on equipment operation, and application of sales pitches, with the objective of helping frontline store staff improve their professional knowledge and customer service skills, thereby enhancing sales performance and customer satisfaction.

Gseven has also planned professional training for frontline customer service personnel encompassing voice response techniques, empathetic communication, emotional management, and system operation. Given that our company's scope of service encompasses multiple brands, logistics providers, and department store chains, customer service representatives often need to coordinate cross-departmental and external resources when addressing customer issues, with strong emphasis on enhancing their ability to respond promptly as well as communicate and coordinate effectively.

At the same time, the training program stresses on building customer trust and fostering cross-departmental collaboration, so that customer service representatives will still be able to deliver a consistent and reliable service experience even when they are unable to resolve issues immediately, thereby enhancing overall service quality and customer satisfaction.

### Strengthening our membership program to enhance customer loyalty and experience

Since introducing our membership program in 2021, Gseven has continuously invested resources in optimizing our loyalty points system, as evidenced by a progressive transition from manual operations in its early stages to an automated points crediting mechanism, so that points are credited in real time and with accuracy, thereby enhancing customer shopping experience and satisfaction. The points redemption feature has been made available for members starting in July 2022, marking the official rollout of points application.

In addition to implementing a tiered membership system aimed at offering personalized rewards and exclusive benefits tailored to members of different tiers since 2023, Gseven has also successively hosted a variety of member-exclusive events, such as new product experience events, audio listening sessions, culinary classrooms, wine tastings, and handicraft workshops, in order to deepen member engagement and strengthen brand stickiness and sustainability value among high-loyalty members.

As of the end of 2025, Gseven's official LINE account has successfully surpassed 150,000 followers, thereby serving as a convenient bridge of communication between our brand and customers. Through this platform, customers are able to not only receive real-time notifications of promotions and events and exclusive push notifications, but also enjoy real-time support from online customer service representatives, thereby experiencing a more personalized service.

Gseven continues to optimize our membership management system with the introduction of short-term points promotions, in which limited-time points are issued via promo codes, with the intention of boosting member engagement and driving repeat purchases. At the same time, we enhance targeted marketing and customer engagement via member data analytics and customer segmentation management, which in turn spurs steady growth in member contribution, thus further boosting overall customer loyalty. Furthermore, we improve customer service processes with digital technology. For instance, the use of an online reservation system during Gseven's Love for Music Festival not only makes it easier for consumers to participate in the event, but also helps customers choose energy-saving products more conveniently, thus further enhancing the image of our brand in terms of technology and sustainability.

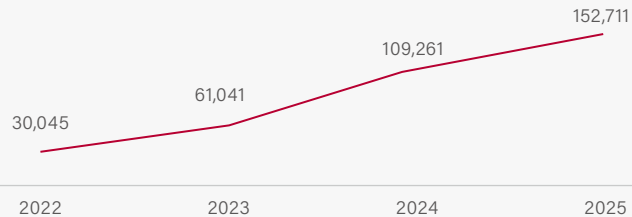
## Achievements

The cumulative number of customers on Gseven's official LINE account continues to grow as it rose from 30,045 followers from 2022 to 152,711 followers in 2025, which underscores the effectiveness of our digital membership management and reflects a steady expansion of our customer base.

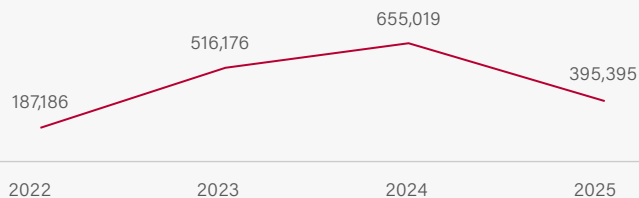
The number of communications experienced a slight decline in 2025 after peaking in 2024, which is primarily attributable to the implementation of member segmentation and precision communication strategies, thereby reducing the frequency of non-essential push notifications while enhancing message reach quality and customer interaction efficiency.

On the whole, our digital communication strategy has evolved from a focus on "quantitative expansion" to "qualitative optimization," thereby effectively enhancing customer experience and marketing precision.

Cumulative number of followers on Gseven's official LINE account



Number of communications



## Enhancing service quality to deliver an excellent customer service experience

With a commitment to delivering an all-round service experience, Gseven places customers' needs at the center of everything we do—from in-store service and delivery/installation to after-sales support—as we continue to optimize our processes and enhance customer experience.

In an effort to improve service quality on an ongoing basis, Gseven has set a number of service metrics while conducting monthly management and tracking to ensure steady improvements in service performance. We not only conduct real-time reviews of negative reviews on Google, but have also designated after-sales care as an integral component in enhancing customer satisfaction, thereby strengthening our customer follow-up and problem resolution processes.

Gseven engages third-party research institutions to conduct customer satisfaction and net promoter score (NPS) assessments, which serve as an important basis for service optimization. According to survey results for 2025, satisfaction and willing to recommend among Gseven members continue to improve as member NPS reaches +46.3 points, indicating that our member engagement strategy has yield positive results.

On the whole, Gseven has maintained stable satisfaction performance across three service stages—front-end (in-store reception), mid-end (delivery and installation), and back-end (after-sales customer service)—while demonstrating a competitive edge in most metrics. However, NPS among external consumers exhibits relative volatility, suggesting that there is still room for optimization in certain areas of the service experience for general consumers.

Furthermore, internal follow-up and tracking data reveals that the majority of customers have given positive reviews on service quality, indicating that Gseven has achieved a certain level of success in customer relationship management and after-sales service. Therefore, we will continue to enhance overall customer experience through data analysis and process optimization.

Gseven also incorporates various service metrics into our Service Star selection process, with a total of 35 outstanding Service Stars selected in 2024. Thereafter, a total of 29 Service

Stars were selected following further refinement of the selection system in 2025. Besides, Service Ambassadors are selected every six months as representatives of our brand's service image. We continue to enhance overall service standards through institutionalized incentives and experience sharing.

### Strengthening the customer complaint management mechanism to enhance service quality and complaint processing efficiency

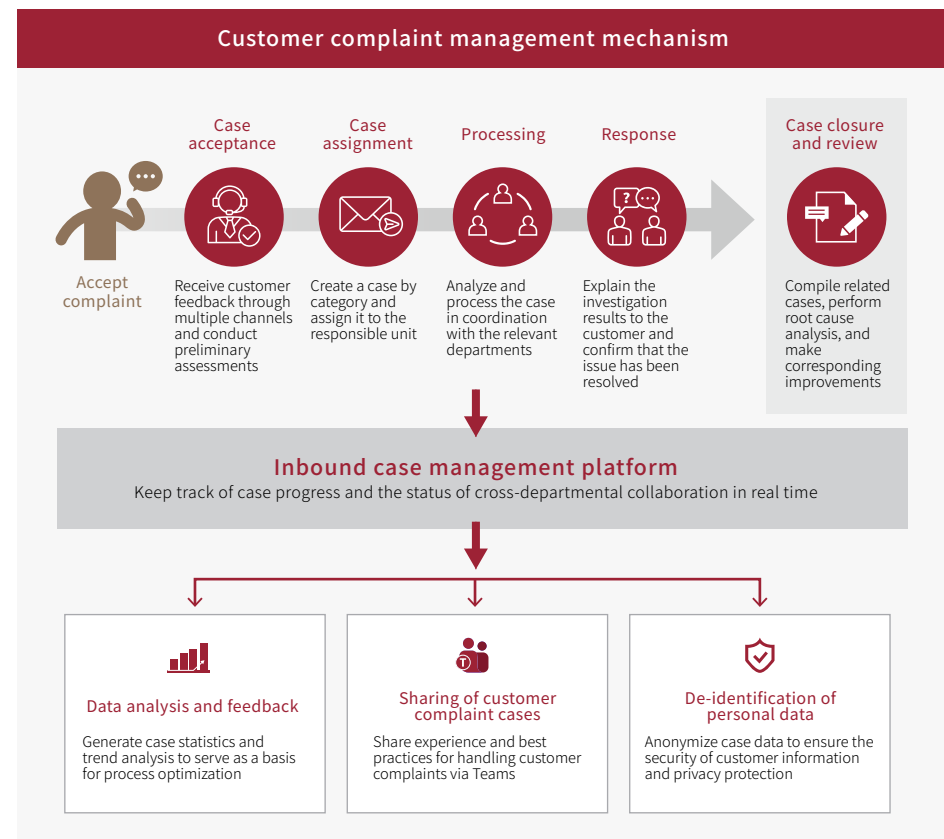
In an effort to further enhance customer satisfaction and service quality, Gseven continues to optimize our customer complaint processing mechanism while incorporating an inbound case management platform to standardize the procedures for receiving and recording customer complaint cases. With systematic management in place, we are able to monitor the progress and status of customer complaint cases in real time, thereby improving response times and processing efficiency.

At the same time, Gseven has established guidelines for handling customer complaints and a key performance indicator (KPI) management system (including customer compensation principles, procedures for handling high-risk cases, and departmental service metrics), aimed at not only bolstering cross-departmental collaboration and resource integration capabilities, but also streamlining processing procedures so that customers are able to receive service responses in a timely and consistent manner.

Gseven's Customer Complaint Handling Procedures and related management measures stipulate that upon receiving a customer complaint, the complaint is logged and classified via the inbound platform, with subsequent processing and follow-up to be carried out by customer service representatives.

In an effort to foster the transfer of case experience and improve frontline response capabilities, Gseven has set up a customer complaint case sharing mechanism, where employees are required to log key case details and case processing method on Teams, i.e., Gseven's internal collaboration platform, for reference by sales personnel and other relevant personnel. All relevant records have been de-identified, with customers' personal information redacted, thereby maintaining a balance between knowledge sharing and information security.

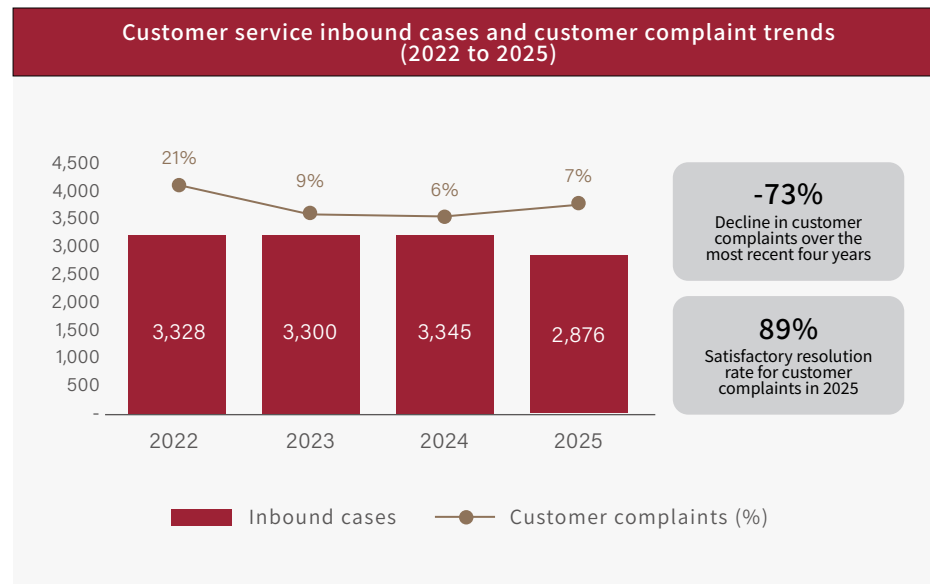
During the case handling process, customer service representatives will verify the details of the issue and communicate with the customer before initiating an internal investigation and cross-departmental coordination. Thereafter, a solution will be proposed based on the investigation results, and subsequently implemented upon confirmation by both parties. Once a case is closed, relevant records will be used as a reference for subsequent analysis and service optimization, and also incorporated into our education and training programs with a view to enhancing overall service quality on an ongoing basis. For further details on Gseven's grievance channels, please refer to "1.2 Stakeholder identification and engagement" > "Stakeholder engagement" in this sustainability report.



## Customer service inbound cases and customer complaint trends (2022 to 2025)

The number of customer service inbound cases received by Gseven over the most recent four years has remained at approximately 3,300; however, the figure stood at 2,876 cases in 2025, representing a slight decline on the whole. Specifically, the number of cases classified as substantive customer complaints (i.e., negative feedback requiring investigation and resolution) fell from 699 in 2022 to 297 in 2023 and 207 in 2024, followed by a further decline to 191 in 2025. The proportion of customer complaints also dropped significantly from 21% in 2022 to 9% in 2023, 6% in 2024, and 7% in 2025, remaining at a low level on the whole.

As illustrated in the trend above, Gseven's ongoing optimization efforts across sales presentations, shipment control, after-sales service, and internal processing workflows have effectively reduced customer dissatisfaction while reflecting steady improvements in overall service quality and customer experience.



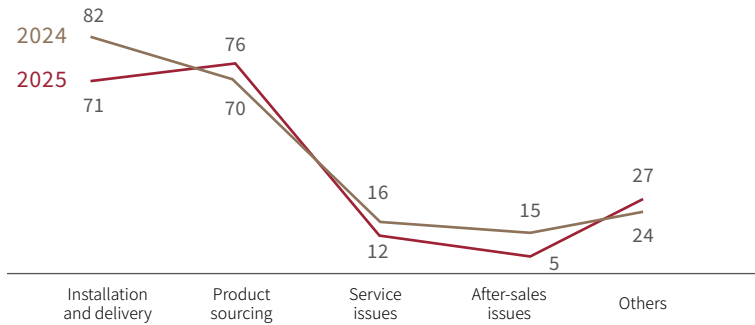
In 2024, Gseven received a total of 207 customer complaints, of which approximately 96.1% (or 199 cases) were satisfactorily resolved through internal mechanisms. However, the remaining eight cases, for which a consensus on the resolution could not be reached with the customers, were subsequently referred to consumer protection organizations for assistance in facilitating resolution.

In 2025, Gseven received a total of 191 customer complaints, the majority of which were resolved through internal mechanisms. On the other hand, the remaining 21 cases (approximately 11.0%), for which a consensus on the resolution could not be reached with the customers, were subsequently referred to consumer protection organizations for assistance in facilitating resolution.

Overall, despite witnessing a downward trend in the number of customer complaints, there has been a slight increase in the proportion of cases that could not be resolved through internal mechanisms in 2025. Upon review of the relevant cases, the majority of them were found to be attributable to differences in the understanding of resolution approaches or discrepancies between customer expectations and the proposed outcomes.

Gseven will continue to optimize our customer complaint handling procedures and communication mechanisms, and, through the inbound case management platform and complaint case-sharing mechanism, strengthen case tracking and response capabilities, with the aim of improving processing effectiveness and reducing the proportion of cases requiring external mediation.

Comparison of customer complaints by category (2024 vs 2025)



## Analysis

The overall number of customer complaints have fallen, with significant improvements observed in customer complaints related to service and after-sales issues. However, product sourcing has emerged as the primary source of customer complaints during the past year.

Summary of customer complaint handling in 2025

| Description of customer complaint                                                                                                                                                                                                                                                                                                                                                                                                                              | Preventive and improvement measures                                                                                                                                                                                                                                                                                                       | Remedial procedures and customer feedback                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Following the purchase of a display refrigerator, the customer raised a consumer dispute on the grounds that, whilst the product bore the requisite labelling, the information provided regarding the year of manufacture and the condition of the product was considered insufficient, subsequently attracting media attention.                                                                                                                               | Gseven continues to reinforce our guidelines on selling display models, where comprehensive product information is provided to customers upon inquiry, with supplementary explanations presented as appropriate to the sales context, thereby reducing discrepancies in customer understanding and expectations.                          | <b>Remedial measure:</b> Upon referral of the case to the consumer protection mechanism, the matter was ultimately resolved with a formal apology from Gseven.<br><b>Customer feedback:</b> The customer accepted Gseven's formal apology.                |
| Following the completion of television installation and the customer's acknowledgement of receipt, the customer raised a concern that the installation position was slightly misaligned (with a discrepancy in the left-right levelling), which was deemed to affect the visual presentation. The customer subsequently submitted a request for adjustment, and the matter gained traction on social media platforms, drawing public attention in the process. | Gseven continues to optimize our installation acceptance procedure, where installation personnel are required to jointly verify the installation position and levelling status with the customer upon completion of works, thereby reducing subsequent discrepancies in understanding and expectation.                                    | <b>Remedial measure:</b> Personnel were subsequently dispatched to assist with the adjustment of the installation position.<br><b>Customer feedback:</b> The customer accepted the resolution outcome and removed the related social media posts.         |
| During a customer's visit to Gseven's department store counter, a child inadvertently knocked over a display product (i.e., a dehumidifier), resulting in damage to the unit. On-site staff assisted in filing a police report and completing the necessary documentation, with a repair cost estimate subsequently provided to the customer.                                                                                                                  | Building upon existing compliance with department store display regulations, Gseven continues to reinforce the promotion of in-store safety awareness and the availability of in-store reminders while optimizing our incident reporting and subsequent handling mechanisms, with a view to reducing the occurrence of similar incidents. | <b>Remedial measure:</b> Following subsequent communication and negotiation, the customer completed the compensation payment and took possession of the damaged product.<br><b>Customer feedback:</b> The customer accepted the compensation arrangement. |

# Environmental Protection

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# 04

## CHAPTER

## 4.1 Climate change response

In light of the increasingly severe impacts of climate change, Gseven is progressively building a comprehensive climate change management mechanism in compliance with the climate-related disclosure requirements set forth in the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies while referencing the four core pillars of the Task Force on Climate-Related Financial Disclosures (TCFD), namely “Governance,” “Strategy,” “Risk management,” and “Metrics and targets,” with the intention of establishing a better understanding of the financial impacts of climate-related risks and opportunities.

### Climate governance

The Board of Directors serves as the highest governing body for climate and sustainability-related matters. Under its purview is the Sustainable Development Committee, a functional committee responsible for overseeing and managing climate and sustainability issues, which reports material sustainability information to the Board of Directors on a regular basis (i.e., at least once a year). In an effort to drive our sustainability initiatives, Gseven has set up the Sustainable Development Task Force, which is a cross-departmental unit led by the Chief Sustainability Officer in charge of coordinating and facilitating collaboration among cross-functional teams. The task force also regularly reports its implementation outcomes to the Sustainable Development Committee and the Board of Directors.

At Gseven, the Chief Sustainability Officer has reported the status of our greenhouse gas (GHG) inventories to the Sustainable Development Committee and the Board of Directors on May 6, August 5, and November 3, 2025.

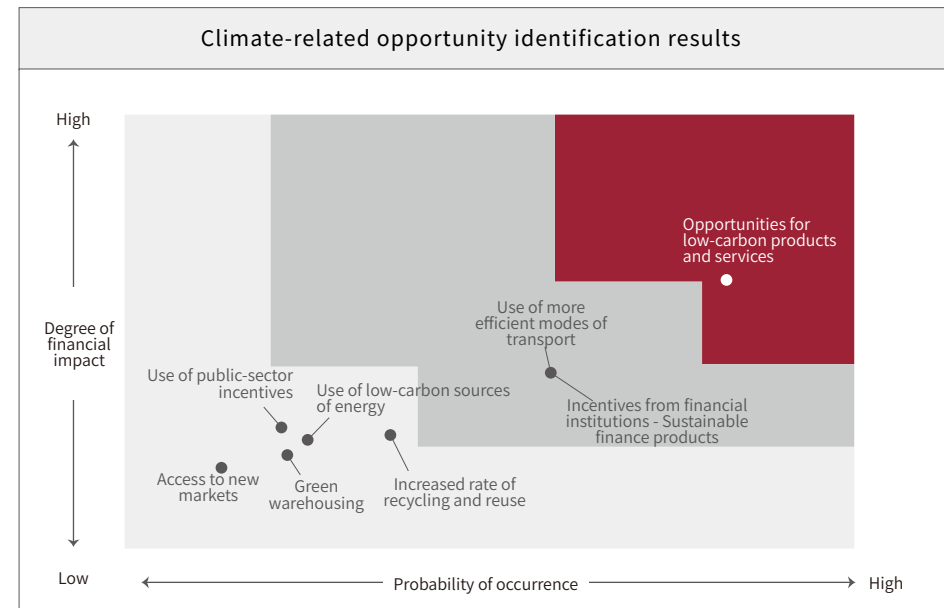
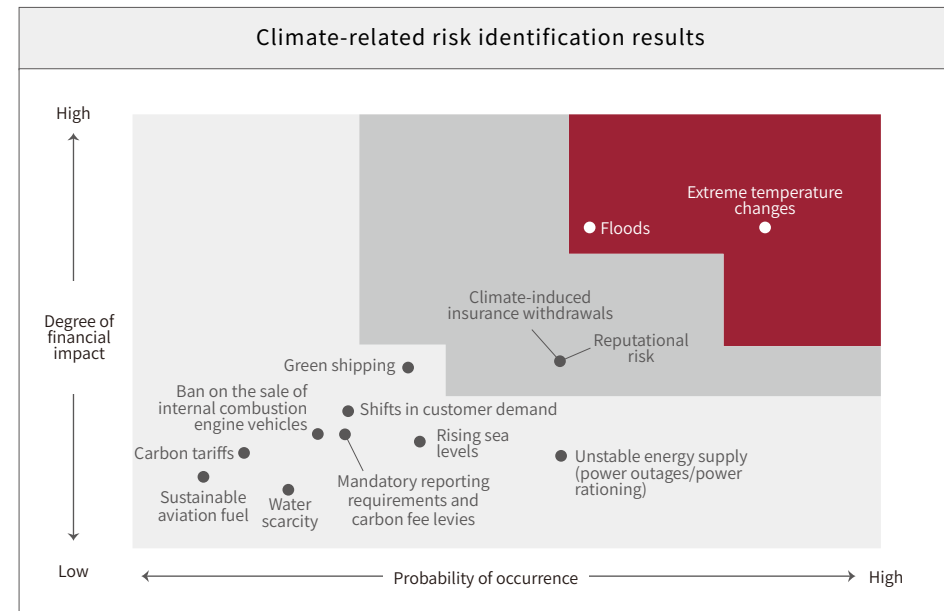
### Managing climate risks and opportunities

The Sustainable Development Committee promotes topics across the environmental, social, and corporate governance (ESG) dimensions through an ESG framework while overseeing risk management and strengthening our strategies for climate change mitigation and adaptation, having established the Risk Management Policy and Procedures. With a view to addressing the multifaceted challenges posed by climate change, Gseven compiles a list of risk issues pertaining to global climate change trends, domestic and international regulations, and industry-related trends. In the current identification process, we compiled a list of issues pertaining to seven transition risks, six physical risks, and eight opportunities, which serves as the foundation for assessing climate-related impacts. We quantified the impact of risks and the influence of opportunities based on the “probability of occurrence” and the “degree of financial impact” for each risk and opportunity, which in turn enables us to determine risk and opportunity levels. Besides, we assess the potential timeframe for the occurrence of risks and opportunities across three time frames, i.e., short-term (1 to 3 years), medium-term (3 to 6 years), and long-term (over 6 years), with corresponding strategies and action plans formulated to ensure alignment between our company’s operational resilience and sustainable development strategy. At the same time, we also make timely adjustments to our response measures through ongoing monitoring of global policy and market changes.

In 2025, with medium-to-high climate risks and opportunities given priority as issues of concern, we identified a total of four risks and three opportunities, where the aforesaid risks were “Extreme temperature changes,” “Floods,” “Reputational risk,” and “Climate-induced insurance withdrawal,” whereas the aforesaid opportunities were “Opportunities for low-carbon products and services,” “Incentives from financial institutions – Sustainable finance products,” and “Use of more efficient modes of transport.”

## Climate-related risks and opportunities

|                 | Risk                                                                                                                                                                                                                                                                                       | Opportunity                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Transition risk | <p>Policy and legal<br/>Carbon tariffs; Mandatory reporting requirements and carbon fee levies; Sustainable aviation fuel; Green shipping; and Ban on the sale of internal combustion engine vehicles</p> <p>Market<br/>Shifts in customer demand<br/>Reputation<br/>Reputational risk</p> | <p><b>Resource efficiency</b><br/>Use of more efficient modes of transport; Increased rate of recycling and reuse; and Green warehousing</p> <p><b>Energy source</b><br/>Use of low-carbon sources of energy</p> <p><b>Products and services</b><br/>Opportunities for low-carbon products and services</p> <p><b>Market</b><br/>Access to new markets; Incentives from financial institutions - Sustainable finance products; and use of public-sector incentives</p> | Transition opportunity |
| Physical risk   | Floods; Water scarcity; Unstable energy supply (power outages/power rationing); Climate-induced insurance withdrawal; Extreme weather events; and Rising sea levels.                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                        |



## Response strategies for climate risks and opportunities

| Risk/ opportunity                                                            | Forecast time frame | Impact scenario and potential financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Response strategy and financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                              |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Potential financial impact                                                                                                                                                                                                                                                                                                                                                 |
| <b>High risk</b><br>[Physical risk]<br>Extreme temperature changes           | Short-term          | Due to increasingly erratic and extreme weather patterns, frequent extreme temperature changes have given rise to various climate-related disasters—such as river freezes on the mainland and road closures caused by torrential rain—which may disrupt original manufacturers' shipping schedules, prevent vessels from berthing and unloading, and interrupt logistics operations, thereby delaying the arrival of goods. Failure to properly manage supply chain risks may result in shipment delays, channel stockouts, which in turn triggers customer attrition and declining brand trust, thereby leading to <b>increased operating costs and reduced revenue</b> .              | <ul style="list-style-type: none"> <li>Negotiate compensation with manufacturers: Proactively communicate and negotiate with original manufacturers to secure compensation or flexible support for shipment delays caused by weather-related disasters, thereby minimizing operating losses.</li> <li>Coordinate inventory allocation with distributors: Establish a coordination mechanism with regional distributors to arrange flexible inventory allocation, which reduces the risk of supply imbalances and channel stockouts caused by abnormal weather conditions, thereby ensuring a stable supply to prevent order loss.</li> </ul> | <ul style="list-style-type: none"> <li>Damage to equipment at operating locations and disruptions in product supply lead to increased capital expenditures and an adverse impact on operating revenue.</li> <li>Due to adjustments to shipping schedules in the supply chain, a portion of operating revenue will be deferred and recognized in future periods.</li> </ul> |
| <b>High risk</b><br>[Physical risk]<br>Floods                                | Short-term          | The increasing frequency of typhoons and heavy rainfall events not only elevates the risk of flooding, but may also result in damage to goods due to moisture or waterlogging caused by damage to drainage systems or facilities, thereby giving rise to inventory losses (e.g., write-off of damaged goods). Furthermore, failure to implement proper equipment management and conduct regular equipment maintenance may lead to business interruptions, thereby adversely affecting operating revenue and resulting in operating losses.                                                                                                                                              | <ul style="list-style-type: none"> <li>Insurance risk transfer mechanism: Enable the initiation of claims procedures through insurance following a disaster, thereby mitigating financial losses arising from product damage and operational disruptions.</li> <li>Inventory allocation management: Establish a flexible inventory allocation mechanism, where the Sales Department and Logistics Department can promptly arrange for the transfer of inventory items through real-time data integration and inventory management across regional warehouses.</li> </ul>                                                                     | <ul style="list-style-type: none"> <li>Insurance premiums lead to increased operating expenses.</li> <li>Insurance claims help partially offset corresponding operational impacts.</li> </ul>                                                                                                                                                                              |
| <b>High risk</b><br>[Physical risk]<br>Climate-induced insurance withdrawals | Short-term          | The increasing frequency of extreme weather events such as fires and floods has led to considerably heightened risk awareness in the insurance market. As a result, foreign reinsurance companies are no longer renewing coverage under the "reservation of rights" clause for cargo, forcing Gseven to bear higher insurance costs on our own. Failure to properly address these changes in insurance terms may result in inadequate coverage and the inability to effectively claim compensation for post-disaster losses, thereby leading to <b>increased operating costs</b> .                                                                                                      | <ul style="list-style-type: none"> <li>Optimize insurance portfolio: Review existing policy terms and subject matters insured to minimize financial losses arising from damage to products and operational interruptions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Insurance premiums could lead to increased operating expenses.</li> <li>Insurance claims help partially offset corresponding operational impacts.</li> </ul>                                                                                                                                                                        |
| <b>Medium risk</b><br>[Transition risk]<br>Reputation – Reputational risk    | Short-term          | With the frequency and intensity of typhoons hitting Taiwan increasing as a consequence of climate change, counter staff face greater risks when working during typhoons since certain department stores are typically required to remain open under such conditions. Should emergency response mechanisms prove inadequate, employees may be exposed to significant inconvenience or subject to accidents arising from strong winds, airborne debris, or slip hazards, thereby compromising employee safety. Such incidents may in turn disrupt counter operations and adversely affect customer perception, thereby leading to <b>increased operating costs and reduced revenue</b> . | <ul style="list-style-type: none"> <li>Transportation and shift management: Flexibly adjust staff attendance arrangements and shift schedules based on weather forecasts and government announcements, as well as provide employees with subsidies for shared taxi fares to facilitate safe commuting.</li> <li>Adjustment of service hours: Coordinate with department stores to appropriately adjust business models or scope of service under a safety-first principle, and promptly announce the latest business information to the public in real time.</li> </ul>                                                                      | <ul style="list-style-type: none"> <li>Transportation subsidies lead to increased operating expenses.</li> </ul>                                                                                                                                                                                                                                                           |

| Risk/ opportunity                                                                                                                 | Forecast time frame | Impact scenario and potential financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Response strategy and financial impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                   |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Response strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Potential financial impact                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>High opportunity</b><br>[Transition opportunity]<br>Products and services – Opportunities for low-carbon products and services | Short-term          | The rollout of various government measures, following the government's active promotion of energy conservation and carbon reduction policies arising from the rise of green and eco-friendly trends in the market, such as energy efficiency labels and excise tax reduction, has triggered a substantial rise in consumers' acceptance of and intention to purchase home appliances bearing low-carbon and energy-saving labels, thereby fueling the rapid expansion of the green product market. Gseven's success in capturing this market, should this occur, could lead to <b>increased revenue</b> . | <ul style="list-style-type: none"> <li>Optimize product mix: Increase the proportion of low-carbon, energy-efficient home appliances while partnering with brands that meet energy efficiency labeling standards to expand the penetration of green products.</li> <li>Expand the range of low-carbon products: Prioritize the introduction of home appliances that meet sustainability standards, such as those bearing energy efficiency labels or environmental certifications, to increase the proportion of green products.</li> <li>Marketing and consumer education: Enhance consumers' awareness and understanding of the benefits of energy conservation and products bearing the Energy Label, as well as increase consumers' intention to purchase such products through in-store displays, digital platforms, and consumer education provided by sales personnel.</li> <li>Leverage policy resources: Increase product visibility and enhance purchase incentives in alignment with government subsidy programs, energy-efficient procurement schemes, and other promotional initiatives.</li> </ul> | <ul style="list-style-type: none"> <li>Increased sales of green products lead to increased operating revenue.</li> </ul>                                                                                                                                                                                                                                                                                       |
| <b>Medium opportunity</b><br>[Transition opportunity]<br>Resource efficiency – Use of more efficient modes of transport           | Short-term          | In the wake of trends in sustainable logistics and demand for energy conservation and carbon reduction, Gseven is committed to minimizing energy consumption during long-haul transshipment and cargo consolidation. Gseven's success in redesigning our logistics system to improve overall transportation efficiency, should this occur, could lead to <b>reduced operating costs</b> .                                                                                                                                                                                                                 | Short-chain logistics strategy: With ongoing efforts to advance our short-chain logistics strategy, Gseven has set up nine short-chain logistics warehouses across Taiwan as of 2025, coupled with plans for further expansion aimed at building a distribution network based on a collaborative model between central and satellite warehouses, so as to achieve real-time regional shipments and rapid restocking. This strategy is expected to reduce warehouse rental costs and carbon emissions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Acquiring locations for warehouse facilities leads to increased capital expenditures.</li> <li>Lowering warehouse rental costs and reducing logistics and transportation expenses lead to reduced operating costs.</li> </ul>                                                                                                                                           |
| <b>Medium opportunity</b><br>[Transition opportunity]<br>Incentives from financial institutions – Sustainable finance products    | Short-term          | With financial institutions' ESG financing criteria becoming increasingly clear, sustainable finance products have emerged as an essential tool for corporate transformation and capital deployment. The government is also assisting small and medium-sized enterprises in their transition to low-carbon and smart operations through special loans from the Ministry of Economic Affairs, thereby improving companies' access to sustainable financing. Gseven's success in securing sustainable finance facilities, should this occur, could lead to <b>reduced cost of capital</b> .                 | Sustainable finance products: Gseven's subsidiary, Gshare Co., Ltd., qualifies for sustainable finance loan programs offered by banks and the government, with funds allocated to the decarbonization and smart transformation of infrastructure. On the other hand, Gseven, as the parent company, does not own any sustainable finance products. Moving forward, Gseven will actively assess the adoption of ESG-linked financing instruments with reference to our subsidiary's experience, with the aim of enhancing the Group's overall financial resilience and sustainability performance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <ul style="list-style-type: none"> <li>ESG-related management expenses lead to increased operating costs.</li> <li>Our subsidiary's success in securing a sustainable finance facility leads to increased cash inflow from financing activities.</li> <li>Securing sustainability-linked facilities can lower interest rates and reduce interest expenses, thereby leading to reduced finance cost.</li> </ul> |

## Climate metrics and targets

With a view to establishing a comprehensive and effective climate change management framework, Gseven has conducted systematic GHG emissions inventories and developed an emissions register in accordance with the GHG Protocol. Starting in 2025, Gseven conducts annual GHG emissions inventories on a standalone (parent company only) basis, whereas subsidiaries included in our company's consolidated financial statements are scheduled to commence their respective inventories in 2026. In the future, Gseven will carry out further discussions and set reduction targets based on total emissions while monitoring the implementation of climate-related disclosures on an ongoing basis.

## 4.2 Energy resource management

### Use of energy sources

In 2025, Gseven calculated Scope 1 and 2 GHG emissions across our primary operating activities. Specifically, Scope 1 GHG emissions encompass fuel consumption from all company vehicles, as well as refrigerants and septic tanks, whereas Scope 2 GHG emissions encompass electricity consumption data for company-owned operating locations (i.e., headquarters, retail stores, and company-owned warehouses) and department store counters. All energy sources involved are non-renewable in nature (including gasoline and purchased electricity), with no renewable energy source used during this period.

Statistics on energy consumption at Gseven

| Type of non-renewable energy            | Unit                | Energy consumption in 2024 | Energy consumption in 2025 |
|-----------------------------------------|---------------------|----------------------------|----------------------------|
| Gasoline                                | GJ                  | 1,225.49                   | 882.15                     |
| Purchased electricity <sup>Note 1</sup> | GJ                  | 1,919.54                   | 11,080.10                  |
| Total energy consumption                | GJ                  | 3,145.03                   | 11,962.25                  |
| Energy intensity                        | GJ per NT\$ million | 0.68                       | 2.38                       |
| Revenue                                 | NT\$ millions       | 4,643                      | 5,032                      |

Note:

- Discrepancy in electricity consumption: Such a discrepancy was primarily attributable to a comprehensive inventory conducted in 2025 as electricity consumption at department store counters was not included in the corresponding statistics for 2024.
- As the energy data presented herein was compiled within the inventory boundary of Gseven on a standalone (parent company only) basis, energy intensity was calculated using Gseven's standalone (parent company only) revenue as the designated denominator.
- Source of data: Gasoline consumption data was primarily derived from actual amounts recorded on fuel cards, whereas electricity consumption data was compiled by aggregating the figures listed in monthly billing statements and electricity bills.
- Source of calorific value data: The lower calorific value of automotive gasoline for 2025, as announced by the Ministry of the Environment on February 10, 2026, was 7,586 kcal/L.  
Calorific values of various energy sources: 31,761.1 kJ/L for gasoline; and 3,600 kJ/kWh for purchased electricity.

### Greenhouse gas inventories

Since the commencement of GHG inventories in 2024 aimed at enhancing GHG management, Gseven regularly conducts GHG emissions inventories on a standalone (parent company only) basis each year in accordance with the planning requirements set out in the Sustainable Development Roadmap rolled out by the FSC. Subsidiaries in Gseven's consolidated financial statements are scheduled to complete their respective inventories by the second quarter of 2027.

Gseven conducts GHG emissions inventories in a systematic manner primarily in accordance with the requirements of the GHG Protocol. The GHG inventory statistics and data for 2025 encompasses all of Gseven's operating locations on a standalone (parent company only) basis. A summary of GHG emissions is presented in the following table:

Statistics on greenhouse gas emissions at Gseven

| Item                                                                                  | Category   | Unit                                 | GHG emissions in 2024 | GHG emissions in 2025 |
|---------------------------------------------------------------------------------------|------------|--------------------------------------|-----------------------|-----------------------|
| Direct emissions (Scope 1)                                                            | Category 1 | mtCO <sub>2</sub> e                  | 88.52                 | 115.10                |
| Indirect emissions (Scope 2)                                                          | Category 2 | mtCO <sub>2</sub> e                  | 252.74                | 1,458.88              |
| Total emissions from Categories 1 and 2                                               |            | mtCO <sub>2</sub> e                  | 341.26                | 1,573.98              |
| GHG emissions intensity<br>(Total emissions from Categories 1 and 2 per unit revenue) |            | mtCO <sub>2</sub> e per NT\$ million | 0.07                  | 0.31                  |
| Revenue                                                                               |            | NT\$ millions                        | 4,643                 | 5,032                 |

Note:

1. Discrepancies in GHG emissions:

- Scope 1: Such a discrepancy was primarily attributable to a comprehensive inventory conducted in 2025 as emissions from refrigerant and septic tanks were not included in the corresponding statistics for 2024.
- Scope 2: Such a discrepancy was primarily attributable to a comprehensive inventory conducted in 2025 as electricity consumption at department store counters was not included in the corresponding statistics for 2024.

2. As the energy data presented herein was compiled within the inventory boundary of Gseven on a standalone (parent company only) basis, energy intensity was calculated using Gseven's standalone (parent company only) revenue as the designated denominator.

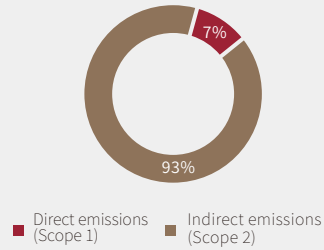
3. The types of GHG included in this inventory were carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O).

4. Source of data: Gasoline consumption data was primarily derived from actual amounts recorded on fuel cards, whereas electricity consumption data was compiled by aggregating the figures listed in monthly billing statements and electricity bills.

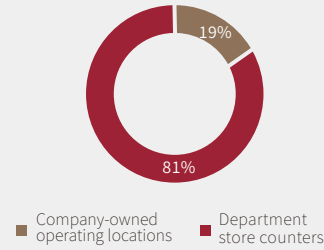
5. Global Warming Potential (GWP) values were cited from the Intergovernmental Panel on Climate Change (IPCC)'s Sixth Assessment Report (AR6).

Sources of conversion factors applied in the calculation of GHG emissions: GHG emission factors announced by the Ministry of Environment on February 5, 2024, and electricity carbon emission factors published by the Energy Administration, Ministry of Economic Affairs, with the electricity carbon emission factor for 2024 set at 0.474 kg CO<sub>2</sub>e/kWh.

Greenhouse gas emissions in 2025



Analysis of electricity consumption in 2025



### Analysis

Gseven's operations span numerous locations across Taiwan, with electricity serving as our primary energy source—all of which is sourced exclusively from Taiwan Power Company. In 2025, indirect energy emissions (Scope 2) accounted for up to 93% of Gseven's total GHG emissions. Further analysis of Gseven's electricity consumption profile reveals that electricity consumption at department store counters accounted for 81% of the total electricity consumption, constituting the primary focus of electricity consumption across our company.

Using comprehensive electricity consumption data for 2025 as the baseline for subsequent energy management, Gseven aims to gradually set up a systematic framework for tracking electricity consumption, identifying anomalies, and prioritizing improvements at all our operating locations, which will serve as the foundation for setting energy conservation targets and drawing up improvement plans.

### Use of water resources

Water consumed in the course of Gseven's operations, all of which is sourced from Taiwan Water Corporation, consists of domestic water primarily required for day-to-day office work among employees and retail store operations. As all of Gseven's operating

locations are situated across Taiwan, the water stress level for the regions in which Gseven operates is classified as Low-Medium (1-2) according to Aqueduct's Water Risk Atlas developed by the World Resources Institute (WRI), thus indicating a relatively low level of water resource risk. All wastewater generated by Gseven, which consists of domestic sewage discharged through Taiwan's legal sewerage systems, has no significant impact on water resources or surrounding water bodies.

Statistics on use of water resources at Gseven

| Year | Water consumption (units) | Water consumption (million liters) | Number of employees | Water use intensity |
|------|---------------------------|------------------------------------|---------------------|---------------------|
| 2024 | 1,743                     | 1.743                              | 402人                | 4.34                |
| 2025 | 1,989                     | 1.989                              | 435人                | 4.57                |

Note: 1 unit of water = 1 metric ton; Water use intensity (metric tons per person) = Water consumption/Number of employees.

### Energy resource reduction actions

With the intention of improving energy and resource efficiency at our operating locations and minimizing their impact on the environment, Gseven has been gradually rolling out and implementing equipment replacement and energy-saving upgrades at our headquarters since 2020. Specifically, existing old equipment has been gradually replaced with new, energy-efficient models, including Grade 1 energy efficiency-rated air conditioning units and refrigerators, LED lighting fixtures, and Water Efficiency Label-certified sanitary fixtures comprising toilets, urinals, and faucets. These initiatives have not only reduced energy and water consumption at our headquarters, but also extended the service life of the afore-said equipment, thereby enhancing overall operational efficiency across our company.

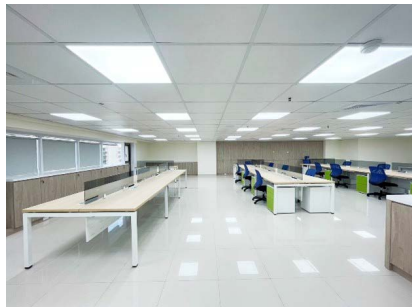
For all newly established counters, retail stores, and warehouses, high-efficiency

LED lighting has been adopted as standard across the board in place of conventional lighting fixtures, with a view to reducing electricity consumption and achieving energy conservation targets. As far as existing retail stores and warehouses are concerned, Gseven are also gradually rolling out lighting system upgrades by replacing old fixtures with LED lighting, thus further enhancing energy efficiency across all our operating locations in the process.

In terms of equipment resource management strategies, Gseven has also adopted a leasing-over-buying (leasing instead of buying) model for facilities such as photocopiers and company vehicles. Leasing newer, more energy-efficient equipment enables our company to not only improve operational efficiency and reduce energy consumption, but also avoid unnecessary equipment idling and scrapping while keeping pace with rapid technological advancements, thereby minimizing waste of resources and reducing environmental burden.

On day-to-day operations management, Gseven actively promotes green, eco-friendly practices as we encourage our employees to bring their own reusable tableware and cups in order to reduce the use of single-use, disposable items, thereby raising environmental awareness among our staff. In addition, waste sorting and recycling receptacles—encompassing categories including paper, plastics, and metals—have been placed on each floor of our headquarters to make sure that waste is properly sorted and recycled, thereby effectively increasing resource recycling rates and reducing the volume of waste for disposal while practicing resource recycling management on a day-to-day basis.

LED lighting



Waste sorting and recycling receptacles



## 4.3 Sustainable shopping

### Eco-friendly packaging materials

In support of policies promoting resource recycling and waste reduction, Gseven proactively incorporates eco-friendly packaging measures into our e-commerce and logistics operations. With e-commerce sales channels having to fully comply with the Regulations Governing the Restrictions on the Use of Internet Shopping Packaging and Its Implementation Methods promulgated by the Ministry of Environment, Executive Yuan, all the packaging materials used by Gseven in 2025 met applicable statutory requirements, including the use of paper packaging materials containing a minimum of 90% recycled paper, plastic packaging materials containing a minimum of 25% recycled materials, and a complete ban on the use of polyvinyl chloride (PVC) materials, thereby reducing the long-term environmental impact of packaging. The table below presents the statistics on Gseven's purchases of eco-friendly packaging materials over the most recent two years, which serves as the basis for inventorying the current status of resource utilization and optimizing packaging materials.

| Item                          |      | Carton                      | Tape            | PE film         | Bubble wrap     |
|-------------------------------|------|-----------------------------|-----------------|-----------------|-----------------|
| Quantity                      | 2024 | 9,160 pieces                | 729 rolls       | 198 rolls       | 34 rolls        |
|                               | 2025 | 8,560 pieces                | 612 rolls       | 196 rolls       | 30 rolls        |
| Test report/<br>Certification |      | Green Mark<br>certification | SGS test report | SGS test report | SGS test report |

## ► Packaging reduction

As part of Gseven's reduction strategy in terms of packaging design, products are primarily shipped from our physical retail stores and counters in original brand packaging, thereby eliminating the need for secondary packaging. Large home appliances sold through e-commerce channels are also primarily shipped directly in their original manufacturer packaging, thus reducing the use of unnecessary external materials. For products requiring separate packaging, Gseven adopts the principle of "packaging-free design and space optimization," where the most suitable packaging is chosen based on product dimensions and characteristics, which reduces the proportion of fillers and makes efficient use of interior space, thereby minimizing waste of packaging resources and optimizing logistics efficiency.

## Green logistics practices

With a view to addressing climate change and the trend towards net-zero emissions, Gseven continues to reinforce environmental management in our logistics system by advancing multi-faceted green logistics practices that encompass route optimization, resource circulation, and collaboration with professional logistics partners. Aside from adopting a short-chain logistics strategy to reduce carbon emissions and operational waste, Gseven also offers recycling services for four types of waste electrical and electronic equipment (i.e., televisions, washing machines, refrigerators, and air conditioners) in accordance with the government's old appliance recycling policy while establishing collaboration with logistics partners that hold environmental certifications and demonstrate sustainability capabilities to minimize the environmental impact of warehousing and logistics. With strategic integration and continuous improvement in place, we are progressively building a highly efficient logistics operation system with minimal environmental impact.

## ► Short-chain logistics strategy

Following the rollout and implementation of the short-chain logistics strategy at Gseven since 2017, we have established a total of nine short-chain logistics satellite warehouses across Taiwan as of the end of 2025, which, together with our central warehouse, constitute a regional distribution network. With this model in place, we are able to realize both real-time shipping and rapid restocking, which shortens delivery distances and times while improving customer satisfaction. Beyond its operational benefits, the short-chain strategy also serves to lower warehouse rental costs, carbon emissions from delivery operations, and resource consumption in an effective manner. Moving forward, we will continue to expand our network of satellite warehouses in view of business growth to optimize overall distribution efficiency and environmental performance.

## ► Recycling services for four types of waste electrical and electronic equipment

Gseven has been partnering with delivery and installation contractors to offer recycling services for four types of waste electrical and electronic equipment (i.e., televisions, washing machines, refrigerators, and air conditioners) in conjunction with the government's old appliance recycling policy. When a customer receives and has his/her new appliance installed at the scheduled time, a technician will issue a triplicate recycling slip on-site and assist in completing the appliance collection process, with the relevant records subsequently reported back to Gseven. This mechanism not only safeguards customers' rights and interests and increases their willingness to participate in the recycling process, but also ensures that disposal of old appliances is carried out in full compliance with applicable regulatory requirements, thereby effectively realizing resource circulation and responsible waste management.

## ► Partnering with professional contractors

With a view to bolstering environmental management across our logistics operations, Gseven has established long-term partnerships with logistics, delivery, and installation contractors with sustainability capabilities while gradually incorporating green energy vehicles and low-carbon delivery mechanisms with respect to their status of energy usage. Our key partners will progressively introduce and adopt environmental management systems and energy-saving facilities while implementing environmental policies rolled out by the government.

## Selections of green products

In the face of the global trend of sustainable consumption, Gseven implements green procurement principles by prioritizing the introduction of eco-friendly and energy-efficient products, which in turn reduces the proportion of products that are energy-intensive, high in carbon emissions, or potentially harmful and hazardous to the environment, while helping customers make green choices in their daily lives.

With the major brands carried by Gseven coming from internationally renowned manufacturers, the products we sell are primarily sourced directly from the manufacturers themselves. Specifically, these products comply with energy-efficiency standards both in Taiwan and abroad, and are designed with environmental benefits in mind. The green products from major brands that we offer at Gseven demonstrate several features, such as a full range of energy-saving home appliances, 100% use of recycled packaging materials, and environmental benefit-oriented designs, which embodies a sustainable product philosophy that incorporates environmental considerations across the design, manufacturing, and sales stages. As sales of products bearing the Energy Label or the Green Mark accounted for 17% of our total sales revenue in 2025, we will continue to work towards the goal of increasing the proportion of green products.

In our sales and service process, Gseven offers tailored recommendations

through our team of professional home appliance planners to help customers select products with high energy efficiency, long service life, and low environmental impact, which is complemented by comprehensive installation and after-sales support to ensure that our products achieve optimal energy efficiency through their entire life cycle. In order to customer awareness of eco-friendly choices, Gseven also hosts green events in partnership with brand partners during environmental observances such as Earth Day, with a view to advocating for eco-friendly actions and fostering a force that drives the connection between people and the environment for the greater good. As a leading brand in the department store and home appliance retail sectors, Gseven is committed to connecting producers and consumers in our concerted effort to promote participation in environmental protection through shopping actions so that everyone can do their part for the planet through everyday shopping.



# Inclusive Development

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## 05 CHAPTER

## 5.1 Human rights management

### Human Rights Policy

With a view to fulfilling our corporate social responsibility while protecting the basic human rights of all our employees, customers, and stakeholders, Gseven and our subsidiaries recognize and support various international human rights conventions, including the Universal Declaration of Human Rights (UDHR), the UN Global Compact (UNGC), and the International Labor Organization (ILO) Conventions. Gseven has formulated the Human Rights Policy, which has taken effect upon approval by the Board of Directors, aimed at eliminating any acts that infringe upon or violate human rights, so that all members of Gseven—both internal and external—are treated fairly, equally, and with dignity. Relevant human rights initiatives have been rolled out across our company and posted on our company's internal website for employees' information. No cases of child labor, sexual harassment, gender discrimination, or violations of labor rights were reported at Gseven in 2025.

| Human Rights Policy                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ★ Diversity, inclusion, and equal opportunity | In matters related to labor rights, including recruitment, remuneration and benefits, training opportunities, promotion, dismissal, and retirement, Gseven and our subsidiaries do not engage in unfair treatment on the basis of an individual's race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, physical appearance, facial features, physical or mental disability, zodiac sign, or blood type, thereby demonstrating our commitment to fostering a dignified and equal workplace environment that is free from discrimination and harassment. |
| ★ No forced labor                             | Gseven and our subsidiaries undertake to strictly comply with labor-related laws and regulations as we do not force or coerce any unwilling employee into performing a service. We have also established a clear policy for employee attendance management while carrying out regular review and monitoring of employee attendance records.                                                                                                                                                                                                                                                                                                       |
| ★ Prohibition of child labor                  | With a view to ensuring adherence to sustainable development and the social responsibility of protecting the physical and mental well-being of children, Gseven and our subsidiaries do not employ child labor under the age of 16.                                                                                                                                                                                                                                                                                                                                                                                                               |

| Human Rights Policy                     |                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ★ Harmonious labor-management relations | In an effort to foster an atmosphere of harmony and mutual prosperity between labor and management, Gseven and our subsidiaries put in place diverse and open channels of communication, and hold labor-management meetings on a regular basis, demonstrating our commitment to promoting labor-management harmony and building good labor-management relations while mediating differences of opinion effectively. |

| Specific initiatives based on the Human Rights Policy |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                     | Provide clear and transparent promotion pathways for employees, with annual promotions and salary adjustments in place for all employees in March based on individual performance.                                                                                                                                                                                                                                                                |
| 2                                                     | Grant employees a dedicated birthday leave each year, which is better than the statutory requirements of the Labor Standards Act.                                                                                                                                                                                                                                                                                                                 |
| 3                                                     | Offer employees an annual subsidy for attending music appreciation events each year.                                                                                                                                                                                                                                                                                                                                                              |
| 4                                                     | Organize welfare events, aimed at promoting work-life balance among employees, on a regular basis each year.                                                                                                                                                                                                                                                                                                                                      |
| 5                                                     | Set up breastfeeding rooms, and engage contracted childcare providers to provide childcare services for employees.                                                                                                                                                                                                                                                                                                                                |
| 6                                                     | Invite contracted doctors to provide on-site care and appointment-based consultations on a bimonthly basis, as well as engage contracted health examination institutions to provide health examination services for employees.                                                                                                                                                                                                                    |
| 7                                                     | Conduct workplace atmosphere and psychological safety surveys for all employees on an annual basis.                                                                                                                                                                                                                                                                                                                                               |
| 8                                                     | Create the Employee Consultation and Feedback Form.                                                                                                                                                                                                                                                                                                                                                                                               |
| 9                                                     | Set up a sexual harassment complaint hotline, put up sexual harassment prevention awareness stickers, and conduct online sexual harassment prevention programs each year.                                                                                                                                                                                                                                                                         |
| 10                                                    | Established various rules and regulations such as the Measures for the Prevention, Correction, Complaint and Punishment of Sexual Harassment in the Workplace and the Measures for the Prevention, Complaint, and Disciplinary Action against Unlawful Infringement in the Performance of Duties, aimed at ensuring that employees are provided with a dignified and equal workplace environment that is free from discrimination and harassment. |

## Human rights complaints mechanism

According to Gseven's Measures for the Prevention, Correction, Complaint and Punishment of Sexual Harassment in the Workplace and Measures for the Prevention, Complaint, and Disciplinary Action against Unlawful Infringement in the Performance of Duties, any employee who encounters or witnesses an incident of unlawful infringement is required to report the incident to their department head and the head of Human Resources Department, and provides any relevant evidence in his/her possession, such as audio or video recordings, relevant documents, and witness information, to facilitate the investigation process. If the person to whom the report should be made is the party involved in the infringement, the employee may report the matter to the person's superior. For further details on complaint channels, please refer to "1.2 Stakeholder identification and engagement" > "Stakeholder engagement" in this sustainability report.

The process for handling complaints or reports must be conducted in an objective, fair, and impartial manner while safeguarding the rights and privacy of victims, complainants, and informants to ensure that complainants or informants are not subject to retaliation.

**NO**  
complaint cases  
were recorded  
at Gseven in  
2025

## Labor-management communication

Despite having yet to establish a labor union and enter into collective bargaining agreements, Gseven has put in place a labor-management meeting mechanism, which comprises labor and management representatives jointly appointed by the headquarters and regional counters, with the aim of maintaining good labor-man-

agement relations. Members of labor-management meetings, which are made up of five representatives each from the labor and management sides, convene on a quarterly basis to negotiate and communicate issues such as labor-management cooperation, improvement of working conditions, planning of labor benefits, and enhancement of work efficiency, with a commitment to safeguarding employee rights and bolstering mutual trust between labor and management. Any changes to employee working conditions, termination of employment contracts, or significant corporate restructuring or organizational adjustments are carried out in strict compliance with Taiwan's Labor Standards Act. No major labor-management disputes occurred at Gseven in 2025.

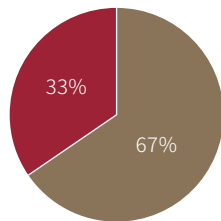
## 5.2 Talent attraction and retention

### Workforce overview

Gseven is dedicated to providing a workplace environment built on diversity and equal opportunity. In 2025, Gseven had a total of 435 full-time employees across Taiwan, where all our employees, including senior management, are Taiwanese nationals. Specifically, male and female employees made up 67.35% and 32.64% of all Gseven employees, whereas employees aged 30 to 50 years old accounted for 71.49% of the total number of employees at Gseven, thus constituting the largest group of employees across our company.

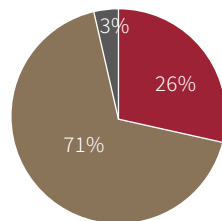
## Overview of Gseven employees in 2025

| Gender<br>Item            | Female                   |                          |                              |                   |                          |                              | Male                     |                          |                              |                          |                          |                              | Total<br>number<br>of people |
|---------------------------|--------------------------|--------------------------|------------------------------|-------------------|--------------------------|------------------------------|--------------------------|--------------------------|------------------------------|--------------------------|--------------------------|------------------------------|------------------------------|
| Type of<br>contract       | Full-time                |                          |                              | Temporary         |                          |                              | Full-time                |                          |                              | Temporary                |                          |                              |                              |
| Age                       | Under<br>30 years<br>old | 30 to 50<br>years<br>old | 51 years<br>old and<br>above | Under<br>30 years | 30 to 50<br>years<br>old | 51 years<br>old and<br>above | Under<br>30 years<br>old | 30 to 50<br>years<br>old | 51 years<br>old and<br>above | Under<br>30 years<br>old | 30 to 50<br>years<br>old | 51 years<br>old and<br>above |                              |
| Senior<br>executives      | 0                        | 1                        | 0                            | 0                 | 0                        | 0                            | 0                        | 2                        | 1                            | 0                        | 0                        | 0                            | 4                            |
| General<br>executives     | 4                        | 34                       | 2                            | 0                 | 0                        | 0                            | 4                        | 88                       | 5                            | 0                        | 0                        | 0                            | 137                          |
| Entry-level<br>employees  | 34                       | 64                       | 2                            | 1                 | 0                        | 0                            | 68                       | 122                      | 3                            | 0                        | 0                        | 0                            | 294                          |
| Full-time<br>employees    | 38                       | 99                       | 4                            | 1                 | 0                        | 0                            | 72                       | 212                      | 9                            | 0                        | 0                        | 0                            | 435                          |
| Total number<br>of people | 141                      |                          |                              | 1                 |                          |                              | 293                      |                          |                              | 0                        |                          |                              | 435                          |



Distribution of employees by gender

■ Female ■ Male



Distribution of employees by age

■ Under 30 years old ■ 30 to 50 years old ■ 51 years old and above

## Note:

1. Senior executives: Managers at the division level or above (Assistant Vice President or higher).
2. General executives: Management personnel other than entry-level employees and senior executives.
3. The employee headcount data in this report is based on the number of employees in active service as of December 31, 2025, as recorded in the human resources system.
4. There were no permanent non-employee workers at Gseven.

Gseven actively promotes the recruitment and employment of talents from diverse groups based on merit, with a view to fostering an inclusive and diverse workplace environment. Notably, Gseven has not incurred any financial losses arising from lawsuits related to employment discrimination over the past three years, thus demonstrating our emphasis on and implementation of the principle of equal employment opportunity. Furthermore, Gseven continues to promote gender equality as we commit ourselves to increasing the representation of females in management position. The proportions of female employees and female managers at Gseven in 2025 are presented in the table below.

## Proportions of female employees and female managers at Gseven in 2025

|                                                               |       |
|---------------------------------------------------------------|-------|
| Females as a proportion of all employees                      | 32.7% |
| Females as a proportion of all managers                       | 29.1% |
| Females as a proportion of all middle and first-line managers | 29.2% |
| Females as a proportion of all senior executives              | 25.0% |

## Note:

1. Senior executives: Managers at the division level or above (Assistant Vice President or higher).
2. Middle and first-line managers: Managers at the section level or above (including Project Manager) but below the division level (below Assistant Vice President).
3. Managers: Managers at the section level or above (including Project Manager).

Employees with disabilities (totaling three people) accounted for 0.7% of all Gseven employees in 2025, which meets the requirements of applicable laws and regulations. Evidently, we actively welcome persons with disabilities to join our company, and continue to create more job opportunities to help persons with disabilities contribute their talents and realize their potential. In 2025, Gseven did not incur any financial losses arising from lawsuits related to violations of labor conditions or employment discrimination. In spite of the aforementioned achievement, we will continue to review and improve our policies to foster diversity and social equality within our company.

## New hires and departures

Gseven actively promotes recruitment efforts while expanding our diverse range of recruitment channels on an ongoing basis. We participated in three job fairs organized by the government while posting job vacancies and engaging in talent matching through online job portals, in hopes of attracting more outstanding talents to join Gseven and build a better future together.

In 2025, Gseven welcomed a total of 116 new employees (including 80 males and 36 females), representing an overall new hire rate of 26.67%; whereas a total of 85 employees (including 56 males and 29 females) departed Gseven, representing an overall employee turnover rate of 19.54%. On the whole, Gseven's new hire and employee turnover rates dropped 3.18% and 5.83%, respectively, indicating that our company's efforts in workforce restructuring and retention management are gradually yielding tangible results. The slight decline in new hire rate primarily reflects a more cautious approach to recruitment strategy at the organizational level, with greater emphasis placed on talent selection and fit to enhance the overall quality of our workforce. On the other hand, the significant drop in employee turnover rate shows that Gseven's retention efforts are gradually yielding positive benefits.

Statistics on new hires at Gseven

| Year                                                                                                                                                                                                                                                                                                                                                                                      |                        | 2024                |                   |                     |                   | 2025                |                   |                     |                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| Gender                                                                                                                                                                                                                                                                                                                                                                                    |                        | Male                |                   | Female              |                   | Male                |                   | Female              |                   |
| Item                                                                                                                                                                                                                                                                                                                                                                                      | Gender                 | Number of new hires | New hire rate (%) | Number of new hires | New hire rate (%) | Number of new hires | New hire rate (%) | Number of new hires | New hire rate (%) |
|                                                                                                                                                                                                                                                                                                                                                                                           | Under 30 years old     | 44                  | 10.95%            | 16                  | 3.98%             | 37                  | 8.51%             | 15                  | 3.45%             |
|                                                                                                                                                                                                                                                                                                                                                                                           | 30 to 50 years old     | 39                  | 9.70%             | 20                  | 4.98%             | 43                  | 9.89%             | 21                  | 4.83%             |
|                                                                                                                                                                                                                                                                                                                                                                                           | 51 years old and above | 0                   | 0.00%             | 1                   | 0.25%             | 0                   | 0.00%             | 0                   | 0.00%             |
| Total number of new hires                                                                                                                                                                                                                                                                                                                                                                 |                        | 120                 |                   |                     |                   | 116                 |                   |                     |                   |
| Total number of employees                                                                                                                                                                                                                                                                                                                                                                 |                        | 402                 |                   |                     |                   | 435                 |                   |                     |                   |
| Total percentage (%)                                                                                                                                                                                                                                                                                                                                                                      |                        | 29.85%              |                   |                     |                   | 26.67%              |                   |                     |                   |
| Note:<br>1. New hire rate (%) = Number of new hires in the relevant category (by gender or age) during the year/Total number of employees at the end of the year.<br>2. The number of new hires does not exclude employees who departed midway through the year.<br>3. Total percentage (%) = Total number of new hires during the year/Total number of employees at the end of the year. |                        |                     |                   |                     |                   |                     |                   |                     |                   |

## Statistics on employee departures at Gseven

| Year                                                                                                                                                                                                                                                                                                                                                                                                                 | 2024                                    |                            |                                         |                            | 2025                                    |                            |                                         |                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------|-----------------------------------------|----------------------------|-----------------------------------------|----------------------------|-----------------------------------------|----------------------------|
| Gender                                                                                                                                                                                                                                                                                                                                                                                                               | Male                                    |                            | Female                                  |                            | Male                                    |                            | Female                                  |                            |
| Item<br>Gender                                                                                                                                                                                                                                                                                                                                                                                                       | Number of employee departures (persons) | Employee turnover rate (%) | Number of employee departures (persons) | Employee turnover rate (%) | Number of employee departures (persons) | Employee turnover rate (%) | Number of employee departures (persons) | Employee turnover rate (%) |
| Under 30 years old                                                                                                                                                                                                                                                                                                                                                                                                   | 29                                      | 7.21%                      | 8                                       | 2.00%                      | 21                                      | 4.83%                      | 13                                      | 2.99%                      |
| 30 to 50 years old                                                                                                                                                                                                                                                                                                                                                                                                   | 43                                      | 10.70%                     | 19                                      | 4.73%                      | 35                                      | 8.05%                      | 16                                      | 3.68%                      |
| 51 years old and above                                                                                                                                                                                                                                                                                                                                                                                               | 3                                       | 0.08%                      | 0                                       | 0.00%                      | 0                                       | 0.00%                      | 0                                       | 0.00%                      |
| Total number of employee departures (persons)                                                                                                                                                                                                                                                                                                                                                                        | 102                                     |                            |                                         |                            | 85                                      |                            |                                         |                            |
| Total number of employees                                                                                                                                                                                                                                                                                                                                                                                            | 402                                     |                            |                                         |                            | 435                                     |                            |                                         |                            |
| Total percentage (%)                                                                                                                                                                                                                                                                                                                                                                                                 | 25.37%                                  |                            |                                         |                            | 19.54%                                  |                            |                                         |                            |
| Note:<br>1. Employee turnover rate (%) = Number of employee departures in the relevant category (by gender or age) during the year/Total number of employees at the end of the year.<br>2. The number of employee departures includes both voluntary resignations and dismissals.<br>3. Total percentage (%) = Total number of employee departures during the year/Total number of employees at the end of the year. |                                         |                            |                                         |                            |                                         |                            |                                         |                            |

## Statistics on voluntary and involuntary employee departures at Gseven in 2025

| Total number of people | Voluntary departures |                            |                  |                            | Involuntary departures |                            |                  |                            |
|------------------------|----------------------|----------------------------|------------------|----------------------------|------------------------|----------------------------|------------------|----------------------------|
|                        | Business             |                            | Administration   |                            | Business               |                            | Administration   |                            |
|                        | Number of people     | Employee turnover rate (%) | Number of people | Employee turnover rate (%) | Number of people       | Employee turnover rate (%) | Number of people | Employee turnover rate (%) |
| 435                    | 61                   | 14.02%                     | 21               | 4.83%                      | 2                      | 0.46%                      | 1                | 0.23%                      |

## Remuneration system

At Gseven, employees are regarded as the driving force behind our company's growth and development. In order to attract and retain outstanding talents, Gseven is committed to putting in place a compensation system that exceeds prevailing industry pay standards. With a view to safeguarding employees' basic rights to salaries and wages, the Human Resources Department conducts regular reviews and assessments of compensation and remuneration levels on an annual basis, with reference to the minimum wage standards announced by the Ministry of Labor and pay benchmark data by occupation provided by online job portals, so that compensation and remuneration provided by our company remain competitive. The standard pay for entry-level employees at Gseven exceeds the statutory requirements stipulated in Taiwan's applicable laws and regulations, aimed at ensuring that there is no gender-based disparity in base pay for the same job positions and grades. Gseven's compensation structure is determined based on objective criteria such as employee's education background, professional skills, and years of experience. Moreover, performance appraisals, salary adjustments, and promotion mechanisms are conducted based on the principle of fairness, with absolutely no discrimination or unfair treatment based on gender, age, race (including nationality), religious beliefs, marital status, or political views involved.

The compensation structure for Gseven employees is primarily composed of two components, namely standard pay and bonuses. Specifically, base pay consists of fixed income (standard pay) and other allowances (e.g., transportation and meal allowances); whereas bonuses refer to additional income distributed based on employee performance, including sales bonuses, unit-based bonuses, and target bonuses. In addition, overtime pay is provided in accordance with applicable laws and regulations.

Gseven is committed to creating a high-quality workplace, as evidenced by our pay performance in 2025, where the average hourly wage for non-management employees reached NT\$337, while the median pay and average annual

pay for full-time employees were NT\$709,000 and NT\$851,000, representing steady increases of 5% and 7%, respectively, compared to the previous year. Besides, Gseven implements a compensation policy that exceeds the statutory minimum wage requirements as all our employees received salaries that are higher than the minimum wage stipulated by the Ministry of Labor in 2025, thereby fulfilling our commitment to employee care.

#### Overview of salaries for full-time non-management employees at Gseven

| Item                                              | 2024             | 2025             |
|---------------------------------------------------|------------------|------------------|
| Number of full-time non-management employees      | 352              | 386              |
| Median pay of full-time non-management employees  | NT\$674 thousand | NT\$709 thousand |
| Average pay of full-time non-management employees | NT\$792 thousand | NT\$851 thousand |

#### Pay and compensation ratios for Gseven employees in 2025

| Item               | Level                 | Female | Male |
|--------------------|-----------------------|--------|------|
| Base pay           | Senior executives     | 1      | 1.11 |
|                    | General executives    | 1      | 1.18 |
|                    | Entry-level employees | 1      | 1.32 |
| Total compensation | Senior executives     | 1      | 1.13 |
|                    | General executives    | 1      | 1.13 |
|                    | Entry-level employees | 1      | 1.27 |

Note:

1. Base pay refers to regular pay given on a fixed monthly basis, including basic salary and meal allowances; whereas compensation refers to annual total compensation, including festive bonuses, performance bonuses, and executive bonuses.
2. Senior executives: Managers at the division level or above (Assistant Vice President or higher).
3. General executives: Management personnel other than entry-level employees and senior executives.
4. The pay ratio for male employees is higher than that for female employees primarily due to differences in the workforce composition across various positions, as well as the fact that there are more male employees than female employees at Gseven, which in turn leads to slight discrepancies in the data.
5. The minimum wage for 2025 as announced by the Ministry of Labor was NT\$28,590 per month.

#### Annual total compensation ratios at Gseven

| Item                                                             | 2024    | 2025    |
|------------------------------------------------------------------|---------|---------|
| Annual total compensation ratio <sup>Note 1</sup>                | 464.94% | 517.81% |
| Percentage change in annual total compensation <sup>Note 2</sup> | 473.71% | 298.08% |

Note:

1. Annual total compensation ratio = Annual total compensation for the highest-paid individual in the organization/Medial annual total compensation for all employees (excluding the highest-paid individual)
2. Percentage change in annual total compensation = Percentage increase in the annual total compensation of the highest-paid individual in the organization/Percentage increase in the median annual total compensation of all employees (excluding that highest-paid individual)
3. The percentage change in annual total compensation declined significantly in 2025 primarily because Gseven raised the starting pay for full-time employees during recruitment in response to rising cost of living in 2025, which led to an upward shift in the overall compensation structure and eventually a significant increase in the median salary growth of employees while reflecting our company's ongoing efforts to optimize compensation and implement profit sharing.

## Performance appraisal

Gseven has established a performance appraisal system in accordance with the Management Regulations—Performance Appraisal Procedures. Specifically, the indicators and their respective weightings for the current year, as provided in the Performance Indicator Description Form to be filled accordingly, are determined for each employee at the beginning of the year or before the new employee completes his/her probationary period and is confirmed as a regular employee. Upon signing and approval of the form by both the appraisee and his/her immediate superior, the form is submitted to the Human Resources Department for filing, with the annual performance appraisal to be conducted based on this form. The outcomes of the annual performance appraisal will serve as a reference for employee promotions, salary adjustments, performance allowances, year-end bonuses, and executive bonuses. Therefore, all managers with appraisal responsibilities are required to approach the appraisal process with utmost fairness and objectivity. For employees who do not achieve a Grade A rating in the annual performance appraisal, the

manager responsible for the appraisal shall monitor the employee's performance and provide necessary guidance. For employees who receive a Grade B or C rating for a particular year, a performance review meeting shall be conducted with the employee, with the details and outcomes of the meeting to be recorded on the Performance Review Record Form. Performance appraisals are conducted uniformly for all employees without differentiation on the basis of gender. 100% of all Gseven employees underwent performance appraisals on a regular basis in 2025.

## Employee care and benefits

Gseven provides employees with a comprehensive benefits package designed to enhance their quality of life and job satisfaction. We have developed a diverse range of employee care and welfare measures, as well as employee activities, including employee stock ownership trusts, bonuses, leave entitlements, various type of benefit leave, and welfare allowances and subsidies.

### ► Employee stock ownership trust

In an effort to enhance the welfare of all employees, the Gseven Co., Ltd. Employee Stock Ownership Association was established in 2018, marking the official launch of our company's employee stock ownership trust program. This program is available to full-time employees of Gseven and our subsidiaries who have completed at least three months of service, where they may apply to enroll in this program at any time. An employee may opt to make contributions equivalent to 6% of his/her total monthly salary to this program for investment purposes, whereas Gseven will make supplementary contributions equivalent to 35% of the employee's contribution. The combined contribution amount is then deposited into the employee's trust account and used on a regular basis to purchase our company's shares. This program is aimed at encouraging employees to save for the long term and safeguarding financial stability during retirement, in hopes that employees become our company's shareholders through this program and share the fruits of Gseven's business performance. As of December 2025,

up to 56.16% of Gseven employees have enrolled in this program, thereby reflecting a high level of our employees' recognition of and support for this program.

### ► Volunteer service leave

As Gseven attaches great importance to corporate social responsibility, our employees are encouraged to give back to society with concrete actions. Therefore, we have formally introduced the Volunteer Service Leave Scheme, effective from 2025, with a view to demonstrating our commitment to and support for participation in social welfare efforts. At Gseven and our subsidiaries, each employee is entitled to one day of paid volunteer service leave each year, which may be used for participating in company-approved social welfare activities, social services, or environmental initiatives without deduction of personal annual leave or salary.

This scheme encourages our employees to extend our company's values to the realm of social care, thereby fostering a heightened sense of civic responsibility and team cohesion through active participation. Gseven also offers a diverse range of volunteer activity options in partnership with local nonprofit organizations, so that employees engage in volunteer work based on their interests and expertise, and thus enhance both their personal value and social influence simultaneously.

### ► The Gseven Arts and Family – A variety of art and cultural activities

#### Holistic care and diverse participation in 2025

Guided by a "people-oriented" corporate philosophy, we continue to foster a workplace that promotes a friendly environment and a healthy lifestyle. In 2025, we organized a series of diverse activities combining physical and mental healing, health promotion, creative handcrafts, and family well-being under the "Gseven Arts and Family" employee care program, with the intention of encouraging our employees to relax, explore their interests, and improve work-life balance amid

their busy work schedules. Specifically, we endeavor to promote physical and mental well-being as well as team interaction among our employees through courses and experiential activities across various themes, thereby enhancing overall happiness at work.

## 1. Exploration of the mind and body and psychological care

Gseven places great emphasis on employees' mental health and self-awareness. Therefore, we organize a diverse range of psychological exploration courses to guide our employees in reconnecting with their inner selves amid their busy work schedules.

**Exploration through the sand:** A course on self-awareness and inner dialogue. This course helps our employees explore their inner emotions and sources of stress through sandplay therapy and guided dialogue, thereby enhancing their self-awareness and psychological resilience.

**Acute awareness and response techniques:** Creating friendly dialogue. This course helps our employees learn to develop communication approaches characterized by greater empathy and understanding in both the workplace and daily life through scenario-based discussions and interactive exercises.

**Setting sail within:** A card-guided journey of emotional exploration. This course helps our employees revisit and reorganize their emotions and life directions in a safe and supportive sharing environment through the use of card-based tools and guided dialogue.

**Let's Paint and Talk – A course on self-awareness:** This course, which combines artistic creation with expression exercises, helps our employees facilitate the exploration of personal feelings through painting and dialogue, thereby promoting psychological relaxation and emotional reorganization.

## 2. Health promotion and stress management

Health constitutes an important foundation for corporate sustainability. In 2025, Gseven continued to plan and organize health promotion programs and exercise experi-

ence activities, with a view to encouraging employees to adopt good lifestyle habits.

**Nutrition and metabolic health seminar:** This seminar helps our employees gain an understanding of the relationship between diet and metabolism through presentations delivered by professional nutritionists, thereby developing healthy eating habits.

**Interactive strength training and aerobic boxing experience:** This activity guides our employees to improve their strength and physical fitness during interaction through fun exercise programs, thereby relieving work-related stress.

**Stretching yoga and body relief program:** This program helps our employees relax their muscles and alleviate discomfort caused by prolonged sitting and work-related stress through breathing and stretching exercises.

**Seminar on pain management and self-care with traditional Chinese medicine (TCM):** Professional TCM practitioners were invited to share daily health maintenance and physical conditioning methods, with a view to raising employees' awareness of

## 3. Creative handcrafts and lifestyle experience

Creative and handcraft activities can bring experiences of healing and focus. In 2025, Gseven organized a number of handcraft courses that enable our employees to relieve stress and experience a sense of accomplishment through the creative process:

**Handmade crystal candle workshop:** This workshop enables our employees to create their own unique home fragrance pieces through fragrance selection and candle design, thereby combining creativity with relaxation.

**Handmade mosaic lamp workshop:** This workshop enables our employees to create decorative lamps with a distinctive personal style using color and pattern collage design, thereby experiencing the charm of handmade art.

**Craft beverage tasting and lifestyle experience event:** This event enables our employees to learn about the craft beverage culture in a relaxed atmosphere through tasting and interaction, thereby enhancing their appreciation of lifestyle and refined tastes.

#### 4. Family friendliness and parent-child interaction

Gseven also cares for the family lives of our employees. Therefore, we extend the scope of employee care to the family level through parent-child and family activities:

##### A cultural journey to Ciaotou Sugar Refinery:

Culture walks and guided historical tours were arranged with the intention of enabling our employees and their family members to understand the local culture and the history of the industry through site visits.

##### Parent-child co-creation DIY event: Finding the invisible thread of love

This event guides parents and their children to complete creative projects together through handcraft activities and interactive games, thereby fostering greater communication and companionship during the event.

##### Care with peace of mind: A course on the fundamentals of long-term care

This course helps our employees gain an understanding of the basic concepts of long-term care, thereby raising their awareness of and preparedness for family care issues.

#### 5. Event performance and future outlook

In 2025, Gseven organized a series of physical and mental wellness and lifestyle experience activities and events, covering themes such as exploration, health promotion, creative handcrafts, and family interaction, under the “Gseven Arts and Family” employee care program, which attracted enthusiastic participation from employees across different departments and age groups. These activities and events, which incorporated a diversity- and theme-oriented design, not only provided our employees with opportunities for stress relief and learning, but also foster cross-departmental exchange and team interaction.

According to feedback we received for these events, the majority of participating employees found these events helpful in improving their quality of life and mental well-being, as well as enhancing their sense of identification with and belonging to Gseven. Going forward, Gseven will continue to organize even more events that are

therapeutic, interactive, and applicable to daily life in alignment with employee needs, with the aim of fostering a healthy and friendly workplace environment with the value of sustainability on an ongoing basis.

|                                                                                     |                                                                                     |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|  |  |
| Sustainable plant ecosphere workshop in February                                    | Half-day trip to Ciaotou Sugar Refinery in April                                    |
|  |  |
| Parent-child co-creation DIY event in June                                          | Handmade mosaic lamp workshop in July                                               |

| Employee welfare measures                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Item                                                                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Bonuses and gifts, dividends, and stocks                              | <ul style="list-style-type: none"> <li>• Sales bonuses</li> <li>• Year-end bonuses</li> <li>• Employee bonuses</li> <li>• Bonuses or gifts for the three major festivals</li> <li>• Performance-based periodic salary adjustments</li> <li>• Employee stock ownership trust</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                   |
| Health, insurance, and equipment                                      | <ul style="list-style-type: none"> <li>• Annual health checkups</li> <li>• Comprehensive group insurance with a coverage of NT\$5 million for employees, in addition to mandatory labor and health insurance</li> <li>• Breastfeeding room</li> <li>• Occupational health nursing staff</li> <li>• On-site consultant service provided by occupational health physicians</li> </ul>                                                                                                                                                                                                                                                                                                      |
| Recreational activities and other benefits (subsidies and allowances) | <ul style="list-style-type: none"> <li>• Year-end banquet or spring banquet with red envelope raffle</li> <li>• Department meal gatherings</li> <li>• Employee shopping discounts</li> <li>• Employee trip subsidies</li> <li>• Employee wedding gift money</li> <li>• Employee childbirth allowance</li> <li>• Scholarships and grants for employees' children</li> <li>• Employee continuing education subsidies</li> <li>• Employee birthday gift money</li> <li>• Employee birthday leave</li> <li>• Volunteer service leave</li> <li>• Classical music, art and culture subsidies</li> <li>• Diverse arts and cultural events</li> <li>• Corporate partnership discounts</li> </ul> |

## Childcare and family care benefits

Gseven provides our employees with comprehensive parental support measures in compliance with the Act of Gender Equality in Employment and related laws and regulations. Specifically, female employees may apply for pregnancy checkup leave, maternity leave, and unpaid leave of absence during pregnancy and childbirth; whereas male employees are also entitled to apply for paternity leave when their spouse gives birth and are eligible to apply for childbirth allowances. Employees with childcare needs may apply for unpaid parental leave, which shall be granted in accordance with the Act of Gender Equality in Employment and the Regulations for Implementing Parental Leave Without Pay for Raising Children. Priority shall be given to having such employees return to work at their original department and in their respective position upon expiration of the unpaid parental leave period, as well as assisting them in transitioning back smoothly to their initial department and position while balancing family responsibilities, thereby fulfilling our company's commitment to gender equality and a family-friendly workplace.

Gseven has also implemented a family-friendly working hours system starting in May 2025, where the range of flexible start and end times has been expanded to between 8:30 a.m. and 9:00 a.m. for the morning shift and between 5:30 p.m. and 6:00 p.m. for the afternoon shift, so that our employees can balance family responsibilities with their duties at work, thereby improving overall work-life balance.

In 2025, a total of 25 employees (including 19 male employees and 6 female employees) were eligible to apply for unpaid parental leave, while only a total of five employees did apply for unpaid parental leave, with a total childcare allowance of NT\$108,000 disbursed throughout the year.

## Overview of unpaid parental leave at Gseven in 2025

| Item \ Gender                                                                                                               | Male | Female | Total |
|-----------------------------------------------------------------------------------------------------------------------------|------|--------|-------|
| Number of employees eligible to apply for unpaid parental leave (A)                                                         | 19   | 6      | 25    |
| Number of employees who did apply for unpaid parental leave in the current year (B)                                         | 2    | 3      | 5     |
| Number of employees due to return to work after taking parental leave in the current year (C)                               | 2    | 2      | 4     |
| Number of employees who did return to work after taking unpaid parental leave in the current year (D)                       | 0    | 2      | 2     |
| Number of employees who did return to work after taking unpaid parental leave in the previous year (E)                      | 2    | 3      | 5     |
| Number of employees retained one year after returning to work following a period of parental leave in the previous year (F) | 2    | 3      | 5     |
| Return-to-work rate for the current year (D/C)                                                                              | 0%   | 100%   | 50%   |
| Retention rate for the current year (F/E)                                                                                   | 100% | 100%   | 100%  |

Note: The number of employees eligible to apply for unpaid parental leave in 2025 is calculated based on the condition stipulated in employees' health insurance that employees' children are under the age of three.

## Retirement plans

With a view to complying with regulatory requirements, Gseven has established our own employee retirement regulations in accordance with the Labor Standards Act and the Labor Pension Act. Under the new pension system, Gseven makes monthly contributions equivalent to 6% of the insured amount to each eligible employees' individual labor pension account at the Bureau of Labor Insurance. Under the old pension system, Gseven makes monthly contributions equivalent to 2% of each eligible employee's monthly salary to a labor pension reserve fund, which is managed by the Labor Pension Reserve Fund Supervisory Committee and deposited in the name of the committee with Bank of Taiwan. On the other hand, employees can also make voluntary contributions totaling 0% to 6% of their salaries to their individual labor pension account. In 2025, 97.7% of all Gseven employees were subject to the new pension system, while the remaining 2.3% were subject to the old pension system, with full contributions made for all employees.

## 5.3 Talent development and cultivation

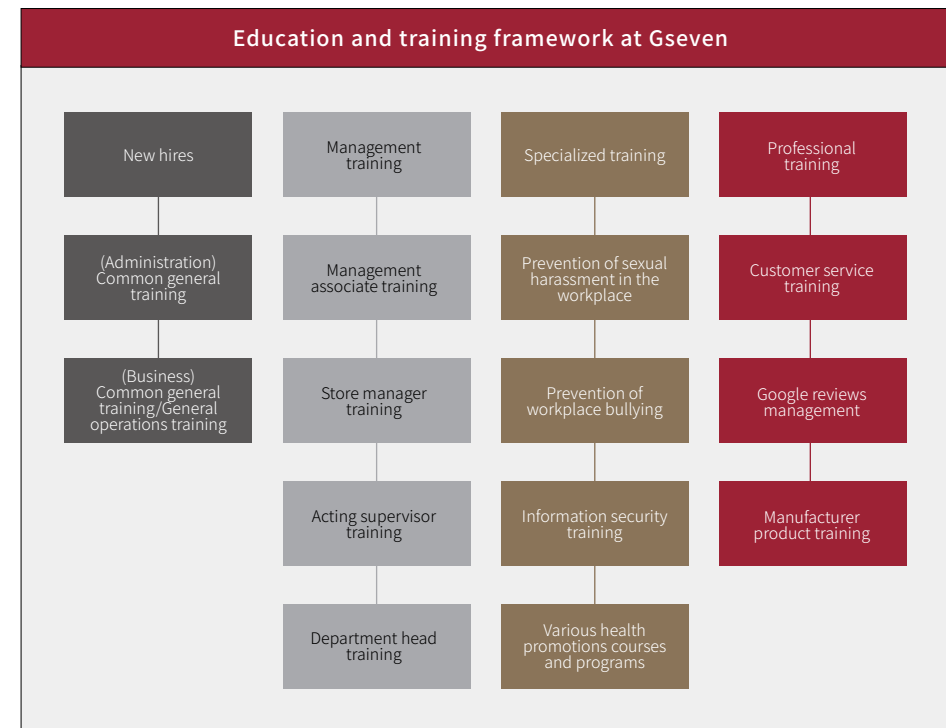
### Training and development system

Guided by the philosophy of continuous learning and growth, Gseven designs a diverse range of education and training programs tailored to different roles and needs. On top of that, we are committed to enhancing employees' professional competencies and overall qualities by means of departmental transfers, job rotation, and on-the-job training—such as new employee orientation, store manager training, music appreciation and hands-on product training, etc.—as well as external education and training programs.

First and foremost, Gseven provides new hires with comprehensive onboarding training to help them understand our corporate culture, organizational structure, and work processes so that they can integrate smoothly into our team. We plan diverse and systematic education and training programs tailored to different job roles and career development stages. For new hires, sales personnel, administrative staff, and department heads, we offer them professional training with tailored contents to help our employees integrate quickly into the workplace, hone their professional skills, and enhance their management capabilities. Furthermore, we also organize various specialized training programs in a flexible manner based on actual business needs and our company's strategic direction to ensure continuous learning and growth among employees, thereby building a high-performing and competitive team of talents. One such example is the Home Appliance Planner Training Program, which focuses on product knowledge, sales techniques, and customer service, aimed at ensuring each home appliance planner is capable of providing efficient and professional service. The Store Manager Training Program covers store management, sales strategies, and team leadership, designed to enhance operational and management capabilities among store managers. In the area of administration, we continue to conduct specialized training programs

tailored to the needs of various functional departments—including human resources, procurement, customer service, marketing, information technology, and accounting—with the objective of helping employees refine their professional skills and problem-solving capabilities in their respective roles.

Last but not least, as regards management training, we provide professional training on leadership and problem-solving to help managers and supervisors play a key role in corporate development and team management, thereby ensuring that our company can move forward steadily amid intense market competition. Gseven is dedicated to developing the professional competence of employees at all levels through these systematic education and training programs, with a view to enhancing overall work efficiency and our company's competitiveness.



## Employee training

In full recognition of the fact that talent is key to corporate sustainability, Gseven continues to invest resources in employee training and upskilling each year while reviewing the effectiveness of our training programs and competency development needs on a regular basis. In 2025, Gseven employees received 3,906 hours of training in total, which translates into 8 hours of training per employee on average; furthermore, we spent a total of NT\$1,179 thousand on employee training, which translates into an average of NT\$2,435 per employee.

Overview of employee training at Gseven in 2025

| Category                       | Gender | Total number of people | Total training hours | Average training hours per person |
|--------------------------------|--------|------------------------|----------------------|-----------------------------------|
| Senior executives              | Male   | 3                      | 48                   | 16                                |
|                                | Female | 1                      | 16                   | 16                                |
| Middle and first-line managers | Male   | 118                    | 1,541                | 13                                |
|                                | Female | 42                     | 345                  | 8                                 |
| Non-management employees       | Male   | 211                    | 1,225                | 6                                 |
|                                | Female | 109                    | 731                  | 7                                 |
| Total                          |        | 484                    | 3,906                | 8                                 |

Note:

1. Senior executives: Managers at the division level or above (Assistant Vice President or higher).
2. Middle and first-line managers: Managers at the section level or above (including Project Manager)
3. The number of employees who underwent education and training at Gseven includes employees who left Gseven midway through the year.
4. Average training hours for male (female) employees in a particular job category = Total training hours for male (female) employees in the job category ÷ Total number of male (female) employees in the job category.

In an effort to enhance the effectiveness of our education and training programs while ensuring the quality of these programs, Gseven has adopted and incorporated the Talent Quality-management System (TTQS) developed by the Workforce Development Agency, Ministry of Labor since 2023, and established a comprehensive education and training system based on the five-step process—"Plan," "Design," "Do," "Review," and "Outcome." Gseven has been honored with the Bronze Award in

the TTQS Training Quality Assessment for two consecutive terms between 2023 and 2026, thus reflecting recognition by the competent authorities of our company's training mechanism. We continue to optimize curriculum planning, resource allocation, and effectiveness tracking through the adoption and ongoing improvement of TTQS.



### Supporting and participating in the TALENT in Taiwan (Talent Sustainability Action Alliance) initiative

Source: Commonwealth Learning's official website for TALENT in Taiwan ([https://web.cheers.com.tw/project/tit/partner-list/1745479465098\\_4](https://web.cheers.com.tw/project/tit/partner-list/1745479465098_4))

TALENT in Taiwan (Talent Sustainability Action Alliance), launched by Commonwealth Learning in 2022, represents a collaborative initiative between Commonwealth Learning and PricewaterhouseCoopers (PwC) Taiwan that involves the joint development of forward-looking Diversity, Equity, and Inclusion (DEI) metrics with reference to domestic and international research, with the aim of helping participating organizations with their progress on an ongoing basis, while facilitating sharing of case studies and mutual learning. Since supporting and participating in the TALENT in Taiwan (Talent Sustainability Action Alliance) initiative in 2024, Gseven has been awarded the Badge of Honor in 2024 and 2025. The dimensions of this initiative in which our company participates are detailed as follows:

### Supporting and participating in the TALENT in Taiwan (Talent Sustainability Action Alliance) initiative

| Dimension                                 | Action strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Action outcome                                                                                                                                                   |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significance and value                    | In addition to building a new platform and adopting Digiwin's systems, which enables faster processing of order data, Gseven also provides an online platform through which employees can access company information, thereby enhancing methods of communication between management and employees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | These platforms not only benefited more than 400 employees, but also enhanced online learning channels for education and training purposes upon adoption.        |
| Remuneration and incentives               | Gseven not only raises employees' base pay and adjusts the basis for calculating bonuses, but also offers employees the opportunity to participate in our company's stock ownership scheme, under which our company makes a supplementary contribution equivalent to 35% of each employee's elected contribution amount.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | As of December 2025, 56.16% of Gseven employees have participated in our company's stock ownership scheme, with the number of participants growing continuously. |
| Physical and mental well-being and health | Gseven continues to promote activities related to health promotion and physical-mental balance among employees as we encourage our employees to adopt good lifestyle habits and relieve work-related stress through a diverse range of health programs and exercise experience activities. In 2025, Gseven organized various health promotion programs encompassing nutrition and health, strength training, aerobic boxing, stretching yoga, complemented by seminars on health and personal care with TCM, with a view to helping our employees enhance their awareness of health management.<br>In addition, Gseven encourages employees to develop exercise and healthy lifestyle habits outside of their work schedules through a variety of experience activities while creating a health and friendly workplace environment, thereby promoting physical-mental balance and enhancing overall work performance among employees. | In 2025, Gseven employees achieved a combined total weight loss of 192.3 kg.                                                                                     |

### Supporting and participating in the TALENT in Taiwan (Talent Sustainability Action Alliance) initiative

| Dimension                    | Action strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Action outcome                                                                                                                                                                                                                                                                                                     |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cultivation and growth       | Gseven promotes employee development and employee relations management across two dimensions. Educating and training-wise, we continue to arrange for employees to take part in various professional courses and training programs from time to time based on organizational development and demand for new knowledge. Apart from job skills-related training, we also include courses on management competencies such as leadership, teamwork, and employee communication, with a view to bolstering talent development and organizational development on an ongoing basis.<br>In terms of employee relations, Gseven organizes a diverse range of participatory activities and events through the "Gseven Arts and Family" employee care program. In 2025, these activities and events included self-exploration workshop, candle-making experience activity, mosaic collage workshop, and parent-child co-creation DIY event, encompassing various themes, i.e., psychological exploration, creative handcrafts, cultural experiences, and parent-child interactions. By adopting the design of diverse activities and events, we not only provide our employees with opportunities for relieving stress and developing personal interests, but also foster cross-departmental exchange and team interaction, thus further enhancing employees' identification with Gseven and overall job satisfaction. | Gseven employees gave an outstanding score of 95 or above in their evaluation of education and training outcomes, which reflects overwhelmingly positive feedback from our employees regarding the training programs and activities, thereby contributing to an enhanced sense of identification with our company. |
| Communication and experience | We welcome our employees to make inquiries and raise questions online so that our employees can convey their questions or suggestions to senior management. The Human Resources Department then forwards the content of questions raised by our employees to the relevant senior executives for response, with the outcomes subsequently communicated to the corresponding employees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Gseven addressed 15 cases of employee inquiries in 2025.                                                                                                                                                                                                                                                           |

## 5.4 Workplace health and safety

### Occupational safety and health

#### ► Four major worker health protection programs

Gseven has rolled out four major work health protection programs, namely the Ergonomic Hazard Prevention Program, the Abnormal Workload-induced Disease Prevention Program, the Maternal Health Protection Program, and the Program for the Prevention of Unlawful Infringement in the Course of Duty. We conduct annual questionnaire surveys while engaging occupational health physicians to provide professional consultation services, with a view to addressing issues that may be related to employees' physical health or work conditions. These preventive measures are implemented with the aim of promoting employees' overall well-being and helping them maintain optimal performance at work.

#### Four major worker health protection programs and their implementation status

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ergonomic Hazard Prevention Program                  | In 2025, we organized a course titled "Ergonomic hazard prevention—Pain management and Self-care with traditional Chinese medicine," which saw the participation of 32 people.                                                                                                                                                                                                                                                                                                                                                                               |
| Abnormal Workload-induced Disease Prevention Program | Gseven organizes health checkups and conducts risk assessments on an annual basis. Should any anomalies be identified, we will promptly initiate follow-up tracking and care mechanisms. At the same time, we organize various health promotion activities such as weight loss competition, aimed at helping our employees develop good lifestyle habits. In addition, we engage occupational health physicians to provide on-site health consultation services on a bimonthly basis, with the intention of enhancing health management among our employees. |

#### Four major worker health protection programs and their implementation status

|                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Maternal Health Protection Program                                        | <ol style="list-style-type: none"> <li>1. Arrange for occupational health physicians to provide on-site consultation services twice—once during pregnancy and once after childbirth.</li> <li>2. Improve the workplace environment by providing chairs equipped with armrests and backrests to enhance hazard prevention and management.</li> <li>3. Make appropriate adjustments to work arrangements during the maternity leave period.</li> <li>4. The breastfeeding room was completed at the end of 2023, thus providing employees with a more convenient space for breastfeeding.</li> </ol> |
| Program for the Prevention of Unlawful Infringement in the Course of Duty | In 2025, we organized a course titled "Unlawful infringements in the workplace—Self-awareness," which saw the participation of 27 people.                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



Completion of the breastfeeding room at the end of 2023



Unlawful infringements in the workplace – Self-awareness



Pain management and self-care with traditional Chinese medicine

## ► Safety and rescue knowledge and protective measures

In an effort to effectively enhance workplace safety and health management, Gseven arranges for our occupational safety and health personnel to attend refresher training programs on a regular basis, and designates such personnel to disseminate occupational safety and health-related policies and regulations to raise employees' awareness from time to time. Besides, education and training courses for new employees also include occupational safety and health training, aimed at strengthening their basic safety knowledge and emergency response skills. With a view to enhancing physical security at our office premises, the Gseven headquarters has installed a 24-hour facial recognition access control system across all office areas, supplemented by security personnel stationed at entrances and exits to improve access control and emergency response efficiency. In 2025, Gseven specially invited the local fire department to assist in planning and conducting building fire safety training, covering various topics such as fire prevention, emergency response, and evacuation procedures, where a total of 137 people attending this training. In addition, Gseven not only conducts fire drills every six months, but also carries out annual inspections and maintenance of fire safety equipment based on our company's annual safety management plan, in order to enhancing our employees' disaster prevention and emergency response capabilities and awareness of self-protection, thereby fostering a safe and health workplace environment.



Building fire safety training

## ► Statistics on work-related injuries

No incidents of employee fatalities or high-consequence work-related injuries, or cases of occupational diseases were recorded at Gseven in 2025. However, only one incident of general work-related injury involving an employee (excluding commuting accidents) was recorded at Gseven, where this incident was duly handled in accordance with our company's internal reporting and care mechanisms, with relevant improvement measures and safety awareness initiatives implemented at the same time to reduce the risk of similar incidents reoccurring in the future. Gseven's total recordable occupational injury rate stood at 1.39, reflecting a consistently low level of occupational injuries. Moreover, the scope of Gseven's work-related injury statistics primarily covers incidents that occur in the workplace and in the course of performing work duties, and do not extend to traffic accidents that occur during employees' commutes to or from work.

### Summary of work-related injury incidents at Gseven

| Incident description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Improvement measures                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| While using tools to disassemble items, the employee accidentally sustained lacerations to the middle and little fingers of the right hand, and a contusion to the ring finger.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ol style="list-style-type: none"> <li>1. Wear gloves when handling and delivering items to reduce the risk of cuts and lacerations.</li> <li>2. Strengthen safety education and training.</li> <li>3. Confirm work procedures with coworkers and assess whether any process modifications are required.</li> </ol> |
| <p>Note:</p> <ol style="list-style-type: none"> <li>1. A high-consequence work-related injury refers to an injury resulting from an occupational accident that leads to death or renders the worker unable or unlikely to recover to their pre-injury state of health within six months.</li> <li>2. The number of recordable work-related injuries is determined based on Gseven's internal records, and does not include employees' commutes from or to work.</li> <li>3. The total number of hours worked by employees in 2025 was 720,182.66 hours, which is derived from Gseven's actual data.</li> <li>4. Rate of recordable work-related injuries = Number of recordable work-related injuries (including fatalities and high-consequence work-related injuries)/Total number of hours worked * 1,000,000.</li> </ol> |                                                                                                                                                                                                                                                                                                                     |

## Health examination

Having been attaching great importance to employees' health and well-being all along, Gseven conducts annual health checkups for employees to help them stay informed about their state of health. However, there is no need for Gseven to conduct specialized physical checkups for employees as our company's operations do not involve any specialized work environment. Specifically, we arrange health checkups based on job roles, where management personnel (Grade 9 (Supervisor) and above) are required to undergo health examination once a year, while non-management personnel are required to undergo health checkups according to the frequency stipulated in the Rules for Labor Health Protection. In 2025, Gseven arranged for a total of 174 employees to undergo health checkups, which amounted to a total cost of NT\$641,200. The health examination items are tailored to employees' age and job positions, with optional examination items and discounted health checkup plans for employees' dependents provided, with a view to ensuring care and support for the health of our employees and their families.

Furthermore, Gseven employs professional nursing staff and collaborates with contracted on-site occupational health physicians, who visit our premises once every two months to provide health consultation services for our employees. In 2025, we provided health consultation six times for a total of 18 hours to help our employees gain a better understanding of their state of health and make necessary improvements. In 2026, we will further increase our budget for health checkups and the content of health examination to ensure that our employees maintain optimal physical and mental health at work. At the same time, Gseven endeavors to strengthen health management and promotion on an ongoing basis while encouraging our employees to adopt health lifestyle habit to enhance overall work efficiency and happiness, thereby laying a solid foundation for the development and growth of both Gseven and our employees.

### Subsidies for health checkups

|                          |                                                                                                                                                                                                                                                                                     |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| New hires                | Physical checkups are conducted for new hires to ensure that their physical conditions meet the relevant job requirements and facilitate the early detection of potential health issues. Employees may apply for new employee health checkup subsidies after six months of service. |
| Non-management employees | Pursuant to the frequency of health examination stipulated in the Rules for Labor Health Protection, Gseven raised our health checkup subsidy for each non-management employee to NT\$1,800 in 2024.                                                                                |
| Management personnel     | Gseven's health checkup subsidy for each management employee was NT\$3,500 in 2023, which was raised to NT\$4,000 in 2024.                                                                                                                                                          |

### Medical and healthcare services

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Provision of medical and healthcare services | Organize one-on-one on-site consultations with occupational health physicians for 3 hours every two months.                                                                                                                                                                                                                                                                                                                |
| Medical and healthcare supplies              | Provide various supplies, such as first-aid kits, blood pressure monitors, body fat scales, alcohol, masks, for employee use.                                                                                                                                                                                                                                                                                              |
| Health education section                     | Gseven's electronic human resources system (eHRS) website features a dedicated health education section, which is updated from time to time with health-related information on various topics such as chronic disease prevention, daily wellness, and health maintenance, so that our employees can access such information at any time.                                                                                   |
| Report tracking and questionnaire surveys    | Gseven carries out tracking and management of any anomalies found in health examination reports and any matters of concern identified through questionnaire surveys on our four major work health protection programs. For cases requiring further evaluation, we engage occupational health physicians for on-site consultations in order to provide our employees with professional health advice and improvement plans. |

## Health promotion

In November 2025, Gseven was awarded the Sports Enterprise Certification by the Sports Administration, Ministry of Education, where the certificate was presented by Mr. Ho, Chih-Wei, Deputy Secretary-General to the President, in recognition of our company's achievements in rolling out and implementing institutionalized and systematic measures for health promotion in the workplace. A health-promoting workplace encompasses various aspects such as individual health resources, the physical work environment, and the psychosocial work environment. In addition to our continuous effort to roll out and implement a number of health promotion measures such as installing exercise and stress relief facilities, providing resources for mental health support, and optimizing workplace facilities and the work environment, Gseven also plans a diverse range of health promotion activities and events tailored to employee needs, thus demonstrating our company's commitment to our employees' health and well-being while fulfilling corporate social responsibility and realizing sustainable human resources management.

In 2025, Gseven organized a total of 11 health promotion activities and events for our employees, which saw the participation of 237 people cumulatively. These activities and events covered various themes, such as mental health, physical wellness, and mind-body-spirit balance, aimed at helping our employees enhance their self-awareness and stress management techniques while promoting healthy lifestyles, and supporting holistic health development. In addition, Gseven attaches great importance to family relationships and overall well-being among employees as we organize parent-child activities and events aimed at encouraging our employees to maintain a balance between work and family life. In 2025, we organized three "Gseven Arts and Family—Parent-child Day" events, which saw the participation of 147 people cumulatively.

In an effort to continuously improve the effectiveness of our health promotion measures, Gseven conducts satisfaction surveys and feedback evaluations after each activity or event to gather participants' opinion, which serve as an important basis for planning future activities and events and optimizing the content of such

activities and events. We gradually enhance the quality of and participation in such activities and events through continuous reviews and improvement, with a view to further promoting the physical and mental well-being of our employees while fostering a sustainable workplace environment that balances both support and care.

| Installing air purifiers in our offices                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| With the intention of offering our employees a healthier workplace environment, Gseven has installed air purifiers in our offices to ensure the supply of fresh air and reduce harmful substances and allergens in such environment while improving indoor air circulation, thereby enhancing employee comfort and work efficiency. This measure is implemented with the employees' physical and mental health in mind as we create a more pleasant workplace environment while reducing the potential impact of air pollution on our employees. |  |
| Health promotion activities and events                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                     |
| Gseven Arts and Family—Parent-child day                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                     |

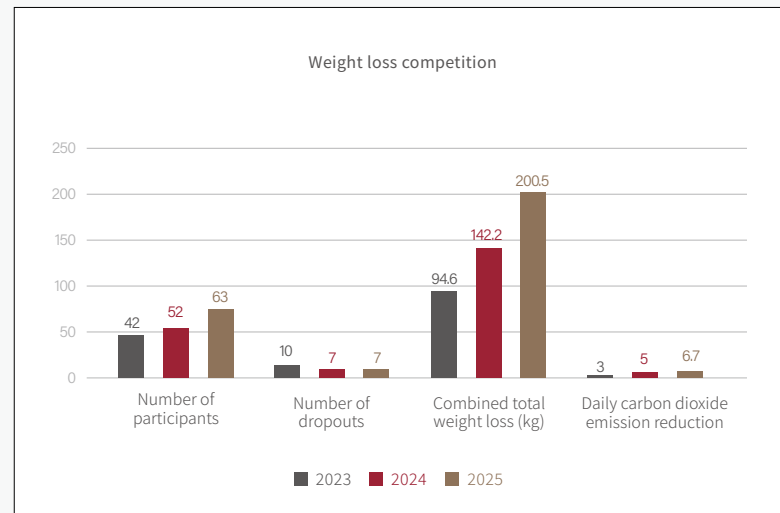
## Weight loss and body sculpting competition

According to the results of our employees' health checkups, some of our employees exhibit risks associated with metabolic syndrome. In an effort to promote health management and foster healthy lifestyles among our employees, Gseven has been organizing the Weight Loss and Body Sculpting Competition since 2023, where the two-month-long competition includes aerobic exercise, supplemented with Pilates and yoga, aimed at encouraging our employees to develop a habit of exercising regularly to improve their overall health. In order to boost participation and motivation for weight loss, the event ranks participants based on the percentage change in body weight before and after the competition while incorporating a reward system to help our employees effectively manage their weight and body fat, thereby improving their metabolic health.

In 2024, a total of 52 Gseven employees took part in the event, of whom 45 successfully completed the entire competition, clocking up a combined total weight loss of 142.2 kg—a testament to our employees' active engagement in health management. In 2025, the event took the form of a team competition with three participants per team, where a total of 22 teams signed up for the event. In the end, a total of 18 teams successfully completed the entire event, clocking up a combined total weight loss of 200.5 kg. A walking competition was also integrated into the event to further boost motivation for employee participation and foster exercise habits among our employees.

In addition, the event balances the value of both health promotion and environmental sustainability. According to estimates, the average daily CO<sub>2</sub> emissions among our employees decreased as their health improved following the commencement of the event, with an average daily reduction of approximately 3 kgCO<sub>2</sub> in 2023 rising to approximately 5 kgCO<sub>2</sub> in 2024, and eventually to approximately 6.7 kgCO<sub>2</sub> in 2025. These outcomes indicate that Gseven's health promotion activities and events not only help improve employee health, but also bring positive benefits to environmental sustainability.

In the future, Gseven will continue to roll out and implement a diverse range of health promotion measures, with the intention of encouraging our employees to develop health and sustainable lifestyles, thereby fulfilling our commitment to both employee well-being and the Earth's environment.



## 5.5 Social engagement

With our steadfast commitment to social responsibility all this while, Gseven has always been playing a proactive role in various disaster relief and assistance efforts. Since 2011, we have contributed a cumulative total of NT\$3.3 million in donations to support relief and reconstructions efforts for numerous major disasters. In the future, we remain dedicated to giving back to society, with a view to realizing Gseven's corporate spirit of "gathering the wise and the elegant for the benefit of society."

### Donations for major disasters

Guided by our commitment to social responsibility, Gseven actively supports various disaster relief efforts by making donations and contributing to rescue and reconstruction efforts following several major disasters.

| Item                                                                   | Summary                                                                                                                                                                    |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Great East Japan Earthquake (March 11, 2011)                       | In March 2011, Gseven donated NT\$200,000 to the Red Cross Society to assist with disaster relief efforts.                                                                 |
| The 2014 Kaohsiung Gas Explosions (August 1, 2014)                     | In August 2014, Gseven donated NT\$1 million to the Kaohsiung City Government to assist affected households in rebuilding their homes.                                     |
| The 2016 Southern Taiwan Earthquake (Meinong District, Kaohsiung City) | In February 2016, Gseven donated NT\$100,000 to the Tainan City Government to assist affected households in rebuilding their homes.                                        |
| The 2018 Hualien Earthquake (February 6, 2018)                         | In February 2018, Gseven donated NT\$500,000 to the Hualien County Social Assistance Fund Account Management and Operation Committee to assist with social relief efforts. |
| The 2021 Kaohsiung Chengzhongcheng Building Fire                       | In November 2021, Gseven donated NT\$500,000 to the Kaohsiung City Government to assist victims in obtaining emergency relief.                                             |

| Item                                                  | Summary                                                                                                                                            |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| The 2024 Hualien Earthquake (April 3, 2024)           | In April 2024, Gseven donated NT\$500,000 to the Hualien County Major Disaster Private Relief Donation Account for use in disaster relief efforts. |
| Matai'an Creek Barrier Lake Overflow (Hualien County) | In October 2025, Gseven donated NT\$500,000 to the Hualien County Major Disaster Private Relief Donation Account for use in disaster.              |

## Social care

In 2025, Gseven donated approximately 200 home appliances to support a wide range of social welfare and charitable organizations, including the Syin-Lu Social Welfare Foundation, the Eden Social Welfare Foundation, the Children Are Us Foundation, the Kaohsiung Down Syndrome Rejoice Association, the Kaohsiung Palette Association, the Boyo Social Welfare Foundation, and the Heart of Taiwan Animal Care. At the same time, we show support for firefighters and police officers on the front lines who protect citizens' safety, including the Siaogang Volunteer Fire Station under the Kaohsiung City Volunteer Firefighter Brigade and the Kaohsiung Port City Police Friends Association, with concrete actions. Moreover, we donated home appliances to the Tainan City Government Social Affairs Bureau to offer support to households affected by typhoon disasters.

This year, Gseven, in collaboration with our employees, launched the Christmas Charity Sale, with a view to offering our company's resources and our employees' cherished items for sale, thereby giving each item a "second home." This event not only extended the value of these items, but also transformed the power of such love into tangible donations for various public welfare partners such as World Vision Taiwan, the Ronald McDonald House, Andrew Food Bank, the Heart of Taiwan Animal Care, and the Teacher Chang Foundation.



▲ Tainan City Government Social Affairs Bureau



▲ Enthusiastic participation from Gseven employees in the Christmas Charity Sale



▲ Bringing the outpouring of love from Gseven employees with a wide variety of charity sale items on offer

## Overview of donations and contributions in previous years

Over the years, Gseven has been dedicated to offering support for various disadvantaged groups, including women, the elderly, children, and persons with disabilities, as well as various initiatives in the areas of education and social welfare. To date, we have contributed a cumulative total of NT\$1.5 million in monetary donations and donated more than 5,500 home appliances while supporting more than 10 different social organizations. We will continue to uphold our commitment to corporate social responsibility, with a view to offering support and assistance to more people in need.

| Category                           | Recipient organization                      | Summary                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Care for persons with disabilities | Eden Social Welfare Foundation              | In 2014, Gseven organized a charity event titled “Luxman Music Appreciation Sessions” to raise funds for services supporting underprivileged children and assist families with developmentally delayed children.<br>In 2016, Gseven donated a total of NT\$150,000 to support families with members who have physical and mental disabilities.<br>In 2020, Gseven donated a batch of home appliances to the foundation. |
|                                    | Syin-Lu Social Welfare Foundation           | In 2020, Gseven donated a batch of home appliances for use by the foundation in organizing activities and events.                                                                                                                                                                                                                                                                                                       |
|                                    | Taiwan Foundation for the Blind (TFB)       | Gseven participated in the “TFB X SPBook—Collecting Second-Hand Books to Help the Visually Impaired” campaign by donating over 1,200 books to SPBook Store, which bought the books and converted the proceeds into charitable donations for the Taiwan Foundation for the Blind.                                                                                                                                        |
|                                    | Children Are Us Foundation                  | In 2024, Gseven donated over 200 home appliances, such as dehumidifiers, air purifiers, vacuum cleaners, earphones/headphones, etc., to various organizations, with a view to supporting those in need.                                                                                                                                                                                                                 |
|                                    | Kaohsiung Down Syndrome Rejoice Association |                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                    | Kaohsiung Palette Association               |                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Category                                  | Recipient organization                                        | Summary                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------|---------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Care for women, the elderly, and children | Childhood Cancer Foundation of R.O.C.                         | In 2017, Gseven donated NT\$150,000 to help children diagnosed with cancer.                                                                                                                                                                                                                                                                          |
|                                           | Garden of Hope Foundation                                     | In 2017, Gseven donated NT\$150,000 to the “Run for Love” program in support of the foundation’s child adoption and foster care services.                                                                                                                                                                                                            |
|                                           | South Kaohsiung Branch, Taiwan Fund for Children and Families | In 2017, Gseven and the organization jointly organized the Travel with Music Charity Concert.<br>In 2018, Gseven donated 137 home appliances to the organization to show care and support for underprivileged children.                                                                                                                              |
|                                           | Andrew Charity Association                                    | In 2019, Gseven donated 100 memory cards for use by underprivileged children                                                                                                                                                                                                                                                                         |
|                                           | Huashan Social Welfare Foundation                             | From 2019 to 2023, Gseven donated a total of 5,038 home appliances to support vulnerable seniors.                                                                                                                                                                                                                                                    |
| Care for education and social welfare     | Houjing Elementary School, Nanzih District, Kaohsiung City    | In 2015, Gseven donated NT\$50,000 to provide financial support for economically disadvantaged students.                                                                                                                                                                                                                                             |
|                                           | Kaohsiung City Fire Department                                | In 2017, Gseven donated and arranged the installation of parking lot shade nets for the department.<br>In 2018, Gseven donated and arranged the installation of inverter air conditioners with a total value of NT\$119,280 for the department.                                                                                                      |
|                                           | Kaohsiung Port City Police Friends Association                | Gseven has made small donations every year since 2015, with cumulative contributions to date totaling NT\$400,000.<br>In 2024, Gseven donated a batch of home appliances to support local police and fire departments.                                                                                                                               |
|                                           | National Sun Yat-sen University                               | In 2021, Gseven donated NT\$100,000 to the Institute of Human Resource Management, National Sun Yat-sen University.<br>From 2022 to 2024, Gseven sponsored a total of NT\$433,310 to National Sun Yat-sen University in the form of academic feedback funds, bringing our company’s total sponsorship for academic research purposes to NT\$533,310. |
|                                           | Boyo Social Welfare Foundation                                | In 2024, Gseven donated a batch of home appliances to support education in remote and rural areas.                                                                                                                                                                                                                                                   |
| Care for animal conservation              | Kaohsiung Association of Caring for Stray Animals             | In 2024, Gseven donated a batch of home appliances to support animal conservation.                                                                                                                                                                                                                                                                   |

## Arts and culture outreach

| Item                                 | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sowing the seeds of a love for music | <p>Starting out as a seller of professional audio equipment, Gseven has been dedicated to promoting music culture for over 30 years. We invite the public to visit our counters and retail outlets to experience the latest audio equipment, so that everyone can discover the charm of music in a pleasant and enjoyable atmosphere. Besides, we sponsor the Huang Pan-Pei Classical Guitar Ensemble and the Sound of Kaohsiung Wind Ensemble, with a view to breathing new life into arts and cultural events and enhancing the artistic and cultural atmosphere in the community. We also organize the Luxman Music Appreciation Session in partnership with the Eden Social Welfare Foundation, as well as the Travel with Music Charity Concert in partnership with the South Kaohsiung Branch of the Taiwan Fund for Children and Families. In 2024, Gseven took the opportunity of the grand openings of our Taipei Sanmin Branch and Banqiao Far Eastern Department Store Zhongshan Outlet to organize two flute-and-violin duo recitals, in which the public was invited to bring music into their everyday lives, thus further fostering community cohesion and eventually sowing the seeds of a love for music within the community.</p> <p>During the opening of the Shin Kong Mitsuokoshi Xiaobeimen Store in Tainan City in 2025, Gseven engaged Taiwanese pop singer and producer Pinkcube to serve as a one-day store manager, where he performed improvisational compositions and live vocals to connect with everyone through music and share the beautiful melodies of life. At the end of the year, talented classical music artist Louis made another appearance at our A13 counter, where he delivered a live performance using our latest audio equipment and performed improvised versions of the most fitting Christmas songs for the festive season using the sound effects of home appliances available at the Gseven outlet.</p> |
| For the sound of style               | <p>Gseven actively support arts and cultural activities and events as we not only offer annual ticket purchase subsidies for our employees and encourage them to attend classical music concerts, but also share painting appreciation posts on our famous painting platform on a weekly basis, recommend selected books on a monthly basis, and organize art experience activities from time to time, all with the aim of encouraging our employees to integrate arts and culture into their daily lives. This year, we also expanded our collaboration with major cultural and creative retailers to secure corporate discounted tickets for our employees, which were met with an enthusiastic response. On top of that, Gseven promotes artistic and cultural aesthetics, with a view to creating a refined sense of lifestyle with everyone for the sound of style.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |



▲ Highlights from the live scene of the one-day store manager event featuring Pinkcube at Gseven's Xiaobeimen counter.



▲ Highlights from the live scene of the one-day store manager event featuring classical music artist Louis at Gseven's A13 counter, where he delivered a live performance that combined new audio equipment with original compositions.

# Appendix

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| 6.3 Sustainability Accounting Standards Board (SASB) Metrics Disclosure: Multiline and Specialty Retailers & Distributors Industry | 91 |

# 06

## CHAPTER

## 6.1 GRI content index

|                                 |                                                                                                                                          |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| Statement of use                | Gseven reported the content of information for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards. |
| GRI 1 used in this report       | GRI 1: Foundation 2021                                                                                                                   |
| Applicable GRI Sector Standards | No applicable GRI Sector Standards                                                                                                       |

| GRI topic                                    | Disclosure                                                                  | Corresponding chapter or subchapter                                                                                                                          | Page                      |
|----------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>GRI 2: General Disclosures 2021</b>       |                                                                             |                                                                                                                                                              |                           |
| The organization and its reporting practices |                                                                             |                                                                                                                                                              |                           |
| 2-1                                          | Organizational details                                                      | About Gseven                                                                                                                                                 | 7                         |
| 2-2                                          | Entities included in the organization's sustainability reporting            | About this Report                                                                                                                                            | 1                         |
| 2-3                                          | Reporting period, frequency and contact point                               | About this Report                                                                                                                                            | 1                         |
| 2-4                                          | Restatements of information                                                 | No restatements of information have been made                                                                                                                | -                         |
| 2-5                                          | External assurance                                                          | About this Report                                                                                                                                            | 1                         |
| Activities and workers                       |                                                                             |                                                                                                                                                              |                           |
| 2-6                                          | Activities, value chain and other business relationships                    | About Gseven<br>2.1 Business performance<br>3.1 Service innovation experience<br>3.2 Product sourcing and management<br>3.3 Customer relationship management | 7<br>19<br>41<br>44<br>48 |
| 2-7                                          | Employees                                                                   | 5.2 Talent attraction and retention                                                                                                                          | 66                        |
| 2-8                                          | Workers who are not employees                                               | 5.2 Talent attraction and retention                                                                                                                          | 66                        |
| Governance                                   |                                                                             |                                                                                                                                                              |                           |
| 2-9                                          | Governance structure and composition                                        | 1.1 Sustainable Development Committee and its implementation<br>2.2 Governance operation                                                                     | 10<br>22                  |
| 2-10                                         | Nomination and selection of the highest governance body                     | 2.2 Governance operation                                                                                                                                     | 22                        |
| 2-11                                         | Chair of the highest governance body                                        | 2.2 Governance operation                                                                                                                                     | 22                        |
| 2-12                                         | Role of the highest governance body in overseeing the management of impacts | 1.1 Sustainable Development Committee and its implementation                                                                                                 | 10                        |

| GRI topic                        | Disclosure                                                      | Corresponding chapter or subchapter                                                                                                                                         | Page                 |
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| 2-13                             | Delegation of responsibility for managing impacts               | 1.1 Sustainable Development Committee and its implementation                                                                                                                | 10                   |
| 2-14                             | Role of the highest governance body in sustainability reporting | About this Report                                                                                                                                                           | 1                    |
| 2-15                             | Conflicts of interest                                           | 2.2 Governance operation                                                                                                                                                    | 22                   |
| 2-16                             | Communication of critical concerns                              | 1.1 Sustainable Development Committee and its implementation                                                                                                                | 10                   |
| 2-17                             | Collective knowledge of the highest governance body             | 2.2 Governance operation                                                                                                                                                    | 22                   |
| 2-18                             | Performance evaluation of the highest governance body           | 2.2 Governance operation                                                                                                                                                    | 22                   |
| 2-19                             | Remuneration policies                                           | 2.2 Governance operation                                                                                                                                                    | 22                   |
| 2-20                             | Process to determine remuneration                               | 2.2 Governance operation                                                                                                                                                    | 22                   |
| 2-21                             | Annual total compensation ratio                                 | 5.2 Talent attraction and retention                                                                                                                                         | 66                   |
| Strategy, policies and practices |                                                                 |                                                                                                                                                                             |                      |
| 2-22                             | Statement on sustainable development strategy                   | Gseven Statement on Sustainable Development Strategy                                                                                                                        | 3                    |
| 2-23                             | Policy commitments                                              | 1.1 Sustainable Development Committee and its implementation<br>2.3 Ethical corporate management<br>2.5 Cybersecurity and privacy protection<br>5.1 Human rights management | 10<br>29<br>34<br>65 |
| 2-24                             | Embedding policy commitments                                    | 2.3 Ethical corporate management<br>2.5 Cybersecurity and privacy protection<br>5.1 Human rights management                                                                 | 29<br>34<br>65       |
| 2-25                             | Processes to remediate negative impacts                         | 1.2 Stakeholder identification and engagement<br>3.3 Customer relationship management<br>5.1 Human rights management                                                        | 12<br>48<br>65       |
| 2-26                             | Mechanisms for seeking advice and raising concerns              | 2.3 Ethical corporate management                                                                                                                                            | 29                   |
| 2-27                             | Compliance with laws and regulations                            | 2.3 Ethical corporate management<br>5.1 Human rights management                                                                                                             | 29<br>65             |
| 2-28                             | Membership associations                                         | About Gseven                                                                                                                                                                | 7                    |
| Stakeholder engagement           |                                                                 |                                                                                                                                                                             |                      |
| 2-29                             | Approach to stakeholder engagement                              | 1.2 Stakeholder identification and engagement                                                                                                                               | 12                   |
| 2-30                             | Collective bargaining agreements                                | Gseven has not established a labor union nor signed any collective bargaining agreement.                                                                                    | -                    |

| GRI topic                                                 | Disclosure                                                                                         | Corresponding chapter or subchapter                              | Page |
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| Material Topics                                           |                                                                                                    |                                                                  |      |
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| 3-1                                                       | Process to determine material topics                                                               | 1.3 Identification and management of material topics             | 15   |
| 3-2                                                       | List of material topics                                                                            | 1.3 Identification and management of material topics             | 15   |
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|                                                           | 201-4 Financial assistance received from government                                                | 2.1 Business performance                                         | 19   |
| Material Topic: Ethical Corporate Management              |                                                                                                    |                                                                  |      |
| 3-3                                                       | Management of material topics                                                                      | Management approach to ethical corporate management              | 29   |
|                                                           |                                                                                                    | 2.3 Ethical corporate management                                 | 29   |
| GRI 205: Anti-corruption 2016                             | 205-1 Operations assessed for risks related to corruption                                          | 2.3 Ethical corporate management                                 | 29   |
|                                                           | 205-2 Communication and training about anti-corruption policies and procedures                     | 2.3 Ethical corporate management                                 | 29   |
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| Material Topic: Information Security and Customer Privacy |                                                                                                    |                                                                  |      |
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| GRI 418: Customer Privacy 2016                            | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | 2.5 Cybersecurity and privacy protection                         | 34   |
| Material Topic: Brand Image and Service Innovation        |                                                                                                    |                                                                  |      |
| 3-3                                                       | Management of material topics                                                                      | Management approach to brand image and service innovation        | 41   |
|                                                           |                                                                                                    | 3.1 Service innovation experience                                | 41   |
|                                                           |                                                                                                    | 3.3 Customer relationship management                             | 48   |
| Material Topic: Product Quality and Responsibility        |                                                                                                    |                                                                  |      |
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| GRI topic                                | Disclosure                                                                                          | Corresponding chapter or subchapter | Page |
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| GRI 416: Customer Health and Safety 2016 | 416-1 Assessment of the health and safety impacts of product and service categories                 | 3.2 Product sourcing and management | 44   |
|                                          | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | 3.2 Product sourcing and management | 44   |
| GRI 417: Marketing and Labeling 2016     | 417-1 Requirements for product and service information and labeling                                 | 3.2 Product sourcing and management | 44   |
|                                          | 417-2 Incidents of non-compliance concerning product and service information and labeling           | 3.2 Product sourcing and management | 44   |
|                                          | 417-3 Incidents of non-compliance concerning marketing communications                               | 3.2 Product sourcing and management | 44   |

## 6.2 Climate-related information disclosures for TPEx-listed companies

| Item                                                                                                                                                                                                                                                                                                                              | Corresponding chapter or subchapter | Page |
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| 1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.                                                                                                                                                                                                                     | 4.1 Climate change response         | 55   |
| 2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and financial planning (over the short, medium, and long term).                                                                                                                                                           | 4.1 Climate change response         | 55   |
| 3. Describe the financial impacts of extreme weather events and transition activities.                                                                                                                                                                                                                                            | 4.1 Climate change response         | 55   |
| 4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.                                                                                                                                                                                      | 4.1 Climate change response         | 55   |
| 5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts involved.                                                                                                                                            | N/A                                 | -    |
| 6. If a transition plan is in place to manage climate-related risks, describe its content, along with the metrics and targets used to identify and manage physical and transition risks.                                                                                                                                          | N/A                                 | -    |
| 7. If internal carbon pricing is used as a strategic planning tool, describe the basis for setting the price.                                                                                                                                                                                                                     | N/A                                 | -    |
| 8. If climate-related targets have been established, describe the activities covered, greenhouse gas emissions scopes, planning horizons, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, specify the source and quantity of the offsets or the number of RECs. | N/A                                 | -    |

| Item                                                                                                                               | Corresponding chapter or subchapter | Page |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------|
| 9. Status of greenhouse gas inventory and assurance, along with emission reduction targets, strategies, and concrete action plans. | 4.2 Energy resource management      | 59   |

## 6.3 Sustainability Accounting Standards Board (SASB) Metrics Disclosure: Multiline and Specialty Retailers & Distributors Industry

| Disclosure topic                             | Metric                                                                                                                                           | Unit of measure                    | Code         | Corresponding chapter or subchapter                                                                                 | Page |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------|------|
| Activity metrics                             | (1) Number of retail locations<br>(2) Number of distribution centers                                                                             | Number                             | CG-MR-000.A  | About Gseven                                                                                                        | 7    |
|                                              | (1) Total area of retail space<br>(2) Total area of distribution centers                                                                         | Square meters                      | CG-MR-000.B  | About Gseven                                                                                                        | 7    |
| Energy management in retail and distribution | (1) Total energy consumed<br>(2) Percentage grid electricity<br>(3) Percentage renewable energy                                                  | Gigajoules (GJ),<br>Percentage (%) | CG-MR-130a.1 | 4.2 Energy resource management                                                                                      | 59   |
| Data security                                | Description of approach to identifying and addressing data security risks                                                                        | N/A                                | CG-MR-230a.1 | 2.5 Cybersecurity and privacy protection                                                                            | 34   |
|                                              | (1) Number of data breaches<br>(2) Percentage involving customers' personally identifiable information (PII)<br>(3) Number of customers affected | Number,<br>Percentage (%)          | CG-MR-230a.2 | 2.5 Cybersecurity and privacy protection                                                                            | 34   |
| Labor practices                              | (1) Average hourly wage<br>(2) Percentage of employees earning minimum wage                                                                      | NT\$, Percentage (%)               | CG-MR-310a.1 | 5.2 Talent attraction and retention                                                                                 | 66   |
|                                              | (1) Voluntary employee turnover rate<br>(2) Involuntary employee turnover rate                                                                   | Percentage (%)                     | CG-MR-310a.2 | 5.2 Talent attraction and retention                                                                                 | 66   |
|                                              | Total amount of monetary losses as a result of legal proceedings associated with labor law violations                                            | NT\$                               | CG-MR-310a.3 | 5.2 Talent attraction and retention                                                                                 | 66   |
| Workforce diversity and inclusion            | (1) Percentage of gender representation for all employees<br>(2) Percentage of racial/ethnic group representation for all employees              | Percentage (%)                     | CG-MR-330a.1 | 5.2 Talent attraction and retention                                                                                 | 66   |
|                                              | Total amount of monetary losses as a result of legal proceedings associated with employment discrimination                                       | NT\$                               | CG-MR-330a.2 | 5.2 Talent attraction and retention                                                                                 | 66   |
| Product sourcing, packaging, and marketing   | Revenue from products third-party certified to environmental and/or social sustainability standards                                              | NT\$                               | CG-MR-410a.1 | Related statistical data is currently unavailable.                                                                  | -    |
|                                              | Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products                                          | N/A                                | CG-MR-410a.2 | Gseven has yet to implement risk assessments for chemicals within our operational processes and product management. | -    |
|                                              | Discussion of strategies to reduce the environmental impact of packaging                                                                         | N/A                                | CG-MR-410a.3 | 4.3 Sustainable shopping                                                                                            | 61   |