PChome ONLINE

2024

SUSTAINABILITY REPORT

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About This Report

Welcome to the Sustainability Report of PChome Online Inc. (hereinafter referred to as PChome). The Chinese and English versions of this Report are available for download at the Sustainability section of PChome's website. This Report sets out PChome's performance in its efforts to implement corporate sustainability in 2024. PChome publishes an annual sustainability report for the reference of stakeholders.

Reporting Period and Scope (GRI 2-2)

This Report presents PChome Online's sustainability-related achievements and performance for the year 2024 (from January 1, 2024, to December 31, 2024) and covers economic, environmental, and social aspects of PChome's business locations across Taiwan. Specific sections are dedicated to the operations of our subsidiary PChome Express Co., Ltd. (hereinafter referred to as PChome Express) in the categories e-commerce, warehousing, and logistics. The disclosure of the extent of incomplete findings will be highlighted in this Report.

Reference

Issuer	Compliance
The Global Reporting Initiative (GRI)	GRI Standards (2021)
Sustainability Accounting Standards Board (SASB)	E-commerce Sustainability Accounting Standards
Taipei Exchange	Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by Taipei Exchange Listed Companies
United Nations	Sustainable Development Goals (SDGs)

External Verification (GRI 2-5)

Item	Independent third-party report	Verification/Assurance Institution
Sustainability data	Independent Limited Assurance Report in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" of the Republic of China	PwC Taiwan
Financial data	Independent Auditors' Report	KPMG Taiwan

Publication Overview (GRI 2-3)

First edition: July 2021
Previous edition: August 2024
Current edition: August 2025
Upcoming edition: August 2026

Internal Audits (GRI 2-14)

The information and data in this Report were validated through a three-stage internal review process.

- Stage 1: The supervisors of each department submitted information to be reviewed by their department chiefs
- Stage 2: The ESG Sustainable Development Committee Report Writing Task Force of PChome consolidated the information with the assistance of external consultants and completed the sustainability report, which was then verified by the Sustainable Development Committee and each department
- Stage 3: The CEO approved the report for release to the public

Contact (GRI 2-3)

Feel free to provide your inquiries, suggestions, and feedback directly to:
Unit: Public Relations Office, Section of Public Affairs
Address: 12F, No. 105, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106, Taiwan
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PChome Sustainability Section

https://corp.pchome.tw/corporate-social-responsibility/

Message from the Management (GRI 2-22)

A Word from the Chairman

PChome Online Inc.

Chairman

Dear Stakeholders,

According to the Global Risks Report 2024 published by the World Economic Forum, the world is experiencing unprecedented systemic changes. Climate change and geopolitical tensions are risks that will exert the strongest impact over the next decade, interacting with such factors as technological acceleration, the rise of generative AI, and changes in population structure, thus further intensifying the uncertainties in the business environment. Facing the challenges of this era, companies must strengthen their response and resilience, be socially and environmentally responsible, increase their involvement in climate governance, and strengthen information transparency and trust relationships, while actively addressing the risks of misinformation/disinformation and societal polarization by building stronger risk communication and crisis response capabilities and working with employees, suppliers, and customers to create a sustainable economy that fosters trust and prosperity.

In Taiwan, climate and information risks have exceeded the scope of policies, directly affecting corporate operations, industrial resilience, and social stability. From carbon governance and digital transformation to the development of a trustworthy risk communication system, active corporate investments are indispensable. Only by integrating local practices with international trends and establishing a more resilient and transparent governance structure can Taiwan's society and corporate systems steadily move towards sustainability in the future.

Steadily Advancing Sustainable Governance Ahead of Regulatory Enforcement

Since implementing a corporate governance roadmap in 2013, the Financial Supervisory Commission (FSC) has been building a system for corporate sustainability. At the end of 2023, the FSC made the following announcements: As of 2025, all listed companies must prepare sustainability reports; as of 2026, the parent company's GHG inventory shall be disclosed in annual reports; and as of 2028, sustainability information must be prepared in accordance with IFRS Sustainability Disclosure Standards. PChome Online has nevertheless prepared itself for these disclosure changes before the regulations took effect. To meet societal expectations, we began producing CSR Reports in 2021 and then Sustainability Reports as of 2022 in accordance with the aforesaid standards to align with international disclosure standards.In 2024, we completed the GHG inventory of our parent company and subsidiary PChome Express ahead of schedule, disclosing the inventory results in this report for the first time. This demonstrates not only our preparation for compliance requirements in 2026 but also PChome's determination to take actions for carbon reduction governance.We also strengthened our internal governance by drawing on the foundation of our institutional governance. Our Sustainable Development Committee established in 2022 is still headed by the CEO of PChome whose leadership has helped the ESG Task Force to promote cross-departmental collaboration in three key areas of corporate governance, environmental management, and social responsibility. In 2025, it was mandated that TWSE/TPEx-listed companies must establish a legally compliant internal control system for "managing sustainability information" and incorporate this system in their audit plans. In response to this mandatory requirement, we adopted "Internal Control Operating Procedures for Sustainability Information Management" during a meeting of the Board of Directors this year to strengthen our disclosure process and achieve more effective audit and supervision.By adopting a forward-looking approach to system planning and information transparency, PChome will continue to strive for more effective communications with stakeholders to lay a solid foundation for robust transformation and sustainable governance.

PChome as Taiwan's Pioneer in Green E-Commerce and a Master of Green Practices in a Green Shopping Living Circle

As an iconic online shopping platform in Taiwan, PChome has been the first to launch a "Green Shopping Program" in 2019, becoming the first major e-commerce company in Taiwan to systematically and comprehensively promote green operations. We are actively aligned with the United Nations Sustainable Development Goals (SDGs) and are committed to providing high-quality services, by creating a customer journey with four aspects at its core – green packaging, green transportation, green warehousing, and electronic green shopping, while fulfilling our long-term commitment to the environment.

In 2024, we continued to focus on the above four aspects of green actions, subsequently expanding the breadth and depth of sustainability practices. We kept optimizing our green operating procedures, and joined forces with suppliers and logistics service providers, among other business partners, to diversify our sustainability actions, including strengthening packaging reduction strategies, continuously expanding sustainable product options, introducing low-carbon operating mechanisms, and actively exploring innovative applications such as circular designs for resource recycling and environmentally friendly materials. Our ultimate objective is to create a more resilient and collaborative green ecosystem.PChome empowered itself technologically using AI and big data to comprehensively improve the efficiency of its green operations. Our "box number recommendation system" developed in 2021 uses an algorithm to analyze orders and recommend the most suitable box number, effectively reducing the excessive use of packaging and cushioning materials. We have refined this system each year, expanding its scope of application and improving box number match rate to demonstrate the effectiveness of data-oriented green packaging procedures.We also built the "Linkou A7 Intelligent Logistics Park," the industry's first smart logistics park in Taiwan that introduces AI technology and fully automated warehousing equipment at the highest density. All floors of this logistic park began operation in October 2023, which have continuously improved our operational performance. When our warehousing integration project was launched in 2024, the Linkou A7 Intelligent Logistics Park became our main shipping hub, shipping 68% of all PChome 24h orders throughout the year. This mode of operation shows that a centralized operation model is able to effectively improve the efficiency of service operations, warehousing management, and resource allocation.In terms of logistics and distribution, PChome Express' Best Route Arrangement System launched in September 2023 has used AI to calculate the best route for maximum logistics efficiency. Under the steady expansion of our own logistics capacity, nearly 60% of deliveries were made in 2024 via the calculated best route, further reducing the carbon footprint of "last-mile" delivery to achieve green, sustainable logistics.We understand that communication, engaging and working closely with employees, suppliers, and consumers is crucial for fulfilling our commitment to building an ecosystem that embraces green, sustainable consumption. The advent of the era of carbon pricing has shifted corporate carbon actions from being a choice to being a responsibility necessary for bolstering the competitiveness of future generations. In light of this trend, PChome will continue to deepen its "Green Shopping Living Circle" strategy, uphold a business model that ensures both efficiency and environmental responsibility, actively implement carbon reduction actions, and build a resilient and sustainable e-commerce service system. We believe that only by making long-term transformation plans and fulfilling our responsibilities with actions, not words, can companies move steadily forward in an era of dramatic changes and create a more reliable future for society, the environment, and future generations.

Message from the Management

A Word from the CEO

In 2024, the surge in global economic uncertainty and the intersection of climate risks and digital technology have changed the business landscape rapidly. Despite the rising competition in Taiwan's e-commerce and retail markets, PChome Online persisted in upholding its "user-first" core value, focused on making its platforms more resilient and its business momentum more unique by steadily promoting "perceivable changes," and continued to deepen the company's internal structure to forge a firm foundation for achieving robust transformation and sustainable operations.

Strengthening Core Competitiveness with Platform Innovations and Resilient Operations

Our subsidiary PChome 24h Shopping is focused on strengthening the core service value of 3C products and home appliances and enriching the selection of daily necessities. It is engaged in cross-industry alliances and online-merge-offline (OMO) service innovations to deepen membership management, reshape its brand image, and integrate digital retail services into consumers' daily lives. Following the launch, in 2023, of the Home Appliance Extended Warranty Service, the first of its kind provided by a large-scale comprehensive e-commerce company, we introduced a "Home Appliance Fast Installation Service" in 2024 that has made purchasing home appliances online easier and more reliable. With this new service option, customers can have their purchases delivered and installed at home the next day, achieving a one-stop experience. The platform's Old Smartphone Recycling Service was also transformed into 3C Product Recycling Service to include mobile phones, notebooks, tablets, and any other wearable devices in the service scope. In 2024, we introduced extended warranty for notebooks, and this, combined with after-sales support from our "Offline Installation Service Center," allowed for a more comprehensive protection throughout the shopping experience, thereby reinforcing PChome's brand image as the go-to platform for buying 3C electronic products and home appliances.In addition to our core business, warehousing and logistics is another of our business focuses which we have actively expanded to develop high-quality solutions for our business partners in the industry chain. In 2024, we launched "PChome Ads", a retail media network service integrating the platform's vast first-party data resources, AI, and data analytics to help achieve precision brand marketing and expand the platform's commercial value and growth potential.In 2024, FinTech subsidiary 21st FinTech launched a Bicycle Subscription Service and iPhone Subscription Plan in partnership with Giant Bicycle and Data Express, respectively. This comes after its success in introducing subscription services for mobile phones and notebooks. This increased scope of subscription applies to a wider range of consumption scenarios and product options, thereby expanding the subscription economy landscape. Bibian, our e-commerce platform specializing in Japanese cross-border bidding and purchasing, succeeded in reaching new clienteles following its launch on FamilyMart's App in 2024, providing consumers in Taiwan with more cross-border shopping options.

Realizing the Value of Trust in a Digital Era with More Effective, Customer-Trusted Membership Management

In a fast-moving digital economy, customer trust is an essential component of sustainability. PChome has continued to forge deeper and stronger connections and trust relationships with its users by focusing on three core aspects of membership management, service experience, and information security. In 2024, we redesigned our app and web page, introducing multiple functions that provide optimal shopping experiences. The "Reverse Image Search" function on the platform has made product searches more intuitive and convenient. Our "AI Customer Service system" has significantly improved the efficiency with which we answer questions and handle problems, creating interactive experiences that more closely meet the needs of users. In terms of information security and personal data protection, PChome has continued to strengthen its protection mechanisms by implementing customer data protection and privacy management to strive for a safer and more secure online shopping environment.Our commitments to consumer protection, retail security, and corporate sustainability have earned the government's recognition. In 2024, PChome won the Ministry of Digital Affairs' first Friendly e-Commerce Award, which is a testament to our long-term investments and achievements in running a customer-trusted business. We will continue to engage in technological innovation and system optimization to improve our membership management practices, strengthen customer trust, realize the value of a trust-centric service, sustain the competitiveness of our brand, and meet the high expectations that the users of our e-commerce platform have for us.

PChome Online Inc.

CEO 張 瑜

Integrating Sustainable Products and Digital Philanthropy to Expand the Positive Influence of PChome

Driven by the sustainability trend and the rising awareness of responsible consumption, PChome has continued to increase the sustainable value of its platform, working in concert with business partners and all sectors of society to co-create a positive impact. We attached importance to selling "responsible and sustainable products" and creating "reliable and memorable shopping experiences," as evident by our continued collaboration with the Small and Medium Enterprise Administration, Ministry of Economic Affairs, for three consecutive years in setting up a "Buying Power Store." This store features a "Green Product Section" offering an ever-increasing selection, in fact more than tens of thousands, of sustainable products. PChome has also been working intensely with local brands, particularly environmentally friendly and socially responsible ones, to help them increase the visibility and sale of their green products and curate educational contents that inspire sustainable actions.In terms of public welfare, PChome has actively leveraged the ability of an e-commerce platform to connect individuals and rally their support. Our PChome Love Charity Platform has continued launching charity events online and offline, integrating multiple charity and social welfare organizations to bring charitable actions into consumers' everyday life. In 2024, ten charity groups have joined our initiative. PChome 24h Shopping continued with the "Donate Your Uniform Invoice" campaign, guiding members to donate their purchase invoice to charity organizations or groups, thereby creating an even bigger virtuous circle and increased participation threshold. Our charity event"Spread Love ☒☒ Donate for Warmth" has remained an ongoing effort, aimed at encouraging employees to donate or collect daily necessities and supplies to support vulnerable families and demonstrate the social actions we take within and outside of the company.Looking ahead to the future, PChome will continue to, slowly but surely, solidify the foundation of its business operations and continually strengthen its core competitiveness in the e-commerce industry with a focus on technology-driven applications, service innovations, and ESG practices. We believe that only by persevering a user-centric, data-driven objective for sustainability, can we seize transformation opportunities in a rapidly changing environment, bolster our competitive advantages for a prolonged period, and create a truly meaningful value for the sustainability of the market and society.

Awards and Recognitions

2017

- ★ Recognized as a 2017 Influential Asian Brand in the Web-Based Services category
- ★ Awarded "2017 DTA Award - Trade Facilitation and Cross Border e-Commerce" hosted by the Digital Transformation Association
- ★ Received Business Weekly magazine's 2016 Taiwan Homegrown Brand Award

2018

- ★ PChome Fastag received the Top 100 Innovative Products Award at the IT Month Expo organized by the Taipei Computer Association

2019

- ★ Received the Top 10 Excellent Enterprise Award and the Excellent Customer Satisfaction Award at the 15th Golden Torch Awards hosted by the Outstanding Enterprise Manager Association
- ★ Received the Online Shopping Packaging Reduction Label from the Environmental Protection Agency (EPA) in 2019
- ★ Received award in the Computers/ Consumer Electronics category at the 2019 Best Companies to Work For Awards hosted by 1111 Job Bank

2020

- ★ Received the Taiwan-iSports Label from the Sports Administration, Ministry of Education
- ★ Awarded Bronze in the Promotional Activity category at the 2020 PR Awards Asia (Asia-Pacific Region)
- ★ The PChome August Heartfelt Gift Festival was awarded Excellence in Brand Communication in the Private Companies category at the 12th Distinguished Public Relations Awards hosted by the Foundation for Public Relations

2021

- ★ Completed the Taiwan Intellectual Property Management System certification from the Industrial Development Bureau, Ministry of Economic Affairs (MOEA), in 2021
- ★ Awarded Bronze in the 3rd Annual Enterprises Protection Awards
- ★ Awarded a Special Award at the 2021 Buying Power Awards organized by the MOEA
- ★ Awarded Silver at the 14th TCSA Awards in 2021
- ★ Awarded Silver in the Corporate Sustainability category at the 5th PwC Sustainability Impact Awards
- ★ Awarded the Outstanding Enterprise Award, first prize in the Outstanding Enterprise category, and Best Popular Brand Award at the 2021 National Brand Yushan Award
- ★ Awarded the Inspirational Brand Award and Fast Enterprise Award at the 2021 Asia Pacific Enterprise Awards by Enterprise Asia
- ★ Awarded Silver in the Content Application category in the 5th Asia-Pacific Chinese PR Awards hosted by the Taiwan/Taipei International Relations Association (TIPRA)

2022

- ★ Bronze Award, Best Technological Innovation, 2022 Future Commerce Awards (Smart Warehousing)
- ★ Energy Conservation Community Marketing Award, 2022 Energy Conservation Product Promotion Event, Taipei City Government
- ★ Bronze Award, 2nd Taiwan Sustainability Action Award (TSAA) (Green Shopping Program)
- ★ Service Innovation Division, 4th Golden Ship Award
- ★ Business Model Innovation Award, 2022 FinTech Taipei Awards (PChome to B Loan Aid)
- ★ Gold Award, 5th Chinese Green Sustainability Golden Awards
- ★ Awarded the Sustainability Report Platinum Award at the 15th TCSA Awards
- ★ Awarded Second Prize at the 2022 Buying Power Awards organized by the MOEA
- ★ Awarded the 2022 Taiwan Best Customer Center Award – Digital Media Shopping – Bronze Award organized by Commercial Times

2023

- ★ Awarded the "EPA - E-Commerce Packaging Reduction Label 2.0"
- ★ Won the "2023 16th TCSA Taiwan Corporate Sustainability Awards – Sustainability Report Category – Trade and Department Stores – Class 1 Gold Level."
- ★ Received the "Ministry of Transportation 2023 Investment Contribution Award" at the Annual Investment Conference

2024

- ★ Won the "2024 17th TCSA Taiwan Corporate Sustainability Awards – Sustainability Report Category – Trade and Department Stores – Class 1 Gold Level"
- ★ Won the 1st Friendly E-commerce Award of the Ministry of Digital Affairs in 2024

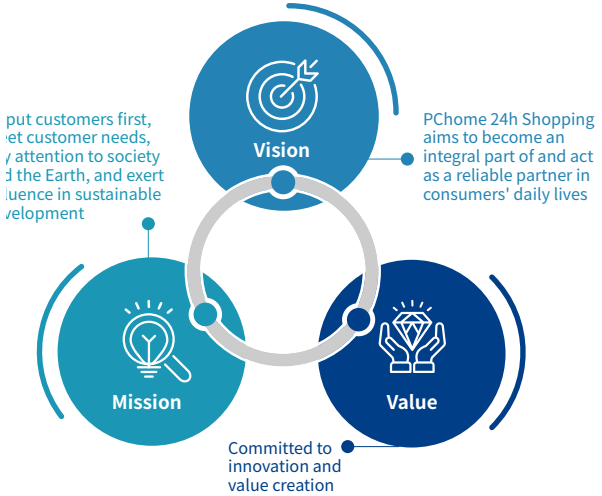
Sustainable Partnerships

PChome Blueprint for Sustainability | PChome Sustainability Value Chain | Sustainable Promotion Framework | Stakeholder Engagement | Material Topics and Development Goals

Important Stakeholders

Customers, employees, suppliers, shareholders/investors, government organizations, media, and communities/NPOs

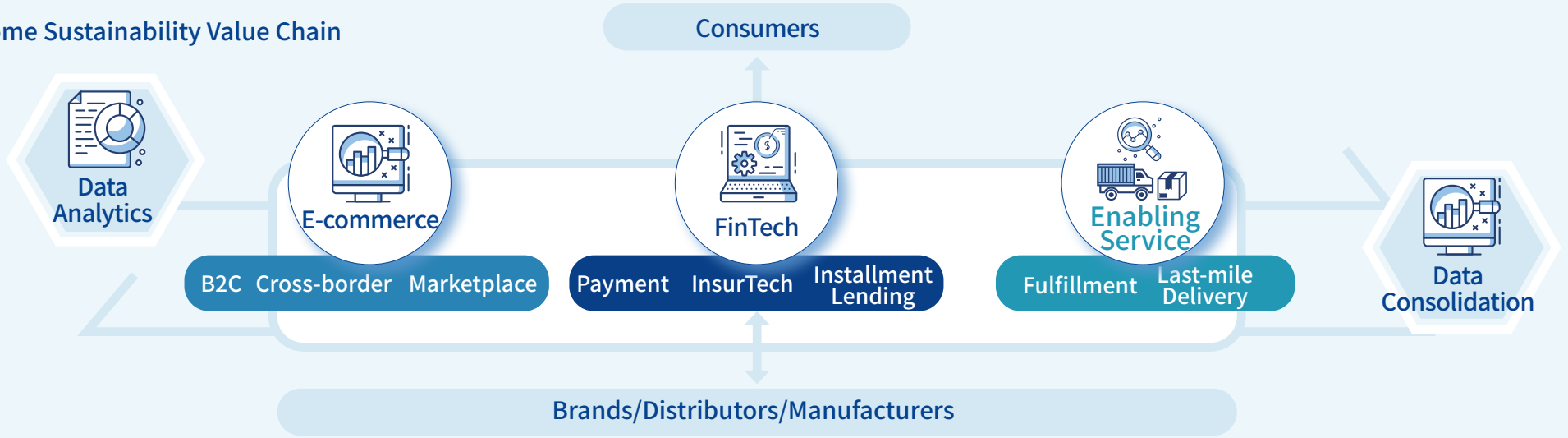
PChome firmly believes that every entity in the greater community is a stakeholder. Our operations are dependent on the well-being of every person. In line with the United Nations Sustainable Development Goals (SDGs), PChome actively leverages the influence of e-commerce platforms to not only meet customer demands but also to consolidate intra- and extra-organizational powers to build a society that benefits everyone.



PChome Blueprint for Sustainability

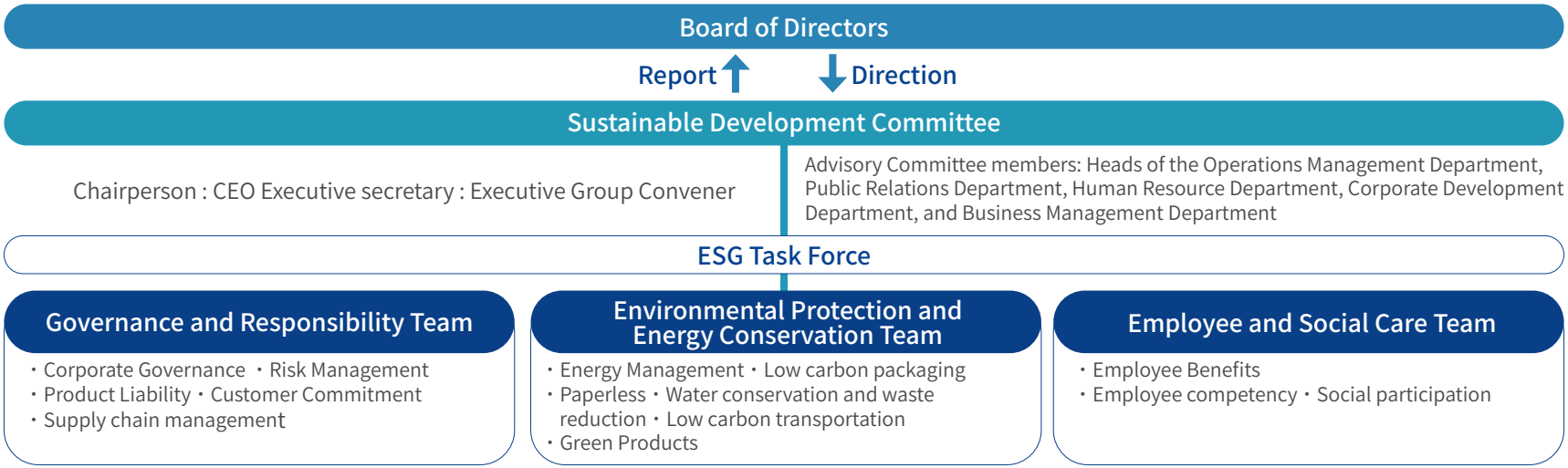
As a renowned leader of online shopping in Taiwan, PChome strives to meet all the needs of our customers in their daily lives by expanding our brand development, engaging in cross-sector collaborations, integrating our online and offline resources, and consolidating the services and resources of enterprises across various domains. While pursuing corporate growth, we also took it upon ourselves to achieve corporate sustainability in adherence to the core philosophy of "committing to innovation for value creation" and continued investing in green operations, social engagement, and employee wellbeing by using a user-first approach. From implementing green shopping programs, caring for vulnerable groups, creating a friendly workplace, to strengthening corporate governance, PChome has actively fulfilled its responsibilities as a corporate citizen in hopes of becoming consumers' trusted partner in daily life and creating a sustainable and positive impact, both socially and environmentally.

PChome Sustainability Value Chain



Sustainable Promotion Framework（GRI 2-12, GRI 2-13）

To effectively manage sustainability information within the organization and strengthen cross-departmental communication, PChome established a "Sustainable Development Committee" in 2022 with the CEO serving as the chairperson tasked with overseeing the direction of sustainable development and governance strategies. The Committee is composed of a Convener and Advisory Committee Members responsible for planning and implementing sustainable development projects. It has established a three-team ESG Task Force, namely "Governance and Responsibility Team", "Environmental Protection and Energy Conservation Team", and "Employee and Social Care Team", with each team comprising members from different departments.The ESG Task Force keeps track of each team's progress on a monthly basis and compiles reports for the Chairperson when needed in order to ensure that measures are effectively implemented and aligned with the corporate sustainability goals. The Sustainable Development Committee reports to the Board of Directors regularly each year, keeping them informed of the progress of the company's ESG strategies, and provides the Board with the necessary guidance and resources to support their decision-making and improve the effectiveness and overall outcomes of sustainable governance.



Stakeholder Engagement

（GRI 2-29, GRI 3-3）

A PChome stakeholder includes any organization, group, or individual who affects or is affected by PChome's operations. At PChome, we are always concerned about our stakeholders' opinions and feedback. PChome achieves clear engagement with all parties by identifying stakeholders according to the five major principles (Dependency, Responsibility, Influence, Diverse Perspectives, and Tension) of the AA1000 SES-2011 Stakeholder Engagement Standard (SES). The seven main stakeholder groups of PChome are: suppliers, government organizations, customers, employees, shareholders/investors, media, and communities/NPOs.

Dependency

Stakeholders who directly or indirectly depend on the operating activities, products or service performance of PChome

Responsibility

Stakeholders that PChome has a legal, commercial, operational, or ethical responsibility towards

Tension

Stakeholders who are concerned about PChome's financial, economic, social, and environmental issues

Influence

Stakeholders who have influence over PChome's strategies for business decisions

Diverse perspective

Stakeholders who have different perspectives and are able to inspire PChome to obtain new knowledge and opportunities

Stakeholder	Importance to PChome	Material Issues of Concern	Means of Communication	Frequency of Communication	Number of Communications and Outcomes in 2024	Responses and Actions
Suppliers	Strong cooperation with value chain partners is critical for providing products and services of the highest standards	• Corporate Governance and Compliance • Supplier Management • Responsible Marketing • Tax Commitment Policy • Business Performance and Operational Risks • Information Security and Customer Privacy • Eco-friendly Packaging	Supplier hotline/Real-time communication	Immediate	Occasionally	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment
			Supplier compliant mailbox	Immediate	Occasionally	
			Creating an online bulletin board for suppliers	Immediate	Occasionally	
Government Organizations	All products and services must comply with regulations, and compliance is supervised by competent authorities	• Corporate Governance and Compliance • Supplier Management • Responsible Marketing • Tax Governance • Information Security and Customer Privacy • Sustainable Procurement • Climate and Sustainability Action • Eco-friendly Packaging • Green Warehousing and Logistics	Participating in policy making seminars, forums, and public hearings	Occasionally	Occasionally	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment
			Visiting or inviting competent authorities to establish opportunities for direct exchange	Occasionally	Occasionally	
			Communicating through official documents, e-mail, phone, and in-person visits	Occasionally	Occasionally	
			Creating links to a contact officer and email for government units in the stakeholder section of our website	Occasionally	Occasionally	
Customers	Corporate sustainability depends on customers' trust. An enterprise flourishes by maintaining continuous and trustworthy interactions with other parties	• Intellectual Property Management • Information Security and Customer Privacy • Customer Safety and health/Product and service quality management • Sustainable Procurement • Climate and Sustainability Action • Eco-friendly Packaging • Green Warehousing and Logistics • Waste and Recycling	Customer hotline	Immediate	Occasionally	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment
			Customer comments	Immediate	Occasionally	
			Customer service announcements	Immediate	Occasionally	
			Responding on social media	Immediate	Occasionally	
			Organizing marketing campaigns	Immediate	Occasionally	
Employees	Employees are a company's most important asset and are fundamental to its growth	• Attracting and Retaining Talent • Diversity and Equal Opportunity • Information Security and Customer Privacy • Occupational Safety and Health • Business Performance and Operational Risks	Employer-employee meetings	Seasonally	4 activities	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch4 A Reliable Partner in the Workplace
			Performance evaluation briefings	Semi-annually	2 activities	
			Staff meeting	Seasonally	4 activities	
			Announcements of exclusive employee benefits	Occasionally	15+ announcements	
			Double 11 encouragement meeting	Annually	1 activity	
			Management meetings	Occasionally	Occasionally	
			Employee email	Immediate	Immediate	

Stakeholder	Importance to PChome	Material Issues of Concern	Means of Communication	Frequency of Communication	Number of Communications and Outcomes in 2024	Responses and Actions
Shareholders/ Investors	Long-term support from our shareholders and investors is crucial for PChome's robust growth	• Corporate Governance and Compliance • Intellectual Property Management • Business Performance and Operational Risks • Climate and Sustainability Action • Eco-friendly Packaging • Green Warehousing and Logistics	Meetings with legal persons	Occasionally	More than 100 sessions	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment
			Mandarin and English language briefings with legal persons	At least once quarterly	6 sessions	
			Establishing an investors' section and designating a person-of-contact for shareholders on our website	Immediate	Occasionally	
			Major announcement	Occasionally	66 announcements	
Media	media is an important channel of conveying a company's brand image	• Corporate Governance and Compliance • Community Engagement • Intellectual Property Management • Business Performance and Operational Risks • Information Security and Customer Privacy • Customer Safety and health/Product and service quality management • Sustainable Procurement • Climate and Sustainability Action • Eco-friendly Packaging • Green Warehousing and Logistics	Maintaining media relations and communications	Occasionally	Daily	Sustainable Partnerships Ch1 A Sincere Partner in Governance Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment Ch5 A Caring Partner in Society
			Media release	Occasionally	100+ announcements	
			Media response	Occasionally	10+ responses	
			Press conferences/Media communication	Occasionally	6 sessions	
			Media interviews (including but not limited to media interviews, special reports, and public forums)	Occasionally	10+ responses	
Communities/ NPOs	The welfare of local community residents is an important indicator of a company's sustainability impact	• Community Engagement • Responsible Marketing • Sustainable Procurement • Climate and Sustainability Action • Eco-friendly Packaging	PChome Love Charity Platform, a charity campaign	Occasionally	• 10 charity groups in partnership • 54 news articles on website	Sustainable Partnerships Ch2 An Innovative Partner in Retailing Ch3 A Green Partner for the Environment Ch5 A Caring Partner in Society
			Donation of Supplies	Occasionally	4 activities	
			The 5th (2024) Wednesday Reading Club at Central Bookstore	Occasionally	7 activities	

(GRI 2-16, GRI 2-25)

PChome set up a stakeholders' section on the official website for stakeholders to fill out contact information. After units receive a response from stakeholders, they will immediately look into the situation and respond to the stakeholder. Management not only periodically convene meetings, but also provide important reports and information of the Company to directors:

- Accounting Department: Monthly financial information and quarterly financial statements
- Internal Audit Department: Quarterly internal audit report
- Public Relations Department: News

Furthermore, board members and senior managers maintain close contact and immediately communicate when a material incident occurs. Please refer to the Company's 2023 Annual Report for details: For attendance in board meetings and committee meetings/operations of the Audit Committee; communication of material incidents, the nature and total number of material incidents, please refer to material information announcements of the Company on the Market Observation Post System. Please refer to the Company's 2023 annual report for details of the Enterprise Risk Management Framework, which integrates and manages potential strategic, operational, financial, and hazard risks that may impact operations and profits of the Company and its subsidiaries. The Company established an information security risk management unit to assess risk level and adopt corresponding risk management strategies. If a material incident occurs, the Company will respond according to the original mechanisms.

Material news events and responses of PChome in 2024 are as follows.

Description of News Event	Case Description	Stakeholders That Are Affected	Response and Handling Method	Was the Case Closed
(I) Clarification to false anonymous information	On March 27, 2024, a person anonymously posted fake news on social media, claiming that "PChome has closed down according to an insider" –a false and fabricated rumor that has severely damaged the company's reputation. Media platforms run by individuals and personal social media accounts have spread rumors arbitrarily, circulating fabricated contents that have exerted a significant negative impact on the company. The company therefore issued an official statement, rejecting the rumors to protect the company's reputation, safeguard shareholders' interests and rights, and prevent further circulation of disinformation that is misleading investors and affecting stock prices. In the statement, the company clarified that everything, including its cash flow and fund operations, is business as usual and its financial statements are publicly disclosed. The public is urged to know what is right from wrong and to abstain from circulating baseless lies. Investigations by PChome Online are ongoing, and we will reserve the right to file legal proceedings against whoever is spreading the rumor.	Employees, customers, suppliers, shareholders and investors, media	**[To Employees]** ● Made an internal announcement to explain the incident to employees **[To Suppliers]** ● Issued a statement on the incident to suppliers **[To customers/media/shareholders and investors]** ● Clarified fake news reports and requested that they make corrections ● Proactively issued a statement to explain the incident to the media ● Made a material information announcement and forwarded it to the media ● Continued to follow up on news reports.	Yes
(II) Data breach	On Saturday, October 5, 2024, at 2:19 p.m., the Company discovered a post on PTT that claimed "breach of PChome's database, targeting high-value accounts" (10/05 13:26). Our PR Department immediately convened an emergency meeting with all parties concerned (including those in cybersecurity, technology, customer service, investor relations, and the President of PChome) to draft a public response regarding this incident. The aforesaid PTT post instantly garnered social media attention and was shared and discussed on Dcard, among other social media platforms, subsequently drawing media attention due to its rising online presence.	Employees, customers, suppliers, shareholders and investors, media	**[To Employees]** ● Made an internal announcement to explain the incident to employees **[To Suppliers]** ● Issued a statement on the incident to suppliers **[To customers/media/shareholders and investors]** ● Clarified fake news reports and requested that they make corrections ● Proactively issued a statement to explain the incident to the media ● Made a material information announcement and forwarded it to the media ● Continued to follow up on news reports.	Yes

Material Topics (GRI 3-1)

PChome followed the four stages of the materiality identification process set out in the latest GRI Standards (2021). We comprehensively considered the relevance of topics to operations and major business policies, and used "Impact" as the principle for determining whether a topic is material.

Process of Determining Material Topics

Collect Industry Sustainability-related Topics

Source of Sustainability-related topics: We summarized 18 topics from sustainability standards and regulations (GRI, SASB, TCFD, etc.) and the UN SDGs for the impact assessment.

Identify Actual and Potential Impacts

We discussed the direct and indirect actual and potential impacts of economic activities with third party experts.

Determine Material Topics

We determined 10 high impact topics after summarizing evaluations of the Sustainable Development Committee and management and perspectives of stakeholders.

Periodic Review

We established management policies and goals of material topics, and reviewed and managed them each month.

Collect Industry Sustainability-related Topics

To find potential material topics of PChome, we focused on 18 topics from international sustainability standards and regulations, SDGs, responsible investment, industry trends, and interactions with stakeholders. We then further investigated the impact of topics.

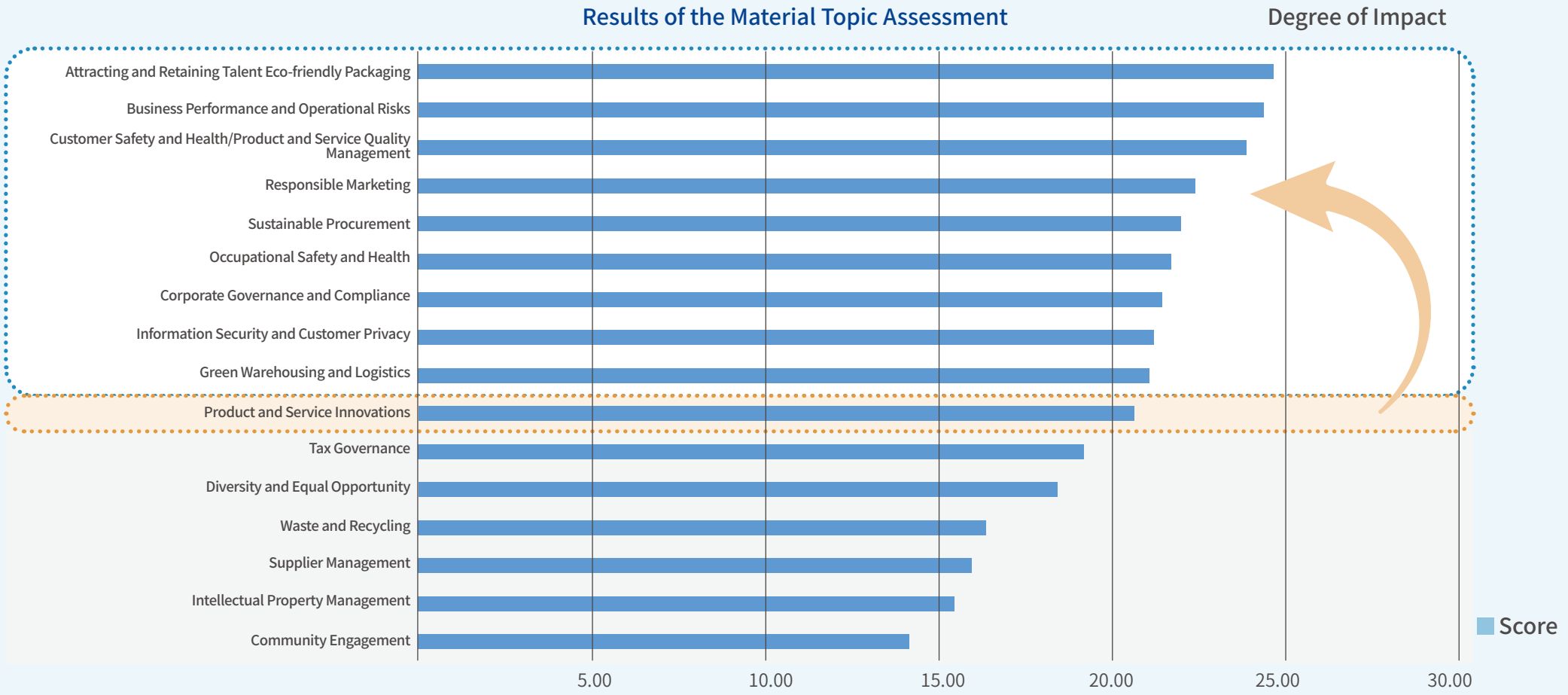
	Sustainable Development	SDGs	Sustainability Topic
E	Accelerate climate action and implement green operations	9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; 13 Climate Action	● Waste and Recycling ● Eco-friendly Packaging ● Green Warehousing and Logistics
S	Diverse compensation and benefits, promoting education reform Protecting human rights, jointly creating a friendly environment Participating in charity and welfare, driving local culture	1 No Poverty; 2 Zero Hunger; 3 Good Health and Well-being; 4 Quality Education; 5 Gender Equality; 10 Reduced Inequalities; 11 Sustainable Cities and Communities; 13 Climate Action	● Occupational Safety and Health ● Diversity and Equal Opportunity ● Community Engagement ● Attracting and Retaining Talent
G	Strengthening corporate governance, deepening ethical corporate management Implementing information security, providing safe shopping	8 Decent Work and Economic Growth; 9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; 17 Partnerships for the Goals	● Corporate Governance and Compliance ● Business Performance and Operational Risks ● Tax Governance ● Intellectual Property Management ● Information Security and Customer Privacy ● Supplier Management ● Customer Health and Safety ● Product and Service Quality Management ● Product and Service Innovations ● Responsible Marketing ● Sustainable Procurement

Identify Actual and Potential Impacts

Based on the definition of materiality in the GRI Standards (2021), PChome comprehensively evaluates the degree and probability of impact that sustainability-related topics have on PChome through a questionnaire. The scale, scope, reversibility, and involvement of human rights of impacts are considered when determining severity. PChome not only references information obtained through regular stakeholder engagement, but also considers internal business strategy with the business philosophy to realize green e-commerce. Environmental issues are weighted to identify their potential impact.

Determine Material Topics（GRI 3-2）

PChome has ranked sustainability-related topics based on their degree of impact as follows. In 2024, the Sustainable Development Committee submitted the topics to the CEO for review. The 10 topics with the most significant impact approved in 2023 continued to be listed as material topics.



Impact and Boundaries of Material Topics

Material Topics	Scope of Impact and Degree of Involvement							
	Internal		External					
	PChome	Employees	Customers	Government Organizations	Suppliers	Shareholders/ Investors	Media	Communities/ NPOs
1. Eco-friendly Packaging	●	–	▲	●	▲	●	○	○
2. Sustainable Procurement	●	–	▲	○	▲	●	○	○
3. Green Warehousing and Logistics	●	–	▲	●	▲	–	–	–
4. Attracting and Retaining Talent	●	●	–	–	–	●	–	–
5. Occupational Safety and Health	●	●	–	–	–	–	–	–
6. Business Performance and Operational Risks	●	●	–	–	▲	●	●	–
7. Customer Safety and Health/Product and Service Quality Management/Product and Service Innovations	●	–	▲	–	▲	●	○	–
8. Responsible Marketing	●	–	▲	–	▲	–	–	●
9. Corporate Governance and Compliance	●	●		●	▲	●	●	–
10.Information Security and Customer Privacy	●	–	▲	●	▲	–	–	–

Note: ● PChome directly caused this impact; ○ PChome and other units jointly caused this impact; ▲ PChome is directly associated with this impact through its business relationships.

Material Topics (GRI 3-3)

Aspect	Topics	Description of Impact	Corresponding Chapter
Environment	Eco-friendly Packaging	The use of suitable packaging consumables not only ensures product safety, but also saves space and resources. In addition to creating a high-quality consumer experience, we can also improve the brand's reputation. Excessive packaging leads to unnecessary use of resources and increased waste generation, and improper disposal of waste may cause secondary environmental pollution, incurring increased social costs. As an online shopping e-commerce company, PChome has a responsibility to the society. Our mission is to reduce unnecessary use of resources in the consumption process while making green, environmental practices a normal part of consumers' everyday life. We therefore adopted strategies for optimizing eco-friendly green packaging solutions and ramped up collaborative efforts to develop packaging materials that are 90% made of recycled waste paper. By using big data analytics to select optimal boxes and reinforce monitoring of supply chain standards, we strive to create a circular economy that reduces adverse impacts on the environment.	3.1.1Green Packaging
	Green Warehousing and Logistics	Traditional warehousing has low work efficiency and energy efficiency, which not only increases operating costs, but also increases carbon emissions, and has a negative impact on the environment. Traditional logistics uses traditional transportation tools with numerous routes and involves many details, resulting in considerable carbon emissions. PChome has developed a smart warehousing system and its own logistics fleet to provide immediate and reliable services. We are actively optimizing the overall automation of warehousing and improving picking and packaging efficiency. We are using low carbon green transportation tools and use big data technology to calculate the optimal delivery route, reducing energy consumption from transportation, and lowering the overall environmental footprint of warehousing and logistics services.	3.1.2 Green Logistics 3.1.3 Green Warehousing
Society and Human Rights	Attracting and Retaining Talent	PChome adheres to the philosophy of "committing to innovation for value creation" and regards talent as the core asset for promoting corporate sustainable development. Only by continuously attracting, cultivating, and retaining outstanding talents can we strengthen our business competitiveness and drive the organization's sustainable development. To fulfill our commitment to talent development, PChome has designed a two-track career development roadmap, providing phased and systematic professional training based on employee seniority, job performance, and career aspirations. Such training serves to help employees build up capabilities and identify career goals. Competent employees with clear career goals will feel more satisfied with their job and be more willing to stay with the company, thereby contributing to a positive workplace culture.	4.1Professional Team Organization 4.2 Employee Benefits Policy 4.3 Human Resource Recruitment and Training
	Occupational Safety and Health	PChome strives to provide a safe, healthy, and equal work environment to ensure employee wellbeing and equality in the workplace, and strengthens the role that occupational safety has to play in the ESG (environmental, social, and governance) framework. To systematically manage occupational health and safety (OHS), we launched a guidance and verification project for a dual-track OHS management system comprising ISO 45001 and Taiwan Occupational Safety and Health Management System (TOSHMS). Through this project, we developed a standard safety management system based on the Plan-Do-Check-Act (PDCA) cycle. The end goal here is to reduce the risks of occupational incidents, ensure employees' physical and mental wellbeing, and create a safety culture in the workplace that continuously improves safety management procedures and practices workplace safety management as the norm.	4.4 Healthy and Friendly Workplace
Governance	Business Performance and Operational Risks	PChome has identified and managed risks based on business goals and objectives, the accuracy of financial reports, possibility of fraud risks, and regulatory compliance, and established a robust risk management mechanism that uses an appropriate risk management-oriented business model to keep risks within an acceptable range. The retail market is rapidly changing and fiercely competitive. Any companies situated in such an environment are likely to lose their flexibility to adjust business strategies if they fail to stay on top of their business or control significant business risks. Consequently, failure on their part will substantially impact their overall business performance.	1.3 Business Performance and Risk Management

Aspect	Topics	Description of Impact	Corresponding Chapter
Governance	**Customer Safety and Health/ Product and Service Quality Management/ Product and Service Innovations**	PChome as a large e-commerce platform, it is our unshirkable mission to provide consumers with good and safe products and an excellent shopping experience. Good products and services steadily increase consumer confidence, which is the foundation for the Company's business growth. Disputes may damage the Company's business reputation, affect social perception, and eventually lead to the loss of consumers. PChome ensures that suppliers are all legally registered with the government, and that their products comply with national standards; ensures that products are not damaged or deteriorated through regular and irregular inspections, in order to increase consumers' confidence and trust in the Company's services. In addition to establishing internal control processes, we are also committed to monitoring external rating mechanisms (Google Map reviews, App Store reviews, Google Play reviews). We established a product rating mechanism on our website to diversify customer communication channels and allow excellent products to be more easily seen by consumers. PChome is responsible for providing consumers with a new, convenient, and trustworthy browsing process and digital experience, and improving the search experience on its website. A good shopping experience can improve marketing efficiency, increase website benefits, and achieve more precise marketing strategies. Failure to continuously optimize related services and pay attention to user experience may lead to the loss of customers, a decrease in customer satisfaction, or even a reduction in overall sales, resulting in significant losses. Given our role as a large e-commerce platform, it is our unshirkable mission to ensure product quality and provide an excellent shopping experience. Excellent products and services can strengthen consumer trust, which is crucial for a company's business growthImproper quality control or poor customer services may damage business reputation, leading to loss of customers. For this reason, PChome has imposed a requirement that all suppliers must be legally registered with the government and ensure the products they provide are compliant with governmental laws and quality standards. Products in inventory are inspected at random regularly or as needed to ensure their condition and reduce the risks of defects and damages. We also adopted an in-site product review mechanism or external rating platforms (e.g., Google Map, App Store, Google Play), providing multiple customer feedback channels to improve communication with users and strengthen our service response. In terms of service innovation, PChome strives to improve digital experiences by developing optimal website functions that enable consumers to search products more efficiently, browse web pages smoothly, and enjoy a fast, easy, and reliable shopping experience. Continuously improved digital experiences not only help to strengthen brand value and marketing accuracy but also maintain customer stickiness and competitive advantages. Failure to do so may lead to decreased customer satisfaction and weakened willingness to purchase, subsequently affecting overall revenue performance.	2.1 Comprehensive High Quality Products Purchase 2.2 Thoughtful Shopping Experience
	Responsible Marketing	PChome is committed to providing quality-assured products and services in comport with the principles of ethical management. We strictly adhered to applicable laws and regulations to ensure transparent disclosure of product information and prevent exaggerated or false marketing claims. PChome has also required its suppliers to fulfill their labeling obligations to protect consumer rights and fortify consumer trust, which will grant consumers a stronger sense of security when making purchases. By practicing responsible marketing, PChome has reduced regulatory and reputational risks related to mis/disinformation, and forged stronger customer relations which in turn boosted our business reputation, thereby enhancing our long-term competitiveness and meeting the corporate responsibilities that our investors and the society have expected of us.	2.1 Comprehensive High Quality Products Purchase
	Corporate Governance and Compliance	A sound corporate governance is the foundation for robust business development and sustainability. PChome has strengthened its governance framework and internal supervision procedures, leveraging corporate resources to improve operational efficiency, create long-term value for shareholders, and firmly establish a positive corporate image that the market can trust. With ethical governance at the core, we adhered to the principles of integrity, transparency, and impartiality, subjecting ourselves to the highest standards. We have ensured regulatory compliance and implemented risk management, all in an effort to be a responsible company that is friendly to the environment, beneficial to society, and respectful of human rights. Through these actions, we strive to achieve the goals of both corporate governance and sustainability.	1.2 Corporate Governance and Ethical Corporate Management 1.3.4 Legal Compliance

Aspect	Topics	Description of Impact	Corresponding Chapter
Governance	**Information Security and Customer Privacy**	Information security is essential to the steady operation of any e-commerce platform. It is also a core issue that cannot be overlooked, especially for online shopping platforms that rely on data processing and trusted transactions. PChome has continued investing resources to build a stable, reliable IT environment where consumers are able to shop digitally without worrying about security breaches. Any cybersecurity incident, when it occurs, will exert a significant impact on consumer rights, business reputation, and societal trust. When consumers lose confidence in a platform, they may be deterred from using the platform, exposing the platform operator to a chain of risks such as loss of customer, revenue decline, and legal responsibilities. PChome therefore considered information security to be an integral part of corporate governance and risk management and thus continued to strengthen its cybersecurity system and internal control system to ensure stable platform services and maintain customer trust.	2.3 Reliable Information Security and Protection
	Sustainable Procurement	PChome has addressed carbon reduction issues by actively developing our own daily consumables which are usually procured. Through this approach, we not only achieved carbon reduction goals but also provided consumers with better, eco-friendlier product options. Sustainable procurement has been a topic of focus in business administration and value chain management. In keeping with the trends of carbon reduction, PChome has adopted sustainable procurement practices, shifting its procurement focus to developing our own consumables, instead of purchasing them. We also introduced a wide range of certified sustainable products to our product portfolio, steering us further towards carbon reduction goals and providing consumers with greater options of high-quality eco-friendly products. This has intensified our commitment to achieving sustainability and implementing product stewardship across the green supply chain.	2.1.2 Responsible and Sustainable Shopping

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Environment	Eco-friendly Packaging	Offer multiple types of boxes and introduce an optimal package specification mechanism, and reduce the weight of boxes for heaving products that do not require boxing to comply with government regulations	Expanding the scope of the warehouse-wide box number recommendation system, optimizing recommendations for purchase orders with multiple items, and achieving a match rate of 55%	**Achieved** An algorithm was used to tweak and optimize rules for scenarios involving multi-item purchase orders. As a result, the success rate of single box-type recommendations was increased to 55%, significantly improving packaging efficiency and system compatibility	Expanding the scope of the warehouse-wide box number recommendation system, optimizing recommendations for purchase orders with multiple items	Expanding the scope of the warehouse-wide box number recommendation system, optimizing recommendations for purchase orders with multiple items	Implementing a box number recommender system in our warehouses and achieving a match rate of 65%
			The amount of packaging used is classified by product weight to meet the weight ratio specification of 15-40%	**Achieved** Restrictions on packaging weight ratio: ● Goods weighing more than 250g but less than 1kg: <40% ● Goods weighing more than 1kg but less than 3kg: <30% ● Goods weighing over 3kg: <15%	The amount of packaging used is classified by product weight to meet the weight ratio specification	The amount of packaging used is classified by product weight to meet the weight ratio specification of 15-40%	The amount of packaging used is classified by product weight to meet the weight ratio specification of 15-40%
			Lowering the printed area of paper boxes to 30% of the total surface area	**Achieved** The printed area of paper boxes has been reduced to 30%	Lowering the printed area of paper boxes as a percentage of total surface area	Lowering the printed area of paper boxes to 25% of the total surface area	Lowering the printed area of paper boxes to 25% of the total surface area

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Environment	Eco-friendly Packaging	Offer multiple types of boxes and introduce an optimal package specification mechanism, and reduce the weight of boxes for heaving products that do not require boxing to comply with government regulations	Adopting eco-friendly packaging materials that contain recycled materials equal to 30%	**Achieved** We used recycled packaging materials ● We steered clear of PVC materials and prioritized using raw-colored papers ● More than 90% of papers are recycled; more than 30% are made from recycled plastics.	Adopting eco-friendly packaging materials that contain recycled materials	Adopting eco-friendly packaging materials that contain recycled materials, maintaining the percentage of recycled materials at 30%	Adopting eco-friendly packaging materials that contain recycled materials, maintaining the percentage of recycled materials at 30%
			Deliveries using original boxes account for 8% of overall deliveries	**Achieved** Deliveries using original boxes account for 8% of overall deliveries	Increasing the percentage of deliveries using original boxes	Deliveries using original boxes account for 15% of overall deliveries	Deliveries using original boxes account for 17% of overall deliveries
			Weight reduction ratio of packaging materials decreases 25% compared with the baseline year	**Achieved** Weight reduction ratio of packaging materials decreased 25% compared with the baseline year	Increasing the percentage of decrease in weight reduction ratio compared with the baseline year	Weight reduction ratio of packaging materials decreases 30% compared with the baseline year	Weight reduction ratio of packaging materials decreases 35% compared with the baseline year
	Green Warehousing and Logistics	The construction of a shipping weighing system complies with ESG regulations of the Ministry of Environment, reducing unnecessary waste of packaging and cushioning materials, thereby improving the efficiency of cargo transportation	Effectively integrating shipments through automated warehousing to reduce the number of packages delivered	**Not achieved** ● We had no capacity to optimize the box number recommendation system because of other more urgent system requirements. ● In 2024, we closed our warehouse in Bade and moved all the products to the warehouse in Linkou. Due to limited space and labor shortages, we had to adjust the automated storage space and integrate shipment time periods (from full-time to part-time)	● Moving products to Linkou warehouse for centralized management: Integrating shipments into a single warehouse location to reduce the frequency of shipments and packaging ● Expanding integrated shipping time: Adding a whole time period for integrated operations to increase integrated packaging efficiency ● Analyzing irregular orders: Establishing systematic labeling and data tracking procedures for process optimization ● Testing the shipment weighing system: Adopting weighing and weight comparison procedures to strengthen packaging control and meet ESG standards	● Optimizing box number recommendation system: Improving algorithms and logic to improve the accuracy of box recommendations and reduce unnecessary number of boxes ● Launching recommended box numbers and integrated time periods: Initiating recommendation and integration operations to improve automation efficiency and whole-day integration capacity ● Optimizing system integration: Changing cross-warehousing load consolidation method to improve the efficiency of manual load consolidation ● Optimizing packaging logic recommendations: Combining weight and historical data to accurately recommend box type and cushioning materials, thereby reducing packaging waste and carbon footprint ● Integrating warehousing resources: Adopting a warehouse sharing mechanism to improve space efficiency and reduce energy density for sustainability	● Introducing warehouse-wide smart sensing and data decision-making: Using IoT to monitor warehouse status in real time and strengthen automated decision-making for scheduling and storage allocation ● Setting up an adaptive integration platform: Dynamically optimizing integration and packaging strategies based on purchase orders and product characteristics ● Connecting to logistics platform: Combining logistics scheduling and integration plans to improve load efficiency and reduce duplicate transportation ● Launching a smart weighing scale + ESG-based packaging module: Automating weight and packaging recommendations to achieve efficient and sustainable shipping

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Environment	Green Warehousing and Logistics	weighing system complies with ESG regulations of the Ministry of Environment, reducing unnecessary waste of packaging and cushioning materials, thereby improving the efficiency of cargo transportation	Increasing shipments from automated warehousing to 65%	**Achieved** In Q4 of 2024, 68% of our orders were shipped from Linkou warehouse.	Increasing the percentage of shipments from automated warehousing	Increasing shipments from automated warehousing to 70%	Increasing shipments from automated warehousing to 80%
			Inspecting and managing the fleet's energy efficiency (fuel consumption), eliminating defective vehicles, and regular maintenance at the original manufacturer at fixed locations	**Achieved** We have appointed a dedicated person to assume the task of vehicle management, including monitoring the fuel consumption of all vehicles, arranging service and maintenance, conducting maintenance assessment, and performing troubleshooting to ensure that the vehicles remain energy-efficient over time.	Improving truck utilization based on delivery loads, enhancing each load's efficiency, and reducing the number of deliveries and mileage	Improving truck utilization based on delivery loads, enhancing each load's efficiency, and reducing the number of deliveries and mileage	Expanding cooperation with logistics service providers that actively support the green energy and environmental protection policy through supplier engagement
Society and Human Rights	Attracting and Retaining Talent	Providing diverse job openings, recruitment channels, and internship projects, competitive salaries and benefits, performance evaluation policy, labor-management channels, talent cultivation policy	Optimizing a talent management platform to systematically manage personnel performance and training resources	**Achieved** ● We established a training system that is focused on six major competencies to strengthen the company and its employees' competitiveness. ● 5,560 people were trained in 2024, completing 8,320 hours of training in total.	Optimizing a talent management platform to systematically manage personnel performance and training resources	Promoting a knowledge sharing culture, establishing an internal lecturer system, and enriching online learning resources	Making self-learning a habit of employees and providing a personalized learning map and resources
	Occupational Safety and Health	Arranging necessary activities for Dunnan office, including regular meetings with the OHS Committee, orientation training, and health-promoting courses and activities Convening regular meetings with the OHS Committee and safety and health meetings with management to discuss warehousing matters, which are then communicated to employees afterwards	Hiring a consulting company to assist in the establishment of an ISO45001 occupational health and safety management system	**Achieved** PChome obtained certification in 2025.	● Hiring a consulting company to assist in the establishment of an ISO45001 occupational health and safety management system ● Continuing to maintain management system operations ● Implementing employee health management every year in accordance with laws and regulations to prevent the occurrence of occupational illness ● Managing security risks to create a safe work environment ● Irregularly organizing health promotion activities	● Maintaining effective operation of the occupational safety and health management system and ensuring safety in the work environment in accordance with the law and policies ● Making revisions and improvements based on reviews of annual safety and health regarding policies, goals, and plans by the Occupational Safety and Health Committee each quarter ● Organizing a series of occupational safety and health promotion activities in coordination with the Ministry of Labor each year. Contents include communication and promotion of occupational injury (illness) prevention and occupational safety and health training, in order to raise the disaster prevention awareness and skills of employees in the workplace, ensuring staff safeness and wellbeing.	● Establishing the "Employee Health Management Project", finding the top five hazard factors of work items that may cause occupational illness using the risk identification method, and including the hazard factors into the scope of employee health management ● Creating a happy workplace that meets employees' needs at work, in life, and treatment, and achieves work-life balance
			Continuing to maintain management system operations	**Achieved** We completed ISO45001 & TOSHMS seed training and established 22 SOP protocols, which have been uploaded to the documentation system.			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Society and Human Rights	Occupational Safety and Health	Arranging necessary activities for Dunnan office, including regular meetings with the OHS Committee, orientation training, and health-promoting courses and activities Convening regular meetings with the OHS Committee and safety and health meetings with management to discuss warehousing matters, which are then communicated to employees afterwards	Implementing employee health management every year in accordance with laws and regulations to prevent the occurrence of occupational illness	**Achieved** Depending on their health examination results and risk level, employees received corresponding health management, health consultation, and follow-up management.	● Hiring a consulting company to assist in the establishment of an ISO45001 occupational health and safety management system ● Continuing to maintain management system operations ● Implementing employee health management every year in accordance with laws and regulations to prevent the occurrence of occupational illness ● Managing security risks to create a safe work environment ● Irregularly organizing health promotion activities	● Maintaining effective operation of the occupational safety and health management system and ensuring safety in the work environment in accordance with the law and policies ● Making revisions and improvements based on reviews of annual safety and health regarding policies, goals, and plans by the Occupational Safety and Health Committee each quarter ● Organizing a series of occupational safety and health promotion activities in coordination with the Ministry of Labor each year. Contents include communication and promotion of occupational injury (illness) prevention and occupational safety and health training, in order to raise the disaster prevention awareness and skills of employees in the workplace, ensuring staff safeness and wellbeing.	● Establishing the "Employee Health Management Project", finding the top five hazard factors of work items that may cause occupational illness using the risk identification method, and including the hazard factors into the scope of employee health management ● Creating a happy workplace that meets employees' needs at work, in life, and treatment, and achieves work-life balance
			Managing security risks to create a safe work environment	**Achieved** ● Over 3,900 hours of OHS training were completed. ● More than 3,378 people participated in safety and health training. ● Two annual fire drills were carried out at the warehouse location.			
			Irregularly organizing health promotion activities	**Achieved** ● Our Bade warehouse organized 11 AED+CPR training sessions, which saw a participation rate over 70%. ● Health seminars, totaling 20 hours and attended by 403 people, were held at our Dunnan Head Office and Taoyuan warehouses.			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Business Performance and Operational Risks	Focus on fundamentally adjusting the operational structure, reshaping the brand image, optimizing the shopping experience, and improving operational efficiency; uphold the "user-first" core value and strive to make consumers and partners feel a "perceivable change" Actively integrating the group's resources with advantages of the existing open ecosystem platform, exerting group synergies, continuing to launch innovative services, developing into an online business closely related to the daily life of consumers across Taiwan, and becoming a competitive e-commerce company	To build a robust risk management system, PChome has analyzed and responded to potential events that affect our business goals and objectives, including the accuracy of financial reporting and fraud risks, improving internal operational efficiency	**Achieved** ● Reinforcing PChome's brand image as the go-to platform for buying 3C electronic products and home appliances, continuing to introduce innovative services to cement the platform's competitiveness (achieved) ● We introduced new technical services: Home Appliance Fast Installation Service, 3C Product Recycling Service (formerly Old Smartphone Recycling Service), ● and Extended Warranty Service for Notebooks.	● Consolidating our leading advantages in the 3C home appliances market and increasing the variety of daily necessity products on our platform to strengthen our product competitiveness ● Continuing to optimize user interface and mobile user experience to boost user interaction and increase user retention ● Focusing on membership management, increasing the percentage of active users, reshaping our brand image to increase mind share, and forging stronger partnership with suppliers ● Continuing to reinforce overall operational capabilities with optimal product sales composition, gross profit structure, and marketing and management cost control ● Increasing the depth of data applications and building a more competitive e-commerce ecosystem by diversifying in-depth cooperation with strategic partners	● Actively strengthening operational capabilities in an effort to put revenue and profits back on track for growth ● Improving ESG and sustainability strategies, plans, and actions, and continuing to improve the Green Shopping Program	● Integrating ESG strategies and sustainable practices into business decisions and core brand development ● Building business resilience and developing unique service capabilities to bolster our long-term market competitiveness
			Expanding the scope of cross-industry cooperation and strategic alliances	**Achieved** ● We launched two-way membership programs, "5G Easy Points: Annual Tariff Deals" and "Hami Shopping Guide," in collaboration with Chunghwa Telecom. ● We introduced a co-branded credit card with DBS Bank to foster loyal members and develop competitiveness in the online shopping market.			
			Actively enhancing warehouse operational efficiency and optimize operating costs	**Achieved** ● All floors of our "Linkou A7 Intelligent Logistics Park"—the industry-first smart logistics park in Taiwan that introduces AI technology and fully automated warehousing equipment at the highest density—began operation in October 2023, which have continuously improved our warehousing operations. ● We consolidated and integrated existing warehouses, which have significantly reduced labor warehousing maintenance costs, and expanded third-party warehousing services.			
			Investing in technological innovation to optimize shopping routes and improve consumer experience	**Achieved** We made a series of improvements, including better data security, increased diversity in sales management, optimal tab functionality, improved search accuracy, and AI-optimized shopping experience; we also launched an "AI Customer Service" system and "Reverse Image Search" function.			
			Expanding e-commerce empowering services and introducing a brand new retail media network	**Achieved** ● While we continuously expanded our third-party warehousing services to render high-quality empowerment solutions for the e-commerce industry, we also launched "PChome Ads", a retail media network service, in 2024.			
			Ramping up efforts to integrate group resources for restructuring purpose	**Achieved** All investee subsidiaries have achieved profit growth or converged losses.			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Customer Safety and Health/ Product and Service Quality Management/ Product and Service Innovations	Focus on monitoring external ratings on Google and App by appointing a dedicated person to review comments, identify problems and find solutions, and continuously optimize services Conducting stringent reviews to ensure that suppliers are legally registered with the government and that all products on the shelf have been subjected to rigorous quality control Taking all online product reviews seriously by conducting random inspections of products that customers have complained about, and immediately informing the supplier concerned of the problem to ensure that a product review is true, and at the same time, providing assistance in investigations into customer-reported problems.	**Inspecting warehoused goods**				
			Calculating product validity systematically, designating product acceptance periods, and keeping tabs on product validity	Achieved	● Calculating product validity systematically, designating product acceptance periods, and keeping tabs on product validity ● Recalling defective goods	● Reducing product returns caused by poor quality ● Reducing customer complaints	● Guaranteeing the quality of goods sold and offering consumers safe and healthy services and products
			Recalling defective goods	Achieved We have a dedicated personnel to conduct product recall as instructed by competent or relevant authorities			
			Upgrading the quality of warehoused goods				
			Identifying a list of manufacturers with a high rate of abnormal product delivery and mitigating these occurrences through guidance and management	Achieved	● Continuing to identify manufacturers with a high rate of abnormal product delivery and mitigate these occurrences through guidance and management ● Continuing to ramp up efforts to inspect products from these manufacturers ● Continuing to reinforce the dust protection of warehoused goods	● Continuously increasing inspection and testing of high-risk products	Guaranteeing the quality of goods sold and offering consumers safe and healthy services and products
			Enhancing the inspection of products from these manufacturers	Achieved			
			Reinforcing the dust protection of warehoused goods	Achieved			
			Enforcing supplier quality management				
			Implementing new supplier review and evaluation procedures	Achieved	● Implementing new supplier review and evaluation procedures ● Complying with the responsibilities and obligations stated in contracts and agreements ● Identifying a list of manufacturers with a high rate of abnormal product delivery and mitigating these occurrences through guidance and management	● Identifying high-risk suppliers for rectification ● Implementing a supplier classified management system	● Building partnerships with outstanding and stable suppliers to ensure stable product quality ● Continuous rectification of defective manufacturers
			Complying with the responsibilities and obligations stated in contracts and agreements	Achieved			
			Identifying a list of manufacturers with a high rate of abnormal product delivery and mitigating these occurrences through guidance and management	Achieved			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Customer Safety and Health/ Product and Service Quality Management/ Product and Service Innovations	PChome has established a comprehensive grievance mechanism for suppliers to report any malicious reviews. Any unfounded negative reviews will be removed. We value the opinions of every consumer, and proactively review and improve existing website functions and service deficiencies, all in an effort to provide a better shopping experience.	**Monitor external rating mechanisms**				
			Strive to improve the system and provide friendly reminders for consumers to utilize the comments section	**Achieved**	● Strive to improve the system and provide friendly reminders for consumers to utilize the comments section	● Encourage reviews and provide incentives for consumer reviews	● Increase the exposure of high-quality products based on ratings
			Product and Service Innovations				
			Suppliers are requested to possess complete identification information for inspection by warehouse staff	**Achieved** We successfully adopted an AI-powered customer service system, which significantly increased the number of support tickets resolved using AI, effectively shortened the time to case closing, increased the number of calls answered, and optimized return/ refund processing time. All in all, our customer service has been improved as expected, contributing to significantly better customer experience.	● Pay attention to the voice of consumers and proactively review and improve existing website functions and service deficiencies	● Utilize the latest technology to provide consumers with the highest quality and most convenient innovative services	● Improve customer satisfaction, increase the overall value of the website, and improve brand image
	Responsible Marketing	Educate employees about the purchase of goods and monitor warehoused goods. Return abnormal or non-conforming products via return goods/ return purchase to the vendor for examination.	**Monitoring warehoused goods**				
			Warehoused goods must be fully labeled and their contents disclosed in accordance with relevant regulations	**Achieved** Back-end announcements were made to remind suppliers of important information.	● Suppliers are requested to possess complete identification information for inspection by warehouse staff ● Warehoused goods must be fully labeled and their contents disclosed in accordance with relevant regulations ● Keeping abreast of regulations and making immediate revisions to in-service training manuals on goods warehousing ● Prohibiting the sale of illegal goods and prohibiting the entry of illegal products into warehouses	● Organizing in-service training programs for employees and announcing supplier-related laws and regulations on a regular basis or from time to time ● Continuously ensuring that the warehoused goods are labeled according to regulations ● Regularly return goods that are slow-selling/about to expire/abnormal to maintain a healthy inventory ● Add a product review function to the product webpage to provide consumers with the ability to evaluate and select the right product and reduce returned goods.	● Guaranteeing the quality of goods sold and offering consumers safe and healthy services and products
			Keeping abreast of regulations and making immediate revisions to in-service training manuals on goods warehousing	**Achieved**			
			Prohibiting the sale of illegal goods and prohibiting the entry of illegal products into warehouses	**Achieved**			
			All products must have a certification license, and the relevant licenses or selling permits for restricted products must be obtained before selling these products on PChome	**Achieved**			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Responsible Marketing	Educate employees about the purchase of goods and monitor warehoused goods. Return abnormal or non-conforming products via return goods/ return purchase to the vendor for examination.	**Monitoring warehoused goods**				
			All products must have a certification license, and the relevant licenses or selling permits for restricted products must be obtained before selling these products on PChome	**Achieved**	● All products must have a certification license, and the relevant licenses or selling permits for restricted products must be obtained before selling these products on PChome ● Calculating product validity systematically, designating product acceptance periods, and keeping tabs on product validity ● Establish a green/eco-friendly products section ● Add a product review function to increase interaction between suppliers and consumers		
			Calculating product validity systematically, designating product acceptance periods, and keeping tabs on product validity	**Achieved**			
			Establish a green/eco-friendly products section	**Achieved** We established a Buying Power Store and a Green Living x Environmental Sustainability section on the website.			
			Add a product review function for interactions between suppliers and consumers	**Achieved**			
			Ensuring the transparency of printed information				
			Guaranteeing the intellectual property rights of published product graphics and documents	**Achieved** Risk-related keywords have been filtered to avoid selling controversial products on the market	● Guaranteeing the intellectual property rights of published product graphics and documents ● Creating a keyword retrieval system to sustain the accuracy of documents	● The system is capable of detecting violation-related keywords in real time ● Non-compliant items are taken down, the problem is rectified, and then resold only when the documentary proof is obtained. Following such violations, suppliers and employees are educated about the relevant laws and regulations	● Reducing the return rate of goods with inadequate information ● Enhancing product safety for consumers
			Creating a keyword retrieval system to sustain the accuracy of documents	**Achieved** ● The Customer Service Department and Legal Office have determined risk categories/products based on customer complaints and information from competent authorities, and inspected and recalled those products as a precautionary measure to ensure consumer safety. ● Defective or damaged products according to customer complaints were inspected and recalled as a precautionary measure to ensure consumer safety.			
			Assigning employees to manage the keyword retrieval system	**Achieved**			

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Responsible Marketing	Educate employees about the purchase of goods and monitor warehoused goods. Return abnormal or non-conforming products via return goods/return purchase to the vendor for examination.	**Launching products or services in line with promotions or festivities as a means to express concern toward society, giving back to society, and enhancing our reputation**				● Guided by our extensive brand experience, we continuously give back to entities in need and nurture the growth of SMEs
			Continuously updating the DXBV store page	**Achieved**	● Continuously updating the DXBV store page ● Continuing to support Earth Hour	● Implementing charity programs at the beginning or end of the year	
			Supporting Earth Hour	**Achieved**			
	Corporate Governance and Compliance	Regularly provide employees with training and testing them after class Regularly update the Legal Office's "Latest Laws and Regulations" and "Legal News" webpages, and disseminate the latest regulatory changes by various competent authorities to employees via e-mail In response to changes in regulations or adjustments to the Company's policies, the standard contract will be revised accordingly Assist in reviewing the compliance of newly launched businesses Continue to pay attention to laws and regulations enacted and changed by the government and competent authorities	**Improving and maintaining our corporate governance evaluation ranking**				Continuously raising employees' awareness of legal compliance and internalizing this awareness into PChome's legal compliance culture, thereby reducing its risk of illegal operations. Using the FSC's Corporate Governance 3.0 - Sustainable Development Roadmap as a blueprint while reviewing PChome's strategies for phased development, adjusting and developing corporate governance implementation programs, and actively enhancing the functions of the board of directors and functional committees, thus creating long-term value for stakeholders.
			Maintaining in the top 20% of TPEx-listed companies in the Corporate Governance Evaluation	**Achieved**	● Maintaining in the top 20% of TPEx-listed companies in the Corporate Governance Evaluation		
			Executing board performance evaluations				
			Maintaining “Excellent”-rated board performance	Our board performance as a whole was rated “Excellent”	● Maintaining the "Excellent" rating of board performance in evaluations		
			Maintaining the attendance rate of Board of Directors				
			Maintaining annual average attendance at 80% and above	**Achieved** The current-term Board of Directors’ attendance rate reached 95.8%.	● Maintaining annual average attendance at 80% and above		
			Enhancing information disclosure				
			Continue to improve the quality of financial and non-financial information disclosures, while increasing the transparency of material information and the information posted on the Company's Chinese and English website	**Achieved**	● Continue to improve the quality of financial and non-financial information disclosures, while increasing the transparency of material information and the information posted on the Company's Chinese and English website		
			Regulatory Education				● Strengthening our employees' awareness of legal compliance and internalizing this awareness into the Company's legal compliance culture, thereby reducing its risk of illegal operations
			Consolidating existing resources and continuously assessing and promoting legal compliance.	**Achieved** Once a month, the Legal Office is notified of any new regulatory information or news about its Google Site, and updates the site accordingly.	● Consolidating existing resources and continuously assessing and promoting legal compliance.	● Organizing in-service training programs on legal compliance so that all employees understand the business activity-related laws that need to be complied with at work	

Aspect	Topics	Policy	2024 Goal Attainment		Short-term Goals (2025)	Mid-term Goals (2026-2027)	Long-term Goals (2028-2029)
			Goals	Description			
Governance	Information Security and Customer Privacy	Continuously strengthening our defense measures to reduce the likelihood of business interruptions caused by hacker attacks Continuing to optimize malicious activity detection mechanisms, increase the efficiency and response speed, effectively contain, and minimize the scope impacted by such activities Continuously increasing the implementation of in-service information security education, training sessions, and social engineering drills Conducting periodic inspections on IT system according to the company's information security policy and implementation regulations	**Continuously strengthening our defense measures to reduce the likelihood of business interruptions caused by hacker attacks**				
			No information security incidents	**Achieved** Continuously shortening the detection and response speed to malicious activities and minimizing the scope of such activities	● No information security incidents	● No information security incidents	● No information security incidents
			Continuously shortening the detection and response speed to malicious activities and minimizing the scope of such activities				
			Maintaining shortened response time to within 48 hours	**Achieved**	● Maintaining shortened response time to within 48 hours	● Maintaining shortened response time to within 24 hours	● Maintaining shortened response time to within 12 hours
			Continuously increasing the implementation of in-service information security education, training sessions, and social engineering drills				
			Maintaining penetration rate reaches 70%	**Achieved**	● Maintaining penetration rate reaches 70%	● Maintaining penetration rate reaches 85%	● Maintaining penetration rate reaches 100%
	Sustainable Procurement	Encouraging the purchase of green products and recruitment of green suppliers Developing products in-house to pave the way from factory to consumer, reducing the carbon footprint of the sales process	Creating green product stores	**Achieved**	● Creating green product stores ● Placing eco-friendly and sustainable products on our homepage to increase their visibility ● Actively developing and expanding own-brand products	● Increase the percentage of own products ● Continuously procuring eco-friendly and green products	● Obtain green labels for products ● Continuously co-creating green economies of scale through procuring green products and a green circular economy, paving the way for green and sustainable consumption life style
			Placing eco-friendly and sustainable products on our homepage to increase their visibility	**Achieved**			
			Actively develop a series of own products	**Achieved** We promoted BOXMAN toilet paper and BOXMAN eco-friendly cups.			
			Implementing a supplier sustainability self-report questionnaire	**Achieved**			

Ch 1 A Sincere Partner in Governance

PChome has made a commitment to ethical corporate management and complies with laws and regulations. We have integrated e-commerce, logistics and warehousing, and FinTech services, and continue to develop innovative technologies to provide consumers with reliable high-quality services. This will allow us to further establish long-term and trusting relationships with stakeholders, create a sustainable value chain, and create value through a sustainable win-win situation.

1.1 PChome Business Overview
1.2 Corporate Governance and Ethical Corporate Management
1.3 Business Performance and Risk Management
1.4 Business Partnership

Important Stakeholders

▶ Employees, Suppliers, Shareholders/Investors, Government Organizations, Media

Sustainable Development Goals (SDGs)

PChome is engaging in the digital finance ecosystem, establishing a smart logistics center, and actively applying for intellectual property and patent rights, as needed to facilitate company business plans and future business goals, to protect its advanced technological achievements, which will lead to high-value services and sustainable economic growth.

PChome is strengthening sustainability governance to create a corporate culture and business relationships based on integrity, jointly creating a sustainable shopping environment.

Sustainability Highlights

- The overall evaluation score for board performance was **4.74** points (Excellent)
- Ranked Top **21%–35%** among publicly listed companies in the Corporate Governance Evaluation
- Obtained 1 patent and 2 trademarks in **2024**
- The first Taiwanese e-commerce company to receive the Grade A Taiwan Intellectual Property Management System (**TIPS**) verification, and maintained the rating for two consecutive years

Management Solutions

Corporate Governance and Compliance

Commitment

- To create a corporate culture and business relationships based on integrity
- To protect human rights in the workplace
- To engage in business activities in accordance with laws and regulations

Action Plans

- Establish Procedures for Ethical Management and Guidelines for Conduct, Whistleblowing and Whistleblower Protection System Implementation Regulations, and Insider Trading Prevention Management Regulations, as well as Anti-corruption and Anti-bribery Policies to keep stakeholders informed and assist them in preventing corruption and bribery
- In response to changes in regulations or adjustments to the Company's policies, the standard contract will be revised accordingly
- Assist in reviewing the compliance of newly launched businesses
- Continue to pay attention to laws and regulations enacted and changed by the government and competent authorities, and notify relevant business units via e mail after receiving the notices from competent authorities
- Establishing the PChome Online Inc. Human Rights Policy
- Tracking trends in laws and international ratings and adjusting the corporate governance strategy
- Update as needed the “Latest Laws and Regulations” and “Legal News” on the Legal Office’s webpage and employee guidelines, and disseminate the latest regulatory changes by various competent authorities to employees via e mail
- Organize regulatory training and administer tests afterwards in coordination with the needs of business units
- Strengthening corporate governance and increasing director participation

1.Improving and maintaining our corporate governance evaluation ranking
2.Executing board performance evaluations
3.Maintaining the attendance rate of the Board of Directors

Resources Input

- Continuing to communicate ethical corporate management, anti-corruption, and anti-competition laws and regulations with the board of directors, employees, and value chain partners
- Organize compliance awareness sessions and training as needed to reduce legal risks in operations
- Prepared an "Integrity Clause" and included it in purchase and supplier contracts to ensure that the transaction process complies with PChome's ethical corporate management policy
- Establish an SOP for handling disputes over illegal infringement of rights to reduce the negative impact on operations

Evaluation Mechanism

- The Board of Directors self-evaluated performance
- Maintaining the attendance rate of directors
- Corporate Governance Evaluation
- The Audit Office conducts internal audits every year
- Conduct special audits as needed on whistleblowing cases or observed corporate governance risks
- Conduct legal training for new employees of the E-Commerce Department and testing after class

Actual Results in 2024

- The overall evaluation score for board performance as a whole was 4.74 points (Excellent) in 2024
- The current term Board of Directors’ attendance rate was maintained at 95.8%
- Our ranking in the Corporate Governance Evaluation has remained in the top 6%-20% ever since our rating took a leap forward in 2021
- Five legal training sessions were organized for new employees in the E-Commerce Department
- The “Latest Laws and Regulations” and “Legal News” on the company’s Intranet were updated each month

Grievance Mechanism

- Stakeholder Engagement section on the official website
- Contact unit for violations of the integrity clause: Audit Office
  Report via E mail : audit@pchome.tw
  Report in writing: To the “Whistleblowing Mailbox of the Audit Office, PChome Online Inc.” at 12F, No. 105, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106, Taiwan
  Report via phone call: (02)2700-0898

Responsible Unit

- Audit Office: The unit for accepting and investigating anti-corruption issues and complaints
- The Board of Directors Secretariat: The unit for handling anti-competitive behavior issues

Business Performance and Operational Risks

Commitment

Situated in a fiercely competitive market, PChome Online has persevered in adhering to a "user-first" core value to bring about "perceivable changes" that will lead to innovative services and memorable experiences for consumers, suppliers, and our business partners. Its B2C e-commerce business has continuously focused on optimizing its product sales composition, gross profit structure, and expenses to seek healthy revenue growth. PChome 24h Shopping is, on the one hand, focused on strengthening the core service value of 3C products and home appliances and enriching the variety of daily necessities, and on the other hand, engaged in cross-industry alliances and online-merge-offline (OMO) service innovations to deepen membership management, create a differentiated platform, and reshape its brand image to increase membership application and repurchase intention. The Group is also engaged in consolidating resources and organizational restructuring to steer all investee subsidiaries toward profit growth or loss convergence, thereby exerting a broader range of integrated synergies.

Action Plans

- Consolidate leadership in the 3C home appliances market and strengthen daily necessities
- Actively launch innovative functions and differentiated services that meet consumer needs through strategic alliances and cross-border cooperation.
- Continue to accelerate the optimization of the user interface and actively upgrade the user experience on mobile terminals
- Focus on membership management and increase the percentage of active users, reshape the brand image to increase the share of mind among consumers, and strengthen supplier relationships
- Focus on the continuous optimization of product sales composition, gross profit structure, and marketing and management expenses

Resources Input

- Actively expand cooperation with directly-operated brands and enrich product development to provide a more complete selection of products and increase price competition
- Reinforce PChome's brand image as the go-to platform for buying 3C electronic products and home appliances, and continue to introduce innovative services to cement the platform's competitiveness: We introduced several new services, including Home Appliance Fast Installation Service,3C Product Recycling Service (formerly Old Smartphone Recycling Service), and Extended Warranty Service for Notebooks (Please refer to "2.1 Comprehensive high quality products purchase" of this Report)
- Expand the scope of cross-industry cooperation and strategic alliances: We launched two-way membership programs, "5G Easy Points: Annual Tariff Deals" and "Hami Shopping Guide," in collaboration with Chunghwa Telecom; we introduced a co-branded credit card with DBS Bank to foster loyal members and develop competitiveness in the online shopping market (Please refer to "2.1 Comprehensive high quality products purchase" of this Report)
- Actively enhance warehouse operational efficiency and optimized operating costs: We built the "Linkou A7 Intelligent Logistics Park," the industry-first smart logistics park in Taiwan that introduces AI technology and fully automated warehousing equipment at the highest density. All floors of this logistic park began operation in October 2023, which have continuously improved our operational performance. We also consolidated and integrated existing warehouses, which have significantly reduced manual warehousing maintenance costs, and expanded third-party warehousing services (Please see "3.1.3 Green Warehousing" of this Report for details)
- Investing in technological innovation to optimize shopping routes and improve consumer experience: We made a series of improvements, including better data security, increased diversity in sales management, optimal tab functionality, improved search accuracy, and AI-optimized shopping experience; we also launched an "AI Customer Service" system and "Reverse Image Search" function.
- Expanding e-commerce empowering services and introducing a brand new retail media network: While we continuously expanded our third-party warehousing services to render high-quality empowerment solutions for the e-commerce industry, we also launched "PChome Ads", a retail media network service, in 2024.
- Ramping up efforts to integrate group resources for restructuring purpose

Evaluation Mechanism

- Business performance is continuously monitored using financial and non-financial indicators
- The Legal Office is tasked with reviewing compliance status and analyzing potential risks to strengthen our compliance mechanism.
- The Audit Office regularly reviews the Company's overall operational risks to align its risk warning system and response capability to current, significant risks.

Actual Results in 2024

- In 2024, PChome Online's consolidated revenue was NT$37.563 billion, down 9%; consolidated net loss after tax dropped 18.9% for the year, from NT$528 million to NT$428 million; net loss after tax attributable to parent company decreased from NT$660 million in the previous year to NT$576 million, and EPS was NT$4.08, which is higher than the NT$5.01 net loss per share in the previous year. Thanks to the improved operational efficiency of our B2C business and increased profitability of our other business entities, the Group's consolidated EBITDA (earnings before interest, taxes, depreciation and amortization) increased by 11.6% in 2024 to NT$564 million from NT$506 million in the same period last year. This shows that our financial performance continued to improve as a whole, moving our business out of the red and into the black.
- Challenged by the need for transformation, PChome Online has adhered to its commitment to corporate governance, environmental protection, and social responsibilities (ESG) and continued implementing refinement plans to embed sustainability concepts into our business strategies and address issues that are of a concern to stakeholders. In 2024, PChome received the "Corporate Sustainability Report – Gold Award (Trade and Department Stores – Class I)"at the 17th Taiwan Corporate Sustainability Awards, which marks an affirmation of our efforts and achievements in sustainability. Our subsidiary PChome 24h Shopping also won the Ministry of Digital Affairs' first Friendly e-Commerce Award, thanks to its commitments to consumer protection, retail security, and corporate sustainability.

Grievance Mechanism

- Stakeholder Engagement section on the official website

Responsible Unit

- The Board of Directors and CEO's Office

PChome Business Overview (GRI 2-1)

Company Name	PChome Online Inc.
Date of Establishment	July 14, 1998
Listing Date	January 24, 2005
Chairman	Hung-Tze Jan
CEO/President	Yu-Shan Chang
Location of Headquarters	12F, No. 105, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City, Taiwan
Main Business Locations	Taiwan
Capital	NT$ 1,439,529,450
Number of Employees	1,464(as of December 31, 2024, and including full-time and part-time employees)

(GRI 2-6)

PChome Online is an integrated e-commerce service group, whose B2C e-commerce business – PChome 24h Shopping is the stepping stone to an Internet business that forms a close part of users' daily lives, thereby creating an open PChome ecosystem that offers a broad range of services, including e-commerce, FinTech, empowering services, and web portals, among others. The Group provides the following services: PChome 24h Shopping, a B2C online shopping platform; Ruten, a C2C trade market; Bibian, a cross-border e-commerce platform; mobile payment solutions in the field of FinTech, such as Pi Wallet, GoGoPay and BNPL – both a payment installment tool, and Cherri Tech's TapPay which is a comprehensive payment service platform; and online insurance service, e-Insure Inc. PChome is also the operator of PChome Express, a self-owned logistics company, and the operator of a third-party warehousing business providing services for empowering the e-commerce industry.

As an iconic e-commerce brand in Taiwan, PChome has continued to engage in service innovations and product development, integrating supplier development and management, product information management, payment logistics, and customer services. By using big data analytics, we optimized our automated warehousing system to increase overall operational efficiency and improve consumers' online shopping experience. In 2019, PChome launched a "Green Shopping Program" which is aligned with our sustainability commitments and represents our active response to the UN SDGs. With a focus on every aspect of the shopping experience, the program serves to mitigate the environmental impact of our operating activities. In the future, we will continue to leverage our influence as an e-commerce platform, and increase the depth of our environmental strategies to achieve a circular, waste-free economy for packaging materials, thereby realizing a green e-commerce blueprint for sustainability.

The Group offers, among others, e-commerce, FinTech, and empowering services

E-commerce

PChome 24h購物

露天 | bibian 比比昂

PChome 旅遊

FinTech

21 FINTECH

Pi 拍錢包

分期趣 | 慢點付 PAYLATER

TapPay

易安網 e-Insure

Enabling Service

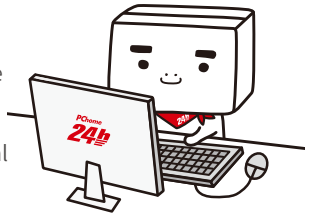
PChome ONLINE

網家速配 PChome Express

RMN | 倉儲

External Engagement (GRI 2-28)

PChome actively participates in associations and organizations promoted by its operations and is excited to connect the influence of the various companies and organizations through industry exchange and the development of ideas to deepen social participation.

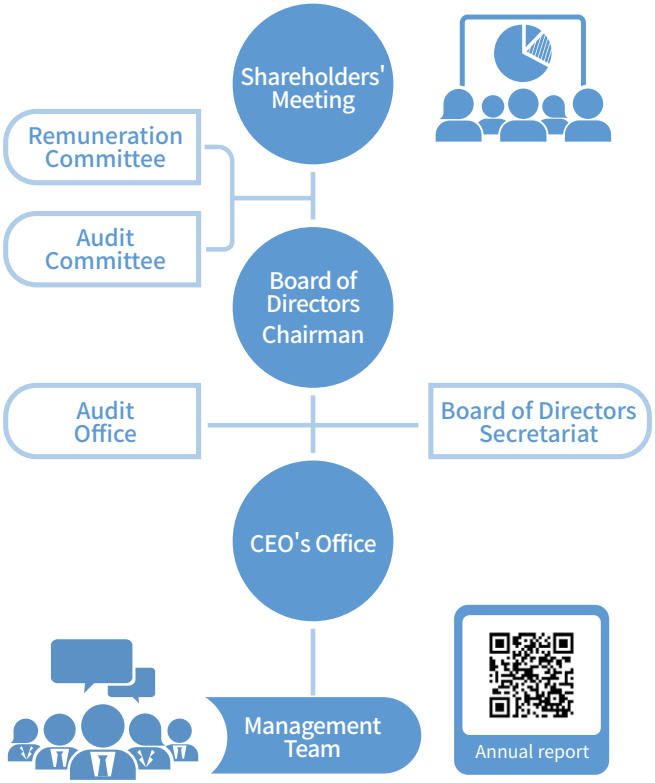


Name of Organization	Title
Taiwan Internet Association	Member
Taiwan Digital Media and Marketing Association	Member
Taipei Computer Association (TCA)	Member
Taiwan Internet and E-Commerce Association (TiEA)	Honorary Chairperson
Taiwan Institute of Directors	Alternate Director
Monte Jade Science and Technology Association of R.O.C.	Member
Information Service Industry Association of R.O.C.	Member
Global Logistics & Commerce Council of Taiwan	Member
Taiwan Association of Logistics Management	Member
Chinese National Association of Industry and Commerce	Member

1.2 Corporate Governance and Ethical Corporate Management

1.2.1 Corporate Governance

Our corporate governance is rooted in integrity and transparency. The PChome team prioritizes the interests of all stakeholders, complies with relevant laws and regulations, and implements internal control mechanisms to fulfill our obligations to all stakeholders. To internalize sustainability practices within the organization of PChome, we continued to improve the sustainability knowledge of those involved in sustainability tasks by arranging continuous education and training in sustainability and ESG issues. Training was carried out using a "market segmentation" approach to provide education based on purpose and target audiences, thereby ensuring that our training is effectively concentrated on what really matters to achieve the desired outcomes. In 2024, we organized two sessions of ESG education and training.



Board of Directors (GRI 2-9,2-11,GRI 405-1)

As the highest governing body in PChome's organizational structure, the Board consists of 9 directors (including 2 women in 2024) and 3 independent directors, all serving three-year terms. Chairman Hung-Tze Jan is the founder of PChome and is a key figure in the Taiwanese e-commerce sector. Chairman Jan is revered for his insightful views on the Internet and social trends. Under his leadership, PChome has overcome many challenges over the years and enjoyed robust growth in operation and size. Each Board member has a wide range of expertise and practical experience and is recruited for their professional background and outstanding performance in their respective industry to ensure a diversified Board. There are no age, gender, nationality, and cultural restrictions for directors, and gender equality is emphasized when planning the Board's composition. Please refer to our Annual Report for further information on the educational background and concurrent posts of each Board member and election regulations.

The Board convenes at least four meetings annually (8 meetings were held in 2024). The Board was reelected in 2024, and the average attendance rate of the current members was 95.8%. In addition, the board of directors adopted the resolution to appoint a corporate governance officer on May 15, 2023, and corporate governance officer is responsible for providing information required for Board operations, handling affairs related to Board and shareholder meetings, and producing the meeting minutes, so as to guarantee the rights of shareholders and strengthen the functionality of the Board.

Evaluating the Performance of the Board（GRI2-18）

Beginning in 2022, to improve the operational efficiency and governance quality of the Board, PChome began to implement a system to evaluate the performance of the Board. The Rules on Performance Evaluation of the Board of Directors of PChome Online Inc. were formulated as per the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and were passed by the Board on May 13, 2020. According to these rules, performance evaluation is carried out at least once annually through internal self-reports by the Board, directors' self-assessments, peer assessments, and other appropriate means. The results are submitted to the Board for discussion and improvement, and the outcomes are disclosed in our annual report. At the beginning of 2025, we used an online questionnaire to conduct the 2024 Board Performance Self-Evaluation according to the rules above, in which evaluation results are presented in 5 levels, with 1–5 representing extremely poor (strongly disagree), poor (disagree), average (neither agree nor disagree), good (agree), and excellent (strongly agree), respectively. A questionnaire was distributed in the Board's chat group in March 2025 to compile statistics of self-evaluation results, and will serve as a blueprint for future developments. The self-evaluation results this year are as follows:

	Overall Board of Directors	Functional Committees	Individual Board Members
Evaluation Criteria	● Participation in company operations ● Improving the quality of Board decisions ● oard composition and structure ● Election and continuing education of directors ● Internal control ● Five aspects comprising a total of 42 items	● Participation in company operations ● Functional committees' understanding of their duties ● Improving the quality of committee decisions ● Functional committee composition and election of members ● Five aspects comprising a total of 24 items	● Understanding of the Company's goals and mission ● Understanding of directors' duties ● Participation in company operations ● Internal relationship management and communication ● The professional and continuing education of directors ● Internal control ● Six aspects comprising 20 items in total
Results	4.74 points/Excellent	4.88 points/Excellent	4.54 points/Excellent

PChome's board of directors established two functional committees, namely the "Audit Committee" and "Remuneration Committee" to strengthen board functions. The committees exercise their powers with authorization from the board of directors, and report proposals for the board of directors to consider when making decisions.

Audit Committee（GRI2-18）

PChome's Audit Committee comprises three independent directors, and Independent Director Hochen Tan was nominated as the convener. The committee convenes at least one meeting every quarter. They ensure that the data in the Company's financial reports are presented appropriately, decide on the appointment and removal of auditors, evaluate auditor independence and performance, implement effective internal controls, ensure legal compliance, and mitigate and manage the Company's existing or potential control risks. Six audit committee meetings were held in 2024, with 100% attendance rate among committee members. Please refer to the Company's annual report for details on selection regulations and powers of the Audit Committee.

Remuneration Committee（GRI2-9,2-20,2-21）

PChome's Remuneration Committee is responsible for the following tasks, and submits recommendations to the Board of Directors for discussion:
(1)Formulating and monitoring the performance-evaluation and remuneration policy, system, standards, and structure for directors and managers;
(2)Preparing and regularly evaluating the remuneration packages of directors, supervisors, and managers.
The Remuneration Committee consists of three independent directors who convene at least 2 meetings annually. Two remuneration committee meetings were held in 2024, with an attendance rate of 100% among committee members. Please refer to the Company's annual report for details on selection regulations and powers of the Remuneration Committee.

Conflict of Interest Management（GRI2-15）

PChome's Rules of Procedure for Board of Directors Meetings and Audit Committee Charter contain provisions on avoiding conflict of interest, in order to ensure independence. Parties that have a conflict of interestNote with an agenda item recuse themselves when discussing and voting on the agenda item during board meetings. Directors are required to explain the interest they or the entity they represent have in any agenda items during the board meeting. If there is a potential conflict of interest, they may not participate in the discussion or voting, and should also recuse themselves. Nor may they vote on other directors' behalf. The names of the directors, description of important contents, and recusal are specified in the meeting minutes.

PChome's Ethical Corporate Management Best Practice Principles, Management Regulations for Related Party Transactions, Code of Ethical Conduct for Directors and Managers, and Code of Ethics for Employees contain provisions on avoiding conflict of interest, and the implementation status of the Code of Ethics for Employees is reported to the Audit Committee.

The Stakeholders section on PChome's website discloses regulations and information in detail and serves as a channel for communicating with stakeholders. The Company also has a spokesperson and e-mail with dedicated personnel responsible for questions and recommendations from stakeholders.
Note: The definition of a "conflict of interest" is according to Article 206 of the Company Act.

Stakeholders section

Note: The definition of a "conflict of interest" is according to Article 206 of the Company Act.

Conflicts of Interest of the Board of Directors:

During a board meeting on February 22, 2024 discussing the agenda on authorizing short-term financing to 21st Financial Technology, Directors Ryan Kuo and Hou-Yu Chou recused themselves, the chairperson consulted the remaining directors, and the agenda was approved as proposed.

Remuneration Policy for Directors/Senior Managers (GRI2-19)

Performance evaluations and remuneration of directors and managers are set by the Remuneration Committee, and should take into consideration industry standards, the time input by the individual, duties, achievement of individual goals, performance in other positions, and remuneration provided by the Company to others at the same job level. The Company's achievement of short-term and long-term business goals and financial position are used to evaluate the reasonableness of the connection between individual performance and the Company's business performance and future risks. The highest pay as a percentage of the total pay of other employees in the past three years is shown in the table below, showing that senior management is responsible for business performance.

The highest pay as a percentage of the total pay of other employees: (GRI2-21)

	2022	2023	2024
Ratio of the annual remuneration of the highest paid employee to the median annual remuneration of other employees (excluding the highest paid employee)	26.47	15.15	13.92
Ratio of the increase in annual remuneration of the highest paid employee to the increase in median annual remuneration of other employees (excluding the highest paid employee)	-18.08	-9.19	-3.3

Note: Remuneration as a whole includes fixed salary (including base salary and allowances), bonuses (including work bonus and cash gifts for the three holidays), and severance pay (separation pay).

Status of Continuing Education among Board Members (GRI2-17)

PChome provides board members with opportunities for continuing education on an annual basis. Board members are encouraged to participate in external educational courses or forums to update their knowledge on industry practices and management methods, which covers ESG aspects, thus creating a solid foundation for a robust corporate governance system within the Company. In the future, additional resources will be invested to provide board members with diverse means of engaging in continuing education, thereby achieving the relevant goals set forth for Board members in the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies. The number of continuing education hours received by directors in 2024 complies with the ratio of continuing education hours for directors of public companies.

List of Courses Undertaken by Board Members in 2024

Title	Name of Director	Organizer	Course	Continuing Education Hours	ESG Aspect		
					Economy	Environment	Society
Chairman	Hung-Tze Jan	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Director	Yu-Shan Chang	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Director	Bruce Chou	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Director	Vicky Tseng	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Director	Hou-Yu Chou	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Director	Ryan Kuo	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Independent Director	Hochen Tan	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Independent Director	Lambert Chien	Taiwan Corporate Governance Association	ESG/Sustainability Trends, Practices, and Latest Laws and Regulations	3		V	V
			Better, Faster, More Valuable - Green Supply Chain Optimization and Digital Maturity	3	V	V	V
Independent Director	I-Chin Tu	Taiwan Corporate Governance Association	Sustainability and Smart Healthcare	3	V	V	V
		ITRI College	Opportunities and Challenges of Generative AI	3	V		V

1.2.2 Ethical Corporate Management

Strengthening Ethical Corporate Management (GRI 2-23, GRI 206-1)

PChome emphasizes the principles of ethical and transparent governance. The entire management team and our value chain partners are bound by the standards of ethical corporate management policies. Relevant standards, including the Code of Integrity Management, Code of Ethical Conduct, and Code of Practice on PChome Corporate Governance are disclosed on our website, and the outcomes of our corporate governance measures are disclosed in the Annual Report. PChome strives to increase the transparency of our corporate governance and we welcome tips and suggestions from everyone. Depending on the conditions, our investor relations, services, human resources, customer service, and procurement departments are responsible for stakeholder engagement. Our website includes contact information for our spokesperson and relevant business departments, as well as a dedicated webpage for stakeholders to respond to the issues of concern among stakeholders in an appropriate manner.

Ethical corporate management | Code of Ethical Conduct | Corporate Governance Best-Practice Principles | Stakeholders section

PChome's "Procedures for Ethical Management and Guidelines for Conduct" and "Code of Integrity Management" stipulate provisions prohibiting engagement in unfair competition so as to ensure the policy of business integrity and implementation of fairness and justice. Vendors engaged in business dealings with the company are required to sign a Statement of Compliance with Supplier Code of Conduct; this is to ensure that suppliers operate a business in compliance with applicable regulations and the Company's ethical and internal control risk management policies, and to avoid exposing the Company to risks caused by suppliers' non-compliance. PChome was not involved in any lawsuits related to anti-competitive behavior and violation of antitrust and monopoly regulations in 2024. (A column will be used to describe the commitment of directors and senior managers)

Commitment of Directors and Senior Managers

PChome's Ethical Corporate Management Best Practice Principles requires directors and senior managers to sign a statement of compliance with the ethical corporate management policy. Contents of the statement include the commitment to not directly or indirectly offer, accept, or promise to offer any improper benefits or commit other unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty for purposes of acquiring or maintaining interests in the course of performing duties.

Whistleblowing Mechanism (GRI2-26 ,GRI 205-1 ,GRI 205-2)

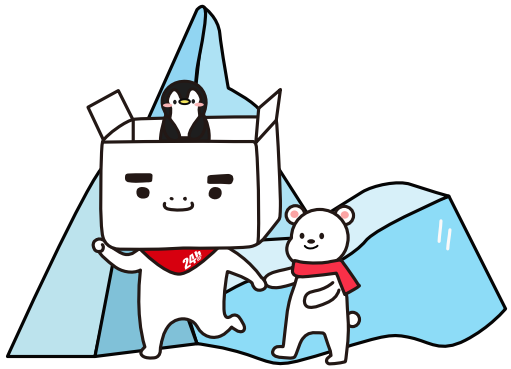
PChome established the "Whistleblowing and Whistleblower Protection System Implementation Regulations" to create a corporate culture of integrity and transparency, fulfill its commitment to integrity and ethical values set forth in the Code of Ethical Conduct and Ethical Corporate Management Best Practice Principles, and encourage the reporting of any fraudulent conduct or violations of the law by the Company. The regulations were discussed and passed in the board meeting on February 25, 2022, and set forth requirements on maintaining the confidentiality of the investigation process and whistleblower protection mechanisms. The Company established independent whistleblowing channels to ensure that whistleblowers are not subjected to severance, dismissal, pay cut, or other improper treatment due to whistleblowing. The Company may also take emergency protective measures when whistleblowers are at risk of retaliation. Anyone (including employees, suppliers, shareholders, investors, and stakeholders) who discovers that the director, manager, employee, or substantial controller of the Company and affiliated enterprises may have committed a crime, fraud, or violation of the law at the Company, may report it via whistleblowing channels.

PChome fulfills its commitment to integrity and ethical values according to the Whistleblowing and Whistleblower Protection System Implementation Regulations. Besides including a business integrity clause in the purchase and supplier contracts of PChome, we also established an effective internal control system for business activities with relatively high risk of unethical conduct. The internal control system is reviewed at any time to ensure that its design and implementation continues to remain effective.

Implementation Measures for Whistleblower Reporting and Protection System

Channel for Filing Complaints

Whistleblowers may file a report with the Company's responsible personnel via e-mail or in writing:
E-mail: audit@pchome.tw
Mailing address: To the "Whistleblowing Mailbox of the Audit Office, PChome Online Inc." at 12F, No. 105, Sec. 2, Dunhua S. Rd., Taipei City 106, Taiwan



Integrity Clause

PChome fulfills its commitment to integrity and ethical values according to the Whistleblowing and Whistleblower Protection System Implementation Regulations. Besides including an integrity clause in the purchase and supplier contracts of PChome, we also established an effective internal control system for business activities with relatively high risk of unethical conduct. The internal control system is reviewed at any time to ensure that its design and implementation continues to remain effective. In 2024, PChome did not receive reports of corruption nor have any verified incidents of corruption, and was not involved in any lawsuits related to anti-competitive behavior and violation of antitrust and monopoly regulations.

1.2.3 Human Rights Policy

(GRI 2-23 Human Rights Policy)

PChome supports the Universal Declaration of Human Rights, United Nations Global Compact, Guiding Principles on Business and Human Rights, and ILO Conventions, and established the PChome Online Inc. Human Rights Policy to fulfill its corporate social responsibility, protect human rights, and create a work environment with dignity. We prohibit the business activities of our suppliers from involving any violations of human rights.

PChome Human Rights Policy

Human Rights Issues

◆ Respecting Human Rights in the Workplace

PChome does not treat employees differently due to gender, race, social class, age, marital status, and family situation, in order to achieve equal and fair employment, recruitment, salaries, benefits, training, evaluation, and promotion opportunities (Refer to Ch4. A Reliable Partner in the Workplace of this Report for details).

◆ Providing a Safe and Healthy Work Environment

PChome comp lies with laws and regulations related to occupational safety and health, ensures employee safety and physical health, provides a safe workplace, prohibits forced labor and child labor, and set up a nursing room with professional nurses to periodically examine employees' health and safety risks. We carry out improvement plans based on identification results, improve the safety and health conditions of the work environment, and lower the risk of occupational accidents, thereby providing employees with a safe and healthy workplace. (Please refer to “4.4 Healthy and Friendly Workplace” of this Report)

◆ Protecting the freedom of assembly and association and the right to collective agreement

PChome respects employees’ basic human rights and ensures their right to unionize and collective bargaining.

◆ Information Security and Personal Data Protection

To protect the personal data and business information of all customers, employees, and stakeholders, PChome has comprehensive and strict personal data protection and information security mechanisms and measures to ensure the safety of data, and prevent theft, tampering, damage, destruction, or leakage. (Please refer to “2.3 Reliable information security and protection” of this Report)

Implementation Methods

◆ Human rights policy advocacy

PChome periodically provides training in illegal infringement and human rights to raise awareness of human rights protection. Human rights training in 2024 includes “Advocating for an inclusive workplace environment with diversity and providing a safe and healthy work environment” and “Information security and personal data protection” with a total of 4,624 training hours. We irregularly communicate the human rights policy to draw employees' attention to human rights issues, so that they may be more capable of identifying and managing potential risks, and thereby lowering the possibility of human rights violations.

◆ Periodically Examining and Evaluating the Human Rights Policy and Related Measures

In December 2024, PChome completed the following as set out in the “Program of the Prevention of Wrongful Harm during the Execution of Job Duties”: Workplace misconduct checklist form, hazard identification and risk assessment form, workplace inspection form (physical environment, workplace design, job suitability assessment, work design). We also provided online courses on preventing workplace misconduct for all employees to build awareness.

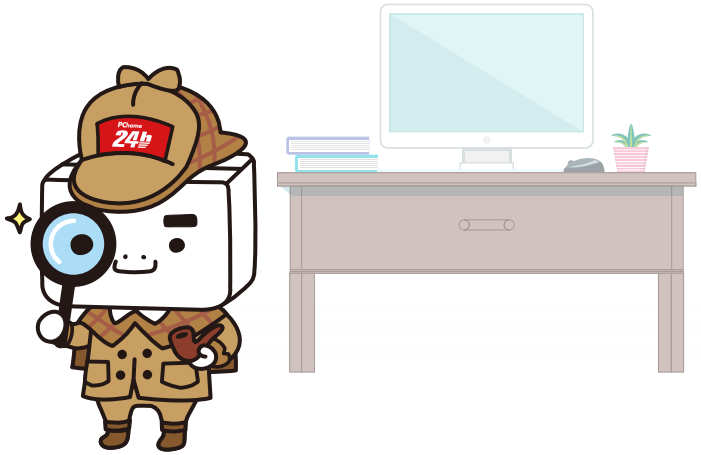
Grievance Mechanism

◆ Establishing Smooth Communication Channels between Labor and Management

PChome provides effective and appropriate grievance mechanisms for matters that damage employees' rights and interests. Employees can file a complaint with their unit supervisor or the Human Resources Department when they encounter issues in the Company, ensuring that employees situations are fully expressed to their superiors.

◆ Other Stakeholders

Pursuant to the Whistleblowing and Whistleblower Protection System Implementation Regulations, whistleblowers may file a report with PChome's responsible personnel via e-mail or in writing.



1.3 Business Performance and Risk Management (GRI 201-1)

1.3.1 Business Performance

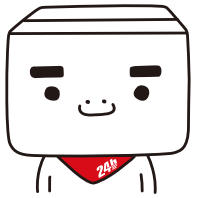
In 2024, PChome Online's consolidated revenue was NT$37.563 billion, down 9%;consolidated net loss after tax dropped 18.9% for the year, from NT$528 million to NT$428 million; net loss after tax attributable to parent company decreased from NT$660 million in the previous year to NT$576 million, and EPS was NT$4.08, which is higher than the NT$5.01 net loss per share in the previous year. Thanks to the improved operational efficiency of our B2C business and increased profitability of our other business entities, the Group's consolidated EBITDA (earnings before interest, taxes, depreciation and amortization) increased by 11.6% in 2024 to NT$564 million from NT$506 million in the same period last year. This shows that our financial performance continued to improve as a whole, moving our business out of the red and into the black. Details of our financial data can be found in our Annual Report (available on the Investor section of PChome's website).

Direct Economic Value Generated:

(Unit: NT$1 million)

Item	2022	2023	2024
Revenue	46,265	41,286	37,563
Operating cost	40,660	36,309	32,676
Gross profit	5,605	4,977	4,887
Operating expenses	5,500	5,491	5,241
Profit (loss)	44	(528)	(428)
Total assets	26,592	27,455	26,436
Total liabilities	18,152	18,902	18,427
Total equity	8,440	8,553	8,009

1.3.2 Tax Governance



Tax Commitment Policy (GRI207-1)

PChome upholds the principles of transparency and responsibility in tax governance and creates a tax governance culture in line with local tax regulations as well as global anti-tax avoidance efforts. We implement regular transaction principles, refrain from aggressive tax planning, and disclose tax information to stakeholders in financial reports in an effort to enhance overall information transparency.

PChome Tax Commitment

- Reporting and paying taxes in an honest manner and fulfilling the duties of a responsible taxpayer
- Complying with national tax laws and making immediate assessments on the impacts of and response to major policy changes
- All companies in the group must comply with the laws of the relevant jurisdictions and report and pay taxes in a timely manner
- Taking into account the relevant tax risks and taxation effects before making a decision during daily transactions
- Complying with transfer pricing laws during related party transactions and performing activities with commercial substances
- Refraining from aggressive cross-border tax planning, tax avoidance, or profit shifting PChome Tax Commitment

Tax Governance (GRI207-2, GRI207-3)

The Company has a unit in charge of tax management, consisting of an accounting supervisor charged with routine tax administration and management tasks, a Chief Tax Officer that assists the accounting supervisor in fulfilling the Company's tax obligations, and the CFO as the ultimate decision maker of tax management affairs. At the end of each year, the Company submits the country-by-country report for the previous year in accordance with regulations, and at the same time makes a sub-filing of the country-by-country report in Hong Kong for use by tax collection authorities in countries other than Taiwan.

Country-by-Country Report (GRI207-4)

PChome submits required business information in its audited consolidated financial statements to the Country-by-Country Report System according to the agreement signed between the R.O.C. government and OECD. The information is only preserved by the tax authorities.

1.3.3 Robust Operational Risk Management

PChome believes that the key to sustainability lies in early identification and proper management of risks and opportunities. Its risk management involves the CEO overseeing the Group's risk management plans, while each business unit is tasked with implementing those plans and contingencies. Systematic analysis and risk countermeasures are adopted for risks that have a high impact and are highly likely to occur, such as those associated with operational goals, financial reporting accuracy, fraud prevention, and compliance. Subsequently, a risk management system is established with risk identification, risk assessment, risk monitoring, and risk control at the core. The Audit Office is also involved in risk management operations, including establishing annual audit plans and inspection procedures, to continuously strengthen governance and the company's internal control system. In addition to ensuring a robust business development and creating value for shareholders, PChome is also an advocate of consumers' interests and rights. This is manifested by our establishing a Customer Service Department to review and incorporate customers' opinions. Our dedication to building a safe and reliable shopping environment is substantiated by the certifications we have obtained over the years, including "HiTRUST certification as a Global Trust website," "Excellent Electronic Store," and "Network Consumer Association Shopping Compensation."

Aspect	Risks Categories	Management Measures
Economy	Financial, Liquidity, and Credit Risks	1. The Finance & Accounting Department must devise relevant strategies and procedures for compliance with laws and regulations and in response to market changes 2. Risks shall be analyzed and monitored regularly, and appropriate responses adopted as required, such as hedging and pricing adjustments
Economy	Strategic and Operational Risks	1. The Technology Department focuses on the first-party marketing results tracking system, automated marketing system, third- party logistics system, and implementing a cloud structure for digital transformation, closely observing consumption trends and market demand for rapid response, while improving the stability of services and operational efficiency 2. Taking into account the changes in work patterns and labor shortage, we reconstructed the underlying data structure of the service to reduce the chance of manual layout work, and replaced with curatorial content automatically generated by the system, reducing the risk to services due to personnel change
Economy	Information Security Risks	1. To effectively implement information security management, the Company's Information Security Team periodically reviews the applicability of the information security policy, as well as information security measures, and periodically reports risk management and implementation results to the CEO 2. PChome strives to become an online shopping platform where consumers can shop without any worries about information security or their privacy being invaded, and ensures its business capabilities and online service performance by establishing a complete information security management policy 3. PChome actively supervises its information security management results, and carries out information security risk assessment, analysis, and improvement measures based on internal information security inspection results. We conduct a variety of information security drills to ensure our ability to defend against attacks 4. PChome regularly holds information security conferences and training and also irregularly arranges for employees to receive external information security training, so that employees are more aware of information security and stay up-to-date on the latest information security trends and knowledge
Corporate Governance	Market Risks	1. The Legal Office evaluates the Company's regulatory compliance and the legitimacy of its decision-making processes. The Legal Office responds to business development and changes in supervisory regulations 2. The Audit Office regularly manages the Company's potential risks by implementing audit plans and tasks The two units above take necessary response measures, as needed for the given situation, to reduce governance risks
Environment	Climate Risks	1. Incorporating climate risks into the overall risk management framework and the agenda for meetings of the Board of Directors 2. Identifying, sorting, and analyzing the factors that could potentially impact our business, as well as the relevant response measures. The decisions made are then submitted to and implemented in the relevant departments

Internal Audits

The Audit Office is responsible for PChome's internal audits, and is an independent unit subordinate to the board of directors. It carries out supervision and review and identifies the risk of potential deficiencies, recommends improvements, and communicates with management based on inspection results, in order to ensure the effective operation of the internal control system. The internal audit supervisor effectively fulfills the functions of the Audit Committee and must regularly report the implementation status of audits to the Audit Committee and Board of Directors based on the annual audit plan.

General audits

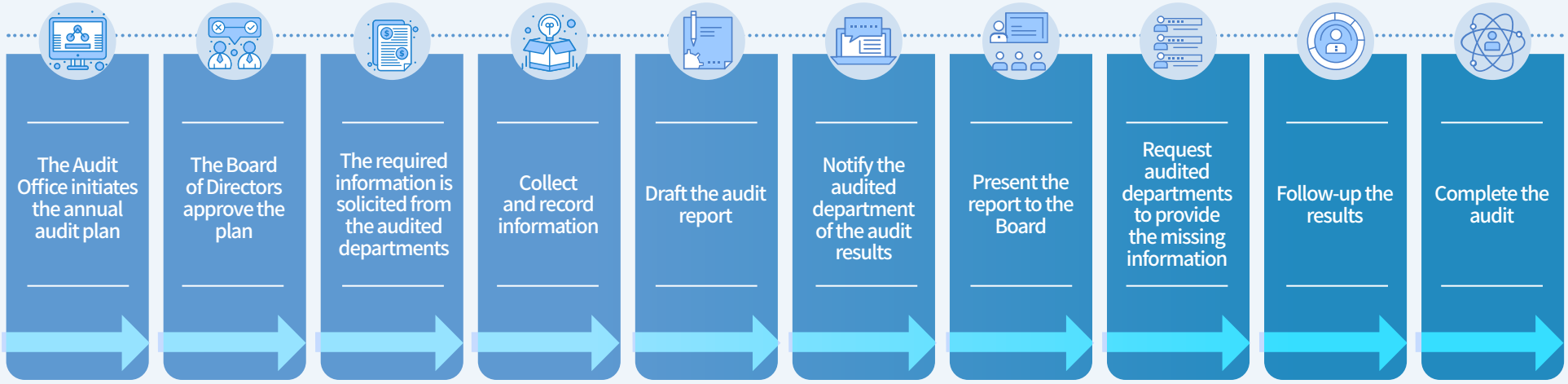
This is conducted annually on company operations, processes, and items subject to laws and regulations to determine the current status of the company's business activities.

Special audits and investigations

This is conducted on matters per the instruction of the company's highest governing body or on risks observed in the unit being audited. The objective is to determine specific operations of the company are subject to internal control.

Audits were conducted internally as planned in 2024 on 40 board-approved items. The Board of Directors was kept apprised of the audit results at a regular interval so that it may urge the units being audited to organize, and review the progress thereof, improvement and follow-up actions on deficiencies as instructed, and ensure that the progress of improvements to the deficiencies and anomalies in the internal control system is reported to the competent authority as legally required. The Board of Directors has been advised to establish an internal control system for "sustainability information management". This advice has been adopted and will be incorporated in annual audit plans as of 2025. Such system will ensure the accuracy, integrity, and reliability of the Company's sustainability information, promote the Company's transparency and compliance in respect of sustainable development, and facilitate the proper management and security of sustainability information.

Internal Audit Process



1.3.4 Legal Compliance

Legal Compliance（GRI 2-27, GRI 418-1, GRI 416-2, GRI 417-2, GRI 417-3）

The Legal Office handles all affairs pertaining to PChome's legal compliance mechanisms and legal risk management. It also assists the senior management and other business departments in understanding statutory revisions and regulatory assessments while organizing and formulating relevant legal training to enhance legal compliance within the organization and execute ethical and transparent corporate governance measures. PChome added announcements and graphics to the back-end to ensure that vendors comply with regulations. The BSMI label is also directly adjusted through the system. PChome immediately takes necessary improvement measures when it is notified of any violations. If it is related to suppliers, we immediately forward the notice and recall products or make corrections to contents that were found in violation.

The following is an overview of the aforementioned social and economic violations in 2024:

Type of Violation	Number of Cases	Type of Penalty	Subsequent Corrective Actions
Violation of regulations regarding the health and safety of products and services	59	All warnings	Remove products
Violations of regulations regarding the information labeling of products and services	12	All warnings	Remove products
Violations of regulations regarding marketing communication	32	29 warnings 3 fines (All amounts are less than NT$100,000)	Remove products
Violation of the Labor Standards Act	0	No	No
Violation of the Occupational Safety and Health Act	0	No	No
Violation of the Personal Data Protection Act	0	No	No

＊ A major violation of labor laws is an incident that resulted in a fine of over NT$1 million

Compliance Training（GRI 2-24, GRI 205-2）

To improve our employees' general knowledge about law and implement ethical and transparent governance mechanisms, PChome irregularly organizes internal lectures and courses on knowledge and practice in various fields of law. By doing so, we ensure that our services and overall operations are deemed reliable by the market and meet industry standards. New hires in the E-Commerce Business Department and Customer Service Department are all required to complete legal training courses, which cover the Copyright Act, Trademark Act, and Fair Trade Act. Penalties imposed on the Company are promptly communicated to remind employees of the laws and regulations involved.

Five two-hour sessions of compliance training, which included a test and review exercise, were organized for new hires in the E-Commerce Business and Customer Service Departments, covering the Copyright Act, Trademark Act, and Fair Trade Act. The object of training was to equip employees with a basic understanding of the laws that apply to their job to avoid infringing the rights of others and to reduce the company's operational risks.

1.3.5 Intellectual Property Management

PChome has been involved in the e-commerce industry for a long time, providing excellent e-commerce, FinTech, and warehousing and logistics services. In 2020, we adopted the Taiwan Intellectual Property Management System (TIPS), receiving a Level A certificate from the Industrial Development Bureau of the Ministry of Economic Affairs on January 24, 2022 - We passed this certification again at the end of the year. In 2024, our TIPS Level A certificate was renewed, reflecting the high value we place on intellectual property management and corporate governance. PChome continued using AI, big data analytics, and automated warehousing to enhance operational performance and strengthen risk management. Combined with an incentive policy for patents, our innovative technologies and services have been perfectly aligned with our IP goals and business strategies.

"Enhanced intellectual property management! PChome becomes first and only e-commerce company to receive Grade A TIPS certificate"

Intellectual Property Management and Protection Measures

To safeguard our hard-won inventions and strengthen our market position, PChome has develop an intellectual property (IP) strategy that is aligned with its business goals and research resources. With this strategy as a means of reinforcing company operational management, protecting the fruits of our wisdom, and managing operational risks, we can not only bolster our competitiveness and create business profits, but also achieve business objectives and develop a mechanism for managing our use of IP rights.

Patent Management and Protection Measures

To introduce a constant stream of consumer-needed services and functions, improve user experience, and keep pace with market trends, PChome has implemented multiple R&D projects, using new technologies to develop programs, services, and technologies, among others, such as improved website search experience and accuracy, optimized shopping processes, and better mobile shopping experience, FinTech mobile payment solutions, and smart warehousing and logistics management. With an incentive policy aligned with our business goals to encourage patent development within the company, employees are encouraged to propose innovative ideas and file patent applications to protect their research, thereby achieving the company's IP goals and business objectives.

Trade Secret Management and Protection Measures

Among all intangible intellectual properties, trade secrets are closely related to a company's secret technologies, products, and competitiveness and are critical to a company's business development. PChome has improved its confidential data protection mechanism to prevent breach of important customer or company data and ensure that our trade secrets are properly managed. We also revised our confidential information management regulations as needed, and organized training and cybersecurity drills to raise confidentiality awareness and enhance our information security capabilities.

Intellectual Property Risks and Responsive Measures

PChome adopted the following strategies to implement an IP management system, improve employees' IP knowledge, and promote confidential information management, thereby setting innovative corporate objectives and creating a positive corporate culture:

★ Enhancing employees' IP knowledge and confidentiality awareness
★ Continuing to evaluate the possibility of filing patent applications for technologies that are used in services
★ Organizing IP and cybersecurity training
★ Conducting cybersecurity drills to enhance cybersecurity capabilities

Intellectual Property Management Outcomes

PChome has focused on service innovations and continued to increase its IP capacity and output. In 2024, we obtained 1 invention patent and 2 trademarks. As of the end of 2024, PChome has obtained a total of 7 invention patents and 519 trademarks. Main efforts in recent years

2020 年
- Consolidated the Company's intellectual property management system program

2021 年
- Developed an IP management system and other relevant systems
- Organized in-service education and training programs for R&D employees
- Made "Basics of IP" a compulsory course for orientation training. This one-hour course serves to increase new employees' awareness and understanding of the need to protect the Company's intellectual property

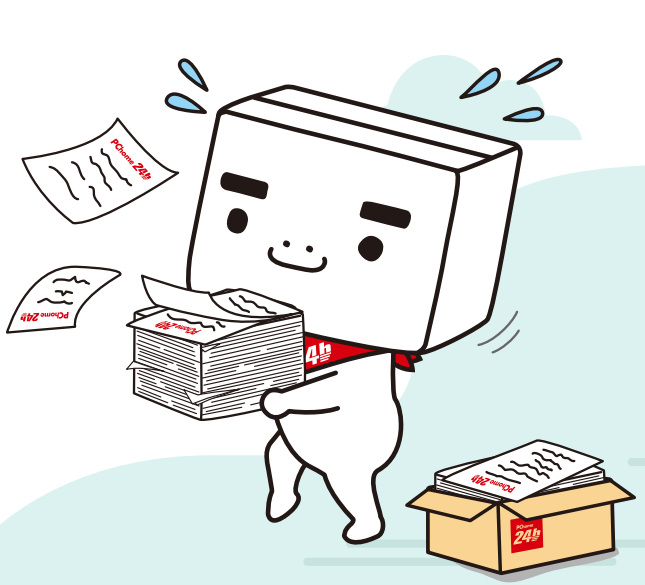
2022 年
- Passed the TIPS patent inspection, maintained TIPS Level A certification, and continued to obtain TIPS Level A certification after passing the inspection at the end of the year
- Announced Regulations for Trademark Licensing Application and Use to strengthen IP management
- Trained new employees, R&D personnel, and units to raise the team's IP protection awareness
- Established regulations for patent incentives to increase an atmosphere of innovation at work

2023 年
- Passed the TIPS patent sampling inspection without an on-site inspection, and maintained TIPS Level A certification
- Conducted annual intellectual property audit and convened management review meeting
- Revised the PChome Brand Guidelines to improve trademark usage regulations
- Trained new employees, R&D, product, and marketing personnel and departments to raise their IP protection awareness and basic knowledge
- Arranged a public patent certification award ceremony at the all-staff meeting to commend employees for their contributions

2024 年
- Renewed TIPS Level A certification
- Obtained 12 trademark licenses to increase brand exposure
- Updated trademark to convey our new brand belief
- Arranged training for new employees in EC-related departments on the following topics: Copyright Act, Trademark Act, and Fair Trade Act, among others to strengthen employees' IP risk awareness and general knowledge

In-service Training Programs on Intellectual Property and Patents

Course	Recipients	Frequency
Introductory Program on Intellectual Property Management	New employees, 187 people in total	3 times/ month
Compliance Course for New EC Employees	New employees in EC-related departments, 81 people in total	Once every 3 months
Monthly Report on Intellectual Property	All employees	1 time/ month



1.4. Business Partnership

PChome is a well-known e-commerce platform in Taiwan, and serves as an important bridge between companies, products, and consumers. We are actively strengthening relationships with business partners and continue to strengthen supplier management to ensure product quality, in hopes of stably providing safe and reliable products to consumers.

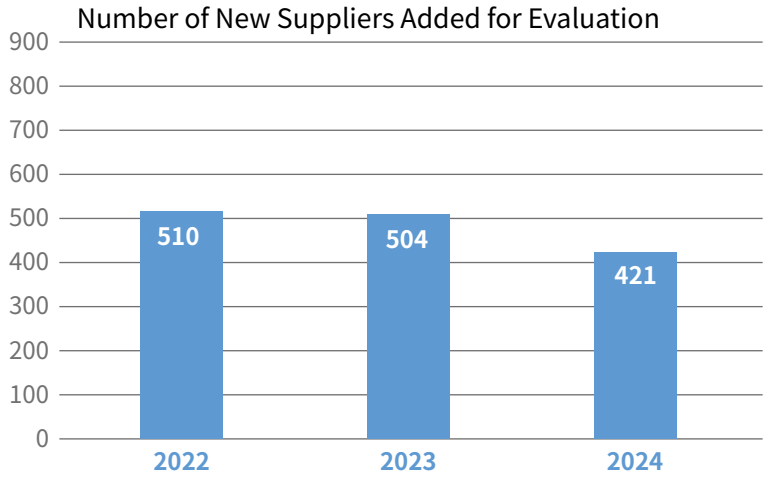
Supplier Management

PChome emphasizes the development of long-term cooperative relationships with every supplier. Our internal rules and regulations clearly state that every member of our sales force should engage in professional interactions and communication with our suppliers while building long-term and reliable business relationships with them. To facilitate this, we have established an internal management code and procedure. Our supplier management framework consists of the following seven key elements.

1	Irregular Factory Visits	Inspections are irregularly scheduled to inspect the safety measures of suppliers and check whether the quality of their products is in line with the Company's product inspection requirements and quality guidelines
2	Protecting Intellectual Property Rights	Suppliers must comply with intellectual property regulations and ensure that their information and documentation are legally compliant
3	Product Inspection License	For a product with online trade restrictions, a supplier must first send the product for examination on their own, obtain a license, and submit it for our review before the product can be listed on PChome. The supplier's license shall be listed alongside the product
4	Food Labeling Enforcement	In line with the Act Governing Food Safety and Sanitation and the Enforcement Rules of the Act Governing Food Safety and Sanitation, all suppliers of food products are required to clearly label their products with relevant information and must pass our review by the responsible unit before the products are sold online
5	Prohibiting Unjust Enrichment	A salesperson and a supplier must not directly or indirectly provide and accept bribes, commissions, rebates, kickbacks, other gifts, or unjust enrichment
6	Duty of Confidentiality	Suppliers must comply with the Personal Data Protection Act by implementing strict customer data privacy measures and are prohibited from collecting, processing, and using customer data without permission and from siphoning data to third parties
7	Product Liability Insurance	All products should have product liability coverage based on their properties to guarantee the rights of consumers

Supplier Evaluation and Appraisal Mechanisms

To ensure it meets its own quality standards, PChome conducts documentary reviews of suppliers and performs onsite evaluations as necessary. We irregularly check suppliers' operations by various methods (e.g., phone, message and email). We consider suppliers to be important stakeholders and maintain close contact with suppliers. PChome conducts review on all (100%) new suppliers.



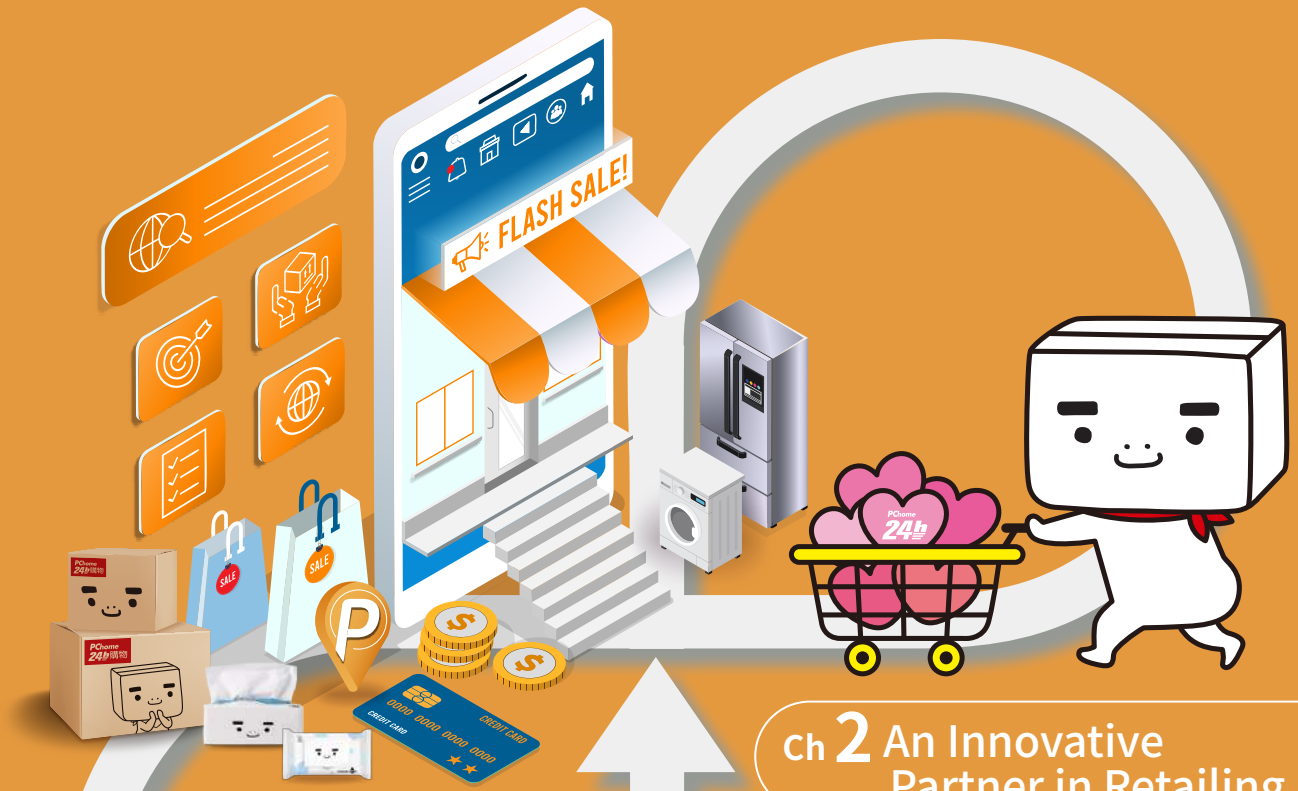
With the hope of inspiring our non-EC suppliers to join our sustainability efforts, we invited them to work towards sustainability by focusing on social responsibility, environmental protection, business ethics, and business management, among others. For this reason, PChome has created a Statement of Compliance with Supplier Code of Conduct by following the framework of international standards such as the Responsible Business Alliance (RBA) Code of Conduct, the UN Guiding Principles on Business and Human Rights, the Ten Principles of the UN Global Compact, and the UN Universal Declaration of Human Rights. Signing this statement means that suppliers agree to comply with the code of conduct in their day-to-day operations, including providing a healthy and safe working environment, ensuring respect, dignity, and fairness among workers, and adhering to professional code of ethics; and in any given situation, to strictly abide by laws, not infringe on the intellectual property rights of third parties, comply with the principles of integrity, and be socially responsible to the environment when providing products or services to PChome.

Proportion of Spending on Local Suppliers（GRI 204-1）

PChome values local brands of Taiwan and actively develops local suppliers, in hopes of using the platform's capabilities to increase the visibility of local enterprises, indirectly increase employment opportunities, and drive socioeconomic development, delivering high quality local products and services to consumers. PChome's local procurement ratio has surpassed 99% for four consecutive years, and shows our efforts to support local companies.

(Unit: NT$1 million)

Category	2022 Quantity Procured	2022 Percentage of Procurement	2023 Quantity Procured	2023 Percentage of Procurement	2024 Quantity Procured	2024 Percentage of Procurement
Local Procurement	15,961	99.95%	12,559	99.95%	12,853	100%
Non-local Procurement	8	0.05%	6	0.05%	0	-



Ch 2 An Innovative Partner in Retailing

Providing trustworthy products and services is a value that PChome has insisted on for over two decades. PChome has expanded from e-commerce to FinTech services to keep pace with current trends and meet all the needs of our customers and suppliers with "sustainability" always on our mind. We are committed to providing suppliers with an effective development platform that guarantees a worry-free and comfortable consumption experience for every customer.

2.1 Comprehensive Service Platform and High Quality Products Purchase
2.2 Thoughtful Shopping Experience
2.3 Reliable Information Security and Protection

Important Stakeholders

▶ Customers, employees, suppliers, shareholders/investors, government organizations, media, and communities/NPOs

Sustainable Development Goals (SDGs)

PChome is committed to using internet technology and innovative applications to continuously create sustainable value for its users and partners.

PChome continues to promote sustainable products and local procurement to foster positive connections between urban, suburban, and rural areas.

PChome has established a platform for communication with vendors and consumers, facilitating social innovation and encouraging responsible production by suppliers. This platform also drives consumers to engage in responsible consumption, thereby creating a mutually beneficial and environmentall

Sustainability Highlights

- We integrated group resources and continued to introduce innovative and differentiated services through cross-sector strategic alliances, including **"Home Appliance Fast Installation Service," "Extended Warranty Service for Notebooks" and "3C Product Recycling Service"** (formerly Old Smartphone Recycling Service).
- Our proactive approach to improving consumer shopping experience has resulted in a **4.8-star** rating on both the Apple App Store and Google Play.
- Our Information Security Team continued adopting multiple cybersecurity management measures to effectively maintain system security and stability and prevent cybersecurity incidents.
- We continued our collaboration with the Small and Medium Enterprise Administration, Ministry of Economic Affairs, for three consecutive years in setting up a **"Buying Power Store"**. This store features a **"Green Product Hall"** under Environmental Sustainability, offering a fine selection and greater variety of green sustainable products.

Management Solutions

Sustainable Procurement

Commitment

PChome has addressed carbon reduction issues by actively developing our own daily consumables which are usually procured. Through this approach, we not only achieved carbon reduction goals but also ensured source optimization to provide consumers with better, eco-friendlier product options

Action Plans

- Develop products with reduced carbon footprints, which will help fulfill corporate social responsibility and make the products a part of consumers' daily lives
- Reducing external procurement can reduce uncontrollable product risks and environmental pollution caused by consumables with carbon emissions

Resources Input

- Providing a quota for purchasing green products, and providing business development resources for developing green products
- The project team for own products is responsible for project product development and procurement, and also has marketing resources on a case-by-case basis

Evaluation Mechanism

- Examining the use of the green product purchase quota each quarter
- Examining the development progress of green products each week
- Calculating the number of products added annually to the Buying Power Store

Actual Results in 2024

- We kept our stock of sustainable products at 10,000+ categories (which include products in the “Green Product Section” and “Buying Power Store”)
- NT$31,448,972 of our own-brand products have been purchased.

Grievance Mechanism

- Supplier services (02)2326-1497
- E-mail: supplier@response.pchome.com.tw

Responsible Unit

Product Department, Green Products Team

Responsible Marketing

Commitment

- We commit ourselves to provide healthy, safe, secure, and high-quality products to our consumers while implementing stringent quality control measures for raw materials, supply chain management, production processes, and product inspections. Our primary duties are to comply with food safety and government regulations
- Continue to engage in eco-friendly procurement, jointly create a green economy and industries, eliminate products and services with environmental concerns, and jointly transition to new lifestyles with sustainable consumption
- Reduce unnecessary packaging materials and use recyclable or biodegradable materials

Action Plans

- Increase green cooperative suppliers to provide consumers with products for sustainable consumption
- Train suppliers to attach importance to product supply
- Employees and system teaching suppliers the right way for entering the warehouse
- Reduce the number of returns due to defects to build consumer trust
- Enhance the company's quality control processes to maintain a strong business reputation
- Establish a supplier complaint handling mechanism to promptly address and resolve supplier complaints
- The system automatically processes returns for goods that do not meet specifications, and sends a separate notice to repeat non-complying suppliers, reminding them of the need to improve their quality management
- Comply with product labeling regulations and adopt systematic processes to reduce non-compliance risks

Resources Input

PChome has charged a dedicated unit with the task of conducting stringent inspections on incoming products so as to protect consumers’ rights. Random inspections are regularly conducted by warehouse auditors to ensure comprehensive quality control and compliance with product specifications. We have a product expiry monitoring and tracking mechanism in place to furnish information and reports that keep the relevant personnel informed of product expiration dates.

Evaluation Mechanism

- Irregularly inspecting the condition and labeling of products in the warehouse, and returning non-conforming products to the supplier
- Initiate product recall procedures, including stock inspection, immediately upon receiving reports of product safety issues from customers/the Legal Office or warehouse manager, and return the products concerned to the supplier if allegation is found to be true

Actual Results in 2024

- 5.55% of reported products were returned to the supplier, down 1.46% compared to 2023.
- Number of reports of non-compliance with product/service information and labeling requirements decreased from 18 reports in 2023 to 12 reports

Grievance Mechanism

Supplier service hotline, supplier compliant mailbox, and creating an online bulletin board for suppliers

Responsible Unit

E-commerce Business Department, Operation Management Department, Warehousing and Logistics Department

Customer Safety and Health/Product and Service Quality Management/Product and Service Innovations

Commitment

- Provide consumers with safe and healthy services and products
- Incorporate a product review function for consumers to provide genuine feedback and express opinions to their heart's content, thereby enabling customers to make purchases with confidence
- Continue to optimize and innovate consumer-friendly website functions
- Improve user satisfaction and conversion rates by creating memorable shopping experiences in line with market changes and the fast-changing needs
- Deliver noticeable improvements through innovative and differentiated services such as "Linkou A7 Intelligent Logistics Park," the industry-first smart logistics park in Taiwan that introduces AI technology and fully automated warehousing equipment at the highest density

Action Plans

- Products must be reviewed before launch to comply with laws and regulations. If there are any defective products or high-risk products, the responsible unit will carry out the abnormal removal mechanism
- Product review to eliminate high-risk products
- Monitor external ratings (Google Map reviews, App Store reviews, Google Play reviews);simultaneously establish a product review mechanism on our website to diversify customer communication channels and increase the visibility of quality products
- A vendor service review management team was established to respond to product reviews and irregularly inspect if the reviews of vendors are appropriate
- Take all comments, positive or otherwise, from consumers into consideration to develop technologies and services that meet their needs and expectations
- Continuously review the shortcomings of existing website functions and formulate improvement plans for immediate action
- Increase positive reviews of the company, reduce comments related to poor browsing and shopping experiences, and improve overall customer satisfaction

Resources Input

- We created a dedicated purchase and inventory team for warehouses and set up a customer hotline
- Task the Technology Department with determining consumer needs and making plans accordingly to develop new technologies and innovative products and services that will provide not only stable quality but also memorable user experiences
- Develop a product labeling system that efficiently labels millions of products according to product purpose of use, attributes, and categories; set up a database for commercial analysis, using data analytics to determine consumer behavior and analyze purchase orders, and take actions accordingly, including tracking first-party data, grouping members into segments, inviting long-last users to return, personalizing marketing campaigns, and using AI applications, etc.; and develop data-driven services that empower suppliers and motivate them to work with us to achieve mutually beneficial outcomes

Evaluation Mechanism

- Weekly external review management meetings, and quarterly product review system performance tracking
- Conduct monthly assessments of high-risk, poor-quality products
- The technical department collaborates with the customer service unit on a weekly basis to gather consumer feedback from the customer complaint portal on the website and the iOS and Android app markets. This feedback is supplemented with metrics such as click-through rate, conversion rate, dwell time, and the number of comments and ratings. This approach helps in understanding consumer opinions on PChome 24h Shopping service and provides information on ongoing improvements in service performance

Actual Results in 2024

- 2023 ratings: 3.6 on Google Maps, 4.8 on Google Play, and 4.8 on Apple App Store
- 2024 ratings: 3.8 on Google Maps, 4.8 on Google Play, and 4.8 on Apple App Store

Grievance Mechanism

Customer hotline: (02)2704-0999

Reviews on Google Map/Apple App Store/Google Play and site reviews

Responsible Unit

E-Commerce Business Department, Technology Department, Customer Service Department, Operation Management Department

Information Security and Customer Privacy

Commitment

- Create a safe information system and operating environment
- Publish a privacy statement on official website: PChome Online Family Customer Privacy Terms and "Internet Safety for Children" protect consumers' privacy

Action Plans

- Vulnerability identification and management: PChome commissions an impartial third party to conduct attack and penetration drills, in order to discover and patch vulnerabilities that may be exploited by hackers, preventing larger impacts
- Information security management: Establishing an information security framework and policy, setting checkpoints in the process, and periodically conducting inspections and making improvements to prevent activities that do not comply with policy and processes
- Information security: PChome utilizes a variety of risk management tools for information security detection and protection, preventing hacking and malware from causing losses and data leakage
- Course examinations: Internalizing information security concepts through irregular training, preventing loopholes from constantly appearing, and preventing employees from becoming a target of social engineering

Resources Input

- We conducted penetration testing
- Priority is given to cybersecurity audits, cybersecurity risk assessments, and supply chain risk management
- Establish a vulnerability management system, web isolation system, and remote work security protocols
- Organize information security general education courses and conduct case studies on information security incidents. Identify risks through drills or test results, adjust resource allocation accordingly, optimize systems, and reduce risks

Evaluation Mechanism

- Conduct internal control inspections on IT systems every three months
- Use automated tools and procedures to identify potential risks in information systems every quarter, and examine the status of risks managed using information audit and internal control
- Organize cyber attack drills to identify and address information security risks, ensuring timely corrections
- Review the risks and confidentiality aspects of contractual agreements, enforce the signing of non-disclosure agreements and breach of contract clauses to ensure vendors adhere to information security non-disclosure obligations, and complete supply chain contract information security assessments
- Employees completed a training program on information security awareness
- IT personnel passed an advanced development security course and examination
- New employees completed a training program on information security and personal data protection

Actual Results in 2024

- Completed 1,526 information audit cycles
- Completed 88 vulnerability assessments and patched 4,221 vulnerabilities
- Performed 150 days of hacker defense exercises
- Completed information security assessments on 341 supplier contracts
- 1,482 employees completed cybersecurity training
- 181 new employees completed training cybersecurity and personal data protection

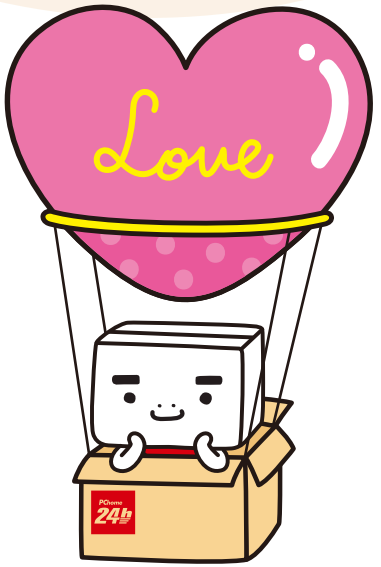
Grievance Mechanism

Stakeholders can fill out contact information in "Stakeholder Communication" on the official website

Responsible Unit

Cyber Security Office

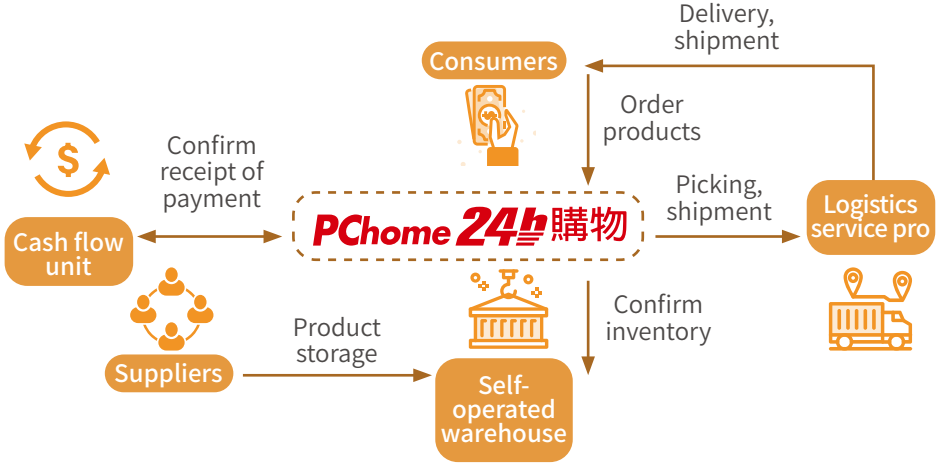
Stakeholder Communication



2.1 Comprehensive Service Platform and High Quality Products Purchase

2.1.1 PChome Ecosystem (GRI 2-6)

PChome Online is an integrated e-commerce service group, whose B2C e-commerce business – PChome 24h Shopping is the stepping stone to an Internet business that forms a close part of users' daily lives, thereby creating an open PChome ecosystem that offers a broad range of services, including e-commerce, FinTech, warehousing/logistics services, and web portals, among others. The Group provides the following services: PChome 24h Shopping, a B2C online shopping platform; Ruten, a C2C trade market; Bibian, a cross-border e-commerce platform; mobile payment solutions in the field of FinTech, such as Pi Wallet, GoGoPay and BNPL – both a payment installment tool, and Cherri Tech's TapPay which is a comprehensive payment service platform; and online insurance service, e-Insure Inc. PChome is also the operator of PChome Express, a self-owned logistics company, and the operator of a third-party warehousing business providing services for empowering the e-commerce industry.



E-commerce

Domestic E-commerce Company

PChome Online has persevered in adhering to a "user-first" core value to bring about "perceivable changes" that will bring about a revolutionary change for consumers, suppliers, and our business partners. Its B2C e-commerce business is focused on strengthening the core service value of 3C products and home appliances and enriching the variety of daily necessities. It is also engaged in cross-industry alliances and online-merge-offline (OMO) service innovations to deepen membership management, create a differentiated platform, and reshape its brand image as an integral part of consumers' daily lives.

PChome 24h shopping provides over 5 million products in the categories of food, clothing, housing, transportation, education, and entertainment. Over 2 million products can be delivered anywhere in Taiwan within 24 hours. PChome 24h shopping has the highest stock among all shopping websites in Taiwan, in hopes of meeting consumer demand from 3C home appliances to daily necessities, from physical products to services, from online to offline, and 360 degree daily shopping needs, actively extending one-stop shopping service scenarios. PChome 24h Shopping is currently the only e-commerce company in Taiwan that is an authorized distributor of Apple products, and the preferred platform of major 3C brands for launching new products. In 2024, we continued setting up flagship stores on our website in partnership with reputable manufacturers, such as the Pokémon Store Online Flagship Store and a crowdfunding flagship store in collaboration with MYFEEL, an Asian cross-border crowdfunding platform.

In continuation of our last year's (2023) success in launching the "Offline Installation Service Center" and "Home Appliance Extended Warranty Service" – both the first of its kind for a large-scale comprehensive e-commerce company, this year, we launched more new service options, including Home Appliance Fast Installation Service, Extended Warranty Service for Notebooks, and 3C Product Recycling Service (formerly Old Smartphone Recycling Service), providing an all-encompassing range of pre-sale and after-sale value-added services to increase the service capacity of our platform. Concurrently, we continued improving the interface of our mobile apps and web pages and launched a variety of new functions, with the objective of providing optimal experiences throughout the entire shopping process, from browsing the website, searching for and choosing products, to checking out. In particular, two new functions, "Reverse Image Search" and AI Customer Service", are aimed at making shopping easier and providing better services.

Overseas Cross-border E-commerce

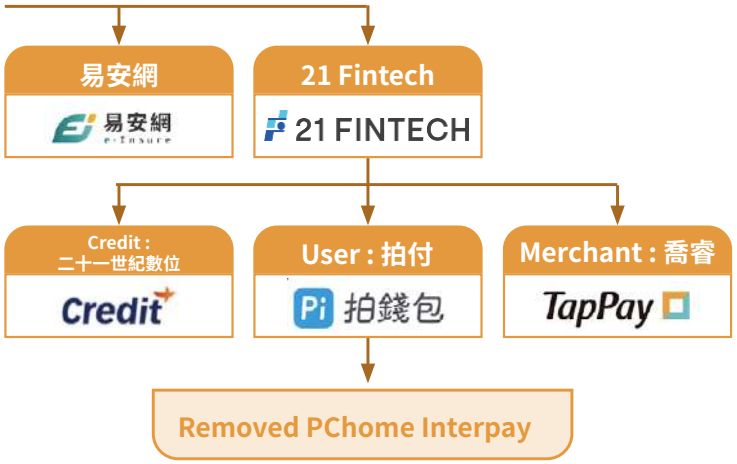
In recent years, people in Taiwan have grown accustomed to shopping on overseas cross-border shopping platforms, the market demand and scale of which are constantly increasing. Bibian, the only subsidiary of PChome Online specializing in Japanese cross-border bidding and purchasing, has demonstrated steady improvements in both scale and profitability. Since its launch in October 2019, Bibian has provided safe and secure cross-border shopping services by guaranteeing a risk-free and hassle-free shopping process. This means that it charges the lowest shipping cost in the industry, it ships parcels by air directly to Taiwan without consolidated shipping, it handles customs declaration for consumers, it offers full compensation for damaged goods or missing parcels, and it guarantees cost transparency.

In June 2024, Bibian and FamilyMart engaged in a brand new mode of collaboration – they established a dedicated Bibian Section on FamilyMart's app. Thanks to FamilyMart's advantages, including its huge user base, 24/7 opening hour, and 4200+ physical stores, the app has been downloaded over tens of millions of times, reaching new customers far and wide for the market's first convenience cross-border shopping service. This collaboration has increased Bibian's new clientele by 1.35 fold. In September 2024, Bibian collaborated with Rakuten's secondhand online trading platform Rakuten Rakuma, giving itself another brand new look – that is, a wider variety of secondhand goods, easier means of shopping, and a myriad of cross-border shopping experiences for consumers in Taiwan.

FinTech

PChome Group has in recent years ventured deeper into the FinTech industry, providing a range of FinTech-based services including mobile payment app Pi Wallet; GoGoPay and BNPL – both a payment installment tool; Cherri Tech's TapPay which provides payment gateway among other comprehensive payment services; and online insurance service, e-Insure Inc. Under a strategic alliance framework, PChome has continued to integrate the resources, services, and core advantages of different industries to provide diverse digital finance services, thereby facilitating the innovation and development of Taiwan's FinTech industry.

The launch of the industry's first "iPhone Subscription Plan" by our FinTech subsidiary 21st FinTech in 2022 has revolutionized the way of shopping, resulting in the continuous expansion of the subscription economy. Since then, 21st FinTech has been collaborating with various other companies to provide subscription plans, such as, in 2023, a Laptop Subscription Plan with Asus and iPhone for Life with Chunghwa Telecom which is the first of its kind and an unprecedented example in the telecommunication industry; and in 2024, a Bicycle Subscription Service with Giant Bicycle and iPhone Subscription Plan with Data Express, thus began a new chapter of collaboration for PChome that has led to a continuous stream of subscription options that meet different consumers' needs. Given the robust development and strong profitability of our FinTech business, we will continue to improve consumer experiences by expanding the scope of applications for innovative payment solutions and the subscription economy.



Seven "Remarkable" Services

Remarkable Service #1 Home Appliance Fast Installation Service

As a leading e-commerce provider of 3C and home appliances, PChome 24h Shopping is committed to enhancing its core service value through innovative, value-added offerings on a distinctive service platform. In June 2024, we launched the Home Appliance Fast Installation Service, a one-stop solution that allows consumers to purchase appliances online with a single click, have them delivered to their homes, and choose either fast installation, an extended warranty, or both. In the first month after launch, data showed that most orders were placed between Tuesday and Thursday, indicating a preference for having installations completed before the weekend.

Remarkable Service #2 Notebook Extended Warranty and Trade-in Cashback Service

PChome 24h Shopping joined forces with JOGEEK, a subsidiary of ASUS, to launch a new "Notebook Trade-in Service" in August 2024, allowing customers to exchange their old notebooks/laptops—any brands in any conditions—for cash or for PChome e-Vouchers . Consumers who choose e-Vouchers will receive an additional 5% bonus toward their next purchase. Simply obtain a trade-in estimate on the designated webpage, and a courier will pick it up from your home to be given to an engineer for final inspection and trade-in value confirmation. There are even the "Asus Guaranteed Trade In" option offering high estimates for Asus laptops. This trade-in service has not only enabled easy exchange of old laptops for credits toward a new laptop, but also reduced the generation of electronic waste, achieving a circular economy for environmental sustainability.

Remarkable Service #3 3C Product Recycling Service

Since launching of the Old Smartphone Recycling Service in 2018, consumers have enjoyed an easy process of trading in their older models for credit toward a new one, all simply by obtaining a trade-in estimate online and waiting for a courier to collect their old device from home. In the third quarter of 2024, we transformed this service into 3C Product Recycling Service, further expanding the scope of products eligible for traded-in to include mobile phones, tablets, wearable devices, and laptops of any brands in any condition. These devices can be exchanged for cash or for PChome vouchers plus up to an additional 10% discount on their purchase with PChome. Compared with other trade-in platforms, our service is applicable to a wider variety of 3C products and provides increased flexibility in how consumers want to use their trade-in credit.

Remarkable Service #4 A Revamped AI Customer Service and Reverse Image Search for Better Shopping Experiences

PChome 24h Shopping has continued to bring brand new looks to its mobile app and web pages with a multitude of new and better functions for the best shopping experience, particularly when browsing, searching for and choosing products, and checking out. This upgrade has driven a 2.9% year-on-year increase in the number of members placing orders from our app in 2024. The new AI Customer Service launched during the fourth quarter of 2024 has made it easier for consumers to get the answers they need, significantly improving our service efficiency. Moreover, the new Reverse Image Search function added to the app has made product searches more intuitive and convenient.

Remarkable Service #5 5G Easy Points: Annual Tariff Deals and Hami Shopping Guide, reflecting a cross-industry collaboration for enhanced membership management

In March 2024, PChome 24h Shopping launched two-way membership programs, a one of the kind “5G Easy Points: Annual Tariff Deals” and “Hami Shopping Guide,” in collaboration with Chunghwa Telecom. Users of Chunghwa Telecom are entitled to not only high-speed 5G communication and Internet-browsing experiences, but also additional Hami Points on eligible spending with PChome 24h Shopping each month, which can be used to purchase products on the Hami Shopping platform or on PChome 24h Shopping, thereby allowing us to tap into the vast user base of Chunghwa Telecom, creating the synergy of a point-based ecosystem for both PChome and Chunghwa Telecom.

PChome has launched a co-branded credit card with DBS Bank to foster loyal members with wide-ranging benefits, including up to 6% rebate, ticketing and dining privileges at discounted rates, and many other shopping scenarios to forge stronger and deeper bonds with our cardholders. In April 2024, the co-branded card was given a brand new look – PChome Prime featuring an image of BOXMAN, PChome’s mascot, and a welcome offer of up to 1,000 P-coins for first-time users.

Remarkable Service #6 A New Subscription Service for Greener Economy

Following its launch of the industry's first subscription plans and services for mobile phones and laptops, in September 2024, our FinTech subsidiary 21st FinTech proceeded to introduce another industry-first Go-ride Easy Ride Subscription Program in partnership with Giant Bicycle, diving into sustainability issues in the midst of global net-zero trends. The Go-ride program offers monthly installment payment options, making high-quality bicycles affordable and riding more flexible and attractive. It is not subject to any restrictions – unlike bike-sharing/rental services that compel you to return the bike or find a parking space for it or are only available at specific areas. This program features affordable monthly payments, making prolonged periods of riding or frequent riding more economical, as opposed to the pay-per-use option for bike-sharing services. With this program, users can own their own vehicle and enjoy a better riding experience without worrying about rental availability or bike conditions.

2.1.2 Responsible and Sustainable Shopping

Under the global sustainability trend, consumers are paying more attention to making environmentally and socially responsible purchase decisions, while enterprises are leaning towards sustainable production to fulfil their social responsibility without sacrificing profitability. As a leading e-commerce company, PChome has insisted on working with consumers and suppliers to safeguard our planet. To do so, we continued to procure environmentally friendly products, reduce our carbon footprint in both processes and products, and transform daily shopping into a driving force for sustainability.

PChome 24h Shopping has established a Brand Flagship Store to sell various eco-friendly products from domestic and global brands, providing consumers with a fine selection of quality-assured products to strengthen the trust they have in our brand. The Store offers a one-stop shopping experience and features a broad range of products, including energy-efficient home appliances, products packaged 100% using recycled materials, and eco-friendly products, that demonstrate the brand's environmental awareness and sustainable practices throughout a product lifecycle. We also obtained high-quality products with Leaping Bunny (Cruelty-Free certification) and Cradle-to-Cradle certifications to embody our persistence for sustainable procurement and a circular economy in the consumption process and the environment. PChome has in recent years continued increasing the variety of its green products to provide more sustainable options, including eco-friendly or energy-certified products. We also co-organized a series of activities with business partners to advocate for eco-friendly actions during Earth Day and Earth Hour and harness the strengths of people to increase the value of sustainability in maintaining a harmonious relationship between people and the environment.

Remarkable Service #7 Bibian–FamilyMart App as part of your daily life

In response to the growing demand for cross-border online shopping, in June 2024, Bibian, our e-commerce platform specializing in Japanese cross-border bidding and purchasing, engaged in a collaboration with FamilyMart – they established a dedicated Bibian Section on FamilyMart's app, creating the market's first cross-border shopping service on a convenience store platform. Thanks to FamilyMart's advantages, including its huge app member base of over 17.5 million members and 4200+ physical stores across Taiwan, this collaboration has started a new chapter in cross-border e-commerce services for Taiwan and Japan. Bibian ventured further into Japan's shopping and auction market: It collaborated with Rakuten's secondhand online trading platform Rakuten Rakuma in December 2024 to introduce a greater variety of secondhand product options, further cementing the relationship between Taiwan and Japan. Through these partnerships, the uniqueness of our services is accentuated, and cross-border online shopping has truly become a part of people's daily life.

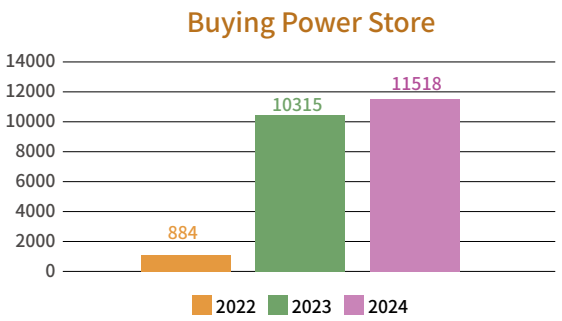
Brand Flagship Store

With so many choices of online shopping channels and an overflow of online information, consumers often struggle to distinguish the authenticity and quality of products sold online. To address this trust issue, PChome 24h Shopping has established a Brand Flagship Store that has been authorized by major brands. The store sells quality-assured products that enjoy a warranty period, come with complete after-sale services as well as limited-time discounts and rebates, and guarantee delivery within 24 hours of purchase anywhere in Taiwan, creating a reliable e-commerce shopping environment where consumers can shop quickly, conveniently, and with peace of mind.

In 2024, PChome opened the Pokémon Store, an online flagship store authorized to sell Pokémon-related products, and collaborated with MYFEEL, an Asian cross-border crowdfunding platform, to establish a crowdfunding flagship store. In response to the explosive wave of AI-based consumer products introduced in the year of AI that is 2024 as defined by the tech community, PChome 24h Shopping decided to ride the trend, launching the grand opening of an AI Flagship Store, which offers a huge selection of the latest and most popular AI-integrated mobile phones, laptops, and home appliances to bring consumers firsthand a smarter way of living with AI.

Buying Power Store and Green Product Hall

PChome 24h Shopping has continued to optimize product selection strategies and service experience, helping consumers to make sustainable practices a part of their daily life. This involved a continued collaboration with the Small and Medium Enterprise Administration (SMEA), Ministry of Economic Affairs, for three consecutive years in setting up a " Buying Power Store " to promote social innovation, align with the UN SDG 12: Responsible Production and Consumption, and support the SMEA's "Buying Power" initiative. The Buying Power Store features a "Green Product Hall" under Environmental Sustainability, offering a fine selection and greater variety of green sustainable products. As of 2024, the Green Product Hall sells 11,518 types of products and another five new categories of food were added to the collection in 2024 in response to consumers' food safety concerns. Furthermore, "Buying Power store" has shared platform marketing, payment solutions, and logistics resources to aid the digital transformation of SMEs, and selected high quality products that are friendly to the environment and society. The Buying Power store was certified as a "Social Impact Platform" by Taiwan Institute of Economic Research; the certification was organized by the Small and Medium Enterprise Administration,



Get to Know About Eco-friendly Labels

Get to Know About Eco-friendly Labels

Leaping Bunny Certification (Cruelty-Free Certification)
The Leaping Bunny logo is issued by Cruelty Free International. It advocates for alternative solutions to animal testing and requires that no animal testing is used in a product's development or manufacturing process. The certification review standards are strict, and the organization audits approved brands every once in a while on an annual basis. Therefore, the Leaping Bunny logo is currently the most credible cruelty-free logo.

PChome 24h Shopping-certified products: Astonish (British-brand cleaning products), Eco-Me, ANDALOU, etc.

Cradle to Cradle Certification

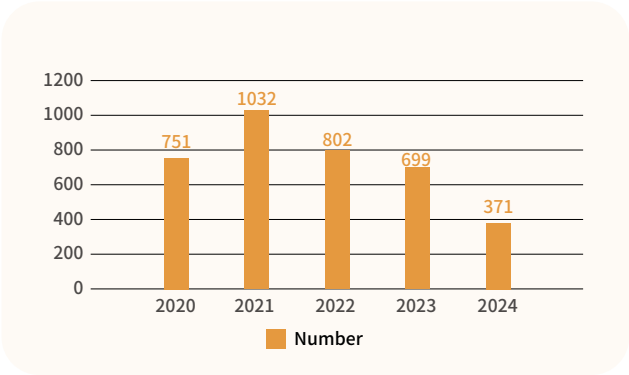
The Cradle to Cradle Certification is a globally-recognized certification of products for the circular economy. There are five criteria: Material Health, Material Reutilization, Renewable Energy Use and Carbon Management, Water Stewardship, and d Social Fairness Corporate Social Responsibility. The goal is to encourage manufacturers to incorporate eco-friendly and sustainability concepts into their products, beginning in the design stage.

PChome 24h Shopping-certified products: method, ecover, etc.

Trade-in service for electronic devices: Exchanging your 3C products for credit worry-free

Let's embrace a circular economy! The increased availability of newer technologies is often the catalysis speeding up the rate at which electronic devices are replaced. While technology has made our lives easier, it is also putting undue stress on the environment. To prolong product lifecycle and reduce electronic wastes, PChome 24h Shopping introduced an Old Smartphone Recycling Service in 2018. This year (2024) we transformed this service into 3C Product Recycling Service, expanding the scope of this service to include laptops and notebooks to embed a circular economy within the consumption process.
With this service, consumers can enjoy an easy, stress-free and iTS-compliant process of trading in their unwanted electronic devices simply by obtaining a trade-in estimate online and waiting for a courier to collect their old device from home. Trade-in services currently available on PChome can be applied to mobile phones, laptops, tablets, and wearable devices, among other 3C products of any brands. Consumers opting for PChome vouchers as trade-in credit are entitled to an added bonus of 10% discount on purchases of their choice with PChome. PChome is nevertheless committed to increasingly the value of sustainability and creating an easy and rewarding green shopping experience.

Amount of Old Smartphones Recycled



Process of Recycling Old Smartphones

- Online price estimation: User enters Recycling portal from homepage or app
- Collection upon arrival: The user schedules a collection time after completing the recycling application
- Manual inspection: Personnel assesses the functionality and value of the smartphone
- Price quotation: Personnel sends the final quotation via SMS or email, and the user makes a decision
- Identification: The user completes the transaction after uploading their personal information
- Credit issuance: The system allocates an e-coupon to user's PC account; or remits cash to user's bank account(Includes a 10% point-based cash rebate)

Note: At the moment, the trade-in process for laptops only includes obtaining an online estimate via a web portal; the final value and matters to be confirmed will be emailed to users.

Trade-in service for electronic devices

Let's take actions for environmental sustainability

Recycle your old mobile phones

PChome 3C Product Recycling Service

Notebook Trade-in Service

Subscription for mobile phones: PChome iPhone Subscription Plan

Taiwan's first, hassle-free, sustainable subscription service is at our fingertip! As the only e-commerce company in Taiwan that is an authorized distributor of Apple products, PChome 24h Shopping introduced an iPhone Subscription Plan in 2022, integrating the group's resources to create a novel phone-purchasing model. The plan boasts five signature features: Buyers can pay in monthly installments at zero interest rate, no prepayment or deposit is required, insurance is included, payment plans are flexible, and upgrading phones every year becomes a reality. The subscription plan had received widespread attention in the first year it was launched. According to data from the past two years, 66% of subscribers were aged 21–39, mostly 30–39 years-old followed by 21–29 years-old, and most of them were men, at 70%; this shows that younger people are more accepting of and have a greater demand for a subscription plan that enables them to upgrade their phones flexibly and efficiently.

PChome iPhone Subscription Plan represents a combination of technological innovation and sustainability, thus paving the way to a circular economy, thanks to its subscription and trade-in properties. With this plan, consumers can upgrade their phones easily while contributing to a greener environment and make smarter and greener spending decisions.

Lights Off on Earth Day for Sustainability

PChome Online has been a dedicated supporter of the world's largest voluntary public welfare carbon reduction event "Earth Hour" for four consecutive years. Our PChome office buildings switched off their light for one hour from 20:30 to 21:30 on March 23 of 2024, taking real action for environmental sustainability. PChome 24h Shopping also launched three special sections, "Earth Hour," "Buying Power store," and "Green Products," recommending a selection of earth-friendly products to invite consumers to lead a greener lifestyle.

PChome has been proactive in improving its energy efficiency by turning its warehousing operations green: Our warehouses are completely illuminated using LED lighting equipment, which consumes 50% to 70% less energy than do traditional lamps, thereby effectively reducing carbon emission; our Linkou A7 Intelligent Logistics Park launched in 2023 is a fully automated warehouse that uses a high density of AI technologies to facilitate stable operations even in the dark, thereby realizing a completely energy-efficient "lights-out factory." On Earth Day, Linkou A7 Intelligent Logistics Park switched off its lighted signboards for a full 24 hours (from 00:00 to 24:00) to demonstrate our persistence and actions for sustainability.

Celebrating Earth Day for a Greener Economy

This year's Earth Day on April 22, 2024 was themed "Planet vs. Plastics" to promote a focus on plastic pollution around the world. Being Taiwan's first e-commerce platform embracing "green shopping" practices, PChome Online has continued promoting sustainable operations through an extended Green Shopping Program to support international sustainability initiatives. PChome 24h Shopping created a special section, "Earth Day," on its platform, recommending a whole range of green, sustainable, environment-certified, plastic-free products to encourage greener choices and more sustainable way of living. The section offers a selection of green products in the categories of food, clothing, housing, transportation, education, and entertainment, to reconcile consumers to a sustainable living and our environmental efforts.

Green Points for Greener Economy

People in Taiwan have become more conscious of sustainability issues, especially in light of the challenges facing Taiwan – the need for stable power supply, energy transition, and extreme weather events exacerbating water shortage and power outage problems. PChome 24h Shopping therefore rose to the occasion and promoted environmentally friendly products that are aligned with green product standards, including energy-efficient, environmental protection, FSC-approved, and water-efficiency labels. Our aim is to help consumers make conscious choices to reduce their environmental impact.

As the first major e-commerce platform in Taiwan to obtain the Carbon Footprint Label, PChome 24h Shopping became one of the preferred partners for the Environmental Protection Administration (EPA) of Executive Yuan to launch the Green Point Scheme in 2021. In this scheme, consumers are required to register as a Green Point member, then link their Green Point account to their PChome 24h Shopping account, and from thereon, they will earn 500 Green Points for every order they place with PChome, and the points can be used the next time they make a purchase. By using a product selection optimization and point-based reward system, PChome hopes that more people will find joy in shopping while leading a green sustainable lifestyle.

Green Living with e-Readers

As people grow more eco-conscious of the choices they make in daily life, e-readers have emerged as the preferred and environmentally friendly option of reading owing to the numerous advantages of this device: it can be used repeatedly and sustainably, it is portable, it supports personalized reading experiences, and it causes less strain on the eyes. E-readers have therefore gained widespread popularity among readers in the modern era. In 2022, PChome 24h Shopping collaborated with the world's second largest e-book platform Kobo to expand its e-book collections. As of 2024, PChome has more than 4.93 million e-books in its collection, up 11% from 2023, becoming the largest online bookstore in Taiwan. Our collection includes books printed in English, Spanish, French, and Japanese, among other mainstream languages, as well as Arabic, Malay, and Turkish, to accommodate the wide-ranging preference of all sorts of readers. We also encouraged suppliers to offer bundle deals combining e-books and their products. With more paperless options, fewer trees are felled and less ink is used in printing, thereby contributing to a greener, more sustainable life of reading.

2.1.3 Product Review Mechanisms and Quality Assurance Standards (GRI 416-1)

PChome has established a product review mechanism and quality specifications, and reviews the safety and compliance of every product. We require suppliers to strictly fill out required information according to internal regulations; products must be reviewed before launch to comply with laws and regulations. After products enter the warehouse, auditors regularly inspect products to ensure that the quality and external appearance of products meet specifications. We established a mechanism for removing products that do not comply with specifications. We strictly supervise every aspect from contacting suppliers to delivering products into the hands of consumers, providing consumers with a reliable and trustworthy consumption environment.

Multiple Measures to Ensure Good Product Quality

PChome ensures that every product delivered to our consumers is held to the highest standards. In addition to signing cooperation agreements with suppliers, which contain clauses on delivery and payment, acceptance requirements, and warranties against defects, we maintain product quality through product inspection procedures and product recall as a precautionary measure.

Product Review Items

PChome's product review mechanism covers five aspects: essential vendor information, product management, liability for product delivery, legal liability, and product acceptance information transfer. PChome has reviewed regulations for different products and monitors regulations, which are included in the training of sales personnel, and strictly requires that they comply with regulations to maintain quality for consumers.

✓ Basic Information of Supplier

✓ Product Information Management

✓ Send Information on Product Acceptance Testing

✓ Legal Liabilities

✓ Product Delivery Responsibility

1 Prohibited Products

Tobacco, firecrackers, products with pornographic and violent content, recreational drugs, pharmaceutical drugs (excluding Class B OTC drugs), weapons, bullets, and other legally prohibited products

2 Restricted Products

Typical foods, health foods, environmental agents, cosmetics, supplements, OTC drugs, and medical devices, which must be compliant with government and PChome regulations, such as fully disclosing the product information, obtaining the seller's permit, and product approval number

3 Product Certification

Restricted products, such as typical foods, health foods, organic agricultural products, food cleansers, cosmetics, Class B OTC drugs, medical devices, and controlled telecommunications radio-frequency devices, must be subjected to product testing. Suppliers must comply with laws, regulations, and administrative orders, and vendors must obtain the relevant licenses or selling permits before selling these products on PChome

4 Product Labeling

The name, main raw material, country/region of origin, manufacturing information, and expiry date of local and imported products must be displayed clearly to ensure complete product information and enhance consumers' trust

5 Intellectual Property Rights

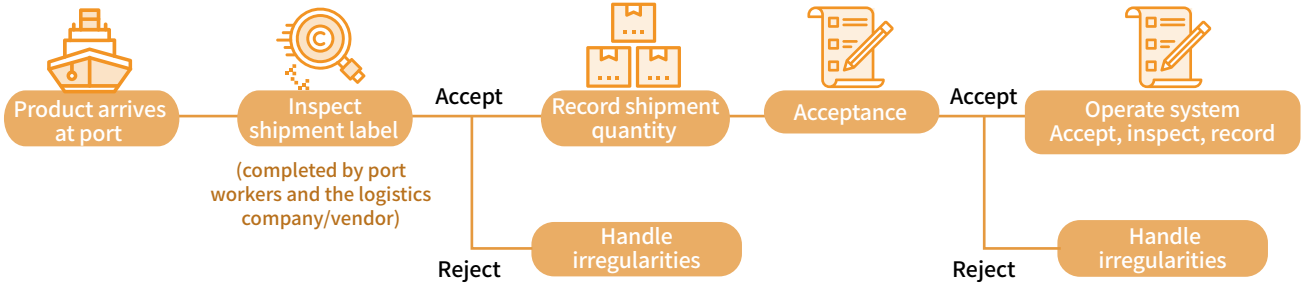
Suppliers are requested to guarantee the accuracy and transparency of product descriptions and information, so as to ensure compliance with intellectual property rights

6 Eco-friendly Labels

All energy consuming products must have the Energy-Efficient Label; washing machines and toilet systems must acquire the Water Efficiency Label before they can be sold

Warehouse Processes and Management

PChome has standardized the product warehousing procedure. Inbound products arriving at our warehouses are subject to various product inspection procedures to ensure that the products are in good condition when they enter storage. In terms of warehouse control, we have established three lines of defense for quality control, including post-storage validity period management, quality spot checks, and audits, so as to ensure that the stored products have not expired or spoiled.



Validity Period Management

PChome has devised different permitted storage periods and withdrawal periods for products with different expiry dates, as well as systematic monitoring and control of product condition. Our warehouse employees inspect the quality and expiration date of a product before shipping it to the consumer.

Product Inspection

Upon signing a purchase contract, PChome requests that suppliers provide proof of product inspection. PChome cooperates with Intertek and the FDA to test for aerobic plate counts, E. coli, food additives, toxin levels, heavy metals, and pesticide residues, as well as inspections of food and cosmetics labeling, and prescription reviews of our self-owned products, in order to guarantee the quality and safety of products for consumers.

- Microbial Testing
- Food Additive Testing
- Toxin Testing
- Pesticide Residue Testing
- Food/cosmetic Labeling and Formula Review

Inventory Audit

The Warehouse Inventory Division has an audit team in place to perform daily audits and inspections on products stored in specific areas. The audit includes checking for damage or mold growth on products, signs of spoilage, and product expiration. Non-defective products are cleaned and arranged to ensure optimum condition. Defective products, if found, are filed, photographed, and verified prior to subsequent treatment.

Warehouse product inspection

Audit team is able to conduct product inspections more efficiently by using a system to handle acceptance procedures and print labels

Figure: Products are inspected twice and container product information is scanned to ensure that the contents are correct

Product Recall Mechanism

recalls include ordinary recalls and special recalls.

- Ordinary recall: A product that is no longer in production or is undergoing transfer of agent will be recalled.
- Special recall: When the company receives letters from customers, news media, or competent authorities and other legal entities, in order to ensure that consumers' shopping rights are not damaged, PChome will first ask sales personnel to actively contact the supplier for confirmation and make corrections and provide relevant documentation within the time limit. If the vendor cannot provide a reasonable explanation or relevant documentation and causes the product to not meet requirements, PChome will immediately remove and cease sales of products with concerns as a precautionary measure. If the vendor subsequently claims that it has adjusted the matters in violation and obtained relevant certification documents, the products are put back on the shelves after review by relevant units.

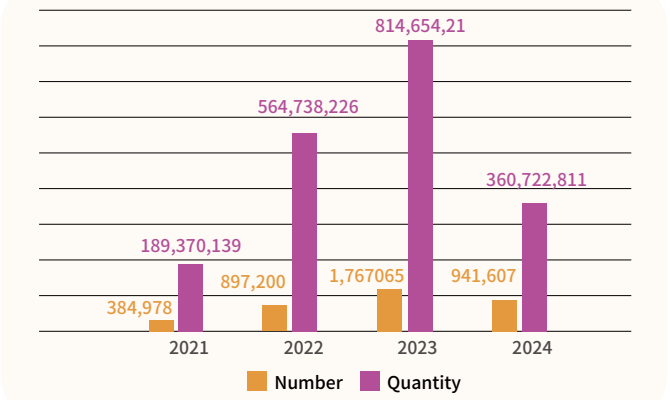
Product Recalls in 2024

Products	Reason for Recall	Improvement Actions
Food and daily necessities, etc.	A total of 59 types of products were recalled in 2024, mainly due to notifications and letters from the competent authority: The products were recalled because of violation of product inspection/labeling related laws, infringement of IP rights, missing NCC label, and violation of the Fair Trade Act.	The products were recalled. The products will be returned for sale in the market after the suppliers concerned have provided relevant supporting materials.

PChome improves the consumption experience of consumers through product review mechanisms and quality assurance standards. By returning high risk products, we not only prevent potential customer complaints and the cost of subsequent lawsuits, but also effectively reduce warehousing cost. When a customer complaint occurs, warehousing personnel of PChome will conduct sampling inspections of products in storage. If it is not an isolated case, we return the entire batch and stop selling the product to protect consumer rights and interests.

PChome periodically conducts sampling inspections of products that have been in storage for a long period of time (products that are at risk of deterioration, yellowing, and becoming brittle when stored for a long time). Such products may put customers at risk during use and affect their confidence in PChome. To provide consumers with higher quality products, we raised the standards for returning products that have been in storage for extended period. In 2024, a 47% decrease in product recalls was observed mainly because the company enforced strict pre-stock control, gaining consumer confidence. PChome will nonetheless continue to conduct inspections on products in extended periods of storage and pay continued attention to consumers and their consumption experience.

Products Returned due to Being in Storage for a Long Period of Time



2.2 Thoughtful Shopping Experience

2.2.1 Reliable Customer Services

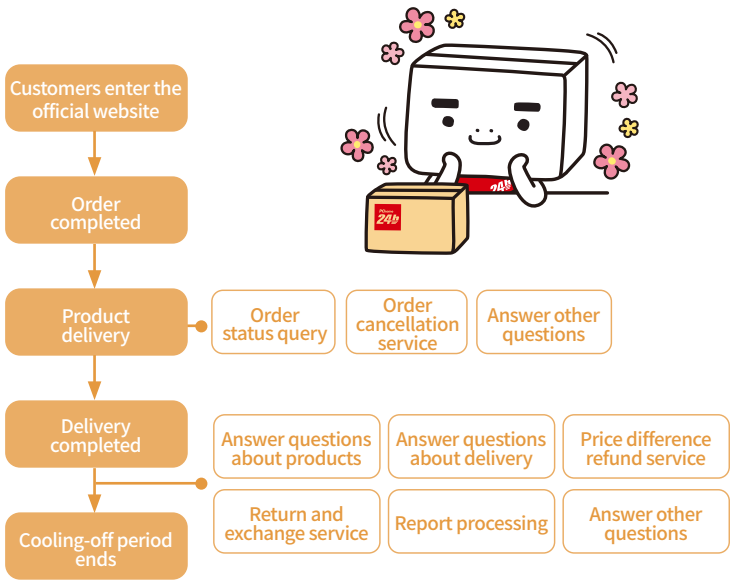
PChome launched an AI Customer Service in October 2024 to help customers quickly find the solution they need, thereby experiencing convenient services in real-time. Since its launch, AI Customer Service saw a usage rate of 70.4%, solving problems more efficiently at a rate of 96.3%, effectively meeting the needs of most customers. In the future, we will continue to optimize the interactive experience of our AI Customer Service, improve response accuracy, and ensure smoother rendering to provide effective customer support through self-service.

In addition, we actively optimized App user experience to effectively improve overall customer satisfaction. As of 2024, PChome App received a high rating of 4.8 on both Google Play and Apple App Store, indicating that it has been highly recognized by users in terms of smooth rendering, functional designs, and problem response. We will continue to consider every customer feedback and create a more intuitive and smooth shopping experience through technological innovations and service upgrades.

We are planning to introduce a real-time online customer service in 2025. Customers will be able to communicate with a human customer service representative in real time on the website or app. This type of customer service is more flexible and convenient compared with traditional telephone-based customer services. This service upgrade is expected to further increase service efficiency, improve interaction quality, and strengthen customer perception of PChome's perseverance and dedication to providing thoughtful services.

PChome is committed to providing considerate services in hopes of becoming customers' reliable shopping companion. Our customer service channels, such as the hotline, Customer Center, and AI Customer Service, are always readily available to address any customer concerns, including product information inquiry, order tracking, or after-sales services. When customer feedback is obtained, correspondence will be made by phone or e-mail within 2 business days, and a customer service representative will handle the case until it is fully resolved. Our Customer Center website has a section of Frequently Asked Questions (FAQs) which is accessible to customers at any time.

PChome Customer Service Process



2.2.2 Professional Customer Service Representative Training Programs

Professionalism is the key to providing excellent services. PChome has inherently valued the professional training of its customer service representatives. In 2024, we invested 7,300 hours of systematic training in total, covering product knowledge, problem-solving skills, situational skills, and customer communication practices to comprehensively strengthen the professional literacy and response capabilities of our customer service team and ensure that each customer service representative is able to address customer concerns efficiently and thoughtfully.To improve service efficiency and accuracy, PChome completed a "Customer Service Work Information Station" in 2024, integrating FAQs, protocols, and internal knowledge data to facilitate instant query and response. This not only improves response consistency but also significantly reduces processing time, making services more real-time and professional.

When our real-time online customer service is launched in the future, we will help customer service representatives adapt to this customer service channel, and to any other new channels that will be adopted in the future, by training their communication and adaptation skills. A well-trained customer service representative will be able to serve customers effectively and efficiently.

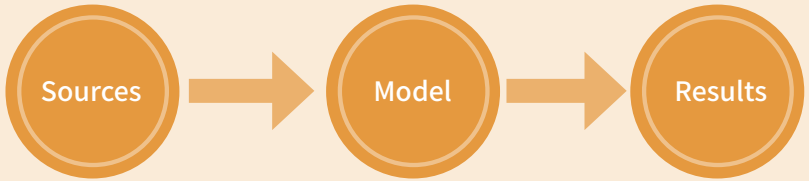
PChome believes that continuous training and adoption of digital tools are means to building a professional pool of enthusiastic customer service representatives who will turn out to be a trusted supporter of our customers, steadily fulfilling our commitment to service quality and sustainability.

Customer Service Training

	Employee Type	Management		Non-management	
		Female	Male	Female	Male
2024	Total Training Hours	61.5	39	4,044	3,155

Note: Management is defined as employees who hold the position of deputy manager and above

Quality Auditing Process



Five Service Features Highlighting Customer Service Professionalism and Temperance

PChome's customer service team has continuously demonstrated a high level of professionalism and resilience in front-line services. Based on customer feedback, five aspects of our customer service have gained customer recognition:

1. Rapid response — The team is able to identify the crux of the problem and provide solutions in a timely manner.
2. Efficient processing — This is characterized by a streamline process, immediate assistance, and short customer waiting time.
3. Flexible response to emergency order requirements — The team is able to flexibly coordinate urgent orders to meet customer needs in a timely manner.
4. Cross-departmental communication and coordination — The team is able to integrate internal resources to provide all-in-one solutions.
5. Friendly attitude and attention to detail — The team is able to provide services patiently and meticulously regardless of the nature of queries, delivery requests, and customer needs.

These pieces of positive feedback represents a recognition of the team's efforts on the front line, and demonstrates PChome's perseverance in and commitment to ensuring service quality. We will continue to strengthen the professionalism and service temperament of our customer service representatives in order to make our customers feel truly valued and understood.

Positive Feedback

This time we chose to use the iBox delivery option, but I couldn't find my tracking record with Chunghwa Post, despite waiting all day – I usually use express delivery and will receive my parcel the next day; this time I was only sent a postal number, not tracking number. I called customer service for help, and Ms. Lin, Staff No. 162, said "given your urgency we will have it reshipped to you." True to her words, my order was delivered to me within 24 hours. I would like to thank Ms. Lin for her dedication and efficiency. I hope the company will reward her accordingly.

Positive Feedback

I would like to commend the customer service team at PChome. Despite the backlog of logistic works on 11.11 Day, the customer service representatives remained efficient and patient in helping and communicating with me and coordinating matters to facilitate my delivery. They are truly wonderful, so are the couriers.

Positive Feedback

PChome has been my family's preferred online shopping platform since 2014 to the present day (2024). It has a complete range of high-quality products with express delivery options, and also a customer service team readily available to address our concerns about a product and forward our problems to the supplier concerned. The perfection of their services is why we always shop with PChome first. Thank you to the teams at PChome.

Positive Feedback

I purchased a product that is "Shipped by Supplier." Several customer service representatives have helped me process my return request. I am very grateful to them for defending consumers' interests and rights with the suppliers.

Positive Feedback

Delivering to offshore islands is indeed more complicated. I thank everyone for their patience and cooperation. Your hard work is truly appreciated.

Positive Feedback

I [called customer service] to remind them about certain logistics and delivery requests to save [their courier] from wasting time. Soon [I was connected to a] Ms. Yang, Staff No. 602, who was able to give me a swift and detailed response. Customer service at PChome 24h Shopping is in my opinion the best of all other online shopping platforms. I do buy on other shopping platforms for price considerations, but whenever I encounter a problem I'm usually forced to talk to a robot! PChome's customer service team has been nothing but friendly, reliable and efficient.

Positive Feedback

I purchased a product and needed to find contact details to a supplier's repair department. I called PChome customer service and received a clear response. The supplier promised to ship a new product, but I still didn't get it. I was then assisted by Ms. Pei, Staff No. 254, whose swift response has prompted shipment and delivery within two days. As a customer service provider myself, I am especially grateful to Ms. Pei for her efficiency and professionalism, and also thank you to the customer service team at PChome for their assistance and dedication!

Positive Feedback

I needed to have my uniform invoice replaced. I called customer service and was connected to Ms. Fu, Staff No. 123 – she first explained the handling procedures per company protocol but as soon as she realized the urgency of my need, she made the necessary calls immediately and handled everything quickly, eventually completing my request. PChome's customer service representatives are able to handle problems flexibly and systematically and serve their customers professionally and efficiently. I am grateful for it and hope that the company will give them the recognition and rewards they deserve.

2.3 Reliable Information Security and Protection

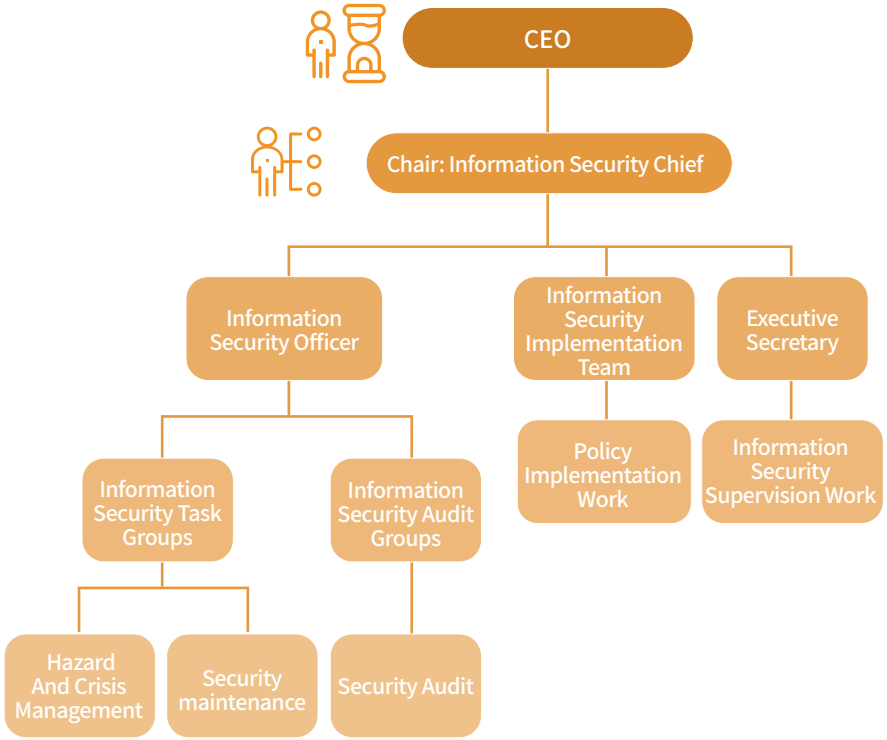
PChome is committed to providing secure and robust online shopping environments to customers through continuous system optimization and improved user friendliness. In addition to protecting consumption information relating to our customers, we also regard individual privacy highly as a fundamental assurance. The number of cyberattacks has increased along with growing demand on online shopping, and PChome prevents any potential information security risks through its internal structure, risk assessment, and system upgrade. We continue to strengthen our defense-in-depth measures to reduce the likelihood of business interruptions caused by hacker attacks; continue to optimize malicious activity detection mechanisms, increase the efficiency and response speed, effectively contain, and minimize the scope impacted by such activities; continue to increase information security training sessions and social engineering drills, and periodically inspect the information system according to the Company's information security policy and implementation regulations. PChome will maintain the strictest standards to face even more severe information security challenges in the future, and create a safe information system and operating environment to protect consumers' rights and interests.

2.3.1 Information Security Governance Structure

The Company established a dedicated cyber information security office department in 2018 to strengthen information security management and establish a trustworthy information application system and environment. A central management unit is established under the office department to oversee the group's establishment of information security and protection related policies, implementation, risk assessment, control, and compliance audits, in order to improve information security and service quality for online services, making PChome an online shopping platform that consumers can feel at ease using. Consumers do not need to worry about information security or their personal privacy being invaded. This ensures our operating ability and information service performance. The highest level supervisor of the Cyber Information Security Office department periodically reports information security management results, related issues, and directions to the CEO GM and Audit Committee.

To implement the information security strategies devised by the Cyber Information Security Office Department and to ensure internal compliance with information security-related practices, processes, and regulations, we established an Information Security Task Force. The CEO GM assigns an information security officer to serve as the convener. Members are responsible for the protection, inspection, governance, and crisis management of information security-related affairs. Additionally, senior-level managers from all business units form an information security implementation task force to carry out policy implementation tasks. The executive secretary is responsible for organizing meetings, coordinating safety affairs, and carrying out information security training. Meetings are convened on a quarterly basis to review and decide the relevant solutions and policies on information security and personal data protection, and to ensure the effectiveness of our management measures.

2.3.2 Information Security Measures

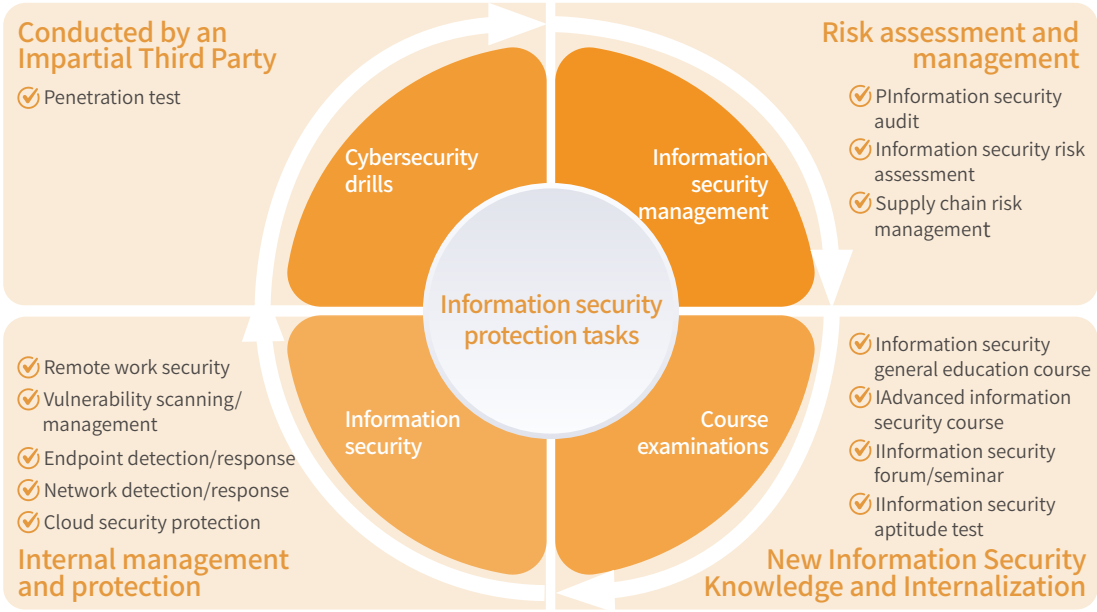


PChome established a comprehensive information security management policy to enhance information security precautions and implement concrete measures. We assess information security risks from the perspective of system, technology, and procedure, and set the priority of risks based on the risk level, probability of occurrence, impact, and cost required to avoid the risk. We clearly identify major risks that will impact our business and information security, and utilize the PDCA (Plan-Do-Check-Act) management approach to ensure that risks are effectively lowered, thereby establishing the highest level confidential information protection services that meet customer needs.

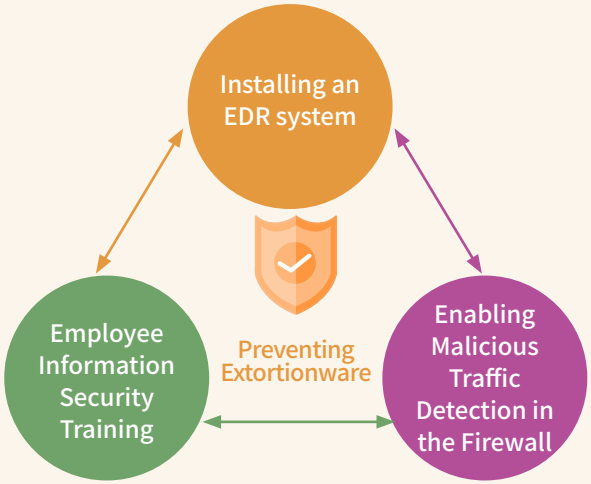
We have also established multiple layers of information security measures, and continue to adopt information security defense technologies, establishing information security monitoring and maintenance mechanisms that include identify, protect, detect, respond, and recover. We established a supplier risk management process to control risks in various aspects and protect the Company's important assets, such as the confidentiality, completeness, and availability of personal data, trade secrets, and online services.

PChome also actively monitors information security management results, and carries out information security risk assessment, analysis, and improvement measures based on internal information security inspection results. We conduct a variety of information security drills to ensure our ability to defend against attacks, and systematically raise the information security awareness and alertness of every employee, preventing information security risks before they occur. Furthermore, PChome continues to organize an information security general meeting and information security training to raise the informational security awareness and knowledge of all employees, providing information on information security and collecting information security incidents to remind units of matters requiring attention and protection methods. We also irregularly arrange information security training for employees, in order to help employees stay up-to-date on the latest information security trends and knowledge and strengthen their information security ability.

Vision	Goals	Strategy
Create a safe information system and operating environment	1.Implement the information security policy 2.Ensure the confidentiality, integrity, and availability of information provided 3.Protect customer privacy and information asset security	1.Ensure effective management mechanisms 2.Utilize appropriate methods and tools to increase the completeness and efficiency of information security management 3.Compliance with cybersecurity-related laws and regulations



Improvement items in 2024

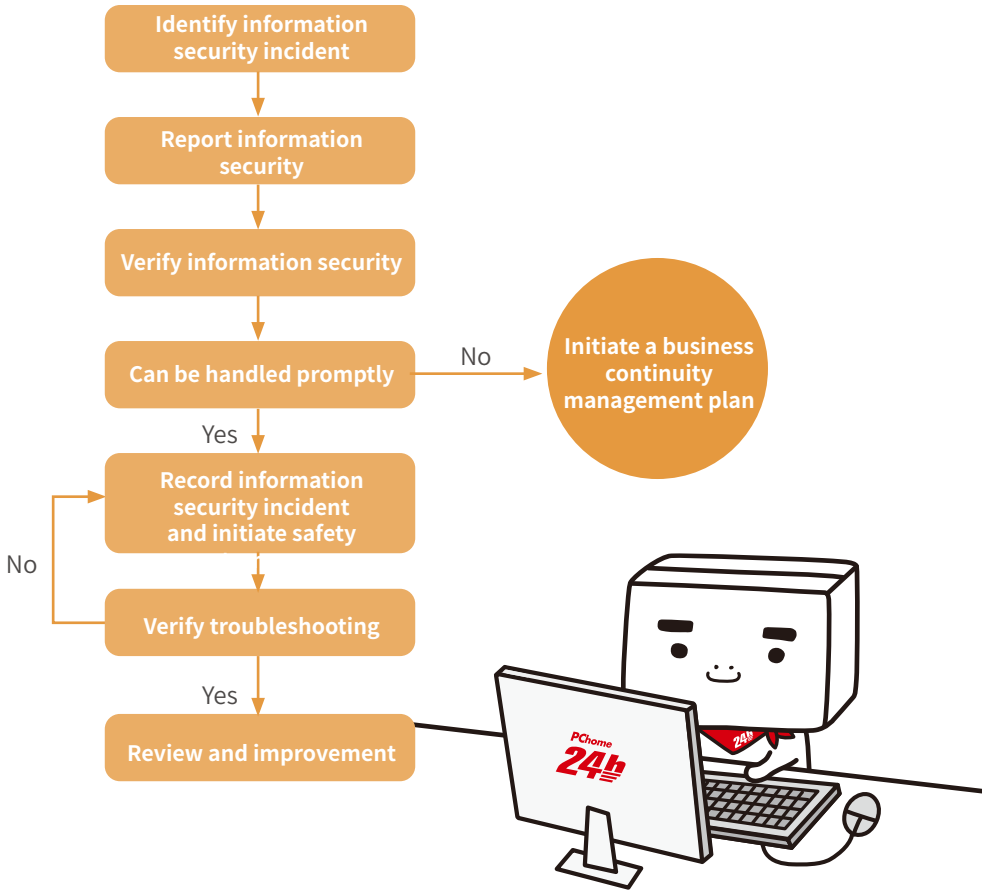


Various information security risks are concomitant with IT developments. PChome has established a comprehensive Internet and computer security protection system that includes access control and information management measures to maintain essential processes such as company operations as well as information security management. Based on our information security risk analysis and assessment, our potential risks mainly come from advanced persistent threats generated by any third-party. To prevent such attacks from stealing our trade secrets, breaching customer data and other confidential information, as well as damaging the rights, interests, and reputation of our company, we employ the following strategies for active identification and rectification of any potential information security risks:

Methods for Identifying Potential Information Security Risks	Methods for Resolving the Identified Potential Information Security Risks
● Implementing an internal audit and internal control inspection of the information systems on a quarterly basis. ● Using automated tools and procedures to identify the potential risks in information systems every quarter. ● Reviewing and evaluating information security-related regulations and procedures annually, so as to ensure their appropriateness and effectiveness. ● Organizing annual information security inspections to mitigate information security risks. ● Performing cyber defense exercises on our business information systems from time to time.	● Inspecting the status of internal inspections and internal control management risks through information security audits, so as to ensure the effectiveness of information security policy implementation. ● Inspecting the outcomes of the cyber defense exercises performed on our business information systems and identifying unknown vulnerabilities and inappropriate settings, so as to prevent hacker attacks and unlawful use. ● Performing in-depth investigations on abnormalities in outsourcing contracts to ensure that vendors fulfill their information security non-disclosure obligations.

With regard to the process of reporting and handling information security incidents, PChome has devised an incident and emergency reporting procedure that systematically consolidates reporting, interpretation and analysis, treatment, review, and improvement procedures. This ensures that information security incidents are resolved quickly and appropriately and that similar incidents can be prevented in the future. PChome did not experience any incidents of data breach, data loss, or missing customer data in 2024. We shall continue to implement our internal information security strategies to safeguard company information and customer rights and interest.

PChome's Information Security Incident and Emergency Reporting Procedure



Four Major Information Security Management Outcomes in 2024			
Completed **1,526** cycles of cybersecurity inspection	Completed 88 vulnerability assessments and patched **4,221** vulnerabilities	Performed **150** man-days of hacker defense exercises	Completed **341** supplier contract information security assessments
Implementing an internal audit and internal control inspection of the information systems on a quarterly basis and in accordance with the relevant information security policies, so as to ensure the effectiveness of information security policy implementation.	Using automated tools and procedures to identify potential risks in information systems every quarter, and inspecting IT systems to determine the status of internal audits and internal control management risks.	Performing cyber defense exercises on our business information systems from time to time and identifying unknown vulnerabilities and inappropriate settings in a timely manner, so as to prevent hacker attacks and unlawful use.	Reviewing the risks and confidentiality of contractual agreements, enforcing the signing of non-disclosure agreements and breach of contract clauses, so as to ensure that the vendors fulfill their information security non-disclosure obligations.

2.3.3 Information Security Training Program

To improve our employees' awareness and understanding of information security, PChome continues to organize an information security general meeting on a quarterly basis to convey relevant information. At the same time, we follow up on the progress and status of information security tasks in each department, while detailing information security events and news relevant to each department so as to remind them of precautionary measures and defense methods. We also organized external training programs for employees to ensure they are updated with the latest information security-related trends and knowledge this year.

Common Suspicious Signs of Social Engineering

- A friend you have not been in touch with suddenly sends an abnormal message
- The contents of the image make you feel fear nervous, or anxious
- The data needed in the message is abnormally urgent and is needed immediately
- Suddenly being notified that you have won a large sum or prize
- A technical request that you did not make at work was suddenly met
- The real identity of the sender cannot be identified

2024 Statistics on Employee Information Security Training		
Employee Type	Total Number of People Trained	Total Training Hours
New employees	181	36
Current employees	1,482	297

Information Security Training Outcomes in 2024	
1,482 employees completed an in-service training program on information security awareness	181 newcomers completed a training program on information security and personal data protection
All employees whose tasks involve computer operations underwent an online training program on information security awareness. The program covered safe computer use, personal data protection, and common Internet traps. They immediately underwent an evaluation after completing the course. 1,482 employees participated in the program, for a total length of 297 hours.	All newcomers were required to complete a training program on information security and personal data protection. 181 newcomers participated in the program, for a total length of 36 hours.

2.3.4 Customer Data Protection

To protect consumer privacy, PChome protects customer data in accordance with our Terms of Service and Privacy Statement. The Privacy Statement and the disclosures therein are applicable only to the websites and mobile applications owned and operated by PChome. PChome will not provide information sufficient to identify a user to any third party (either onshore or offshore), or use the data for any purpose other than the purpose for which it is collected, unless the Company gives prior explanation, or as necessary for the purpose of completing provision of services, or fulfilling contractual obligations, or in accordance with the relevant laws and regulations or as ordered or requested by a competent authority. To this end, no members were involved in the following company activities in 2024: marketing, consumer/customer management and service, providing online shopping and other e-commerce services, protecting the rights and interests of the parties and stakeholders, providing after-sales services, handling reward activities, and engaging in other registered services or services specified in the Articles of Incorporation. Additionally, for the purpose of implementing e-commerce- related business, PChome may collect behavioral customer data and personally identifiable information (PII) based on user registration details and purchase history. We conditionally assess the commercial behaviors conducive to promoting our business activities while complying with information security regulations.

In addition, PChome has defined the relevant regulations for each stage in the information life cycle. For more details, please refer to the PChome Online Inc. ™ Terms of Service and Privacy Statement.

Information Stage	Description
Data Collection	PChome collects the personal data of customers through the following methods: 1.When the customer registers as a member 2.When the customer uses the services provided on our websites and mobile application 3.When the customer shops online at our websites and mobile application 4.When the customer participates in the lucky draws or marketing activities organized by us and our partners 5.When the customer uses our customer service and customer feedback system
Data Use	PChome shall use the collected personally identifiable information (PII) for the following purposes: 1.Advertising and marketing 4.Prize notification and delivery 2.Product delivery 5.Other business-related affairs 3.Financial transaction authorization 6.Market analysis
Data Storage	The personal data of customers are securely stored in the data processing system of PChome and our subsidiaries. When necessary, the sensitive personal information of our customers shall be entrusted to a highly secure, stable, and stringent information company for storage and safekeeping. In addition, the data processing systems used by PChome and our subsidiaries for customer data storage and safekeeping are protected with firewalls to prevent unauthorized access and illegal intrusions by third parties or unauthorized internal use.
Data Processing	Based on the nature of the services and activities provided to customers, PChome shall collect, process, use, and transfer customers' personal data within the scope of the specified purposes as follows: life and health insurance, marketing, legal collection, processing, and use of personal information by a non-government agency, credit card, cash card, and other business operations in accordance with the registered business practices and those defined in the organization's Articles of Incorporation.
Information Disclosure	Except for any one of the following reasons, PChome will not provide any personally identifiable information (PII) to any third party (either onshore or offshore), or use the PII for purposes other than data collection: ● Where the informed consent of the customer has been obtained ● Where it is necessary to complete the provision of services and fulfill contractual obligations ● Where it is provided to an insurer to assist in handling insurance-related incidents ● Where it is required for purposes stated by the relevant regulations or under the order or request of the competent authority ● Where it is used to protect the legal rights and interests of customers and other members or third parties in the event of an emergency ● Where it is used to maintain the normal operations of our member service system ● Where it is permitted to be used for different purposes other than those specified in Article 20 of the Personal Data Protection Act
Data Erasure	When the specific purpose of data collection no longer exists, or upon expiration of the relevant time period, a customer may request to terminate the collection, processing, and use of their personal data. However, this does not apply when PChome requires the data for official or business purposes, or when the data is not applicable for exercising the right to erasure as specified by the relevant regulations

In addition to protecting customer data security and privacy, PChome is also committed to safeguarding Internet safety for children. We offer tips on how to teach children to use the Internet safely and allow children and their parents to protect their security and privacy online. For more information, please refer to our Internet safety guide for children.

Terms of Service | Privacy Statement | Internet Safety Guide for Children

Ch 3 A Green Partner for the Environment

3.1 Green Shopping Program
3.2 Climate and Sustainability Action
3.3 Green Operations Management

PChome implemented the Green Shopping Program in response to the UN SDGs and examined every aspect of its operations to reduce the negative impact on the environment. PChome has established an Environmental Protection and Energy Conservation Team as reinforcements to its environmental management. The team is responsible for planning and implementing environmental sustainability strategies and taking carbon reduction actions to enhance the company's resource efficiency. Green operational management practices are adopted across all our operating locations, including office buildings and warehousing/logistics centers. All departments are urged to take part in our sustainability initiatives, including identifying climate related risks and opportunities and formulating response strategies and management plans accordingly, to infuse the spirit of sustainability into our daily operations, achieve the core objective of providing e-commerce online shopping services in parallel to environmental responsibility, and thereby create a prosperous green consumption ecosystem.

Important Stakeholders

- Customers, Shareholders/Investors, Government Organizations, Media, and Communities/NPOs

Sustainable Development Goals (SDGs)

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

PChome links together suppliers and consumers to create a low carbon green online shopping value chain

13 CLIMATE ACTION

PChome identifies climate-related risks and opportunities to lower the impact of its operations on the environment

Sustainability Highlights

- Received the Ministry of Environment Online Shopping Packaging Reduction Label **2.0**
- Replaced more than **90%** of existing delivery boxes with those made of recycled pulp, reducing carbon emissions by **8.2%**
- Implemented a box number recommender system in our warehouses, achieving a match accuracy of **54.9%**
- Canceled paper picking lists, summary forms, and shipment details, reducing the number of A4 paper used by **12.6** million sheets
- Established e-coupons(tickets) and e-book store, reducing annual A4 paper use from ticket sales by **122,000** sheets
- Identified 6 climate change-related risks and **3** climate change-related opportunities relevant to PChome in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD)

Management Solutions

Eco-friendly Packaging

Commitment

- The ink printed on boxes is made from RoHS compliant, eco-friendly, and water-soluble ink
- Replacing 90% of existing delivery boxes with those made of recycled pulp
- The printed area of paper boxes only accounts for 30% of the total surface area, reducing the amount of ink used for printing

Action Plans

- Replace 90% and above of existing delivery boxes with those made of recycled pulp
- Boxes are maintained in the original color of the pulp, and uses eco-friendly water-based ink that has passed RoHS inspection to print on a small area of boxes. The printing area accounts for less than 30% of the total surface area of boxes
- Expanding the scope of the warehouse-wide box number recommendation system, optimizing recommendations for purchase orders with multiple items, and achieving an average match rate of 54.9%
- The amount of packaging used is classified by product weight to meet the weight ratio specification of 15-40%
- Adopting eco-friendly packaging materials that contain recycled materials equal to 25%
- Deliveries using original boxes account for 8% of overall deliveries
- Our warehouse operations have been optimized to using floor-to-floor direct load consolidation, instead of the previous warehouse-to-warehouse load consolidation This optimized model has improved the efficiency of load consolidation, reducing product-related transportation problems and increasing delivery time

Resources Input

- Establish a Low Carbon Packaging Team to oversee and formulate related action plans
- Implement a plan to establish box number recommendation system 2.0
- Implement a plan to use a carton design to reduce printing area
- Implement a box weight reduction plan
- Implement a warehouse consumables reduction SOP plan

Evaluation Mechanism

- Planning four strategies: "promote circular packaging materials, increase the percentage of recycled pulp used in delivery boxes, reduce the use of non-reusable packaging, and use eco-friendly recyclable materials for cushioning," set short-term, mid-term, and long-term quantitative goals, and periodically conduct follow-up.

Actual Results in 2024

- 70% of products entered the automated sorting-inspection system for weight inspection, obtaining a 97% accuracy rate on average
- Monthly and weekly data on the weights of packaging materials were monitored, and weight was successfully reduced by 25%
- Goods weighing more than 250g but less than 1kg: Less than 40% of packaging materials used
- Goods weighing more than 1kg but less than 3kg: Less than 30% of packaging materials used
- Goods weighing over 3kg: Less than 15% of packaging materials used

Grievance Mechanism

- Customer hotline (02)2704-0999
- Service hours: Monday-Friday 09:30AM-21:00PM, Saturday-Sunday 09:30AM-18:00PM
- Reviews on Google Map/Apple App Store/Google Play and site reviews
- Messaging on Customer Center website: https://ecvip.pchome.com.tw/web/pages/contactinfo.htm

Responsible Unit

Low Carbon Packaging Team

Management Solutions

Green Warehousing and Logistics

Commitment

- Implement short-chain logistics to reduce manual operations and increase delivery efficiency, in order to ensure sustainable development and mitigate environmental impacts
- Continue to optimize product allocation through big data and optimize shipment timelines to increase the percentage of prompt deliveries
- Utilize the advantages of automated warehousing, increase the efficiency of storage space use, and increase shipment efficiency
- Utilize automated storage space to achieve a lights-off warehouse
- Share distribution resources with collaborating logistics service providers, and concentrate self-owned distribution capabilities in highly efficient distribution areas
- When selecting collaborating logistics service providers, priority will be given to those with green energy vehicles

Action Plans

- Developing AI automated warehousing, improving shipment efficiency, and reducing packaging time
- Properly utilizing storage space resources, continuing to recruit vendors to aid e-commerce companies, and sharing resources to reduce waste
- Using smart technology to help optimize delivery route, reducing the distance of goods shipment, and reducing energy consumption and carbon emission
- Choosing to partner with logistics services providers with green transportation

Resources Input

- Establishing a Low Carbon Transportation Team to oversee and formulate related action plans
- Investing in automated warehousing, making plans to transform“Linkou A7 Intelligent Logistics Center” into an AI-powered warehouse

Evaluation Mechanism

- Continuing to strengthen warehousing and delivery service capabilities, set short-term, mid-term, and long-term quantitative goals, and periodically conduct follow-up.

Actual Results in 2024

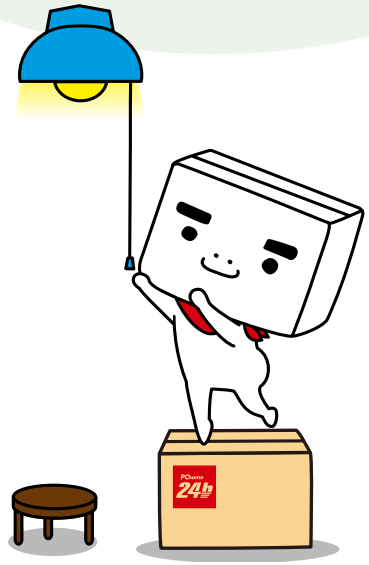
- For the A7 Park, we have established air conditioning rules, purchased 309 units of 200W 18-inch industrial wall-mounted fans, and installed electrical power points for these fans. This setup will reduce the electricity consumption of air conditioning by 35%.
- The monthly electricity consumption of air conditioners was reduced by 230,328 kWh from 663,574 kWh to 433,246 kWh.
- The lighting system on the sixth floor of Dayuan Warehouse was optimized, and a trial run of switching on single-unit lamps commenced. This resulted in a 50% electricity savings, reducing consumption by more than 2,500 kWh from 5,130 kWh to 2,565 kWh per month.

Grievance Mechanism

Customer service hotline: 02-2704-0999
Service hours: Monday-Friday 09:30AM-21:00PM, Saturday-Sunday 09:30AM-18:00PM
Messaging on Customer Center website: https://ecvip.pchome.com.tw/web/pages/contactinfo.htm

Responsible Unit

Low Carbon Transportation Team and Warehouse Division



3.1. Green Shopping Program

The increasing development of e-commerce technologies has made online shopping easier and more convenient, driving changes in consumer behavior, particularly in the post-pandemic era where consumers are increasingly reliant on online shopping, which has boosted vigorous market growth. To reduce the environmental impact of e-commerce services, PChome launched a Green Shopping Program in 2019, with four aspects at its core – green packaging, green transportation, green warehousing, and electronic green shopping. We collaborated with suppliers and business partners to introduce sustainable practices and innovative systems, co-creating a sustainable value chain for online shopping. As regards sustainability actions, our team has continued to prioritize improving the overall rate of load consolidation to reduce unnecessary packaging and carbon emission. Throughout 2024, PChome has shipped over 13.43 million boxes, demonstrating both stable service momentum and continued persistence in being environmentally responsible.

PChome Green Shopping Program

Green Packaging

- >90% of delivery boxes are made of recycled pulp
- Eco-friendly water-based ink that has passed RoHS inspection is used to print on boxes. The printed area only accounts for 30% of the total surface area, reducing the amount of ink used.
- Developing a box number recommendation system based on AI and big data to use the optimal size box for shipment

Green Warehousing

- Using AI automated warehousing to increase picking and packaging efficiency and increase the efficiency of storage space use
- Using shuttle racks and AGVs to reduce lighting

Green Logistics

- Forming a green fleet and introducing low-carbon vehicles, such as electric scooters
- Implementing short-chain logistics to shorten the distance of transportation and improve shipment efficiency
- Using big data to analyze delivery locations and arrange the optimal delivery route

Electronic Green Shopping

- The paperless shipping process saves paper of picking lists, summary forms, and shipment details
- Promoting cloud-based e-coupons(tickets) and establishing an e-book store with paperless online delivery options
- Digitalization of supplier contracts and internal documents

PChome 24h Online Retailing (Carbon Label)

To transparently disclose the carbon emissions from using online shopping services, PChome examined the carbon footprint involved at each stage in the life cycle of online retail services and analyzed product-related services (product inspection, packaging, etc.), environmental services (official website, domains, servers, cross-platform connectivity, etc.), and logistics services (pickup, delivery, returns, exchanges, etc.), so as to acquire quantified data and further implement carbon reduction strategies. PChome was the first major integrated online shopping platform in Taiwan to receive the Carbon Label from the Ministry of Environment, Executive Yuan. At PChome, we encourage consumers to prioritize Carbon Label products to showcase their green influence as consumers. We also invite numerous SMEs and supply chain partners to engage in energy conservation and carbon reduction with us and usher in a new era of low-carbon e-commerce. Information on PChome Products and Carbon Footprint

Product Name	PChome 24h Online Retailing (Physical Services)	**Other**	As part of our commitment to reducing carbon emissions, we expect to implement the following measures: 1. The introduction of a paperless warehousing system 2. Constructing green-building warehouses and completely modifying internal warehouse operations 3. Using low-carbon vehicles for logistics 4. Continuing to collaborate with the MOENV in the eco-friendly consumption point redemption activity as a means for encouraging consumers to purchase green-labeled products
Product Type	Service		
Carbon Label certificate	Serial number: 2014879001		
	Effective date: 2020/07/11		
	Expiry date: 2025/07/12		
	Status : Effective		
Calculation of a Product's Carbon Footprint	Carbon footprint data/labeled unit 1.4kg CO2e		
	per unit of retail service (tangible)		
Proportion of Carbon Footprint in Each Phase of the Product's Life Cycle	Obtaining raw materials: 51.78%		
	Services: 46.22%		
	Waste management: 2.00%		

3.1.1 Green Packaging

In the context of online shopping, safe and reliable packaging is key to ensuring perfect product delivery. However, single-use packaging materials are frequently used in traditional shipments, exerting a considerable impact on the environment and resources. To operate an environmentally responsible business while safeguarding the sustainability of forest resources, PChome has developed a four-step strategy for packaging management: Using delivery boxes made completely out of recycled pulps; reducing the use of single-use packaging materials; achieving partial use of recyclable cushioning materials; and promoting the act of recycling packaging materials. We have worked closely and diligently with packaging manufacturers to discuss ways to develop more sustainable packaging materials. Since 2019, PChome has launched 31 new types of eco-friendly packaging boxes, and significantly reduced the use of packaging materials such as boxes, cushioning materials, and tape by setting consumable usage regulations and optimizing the warehouse on-site shipping processes. These have effectively mitigated the environmental impact of online shopping packaging, propelling us closer towards a mode of shipping that is more sustainable, energy-efficient, and eco-friendlier.
PChome's eco-friendly boxes boast the following features:

- **Made of recycled pulp :** All of our delivery and shipping boxes are eco-friendly, made 90% of recycled paper and recycled pulp, effectively reducing the felling of trees
- **High-density paper design :** Cardboard boxes made from high-density paper are more durable and can be used repeatedly, effectively reducing carbon emissions
- **Eco-friendly water-based ink :** The prints on boxes are printed using RoHS compliant, eco-friendly, and water-soluble ink, and the printed area is minimized
- **Reduced-ink design :** The boxes are uncolored; a new box design was adopted in 2024, limiting the printed area to less than 30% of the total surface area to reduce ink use

Apart from improving our packaging materials, PChome has also made significant strides in using eco-friendly boxes: More than 90% of our shipments and deliveries are packed in uncolored eco-friendly boxes. For every box of this kind and every kilogram of such box used, an average of 8.2% in carbon emissions and 5.29kg CO2e can be reduced, respectively, compared with traditional boxes that are commonly used (Note 1). As of the end of 2024, carbon emissions were cumulatively reduced by more than 89,000 tCO2e, which is equivalent to the annual carbon adsorption capacity of 230 Da'an Forest Parks (Note 2). In addition, PChome continued to optimize the design of auxiliary materials, combining easy-to-tear tapes, which were adopted in 2020, to eco-friendly boxes, achieving both user convenience and environmental benefits. The tape is made of hydrophilic acrylic and eco-friendly adhesive, making it RoHS and U.S. FDA compliant, non-toxic, and safe upon indirect contact with food. It is also easy to tear, leaving no residues, making it recyclable. This effectively improved our recycling efficiency, steering us towards a 100% recycling target. Thus shopping is made more environmentally friendly and sustainable. (Note 1: Based on the statistics of Longchen Paper & Packaging Co., Ltd. and Taiwan Paper Industry Association; Note 2: Calculation is based on the annual carbon absorption [approx. 389 tons] of Da'an Forest Park)

(GRI301-1, 301-2)

Packaging Materials	Unit	2022	2023	2024
Renewable Materials				
Weight of uncolored eco-friendly boxes used Made from 90% and above recycled pulp	metric tons	3,627.25	2,869.63	3,608.11
Non-renewable Materials				
Adhesive tap	metric tons	36.32	23.78	34.67
Weight of plastic packaging used		8.29	5.95	8.78
Weight of cushioning used		129.28	70.33	92.39
Total Weight of Packaging Materials Used		3,801.1	2,969.7	3,743.94

Note: Some products purchased from PChome 24h Shopping are shipped directly from the manufacturer to the customer, so they do not use the PChome eco-friendly box.

Eco-friendly Boxes and Easy-to-tear Tape

In 2019, PChome voluntarily submitted a three-action proposal in response to the E-Shopping Packaging Reduction Program launched by the Ministry of Environment (formerly named the Environmental Protection Administration). The proposal described plans to reduce packaging materials, achieve the widespread use of eco-friendly materials, and promote the recycling of packaging materials. As a result, PChome was awarded the Online Shopping Packaging Reduction Label by the Ministry of Environment, receiving recognition for its efforts and specific achievements.

Following the Ministry of Environment's enforcement of the "Targets and Measures for Restrictions on Internet Shopping Packaging" in 2023, PChome took immediate action in response, adopting environmentally friendly materials. Under the new system, all Internet retailers must use packaging materials that comply with the following specifications :

- Paper packaging materials must contain at least 90% recycled paper, and plastic packaging materials must incorporate at least 25% recycled materials.
- Use of packaging materials containing polyvinyl chloride (PVC) is prohibited.

PChome is currently using plastic packaging materials that incorporate 25% recycled materials and paper packaging materials that contain more than 90% recycled paper, both in adherence to regulatory requirements. We will continue to promote source reduction for packaging materials and encourage industry peers to do the same.

Improving packaging materials is not our only focus. PChome has established a "Warehouse-Wide Smart Box Number Recommendation System" in 2021 and has since then been expanding the scope of its application. The system uses AI algorithms and big data analytics to recommend the most suitable box size that will minimize the number of boxes used for shipping multi-item orders. This helps to reduce shipments in separate boxes and excessive packaging, thereby ensuring the efficient use of shipping packaging materials. A box recommended based on the criteria of "minimum number of boxes for shipping" and "optimal box size" is big or small enough to fit an order, reducing shipments in separate boxes and minimizing the use of paper boxes and packaging materials. In 2024, the box match rate reached 54.9% on average. According to internal assessments, the smart box recommendation system, compared with human guess works, has effectively improved the number of boxes used per month by 5%, saving over NT$1.3 million in packaging consumables and transportation costs throughout the year. Moreover, box space is more efficiently used, increasing the load factor of a logistics transportation vehicle and reducing the carbon footprint of each parcel delivery.

*Reduced Packaging
*Eco-friendly Materials
*Recyclable Packaging

PChome is also committed to increasing the delivery of supplier-packaged boxes as is – that is, shipping supplier-packed boxes without packaging them a second time can effectively reduce costs and use of resources. Delivery of supplier-packed boxes accounted for 8% of our total deliveries in 2024. We also adopted a system of determining the amount of packaging materials to use based on product weight. A weight ratio of 15% to 40% is used to ensure the reasonable and efficient use of packaging materials. We have made plans in 2024 to introduce a "Packaging Weight Quality Control System" that measures product weight to ensure that each product falls within the specified product weight ratio, thereby preventing waste of packaging materials. PChome will continue to increase the accuracy of our packaging-related systems, and align our packaging practices with the Ministry of Environment's initiative, such as incorporating packaging reduction targets into our smart box recommendation and packaging management systems to reduce the use of consumables at the source and create a more sustainable mode of shipping.

3.1.2 Green Logistics (GRI302-5, 305-5)

PChome has endeavored to develop a more sustainable logistics and distribution system to mitigate the environmental impact of logistics and transportation. The continued expansion of our logistics and transportation business has prompted PChome to develop reliable solutions for long- and short-distance transportations. PChome Express, our wholly-owned subsidiary logistics company established in 2018, is the first e-commerce platform to venture into last-mile logistics, and has since then continued enhancing its warehousing and delivery service capabilities. As of the end of 2024, PChome Express has made deliveries to 70 administrative districts across nine counties and cities in northern, central, and southern Taiwan, with nearly 60% of these deliveries involving our own-brand logistics boxes. We nevertheless have continued making it our mission to create a fast, convenient, and reliable online shopping experience for consumers.

Since 2020, PChome has been supporting the "Green Shopping Program," with a focus on the sustainable transformation of our fleet consisting mainly of trucks and scooters. To date, 13 electric scooters have been purchased, forming a part of the PChome Green Energy Scooter Fleet used primarily to make deliveries in densely populated areas such as Taipei and New Taipei City. Our use of electric scooters has effectively reduced the fuel consumption and indirect carbon emissions of logistics and distribution services and also increased delivery efficiency while lowering our operational costs. Each e-scooter is estimated to reduce carbon emissions by 1.33 tCO2e annually and a fleet of it by 17.29 tCO2e annually. In the future, we will gradually replace fuel-powered scooters reaching their end of service life, with electric scooters. Our target is to become fully electrified by 2030 with electric scooters accounting for 100% of our fleet vehicles.

In terms of logistics management strategies, PChome has continuously improved its vehicle utilization efficiency and maintenance mechanism. This involves a regular inspection of vehicle status and fuel consumption data by unit supervisors, and review and correction of irregularities such as abnormally high or low fuel consumption, poor transportation routes,

and prolonged period of high idle speed to reduce the idling rate of logistics fleet vehicles, thereby reducing unnecessary energy consumption. A maintenance mechanism has been designed specifically for our fleet vehicles, including an assessment of more sustainable and energy-efficient alternatives as needed to facilitate the service, repair, and maintenance of fleet vehicles; and arrangement of servicing and maintenance only when a vehicle has reached a specific mileage. This mechanism avoids unnecessary maintenance resulting in waste of resources, ensures that each vehicle is serviced on a need-to basis to prolong its service life, and reduces the consumption of resources when a vehicle breaks down unexpectedly on the road.
In September 2023, we adopted an AI-integrated "Route Optimization System" to improve logistics efficiency and reduce carbon emissions. The system applies AI applications to calculate optimal delivery routes. Our couriers are typically given the freedom to plan their routes as they see fit, taking into consideration the deliveries they have to make daily, parcel sizes, recipient habits, regional characteristics, and conditions of the road, such as construction works, traffic control in communities, and community-organized events (e.g., wedding, funeral, etc.). Their experiences at the frontline combined with the functions of AI can contribute to a more efficient last-mile delivery, thereby lowering carbon footprint and enhancing service quality.

3.1.3 Green Warehousing

PChome's Linkou A7 Intelligent Logistics Center

The increasing maturation of the e-commerce industry has triggered a steady increase in the market share of the retail industry, culminating in a growing demand for product variety and product orders. Faced with these challenges, PChome launched a plan in 2019 to build a Linkou A7 Intelligent Logistics Center that is integrated with automation and AI technologies. Our aim is to create the industry's first smart logistics park in Taiwan introducing AI technology and fully automated warehousing equipment at the highest density. Apart from this, a warehouse storage integration plan was also devised to merge some of the warehouses in other parts of Taoyuan into the A7 Center, thereby expanding the scale of our warehousing operations to incorporate centralized management for effective cost control, greater logistics efficiency, and better service quality.

The Linkou A7 Intelligent Logistics Center, located near Station A7 on the Taoyuan Mass Rapid Transit System with a total ground area of 45,000 ping, is a four-floor three-dimensional highly automated warehousing logistics center developed by Chunghwa Post. The A7 Warehouse has adopted a number of advanced equipment, including a box-type and pallet-type shuttle rack system and automated guided vehicles (AGVs), transforming into a "goods-to-person" automation model as opposed to the conventional "person-to-goods" model. Inside the warehouse is an "Automated Goods Consolidation Yard" which is rarely seen in domestic e-commerce warehouses. Goods picked in separate areas are automatically consolidated in this yard for packaging; this reinforces the automated process and greatly reduces man-hours, significantly increasing shipping efficiency. A system is also used to recommend the combination of box size and packaging materials that ensures increased packaging efficiency, reduced use of consumables, and improved energy efficiency.

All floors of the Linkou A7 Intelligent Logistics Center began operation in October 2023 and have since then continually improved the efficiency of our warehousing operations. The A7 logistics center, in contemporaneous with the warehouse storage integration plan, has steadily received a steady increase of orders in 2024, shipping 68% of all orders placed on PChome 24h Shopping throughout the year. It has therefore become our main shipping hub whose centralized operation model has effectively improved the efficiency of our service operations, warehousing management, and resource allocation. In the future, we will continue to increase the shipment capacity – our target is 80% – of A7 Warehouse by moving into A7 Warehouse in-demand products that can be moved into an automated warehouse.

Our Linkou A7 Intelligent Logistics Park, demonstrating AI-driven efficiency, is characterized by the following four features:
1. Automated guided vehicles (AGVs) and a "goods-to-person" automation model, both contributing to increased operational efficiency
2. A box-type shuttle rack system for automated collection and sorting of products
3. A Fully Automated Unmanned Goods Consolidation Yard that is rarely seen in domestic e-commerce warehouses and strengthens automated processes
4. An automated sorting machine for fully automated sorting of packaged products to facilitate manual operations

2024 林口倉與全庫之單數對比

Date	Orders fulfilled at Linkou warehouse as a percentage of total	15 Warehouses	Linkou Warehouse	Total
First Quarter	57.90%	1,290,802	1,341,875	2,317,695
Second Quarter	50.14%	1,034,331	1,160,500	2,314,475
Third Quarter	59.31%	1,012,440	1,487,634	2,508,074
Fourth Quarter	68.26%	1,121,580	1,779,746	2,607,495

Artist's Impression of the Smart Logistics Center

Training Program for Nurturing Smart Logistics Talent

Since the automation of our logistics center, PChome has been focused on training and upskilling its warehouse operators to help them transition into highly automated operations and prevent workforce displacement from automation. Automation has freed up human labor for more valuable endeavors, resulting in not only work of better quality but also increased service stability, which creates positive consumer experiences. Furthermore, skilled workers can be engaged in innovative tasks, such as creating novel consumer experiences from different points of view. PChome has made a series of skills training plans that aim to equip operators with the know-how on various aspects, including but not limited to:

- Smart picking system operation training
- Enhancement of inbound product quality management
- Enhancement of product storage management
- Value-adding processes training
- Detection of various task-related anomalies

To ensure sustainable operations and reduce negative environmental impacts, PChome has continued using AI and big data analytics to optimize product configuration, and adopted highly automated warehousing equipment to reduce manual operations and improve the efficiency of picking and packaging operations. Since the adoption of the shuttle rack system and AGVs in 2023, annual shipments from automated warehousing has been increasing, reaching 50% in 2024, up 20% from 2023.

In response to the government's energy policies, we have kept the rack areas in the automated warehouse unilluminated, realizing a "lights-off" storage environment to save electricity and indirectly reduce carbon emissions. In 2024, we began integrating warehousing operations, streamlining some parts of the warehouse to improve space efficiency, optimize logistics flow, increase sales per unit area, and reduce the use of electricity in the warehouse, all of which are conducive to achieving our energy targets and improving operational efficiency.

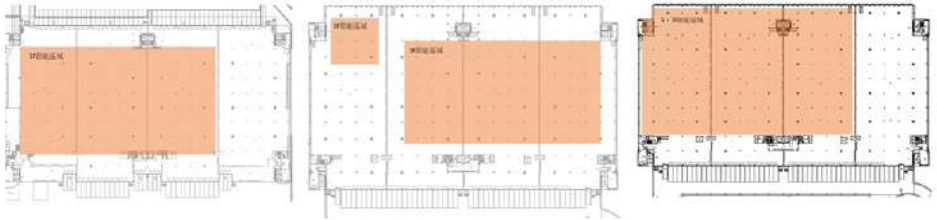
PChome's Linkou A7 warehouse has adopted the "goods-to-person" automation model, which saves warehouse operators from walking the extra distance to pick up goods then place them on the shelf, improving operational stability without tiring out the workers. This can effectively reduce 50% to 60% of human labors in shelving and picking tasks for the same volume of order, achieving a productivity level equivalent to that of a manually operated warehouse. Total human labor is reduced by 30% to 35%. PChome also adopted various automation solutions, including optimal order–warehouse matching, early inventory scheduling, optimal storage space allocation, smart picking stations, and box recommendation and packing. These automation processes provide advantages to the warehouse and increase the efficiency of both warehouse space and shipping operations.With regards to warehouse hardware, PChome has continued to replace old equipment with more energy-efficient ones. Currently, the entire (100%) warehouse, with an area of 80,000+ ping, is illuminated using power-saving LED lights. Compared to traditional lights, energy-efficient LED lights can reduce energy consumption by 50-70%. Once more energy-saving measures are introduced, up to 84,744 kW of electricity can be saved per month. PChome will continue to refine its energy-saving measures, such as switching off non-critical power loads in operating areas at various times to further improve energy efficiency.

In addition to strengthening warehousing and logistics operations, PChome has been promoting a third-party warehousing service, which involves sharing our warehousing resources to assist other e-commerce operators who need them, subsequently creating a mode of cooperation beneficial to all. This not only helps reduce overall operating costs, but also promotes the efficient use of warehousing resources to increase space efficiency, reduce carbon footprint, thereby increasing the value of green and sustainable logistics.

Energy Saving Results of Green Warehousing

Total	2023 Electricity Consumption	2024 Electricity Consumption	kWh of Electricity Saved
Total	1,051million	1,030million	210,000

Unmanned "lights-off" area



3.1.4 Electronic Green Shopping

Digitization of Uniform Invoices

Printing paper receipts requires considerable quality of paper and ink, and these single-use receipts often end up being discarded as waste. To achieve sustainability, in October 2005, PChome became Taiwan's first e-commerce company to adopt a fully digitized invoice system, even obtaining government approval for it. Our strive for a green e-commerce model is aimed at integrating sustainable practices into consumers' daily lives. We continued to encourage consumers to opt for digital invoices, and also created digital invoices for corporate users in January 2018 to facilitate the complete digitization of business-to-business (B2B) processes. PChome aims to make digital invoices a norm by (1) increasing the number of digital invoices issued to customers; (2) reducing the number of paper invoices, and (3) issuing digital invoices to suppliers and vendors. A complete digitalization of invoices can effectively reduce the use of paper and printing consumables, protect forest resources, reduce waste generation, lower the carbon footprint of mailing invoices, and reduce unnecessary carbon emissions at the source. As of 2024, 97.5% of outgoing invoices were digital, 85% of invoices issued to suppliers are sent in downloadable PDF. Our use of digital invoices has saved more than 10.72 million paper invoices throughout the year, which is equivalent to stacking 2.14 Taipei 101 buildings (509m tall). This represents the Company's substantial contributions to energy conservation, carbon reduction, and sustainable development.

Number of Invoices in 2024 (Unit: sheet)

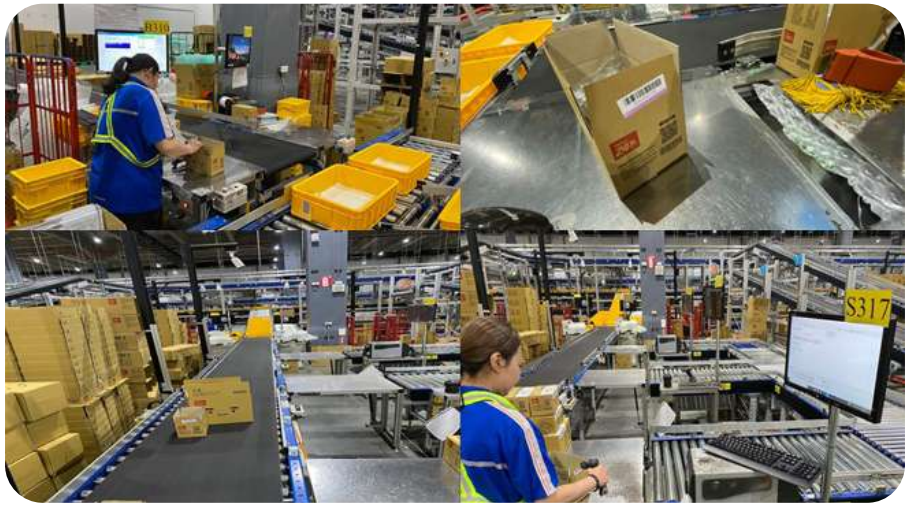
	Company Account	Individual Account	Total
Number of Invoices Issued the Whole Year	1,743,784	8,976,889	10,720,665
Number of Electronic Invoices (Other Carriers: Donation and Member Accounts)	1,484,626	8,967,884	10,452,505
Number of Physical Invoices	259,158	9,005	268,160
Ratio of Digital Invoices	85.14%	99.90%	97.50%

Cancel Paper Picking Lists, Summary Forms, and Shipment Details

The massive shipment and business demands have made PChome realize that continuing a paper invoice system will compel us to use large quantities of paper, spend more cost on printing, occupy a chunk of the warehouse storage space, and put more strain on the environment and our operational capacity. Therefore in 2023 PChome digitized its worksheets – List of Goods Picked, Summary Form, and Shipment Details Form, displaying them directly on screen instead of printing paper information. This action can help us save three sheets of A4 paper for every order fulfilled. In 2024, PChome generated 4.3 million digital forms for its shipping operations, which is equivalent to a reduction of 12.6 million sheets of paper and 90,720 kg CO2e. Therefore the digital transformation of paper-based operations and paperwork has significantly reduced our dependency on forest resources and carbon emissions, helping us achieve environmental sustainability.

Digital operations have provided additional benefits, such as improved management performance. For example, managers are provided with instant access to the necessary data for data analysis to keep abreast of shipment progress and make decisions swiftly. This effectively reduces human errors and strengthens operational resilience. In the future, PChome will further improve its paperless operations by canceling the "Inbound Goods QC Form" adopted in A7 Logistics Center and switching to Docker containers, which will display QC information directly on the PDA operating system. This not only reduces use of paper but also improves the efficiency of stocking and shipping operations, laying a foundation for more sustainable and smarter operations.

Date	Number of Orders Across 15 Warehouses	Sheets of paper saved
First Quarter	1.2 million	3.6 million
Second Quarter	1 million	3.0 million
Third Quarter	1 million	3.0 million
Fourth Quarter	1.1 million	3.3 million
Total	**4.3 million**	**12.9 million**

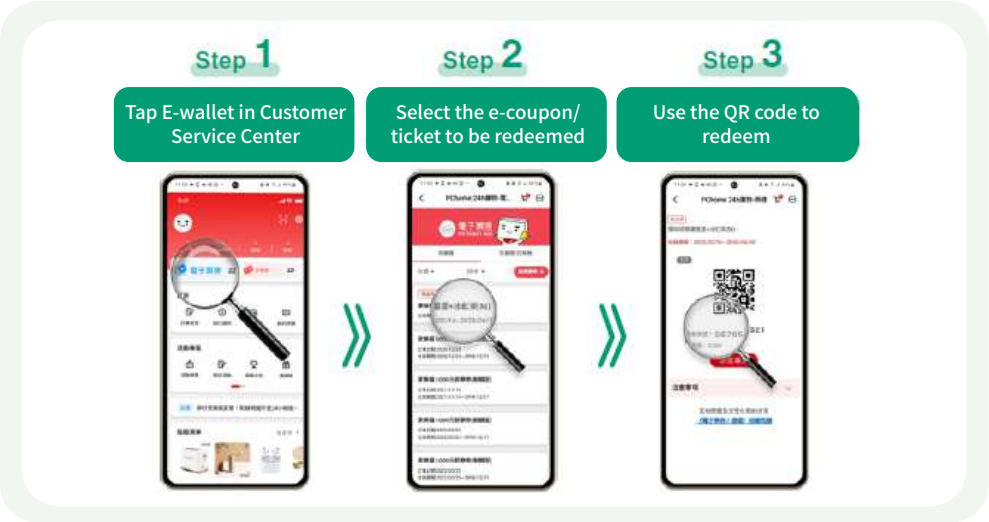


Paperless e-Eoupons(Tickets) and the Establishment of the e-Book Section（GRI305-5）

With the popularity of mobile devices, the application of e-coupons(tickets) not only brings convenience to consumers, but can also achieve the benefits of reducing paper consumption and reducing carbon emissions. In the light of this, PChome is dedicated to promoting e-coupons and has established an e-Coupons Section. After making purchases, consumers open e-coupons in the folder and present the serial number, bar code, QRcode or certificate to designated vendors for redemption. In 2024, 981,777 tickets were sold (up 57% from 2023), generating over NT$1 billion in sales revenue. Issuing digital tickets has reduced A4 paper use by over 192,000 sheets in 2024, totaling 1387.24 kg CO2e.

PChome also established an e-book section. In 2023, PChome worked with a new business partner KOBO, the world's largest e-book platform, in addition to Readmoo, a Taiwanese e-book platform. In 2024, our e-book section has nearly 5 million e-books on its shelf (up 11% from 2023), providing a variety of choices to meet the needs of e-book users. We hope to continue to increase the variety of products in the future, and encourage vendors to use e-coupons and e-books as the main event tie-ins to guide suppliers to sell products in a more eco-friendly way. We provide diverse options of electronic products for consumers to choose from to develop green consumption habits. This not only significantly reduces the usage of paper, logging of trees, and usage of water resources, but also saves packaging materials and reduces the environmental burden caused by logistics.

The PChome E-ticket Holder



Digitalization of supplier contracts and internal documents

Since 2021, PChome has been using a digital documentation system. More than 70% of documents in the system are signed using electronic signatures. With this system, less paper is used, contributing to carbon reduction, and documents can be approved and signed more efficiently. As of the end of 2024, 139,657 forms have used electronic signatures. In 2022, PChome began adopting electronic contracts, which can be sent digitally to suppliers for quick signing and filing. This system significantly reduced the unnecessary use of paper and resources and allowed for a more transparent approve-and-sign process that keeps parties to the contract fully informed of the process, shortens the long waiting time, and significantly improves contract renewal efficiency. In 2023, 2,795 suppliers experienced the convenience and efficiency of electronic contracts. A new version of the electronic contract was adopted on March 15, 2024, which has facilitated the contract execution process for 2,452 suppliers in only a few months (April to December). Such efficiency has created positive experiences and feedback among users. PChome's e-contract system, with its user-friendly interface and instant management functions, has generated win-win outcomes that benefit both the Company and its suppliers – It reduces operating costs for the company, while bringing suppliers an unprecedented sense of efficiency, clarity, and transparency in a business collaboration.

3.2 Climate and Sustainability Action

Extreme climate events have become more frequent in recent years, with global temperatures rising to record-high levels in 2024, repeatedly breaking historical records. The 29th UN Climate Change Conference (COP29), again, emphasized the urgency of net zero commitments because we are approaching closer to exceeding the 1.5° C limit as set in the Paris Agreement. Ever since completing the amendments to the Climate Change Response Act in the beginning of 2023, the government has continued to enforce relevant policies and action plans in 2024 to attain the goal of net zero emissions by 2050, and concurrently ramped up efforts to enhance various other governance measures, such as climate change adaptation and GHG reduction, demonstrating a deeper involvement in and commitment to global climate actions. Local and foreign investors and stakeholders are concerned about the impacts of climate change on businesses, as well as the risks and opportunities associated with corporate measures to tackle climate change. Climate change has become an issue of great concern for any organization. To keep abreast of the potential impacts of climate change on our business operations, in 2021, PChome began adopting the framework of the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) published by the Financial Stability Board (FSB), specifically the four core elements of the recommended climate-related financial disclosures. Each of our units is invited to jointly identify risks and opportunities that climate change will bring to PChome, and formulate strategies and management objectives according to results.

Governance

In 2022, PChome established a Sustainable Development Committee, under which an Environmental Protection and Energy Saving Task Force is tasked with forming and implementing environmental strategies and reports regularly to the Board of Directors.

Strategy

- The TCFD framework is adopted to analyze the impacts of climate-related risks and opportunities on PChome operations.
- The likelihood and impact of each issue are assessed to determine the impact of said issue on PChome's finance, production/products, human resources, reputation, and image. Impact is assessed across three time horizons: short- (<3 years), medium- (3–10 years), and long-term (>10 years).
- The Environmental Protection and Energy Saving Task Force conducts regular inventory of climate-related risks and opportunities and formulates corresponding strategies.

Risk Management

- sectors, taking them into consideration when analyzing climate-related risks and opportunities, and integrating the analysis results into the Company's risk management system.
- We have established procedures for assessing and mechanisms for keeping track of climate-related risks and opportunities.
- Department representatives are invited to partake in discussions to verify potential climate-related risks and opportunities.

Metrics and Targets

- PChome's energy usage is examined annually and revised as needed; inventory is conducted on carbon emissions and actual GHG emissions, while carbon management is continuously implemented and specific improvement measures formulated.
- Our target is increasing our use of e-scooters to reduce GHG emissions from traditional diesel vehicles. Management targets and metrics for climate-related risks and opportunities have been established, and their implementation status is disclosed in our Sustainability Report.

Establishing the Climate Change Risks and Opportunities Questionnaire

The climate change risks and opportunities questionnaire is established by referencing the Task Force on Climate-related Financial Disclosures (TCFD) and climate-related risks and opportunities identified by domestic and foreign peer companies.

Launching Identification Workshops

All the departments are invited to participate in identification workshops on climate-related risks and opportunities to inventory potential risks and opportunities and to discuss relevant strategies.

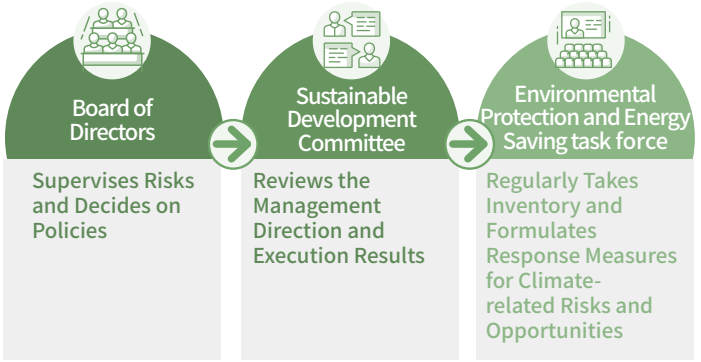
Evaluating the Identification Results

Based on the evaluation results of each department, climate-related risks and opportunities that have the highest impacts on PChome's operations and the highest odds of occurring are identified.

Formulating Response Measures and Continuing with Follow-ups

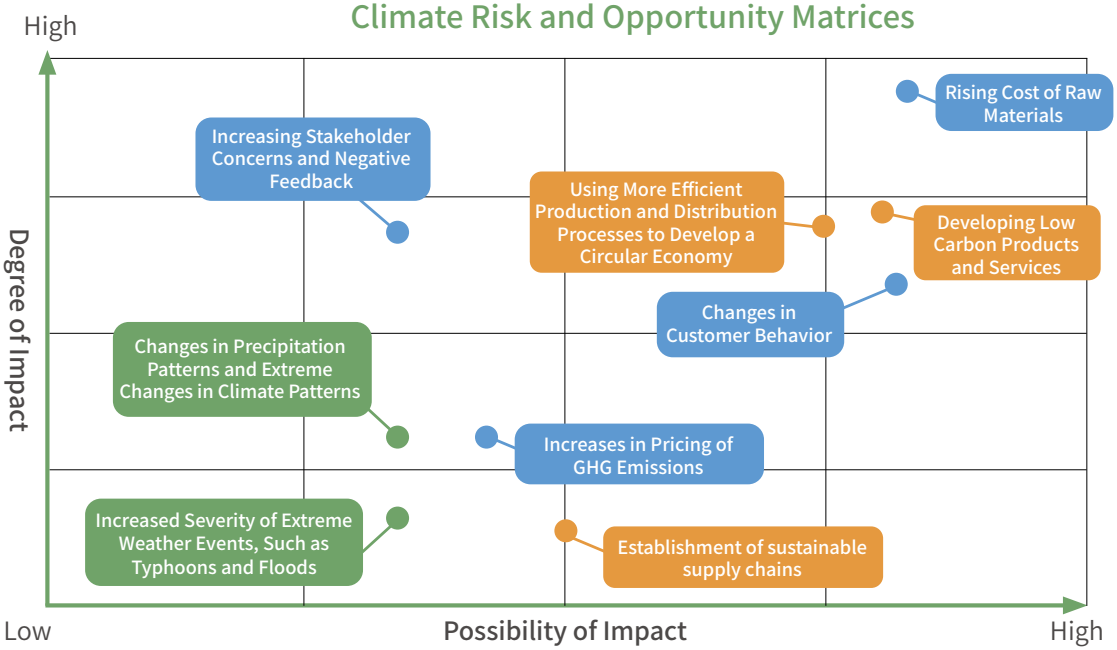
The evaluation results are verified with the CEO to formulate PChome's climate action plan, and results are followed-up on a yearly basis.

PChome's Climate Governance Framework



With the concerted efforts of all departments under the aegis of our senior executives, we have jointly identified climate change-related physical risks and the transition risks and opportunities that are most relevant to our operations through discussions, and assess their potential financial impact on PChome. In response to international and industry trends, the two transition risks of pricing of GHG emissions and changes in customer behavior have been incorporated to the list of identified topics along with explanations on relevant impacts and management and response for each risk and opportunity. The identification results showed that risks and opportunities that can cause short-term (0-3 years) impacts include: Increased severity of extreme weather events, such as typhoons and floods, changes in customer behavior, rising cost of raw materials, and developing low carbon products and services. Risks and opportunities that can cause mid-term (3-10 years) impacts include: Changes in precipitation patterns and extreme changes in climate patterns, increases in pricing of GHG emissions, using more efficient production and distribution processes, and developing a circular economy. Risks and opportunities that can cause long-term (>10 years) impacts include: Increasing stakeholder concerns and negative feedback, and establishment of sustainable supply chains. Looking towards the future, PChome will commit to adopting different climate action strategies to reduce the potential risks of climate change on operations and finances. Concurrently, we will seize any innovation opportunities brought on by climate transition and strive to create mutually beneficial outcomes for sustainable development and business growth.

Climate Risk and Opportunity Matrices



● Physical Risks

1. Increased Severity of Extreme Weather Events, Such as Typhoons and Floods
2. Changes in Precipitation Patterns and Extreme Changes in Climate Patterns

● Transition Risks

1. Increases in Pricing of GHG Emissions
2. Changes in Customer Behavior
3. Rising Cost of Raw Materials
4. Increasing Stakeholder Concerns and Negative Feedback

● Climate Opportunities

1. Developing Low Carbon Products and Services
2. Use More Efficient Production and Distribution Processes, and Develop Circular Economy
3. Establishment of sustainable supply chains

Physical Risks

Risks Categories	Risks	Risk Scenario	Period of Influence	Potential Impacts	Key Management Measures
Immediate	Increased Severity of Extreme Weather Events, Such as Typhoons and Floods	Increasing intensity of typhoons and plum rain events in Taiwan will hamper normal company operations. Impacts include warehouse flooding, power supply interruption, delivery delays, and upstream/ downstream supply chain interruptions	Short-term 0 to 3 years	**Operational Impacts** ● Flooding interrupts normal operations and delays operational plans ● Flooding of activity/business areas or extreme precipitation events during product delivery can increase risk of occupational injuries in employees **Financial Impacts** ● Reduced revenue from business interruptions ● Impairment of goods in inventory due to goods being damaged from flooding in warehouse ● Damage to operating equipment or reduced product service life due to flooding	● PChome has established a natural disaster notification mechanism and conducts fire safety drills twice a year to strengthen its ability to respond to extreme weather events and reduce the impact on operations ● PChome has purchased insurance for its operating locations, covering natural disasters such as fire, typhoon, and flood, to reduce disaster-induced losses ● PChome has deployed flood barriers, pumping systems, and emergency power supply to ensure employee safety and business continuity. To prevent supply chain interruptions, advertising resources are used as needed to disclose the impacts of extreme climate events on product delivery, thus keeping consumers informed about delivery delays

Physical Risks

Risks Categories	Risks	Risk Scenario	Period of Influence	Potential Impacts	Key Management Measures
Long-term	Changes in Precipitation Patterns and Extreme Changes in Climate Patterns Precipitation Patterns and Extreme Changes in Climate Patterns	Taiwan's temperature is set to gradually increase along with the length of extreme climate events. This increases power supply costs and air-conditioning loading due to increased air-conditioning usage, and also reduces equipment lifespans. High temperatures also increased the risk of heat hazards. Taiwan experiences an uneven water distribution, in addition to significant extended periods of low precipitation. This leads to an inadequate water resource supply and a shortage of water for operations use	**Short-term** 0 to 3 years	**Operational Impacts** ● Rising temperatures result in hotter activity areas, thus increasing the risk of heat-related hazards for employees ● Persistent high temperatures may impact the supply of certain products or raw materials and thus increase the difficulty of acquisition ● Water shortages may impact suppliers' production capacity, reducing supply of goods, resulting in supply chain interruptions ● Water shortages may cause air conditioning in server rooms to fail, in turn causing interruptions in the network system, which would severely impact company operations **Financial Impacts** ● Higher power supply costs resulting from prolonged air-conditioning usage for the sake of maintaining a fixed temperature in warehouses and offices ● Prolonged air-conditioning usage reduces equipment lifespan and accelerates their replacement ● Certain products cannot be delivered steadily due to high temperatures, leading to lower revenue ● Additional costs are required to obtain the products or raw materials for operation uses ● Interruptions in the network system caused by water shortages will reduce production capacity and increase costs	● Prepare electrolyte drinks in the workplace, promote timely rest, and strengthen air circulation in the workplace (set up electric fans and open rolling doors) to reduce the occurrence of thermal hazards to personnel ● Irregularly track the physical condition of on-site personnel and appoint on-site nurses to immediately resolve emergency health conditions of employees ● Plan water conservation measures and response measures during a water shortage, including developing domestic water reuse, periodically maintaining water pipes to reduce leakage, and deploying emergency water trucks during water shortages, so as to ensure stable water supply for operations. Regularly inspecting the water level in the tanks of buildings to maintain the normal operation of water pumps to ensure a stable backup water resource ● Install air conditioner timers in all offices to control air conditioner operating times to save energy and reduce carbon emissions ● Regularly service and maintain Dunnan Building's water tanks and equipment ● Negotiating a stable supply of packaging materials and products with suppliers, and establish an alternative materials mechanism to ensure stable prices and secure stock supplies

Transition Risks

Risks Categories	Risks	Risk Scenario	Period of Influence	Potential Impacts	Key Management Measures
Policies and regulations	Increases in Pricing of GHG Emissions	If the pricing of GHG emissions becomes too high, it will increase operating costs and in turn affect the Company's business cooperation modes and profit	**Short-term** Mid-term 3–10 years	**Operational Impacts** ● If GHG emission is not reduced in the development of new businesses and the implementation of existing businesses, restrictions will be imposed in consideration of GHG emission costs **Financial Impacts** ● The company will face high GHG emission costs, which will increase the company's operating costs ● Companies are committed to reducing their GHG emissions to reduce the impact of carbon pricing. PChome's main source of emissions is electricity consumption. We are ramping up efforts to adopt renewable electricity, which is equally as expensive as non-renewable electricity. In other words, increased use of renewable electricity will lead to increased operating costs.	● The Legal Office regularly reviews the updates in regulations of competent authorities and forwards the information to relevant units to grasp the latest status of energy-related regulations or ordinances, in order to make policy adjustments accordingly ● Improving employees' awareness of environmental sustainability and corporate social responsibility. Continuously advocating energy conservation and waste reduction ● Various energy conservation and carbon reduction measures are incorporated into the operating process, including gradually replacing traditional light bulbs with LED for office lighting. Through the introduction of a fully paperless system, the establishment of green warehousing, adjusting the energy conservation operation mode in warehouses, and using low-carbon vehicles for logistics. We take comprehensive actions to reduce GHG emissions and in turn the impacts of increases in pricing of GHG emissions

Transition Risks

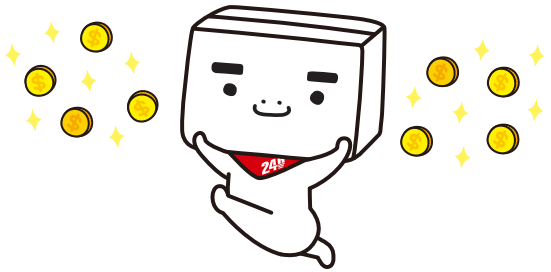
Risks Categories	Risks	Risk Scenario	Period of Influence	Potential Impacts	Key Management Measures
Market	Changes in Customer Behavior	Climate changes have caused growing concern for the environment among consumers. They expect platforms to provide environmentally friendly products and value carbon reduction and amount reduction in the usage of packaging materials. Failing to actively develop relevant services will cause us to lose customers who are concerned with this topic.	**Short-term** 0 to 3 years	**Operational Impacts** ● Failing to actively develop and shelf low carbon or green products may cause us to lose customers who are concerned with this topic and in turn cause the Company's market share to fall, impacting operations ● Not implementing reduction in packaging materials and green packaging will be in violation of governmental laws on e-shopping packaging management as well as cause customer complaints about over-packaging due to consumers' preferences for low carbon and green products **Financial Impacts** In recent years, consumers have increasingly preferred low carbon or green products. Not enhancing the reduction of packaging materials and the percentage of green packaging will cause consumers to switch to other e-commerce companies and reduce our revenue	● Actively develop certifiable green products - PChome has 11,518 types of green products (available on Green Product Hall and Buying Power Store), an increase of 77 new brands or 10.4% compared with 2023 ● Carry out marketing campaigns for green products to deepen consumer impression - We supported the international “Earth Hour” on March 25 by introducing a new “Green Section”, which generated NT$540,000 in advertising benefits ● Putting green products together and add a search filter to help consumers search for and purchase products ● PChome has adopted four strategies for packaging improvement: implementing recyclable packaging, increasing the ratio of delivery boxes made from recyclable pulp, reducing the use of single-use packaging, and selectively switching to recyclable cushioning to meet consumer expectation on environmental protection and green consumption as well as realize environmentally friendly actions
Market	Rising Cost of Raw Materials	Climate change-induced rise in the quoted price of raw materials for operational use (such as products or packaging materials) further affects operational costs	**Short-term** 0 to 3 years	**Operational Impacts** ● A shortage of products or raw materials interrupts supply stability such that a company is unable to properly supply stock **Financial Impacts** ● Increased acquisition cost due to raw material shortage	● Developing diverse raw materials and increasing usage options to prevent stock supply interruption ● Increasing the percentage of environmentally friendly packaging materials and the frequency of reutilization
Reputation	Increasing Stakeholder Concerns and Negative Feedback	A lack of proactive greenhouse gas management and reduction reduces investors' trust in a company, which consequently reduces its reputation and overall operations	**Long-term** >10 years	**Operational Impacts** ● Inability to meet investors' expectations on corporate sustainability due to shortage of products or raw materials reduces the willingness to invest. Consumers develop firmer intentions to switch to other green e-commerce platforms, which leads to fewer customer sources **Financial Impacts** ● A lower willingness to invest among investors decreases a company's stock price Reduced company revenue when consumers switch to other e-commerce operators	● DImplementing various carbon reduction measures such as replacing energy-consuming equipment, expanding the green energy-powered logistics fleet, constructing green warehouses, and developing carbon reduction objectives to achieve low-carbon transportation ● DStrengthen the communication of sustainability information, including the ESG corporate sustainability section and sustainability report on the official website, and transparently disclose the response to various topics of concern to stakeholders, as well as greenhouse gas reduction results and targets, so as to achieve immediate communication ● DContinue to encourage consumers to support low-carbon consumption, thereby enhancing their identification with corporate sustainability and further increase the Company's reputation for sustainability

Climate Opportunities

Opportunities Categories	Opportunities	Opportunity Scenario	Period of Influence	Potential Financial Impacts	Key Management Measures
Products and services	Developing Low Carbon Products and Services	Due to increasing consumer demand for low-carbon/ green products and services, the availability of sustainable products becomes a key determinant of consumers' willingness to purchase	**Short-term** 0 to 3 years	**Operational Impacts** • Introducing a diverse range of low-carbon/green products in response to changing consumer preferences is an effective means to improve a company's green brand image and strengthen its sustainability competitiveness • Cooperating with suppliers of low-carbon/green products reinforces both a company's and the supplier's symbiosis in the sustainability market • Procuring green vehicles for our own logistics fleet to reduce last mile carbon emission • Working with logistics companies that have green vehicles, while PChome leads the formation of green logistics network **Financial Impacts** • Growth in the revenue of relevant low-carbon/green products is increased once a company has good command of the market demand for such products. This subsequently increases the company's market value and stock price	• Launching various low-carbon shopping solutions in response to customer purchasing preferences and market demands: Such as developing low-carbon products, designing low-carbon spaces and low-carbon activities, and increasing the ratio of low-carbon products and services • In 2024, our Buying Power Store saw a 10% increase in its product portfolio and 5 new brands, providing a greater range of product options for consumers to support environmental and sustainability initiatives • Increase the percentage of deliveries made by electric scooters of our own logistics fleet to gradually reduce the percentage of diesel vehicles and in turn, carbon emission from logistics • We prioritize logistics companies that have green vehicles as our partners and gradually form an ecology of green logistics
Resource utilization efficiency	Use More Efficient Production and Distribution Processes, and Develop Circular Economy	Due to consumers' increasing awareness of sustainable consumption, designing a circular economy-based operational framework can improve a company's popularity among consumers. The framework should include measures such as reducing recyclable materials, enhancing resource utilization, and reducing packaging waste.	**Mid-term** 3–10 years	**Operational Impacts** • Reducing the environmental effects caused by company operations through increased resource utilization and effective reduction of online shopping-derived waste • Introducing the concept of a circular economy in online shopping, thereby increasing a company's green e-commerce image **Financial Impacts** • Reducing the operational costs derived from packaging use by reducing waste and repeatedly using resources, as well as improving the utilization of packaging • Introducing the concept of a circular economy in online shopping procedures, thereby increasing consumers' willingness to purchase as well as company profits gained from green shopping	• Our stable performance in recycling mobile devices has contributed to a consistent service standard. The iPhone Subscription Plan introduced in 2022 will facilitate the recycling of newer phone models sold after 2022. • PChome has improved its process efficiency by: 1. Setting up a box number recommendation system for its warehouses and continued to optimize the system to reduce average shipping volume 2. Developing AI automated warehousing, improving shipment efficiency, and reducing packaging time **Environmentally friendly packaging:** • Made from 90% and above recycled paper, thus effectively reducing the need to log trees • The boxes maintain the original color of the pulp and the printed area has been reduced by 30%, thus reducing ink use • The ink printed on small external areas of the boxes is made from RoHS compliant, eco-friendly, and water-soluble ink • he high-density paper increases the reuse rate and lowers carbon emissions • Reducing shipments in separate boxes through big data analytics to reduce the quantity of paper boxes used by online shopping • Planning rules for using consumables and adjusting the shipment process of warehouses to significantly reduce consumables and cushioning usage, including paper boxes, cushioning, and tape • Examining the packaging materials currently used, the packaging materials do not use PVC, and recycled plastic materials reaches 30% • Installing a per-box packaging weight inspection system—this has been launched in 2024—to check that a product falls within the weight ratio limit • Switching from three-layer delivery forms to two-layer forms to reduce the use of paper Delivering boxes as is (i.e., boxes packaged by suppliers) to reduce the use of additional packaging materials

Climate Opportunities					
Opportunities Categories	Opportunities	Opportunity Scenario	Period of Influence	Potential Financial Impacts	Key Management Measures
Resilience	Establishment of sustainable supply chains	Promoting product and service transformation and tapping into new opportunities by forming sustainable supply chains. Promoting sustainable supplier operations and reinforcing sustainable cooperation with suppliers through supply chain management, as well as developing and expanding the types of low-carbon products	Long-term >10 years	**Operational Impacts** ● Implementing sustainable management on our supply chain to improve its climate resilience and stabilize good-quality supply ● Expanding corporate influence through sustainable supply chain management, strengthening the collaboration with suppliers, constructing a corporate sustainability image, and opening up opportunities to work with sustainable suppliers **Financial Impacts** ● Enforcing supplier sustainable management to guarantee the sources of products for consumers and enhance their willingness to purchase Reducing losses in the supply chain due to influences by the environment through sustainable supply chain management and reducing the increasing costs	● Jointly creating a low-carbon and sustainable supply chain by proactively inviting green suppliers and creating a low-carbon product section for corporate procurement, as well as strengthening cooperative relations with low-carbon suppliers ● Assess and formulate supplier transition solutions to guide suppliers to engage in sustainable operations, and plan the signing of carbon reduction intentions with suppliers ● Plan sustainability-related training for suppliers ● In recent years, PChome has successively launched a Buying Power Store and Green Product Section to demonstrate our concern for environmental protection and sustainability issues, and to show suppliers how invested PChome is in this topic, thereby encouraging actions on their part. Statistics for 2024 showed that the number of brands sold on Green Product Hall increased steadily by 10% in the first year of its establishment compared with 2023. ● On important dates that celebrate sustainability such as Earth Hour and Earth Day, we established themed pages so that consumers can locate relevant green products more rapidly and participating suppliers can strengthen their eco-friendly brand image among consumers

3.3 Green Operations Management



3.3.1 Environmental Management Policy and Framework

In the present day, the digital economy is thriving, and e-commerce is driving changes in consumers' lifestyles at an unprecedented speed. As a pioneer in the e-commerce of Taiwan, PChome is fully aware of its missions: To create convenient services for consumers while contributing to the sustainability of earth. We firmly believe that corporate growth and environmental protection are not contradictory but complementary to each other. Against this backdrop, PChome has established an all-encompassing strategy for environmental management, covering everything from daily operations to supply chain collaboration. We enforced a company-wide energy policy to achieve green operations, conserve energy, and reduce carbon emissions; established an environmental management framework led by an ESG Task Force to concert company-wide actions; explored innovative technologies to reduce our environmental footprint; and joined forces with business partners to co-create a sustainable e-commerce ecosystem. Through education and training, we are committed to cultivating environmental awareness among employees, embedding the concept of sustainable development into our corporate culture. While pursuing business growth, PChome has always placed environmental protection at the core of its operations, striving to start a new sustainability chapter in the e-commerce sector and build a sustainable future for Taiwan.

3.3.2 Greenhouse Gas and Energy Management (GRI302-4, 305-5)

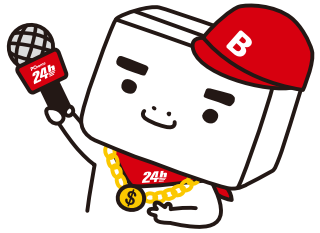
At PChome, our energy consumption is examined and adjusted every year to facilitate carbon management works, including inventory of actual carbon and greenhouse gas (GHG) emissions on all of our operating sites. We have formulated specific improvement measures as needed for the current situation to reduce CO2 emissions. These measures include introducing a green logistics fleet, replacing traditional lights with LED lights, and installing automatic light sensors. The plans and actions we have taken thus far are a testament to our determination to protect the environment and mitigate the impact of climate change on the company's operational risks. In 2024, a whole floor of lighting fixtures, specifically 100 units, in the office were replaced with energy-saving lights, significantly reducing the power consumption from 90W to 26W. Theoretically, this replacement can help save a total of 16,064kWh of electricity throughout the year. Furthermore, the head office environment was continuously optimized by integrating office spaces to reduce the use of air conditioning and lighting. Attributed this setup, in 2024, the head office reported a 24.95% reduction in the total electricity consumption and an average consumption of 141,742kWh per month, saving approximately 47,107kWh per month compared with the 188,849kWh monthly average in 2023.

PChome's main sources of energy consumption are electricity for warehouse/office lighting and air-conditioning and fuel for the logistics fleet. Since the launch of the Linkou A7 Warehouse in 2023, more electricity was needed to power its lights, equipment, and air-conditioning systems, resulting in increased electricity consumption compared with the past two years. Because of our business expansion, both energy consumption and GHG emissions increased compared with previous periods. In 2024, PChome voluntarily conducted GHG inventory and observed decreased power consumption compared with previous periods, thanks to our continued efforts to adopt effective electricity-saving and control measures. We will keep abreast of our energy usage and continue to adopt energy-saving and emissions reduction strategies to reduce our total energy consumption and GHG emissions.

(GRI302-1, GRI302-3)

Energy Usage from 2022 to 2024

Type of Energy		Unit	2022	2023	2024
Fuel Usage (warehouse)	Diesel	liter	3,362	1,824	2,647
	Gasoline	liter	13	13	15
Fuel Usage (fleet)	Diesel	liter	483,328	490,936	427,669
	Gasoline	liter	35,138	33,330	28,922
Office Vehicles	Gasoline	liter	733	574	605
Purchased Electricity	Electricity	kWh	11,028,216	13,265,039	13,041,271
Unit Conversion					
Fuel Consumption		GJ	18,285	18,434	16,507
Power Consumption			39,702	47,754	46,948
Total Consumption			57,986	66,188	63,455
percentage grid electricity (Note 2)		%	68.5	72.1	73.9
Energy intensity		GJ/NT$1 million in revenue	1.3	1.6	1.7



Note 1 : Data calculated in accordance with the Ministry of Economic Affairs Bureau of Energy's conversion standards, i.e., 8,642 kcal per liter of diesel, 7,609 kcal per liter of gas, and 3,600 kJ per unit of electricity; 1 kcal = 4,186J.

Note 2 : PChome uses non-renewable energy, and electricity comes from the grid. Therefore, the percentage of grid electricity (%) = electricity consumption / total consumption x 100.

Note 3 : The scope of inventory in 2024 included PChome's head office, A7 warehouse, Dayuan warehouse, and Bade warehouse, as well as the operating locations of PChome Express, including its headquarters, logistics offices, and service branches in northern Taiwan (Branch 1, 2, 5, and 6), Taoyuan (Branch 1), Taichung (Branch 1), and Tainan (Branch 1).

(GRI305-1, 305-2, 305-4)

GHG Emissions from Various Sources

Type of Emissions		2022	2023	2024	
Fuel Usage (warehouse)	Diesel	8.91	4.83	7.13	CO_2 equivalent (tons)
	Gasoline	0.03	0.03	0.33	
Fuel Usage (fleet)	Diesel	1,280.82	1,300.98	1,164.77	
	Gasoline	82.96	78.69	66.51	
Office Vehicles	Gasoline	1.73	1.35	1.40	
Septic tanks	Methane	—	—	129.96	
Fire extinguishers	Carbon dioxide, hydrofluorocarbons (HFCs)	—	—	1,501.23	
Cooling equipment	Coolant	—	—	38.88	
Subtotal (Scope 1)		1,424.14	1,374.45	2,910.21	
Purchased Electricity		5,613.45	6,552.93	6,181.56	
Total (Scopes 1 and 2) (Note 2)		5,900.94	6,987.81	9,091.77	
GHG Emission Intensity (tCO_2e/NT$1 million in revenue)		0.12	0.15	0.24	

Note 1: GHG emissions are calculated using the operational control rights approach as follows: activity data x emission factor x GWP. Emission intensity is calculated using emission factors from MOENV's Greenhouse Gas Emission Factor Management Table Version 6.0.4, and Global Warming Potentials (GWPs) from IPCC Sixth Assessment Report. Greenhouse gases include CO2, CH4, and N2O.

Note 2: Scope 1 data are calculated using the emission factors listed in the MOENV's Greenhouse Gas Emission Factor Management Table Version 6.0.4, in which gas = 2.361kg CO2e/ Land diesel = 2.650kg CO2e/ L.Scope 2 data are calculated using the Bureau of Energy's grid emission factor announced in the current or previous year. (Electricity carbon emission factor in 2024 = 0.474 kg CO2e/kWh)

Note 3: The scope of inventory in 2024 included PChome's head office, A7 warehouse, Dayuan warehouse, and Bade warehouse, as well as the operating locations of PChome Express, including its headquarters, logistics offices, and service branches in northern Taiwan (Branch 1, 2, 5, and 6), Taoyuan (Branch 1), Taichung (Branch 1), and Tainan (Branch 1).

Water Resources Management (GRI303-1)

The stable operation of enterprises is closely related to the supply of water resources. Any interruption or price hike in water supply in a region will cause operating costs to go up. Although PChome is not a water-intensive company, water restriction may still cause shutdowns and affect operations. The Company's water source is tap water, which is mainly used as domestic water. Warehouses are mostly located in the Taoyuan area and rely on water supply from the Shimen Reservoir, while our office in Taipei relies on the Feitsui Reservoir. Even though neither region is at a high risk of water shortage, Taiwan has been facing drought issues due to decreased rainfall over the past few years, thus increasing public awareness around saving water resources. PChome has also actively adopted water risk management and adjustment measures, ensuring sustainable use of water resources through water-saving measures.

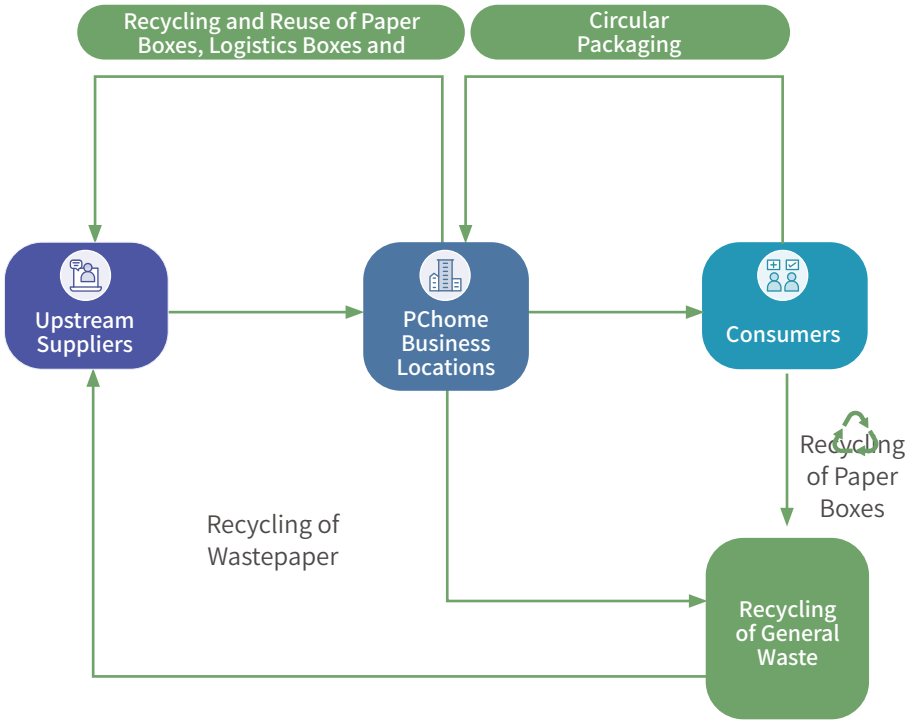
PChome has adopted water resource management measures in hopes of reducing its consumption of water resources and increasing water efficiency. In 2024, water consumption significantly decreased by 10.88% compared to the previous year. Our water resource management measures include using visual information to raise water conservation awareness in employees and help them make saving water a habit, promoting recycling of domestic water, and strengthening water maintenance works to prevent water leakage. When facing a water shortage, we ensure stable water supply for operations by activating mechanisms such as emergency water trucks to deliver water. In addition, we reduce water consumption by the chiller through activation of office and warehouse space and appropriate adjustment of air conditioning equipment. We regularly inspect the water level in the tanks of buildings to maintain the normal operation of water pumps to ensure a stable backup water resource.

Business Locations	Water Sources	River Basin	2023	2024
Warehouses	Shimen Reservoir	Dahan River	29.005	28.324
Office	Feitsui Reservoir		17.873	15.495
Total Water Consumption			46.878	43.819
Water Usage Intensity (Note 3)		Metric tons/ NT$1 million in revenue	1.14	1.17

Note 1: The tap water used by PChome is provided by a third-party company.
Note 2: According to the World Water Institute's open data, PChome does not withdraw water from water-stressed regions in Taiwan.
Note 3: Due to the opening of a new warehouse in 2023, the total water consumption and intensity increased compared with the previous two years.

3.3.4 Waste Management (GRI306-1, 306-2)

As an online shopping platform, PChome's resource utilization is fairly simple as we do not generate any hazardous industrial waste according to Ministry of Environment regulations. PChome outsources its general waste transport and incineration operations. Recyclable resources are mainly paper (boxes), while other recyclable items include PE wraps, various iron items, and plastic bottles, which are all recycled by qualified companies. In order to reduce waste and create circular economy, PChome not only develops eco-friendly packaging and reduces the weight of paper boxes to improve resource usage, but also works with upstream suppliers for the recycling and reuse of paper boxes, logistics boxes and pallets, thus integrating the upstream and downstream stakeholders and dedicating ourselves to the recycling and reuse of resources, turning waste into new recycled materials.



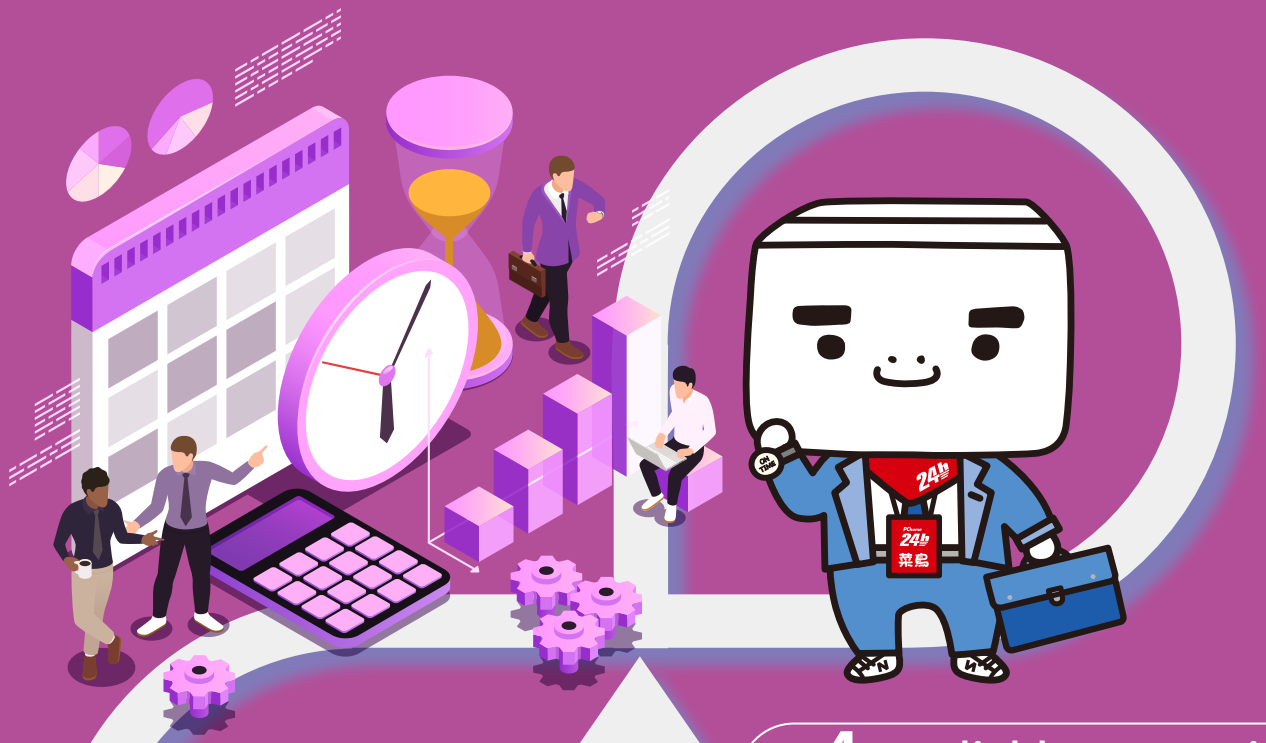
Our office waste decreased from 281 metric tons in 2023 to 249.2 metric tons in 2024, reflecting the significant effectiveness of our waste reduction awareness campaigns. Warehouse waste also decreased from 1,502.6 metric tons in 2023 to 1,208.49 metric tons in 2024 – this shows that integrating the resources of our operating locations has effectively improved our resource recycling rate and facilitated a collaborative approach to environmental cleaning for effective waste control. We continued recycling resources, recycling 1,274.9 metric tons in 2024 for a high recycling rate of 87.4%.

PChome intends to continue adopting the 3Rs (reduce, reuse, recycle) of waste management strategy to achieve waste management targets. This strategy will help us to fulfill our commitment to sustainability and facilitate our pivotal role in green e-commerce development.

(GRI306-3, 306-4, 306-5)

Item	Handling	Unit	2022		2023		2024	
			Warehouses	Office	Warehouses	Office	Warehouses	Office
General waste	Transported and incinerated by qualified companies	metric tons	100.8	200.4	103.6	124.6	76.2	106.6
Resource recycling	Recycling and reuse by qualified companies		1,157.0	231.9	1,399.0	156.5	1132.29	142.6
Subtotal of Business Location			1,257.8	432.3	1,502.6	1,502.6	1208.49	249.2
Total Weight of Waste			1,690.1		1,783.7		1,457.69	

Note 1: PChome does not produce hazardous waste and all waste is handled off site.
Note 2: The weight of office waste has been included in the calculation since 2022, causing the total weight of waste to increase for that year.



Ch 4 A Reliable Partner in the Workplace

4.1 Professional Team Organization
4.2 Employee Benefits Policy
4.3 Talent Recruitment and Training
4.4 Healthy and Friendly Workplace

PChome believes that talent is its most valuable asset and is committed to attracting and nurturing professionals. Through diverse recruitment channels and campus programs, we offer broad career development opportunities. We provide competitive benefits and a supportive, inclusive work environment that promotes diversity, equality, health, and positivity. We uphold workplace equity by preventing discrimination or harassment based on religion, race, gender, age, or political views, and we continuously invest in maintaining a safe, respectful workplace. Guided by the belief in "innovation and value creation," PChome strives to build a resilient corporate culture and become a new benchmark in Taiwan's e-commerce industry.

Important Stakeholders

- Employees

Sustainable Development Goals (SDGs)

PChome is dedicated to creating a diverse and inclusive workplace and provides diverse recruitment channels while treating members of each gender equally.

PChome values employee health and benefits and seeks to establish a healthy and safe workplace.

PChome values employee education and provides diverse learning channels, including physical and online courses to cultivate talents.

PChome safeguards employees' rights and interests, strengthens a safe work environment, and promotes equality in employment.

Sustainability Highlights

- PChome has ensured gender equality in the workplace. Our female employees accounted for **54%** of the workforce and female managers accounted for **44%**.

- **0** violations of labor-related laws and **0** human rights-related complaints filed.

Management Solutions

Attracting and Retaining Talent

Commitment

- Creatingad iverse and inclusive workplace
- Providinge mployees with comprehensive careerd evelopment
- Creating competitives alary and benefit

Action Plans

- Regularly implementing market survey on compensation and benefits as a basis for raising the competitiveness of salary and benefits
- Managing corporate image and brand to facilitate recruitment and increase retention
- Provide education and training for employees in different departments to cultivate talent and increase the Company's competitiveness

Resources Input

PChome adopts a talent cultivation strategy that suits employees who have joined PChome in different stages

- [**Internship plan**] In recent years, we have extended our reach into campuses to discover talents through diverse internship plans and industry-academia collaboration programs
- [**Professional Upskilling**] We leverage a Learning Management System (LMS) to efficiently disseminate internal knowledge and expertise to all employees. Through specialized departmental training, we enhance professional capabilities within each field. We are also progressively developing an internal lecturer program, encouraging managers to synthesize their accumulated work experience and transform it into a knowledge base by sharing their insights and passing on their expertise.
- [**Reskilling driven by management trends**] We have provided training on management and trends to expand employees' horizon
- [**Diverse lectures/seminars**] We have passed down the corporate culture and ignited employees' inner motivation through speeches by professionals in various fields
- [**Learning incentives**] We encourage employees to receive in-service education and accumulate their abilities

Evaluation Mechanism

We adjust our diverse recruitment strategies in a rolling manner through reviewing the retention rate of outstanding employees and the current market status. For example, we implement candidate recommendation by current employees, different types of industry-academia collaboration programs, optimize talent channels and community management to improve employer brand reputation

Actual Results in 2024

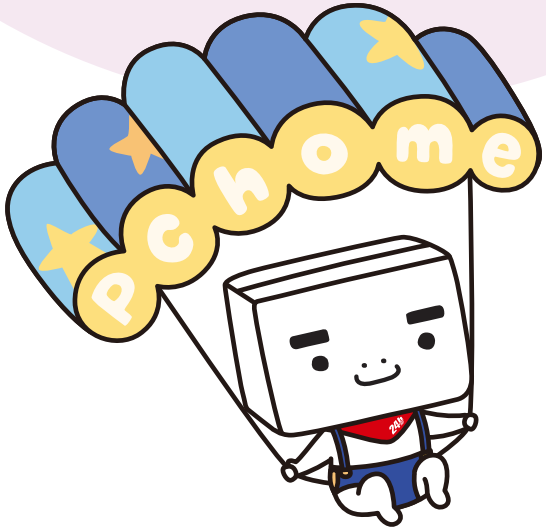
- PChome is committed to strengthening the competitiveness of the company and its employees. We have established a comprehensive training system encompassing six main competencies: competencies for business, job competencies, leadership, core competencies, competencies required to work for PChome, and regulatory compliance; offered orientation training, basic skillset training, professional job training, programming, cybersecurity, and patent-related training programs, among other diverse range of programs, online or in-person depending on the situation; and implemented various training and talent development projects.
- In 2024, employee training hours reached 8,320 hours. A total of NT$1,025,000 was invested in training.

Grievance Mechanism

- Employer-employee meetings
- Employee complaints email box (hr@response.pchome.com.tw)
- Employee interviews

Responsible Unit

Human Resources Department



Occupational Safety and Health

Commitment

- We aim at becoming systematic and international in our development, promoting and protecting mental and physical health, refining work conditions and reducing occupational injuries and illnesses
- Zero tolerance towards physical or mental workplace violence. We aim to establish a workplace culture that is safe, dignified, free from discrimination, mutually respectful, inclusive and equal in opportunities

Action Plans

The Occupational Safety Office plans to adopt ISO 45001 and TOSHMS to ensure safe working conditions, promote employee health and well-being, and reinforce the company's ESG practices. The goal is to implement these systems across Taoyuan warehouses, aligning with global standards to reduce workplace risks and accelerate the reduction of occupational accidents, positioning PChome as a benchmark in the e-commerce industry.

Resources Input

The Company has invested resources to:

- Establish an Occupational Safety and Health (OSH) Committee.
- Develop four key programs: Ergonomic Hazard Prevention, Abnormal Workload Disease Prevention, Workplace Violence Prevention, and Maternal Health Protection.
- Conduct OSH training.
- Organize health promotion seminars and activities.

Evaluation Mechanism

- The Occupational Safety and Health Committee was established in accordance with the Occupational Safety and Health Management Regulations, and worker representatives are elected, accounting for 1/3 of committee members. The meeting is convened once quarterly. There are 9 committee members in total. The Committee serves to provide employees with a healthy and safe work environment.
- An OSH management plan is established, detailing workplace safety maintenance procedures, environmental assessments and monitoring, emergency response mechanisms, occupational disease prevention, and workplace misconduct management guidelines. OSH-related training for employees is organized to raise health and safety awareness and prevent occupational injury incidents.
- We have established four main programs to protect employee health, including program of the prevention of wrongful harm during the execution of job duties, ergonomic hazard prevention program, maternal health protection program, and program of the prevention of diseases from abnormal workload. We evaluated relevant hazards and high-risk groups and formulated improvement plans to protect employee safety and health and prevent occupational hazards.
- We organized health-promoting activities for employees, covering a range of topics, including self-care, chiropractic self-therapy, workplace stress, potential sleep problems and sleep tests, restorative yoga, body restoration exercises, job burnout, eye care, and sexual harassment prevention.

Actual Results in 2024

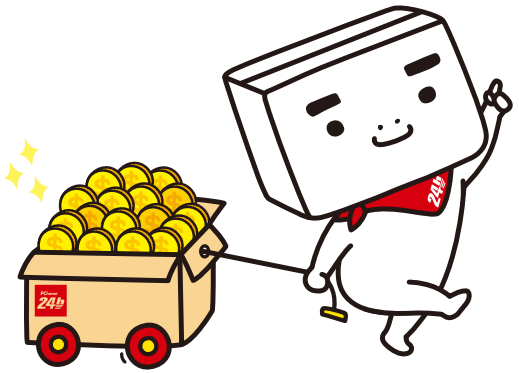
- No major occupational accidents were reported
- There were no major violations of occupational safety regulations; a total of 5,569 trainees completed 8,320 hours of training.

Grievance Mechanism

- Channels for reporting workplace misconduct
- Complaint hotline: 02-2700-0898 ext. 1188/1189
- Complaint mailbox: hse@staff.pchome.com.tw

Responsible Unit

Occupational Safety Office



4.1 Professional Team Organization

By offering a wide range of job roles, we welcomed with open arms talented professionals of varying backgrounds and created a stage on which employees can unleash their skills and talent. PChome ensured a workplace free of discrimination on the basis of gender, age, race (nationality), religion, marital status, and political affiliation. We did not violate the Labor Standards Act in 2024.

Regarding workforce composition, as of 2024, we have 1,464 employees, including 13 people with disabilities (0.8%) and 35 indigenous peoples (2.4%). Female employees accounted for more than 50% and female managers accounted for 43.9%. The Company provided a number of benefits for female employees, including parental leave and maternal health protection programs, and ensured that all employees, regardless of their gender, have equal opportunities for job promotions. We continued shaping an inclusive, gender-equal workplace culture where women are encouraged to unless their expertise, skills, and unique attributes.

More than 70% of the company's workforce is composed of employees aged 30 to 49. Considering the role of younger generations as a well of innovative ideas that drive revolutionary changes, PChome has encouraged young employees to participate in different projects and build up real-life experiences, giving them ample space to unleash their potential and passion for work. The Company is committed to providing equal opportunities for promotion and inspiring a workplace culture of intergenerational harmony to meet the ever-changing needs of society and continue to strengthen the Company's competitiveness.

PChome Workforce（CG-EC-330a.3）

Employee Diversity in 2024

Employee Category		Employee Type							
		Management*		Technicians		All Other Employees		Total Number of Employees	
		Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
Gender	Female	72	43.9%	44	33.1%	672	57.6%	788	53.8%
	Male	92	56.1%	89	66.9%	495	42.4%	676	46.2%
	Not Disclosed	0	0%	0	0%	0	0%	0	0%
Age	Below 30	4	2.4%	37	27.8%	256	21.9%	297	20.3%
	30-49	137	83.5%	89	66.9%	824	70.6%	1,050	71.7%
		23	14.1%	7	5.3%	87	7.5%	117	8.0%
Race/ Ethnicity (Nationality)	Non-indigenous Taiwanese	164	100.0%	132	99.2%	1,125	96.4%	1,421	97.1%
	Indigenous Taiwanese	0	0%	1	0.8%	34	2.9%	35	2.4%
	Foreign Nationals	0	0%	0	0%	8	0.7%	8	0.5%
Total		164	11.2%	133	9.1%	1,167	79.7%	1,464	100%

* Managerial positions are defined as supervisors with management responsibilities, but do not include directors.

PChome Workforce Structure In the Past Three Years

PChome has maintained a stable workforce in the past three years, with permanent and full-time employees accounting for more than 90% of all employees. Employees are mostly hired in Taiwan and aged 30 to 49 (accounting for 70% of the entire workforce; this percentage has remained more or less the same in recent years). Their valuable insight into local markets and strong execution capability are the reasons why they are the core pillar providing stable support for company operations.

(GRI 2-7, GRI 202-2)

			2022				2023				2024			
			Female	Male	Total	Percentage	Female	Male	Total	Percentage	Female	Male	Total	Percentage
Employment Contract	Permanent Employees	Taiwan	1036	828	1864	98.8%	906	737	1643	98.6%	781	666	1447	98.8%
		Other Regions	7	2	9	0.4%	4	2	6	0.4%	0	0	0	0%
	Temporary Employees	Taiwan	2	3	5	0.4%	3	7	10	0.6%	0	3	3	0.2%
		Other Regions	0	0	0	0%	0	0	0	0%	0	0	0	0%
	Interns	Taiwan	3	5	8	0.4%	2	4	6	0.4%	7	7	14	1%
		Other Regions	0	0	0	0%	0	0	0	0%	0	0	0	0%
Type of Employment	Full-time	Taiwan	1,039	833	1872	99.2%	906	737	1643	98.6%	781	666	1447	98.8%
		Other Regions	7	2	9	0.5%	4	2	6	0.4%	0	0	0	0%
	Part-time	Taiwan	2	3	5	0.3%	5	11	16	1%	7	10	17	1.2%
		Other Regions	0	0	0	0%	0	0	0	0%	0	0	0	0%
Age	Below 30		332	209	541	29%	240	161	401	24%	181	116	297	20%
	30-49		672	573	1245	66%	621	527	1148	69%	557	493	1050	72%
	Above 50		44	56	100	5%	53	63	116	7%	50	67	117	8%

4.2 Employee Benefits Policy

PChome offered above-standard salaries and benefits in an effort to recruit e-commerce talents, retain talented employees, and create a healthy, happy workplace environment. We have gone above and beyond the requirements of the Labor Standards Act, providing not only special leave but also a broad range of benefits, including a three-shift flexible working hour system, language learning grant, on-the-job training subsidy, and cash gifts in celebration of traditional Chinese holidays. We continued to introduce employee discount deals and organized Employee Welfare Committee activities to make employees feel appreciated and supported at work. By sharing the fruits of our labor we hope to grow together with each and every one of our employees, both professionally and personally, and continue to enhance their wellbeing and comradeship in the workplace.

4.2.1 A Competitive Wage System (GRI 202-1)

PChome has always considered employees to be its most important asset. With the objective of improving employee well-being and propelling their professional development, we continued to create a workplace environment that embraces respect, trust, and professional growth. To attract and retain outstanding talents, the Company offered competitive salaries, comprehensive education and training systems, and a transparent job promotion/career development mechanism. For effective human resource management, the company's remuneration structure is regularly examined, reviewed, and calibrated against the minimum wage requirements stipulated by the Ministry of Labor to ensure that the remuneration we pay is reasonable and competitive. Over the past three years, the Company has outperformed Taiwan's legal requirements, offering above-standard base salary.

PChome's remuneration system consisted mainly of a base salary and variable remuneration (bonuses and benefits): Base salary is the fixed amount of compensation paid to employees for performing their duties. Variable remuneration varies according to individual performance goals, department-set objectives, and the company's overall business performance, and includes cash bonuses, equity incentive in lieu of overtime pay, and various subsidies (e.g., transportation allowance, cash gift celebrating childbirth).

In 2024, the ratio of the annual total compensation for the company's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) was 13.92;the ratio of the percentage increase in annual total compensation for the company's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) was 3.3. (None of the above two calculations include dispatched workers and employees employed for less than six months)

PChome adhered to the principle of fairness in employment. Remuneration and job promotions are based on employees' education level and work experience, professional skills, years of service, and individual performance. Performance evaluations are conducted in accordance with the company's performance evaluation and management regulations and are free of discriminated treatment due to gender, age, race (nationality), religion, marital status, and political affiliation. Over the past three years, PChome reported a stable trend in its ratio of basic salary and remuneration of women to men, indicating a continuity of equal pay in the company. The Company has Articles of Incorporation and internal policies in place to ensure a robust and attractive welfare system that will facilitate employees' career development and long-term talent retention.

	2022		2023		2024	
Employee Type	Management	Non-management	Management	Non-management	Management	Non-management
Female	0.91	1.34	1.22	1.18	0.92	1.14
Male	1	1	1	1	1	1

Note : Ratio of basic salary and remuneration for has been fixed at 1.

Women–Men Remuneration Ratio (GRI405-2)

	2022		2023		2024	
Employee Type	Management	Non-management	Management	Non-management	Management	Non-management
Female	0.86	1.25	1.21	1.11	0.88	1.06
Male	1	1	1	1	1	1

Note: Ratio of basic salary and remuneration for has been fixed at 1.

Ratio of Basic Salary and Local Base Salary (GRI 202-1)

Employee Type	2022	2023	2024
Female	1.01	1.16	1.08
Male	1	1.21	1.07

4.2.2 Employee Benefits Policy (GRI 401-2)

Pursuant to laws and regulations, PChome has established an Employee Welfare Committee. Each month, the committee is allocated funds to organize welfare-related activities. Such a welfare system is planned on the basis of laws and is aimed at encouraging ideas and suggestions for improvements to create benefits and activities that will better meet the needs of employees. Benefits standard for employees are grouped into six categories: salary and benefits, holiday celebrations, physical and mental health, key life events, group perks, and incentives for continuing education. The offering of these myriad benefits demonstrates our commitment to creating a comfortable and supportive workplace . We hope our benefits and activities foster employee engagement, promoting work-life balance, strengthening team cohesion, and shaping a positive, unified culture to propel the company towards sustainability.

PChome Employee Benefits			
Salary and Benefits	PChome strives to make employees feel protected and content at work. The competitive salaries we offer and the following benefits are all means of motivating employees to commit to work and unleash their expertise: ● Group insurance covering accident insurance, medical insurance for injuries, hospitalization insurance, fixed-period life insurance and cancer insurance; ● A system of leave system exceeding the minimum requirements in the Labor Standards Act for employees who have been employed continuously for 6 months; ● Legally required pension contribution for retirement security; ● 13th salary guaranteed to reward employees' contribution; ● Cash gifts celebrating the Dragon Boat Festival, Mid-autumn Festival, and employees' birthday; ● Three-shift flexible work arrangements for better work–life balance; and ● Free coffee and red	Physical and Mental Health	PChome is committed to building a healthy and friendly work environment to ensure employees' physical and mental wellbeing. This is achieved by adopting the following measures: ● Employee health examinations arranged periodically; ● Seminars/lectures on health promotion and psychological counseling to raise employees' awareness of self-care
		Key Life Events Benefits	PChome attaches importance to employees'needs at different stages of their life. The following measures are taken to support employees' family life and help them advance their career: ● Baby bonuses, maternal health protection programs such as maternity leaves; ● Cash gift celebrating employees' wedding; bereavement allowance in the event of the death of an employee or their family member; and ● Exclusive discounts at cooperating merchants, and car loan plans to ease financial burden.
Festive Celebrations	Feeling festive and involving employees in festive celebrations are important to us. For this reason, PChome has organized the following activities and gifts to celebrate important Chinese holidays of the year and make employees feel cared for even outside of work. ● Birthday bonus; ● Cash gift celebrating Labor Day (May 1); ● Cash gift celebrating the Mid-autumn Festival; ● Cash gift celebrating the Dragon Boat Festival; ● Gift vouchers to spend during Double 11 Shopping event; and ● Christmas gift-exchange event	Group Perks	Employee engagement is key to building team cohesion. For this, PChome has organized the following activities and funds to build team rapport: ● Group discounts from time to time; ● Allowance for year-end dinner gatherings; and ● Funds for employee club activities for employees to have fun at work.
		Incentives for Continuing Education	PChome is supportive of employees' lifelong learning and personal growth. The following continuing education programs and language learning courses are therefore provided: ● Incentives for learning a foreign language (English/Japanese); and ● Incentives or necessary support for studying a master's degree, preferably work-related, at a Ministry of Education-recognized public (private) graduate institute with the company's approval.

Flexible Three-shift Working Hours

Since 2021, PChome has been implementing a three-shift flexible working hour system, where employees work the usual 8 hours a day but they can choose to start work at either 8:30, 9:00, or 9:30, whichever fits their need or department requirements. This arrangement can be changed once every quarter with the unit supervisor's approval. This system enables employees to work more efficiently and flexibly in alignment with their family responsibilities and lifestyle, thereby demonstrating how much the company cares about employees' wellbeing.

Employee Remuneration Distribution and Issuance of Employee Stock Subscription

Having employees grow, both professionally and personally, with the company is important to us. Therefore our system of remuneration distribution and employee stock options (ESO) is designed to share our business profits with employees to foster stronger cohesion in the workplace. According to the Company's Articles of Incorporation, 1–15% of the company's earnings after tax, if any, shall be allocated as employees' remuneration to recognize their contribution to the company. When the company issues new shares as part of a cash capital increase scheme, a certain portion of the shares is reserved for employees to subscribe to – this is entirely optional for employees. Thus employees can feel more involved in the company's development and identify with the company, which in turn will make them want to stay with the company.

Language Learning and In-service Training Incentives

PChome encouraged employees to continuously improve their language and professional skills, actively promoting a culture of lifelong learning. The Company has established language test prizes and study grant regulations, granting prizes to employees whose test results in the Test of English for International Communication (TOEIC) or Japanese-Language Proficiency Test (JLPT) have reached the threshold prescribed in applicable regulations. Employees are also eligible for a study grant if their application for in-service education meets the stipulated requirements. These measures represent our tangible support for employees' continuous development both personally and professionally.

Maternal Health Protection Plans (GRI401-3)

Considering the company's women-majority (50%+) workforce, PChome remained in strict adherence to the Gender Equality in Employment Act and Regulations for Implementing Unpaid Parental Leave for Raising Children to safeguard female employees' rights to work and health and wellbeing and ensure their peace of mind about their careers and care responsibilities during childbirth. Apart from an unpaid parental leave system, a welcoming workplace supportive of returning employees has also been a focus of our for helping returning mothers to manage their stress from family care responsibilities and strike a balance between work and life.

Unpaid Parental Leave Statistics for the Past 3 Years:

Item	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Total Number of Employees Eligible for Parental Leaves for the Current Year (A)	54	110	37	71	53	98
Total Number of Employees Who Actually Took Parental Leaves for the Current Year (B)	6	24	9	26	12	40
Application Rate(B/A)	11%	22%	24%	37%	23%	41%
Total Number of Employees to be Reinstated after Parental Leaves for the Current Year (C)	4	18	8	20	8	21
Total Number of Employees Actually Reinstated After Parental Leaves for the Current Year (D)	1	18	5	9	5	8
Reinstatement Rate (D/C)	25%	44%	63%	45%	63%	38%
Total Number of Employees Reinstated after Parental Leaves in the Previous Year (E)	3	20	5	21	5	9
Total Number of Reinstated Employees Who Continued to Work for a Year After Receiving Unpaid Parental Leave in the Previous Year (F)	3	15	3	15	1	8
Retention Rate (F/E)	100%	75%	60%	71%	20%	89%

PChome has established a Maternal Health Protection Program, endeavoring to protect female employees' rights to work and physical and mental wellbeing during pregnancy, postpartum, and lactating periods and help them achieve a balance between family responsibilities and career obligations. A series of actions is set in motion at the start of pregnancy awareness, including providing explanations about pregnancy-related interests and rights, conducting risk assessment on the environment and job in which the employee is engaged, and adopting administrative and engineering controls according to the assessment results to reduce potential hazards and risks. For a more comprehensive care, pregnant employees are asked to complete a "Self-assessment Form for Workers' Health Status Less Than One Year Post-Pregnancy/Childbirth" which provides the basis for subsequent health management and guidance. Arrangements are made for them to consult a physician about any physical, mental, and spiritual challenges they may encounter during pregnancy. All office locations of PChome have a breastfeeding room; the one in Dunnan head office has been certified as an "Excellent Breastfeeding Room" by the Department of Health of Taipei City Government, providing a safe and comfortable breastfeeding space for new mothers. To align the maternal health protection system with employees' needs, we continued collecting opinions and regularly reviewed and improved relevant measures, all in an effort to build a childcare-friendly workplace environment for returning employees to work and take care of themselves with peace of mind.

Attending to Employees' Life after Retirement (GRI201-3)

PChome has adhered to applicable laws and regulations and established employee retirement regulations in accordance with the Labor Standards Act and the Labor Pension Act. Our regulations stipulate two types of retirement plans, namely the defined benefit plan under the "old system" and defined contribution plan under the "new system". For employees subject to the new pension system, the company on a monthly basis contributes 6% of the insured salary to individual labor pension accounts at the Bureau of Labor Insurance. For employees under the old pension system, the company on a monthly basis contributes 2% of their salary to the labor pension reserve funds in a Bank of Taiwan account managed by the "Labor Pension Reserve Supervision Committee." At the end of the year, the Company commissioned an actuary to conduct a pension liability valuation in accordance with the "International Accounting Standards No. 19" to ensure that our contributions and reserves are sufficient, safeguard employees' rights to retirement, and provide concrete support for employees' career development and retirement life.

Item	2022	2023	2024
Name of Pension Program	Old-scheme pension	Old-scheme pension	Old-scheme pension
Estimated Net Asset Under the Pension Fund	32,491	54,689	61,103

(Unit: NT$1,000)

Static and Dynamic Club Activities

PChome is highly supportive of employee club activities through which employees can expand their hobbies and relax themselves, adding more energy and vitality to the workplace. Energized workers are more effective at achieving balance in life, even outside of work, and feel a greater sense of happiness.

Social Club	Event Content
Yoga Club	We engaged a professional yoga instructor to provide aerobic yoga and stretching exercises that help employees to relieve their stiff muscle and work-related stress and prevent occupational disorders caused by prolonged period of sedentary behavior.
PChome Reading Club	This book club involves reading knowledge-intensive books; members take turn selecting a book and reading chapter by chapter to stimulate their ability to think and express themselves. It is held once every two weeks and fosters engagement and learning among colleagues.

Dynamic or otherwise, the club activities we support are designed to assist employees in finding their own way to control their body and mind, enrich their lives, and inject more passion and creativity into their work.

4.2.3 Performance Appraisal and Management

PChome has established a complete employee performance evaluation system as required by its personnel management policies. The system involves employees and their direct supervisor setting performance goals together at the beginning of the year, then conducting mid-year and year-end performance evaluations and a review of results. The evaluation process proceeds in the following order: employee self-assessment, preliminary assessment by direct supervisor, reassessment by division supervisor, and finally approval by department head. The evaluation results are linked to compensation decisions, such as merit increases and performance bonuses, to increase employee motivation.

The performance of the company's governing bodies is managed by a Remuneration Committee established in accordance with law. The committee is required to conduct a professional and objective evaluation of the remuneration policies and systems for directors, supervisors, and managerial officers and subsequently provide suggestions to the Board of Directors for decision-making. The committee is composed of at least three members appointed by a board resolution, one of whom serves as the convener. To avoid conflicts of interest, committee members are prohibited from participating in the review and voting of agendas concerning their remuneration. They are legally required to recuse themselves from such activities if they or the juristic person they represent are/is an interested party with respect to an agenda item, and the relationship is likely to prejudice the interests of the company.

mployee Ratio in the 2024 Performance Evaluation （GRI404-3）

Category	Male			Female		
	Number of Employees Evaluated for Performance	Total Number	Ratio of Employees Evaluated for Performance	Number of Employees Evaluated for Performance	Total Number	Ratio of Employees Evaluated for Performance
Head office - Managerial role	75	80	94%	69	67	100%
Head office - Non-managerial role	143	166	86%	333	381	87%
Employees on site - Supervisor	14	12	100%	6	5	100%
Employees on site - Non-supervisor	337	484	81%	240	335	72%
Total	569	676	84%	648	788	82%

Note 1 : Employee changes occurred during the performance evaluation period, causing differences between the total number of employees evaluated and the total number of employees stated in section 4.1.1.
Note 2 : Employees subject to performance evaluation in 2024 must have worked continuously for the company for three months. They include: full-time employees, employees who joined the company before September 30, 2024, and employees who have taken unpaid leave for 6 months or less in 2024. Employees not meeting the above requirements are subject to the company's remuneration policy in 2024.

4.3 Human Resource Recruitment and Development

4.3.1 Diverse Recruitment Programs

Upholding the philosophy of "committing to innovation for value creation," PChome continued to adopt innovative services, believing that "talent" is critical to achieving corporate sustainability and bolstering its competitiveness. We therefore invested resources in recruiting high-caliber professionals from various disciplines to fill job openings in product development, engineering technology, digital marketing, and e-commerce operations. Our hope is to recruit π -type talents (i.e., talents with dual expertise and high adaptability across fields) who are passionate about e-commerce and are able to adapt the rapidly changing business environment. PChome also preemptively deployed its presence in the educational setting, launching campus recruitment programs to foster young generations for the digital industry. By working with the next generation of talents, we hope to emerge as a new benchmark for the Internet service in Taiwan, embracing global challenges and opportunities in the new business era.

All floors of the Linkou A7 Intelligent Logistics Park began operation in October 2023. Since then, this new warehouse of ours has driven local employment opportunities, including talent recruitment activities co-organized with local employment service agencies; internship collaboration with universities and colleges; permanent employment of dispatched workers; a broader scope of continued collaboration with internship schools in northern Taiwan; and diversification of talent recruitment channels to include recruitment of overseas students, strengthen local talent development, and facilitate job matching.

Statistics of Newcomers and Former Employees in the Past Three Years （GRI 401-1, CG-EC-330a.2 ）

Age	Gender	Newcomers						Former Employees					
		2022		2023		2024		2022		2023		2024	
		Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
Below 30	Female	202	61%	138	58%	86	20%	170	51%	148	62%	30	717%
	Male	101	48%	76	47%	51	12%	89	43%	87	54%	28	6.524%
30-49 years-old	Female	110	16%	104	17%	83	20%	162	24%	231	37%	30	5%
	Male	113	20%	75	14 %	62	15%	129	23%	142	27%	35	87%
Above 50	Female	7	16%	3	6%	5	1%	11	25%	18	34%	8	1.86%
	Male	10	18%	5	8%	4	1%	14	25%	26	41%	3	0.74%
All employees	Female	319	30%	245	27%	174	41%	343	33%	397	43%	298	169%
	Male	224	27%	156	21%	117	28%	232	28%	255	34%	210	150%
	Total	543	29%	401	24%	291	20%	575	30%	652	39%	508	319%

Note 1 : The percentage of newcomers and employees who resigned = numbers of new and resigned employees / total number of employees in the age and gender groups
Note 2 : All employees are distributed in Taiwan

Gender	2024	
	Number	Percentage of All Employees
Voluntary Separation	374	25.5%
Involuntary Separation	134	9.2%
Total	508	34.7%

Industry–Academia Collaboration and Internships in 2024

Name	Program Details	Job Content	Method of Participation	Results
Summer Internship Program (2024)	In our two-month internship program, we recruited undergraduate and graduate students to join our team and work on minor projects.	Supervisors appoint project themes based on the nature of the department for interns to work on	Interns submit their CV to apply; recruitment usually begins in April every year	In 2024, a total of 10 summer interns were recruited

Unveil Infinite Possibilities

Creativity contests aim at inspiring creativity in the Z generation through diverse themes such as PChome 24h shopping experience, "marketing activity brainstorming," "customized catalogs and search result recommendations" and "user interface suggestions" to inspire new ideas in outstanding talents of the Z generation as well as to allow PChome to better understand youngsters' angle and viewpoint in hopes of planning diverse services that are more abundant and more suited to the digital generations.

4.3.2 Professional Talent Cultivation Program

PChome established a complete map of competencies required for employee development to facilitate the planning of a clear career path. The map outlines five types of competencies: Competencies required to work for PChome; job competencies; core competencies; competencies for business; and leadership, as well as another competency, regulatory compliance, which is required by law.

Our talent development is focused on the “competencies required to work for PChome”; these refer to the professional literacy needed to be a working member of PChome. Next, training in “job competencies” and “core competencies” is provided to train employees’ practical skills and soft skills in the workplace, which enable them to carry out their tasks more efficiently and effectively. Finally, training in “competencies for business” and “leadership” fosters employees’ strategic thinking skills and prepare them as an influential leader of the future.

To ensure that our training programs are aligned with individual development needs, we will tailor those training activities to employees’ attributes, including their seniority, performance, aspiration, and expertise, to help them identify which career path and development direction they needed to take to become a knowledgeable practitioner of e-commerce who has the potential to lead.

PChome Competency Development Map

Education and Training Program（GRI404-2）

PChome has invested considerable resources every year to design and implement a variety of education and training courses, including orientation training, fundamental training for work, professional competency training, and external learning programs, that help employees improve their workplace skills and professional literacy. Given the post-pandemic changes in the market environment and corporate strategies, PChome regularly reviewed its training materials to ensure that the contents impart the latest and most practical knowledge commensurate with the company's development direction and employees' learning needs. We continued introducing new online learning resources, such as the LMS platform, videos, and access to databases, to make learning more flexible. In so doing, employees can learn and study at their own pace, whenever they want and wherever they are, to achieve development at both professional and personal levels.

Compulsory and elective courses based on the competency map have been developed. Compulsory courses are focused on core competencies to ensure that employees are all equipped with the prerequisite knowledge required for their profession. Elective courses are optional, giving employees the chance to learn flexibly. These courses serve to encourage lifelong learning based on personal interests and career needs. In 2024, more than 5,100 employees participated in training, for a near-100% training completion rate; this shows that our employees are highly engaged in learning and that the company has made significant strides in talent development.

Competency	Training Courses	Trained Employee	Total Number of Employees Who Completed Training	Percentage of Completion of Training
Work Competency	In-service re-training for workers operating on mobile elevating work/forklift platforms	All employees	257	100%
Business Competency	Annual reporting of ESG impact on new laws and financial statements/Case study of overseas investment tax and the responses of controlled foreign corporations (CFCs)	All employees	10	100%
Competency required to work for PChome	Orientation training/Introduction to company profile and employee benefits	Newcomers	651	100%
Leadership Competency	Valuable Manager Series - State of Self in Interpersonal Interactions/2024 Warehousing & Logistics Department Talent Training	Senior executives	154	100%
Legal Compliance Competency	Labor safety and health/the fundamentals of intellectual property/ethical management and anti-corruption awareness courses, etc.	All employees	4,033	100%

In 2024, we expanded the scope of employee training, from orientation training, skills training, and core competency training, to include health-related training, such as courses on "Traditional Chinese Medicine as Complementary to Health Promotion and Health Care" and "Mental Health Support" lectures, which are designed to provide holistic care for employees' wellness and quality of life. Our efforts are a manifestation of the value we place on the wellbeing of our employees.

On average, each employee underwent 7.9 hours of training, for a combined total of 8,320 hours throughout the year, demonstrating a commitment to continuous learning and improvement. PChome also leveraged cloud technology and Internet resources to make learning resources available to employees, thereby ensuring the flexibility, efficiency, and sufficient coverage of our training system. Through these, we continued to enhance team proficiency to steadily strengthen the company's competitiveness.

Total Training Hours and Average Training Hours in the Past Three Years:（GRI 404-1）

Item		2022		2023		2024	
		Average	Total Hours	Average	Total Hours	Average	Total Hours
Gender	Female	9.76	10,230.8	5.00	4,575.0	5.5	4,331.62
	Male	9.74	8,163.5	4.84	3,627.8	5.9	3,988.39
Position	Supervisors	11.62	2,497.5	7.07	1,131.5	3.5	573.83
	Non-supervisors	9.51	15,896.8	4.70	7,071.3	5.96	7,746.18

Note 1: Average hours = total training hours in the category / total number of employees in the category.
Note 2: For some online courses, one account is shared by all employees of the same department, and the training hour is calculated based on the playing time for those particular online courses.
Note 3: PChome cultivates talents for the entire group and therefore transfers employees within the group from time to time so that employees may exercise their skills. The calculation of hours in the table above is based on the total training hours of PChome employees in the current year as of the end of the year.

In-house lecturer system

At PChome, management is encouraged to share experiences and impart knowledge to help employees grow and improve at work. Through our Certified Counselor Warehouse Leadership Training Program established specifically to increase our internal training capacity, we organized a warehouse management talent training program in 2024, hosting a total of 4 sessions, each 7 hours long (including 1-hour lunch break). This program involves systematic learning and practical exercises to achieve the following objectives:

- To improve verbal communication skills, that is, the skills to present reports to and communicate with managerial officers and exert a greater influence on management;
- To elevate leadership skills by developing positive leadership concepts and the skills to unleash team potential and inspire motivation;
- To increase team motivation by learning the skills to give praises when needed, motivate actions, inspire teamwork, and increase morale; and
- To put knowledge (i.e., the skills learnt) into practice through a series of guided simulation exercises to ensure that learning outcomes are effectively applied in real life.

Iconic Talent Development Programs in 2024

Name	Program/Project Description
Management training for Warehousing & Logistics Department in 2024	• Unit-in-charge: Human Resource Division • Participants: All levels of supervisors from various units of the Warehousing & Logistics Department • Purpose of training: The courses are designed with case studies to assist learners in understanding the roles a supervisor has to play and an organization's expectations of supervisors. Through basic management skills training, participants are guided to strengthen communication skills and develop into an exceptional team leader capable of achieving organizational objectives.

Implementation Method	Frequency/Number of events held	Participation or execution rate	Program/Project Outcomes
In-person lecturing, group discussion	7 hours per session, 4 sessions in total	Attendance rate > 97%	1. Average satisfaction survey after class: 4.8/5 2. A Management Handbook was produced after training, serving as a guideline for leaders and managers to ensure the effective passing on of knowledge and experiences.

Newcomer Orientation Training

Over the past three years, PChome has been recruiting new employees at an annual rate of 20% to 30% of its workforce. To help them assimilate in and be combat-ready for the new workplace, new employees are arranged to undergo orientation training on the day they report for duty. Orientation training usually involves a brief introduction to the organizational structure, IT system operations, occupational health and safety education, a tour around the work environment, and employee benefits, rewards, and subsidies, as well as a description of PChome's corporate culture and core values. The object of training is to establish in employees a sense of identification with the company's philosophy, a sense of responsibility toward the company, quickly adapt to the new environment, and increase work engagement, thereby laying a solid foundation for new employees' career.

Basic In-service Training

After new employees are hired, basic training will be arranged for them. Training will vary according to the job in which they are employed. For example, warehouse workers are trained to operate electric pallet jacks and perform works on-site. Basic training is aimed at familiarizing employees with the necessary operating procedures and techniques. It is also focused on workplace safety and management practices, particularly OHS rules for units involved in warehousing and transportation operations. Thus, employees are well informed of safety practices and response measures to ensure the safety of themselves and of others when working as a team, thereby creating a healthy and stable workplace environment.

Orientation training and basic in-service training

Warehouse Management Training Program

PChome has a "Warehouse Management Training Program" designed especially to enhance the performance of warehouse managers and improve their ability to lead different people in different age groups. The program covers a range of topics, including managerial roles, leadership styles, facilitation skills, language communication skills, case studies, and problem-solving techniques, all of which are intended to comprehensively elevate a manger's ability to think and act like a leader. During training, the participants engaged in group discussions and shared experiences, helping each other learn ways to communicate more effectively and engage in dialogue with empathy and positive languages, which are means of building trust to strengthen team cohesion. The courses provided in the program are also focused on fostering listening and problem-solving skills to train management in enforcing company policies at the frontline and in aligning team actions towards the same goal. This series of training is expected to equip managers with leadership capabilities and move together with the company towards sustainability.

Knowledge Logistics Specialist

To promote cross-departmental collaboration and exchange of professional knowledge, PChome's Human Resources Department in 2024 launched a program entitled "A Knowledgeable Logistician Promoting Cross-Departmental Knowledge Sharing." Each unit will elect a person from within to be a "Knowledgeable Logistician", and this Knowledgeable Logistician will be tasked with creating department-specific "Knowledge Packages" which are then sent to employees via the talent management system. These Knowledge Packages contain the latest information and insights most relevant to the department. By "unboxing" those knowledge packages, employees will gain more extensive knowledge of the department's key focuses and responsibilities, common challenges at work, and specific outcomes. This form of knowledge sharing will boost understanding and empathy within the organization and subsequently encourage teamwork for greater operational efficiency. This program not only showcases a department's glory and value but also paves the way to a workplace culture of knowledge sharing and concerted growth.

4.4 Healthy and Friendly Workplace

Occupational Safety and Health Management

PChome is committed to building a cozy, safe, and healthy work environment. To protect employee health and safety, we have adopted the ISO 45001 OHS Management System, which applies to the entire company (including our warehouses), and additionally obtained the government's TOSHMS, which requires a scope encompassing the safety and health management of an entire business entity. Through these systematic mechanisms, we strive to ensure the safety of our employees and provide them a safe environment to work in.

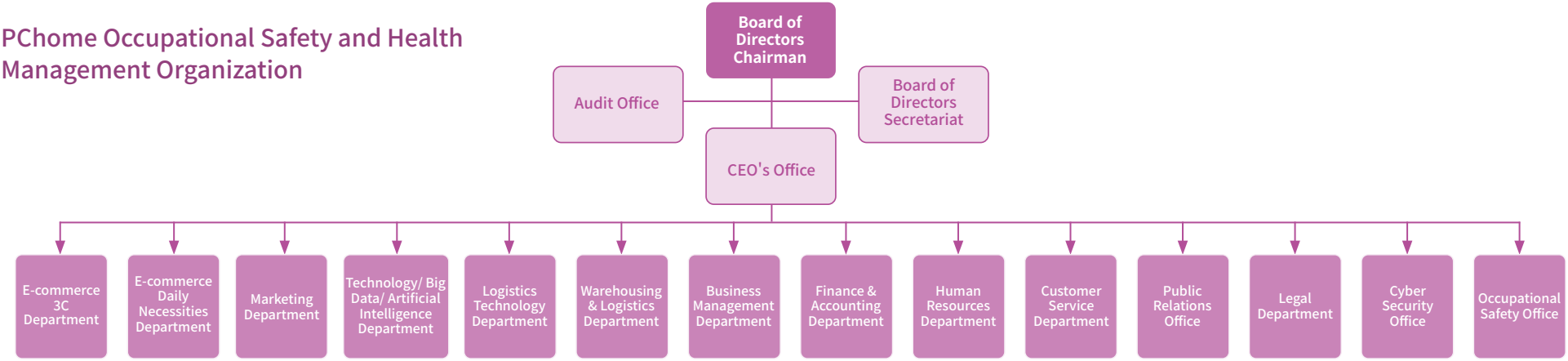
Occupational Safety and Health Committee

PChome has brought into being an Occupational Health and Safety (OHS) Committee in accordance with the Occupational Safety and Health Act, and established an "Occupational Safety Office" as the unit in charge of OHS-related matters. At least one third of the OHS Committee must be labor representatives, who are labor representatives in labor management meetings; if this requirement is not met, labor representatives are to be elected from among labor workers. The OHS Committee convenes meetings once quarterly, and extraordinary meetings where necessary, to discuss/coordinate/advise on the following matters:

- OHS policies;
- Autonomous safety and health management plan;
- Implementation plans for health and safety training;
- Response strategies based on environmental monitoring results;
- Health management and health promotion issues;
- Automatic health/safety inspection and audits of business units;
- Hazard prevention measures for machinery, equipment or raw materials, and general materials;
- OHS management reports; and
- Occupational hazard survey reports.

Employees are welcome to submit proposals to be involved in OHS-related activities. The OHS performance indicators of each unit are reviewed at least once quarterly. The OHS Committee will compile a summary of employees' opinions, continue to improve OHS management approaches, and develop additional measures, which are not legally required but would be beneficial to employees, to prevent the occurrence of occupational incidents and ensure the safety and health of every worker in the workplace.

PChome Occupational Safety and Health Management Organization



Procedures and Work Methods to Prevent or Mitigate Occupational Safety and Health Hazards (GRI 403-7)

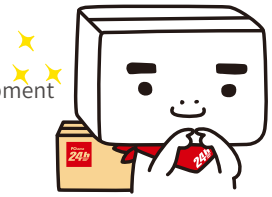
Eliminate Hazards:
- When planning a new workplace, control risks from the source and use engineering methods to isolate hazard sources
- Eliminate monotonous work or work that causes stress

Replace with less hazardous processes, operations, materials or equipment:
- Replace highly hazardous with less hazardous
- Switch to an online guide to answer customer complaints
- Use advanced technology to replace human labor with automated equipment to reduce human hazards

Use engineering controls and work reorganization:
- Utilize interlocking and safety linkage devices to prevent injuries caused by improper operation
- Use warning signals to remind employees to pay attention when equipment is abnormal
- Isolate risk factors from operating areas

Use administrative controls
- Conduct regular safety equipment inspections

Use appropriate and adequate personal protective equipment
- Helmet, seat belt, glasses, gloves, etc.



Occupational Safety and Health Risk Management (GRI 403-7)

PChome adopted an "Automatic Inspection Plan," implementing occupational hazard prevention and risk management to achieve the goal of creating a safer, incident-free workplace. The Company has established a six-pronged OHS management approach, OHS-related regulations, and operating standards, giving occupational incident prevention the topmost priority for site management. These measures all aim to ensure a safe and healthy environment for workers to work in. The six-pronged OHS management approach is described as follows.

Six Implementation Guidelines	Content Description
Safety and Health Management	This involves the creation of "Safety and Health Operating Guidelines" and provision of employee education to ensure that everyone in the organization is well-versed in and compliant with safety and health-related regulations.
Safety and Health Education and Training	Orientation training includes OHS practices. Active employees are periodically retrained in OHS. Vehicle operators are given a separate set of training instructions and assessment; they must pass the assessment before they can operate any vehicular equipment alone.
Standard Operating Procedures and Work Safety Analysis	Standard operating procedures (SOPs) are established in contemporaneous with work safety analysis and training programs to ensure employees engage in tasks in accordance with safety regulations.
Safety and Health Inspection	Worksite inspection is conducted every day; activities involving unsafe conduct are suspended until corrective action is taken; unsafe environment is immediately improved to ensure worksite safety.
Emergency Response	This involves the formulation of a complete emergency and contingency plan. Warehouse-wide fire drills are conducted as prescribed in fire service regulations once every six months, encompassing simulations of reporting, fire extinguishing, evacuation, safety protection, and emergency rescue scenarios.
Health Management and Promotion	Health-promoting measures are adopted to help employees develop healthy habits, keep fit, and stay positively minded, which are conducive to improving work efficiency and overall wellbeing.

Hazard Identification and Incident Investigation （GRI 403-2）

To build a healthy and safe workplace environment, PChome has established a comprehensive mechanism for identifying hazards in the workplace and investigating and handling occupational incidents. An incident at a worksite or suspected occupational accident is immediately reported, and a dedicated unit will launch an investigation into the incident to ascertain the details and assess injuries sustained or damage to equipment and the environment.

An investigation is focused on the following:

- The presence of operational risks or management negligence in the operating procedures;
- Safety compliance in respect of use of equipment;
- The necessity of improvements to the operating environment; and
- Involvement of human errors among other factors.

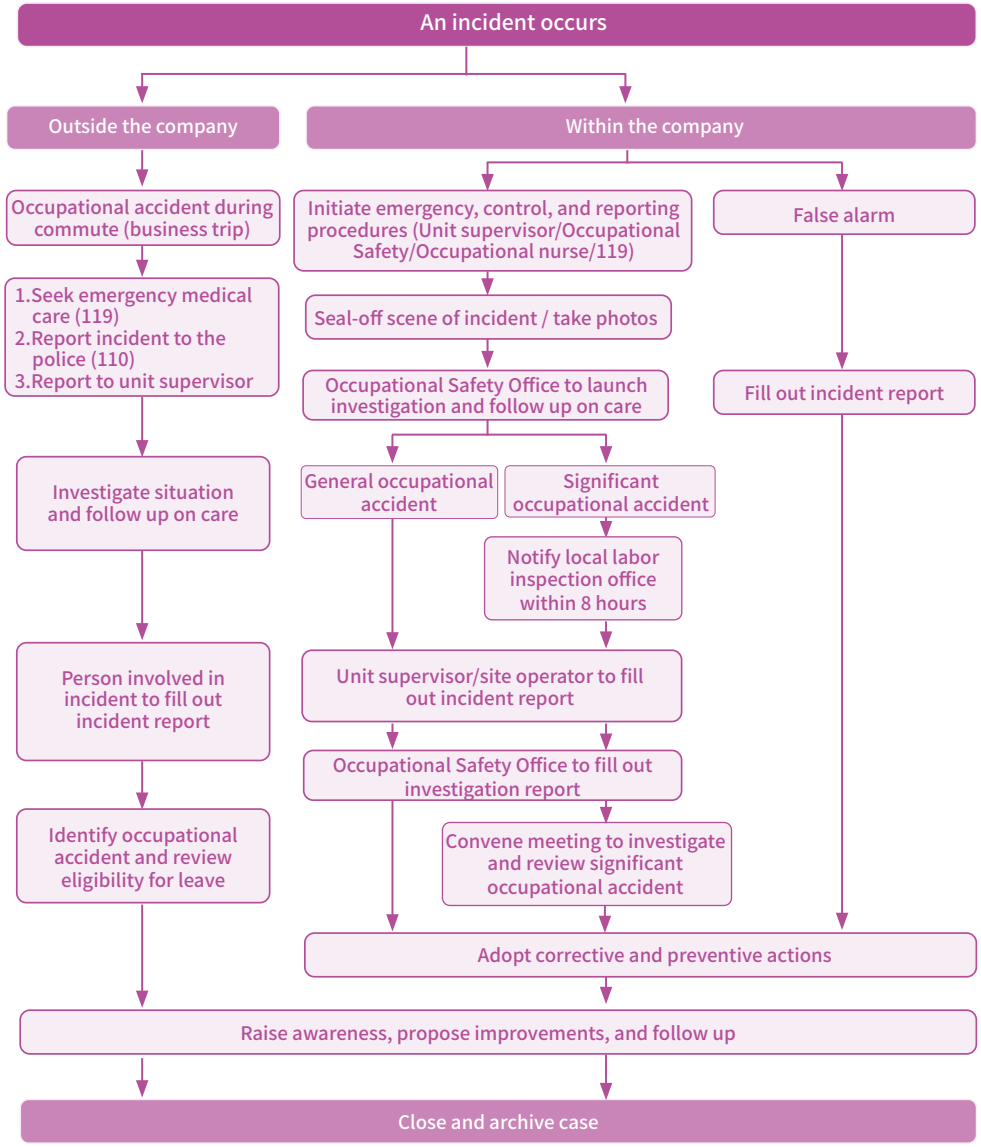
Any deficiencies found during the investigation will be corrected immediately and incorporated in education and training or process optimization to prevent recurrence.

PChome also conducted statistical analysis regularly, analyzing occupational incidents to identify high-risk operations and potential hazards in the workplace. Recent analysis results indicate that most of the occupational incidents involved machine collision and musculoskeletal injuries (e.g., moving things improperly) due to human negligence.

To reduce such risks, the Company continued to promote the following preventive measures:

- Ramped up safety and health awareness campaigns and education and training;
- Regular worksite inspections to eliminate unsafe conduct and environment;
- The 5S management (Sort, Set in Order, Shine, Standardize, and Sustain);
- Reporting procedures and corrective actions with follow-up by in-charge supervisors and executives; and
- Provision of the latest useful safety and health information to improve employees' risk identification capability.

By adopting the aforementioned systematic management, PChome is committed to reducing the occurrence of occupational incidents, reinforcing a culture of workplace safety, and creating a friendly workplace for employees to work with peace of mind.



PChome promoted workplace health management by taking various comprehensive measures to ensure the health and wellbeing of its employees. First, the company regularly organized questionnaire survey of employee health for workplace health risk assessments, and arranged one-on-one consultation and assessment with a physician for employees with potential health risks. We also examined employees' health examination data to identify those who are at high risk of developing a disease, such as illnesses caused by abnormally high workload or musculoskeletal disorders induced by repetitive operations. For these high-risk employees, consultation with a physician is arranged for them, and a summative report is provided, detailing the risks involved, health tips, and work rearrangement suggestions, to help them prevent disease progression and remain healthy and productive in the workplace. Considering this year's employee health assessment results, PChome also made plans to arrange health-promoting activities and environmental improvement measures to more effectively manage workplace wellness.

Attributed to our myriad OHS management plans and ongoing improvement actions, PChome did not violate any occupational safety regulations in 2024 nor imposed fines or penalties by the competent authority. A statistics of occupational injuries in 2024 is provided below (GRI 403-9):

	Employees	Non-employees
Main Types of Work-related Injuries	Falling	Collision
Total Work Hours	3,094,504	443,774.4
Number of high-consequence work-related injuries (recordable)	19	4
Work Days Lost	75	11
Ratio of Recordable Occupational Injuries	4.85	9.01
Work Days Lost ate	24.56	24.79
Composite Injury Index	0.35	0.47
Number of Severe Occupational Injuries	0	0
Ratio of Severe Occupational Injuries	0	0
Number / Ratio of Occupational Fatalities	0	0
Subsequent Improvement Plan	• Establish standard operating procedures (SOPs) • Establish activity reporting mechanism • Switch off machines and post signs during maintenance and inspection work	• Send awareness message, reminding workers to pay attention to their surroundings and watch where they're going when pushing a trolley • Send awareness message, reminding workers to move pallets with tools, not by hand • Send awareness message, asking employees to walk on the indicated lane and wear reflective vest • Send awareness message, reminding vehicle operators to pay attention to their surroundings

4.4.2 Occupational Health Promoting Activities

PChome is of the belief that a safe and healthy workplace is the only place where employees of PChome are able to work diligently and safely, maintain physical and mental wellbeing, and provide customers with stable and high-quality services, thereby ensuring corporate sustainability. To this end, PChome has continued to improve the work environment by organizing a multitude of health-promoting activities, in addition to OHS training, to strive for organizational wellbeing.

Comfortable and Safe Work Environment

- An open space : This ensures a well-lit office space for encouraging teamwork and creativity.
- Office infirmary : This facility provides basic health care and emergency care services to safeguard employee health.
- Breastfeeding room : A childcare-friendly workplace is created in conformity with the maternal health protection policy.
- Optimized warehouse: Indoor warehouse environment is well-illuminated, clean, and tidy, effectively reducing operational risks and potential hazards.

Comfortable work environment

Setting up breastfeeding facilities and AED

2024 Occupational Safety and Health Training Programs （GRI 403-5 ）

Training Program	Training Program Description	Frequency and Number of Participants
OHS training for new employees	Training courses are designed with reference to the Occupational Safety and Health Education and Training Rules and cover the following topics: An overview of laws and regulations relating to the safety and health of new employees engaging in specific operations, OHS concepts and work rules, automatic inspections before, during, and post-operations, SOPs, emergency and contingency procedures, fire safety/first aid training and exercises, any other work-related safety and health information, and workplace misconduct awareness campaigns.	Number of sessions held : **147** Number of participants : **1,640**
In-service re-training for forklift operators	Training covers the following topics: current status of forklift-related laws and regulations, use and management of forklifts, type of forklift-induced accidents, and prevention strategies.	Number of sessions held : **5** Number of participants : **29**
In-service training for first-aiders	Training covers the following topics: Introduction to first aid, poisoning, shock, burn injury treatment, dressing and bandage, emergency resuscitation, and how to perform CPR and use AED.	Number of sessions held: **5** Number of participants: **25**
In-service training for Class-A safety and health supervisor	Training includes a detailed analysis of the Occupational Health and Safety Act, case study of occupational accidents, an overview of occupational disease prevention, and other OHS-related information.	Number of sessions held : **2** Number of participants : **2**
Self-defense fire drills	Fire drills involve a combination of firefighting activities, reporting, safety practices, evacuation procedures, and rescue operations.	Number of sessions held : **4** Number of participants : **182**
On-the-job training for occupational safety officers	Training covers the following topics: Contractor management; prevention of hazards in confined spaces; safety management in use of hoisting cranes, forklifts, and mobile elevating work platforms; introduction to the Occupational Health and Safety Act; workplace wellness; occupational hazard prevention and handling; ESG/sustainability overview; risk assessments (including risks in construction works); and fall prevention (including falling objects or collapse).	Number of sessions held : **6** Number of participants : **6**

2024 Health Promotion Activities （GRI 403-3,403-6）

PChome's promotion of worker health varies by the nature of a job site. For example, our Dunnan head office and Taoyuan warehouses employed labor health service nursing personnel to carry out tasks involving employee health management, health promotion, and disease prevention. We actively implemented workplace wellness management as follows: For Taoyuan warehouses, we arranged with an occupational medicine specialist to provide health consultation or return-to-work assessments on-site once a month; for Dunnan head office, we arranged with an occupational medicine specialist or a physician to provide health consultation on-site, once every three months.

PChome is aware of the health challenges in the modern workplace, including prolonged sitting at work, work-related stress, unbalanced diet, and lack of stress management programs, all of which may expose employees to increased risk of physical and mental illnesses. Thus in addition to organizing OHS training, PChome has also planned and launched a series of physical and mental health seminars and activities, covering such topics as dietary nutrition, stress management, sports, and health care, to increase employees' health awareness and help them achieve physical and mental balance.

Satisfaction survey is conducted after each health-promoting activity to provide a basis for subsequent planning and improvements. This ensures that our health promotion measures are aligned with employees' needs as we continue to create a healthy, happy, and vibrant workplace culture.

Health Promoting Activities and Advocacy	Event Description	Frequency and Number of Participants	As a Percentage of All Employees
Health management (Dunnan head office/ Taoyuan warehouses)	How to Improve Hyperlipidemia Conditions for Fatty Liver Disease Prevention	Number of sessions held : 2 Number of participants : 30	2%
	Healthy Tips for Eating Out	Number of sessions held : 1 Number of participant s : 18	1%
	Health Care with Traditional Chinese Medicine	Number of sessions held : 3 Number of participants : 83	6%
	Building a Strong Immune System	Number of sessions held : 2 Number of participants : 64	4%
Ergonomic Protection Essentials (Dunnan)	Preventing Ergonomic Hazards in the Workplace - Stretch Exercises in the Office	Number of sessions held : 31 Number of participants : 23	1.6%
Ergonomic Protection Essentials (Taoyuan warehouses)	Preventing Ergonomic Hazards in the Workplace	Number of sessions held : 2 Number of participants : 33	2.3%
Ergonomic Protection Essentials (Dunnan head office/Taoyuan warehouses)	Core Muscle Training x Back/Arm Strengthening Exercises	Number of sessions held : 2 Number of participants : 48	3%
Occupational Safety and Health Committee (Taoyuan Warehouse)	Periodically convene Occupational Safety and Health Committee meetings	Number of sessions held: Once every 3 months Number of participants : 39	2.7%
General Employee Health Examinations	The Company considers employee health as an important asset and provides health examination items better than required by law, so that employees can understand and monitor their physical condition, seek medical assistance when necessary, and continue to perform at their best at work. In 2023, employee health examinations were held in accordance with the law. The Dunnan Head Office increased the diversity of ways for health examination by allowing employees to choose from touring health examination facilities or going to a hospital. For the convenience of employees working in warehouses in Taoyuan, they participated in the tour health exams arranged by the company and completed them during working hours. No additional leave is required to complete the health check-up. These exams also combine with discounted value-added services agreed upon with medical institutions, giving employees the freedom to choose. These efforts aimed to increase employees' willingness to undergo regular health exams and monitor their personal health conditions.	Number of participants : 1,091	74%
Others (Dunnan head office/Taoyuan warehouses)	Stress Relief Seminar - Facilitation Cards	Number of sessions held : 2 Number of participants : 47	3%

4.4.3 Harmonious Labor Relations

PChome is committed to creating an inclusive workplace culture, fulfilling its corporate social responsibilities, and building a safe work environment where everyone is treated with dignity and their human rights are respected. The Company is an active supporter of multiple international human rights conventions and initiatives, including the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), United Nations Guiding Principles on Business and Human Rights (UNGP), and ILO Conventions. Thus we have established a human rights management policy accordingly:

- Respect human rights in the workplace and implement equality and fairness in employment, hiring, compensation, benefits, training, performance evaluation, and promotion
- Providing a Safe and Healthy Work Environment
- Protecting the freedom of assembly and association and the right to collective agreement
- Establish smooth communication channels between labor and management and ensure reviews are passed between higher and lower levels
- Information security and personal information protection
- Human rights policy advocacy
- Conduct regular reviews of our human rights management policy and related actions

Seven Principles of Human Rights Management: （GRI 402-1 ）

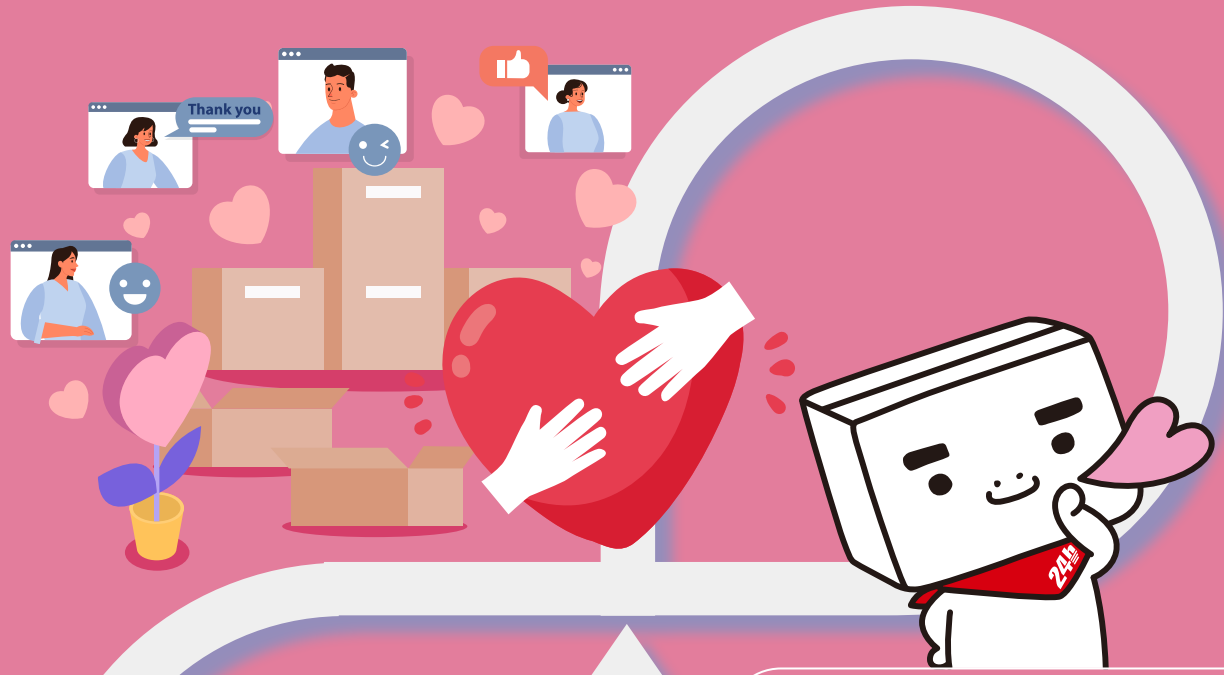
Employment is freely chosen	Our recruitment channels are transparent and accessible to everyone. The company protected employees' freedom of choice in respect of employment, strictly prohibiting forced labor in any form, including bonded labor, indentured labor, restrictions on workers' freedom of movement or unreasonable terms and conditions of employment.
Humane treatment	PChome is committed to creating a workplace free of harassment and inhumane treatment, stipulating the prohibition of sexual harassment, sexual abuse, corporal punishment, coercion, bullying, and mental or physical abuse in any form. We have established a system for employees to report and be protected against sexual harassment and workplace misconduct.
Young workers	The Company strictly adhered to the provisions of the Labor Standards Act prohibiting the use of child labor. For interns or student workers, PChome has worked closely with contracted universities to ensure legal working conditions and provide necessary education and training and work support.
Working hours	PChome complied with laws and regulations relating to working hours, and adopted a three-shift flexible work arrangement system in contemporaneous with a leave policy that is not legally required but benefits employees by helping them achieve work–life balance work, improve work efficiency, and feel more satisfied at work.
Non-discrimination	The Company is committed to the principle of fairness in all employment decisions. We do not engage in any form of discrimination based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, or marital status.
Equal Pay for Equal Work	PChome adhered to the principle of "equal pay for equal work", ensuring that all employees receive equal pay for equal work and qualification to eliminate pay gap based on gender, age, rank, or identity.
Advance Notice of Changes in Operational Activities	To ensure the protection of employees' rights to work, in the event of significant operational changes or termination of labor relations, the termination of the labor contract with the employee shall comply with government regulations. In accordance with Article 11 or Article 13 of the Labor Standards Act, the advance notice period for terminating the labor contract shall be handled as follows: • Those who have been with the Company between 3 to 12 months will receive a 10-day advance notice • Those between 1 to 3 years will receive a 20-day advance notice • Those over 3 years will receive a 30-day advance notice

Labor-Management Communication and Workplace Misconduct Prevention

To create a safe, harmonious, and inclusive workplace, PChome continued to strengthen communication and workplace safety within the organization, using regular review and feedback mechanisms to protect employees' rights and stimulate two-way communication. Unit supervisors and the Occupational Safety Office are tasked with identifying potential risks in the workplace to protect employees against verbal abuse or improper treatment – this is done by using a Workplace Misconduct Checklist and initiating the Program of the Prevention of Wrongful Harm during the Execution of Job Duties. With respect to labor communication, PChome convened quarterly labor-management meetings in accordance with the Regulations for Implementing Labor-Management Meeting. During these meetings, we extensively discussed issues concerning salary and benefits, work environment, safety and health, and management systems, and worked closely with labor representatives to establish feasible solutions and consensus. In addition to meetings, other communication channels are available for employees to file grievances and provide suggestions:

- Mailing: Employees may send their opinions in writing to the Human Resources Department or directly to the head of HR.
- Email: The company has set up an internal email for employees to express opinions anonymously or with their name.
- Staff meeting: We continued hosting quarterly staff meetings in 2024 to collect feedback from employees as reference for workplace improvements.

By adopting a comprehensive system and continuous communication mechanism, PChome actively listened to employees' opinions to fulfill our corporate responsibilities and create a safe, inclusive workplace culture.



Ch 5 A Caring Partner in Society

5.1 Digital Charity Reaches Everyone/Everywhere
5.2 Local Prosperity Paves the Way for Cultural Sustainability

PChome has consistently prioritized social and environmental sustainability. Beyond offering online shopping services and boosting economic development, PChome is committed to the cultural and environmental sustainability of Taiwan in hopes of coexisting harmoniously alongside this land.

Important Stakeholders

▶ Employees, Media, Communities/NPOs

Sustainable Development Goals (SDGs)

In 2024, PChome continued using its features as an online shopping platform to encourage online shoppers and partnering suppliers to engage in philanthropic actions. For example, our PChome Love Charity Platform provided an avenue through which public and social welfare organizations came together to launch charitable events online and offline; our "Donate Your Uniform Invoice" campaign has guided members to donate their purchase invoice to charity organizations or groups, thereby unleashing the power of charity to achieve mutual prosperity in society; our "Spread Love · Donate for Warmth" is a charity campaign designed to inspire acts of kindness among employees to support those in need, thereby demonstrating the social actions that we have taken within and outside of the company. By integrating existing resources, PChome Online formed stronger bonds with local communities, prompted the exchange and involvement of people of varying identities and ethnic groups, and actively created a safe and inclusive living environment. Through the concerted kindness and actions of everyone, we continued to promote sustainability, remaining faithful to our long-standing commitment to social responsibility.

Leveraging its influence as an e-commerce platform and its strength in creative marketing, PChome proactively launched initiatives to promote reading, integrating social media resources to foster a nationwide reading culture. We also organized both online and offline book clubs, encouraging participation from people of all ages and backgrounds to broaden their intellectual horizons. PChome continues to respond to the Sustainable Development Goals (SDGs) through tangible actions, championing quality education and social well-being. Our aim is to enhance educational equity, promote lifelong learning, and collaboratively build a more inclusive knowledge-based society.

Sustainability Highlights

- We created a wide range of access to charitable activities. In 2024, our PChome Love Charity Platform incorporated **three** new partnering foundations to expand charity options and encourage PChome members to engage in philanthropic actions.
- We launched "Spread Love · Donate for Warmth" charity campaign at the end of the year, collecting over **100** goods (daily essentials) donated to support vulnerable families.
- We leveraged our strengths as an e-commerce platform, launching a "Donate Your Uniform Invoice" campaign that aims to make giving to charity a daily habit. Through this, over **610,000** invoices were donated in 2024 thanks to the kindness of PChome members.
- We promoted lifelong learning through the "Taichung Central Bookstore's Wednesday Reading Club", which has been organized for five consecutive years by the Chairman of the Board. More than **50,000** people took part in expanding the influence of this reading promotion.

5.1 Digital CharityReaches Everyone/Everywhere

PChome has long been committed to fulfilling its social responsibilities, with ongoing dedication to issues affecting vulnerable groups. By leveraging the influence of our brand and the massive flow of traffic to our website, we hoped to create an easier "one-click" access for more people to do good deeds and make positive changes every day. Thus in a society teeming with acts of kindness, harmonious development is promoted, bringing about "perceivable changes" to society.

5.1.1 PChome Love Charity Platform

Giving back to society and lending a helping hand to vulnerable individuals have been the focus of ESG practices at PChome Online. In response to the SDGs "Quality Education," "Reduced Inequalities," and "Sustainable Cities and Communities," the Group launched the PChome Love Charity Platform in 2023 to establish a one-stop access to community engagement, integrating corporate resources and charity actions.

In the first year and first phase of the launch of this platform, seven charity groups, namely, Taiwan 510 Dream Charity Association, Sunshine Social Welfare Foundation, Fruit4Baby Social Welfare Association, Children Are Us Foundation, Taipei Stray Cats Protection Association, Taiwan Environmental Information Association, and The Garden of Hope Foundation, were invited to join the platform. Anyone is able to donate money, daily essentials, and essential goods on the Love Charity Platform, making good deeds a part of their daily life.

Continuing the fruits of its labor from the first year, the platform was expanded in both scale and depth of collaboration in 2024, incorporating three more charity groups – The Mustard Seed Mission, Good Shepherd Church of Christ, and EDEN SOCIAL WELFARE FOUNDATION, bringing the total number of partnering groups on the platform to ten. The scope of charity focus was increased to include geriatric care and providing holistic care throughout life, among other areas of focus. Integrating online and offline resources, the platform also continued programs that celebrate festivals, offline events (e.g., Mother's Day, year-end donation campaigns), and exclusive webpages to promote resources. Combined with high traffic volume to PChome's portal, the platform increased the social visibility of charity organizations and gradually turned into a sizeable, scalable, and sustainable charity ecosystem that has a vital role to play in helping the company work towards the common good of the society.

An Overview of Charity Groups in Partnership with PChome Love Charity

Micro social welfare Taiwan 510 Dream Charity Association	Burn injuries and facial disfigurement Sunshine Social Welfare Foundation	Care for homeless children Fruit4Baby Social Welfare Association	Welfare of people with disabilities Children Are Us Foundation	Animal protection Taipei Stray Cats Protection Association
Environmental protection Taiwan Environmental Information Association	Shelter for vulnerable women and children The Garden of Hope Foundation	Protection for children and elderly people The Mustard Seed Mission	Guardian of elderly people Good Shepherd Church of Christ	Provider of holistic care throughout life EDEN SOCIAL WELFARE FOUNDATION

5.1.2 Spread Love ・Donate for Warmth, a Year-End Donation Campaign

At the end of the year, PChome mobilized all of its employees to collectively support the company's charity campaign – "Spread Love・Donate for Warmth" – on the "PChome Love Charity Platform" platform. The collected and donated goods were delivered using our logistics service PChome Express to ensure that essential supplies are delivered in time to those in need.

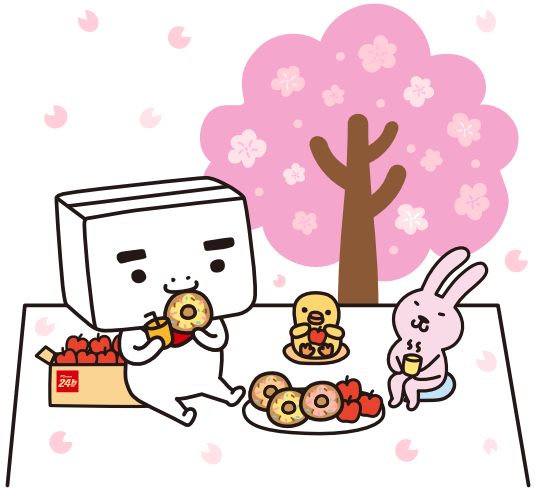
For this campaign, employees of PChome donated daily living essentials, such as fruit juice, fresh soy milk, soup, and canned goods to the Mustard Seed Mission (donated goods are organized at its Taipei Center), benefitting six vulnerable households – encompassing single-parent, step-parent, and generational families – and 24 individuals living on the fringes of society. The donations have helped to meet the basic living needs of these people and ease their stress in life. Our employees also donated daily care supplies such as toilet paper, bleach, paper hand towel, and lotions to Sunshine Social Welfare Foundation to support the daily operations of its headquarters and Taipei Rehabilitation Center, increase the hygiene and cleanliness of its service space, and provide support to people with burn injuries and facial disfigurement who need skin care and rehabilitation. Serving nearly 30 people on a daily basis, the foundation is thus able to provide them with comprehensive care services in a safe and comfortable environment.

In the future, PChome will continue to expand the services it provides and actions it takes on the charity platform, integrating human resources, supplies, and logistics, among other resources, to promote a corporate culture that inspires everyone in the organization to engage in public welfare. With real actions, we will commit to our corporate responsibilities and create an inclusive society that embraces harmony, prosperity, and sustainability.

5.1.3 Expanding a Circle of Good Deeds with Suppliers

In 2024, PChome and its partnering suppliers ramped up collaborative efforts in ESG by intensifying charity actions. At the end of the year, we organized a stray animal donation program with three of our partnering suppliers, Taste Travel, Meridian Creative, and Perfect Companion, to showcase the extraordinary impact that a supply chain collaboration has on the value of society. Through this collaboration, 70 bags of cat litter and 960 cans of cat food were collected and donated entirely to Taipei Stray Cats Protection Association to improve the welfare of stray animals and alleviate the organization's financial burden, thereby realizing the ethics of human care in animal welfare.

Going forward, PChome will continue to use its "Love Charity Platform" as the bridge connecting suppliers to those in need, and build a supportive, sizeable, and sustainable charity ecosystem that will concert industry actions to respond to the needs of society and realize the vision of achieving mutual prosperity in society.



Digital Charity: Invoice Donation	Consumers are encouraged to choose the option "Donate Invoice" when checking out on PChome 24h Shopping. The streamline design of our online shopping platform has made it possible for shoppers to do good deeds whenever they purchase from PChome and spread their love everywhere. Uniform invoices are donated to, among other social welfare organizations, EDEN SOCIAL WELFARE FOUNDATION, Liver Disease Prevention& Treatment Research Foundation, United Way, Taiwan Motor Neuron Disease Association, and John Tung Foundation. The donated invoices can help these organizations gain access to a steady stream of resources to sustain their service capacity.	・Number of invoices donated for the year: 600,000+ ・Number of members who donated this year: 190,000+
"Year-End Donation" Campaign	At the end of the year, PChome mobilized its employees to support the company's charity campaign – "Spread Love ・ Donate for Warmth" by gathering or donating essential supplies needed by Sunshine Social Welfare Foundation, Taipei Stray Cats Protection Association, and The Mustard Seed Mission. The donated goods, including daily necessities and cleaning supplies, are used towards the care and welfare of burn survivors, people with facial disfigurement, stray animals, adopted children, and their family caregivers. Through this charity initiative, we strive to fulfill our corporate social responsibilities.	・Quality of goods donated: 100+ items, including fruit juice, fresh soy milk, soup, canned goods, toilet paper, bleach, paper hand towel, and lotions, among other daily essentials. ・Total value of goods donated: NT$10,000+
Expanding a Circle of Good Deeds with Suppliers	PChome joined hands with its suppliers to do good deeds together. We organized a stray animal donation program with three other vendors in 2024. By sharing resources and working collaboratively, we transformed the company's influence into real acts of kindness and continued to realize the vision of working towards the common good of society.	・Partners: Taste Travel, Meridian Creative, and Perfect Companion ・Goods donated: 70 bags of cat litter and 960 cans of cat food ・Recipient: Taipei Stray Cats Protection Association

5.2 Local Prosperity Paves the Way for Cultural Sustainability

Mr. Hung-Tze Jan, Chairman of PChome Online, as a long-time advocate of social and cultural initiatives, is committed to making reading a part of daily life and achieving cultural sustainability. In 2020, PChome began collaborating with Taichung Central Bookstore to create a Wednesday Reading Club, which operates like a typical book club to reshape the connection that people have with bookstores and infuse the city with a wealth of cultural elements. The Reading Club became a carrier of passion for literature, even during the COVID-19 pandemic, manifesting a commitment to our precious culture.

The event has been held for five consecutive years, with 23 writers reading 227 books and poems over 135 sessions. Its online and offline access has attracted a wide range of readers. With special sessions hosted on New Year's Eve to welcome the new year with reading, the event has become an iconic cultural celebration, with reputable experts in literature, history, and social study providing interesting lectures to expand readers' horizons and attract people of different backgrounds.

Chairman Hung-Tze Jan remarked, "These speakers from different backgrounds and their interest in certain subjects have increased the scope of this Reading Club, sparking the interest of different people. Taiwan is a richly developed country with many hard-to-find hidden gems. To find good speakers, a little effort is inevitable to bring them out into in the open." Through the Wednesday Reading Club, we hoped to make reading fun, enjoyable, and a part of daily life, thus transforming bookstores into an indispensable part of urban cultural sites. An endless series of reading sessions will hopefully inspire countless readers to sustain a culture of reading in the heart of our society in Taiwan.

Appendix

- GRI Standards Comparison Table of Disclosures in the Global Reporting Initiative (GRI) Sustainability Reporting Standards
- Comparison table of the Sustainability Accounting Standards Board (SASB) indicators
- Index of climate-related information of the Task Force on Climate-Related Financial Disclosures (TCFD) and TPEx-listed companies
- External Verication

GRI Standards Comparison Table of Disclosures in the Global Reporting Initiative (GRI) Sustainability Reporting Standards

General Disclosures	Corresponding ESG Report Chapter and/or Description		Page(s)
GRI 2: General Disclosures (2021)			
1. The Organization and its Reporting Practices			
2-1	Organizational details	1.1 PChome Business Overview	29
2-2	Entities included in the organization's sustainability reporting	About This Report	2
2-3	Reporting period, frequency and contact point	About This Report	2
2-4	Restatements of information	No restatements of information	-
2-5	External assurance	About This Report	2
2. Activities and Workers			
2-6	Activities, value chain and other business relationships	1.1 PChome Business Overview	7
2-7	Employees	4.1 Professional Team Organization	86
2-8	Workers who are not employees	There are no workers who are not employees this year.	-
3. Governance			
2-9	Governance structure and composition	1.2 Corporate Governance and Ethical Corporate Management	30
2-10	Nomination and selection of the highest governance body	1.2.1 Corporate Governance	30
2-11	Chair of the highest governance body	1.2 Corporate Governance and Ethical Corporate Management	30
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Partnerships	7
2-13	Delegation of responsibility for managing impacts	Sustainable Partnerships	7
2-14	Role of the highest governance body in sustainability reporting	About This Report	2
2-15	Conflicts of interest	1.2 Corporate Governance and Ethical Corporate Management	31
2-16	Communication of critical concerns	Sustainable Partnerships	9

General Disclosures	Corresponding ESG Report Chapter and/or Description		Page(s)
3. Governance			
2-17	Collective knowledge of highest governance body	1.2 Corporate Governance and Ethical Corporate Management	32
2-18	Evaluation of the performance of the highest governance body	1.2 Corporate Governance and Ethical Corporate Management	31
2-19	Remuneration policies	1.2 Corporate Governance and Ethical Corporate Management	32
2-20	Process to determine remuneration	1.2 Corporate Governance and Ethical Corporate Management	32
2-21	Annual total compensation ratio	1.2 Corporate Governance and Ethical Corporate Management	32
4. Strategies, Policies and Practices			
2-22	Statement on sustainable development strategy	About This Report	3-4
2-23	Policy commitments	1.2 Corporate Governance and Ethical Corporate Management	33-34
2-24	Embedding policy commitments	1.3 Business Performance and Risk Management 1.3.4 Legal Compliance	38
2-25	Processes to remediate negative impacts	Sustainable Partnerships	7-10
2-26	Mechanisms for seeking advice and raising concerns	1.2 Corporate Governance and Ethical Corporate Management	33-34
2-27	Legal Compliance	1.3.4 Legal Compliance	38
2-28	Membership associations	1.1 PChome Business Overview	30
5. Stakeholder Engagement			
2-29	Approach to stakeholder engagement	Sustainable Partnerships	7-9
2-30	Collective bargaining agreements	The company does not have any collective agreements, but employee-employer meetings are convened quarterly to reach a consensus between both parties.	-
GRI 3: Material Topics (2021)			
3-1	Process to determine material topics	Sustainable Partnerships	11
3-2	List of material topics	Sustainable Partnerships	14-25
3-3	Management of material topics	Sustainable Partnerships	14-25

Economic aspect	Corresponding ESG Report Chapter		Page(s)
GRI 201: Economic performance (2016)			
201-1	Direct economic value generated and distributed	1.3 Business Performance and Risk Management	35
201-2	Financial implications and other risks and opportunities due to climate change	3.2 Climate and Sustainability Action	74-78
201-3	Defined benefit plan obligations and other retirement plans	4.2.2 Employee Benefits Policy	89
201-4	Financial assistance received from government	No financial assistance was received from government this year	-
GRI 202: Market Presence (2016)			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.2.1 A competitive wage system	87
202-2	Proportion of senior management hired from the local community	4.1 Professional Team Organization	85
GRI 203: Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	3.1.2 Green Logistics	69-70
203-2	Significant indirect economic impacts	1.4 Business Partnership	42
GRI 204: Procurement Practices (2016)			
204-1	Proportion of spending on local suppliers	1.4 Business Partnership	42
GRI 205: Anti-corruption (2016)			
205-1	Operations assessed for risks related to corruption	1.2 Corporate Governance and Ethical Corporate Management	33
205-2	Communication and training about anti-corruption policies and procedures	1.2 Corporate Governance and Ethical Corporate Management 1.3.4 Legal Compliance	33
205-3	Confirmed incidents of corruption and actions taken	There were no substantiated incidents of corruption this year.	-
GRI 206: Anti-competitive Behavior (2016)			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions for anti-competitive behavior, anti-trust, and monopoly practices this year.	-

Economic Aspect	Corresponding ESG Report Chapter		Page(s)
GRI 207: Tax (2019)			
207-1	Approach to tax	1.3 Business Performance and Risk Management	35
207-2	Tax governance, control, and risk management	1.3 Business Performance and Risk Management	35
207-3	Stakeholder engagement and management of concerns related to tax	1.3 Business Performance and Risk Management	35
207-4	Country-by-Country Report	1.3 Business Performance and Risk Management	35
Environmental Aspect	**Corresponding ESG Report Chapter**		**Page(s)**
GRI 301: Materials (2016)			
301-1	Materials used by weight or volume	3.1.1 Green Packaging	67
301-2	Recycled input materials used	3.1.1 Green Packaging	67
301-3	Reclaimed products and their packaging materials	Recyclable packaging have been used this year, but the amount used has not been quantified	-
GRI 302: Energy (2016)			
302-1	Energy consumption within the organization	3.3.2 Energy Management	79
302-2	Energy consumption outside of the organization	Energy consumption outside of the organization is currently unavailable	-
302-3	Energy intensity	3.3.2 Energy Management	79
302-4	Reduction of energy consumption	3.3.2 Energy Management	79
302-5	Reductions in the energy requirements of products and services	3.3.2 Energy Management	79
GRI 303: Water and Effluents (2018)			
303-1	Interactions with water as a shared resource	3.3.3 Water Resources Management	80
303-3	Water withdrawal	3.3.3 Water Resources Management	80

Environmental Aspect	Corresponding ESG Report Chapter		Page(s)
GRI 305: Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	3.3.2 Energy Management	80
305-2	Energy indirect (Scope 2) GHG emissions	3.3.2 Energy Management	80
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 GHG emissions that have not been examined	-
305-4	GHG emissions intensity	3.3.2 Energy Management	80
305-5	Reduction of GHG emissions	3.3.2 Energy Management	80
GRI 306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	3.3.4 Waste Management	81
306-2	Management of significant waste-related impacts	3.3.4 Waste Management	81
306-3	Waste generated	3.3.4 Waste Management	81
306-4	Waste diverted from disposal	3.3.4 Waste Management	81
306-5	Waste directed to disposal	3.3.4 Waste Management	81
GRI 308: Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	1.4 Business Partnership	41
308-2	Negative environmental impacts in the supply chain and actions taken		
Social aspect	Corresponding ESG Report Chapter		Page(s)
GRI 401: Labor relations (2016)			
401-1	New employee hires and employee turnover	4.3.1 Diverse Recruitment Programs	91
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2.2 Employee Benefits Policy	88
401-3	Parental leave	4.2.2 Employee Benefits Policy	89

Social aspect	Corresponding ESG Report Chapter		Page(s)
GRI 402: Labor/Management Relations (2016)			
402-1	Minimum notice periods regarding operational changes	4.4.3 Harmonious Labor Relations	101
GRI 403: Occupational safety and health (2018)			
403-1	Occupational health and safety management system	4.4.1 Occupational Safety and Health Management	95-96
403-2	Hazard identification, risk assessment, and incident investigation	4.4.1 Occupational Safety and Health Management	97
403-3	Occupational health services	4.4.2 Occupational Health Promoting Activities	99
403-4	Worker participation, consultation, and communication on occupational health and safety	4.4.1 Occupational Safety and Health Management	96
403-5	Worker training on occupational health and safety	4.4.2 Occupational Health Promoting Activities	99
403-6	Promotion of worker health	4.4.2 Occupational Health Promoting Activities	99
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.1 Occupational Safety and Health Management	96
403-8	Workers covered by an occupational health and safety management system	4.4.1 Occupational Safety and Health Management	96
403-9	Work-related injuries	4.4.1 Occupational Safety and Health Management	98
403-10	Work-related ill health	No employee passed away or was injured due to occupational diseases this year.	-
GRI 404: Training and Education (2016)			
404-1	Average hours of training per year per employee	4.3.2 Professional Talent Cultivation Program	93
404-2	Programs for upgrading employee skills and transition assistance programs	4.3.2 Professional Talent Cultivation Program	93
404-3	Percentage of employees receiving regular performance and career development reviews	4.2.3 Performance Appraisal and Management	90
GRI 405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	1.2 Corporate Governance and Ethical Corporate Management	101
405-2	Ratio of basic salary and remuneration of women to men	4.2.1 A competitive wage system	87

Social aspect	Corresponding ESG Report Chapter		Page(s)
GRI 406 : Non-discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken	No incidents of discrimination on the basis of race, skin color, gender, religion, political affiliation, nationality, or social background, as defined by the International Labor Organization, or involving internal and external stakeholder relations occurred in 2024.	101
GRI 413 : Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	Ch.5 A Caring Partner in Society	103-105
413-2	Operations with significant actual or potential negative impacts on local communities	Ch.5 A Caring Partner in Society	
GRI 414 : Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria	1.4 Business Partnership	41
414-2	Negative social impacts in the supply chain and actions taken		
GRI 415 : Public Policy (2016)			
415-1	Political contributions	There were no political donations in 2024.	-
GRI 416: Marketing and Labeling (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	2.1.3 Product Review Mechanisms and Quality Assurance Standards	53
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	1.3.4 Legal Compliance	38
GRI 417: Marketing and Labeling (2016)			
417-1	Requirements for product and service information and labeling	1.3.4 Legal Compliance 2.1.3 Product Review Mechanisms and Quality Assurance Standards	38、54
417-2	Incidents of non-compliance concerning product and service information and labeling	1.3.4 Legal Compliance	38
417-3	Violations of regulations regarding marketing communication	1.3.4 Legal Compliance	38
GRI 418: Customer Privacy (2016)			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.3.4 Legal Compliance	38

Comparison table of the Sustainability Accounting Standards Board (SASB) indicators

Topic	Code	Category	Accounting metric(s)	Description	Page(s)
Hardware infrastructure energy and water management	CG-EC-130a.1	Quantitative	1.Total energy consumed 2.percentage grid electricity 3.percentage renewable energy	1.Total energy consumed63,455 GJ 2.percentage grid electricity73.9% 3.percentage renewable energy0% Information on energy is available in 3.3 Green operations management	79
	CG-EC-130a.2	Quantitative	1.Total water withdrawn 2.total water consumed, percentage of each in regions with high or extremely high baseline water stress	1.The amount of water withdrawn at PChome in 2024 was 43.8 million liters. 2.the total of water consumption at PChome in 2024 was 43.8 million liters, and 3.because Taiwan is not a water-stressed region, the percentage of water withdrawn from water-stressed regions is 0%. Information on water withdrawal is available in 3.3 Green operations management	80
	CG-EC-130a.3	Qualitative	Discussion of the integration of environmental considerations into strategic planning for data center needs	To prevent the impacts of extreme weather events resulting in data corruption or loss, PChome data center adopts the following strategies to reduce environmental risks: 1.The power equipment of the IDC engine room manufacturers supply power using dual circuits. Power generators and UPS are installed, and they regularly conduct tests on power generators on a monthly basis. IDC service also acquire the international certification of "ISO/IEC 27001 Information Security Management" and NCC "ISO/IEC 27011 audit checklist for additional items" 2.Cloud service providers have enhanced business continuity and disaster recovery measures in place. In the event of any disruption, the system automatically transfers the data access rights smoothly to another data center. In the event of a power outage, the providers also have emergency backup power generators to support power supply	-
Data privacy and advertising standards	CG-EC-220a.1	Quantitative	Number of users whose information was used for secondary purposes.	0 households	-
	CG-EC-220a.2	Quantitative	Description of policies and practices relating to behavioral advertising and user privacy	Details are available in 2.3 Reliable information security and protection	61
Information security	CG-EC-230a.1	Quantitative	Description of the approaches to identifying and addressing data security risks.	Details are available in 2.3 Reliable information security and protection	60
	CG-EC-230a.2	Quantitative	1.Number of data breaches, 2.percentage involving breaches of personally identifiable information (PII), 3.number of users affected.	1.0 entries 2.0% 3.0 households	-

Topic	Code	Category	Accounting metric(s)	Description	Page(s)
Employee recruitment, diversity, and performance	CG-EC-330a.1	Quantitative	Employee engagement as a percentage.	4.4.3 Harmonious Labor Relations	-
	CG-EC-330a.2	Quantitative	(1) Voluntary and (2) Involuntary turnover rate for all employees.	4.3.1 Diverse Recruitment Programs	91
	CG-EC-330a.3	Quantitative	Percentage of gender and race/ethnic group representation in (1) management, (2) technical staff, (3) all other employees.	4.1 Professional Team Organization	85
	CG-EC-330a.4	Quantitative	Percentage of technical employees who are H-1B visa holders.	Not applicable	-
Product packaging and distribution	CG-EC-410a.1	Quantitative	Total greenhouse gas (GHG) footprint of product shipments	Information on the carbon footprint of product deliveries is available in 3.1 Green Shopping Program	66
	CG-EC-410a.2	Quantitative	Discussion of strategies to reduce the environmental impact of product delivery	PChome launched the Green Shopping Program in 2019. PChome established green logistics fleets and introduced big data to determine the delivery route optimization, which further reduces fuel consumption and carbon emissions. The relevant strategies and performance are available in 3.1 Green Shopping Program	66
Activity metrics	CG-EC-000.A	Quantitative	Entity-defined measure of user activity	PChome 24h has amassed 13 million members	48
	CG-EC-000.B	Quantitative	Data processing capacity and percentage outsourced.	1. 100,000 consumers are browsing online at the same time, and 4,000 orders are placed and paid every minute 2. Programming outsourcing: 0% 3. 90% of server outsourcing is set up using GCP	-
	CG-EC-000.C	Quantitative	Number of shipments	Number of shipments in 2024: 13,433,497	-

Index of climate-related information of the Task Force on Climate-Related Financial Disclosures (TCFD) and TPEx-listed companies

Disclosures according to the Recommendations of TCFD	Climate-related information of TPEx-listed companies		Chapter	Page(s)	Note
Governance					
TCFD 1(a)	Describe the Board's oversight of climate-related risks and opportunities.	Specify Board and management's oversight and governance of climate-related risks and opportunities.	3.2 Climate and Sustainability Action	73	
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.			73	
Strategy					
TCFD 2(a)	Describe the short, medium, and long-term climate-related risks and opportunities identified by the organization.	Specify how the identified climate risks and opportunities impact the company's business, strategy, and financial position (short-term, medium-term, long-term).	3.2 Climate and Sustainability Action	74-78	
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	Specify the financial impact of extreme weather events and transition actions.		74-78	
TCFD 2(c)	Describe the organization's strategic resilience and consider different climate-related scenarios (including 2° C or stricter scenarios).	If scenario analysis is used to assess resilience to climate change risks, specify the scenarios, parameters, assumptions, analysis factors, and main financial impacts.		74-78	

Disclosures according to the Recommendations of TCFD	Climate-related information of TPEx-listed companies		Chapter	Page(s)	Note
Risk Management					
TCFD 3(a)	Describe the organization's climate-related risk identification and assessment process.	Specify how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	3.2 Climate and Sustainability Action	73	
TCFD 3(b)	Describe the organization's climate-related risk management process.			73	
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system.			73	
Indicators and Goals					
TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	1.If there is a transition plan to manage climate-related risks, specify the contents of the plan, and the metrics and targets used to identify and manage physical and transition risks. 2.If internal carbon pricing is used as a planning tool, specify the basis for setting the price.	3.2 Climate and Sustainability Action	73	PChome does not use internal carbon pricing
TCFD 4(b)	Disclose Scope 1, Scope 2, and Scope 3 (if applicable) GHG emissions and associated risks.	Greenhouse gas inventory and assurance, and reduction goals, strategies, and specific action plans.		73、80	PChome will compile its GHG inventory in 2025
TCFD 4(c)	Describe the goals used by the organization to manage climate-related risks and opportunities and performance in achieving the goals.	If climate-related goals are set, describe the activities covered, the scope of greenhouse gas emissions, the planning period, and the progress achieved each year. If carbon offset credits or renewable energy certificates (RECs) are used to achieve goals, specify the source and quantity of the carbon credits or the number of RECs.		73	PChome does not use carbon offset credits or RECs

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會計師有限確信報告

網路家庭國際資訊股份有限公司　公鑒：

本會計師受網路家庭國際資訊股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定民國 113 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司民國 113 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書範疇與邊界」段落述明。

管理階層之責任

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

先天限制

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

會計師之獨立性及品質管理

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

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

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會計師之責任

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

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

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

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及依關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

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

此報告不對民國 113 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

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

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其它事項

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

資誠聯合會計師事務所

會計師　鄭裕仁

中華民國 114 年 8 月 13 日

附件一

編號	項目	標的資訊	報導基準	頁碼
1	網際網路包裝材料重量	<圖表> 113 年網際網路包裝材料重量： ● 原生環保紙箱總重量 3,608.11 公噸。 ● 環保膠帶總重量 34.67 公噸。 ● 塑膠包材總重量 8.78 公噸。 ● 緩衝材總重量 92.39 公噸。	統計 113 年度包裝材料使用重量。	第 67 頁
2	違反社會與經濟領域之法律和規定	<圖表> 113 年違反社會與經濟領域之法律和規定情形統整： ● 違反有關產品與服務的健康和安全法規違規狀況為 59 件。 ● 違反有關產品與服務資訊與標示的狀況為 12 件。 ● 未遵循行銷傳播相關法規的事件為 32 件。 ● 違反勞動基準法為 0 件。 ● 違反個人資料保護法為 0 件。	統計 113 年度確認違反社會與經濟領域之法律(勞動基準法、個人資料保護法、化粧品衛生安全管理法、食品安全衛生管理法、菸害防制法、環境用藥管理法、醫療器材管理法、商品標示法、公平交易法、電氣及電子商品標示基準)重大罰款和非金錢制裁總數。	第 38 頁
3	女性管理職比例	113 年女性管理職佔比達 43.9%。	統計 113 年度女性管理職佔全公司管理職之比例。	第 85 頁
4	違反勞工職業災害之法律和規定	<圖表> 113 年勞工職業災害之法律和規定情形統整： ● 違反職業安全衛生法為 0 件。	統計 113 年度確認違反勞工職業災害之法律重大罰款和非金錢制裁總數。	第 38 頁

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