

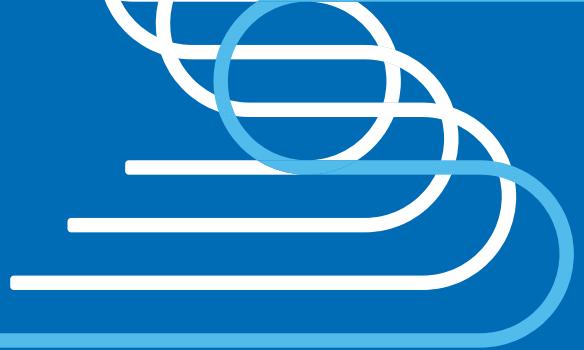


Gogolook

Sustainability Report 2024

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Appendix

GRI Standards Content Index / TCFD Climate-Related Financial Disclosures Index / Climate-Related Information for Listed Companies

This is the first Sustainability Report published by Gogolook Co., Ltd. (hereinafter referred to as Gogolook or the Company). The Company has widely collected stakeholder opinions and conducted rigorous materiality analysis. This Report elaborates on Gogolook's goals and concrete actions in corporate social responsibility and sustainable development, aiming to enhance the understanding of all sectors regarding the Company's sustainability practices.

Reporting Boundaries and Scope

The disclosure scope of this Report is primarily limited to Gogolook's operational sites in Taiwan. If the disclosure scope differs from the above, it will be noted in the respective section. The financial data disclosed in this Report is denominated in New Taiwan Dollars (NTD), and relevant statistics are based on internationally recognized standard metrics. Since this is the first issue, there is no restatement of information.

Reporting Period

The Reporting Period for this Report is consistent with the financial statements. The first publication is scheduled for August 2025, and it will be published annually thereafter on the Company's official website. This Report primarily discloses Gogolook's operation, corporate governance, environmental sustainability, and human rights goals and performance for the year 2024 (January 1, 2024, to December 31, 2024).

Criteria for Preparation

This Report has been prepared and reported in accordance with the following criteria and guidelines: Global Reporting Initiative (GRI) 'GRI Standards 2021', Taiwan Stock Exchange 'Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies', and Task Force on Climate-related Financial Disclosures (TCFD). Information related to ESG (Environmental, Social, Governance) is disclosed based on stakeholder relevance, with detailed content available in the GRI Index table in the Appendix of this Report.

Information Quality and Management

The information and data in this Report undergo internal review in the following three stages before disclosure:

Stage 1

Each department, based on its responsibilities and referencing GRI disclosure items, collected and prepared data and information.

Stage 2

The sustainability governance team compiled and reviewed the information. After a review by relevant department heads, it was submitted to the Chairman and Chief Sustainability Officer for final approval.

Stage 3

Following internal procedures, the report was submitted to the Chief Sustainability Officer and the Board of Directors for review and approval before publication.

External Assurance

All information and statistical data disclosed in this Report are derived from the respective responsible units within the Company, filled out and compiled internally. Financial data adopts publicly disclosed information after CPA auditing. All data is presented using practically applicable descriptions and referenced public information or internally compiled statistics. This Report has not been audited or certified by an independent third-party assurance body.

Feedback

If you have any questions or suggestions regarding this Report, please do not hesitate to contact us.

Gogolook Sustainability Governance Team

Telephone: +886 2 2368 1234

Email: esg@gogolook.com

Address: 6F., No. 319, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City

Website: [Gogolook | The World's Leading TrustTech Company](https://www.gogolook.com)

Report Download: <https://www.gogolook.com/zh-tw/esg/reports>

In the past year, Gogolook has demonstrated exceptional resilience and growth in a rapidly changing global landscape. As the digital transformation wave accelerates, information security and trust have become the cornerstones of social and economic development. We have deepened our expertise in scam prevention and TrustTech, continuously strengthening our products and services. This has not only led to impressive market results but also allowed us to actively respond to the call for sustainable development and create a positive social impact.

Stable Operating Performance and Market Influence

Looking ahead to 2024, Gogolook's operating performance is outstanding, with steady revenue growth and continuous breaking of business records. According to our recent press release, Whoscall's global user base continues to grow, and our TrustTech services have reached hundreds of millions of users, effectively blocking a large volume of malicious calls and scam messages, building a solid defense for individual and corporate users. Furthermore, we play a pivotal role in FinTech and enterprise anti-scam solutions, continually providing corporate clients with efficient and reliable risk management tools.

We deeply recognize that achieving this result is not only due to the relentless efforts of all colleagues, but also inseparable from the trust and support of our vast users and partners. Gogolook will continue to invest in R&D and innovation, constantly enhancing the competitiveness of our products and services to combat increasingly sophisticated scam tactics and cybersecurity threats.

Commitment and Actions for Sustainable Development

While pursuing operational success, Gogolook consistently regards sustainable development as a core value of its corporate operations. In recent years, global attention to sustainable development has increasingly grown, and competent authorities have actively promoted relevant policies and regulations. According to official statistics from the Carbon Disclosure Project (CDP), a growing number of enterprises recognize the importance of climate change and environmental sustainability and proactively disclose relevant information. Taiwanese competent authorities have also demonstrated a high level of emphasis on sustainability issues, successively issuing multiple sustainable development best practice principles and guidelines, encouraging

enterprises to enhance their ESG (Environmental, Social, Governance) performance, and aiming to provide us with clearer guidance.

Gogolook actively responds to these trends and policies. We have begun planning and implementing a series of sustainable actions, dedicating ourselves to integrating ESG concepts into daily operations. This includes, but is not limited to, optimizing energy efficiency, promoting paperless offices, encouraging employee participation in social welfare activities, and establishing sound corporate governance mechanisms. We firmly believe that through these efforts, Gogolook can not only reduce operational risks and enhance corporate image but also create long-term value for society.

Talent Cultivation and Social Inclusion

Our people are Gogolook's most valuable asset. We are dedicated to creating a diverse, inclusive, and learning-rich work environment. We believe that through continuous talent cultivation and career development, we can not only enhance our employees' professional capabilities but also unleash their innovative potential, injecting vitality into the Company's sustainable growth. We will continue to provide competitive remuneration and benefits and actively invest in internal training and external collaborations to ensure our colleagues can grow with the Company.

Furthermore, as a technology company deeply rooted in Taiwan, Gogolook never forgets to give back to society. We actively collaborate with government agencies, academic institutions, and non-profit organizations to collectively promote anti-scam initiatives. Utilizing our technological capabilities, we assist vulnerable groups in avoiding scam victimization. We believe that through these actions, we can contribute to the digital resilience of Taiwanese society.

Looking ahead, we see both challenges and opportunities. Gogolook will uphold our vision of "Building Trust, Creating a Better Future" and continue to cultivate the field of TrustTech to provide a safer and more convenient digital life for global users. We are committed to a more transparent and responsible approach, continuously promoting sustainable development, and working hand-in-hand with all our stakeholders to move toward a better future.

We are grateful for your support and trust!



Overview of Sustainability Performance

Governance



Successful Listing:
Gogolook Co., Ltd. [6902] Successfully Listed.

Board Performance Evaluation

4.89

Board Member Self-Evaluation

4.95

Functional Committee Performance Evaluation

5

Consolidated Revenue

8.7 Billion (NTD)
(Continuously reaching new highs)

Accumulated Patents
(As of 2024)

15

Major Violations

0

Obtained Multiple ISO Certifications



ISO 27001
Information Security Management System



ISO 27018
Privacy Information Management System



ISO 9001
Quality Management System

Social Empowerment



Global Scam Prevention Impact:

Globally blocked over

540 Million
scam calls and messages.

Global Collaboration:

Partnered with the Global Anti-Scam Alliance (GASA) to Host the Asia Anti-Scam Summit in Singapore.

Industry Knowledge Contribution:

- Regularly Issued Scam Pattern Survey Report (GASA x Gogolook)
- Whoscall Annual Scam Report
- Real-Name Scam Report

Diversity and Inclusion:

Female Employee Ratio:

49.8%

Campus Engagement:

Held **60** Campus Anti-Scam Advocacy Events in Taiwan.

Environmental Governance

Climate Management:

The Company adheres to the TCFD (Task Force on Climate-Related Financial Disclosures) framework, conducting its first identification of climate-related risks and opportunities.

Green Impact Indicator:

5,250

Estimated reduction of metric tons of Carbon Dioxide Emissions from Gogolook's **87.5million** blocked scam calls in 2024.

Gogolook

- 1.1 About Gogolook
- 1.2 Honors and Recognition
- 1.3 Business Model
- 1.4 Economic Performance

Overview

1.1 About Gogolook

GRI 2-1

Gogolook Co., Ltd.

Gogolook is a TrustTech service provider with stock code 6902, founded in 2012. We develop AI software services with a “Build for Trust” core principle, expanding our business from Asia to Europe and the Americas. Gogolook’s AI technology R&D is based on the world’s largest communication and digital anti-scam database, which includes phone numbers, websites, and virtual currency wallet addresses. We offer a wide range of anti-scam and FinTech services to consumers and businesses. Our services include the digital anti-scam App Whoscall, the financial matching platform Roo.Cash, and the enterprise anti-scam solution brand ScamAdviser.

Gogolook serves as a foundation member of the Global Anti-Scam Alliance (GASA) and collaborates with agencies such as the Taiwan National Police Agency, the Royal Thai Police and the National Cyber Security Agency, the Philippine Cybercrime Investigation and Coordinating Center, the Royal Malaysia Police, and local governments in Japan to combat scam and create a “zero-scam environment”.





1.1.1 Development History and Achievements

2010

Launched the Caller Lookout App (the predecessor of Whoscall).

2011

Publicly recommended by former Google CEO Eric Schmidt during his visit to Taiwan. 

2012

Established Gogolook Co., Ltd..

2013

Received investment from Naver (LINE's parent company) of South Korea. 

2014

Established Gogolook Co., Ltd. Hong Kong branch. 

2021

Established the Thai subsidiary. 

Whoscall reached over 100 million global downloads on its 10th anniversary.

Signed an anti-scam cooperation memorandum with the Royal Thai Police.

2022

Signed an anti-scam cooperation memorandum with the Selangor State Government in Malaysia. 

Received investment from WIN Semiconductors.

2015

Acquired Call Defender.

2016

Partnered with Taiwan Criminal Investigation Bureau 165 Anti-Scam Hotline.

2017

Signed an anti-scam cooperation memorandum with the Financial Supervisory Service of South Korea.

Received investments from TRINITY Ventures and Digital Economy Fund.

2019

Received investment from Cathay Sustainable Private Equity Fund.

2023

Listed on the Taiwan Stock Exchange's Innovation Board.

Joined the Global Anti-Scam Alliance (GASA) as a foundation member.

Signed an anti-scam cooperation memorandum with the Philippine Cybercrime Investigation and Coordinating Center (CICC). 

Signed an anti-scam cooperation memorandum with the Royal Malaysia Police.

Launched the small-loan service JUJI.

2020

Established Whoscall Co., Ltd. Japan subsidiary. 

Signed an anti-scam cooperation memorandum with the Fukuoka City Government in Japan.

Launched Mr. Roo (the predecessor of Roo.Cash).

Acquired the suspicious message verification bot Auntie May.

Won the 4th Presidential Innovation Award.

2024

Acquired ScamAdviser, a global anti-scam brand based in the Netherlands. 

Announced the establishment of dual operational headquarters in Taipei and Bangkok.

Signed an anti-scam cooperation memorandum with the National Cyber Security Agency of Thailand (NCSA).

1.1.2 Operational Presence and Organizational Scale

Based in Asia with a global perspective

Gogolook is one of the few AI software technology companies from Taiwan that has expanded from Asia into European and American markets. Our business covers anti-scam services for consumers and enterprises, as well as FinTech. We continuously strive to achieve a balanced revenue contribution across various markets.

Gogolook has established dual operational headquarters in Bangkok, Thailand, and Taipei, Taiwan, with offices in Taiwan, Hong Kong, Thailand, Japan, the Netherlands, the Philippines, and Malaysia. Our business scope spans across Europe, Asia, Africa, the Americas, and Australia. Our employees come from 16 different countries, and we have established Taiwan as our R&D hub. For operating in different countries, we adopt a policy of hiring local talent to ensure cultural and linguistic compatibility.

Through collaborations with various governments, non-profit organizations, and businesses, Gogolook's innovative AI anti-scam solutions and rigorous data privacy policies have earned the trust of both public and private sector partners. Together, we aim to increase public awareness of scam and accelerate our market coverage in various regions.





1.1.2 Operational Presence and Organizational Scale

International Joint anti-scam Pioneer

As scam becomes a national security issue and a factor affecting government satisfaction, it is no longer a livelihood issue for a few. Instead, it becomes a globalized social issue encompassing financial stability, human trafficking, and information security, a threat that transcends nationality, language, race, or age. This year, The Economist magazine used the term "Scam Inc" to describe the current scam industry chain and its transnational division of labor. The United Nations Development Programme (UNDP) and the United Nations Office on Drugs and Crime (UNODC) have also released research reports on the current state of scam, highlighting the importance and concern of international organizations regarding scam.

The industrialization of scam and the multinational division of labor complicate law enforcement investigations. Generative AI, while lowering the barriers and costs of scam, also makes it more difficult to distinguish authenticity. As a force fighting scam, we firmly believe that we cannot fight alone. Only through public-private partnerships and collaborations between businesses can achieve greater synergy.

Gogolook, leveraging its technological prowess and widespread adoption, stands at the forefront of the fight against scam, becoming one of the few companies in the market to earn the trust and cooperation of governments and police departments worldwide. Furthermore, Gogolook plays a key leadership role within international non-profit organizations, engaging in international policy advocacy and promoting anti-scam legislation.

Government



National Police Agency



TAIWAN STOCK EXCHANGE
臺灣證券交易所



Financial Supervisory Commission
(F.S.C.)



Royal Thai Police



National Cyber Security Agency (NCSA) of Thailand



National Broadcasting and Telecommunications Commission (NBTC) of Thailand



Crime Investigation Bureau (CIB) of Thailand



Royal Malaysia Police (RMP)



Malaysia Selangor State Government



Cybercrime Investigation and Coordinating Center (CICC)



Japan Fukuoka City



Japan Shibuya City



Japan Yokohama City Non-profit Organization

Non-profit Organization



Global Anti-Scam Alliance (GASA)



Global Scam Exchange (GSE)



Japan Cybercrime Control Center (JC3)



Digital Trust Association in Taiwan



Scam Watch Pilipinas



1.2 Honors and Recognition

2024 Awards Overview



Techsauce Thailand Annual Innovation Awards

When scam becomes a national security issue, it affects government satisfaction. Due to this factor, scam is no longer a livelihood issue for a few people. With the rapid growth of Whoscall's popularity in Thailand, it has protected countless Thai people through technology and has been designated for cooperation by the government banks and telecom operators.



Wealth Magazine Financial Award (Digital Financial Services Award)

Roo.Cash demonstrated innovative capabilities in applying Artificial Intelligence (AI) technology to the field of financial anti-scam. This effort is a realization of the blueprint for inclusive finance (or financial inclusion). Moving forward, the company will continue to center its strategy on the anti-scam concept, driving continuous innovation in the digital financial experience.



Commercial Times Digital Finance Award (Financial Innovation Award)

Roo.Cash, launched in 2020, has become Taiwan's most trafficked financial matchmaking platform within four years. Through AI adoption, product expansion, and financial scam prevention education, it fosters a safe and convenient financial environment.



Taiwan AI Award

Gogolook has extensively applied AI technology to scam prevention, such as identifying fraudulent texts, predicting scamulent calls, and detecting fraudulent social media ads. It has also become a model application case for the Google Gemini model.



IT Matters Awards Best IT Employer

Gogolook's employees span 15 countries, with a nearly 50/50 gender ratio. They implement a flexible remote work model and provide competitive salary and benefits, vacation rights, and career development opportunities.



MAPECT Taiwan M&A Awards (Mid-Level Enterprise M&A Award)

Gogolook has acquired ScamAdvisor, a Dutch antiscam service provider. Leveraging its world-leading domain risk rating technology and database, Gogolook is strengthening its anti-scam solutions offering and expanding into the European and American markets.



PRCA APAC (Strategic Communication Gold Award)

At the dawn of the anti-scam industry, Gogolook organized the Asian anti-scam Summit and released the Asian Scam Report, creating a space for dialogue and attracting attention. The event was featured in media outlets such as CNN, Digitimes Asia, and Nikkei Asia, and won the Asia-Pacific PRCA Strategic Communication Gold Award.



Wealth Magazine 50 Influential Figures

The entrepreneurial journey of Gogolook Chairman Jackie Cheng has always adhered to the simultaneous pursuit of social and business impact, leading the company's transformation from a startup to a publicly listed company, and establishing it as a benchmark for software entrepreneurship in Taiwan.



1.3 Business Model

GRI 2-6

1.3.1 Building Trust as a Shield: Gogolook's Digital Scam Prevention and Financial Innovation

Gogolook is a publicly listed digital cloud company and a leader in the global TrustTech industry. Our core business is to apply AI and data analysis technologies to provide risk identification and management services for communication, finance, and digital identities, with the aim of fostering trust between individuals and businesses. Gogolook leads the market with its TrustTech, and our products and services span diverse fields. Our core products include the globally popular anti-scam app Whoscall, which provides call identification and message filtering to protect personal communication security. Our enterprise-level solutions, such as ScamAdviser, offer advanced anti-scam intelligence to help businesses prevent brand impersonation and phishing websites. The Watchmen service collaborates with institutions like the Taiwan Stock Exchange to enhance corporate anti-scam capabilities. In financial innovation, Roo.Cash simplifies the comparison and application process for financial products, while Identity Suite provides digital identity verification services to assist with corporate risk management.

Gogolook is committed to driving innovation in personal cybersecurity, enterprise anti-scam, and inclusive finance, protecting consumers and businesses while developing diverse and sustainable revenue streams. The Company is dedicated to long-term growth, aiming to surpass the global industry average through efficient investment and sustained revenue and profit growth.

1.3.2 Connecting Trust: Gogolook's Products, Services, Partner Network, and Market Context

Gogolook's partner network is extensive and deep. Upstream, it collaborates with governments and law enforcement agencies worldwide (such as the Criminal Investigation Bureau of the National Police Agency of Taiwan and the Royal Thai Police) to combat scam. It also collaborates with cloud technology partners such as Google Cloud and AWS to strengthen its data processing and analysis capabilities. Midstream, through its internal TrustLab, conducts innovative R&D, leveraging large-scale language models and proprietary databases to build a global anti-scam network driven by AI and data, operating across multiple platforms in a SaaS model.

In this market context, Gogolook's core upstream data provider is its vast database of phone numbers (covering over 2.6 billion records across East and Southeast Asia), combined with ScamAdvisor's global scam domain database, to form a robust data foundation. Midstream's internal R&D and platform operations teams leverage AI and big data analytics to transform this data into practical scam prevention solutions. Through continuous technological iteration, they provide dynamic risk identification and management services. Downstream users benefit from the protection provided by products like Whoscall, while partners span the financial, telecommunications, government, and various industry sectors, working together to build a more secure digital environment.



Business and market map

Gogolook's core activities are the research and development and operation of software services. Through data analysis, AI algorithms and cloud technology, it develops and provides a variety of trusttechnology products.

Main products and services

Product Categories	Brand Name	Features
Digital Scam Prevention	Whoscall (Personal Anti-Scam App)	Blocks fraudulent and malicious communications, including calls, text messages, website links, and personal information leakage, and provides data leakage detection and scam message detection. Advanced features include automatic blocking of spam calls, automatic number database updates, and a smart SMS manager.
	ScamAdviser (Enterprise Anti-Scam Solutions)	The company provides Anti-Scam Intelligence (ASI) technology, with solutions including the Anti-Scam Intelligence Integration Solution (ASI), the Watchmen Business Reputation Protection Service, and the Digital Identity Verification Solution. These services assist enterprises in detecting impersonation scams, protecting their business reputation, strengthening digital identity verification, and reducing operational risks.
Fintech	Roo.Cash (Financial Product Matching Platform)	As an online platform, it provides comparison and matching services for over 200 financial product solutions, and combines generative AI to provide financial AI scam prevention applications, the intelligent question-answering service "Roo AI", and the financial and investment exchange community "Investment Equation Market".

Markets Served

Geographical location

Gogolook's services span the globe. Its anti-scam software application, Whoscall, ranks first in downloads among similar apps in markets such as Taiwan, Thailand, Hong Kong, Japan, and South Korea (Note 1), demonstrating a strong influence across the Asian region. Through a diversified product portfolio, the company precisely reaches users and businesses in different areas. The detailed market distribution is as follows:

Brand Name	Main Market	Actively Expand the Market	Market Characteristics
Whoscall (Personal Anti-Scam App)	Taiwan, Thailand, Hong Kong, Japan, South Korea	Emerging markets such as the Philippines and Malaysia	Facing the trend of a significant increase in global scam cases and the growing complexity of scam techniques (especially the rise of AI-powered scams), market demand continues to grow. The main customer base covers general mobile users, telecom operators, financial institutions, and government agencies.
ScamAdviser (Enterprise Anti-Scam Solutions)	Asia-Pacific	European, American and pan-financial industries	
Roo.Cash (Financial Product Matching Platform)	Taiwan	Thailand	Facing the current situation where financial literacy among younger generations needs strengthening, financial scams are constantly emerging, and there is robust demand for small personal loans, the market urgently requires safe and convenient financial product matching services. Gogolook plays a critical role in this space, acting as a trusted matching platform between those who require funds and financial institutions.

Note: Statistics are valid up to September 30, 2024.



Source of Products and Services

Gogolook possesses an extensive and in-depth network of partners. Upstream, the company collaborates with various national governments and law enforcement agencies (such as the Criminal Investigation Bureau of Taiwan's National Police Agency and the Royal Thai Police) to collectively combat scam. Concurrently, Gogolook works with cloud technology partners, including AWS and Google Cloud, to enhance its data processing and analytical capabilities.

Utilizing proprietary scam detection databases and Large Language Models (LLMs), the company drives innovative research and development to build an AI and data-driven global anti-scam network, operating multiple platforms under a Software as a Service (SaaS) model.

Within this market context, Gogolook's Upstream data supply core originates from its massive telephone number database (covering over 2.6 billion data points across East and Southeast Asia), which is combined with ScamAdviser's global scam domain database to form a robust data foundation. The Midstream consists of the internal R&D and platform operation teams. These teams leverage AI and big data analytics to transform the raw data into practical anti-scam solutions, providing dynamic risk identification and management services. Downstream, the broad user base enjoys the protection provided by products like Whoscall, while partners—encompassing the finance, telecom, government, and various other enterprise sectors—collaborate to build a safer digital environment.

Upstream:



Data and Technology Suppliers

Midstream:



Gogolook Internal R&D and Platform Operations

Downstream:



Users and Business Partners

Global Data Providers:

 Phone number databases, website URLs, virtual currency wallet addresses.

Partner Data Contributors:

 Taiwan's National Police Agency (Ministry of the Interior), various national anti-scam organizations, and GASA Global Anti-Scam Alliance.

Cloud Service Providers:

Google Cloud, AWS, TrustLab.

whoscall

 SCAMADVISER

 watchmen

 Roo.Cash
袋鼠金融

 美玉姨

Individual - Whoscall Users:

 Users who download for free or pay for premium features. Whoscall identifies and blocks scams and malicious communications, checks business websites, and prevents fraudulent websites and URLs, thereby protecting personal digital safety and assets.

Enterprise - ScamAdviser Clients (Financial Institutions, E-commerce, etc.)

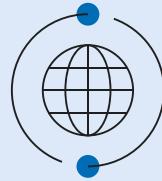
 By implementing Gogolook's Anti-Scam Intelligence Integration Solution, Watchmen Business Reputation Protection Service, and Digital Identity Verification Solution, enterprises strengthen their internal anti-scam capabilities, protect brand reputation, mitigate scam risk, and ensure customer transaction compliance.

Financial Institution Partners:

 Numerous professional financial institutions utilize the Roo.Cash platform to effectively promote diverse financial products to target customer segments, expanding market reach.

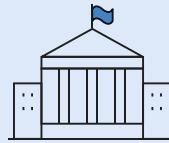
1.3.3 “Trust” as Core: Gogolook’s Digital Anti-Scam and Financial Innovation

In addition to the aforementioned database, Gogolook has established commercial partnerships with various stakeholders to promote the development of an honest technology industry and the establishment of a trustworthy environment.



Global Anti-Scam Alliance (GASA)

Gogolook is a **Foundation Member** of GASA, alongside global enterprises such as **Meta** and **Amazon**. This partnership is a unified coalition of suppliers and customers across various industries, aiming to drive the development of the anti-scam industry, set industry standards, and collaborate on anti-scam strategy.



Cooperation with Government Agencies Worldwide

Gogolook has established cooperative relationships with multiple government departments and local agencies, including the **Criminal Investigation Bureau (CIB) of Taiwan’s National Police Agency (Ministry of the Interior)**, the **Royal Thai Police’s Cyber Crime Investigation Bureau**, the **Malaysian Royal Police**, **local Japanese governments**, and other organizations. These partnerships are dedicated to solving anti-scam issues through shared experience, technical support, and educational promotion, assisting official efforts in detection and reporting. These relationships demonstrate a joint commitment to fostering a trustworthy environment and protect legitimate commercial transactions.

1.3.4 New Business Model: Gogolook’s Business and Market Refocus

In recent years, Gogolook’s business expansion, value optimization, and partner network expansion strategies have undergone significant changes:

Industry Expansion

Gogolook’s core focus is shifting from simply providing personal security and digital identity solutions via Whoscall to a broader anti-scam and digital identity solution provider. Whoscall has upgraded its functionality to include new features such as external number testing, website, and malicious information checking, elevating the level of personal digital security to meet the evolving demands of daily life.

Value Optimization

In response to customer profile expansion, enterprise anti-scam solutions have seen substantial growth across various geographical regions. This demonstrates the success of the company’s international expansion and ensures that its products and services offer greater diversification.

Expansion and Deepening of Other Business Relationships

Gogolook’s establishment as a Foundation Member of GASA, coupled with continuous, deep cooperation with government agencies in countries such as Taiwan, Japan, Thailand, and Malaysia on anti-scam intelligence and data sharing, further strengthens its ability to combat scam and enhances the depth and breadth of its digital connection with the relevant agencies.

These changes collectively reflect Gogolook’s swift response to the constantly evolving scam landscape and market demands, successfully transitioning from a single product provider to a comprehensive technology solution provider, and establishing significant influence within the industry.



1.4 Economic Performance

GRI 201-1 / 201-3 / 201-4

1.4.1 Distribution of Economic Value

In 2024, Gogolook's total individual revenue was NT\$801,179,000, a 4.36% increase from 2023. For additional financial performance details and analysis, please refer to the Company's financial reports.

Item	2024 (NT\$ thousands)
Operating Revenue	801,179
Non-operating Income	4,849
Direct Economic Value Generated (A)	806,028
Operating Costs (Costs + Expenses - Personnel Expenses)	442,952
Employee Wages and Benefits (Personnel Expenses)	385,800
Payments to Investors (Shareholder Dividends + Interest Expenses)	2,891
Payments to Governments (including taxes and fines)	917
Community Investments	0
Direct Economic Value Distributed (B)	832,560
Economic Value Retained (A-B)	(26,532)

1.4.2 Retirement Schemes

Gogolook is committed to safeguarding the retirement rights of its employees, ensuring they enjoy stable post-retirement financial security and minimizing the life impact associated with retirement.

Defined Contribution Plan (New System)

For employees in Taiwan, the retirement scheme is governed by the Labor Pension Act. This is a government-administered Defined Contribution Plan, under which Gogolook is legally required to contribute 6% of the employee's monthly salary to a personal dedicated retirement account with the Bureau of Labor Insurance (BLI), for use as a retirement fund.

The legally required contributions to the defined contribution plan for fiscal years 2024 and 2023 have been recognized in the consolidated statements of comprehensive income. The recognized pension cost amounted to NTD 13,329 thousand for the year 2024 and NTD 10,060 thousand for the year 2023.

For employees of the Hong Kong subsidiary, Gogolook complies with local regulations by making a monthly contribution of 5% of the employee's salary to the Mandatory Provident Fund (MPF). Concurrently, employees are also required to contribute 5% of their salary to the same fund, collectively ensuring their retirement security.

Defined Benefit Plan (Old System)

For employees in Taiwan who are subject to the Labor Standards Act, the company administers a government-managed Defined Benefit Retirement Plan. Pension payment standards are determined based on the employee's years of service and the average monthly salary for the six months prior to the approved retirement date.

Gogolook makes a monthly contribution of 2% of the total salaries to the retirement fund. These funds are deposited into a dedicated account at the Bank of Taiwan under the name of the Labor Retirement Reserve Fund Supervisory Committee. To ensure fund sufficiency, if the estimated dedicated account balance is insufficient to cover the pension payments for employees eligible for retirement in the following year, Gogolook shall contribute the deficit in a lump sum before the end of March of the subsequent year.



The amounts recognized for the Defined Benefit Plan in the consolidated balance sheets as of the end of 2024 are as follows:

Items	2024 (Thousands of NTD)
Present Value of Defined Benefit Obligation	1,495
Fair Value of Plan Assets	(470)
Net Defined Benefit Liability	1,025

1.4.3 Financial Assistance from Government

Gogolook actively allocates funds to research and development while aligning with government policies, such as those related to industry innovation, establishing a friendly working environment, and preventing scams and financial crime. In 2024, the company received a total subsidy of NTD 9,448.4 thousand. A summary of the subsidized items is presented in the table below:

Region	Grant Item	Granting Authority	Basis of Grant Program	Amount (Thousands NTD)
Taiwan	Grant	Ministry of Labor (MOL)	112 MOL Grant Program for Breastfeeding/Lactation Rooms	20
Taiwan	Grant	Workforce Development Agency, MOL, Beiji Yihua Horse Branch	Program for Stable Employment Training for In-Service Mid-to-Elderly and Senior Citizens	65.9
Taiwan	Grant	SME United Guidance Foundation, Taiwan (SMEUGF)	Industry Upgrade and Innovation Platform Guidance Program - New-Venture Cultivation Program	8,500
Taiwan	Grant	Taipei City Government Department of Economic Development	National Development Council (NDC) - 113 NDC Strengthening Innovation and Entrepreneurship International Linkages Subsidy Program	112.5
Taiwan	Grant	Financial Supervisory Commission (FSC) - "Anti-Scam and Anti-Financial Crime"	Financial Supervisory Commission (FSC) - "Anti-Scam and Anti-Financial Crime"	750

02



- 2.1 Sustainability Governance
- 2.2 Establishing a Sustainable Development System
- 2.3 Corporate Governance
- 2.4 Integrity Management
- 2.5 Information Security and Personal Data Protection

Sustainable Management



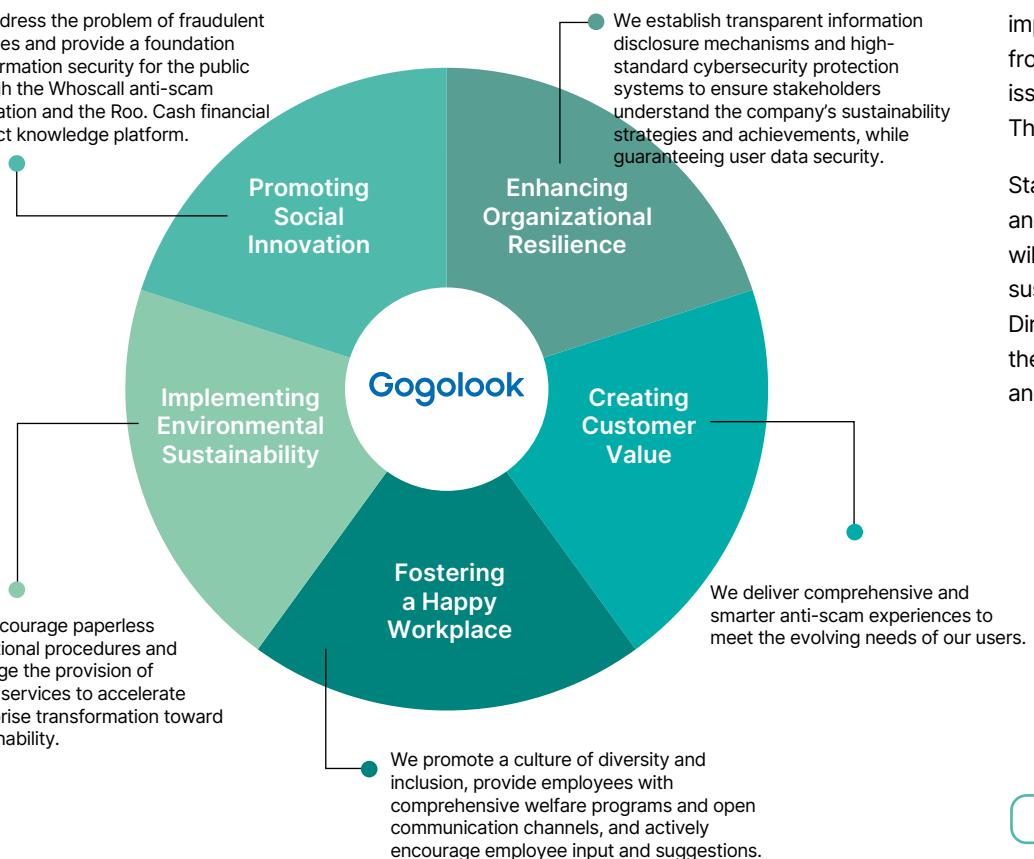
2.1 Sustainability Governance

GRI 2-9/ 2-12/ 2-13/ 2-14/ 2-22

Sustainability Management Policy

Gogolook has integrated sustainability into its business philosophy and is pursuing key policies through five sustainability principles. We are committed to fostering social innovation, not only to solve social problems but also to focus on anti-scam issues and promote social inclusion, thereby expanding our positive influence. At the same time, we are strengthening organizational resilience and shaping an honest and transparent corporate governance culture. We firmly believe that creating customer value is our core focus, so we continuously meet and exceed our customers' needs and expectations. Internally, we strive to create a happy workplace to attract and retain more outstanding talent. Ultimately, we also see environmental sustainability as our responsibility, and we are contributing to mitigating the impact of climate change.

We address the problem of fraudulent activities and provide a foundation of information security for the public through the Whoscall anti-scam application and the Roo. Cash financial product knowledge platform.

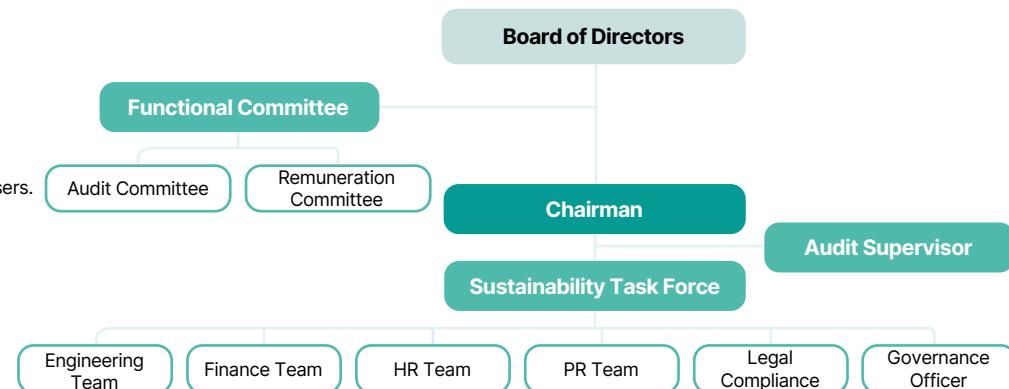


2.1.1 Sustainability Governance Unit

To fulfill its Corporate Social Responsibility (CSR) and deepen its commitment to sustainable operations, Gogolook established the position of Chief Sustainability Officer (CSO), concurrently held by Chairman Jackie Cheng, effective April 17, 2023, following approval by the Board of Directors. As the highest decision-making executive for the company's sustainability planning and discussion, the CSO is responsible for leading the formulation and execution of the corporate sustainability strategy.

The Chairman has established the Sustainability Task Force, composed of core personnel from various departments, to create a cross-functional collaboration mechanism. Finance Manager is responsible for assisting in the compilation of data and reports, ensuring the effective promotion and implementation of the sustainability development strategy. Members of the Sustainability Task Force from each department are responsible for the execution and management of relevant sustainability issues within their scope of authority, as well as the preparation of the annual Sustainability Report. They report implementation status and achievements to the Finance Department.

Starting in 2025, the Finance Department will periodically compile and report performance metrics and improvement measures related to impact management to the Chairman. The Chairman will evaluate these reports and propose recommendations to ensure the company achieves its sustainability progress and annual targets. The Chairman will then periodically brief the Board of Directors on sustainability achievements and review the performance and target attainment within the Board meetings, thereby promoting the balanced development of ESG (Environmental, Social, and Governance) and guiding the company steadily toward sustainability.





2.2 Establishing a Sustainable Development System

GRI 2-10/ 2-12/ 2-15/ 2-16/ 2-17 / 2-18 / 2-19/ 2-20

The Board of Directors, as the highest governing body, bears the significant responsibility for the Company's sustainable development. The Board not only formulates and regularly reviews the Company's purpose, vision, and strategy but also integrates sustainable development goals into them. To ensure that decisions consider the economic, environmental, and social issues relevant to the Company, Gogolook conducts an annual sustainability materiality analysis survey that incorporates stakeholder perspectives. The results of these surveys serve as an important reference for the Board's decisions. Upon receiving the sustainability report, the Board evaluates it to ensure that the corporate sustainability strategy fully considers stakeholder expectations. The Board also plays a supervisory and guiding role, judging the feasibility of strategic success and reviewing the progress of the corporate sustainability strategy, urging the management team to make adjustments when necessary.

2.2.2 Board Performance Evaluation

To enhance corporate governance and the functionality of the Board, Gogolook has established the "Board of Directors and Functional Committee Performance Evaluation Procedures". The scope of the evaluation includes the performance of the entire Board, individual directors, and functional committees. The evaluation methods include self-assessments by the Board and individual directors, as well as engaging an external professional organization, experts, or other appropriate means every three years to conduct a performance evaluation. Performance evaluations are conducted annually and completed by the end of the first quarter of the following year. The results serve as a reference for the selection or nomination of directors and committee members. The results of the individual directors' and functional committees' performance evaluations are also used to determine their individual remuneration .

Based on the "Board Performance Evaluation Procedures," the 2024 Board performance evaluation was completed by the end of March 2025 and reported to the Board. The results of the 2024 Board performance evaluation show that the directors approved of the various evaluation indicators, indicating that the overall operation of the Board is good.

Board and Committee Performance Evaluation

	Board Performance Evaluation	Director Self-Performance Evaluation	Audit Committee Performance Evaluation	Remuneration Committee Performance Evaluation
Evaluation Items	(1) Level of participation in Company operations. (2) Improving the quality of Board decisions. (3) Board composition and structure. (4) Director selection and continuous education. (5) Internal controls.	(1) Understanding of Company goals and mission. (2) Awareness of director responsibilities. (3) Level of participation in Company operations. (4) Management of internal relationships and communication. (5) Professionalism and continuous education of directors.	(1) Level of participation in Company operations. (2) Awareness of functional committee responsibilities. (3) Improving the quality of functional committee decisions. (4) Composition and selection of functional committee members. (5) Internal controls.	(1) Level of participation in Company operations. (2) Awareness of functional committee responsibilities. (3) Improving the quality of functional committee decisions. (4) Composition and selection of functional committee members. (5) Internal controls.
Evaluation Indicators	45 items	23 items	22 items	19 items
Score (out of 5)	4.89	4.87-5	5	5



2.2.3 Continuing Education for Sustainable Development

Gogolook arranges annual training courses for its board members to enhance their knowledge of corporate governance, economics, environment, and society, thereby increasing the board's risk management capabilities. In 2024, the total training hours for all board members reached 45 hours, with an average of over 6.43 hours per director, exceeding the regulatory recommendation of 6 hours. Details of the board's training can be found on page 28 of the company's annual report.

Participate in the following courses or seminars related to sustainable development

Date	Organizer	Course/Seminar Name	Hours
2024/09/25	Accounting Research and Development Foundation	Latest "Annual Report Preparation" Related ESG Sustainability Policies and Laws and Practical Analysis of the Impact of Net-Zero Carbon Emissions on Financial Statements	3
2024/11/18	Taipei Financial Research and Development Foundation	Corporate Governance - Perpetual Finance	3
2024/07/03	Taiwan Stock Exchange	Cathay Sustainable Finance and Climate Change Summit Forum	6
2024/12/23	Taiwan Project Management Association	Continuing Education Course for Listed Companies Directors - Corporate Sustainability and ESG/SDG Action Plans and Strategy Development	3
2024/09/26	China Association of Independent Directors	Introduction to carbon pricing and trading mechanisms and the latest IFRs (International Sustainability Standards) (S1 & S2)	3

2.2.4 Communicating Key and Significant Events

During the reporting period, Gogolook, through regular board meetings and special project meetings, had the chairman report on key and significant events to the board, and the board provided professional advice and oversaw decision-making. One key and significant event was reported to the board this year: the acquisition of 100% equity in the Dutch company Ecommerce Operations BV for cash, which was approved by all attending directors.

2024 CSO to hold meeting with the Board of Directors to discuss matters

Meeting Date	Communication matters	Resolution results
2024/05/02	Acquisition of 100% equity in Dutch company Ecommerce Operations BV through cash acquisition	All directors present agreed to pass

Nomination and Selection

Gogolook's Articles of Association stipulate that the election of directors shall be conducted entirely through a candidate nomination system, and in accordance with Article 192-1 of the Company Law, the shareholders' meeting shall select directors from the list of candidates.

According to the "Director Election Method", the composition of the board of directors should take into account diversity, and appropriate diversification strategies should be formulated in accordance with the company's operation, business model and development needs to ensure that the composition of the board of directors can effectively respond to the company's development and sustainable operation.

To ensure the diversity and independence of the Board of Directors, the Company encourages the participation of individuals of different genders, ages, nationalities, and cultural backgrounds. We stipulate that independent directors should comprise no less than one-third of the board and serve no more than three terms. We also require them to maintain independence and avoid any direct or indirect conflict of interest with the Company, ensuring they can exercise their powers independently.

Furthermore, considering the nature of the Company's business, relevant experience in the technology (such as artificial intelligence and cloud technology) or digital cloud industries is also an important evaluation criterion for director candidates. Directors with relevant capabilities help the Company grasp industry trends, assess investment risks, and formulate sustainable development strategies.



Principle of Avoidance of Interest

A director's spouse, second-degree relatives, or a company that has a controlling or subordinate relationship with the director, who has a conflict of interest in the matters discussed at the meeting, shall be deemed to have a conflict of interest with respect to those matters.

If a director has a conflict of interest with respect to any matter at a meeting, or with any legal entity represented by the director, the director shall explain the important details of the conflict of interest at the meeting. If the conflict of interest is potentially detrimental to the company's interests, the director shall not participate in the discussion or voting, and shall recuse himself or her from the discussion and voting. The director shall not act as a proxy for other directors to exercise his or her voting rights.

Gogolook regularly discloses relevant information to stakeholders in its annual reports to ensure transparency and protect the rights and interests of the company and all stakeholders.

All board resolutions in 2024 involving conflicts of interest by directors were handled in accordance with regulations, and no director participated in the discussion or resolution. For details regarding directors' abstention from conflict-of-interest resolutions, please refer to page 19 of the Company's Annual Report. Information regarding cross-shareholdings with other interested parties, or information on controlling shareholders and related parties, has been disclosed on the Public Information Observation Station, the Company's website, or pages 5-6 and 11-12 of the Company's Annual Report.

Remuneration Policy

According to Gogolook's articles of association, if the company makes a profit in a given year (profit refers to pre-tax profit before deducting employee and director remuneration), no more than 3% should be allocated to directors' remuneration. Directors' remuneration is determined with reference to the company's operating results and directors' performance evaluation results (such as individual contributions, attendance rate, and frequency of speaking) and industry-leading remuneration levels to ensure reasonableness. Performance evaluations and remuneration plans are reviewed and approved by the Remuneration Committee and the Board of Directors.

For details regarding directors' remuneration, the remuneration brackets and payment standards for 2024, please refer to pages 13-14 of the Company's 2024 Annual Report.

Senior Management Remuneration Policy

Gogolook's senior management remuneration includes fixed salary and variable bonuses (performance bonuses, employee stock options, etc.), determined based on company size, operating results, and manager performance. Salary adjustments and bonuses are determined by the Human Resources Department through established remuneration methods and evaluation procedures. After approval according to the relevant authority, these are submitted to the remuneration Committee for review and, finally, approved by the Board of Directors before disbursement. Salary adjustments and bonus payments are based on managers' annual performance evaluations (covering indicators such as financial performance, talent development, risk, and quality), and also consider the company's overall operating performance and future operating risks, ensuring that the salary structure is linked to performance and risk management.

For salary and grade tables for senior management, please refer to pages 15-16 of our 2024 Annual Report.

Resignation and Retirement Policy for Directors and Senior Management

The notice period for the departure of Gogolook's directors and senior management is governed by local government regulations, and the number of days of notice is consistent with the departure period.

The calculation method for severance pay is the same as for other employees, and apart from severance pay, no other monetary or in-kind benefits are provided to departing employees.

Salary Decision Process

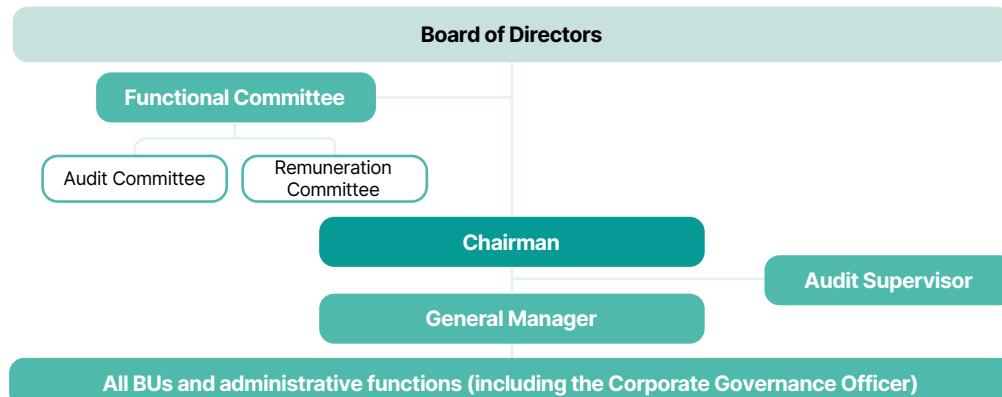
Gogolook has an independent remuneration committee composed of independent directors, responsible for overseeing the remuneration decision-making process to ensure objectivity and fairness. The committee regularly communicates with shareholders and employee representatives annually to gather opinions from all parties and incorporate them into the remuneration policy. The finalized remuneration policy is submitted to the shareholders' meeting for review and approval by a vote before implementation. Furthermore, the company purchases professional reports from independent third-party institutions and consults their advice when developing remuneration plans to ensure that the remuneration policy aligns with market trends and the company's development strategy.



2.3 Corporate Governance

GRI 2-9/ 2-11 / 405-1

Corporate governance structure



The Gogolook Board of Directors is chaired by the Chairman, who is responsible for formulating and overseeing the execution of the company's various business operations. The CEO and General Manager are the company's top management, responsible for driving business development and implementing company policies. The Board of Directors and top management share the significant responsibility of ensuring the company's sustainable development and protecting shareholder interests. To ensure transparency and soundness in the company's operations, the Board has established an Audit Committee and a remuneration Committee, each operating independently and fulfilling its responsibilities.

To implement corporate governance and enhance the function of the board of directors, Gogolook is committed to establishing performance targets to strengthen the board's operational efficiency. Through board performance evaluation, a diverse organizational structure for board members, and the appointment of a corporate governance officer, Gogolook actively strengthens the board's functions. To enable directors to fully perform their duties, the company has purchased liability insurance for its directors, ensuring the rationalization of their powers and responsibilities and maximizing shareholder benefits.

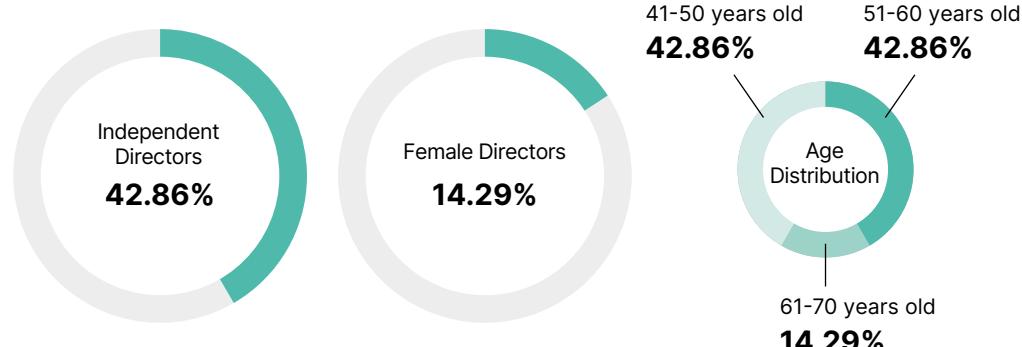
2.3.1 Board Composition and Diversity

Gogolook's Board members have diverse backgrounds. The current Board, with a term from June 29, 2023, to June 28, 2026, consists of seven directors, including three independent directors. One of the directors is a woman, representing 14.29% of the Board. The Board

holds at least one meeting per quarter. In 2024, the Board held 10 meetings with an overall attendance rate of 95.71%. Detailed information on individual members and the Board's operations can be found on page 19 of the 2024 Annual General Meeting report.

The selection of independent directors follows strict standards to ensure they can make independent judgments without any external influence or conflicts of interest, bringing diverse perspectives and expertise to the Board. Currently, our independent directors include experts in digital innovation, risk impact, and financial accounting from both academia and the industry.

The Company places a high value on the diversity and inclusivity of its Board, as reflected in the following percentages:



For detailed information on individual members (such as gender, age, and concurrent positions held in this or other companies), please refer to pages 5-6 of the 2024 Annual Report of the Shareholders' Meeting.

Board members typically serve three-year terms and are eligible for re-election. Each member possesses extensive professional backgrounds and industry experience, covering areas such as digital innovation, finance, law, environmental science, and corporate social responsibility. Some directors also hold important external positions, such as board members of other companies and faculty positions at academic institutions, bringing GOGOLOOK a broader perspective and more resources.

GOGOLOOK firmly believes that a governance unit with diversity in gender, age, race, and expertise, especially one that emphasizes the injection of digital innovation capabilities, can bring more comprehensive thinking to the company, improve the quality of decision-making, and thus strengthen the company's governance resilience and competitiveness.



Audit Committee

The audit committee is responsible for overseeing whether the company's financial reports are properly presented, whether its internal control systems are effectively implemented, and for assessing the selection and independence of the auditing accountants. Through this rigorous review mechanism, the committee ensures the reliability and compliance of the company's financial information to protect the interests of investors.

The Gogolook Audit Committee consists of three members (all three of whom are independent directors), with a male-to-female ratio of 2:1. The term of the current Audit Committee is from June 29, 2023 to June 28, 2026. The Audit Committee holds at least one meeting per quarter. In 2024, the Audit Committee held eight meetings with a 100% attendance rate. For detailed information on individual members and the operation of the Audit Committee, please refer to page 21 of the 2024 Annual Report of the Shareholders' Meeting.

Remuneration Committee

The Remuneration Committee is responsible for reviewing the remuneration policies and plans for directors and senior management, aiming to establish a competitive and performance-incentivizing remuneration system to attract, retain, and motivate top talent. The Committee will comprehensively consider factors such as company operating performance, industry standards, and individual performance to ensure the fairness and reasonableness of the remuneration plan.

Gogolook's Remuneration Committee consists of three members (all three are independent directors), with a male-to-female ratio of 2:1. The current term of the Remuneration Committee is from June 29, 2023 to June 28, 2026. The Remuneration Committee holds at least one meeting annually. In 2024, the Remuneration Committee held four meetings, with an overall attendance rate of 91.67%. For detailed information on individual members and the operation of the Remuneration Committee, please refer to page 30 of the 2024 Annual Report of the Shareholders' Meeting.

2.3.1 Diversity of Governance Units and Employees

Gogolook is committed to enhancing diversity within its governance structure and among its employees, fostering an inclusive work environment, and actively implementing diversity management strategies.

Percentage distribution of members in organizational governance units

Item		Under 30 years old	31-50 years old	50 years and older	Subtotal	Percentage
Gender	Female	0	3	1	4	27%
	Male	2	6	3	11	73%
	Subtotal	2	9	4	15	100%
Percentage		13%	60%	27%	100%	

Percentage distribution of employees by gender/age/Position/education level

■ By gender

Year/Gender	Male		Female		Total
	Number of people	%	Number of people	%	
2024	112	53.08%	99	46.92%	211
2023	96	53.33%	84	46.67%	180

■ By age

Gender/Age	18-30 years old		31-50 years old		51 years old or older		Total
	Number of people	%	Number of people	%	Number of people	%	
Male	29	25.89%	81	72.32%	2	1.79%	112
Female	30	30.30%	69	69.70%	0	0	99

■ By position

Gender/Position	Manager		Technical staff (excluding supervisors)		Other employees		Total
	Number of people	%	Number of people	%	Number of people	%	
Male	14	12.50%	63	56.25%	35	31.25%	112
Female	2	2.02%	26	26.26%	71	71.72%	99

■ By education level

Gender/Education Level	Doctor		Master		University		High school (and below)		Total
	Number of people	%	Number of people	%	Number of people	%	Number of people	%	
Male	3	2.68%	61	54.46%	48	42.86%	0	0	112
Female	0	0	38	38.38%	61	61.62%	0	0	99



2.4 Integrity Management

GRI 2-25 / 2-26 / 2-27

Gogolook firmly believes that responsible business conduct is the core of a company's sustainable development. Referring to the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies," the company has formulated its integrity management policies and related regulations, including the "Procedures for Ethical Management and Guidelines for Conduct," "Ethical Conduct Guidelines," and "Integrity Management Operating Procedures and Guidelines." These are implemented after being approved by the board of directors and applied to all of the company's economic activities and business relationships to ensure the effective implementation of policy commitments. Employees, suppliers, directors, and managers must strictly adhere to the principle of integrity in the performance of their duties.

Our company has established a risk assessment mechanism for dishonest behavior, regularly analyzing and evaluating business activities within our scope that pose a high risk of dishonest behavior, and formulating plans to prevent dishonest behavior accordingly. The company has a corporate governance unit dedicated to promoting honest business practices, which regularly reports to the board of directors on honest business policies, plans to prevent dishonest behavior, and their implementation. Furthermore, our company has established effective accounting and internal control systems, and our internal audit unit formulates relevant audit plans based on the risk assessment results to verify compliance.

In order to make employees, suppliers and other stakeholders understand the company's integrity management policy, the company has implemented a series of action plans as follows:

Action Plan	Illustrate
Signed documents	All new employees' employment contracts include compliance with all company-established management rules and regulations, and require directors and senior managers to sign a business integrity declaration.
Communication and advocacy	We use e-mail, the company's internal website and other channels to promote the code of integrity management, and hold educational training.
Supplier due diligence	Basic information is maintained with all business partners to ensure transparent and fair business activities. If any business partner or collaborator is found to have engaged in dishonest behavior, business dealings with them should be terminated immediately, and they should be placed on a blacklist.
Reporting system	An anonymous whistleblower mailbox is provided. The company actively encourages and fully protects employees' reports of any internal misconduct, ensuring that all concerns are investigated and addressed. Appropriate personnel are assigned to handle each reported case. The company will strictly maintain confidentiality regarding the whistleblower's identity and the content of their reports, and will take measures to protect whistleblowers from undue punishment as a result of their reports. Reporting Channel HR-related issues: hr.care@gogolook.com For inquiries regarding integrity in business operations: whistlerblower@gogolook.com Mailing address: Legal Affairs and Compliance Department, 6th Floor, No. 319, Section 2, Dunhua South Road, Da'an District, Taipei City
Information disclosure	The company's website and public information observatory disclose the content of the integrity management code and the effectiveness of its promotion.

Detailed policy information has been published on the Gogolook official website under "Corporate Governance" and "Regulations and Integrity Management Code of Conduct," and is available for your reference.



2.4.1 Risk Management Policies and Procedures

To strengthen corporate governance and reduce potential operational risks, the Board of Directors adopted the "Risk Management Policy and Procedures" on March 11, 2023, as the highest guiding principle for the Company's risk management. The Company conducts risk assessments annually through its Risk Management Team and formulates risk management strategies and plans to effectively identify, measure, and control the Company's various risks, keeping the risks arising from business activities within an acceptable range.

*For detailed information, please refer to our company's "Risk Management Policies and Procedures"

Risk Management Scope

To ensure the company's normal operation and achieve sustainable business operations, the company proactively and cost-effectively integrates and manages all potential strategic, operational, financial, and hazard risks that may affect its operations and profitability. Through regular risk assessments and risk matrix diagrams, the company understands the likelihood of risk events and the extent of their impact on operations, determines the priority and risk level for risk handling, and adopts corresponding risk management strategies. The company's risk sources include "strategic risk," "operational risk," "financial risk," "legal compliance risk," and "reputational risk."

Organizational Structure

The company's risk management organizational structure includes the Board of Directors, Audit Committee, Risk Management Team, and Audit Office. The relevant responsibilities are as follows:

Board of Directors	The highest decision-making unit for risk management of the Company is responsible for establishing risk management policies and frameworks to ensure the effectiveness of risk management operations.
Audit Committee	Responsible for reviewing the formulation of risk management policies and supervising the implementation of risk management operations.
President	Responsible for coordinating the execution of risk management operations across all units.
Risk Management Team	The Company has established a risk management team as the responsible unit for implementing risk management. Members are composed of heads of relevant units, responsible for implementing the risk management policies approved by the board of directors, supervising the company's risk management mechanism, reviewing risk control reports submitted according to internal hierarchical responsibilities and handling risk management-related issues, and submitting the operational status to the audit committee and the board of directors at least once a year.
Cybersecurity Unit	Responsible for information security incident handling reporting, improvement planning and implementation, and responsible for formulating personal data protection management policies and security maintenance plans and other legal matters.
Audit Office	Each year, the company shall submit an annual audit plan in response to risk assessments and report on the company's risk management implementation to the audit committee.

Operational status in 2024

The Company is committed to deepening the operation of its risk management mechanism, ensuring that risk control is aligned with the Company's strategic objectives by holding regular risk management team meetings and reporting relevant progress to the Board of Directors annually. The Risk Management Team last submitted the "2024 Risk Management Implementation Report" to the Audit Committee and the Board of Directors on December 23, 2024, which comprehensively explained the implementation of risk identification, assessment, and response measures during the year, strengthening the Company's resilience and sound operating capabilities in a dynamic environment.



Cybersecurity Risk Management and Response

To enhance the company's ability to manage risks related to changes in the business environment, cybersecurity, and privacy protection, and to improve organizational resilience, the company has implemented the ISO 27001 information security management system. In accordance with the principles of "internal control" and "continuous improvement," the company has established a comprehensive cybersecurity and privacy risk management process. The company regularly identifies, assesses, and plans response measures for cybersecurity and privacy-related risks, and incorporates these into the company's overall business management mechanism to ensure timely response to external threats, regulatory requirements, customer expectations, and operational risks, thereby improving service quality and customer trust.

Risk Management Policy and Implementation Framework

In accordance with ISO 27001 and relevant regulations, our company has formulated information security policies and annual security objectives, and established an information security implementation team to promote and implement all risk management operations. The management system covers the following core processes:

1

System Enhancement and Guideline Establishment

Following the PDCA (Plan-Do-Check-Act) cycle, we conduct annual asset inventory and risk assessments or when there are significant changes. We take stock of the value of information assets, analyze potential threats and vulnerabilities, assess the probability and impact of risks, and generate an "Information Security Risk Assessment Form" as a basis for management.

2

Risk Early Warning and Local Regulatory Compliance Linkage

Based on the assessment results, an "Information Security Risk Improvement Plan" was developed for risks exceeding acceptable levels, clearly assigning responsible departments and improvement timelines, and monitoring the implementation through internal meetings.

3

AI Automation Processing and Control

Internal audits are conducted at least once a year, led by the Information Security Audit Team. These audits include steps such as audit notification, on-site inspection, report writing, and follow-up improvement. If any deficiencies are found during the audit, the audited unit will propose corrective measures. The Information Security Audit Team will continuously track the progress using digital ticketing tools (such as Jira) until the improvements are completed.

4

Institutionalization of Training and Education

Our company has established a "Cybersecurity Incident Management Procedure" (I-206) and a "Cybersecurity/Privacy Incident Notification Policy." In the event of a material cybersecurity or personal data incident, we will immediately respond according to the standard procedures of the CARE protocol (Contain, Assess, Report, Evaluate).

5

Ongoing supervision and Education and Training

Management regularly reviews the appropriateness and effectiveness of management systems and promotes cybersecurity education and training for all employees to enhance risk awareness and responsiveness, ensuring continuous improvement and implementation of the systems.

C (Contain)

Immediately isolate the source of the incident, prevent further damage, and preserve evidence.

A (Assess)

Assess the cause, scope of impact, and risk level of the event.

R (Report)

Proactively report to MODA (Digital Department) within 72 hours in accordance with regulations, and notify affected individuals or stakeholders when necessary, explaining the cause of the incident and the progress of the handling.

E (Evaluate and Improve)

Review the response process and improvement measures after the incident, incorporate them into the continuous improvement cycle, and enhance the company's resilience.

Continuous improvement and implementation

Through the ISO 27001 risk management and auditing process, our company can effectively identify and reduce various risks related to information security, privacy, and operations, thereby improving service quality and operational resilience. At the same time, our company continuously monitors emerging domestic and international regulations and cybersecurity trends, revising management policies in a timely manner to strengthen overall governance capabilities, protect the rights and interests of all stakeholders, and achieve the company's sustainable development goals.



2.4.2 Supplier Management Process

1. Supplier Management Process

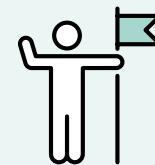
Phase 1



Supplier Category Differentiation and Data Collection

- Your company categorizes suppliers as: **hardware, system tools, services, and outsourcing.**
- The procuring entity** is responsible for collecting information on various suppliers.

Phase 2



Procurement Request and Review

- When submitting a purchase request, you must explain in detail **the reasons for selecting the vendor.**
- The reviewing body will **confirm and approve** the selection of manufacturers.

Phase 3



Supplier Evaluation

- According to the "Supplier Management Procedure", qualified suppliers are assessed annually.
- The evaluation criteria include: **cooperation, quality, support efficiency, and price reasonableness.**
- The total score for the assessment is 25 points.**

2. Assessment Result Determination

Qualified suppliers

Total score ≥ 15 points, maintain cooperative relationship.

Unqualified suppliers

If the total assessment score is < 15 points, we will refuse to continue doing business with them.

3. Honest business practices

Contractual integrity clause

All contracts signed by your company include **integrity clauses**.

Handling of Dishonest Conduct

If a counterparty engages in dishonest conduct, your company has the right **to terminate or cancel the contract at any time**.

Note: The 2024 assessment results show that all 19 suppliers are qualified and none are unqualified.



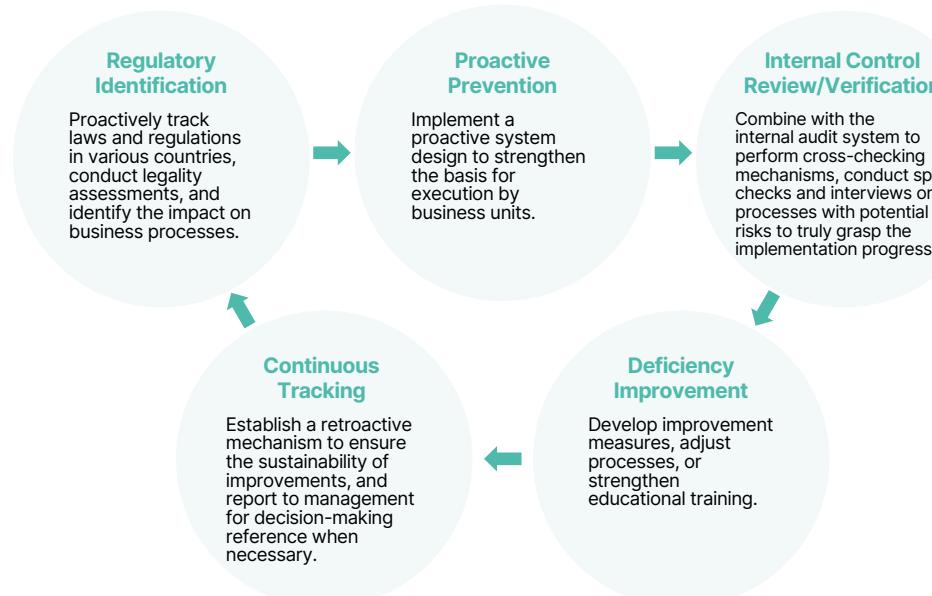
2.4.3 Regulatory Compliance Status

Starting in 2024, Gogolook has regarded legal compliance as a fundamental requirement for business operations and a core element of risk management. It has gradually established legal compliance responsibilities within its internal systems, overseen by a dedicated manager. In addition to handling contracts, disputes, and general legal matters, the Legal Department also bears substantial responsibility for tracking and establishing systems related to diverse legal issues such as personal data protection, labor compliance, corporate integrity, corporate governance, information security, advertising and marketing, and anti-money laundering.

Gogolook operates across multiple countries. To ensure that all business operations comply with regulations, the Legal Department continuously conducts legal risk assessments, internal system reviews, and employee training to reduce potential compliance costs arising from operations.

Legal Compliance Cycle

To strengthen implementation, Gogolook has established a legal compliance cycle encompassing "identification, prevention, inspection, improvement, and tracking," combining legal and internal audit functions to ensure that all departments implement compliance requirements within existing systems and that any anomalies discovered during routine operations are addressed and reported promptly. See the diagram below:



This cyclical mechanism emphasizes that compliance should not be a matter of discovery and remedy after the fact, but should be intervened in from the very beginning of the business, reducing potential legal risks and disputes in the operation process through prior identification and system design.

Material Violations

Our company determines "material violations" by referring to relevant guidelines of international GRI standards and regulations of regulatory authorities on information disclosure for listed companies, and by considering the following factors: (i) whether it involves penalties or non-monetary sanctions from regulatory authorities; (ii) whether it has a substantial impact on the company's reputation, finances, or operational stability; (iii) whether it is a recurring or systemic violation; and (iv) whether it involves core ESG areas (such as personal data breaches, lack of anti-money laundering measures, or significant impact on consumer rights). All violations or potential disputes are initially confirmed by the Legal Department and the Audit Department according to the above standards, and if necessary, are submitted to management or the Board of Directors for discussion and handling.

As of the end of 2024, Gogolook had not been penalized by any competent authority for any material violations, nor had it been involved in any administrative penalties or lawsuits related to violations of ESG laws.

2.5 Information Security and Personal Data Protection

Gogolook believes that information security and personal data protection are the cornerstones of business operations, essential for maintaining user trust and ensuring service reliability. The Company is committed to following international standards and best practices, integrating information security and personal data protection into all aspects of daily operations and product development. We adopt a proactive and integrated approach to address increasingly complex cybersecurity challenges. This approach is not just to comply with regulations; it is a solemn commitment to our users and society, aimed at building a safe and trustworthy digital service environment.

Information Security Management Framework and Governance

A robust management framework and clear governance structure are the foundation for implementing information security. Gogolook has established comprehensive information security and personal data protection policies as the highest guiding principles for all related operations. Through professional organizational division of labor and a systematic risk management approach, we ensure that information security and personal data protection strategies are effectively executed and continuously optimized. These policies aim to protect the confidentiality, integrity, and availability of our information assets and ensure that all business activities comply with relevant laws and regulations. As stated in our "Cybersecurity Management" document (1-101), we are dedicated to strengthening information security management, building a secure and trustworthy information service environment, and protecting our information assets from both internal and external threats.

To demonstrate our commitment to international security standards, we have successfully obtained and maintain our ISO/IEC 27001:2022 (Information Security Management System) and ISO/IEC 27701:2019 (Privacy Information Management System) international certifications. ISO 27001 provides a systematic framework to help us identify, manage, and reduce information security risks. ISO 27701, built upon ISO 27001, offers more specific guidance and requirements for personal data protection. These certifications not only signify that we have reached an internationally recognized level in information security and privacy protection but also drive us to continuously review and optimize our management processes to ensure our policies are effective and up-to-date in a constantly changing threat landscape and business environment.

Data Leakage Statistics and Response

The Company places a high priority on data security and is committed to preventing all forms of data breaches. The relevant statistics are as follows:

Metric	2024	2023
Total number of data leaks	0	0
Percentage of data leaks involving PII	Not applicable	Not applicable
Total number of affected users	0	0

Note: The data in the table above reflects the situation in 2024. Should any data breach incident occur in the future, the Company will disclose it in accordance with regulations.

During the reporting period, there were no confirmed data breaches. Nevertheless, we have a comprehensive incident response plan to handle potential data security incidents or identified vulnerabilities. The plan includes clear reporting procedures, crisis management mechanisms, issue management processes, and post-incident review and improvement measures to ensure that any incident is handled quickly and effectively, and that we learn from it to continuously strengthen our defenses. If any incident occurs that could affect users, we will follow relevant regulations and internal policies to promptly notify affected users and take all necessary measures to mitigate the damage.



Risk Management Approach

Gogolook has established a clear information security governance framework to ensure the implementation of relevant policies and the clear division of responsibilities. We have established an “Information Security Implementation Team,” led by the Chief Technology Officer who also serves as the Chief Information Security Officer (CISO) and Chief Data Protection Officer (DPO). This team is responsible for developing the overall organizational structure for information security and guiding the implementation of various security measures.

To implement the strategic guidelines of the executive team, the company has further established a dedicated “Data and AI Risk Strategy Department” as the core execution unit. Led by members of the executive team, this department is responsible for formulating and implementing detailed cybersecurity and data risk management policies, deeply integrating information security practices into the R&D and maintenance processes of core systems such as consumer-side trust clouds, enterprise-side trust clouds, and anti-scam fintech. This structure ensures seamless integration from strategy to execution. Under this integrated governance structure, key responsibilities are divided as follows:

 <p>Chief Information Security Officer (CISO) & Data Protection Officer (DPO)</p>	Responsible for overall cybersecurity, privacy protection, risk management, policy development, and coordination and implementation of cross-departmental cybersecurity matters within the company. This role aims to provide a single center of authority to ensure the consistency and effectiveness of cybersecurity and privacy strategies.
 <p>Data Privacy Lead</p>	Responsible for ensuring that the access to and processing of personally identifiable information (PII) complies with privacy protection requirements, overseeing the implementation of privacy policies, handling legal matters, and conducting compliance risk assessments.
 <p>Information Security Lead / Cyber Defense Lead</p>	Responsible for managing information security strategies and risk assessments, establishing security policies, implementing security risk assessments and incident response, and ensuring the system is protected from internal and external threats. Also responsible for monitoring and protecting cloud resources and internal network security.
 <p>Senior Cybersecurity Advisor</p>	Provides advanced cybersecurity strategy advice and guidance.

This centralized governance and specialized organizational structure reflects Gogolook's emphasis on information security and privacy protection. The establishment of a CISO/ DPO ensures high-level attention and resource allocation, while dedicated data privacy and information security officers provide professional solutions to the unique challenges in their respective fields. Furthermore, according to the “Privacy and Information Security Management Organization Members and Emergency Contact List” (GL-102-01), the company has multiple department heads serving as “Information Security and Privacy Protection Window” representatives, demonstrating that responsibility for information security and privacy protection has been extended to all business units, forming a distributed and company-wide protection system. This helps to deeply embed security awareness into the corporate culture, thereby improving overall protection effectiveness.

Risk Management Approach

Our company employs a systematic approach to identify potential vulnerabilities in our information systems and manage related data security risks. The “Data and AI Risk Strategy Department” is responsible for developing cybersecurity and data risk management policies, guiding risk response activities across the company. Our risk management approach follows internationally recognized frameworks, particularly the requirements of ISO 27001 and ISO 27701, which inherently include comprehensive risk assessment and handling processes. Risk assessments are conducted regularly or initiated when facing emerging threats or launching new products or services. During the assessment process, we identify potential threats, analyze vulnerabilities, assess potential impacts, and determine appropriate control measures based on the risk level.

These control measures cover multiple levels, including but not limited to:

Work process optimization	Revise internal processes to reduce the risk of human error or malicious behavior.
Strengthen management processes	Establish a more stringent approval and monitoring mechanism.
Product design safety	Safety considerations are incorporated into the early stages of product development (see the security software development lifecycle for details).
Employee education and training	Regularly conduct cybersecurity awareness training and social engineering drills to enhance employees' vigilance and responsiveness.
Technical protection deployment	Adopt advanced cybersecurity technologies and tools, such as firewalls, intrusion detection/prevention systems, and data breach prevention (DLP).

Our company views risk management as a continuous, cyclical process, not a one-off activity. By integrating security risk assessments into the Software Development Lifecycle (SSDLC) and conducting annual penetration tests as independent verification, we strive to prevent vulnerabilities from arising at the source. This “shift-left” security strategy, embedding security considerations into every stage of development and maintenance, more effectively reduces risks and is more cost-effective than reactive remediation.

Information Security Practices

Our company has implemented and continuously strengthens the Security Software Development Lifecycle (SSDLC) process, integrating security into every stage of service development and maintenance. Our goal is to enhance security, ensure compliance, and effectively manage risks throughout the entire lifecycle, from design to production, by integrating automated analytics tools to optimize team-specific SSDLC processes.

Information Security Practices

Gogolook actively implements various information security practices in its daily operations to minimize the impact of information security threats and ensure service stability and data security.

Our company has implemented and continuously strengthens the Security Software Development Lifecycle (SSDLC) process, integrating security into every stage of service development and maintenance. Our goal is to enhance security, ensure compliance, and effectively manage risks throughout the entire lifecycle, from design to production, by integrating automated analytics tools to optimize team-specific SSDLC processes.

Our continued investment in and optimization of SSDLC, particularly the integration of automated tools and the pursuit of high team adoption rates, demonstrates that we consider SSDLC a core pillar of our proactive security strategy. This not only helps identify and fix vulnerabilities early in development, reducing the cost and complexity of later remediation, but is also a key measure to fundamentally reduce the attack surface of our products and services and prevent data breaches (TC-SI-230a.1) and service disruptions (TC-SI-550a.1).

Penetration testing and vulnerability management

To ensure the security of all our products and services, we conduct penetration testing on each one annually to ensure that there are no known weaknesses. Penetration testing is a detection method that simulates hacker attacks, aiming to proactively discover potential security vulnerabilities in a system and verify the effectiveness of existing security controls.

After testing is completed, all potential weaknesses discovered will be recorded in detail, their risk levels will be assessed, and they will be incorporated into the weakness management process for tracking and remediation.

Systemic Risk and Business Continuity

In a rapidly changing digital environment, ensuring the continuous and stable operation of our services is a core commitment to our clients. Through proactive risk management and comprehensive operational continuity planning, we are dedicated to mitigating systemic risks arising from technological disruptions.

Service interruptions and performance issues (TC-SI-550a.1)

Gogolook has set strict Service Level Objectives (SLOs) and Service Level Agreements (SLAs), monitors the performance and stability of various services, strives to minimize service interruptions and performance anomalies, and ensures that the availability of critical services is maintained above 99.5%. The relevant statistics are as follows:

Index	2024	2023
Number of efficiency issues	0	0
Service interruption count	2	0
Total number of user service interruptions	2	0

Note: The data in the table above reflects the actual situation in 2023-2024. Our company continuously tracks and is committed to improving service uptime.

- 2024/5/23 HKJunkCall Website - Cybersecurity Incident Report and Response Measures: The company's cybersecurity team discovered that unauthorized individuals attempted to access the HKJunkCall website service. Defense and blocking mechanisms were immediately activated, and a joint investigation with a third-party cybersecurity vendor was conducted. It was confirmed that no member data or company secrets were leaked, and the assessment indicated no significant impact on operations or insurance claims. The company will continue to strengthen cybersecurity measures to ensure information security and service quality.
- June 4, 2025 - Roo.Cash Financial Blog - Cybersecurity Incident Report and Response Measures: The company's cybersecurity team discovered that unauthorized individuals attempted to access the Roo.Cash Financial Blog's column service. The team immediately activated its defense and blocking mechanisms and, in conjunction with a third-party cybersecurity vendor, investigated. It was confirmed that no member data or company secrets were leaked, and the assessment indicated no significant impact on operations or insurance claims. The company will continue to strengthen its cybersecurity measures to ensure information security and service quality.
- By May 2025, the uptime of each critical service will reach over 99.9%.



Operational Continuity Management

The Company recognizes that technology disruptions may pose a risk to operational continuity and has therefore implemented a number of measures to manage such risks and ensure that core business operations can continue to operate in the event of unforeseen circumstances.

Our operational continuity management practices cover the following key areas:

Service Response Manual Development and Drills (Runbooks / Playbooks)



We have established comprehensive incident response manuals for all our products and services, covering common fault types and handling procedures, and conduct regular drills to improve incident response efficiency. This helps to shorten service outage time, reduce security risks, ensure compliance with established Service Level Agreements (SLAs) and Service Level Objectives (SLOs), maintain the stability and accuracy of critical functions, and strengthen our ability to respond to abnormal access and network attacks.

SLA/SLO Monitoring and Visualization Mechanism



We have built a comprehensive service monitoring architecture to achieve 100% coverage of health status monitoring for all critical services and to track SLAs, SLOs, and related security events in real time. This mechanism not only enhances system observability but also helps teams quickly identify problems and respond accordingly.

System resilience and redundancy design



We adopt a high availability (HA) system architecture and implement multi-AZ deployments as needed to mitigate risks and support critical internal workloads. We also implement automated backup and disaster recovery (DR) mechanisms to ensure rapid service recovery in the event of major anomalies, thereby enhancing overall operational resilience.

Furthermore, we incorporate operational continuity management into our strategy and drive its implementation through specific objectives and key results (OKRs). For example, the cloud engineering team's KR5 and KR8 clearly focus on incident response efficiency and service visibility, and set specific uptime targets. By deeply integrating systemic risk management and operational stability into our engineering culture and performance management, we effectively improve overall service reliability and reduce the impact of potential disruptions on business continuity.



2.5.1 Personal data protection

Gogolook believes that personal data protection is not only a basic legal obligation, but also the core of a trust-based economy and the sustainable operation of products. Gogolook's business covers highly sensitive areas such as telecommunications scam prevention, digital identification, and fintech. Faced with data protection regulations in various countries and rapidly evolving societal expectations, Gogolook continuously strengthens its personal data protection systems and control processes.

Gogolook's data security and personal data protection committee coordinates its data governance framework, with the Ministry of Justice assisting its various units in implementing the Personal Data Protection Act and local legal compliance requirements in various countries. Gogolook has established internal data operation guidelines, notification and consent processes, data classification and access principles, and makes appropriate disclosures based on the privacy policies and user information of each product's operating region and its local language.

Regarding cross-border data transfers and the introduction of third-party services, Gogolook adopts the principles of "purpose limitation," "minimum disclosure," and "contractual control," and manages its compliance risks in practice through the following methods:

1. Entrust a local lawyer to conduct a legality analysis on the collection and processing of personal information;
2. The annual review will determine whether the third-party tools (such as SDKs and cloud services) used by the products involve the transmission of user data, and require business units to cooperate with the legal department in submitting data transmission procedures.
3. Identify the substantive risks of data retention and compare them with the legal basis. If necessary, the Legal Department will provide a legality assessment.

As of the end of 2024, Gogolook had not received any formal complaints of user privacy violations, nor had it been penalized or disciplined by regulatory authorities for violating personal data protection regulations. All data requests from government or law enforcement agencies are reviewed and processed by the Ministry of Justice in accordance with internal

standard procedures to ensure that user rights and regulations are not violated.

To address the rapidly evolving regulatory environment and the increasing risks associated with data technology applications, Gogolook will strengthen the following five key practices in 2025:

1 Strengthening the system and establishing guidelines

Constructing a unified logic for classifying collection purposes, principles for restricting use, and clearly defining the division of responsibilities, technical requirements, and legal compliance verification processes for handling personal data in third locations.

2 Risk Warning and Local Compliance Linkage

The Ministry of Justice will proactively coordinate and track updates to data protection laws across different regions, and provide legal advice in cooperation with lawyers regarding legal changes or new operating models. Gogolook will also continue to promote the appointment and oversight of local data protection officers.

3 AI Automated Processing and Control

Gogolook will complete the formulation of the "AI Application Management Guidelines" in 2025, which will substantively identify personal data involved in the process of model training, inference, and generation, include data source review, confirm the rationality of the purpose of use, implement anonymization and de-identification mechanisms, disclose relevant risks, and provide remedial mechanisms.

4 Institutionalizing Education and Training

The Ministry of Justice and the Information Security and Personal Data Protection Committee will adjust their internal guidance model to structured training. It is expected that they will complete the development of materials on compliance with the Personal Data Protection Act and provide all staff with basic tests to strengthen their mastery of data governance.

5 Integrating information security and response procedures

Gogolook will continue to update the risk classification and access permission policies for data classification to ensure that personal data protection measures are consistent with actual operations.

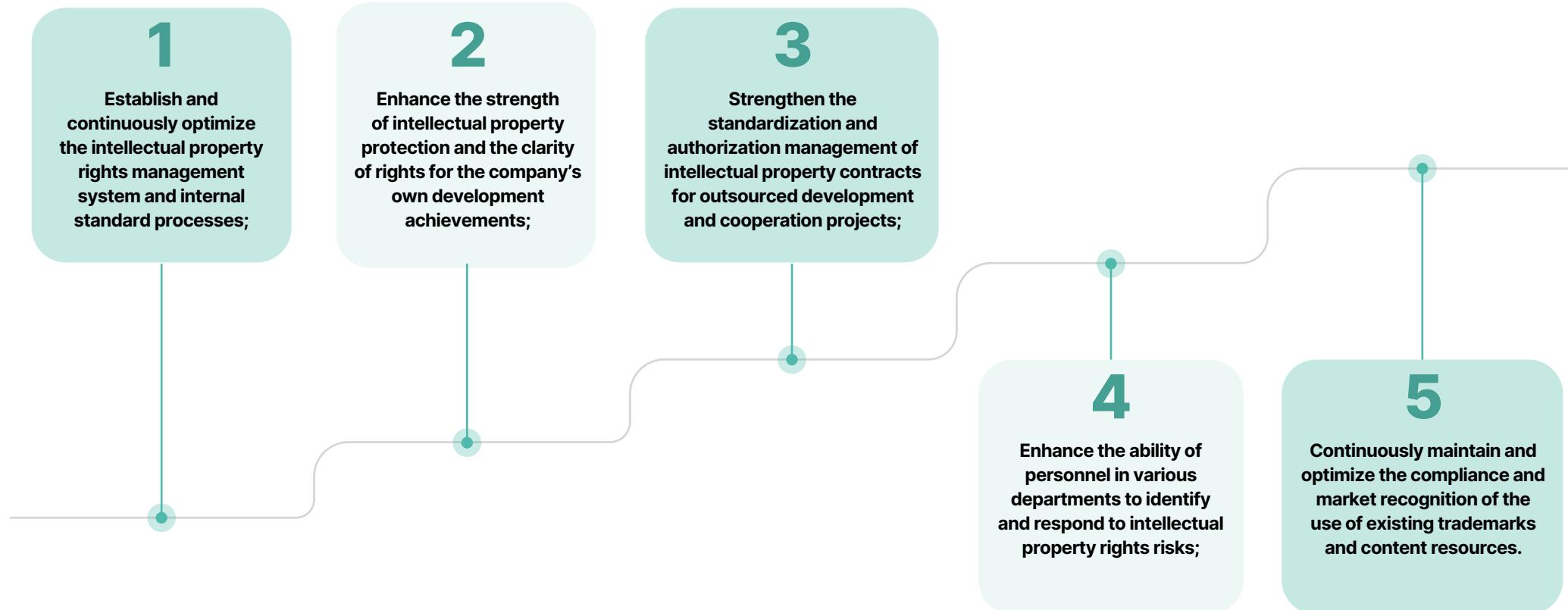


2.5.2 Intellectual Property Rights

Gogolook prioritizes the protection and management of intellectual property rights, viewing them as crucial assets for the company's innovative operations, differentiated services, and market strategy. The company is gradually building a systematic management mechanism. Currently, Gogolook's intellectual property management covers patents, trademarks, copyrights, and trade secrets, with the legal department overseeing planning and execution, and continuously strengthening internal mechanisms and employee risk awareness.

I. Objectives of Intellectual Property Rights Management

Based on its digital product and content-oriented operational characteristics, Gogolook has established the following intellectual property management objectives as the direction for system construction and risk control:





II. Management Strategies

Gogolook adopts a dual-track strategy of “system establishment + practical guidance” to respond to rapidly changing industry regulations and practical risks, and implements the following strategies for different types of rights (copyright, patent, trademark, trade secret):

Patent		Trademark	Trade secrets
Establishment of internal review mechanism	For core technologies with development potential, Gogolook has established a preliminary examination process, which includes technology search, rights separation analysis, and suggestions on patentability.	Brand management and authorization review	All trademarks under Gogolook have clear rights registration records, and the company reviews the other party's usage when conducting licensing cooperation.
Legal involvement in project implementation	The legal department should be involved from the early stages of product development to help identify whether existing patent portfolios or potential rights holders are involved, thereby reducing the risk of infringement.	Trademark and naming examination for new products	New projects or sub-brands must undergo internal trademark searches and preliminary risk assessments before they can be used, in order to reduce the risk of confusion or infringement by others.
External resource coordination assessment	The Ministry of Justice will assist in assessing whether an application for entrustment is necessary based on the characteristics of the case, and will provide judgment and suggestions on regional layout needs.	Maintenance Plan	The Ministry of Justice regularly reviews the usage of registered trademarks and future strategic plans, and assesses whether to extend, modify or expand the application.
Internal Education System	The Legal Department provides case guidance and legal compliance judgments during the R&D or product planning stages.		
Copyright			
Marketing materials and content resource management	Gogolook primarily uses in-house production. If third-party images, designs, videos, or sound effects are used, legal authorization or usage terms must be confirmed. If the project involves the use of open-source materials or content produced by third-party platforms, the Legal Department will conduct a compliance review.	Hierarchical and access control	Gogolook has implemented hierarchical access control for physical and digital data storage for each department, ensuring that unauthorized personnel cannot access sensitive information.
Confirmation of ownership of development documents and application materials	For copyrighted works such as UI designs or code modules, the ownership and scope of use should be clearly defined in contracts and project documents to avoid ownership disputes.	Visitor and non-employee access control	The office area is under access control. Non-employees must register their identity and be accompanied by internal personnel throughout the process.
Copyright Management in Hybrid Development Models	Gogolook employs a product development model that combines in-house development with outsourcing. Gogolook legally owns full copyright to its self-developed products and maintains or retains relevant internal control data. When outsourcing to external developers, Gogolook will specify the ownership and licensing restrictions of intellectual property rights in the contract and require the outsourcing company to provide legal authorization certificates to prevent unclear ownership or potential infringement risks.	Regular login verification and account security policy	Employees are required to use their personal account and password to log in to their devices, and are required to change them regularly to enhance information access security.
		Guiding the concept of confidentiality	In routine processes such as case assessment and authorization document confirmation, we have continuously explained the confidentiality obligations and trade secret risks to relevant personnel.



III. Achievements in Intellectual Property Rights Management

To strengthen the protection of the company's core R&D achievements and the legality of digital content applications, Gogolook continues to optimize its intellectual property rights system and practical control operations, and achieved the following specific results in 2024 :

System establishment and process integration

- The draft of the "Key Points for Intellectual Property Rights Management" has been completed, covering project development processes, principles for the ownership of rights in outsourced cooperation, and requirements for the retention of authorized materials. It is expected to be internally approved by the end of 2025 .
- Common review principles have been gradually accumulated in individual project reviews, contract coordination, and cross-departmental discussions. Standardized documents or guidelines will be planned in the future depending on the actual implementation.

Contract and Cooperation Risk Management

- Completed the design and review of intellectual property rights clauses for outsourced development contracts, covering UI design, SDK integration, and content delivery.
- Standardize the copyright ownership and licensing terms for the content produced by contracted/freelance workers.

Risk Management of AI Content Applications

- Initial guidance was provided to various departments to establish guidelines for the use of generative AI materials, and the principles of "labeling the source, classifying the purpose, and submitting for review when necessary" were adopted to control the risks of use.

Education and training and strengthening personnel awareness

- Provide on-the-job compliance guidance to content, product, and procurement departments, and incorporate it into the project review process.

Statistics on Patent and Trademark Registration

- As of the end of 2024, Gogolook held **15 valid patents** and **30 valid trademarks**, covering core technology applications and major product brands. The company continues to enhance the protection of its technological achievements through the layout and maintenance of intellectual property rights, and strengthens brand recognition and expands commercial value through the strategic use of trademarks.

IV. New Challenges and Countermeasures for Intellectual Property Rights in 2025

1. Uncertainty regarding content licensing and copyright ownership in generative AI applications

Generative AI tools can be quickly imported into the production process of images, text, and audio materials. However, most of the content they produce lacks clear copyright ownership or licensing terms, which may lead to improper use or infringement risks.

Response strategy: Adopt the principle of "usage classification + source annotation" for management. High-risk content must be submitted to the Ministry of Justice for review, and a draft of control principles for the use of AI materials will be developed.

2. Risks of conflict between international trademark layout and local rights

As products are launched and promoted in Southeast Asia and other emerging markets, the brand logo and trademark have not yet been registered in some countries, which may lead to risks such as preemptive registration, name confusion or usage restrictions.

Response strategy: The Ministry of Justice will compile a list of unregistered regions, propose suggestions for priority international trademark applications, and introduce a mechanism for providing suggestions on trademark availability before naming new products.



V. Key Points in Intellectual Property Management

In response to the aforementioned risks and challenges, Gogolook will focus on the following institutional initiatives in 2025 to implement intellectual property rights governance:

1 System establishment and process integration

Completed the review and publication of the draft "Key Points for Intellectual Property Rights Management";

Incorporate institutionalized projects such as ownership of outsourced results, authorized retention of materials, and principles for AI applications.



2 Operationalization of Trademark Risk Management

Establish an annual priority list for trademark layout;

Import the "Pre-Naming Query" task suggestion form to help brands identify risks in advance.

4 Promotion of education and training

Plan to conduct at least one intellectual property training session.

3 Standardization of Contract Terms

Establish a standard module for intellectual property rights clauses and a list of key review areas;

Continue to implement education introduction.

03



Gogolook

- 3.1 Stakeholder Engagement
- 3.2 Material Topics Determination and Prioritization
- 3.3 Management Approach to Material Topics

Stakeholders and Material Topics

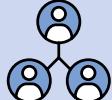
3.1 Stakeholder Engagement

GRI 2-29

Following the AA1000 SES Stakeholder Agreement Standard (AA1000 SES 2015), GOGOLOOK uses its five principles—Dependency, Responsibility, Tension, Influence, and Diverse Perspectives—to determine which groups or organizations have influence over the company or may be influenced by it. Gogolook understands its significant responsibility to stakeholders and therefore utilizes various methods and channels to understand their needs and expectations and respond to their concerns. Simultaneously, we continuously improve our interactions with stakeholders and take concrete actions to not only exert sustainable influence but also serve as a reference for developing sustainability-related policies and plans.

After careful evaluation, Gogolook's key stakeholders include: customers, employees, shareholders and investors, regulatory authorities, media, suppliers, and non-profit organizations. To effectively understand and respond to the concerns of these stakeholders, we have established diverse communication channels. These channels allow stakeholders to raise their concerns at any time, enabling us to stay informed about their sustainability concerns and respond appropriately. The communication mechanisms and concerns of each stakeholder in 2024 are summarized in the table below:

Stakeholders	Communication Channels / Frequencies	Topics of Concern	2024 Communication Performance
 Client (App Users/ Enterprise Clients)	<p>App Users</p> <ul style="list-style-type: none"> Online instant customer service channels/ fixed daily service hours Program problem reporting function/ 24 hours Official website contact area and customer service mailbox/24 hours User feedback product meeting/ monthly Special meeting/ irregular Program usage satisfaction survey/ yearly <p>Corporate Customers</p> <ul style="list-style-type: none"> Quarterly Business Review (QBR) is conducted for major, important clients each quarter 	<p>App Users</p> <p>Whoscall's customer service department continuously listens to users' voices through diverse communication channels, focusing primarily on the following issues:</p> <ul style="list-style-type: none"> Product user experience and stability: such as interception accuracy, false positives, system stability, and other technical aspects Data privacy and information security: Users' concerns about personal data protection and call filtering mechanisms Problem response efficiency and customer service satisfaction: Feedback on customer service response speed, resolution rate, and response quality Feature suggestions and product optimization requirements: This includes user suggestions and feedback on new features and interface improvements Scam tactics notification and warning education: to help users identify new types of scam and improve overall scam prevention awareness <p>Corporate Customers</p> <ul style="list-style-type: none"> Product satisfaction Service satisfaction Response time Discussion of new features or services 	<p>App Users</p> <ul style="list-style-type: none"> The program satisfaction score is based on a 3.5-point scale: iOS: 3.9 (2024)/ Android: 4.6 (2024) We provide daily customer service and handle over 30,000 user inquiries annually, with each email processed within an average of 14.1 hours User feedback product meetings are held monthly, and user suggestions are regularly compiled for the product and engineering teams to refer to. A total of 27 optimization proposals were submitted in 2024 The program issue reporting function is open 24/7, and has collected and categorized more than 642 technical reports, responding to users within seven days of receiving the report and informing them of the processing status <p>Corporate Customers</p> <ul style="list-style-type: none"> Customer satisfaction with key clients remained above 4 out of 5

Stakeholders	Communication Channels / Frequencies	Topics of Concern	2024 Communication Performance
 Staff	<ul style="list-style-type: none"> Employee Satisfaction Survey / Annually starting in 2024 Staff Meeting "AMA (Ask Me Anything)" / quarterly The Employee Welfare Committee organizes activities/ at least two large-scale events per year Labor-management meeting/ quarterly Internal website/ anytime Employee grievance mailbox (hr.care@gogolook.com) / anytime 	<ul style="list-style-type: none"> Human rights protection and employee care Workplace Health and Safety Employee Benefits Operational performance Product and service innovation 	<ul style="list-style-type: none"> The 2024 employee satisfaction survey showed that employees gave positive feedback on the company's transparency and open culture We hold a routine monthly meeting and an AMA (Ask Me Anything) once a month to ensure that the company and employees have a suitable platform and a good communication environment Hold labor-management meetings every quarter to regularly update company dynamics and prospects
 Shareholders and Investors	<ul style="list-style-type: none"> Issue press releases / annually, quarterly, and monthly Shareholders' Meeting / annually Corporate briefings / regularly held quarterly Visiting investment partners and analysts / occasionally Important information will be disclosed in accordance with the law at the Important Information Observation Station / irregularly For investor inquiries, please visit our website and email address (IR@gogolook.com) or refer to the "Investor Relations Section" / occasionally 	<ul style="list-style-type: none"> Operational performance Corporate Governance Sustainable development strategy Honest business practices Product and service innovation 	<ul style="list-style-type: none"> Hold one shareholders' meeting Four public corporate briefing sessions The company releases monthly revenue 12 times a month and quarterly profit and loss statements and consolidated financial statements 4 times a quarter
 Competent Authority	<ul style="list-style-type: none"> Participate in related activities and meetings / occasionally Official document exchanges / irregular Invited to speak / occasionally Cooperate with all inspections by the competent authorities / irregularly 	<ul style="list-style-type: none"> Corporate Governance Scam prevention awareness and intelligence cooperation Honest business practices Occupational safety and health Carbon reduction strategy 	<ul style="list-style-type: none"> Public-private partnership for scam prevention and awareness campaigns Promote the exchange of anti-scam information Ensuring regulatory compliance and strengthening corporate governance

Stakeholders	Communication Channels / Frequencies	Topics of Concern	2024 Communication Performance
 Media	<ul style="list-style-type: none"> Release press releases / occasionally every month Media dinners / occasionally Press conferences held / occasionally Media interview assistance / irregular 	<ul style="list-style-type: none"> Product and service innovation Scam Trends 	<ul style="list-style-type: none"> Regularly publish the "Asia Scam Investigation Report (GASA X Gogolook)," the "Whoscall Annual Scam Report," and the "Pseudo-scam Report" to raise awareness and response to various scam types A corporate briefing was held to provide an overview of recent operations Give interviews on unspecified topics
 Supplier	<ul style="list-style-type: none"> AWS Engineering Monthly Meeting Supervisory simultaneous meetings / bi-weekly Slack Channel and Support Ticket System / irregular Ad-hoc topic discussion / irregular 	<ul style="list-style-type: none"> Cloud governance New technology exploration Cost control External technology sharing Skills training 	<ul style="list-style-type: none"> Three AWS anti-scam technology sharing sessions were held at AWS AI Gen Day and AWS Taipei Summit events Cloud governance optimization 29 In-person training for 29 colleagues
 Non-profit Organizations	<ul style="list-style-type: none"> Participate in Board of Directors and Supervisors Meetings (GASA) / once per quarter Digital Trust Association in Taiwan TiEA (Taiwan Internet & E-commerce Association) Taiwan Non-Store Retail Commerce Association Taiwan Information Service Industry Association 	<ul style="list-style-type: none"> Combating digital scam and misinformation Promote digital trust standards and norms Protecting the privacy of personal data Optimize policies for the development of the digital economy Promote industrial innovation and application Internet Governance and Regulatory Adaptation 	<ul style="list-style-type: none"> In coordination with the government's efforts to implement the Act on Prevention and Control of Scam Crimes Hold a Digital TrustForum and invite representatives from various industries and government agencies to attend

3.2 Material Topics Determination and Prioritization

GRI 2-28 / 2-29

Step 1: Topic Identification

Gogolook's ESG topic identification involved referencing various international sustainability standards and norms (such as GRI Standards, SASB, and TCFD), internal company development goals, and results of daily stakeholder communications. A total of 43 topics were integrated. Through questionnaire results, and taking into account Gogolook's development vision, industry characteristics, and stakeholder suggestions, 14 topics were ultimately selected for further analysis of major issues.

Step 2: Material Topics Determination

A comprehensive materiality analysis was conducted using two online questionnaires: **Stakeholder Concern Survey** and **Business Impact Survey**.

Questionnaire name	Recipient	Number of replies	Description
Stakeholder Concern Survey	Stakeholders	95	Through online questionnaires, we focus on the company's level of attention to important issues in the economic, social, environmental, and information service sectors. We collect data on the importance that stakeholders who interact closely with Gogolook (such as customers, employees, shareholders and investors, government agencies, media, suppliers, and non-profit organizations) place on various sustainability issues, so as to respond to their needs more accurately.
Business Impact Survey	Department	24	The team then narrowed down the 43 issues to 19 issues based on the results of the stakeholder concern survey to explore the "degree of impact" and "probability of occurrence". Department heads were assigned to conduct the questionnaires to conduct an in-depth assessment of the potential impact of each issue on Gogolook's operations.

Step 3: Survey Analysis

Stakeholder Level of Concern

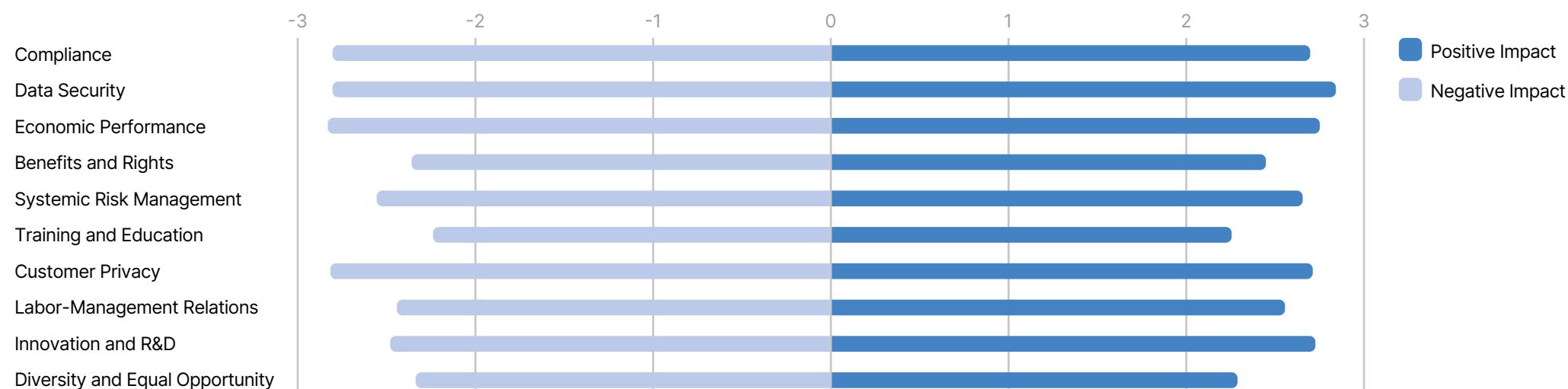
In the stakeholder concern survey, the attention score is 1-5, and the score is defined as "not at all (1), not at all (2), neutral (3), very attentive (4), very attentive (5)". After collection and analysis, the top 19 items with the weighted average attention score are included in the questionnaire evaluation items of the business impact survey.

Role	Number of replies
Shareholders and Investors	15
Client	5
Staff	50
Government Agencies	3
Media	5
Supplier	4
Non-profit Organizations	8
Other	5

Level of Organizational Impact

In accordance with the requirements of GRI 3, managers must select 10 issues from 19 issues that have an impact on Gogolook's operations. Managers must assess the potential impact of these events on Gogolook and evaluate the likelihood of these events occurring in order of importance, and finally calculate the positive and negative impacts of each issue.

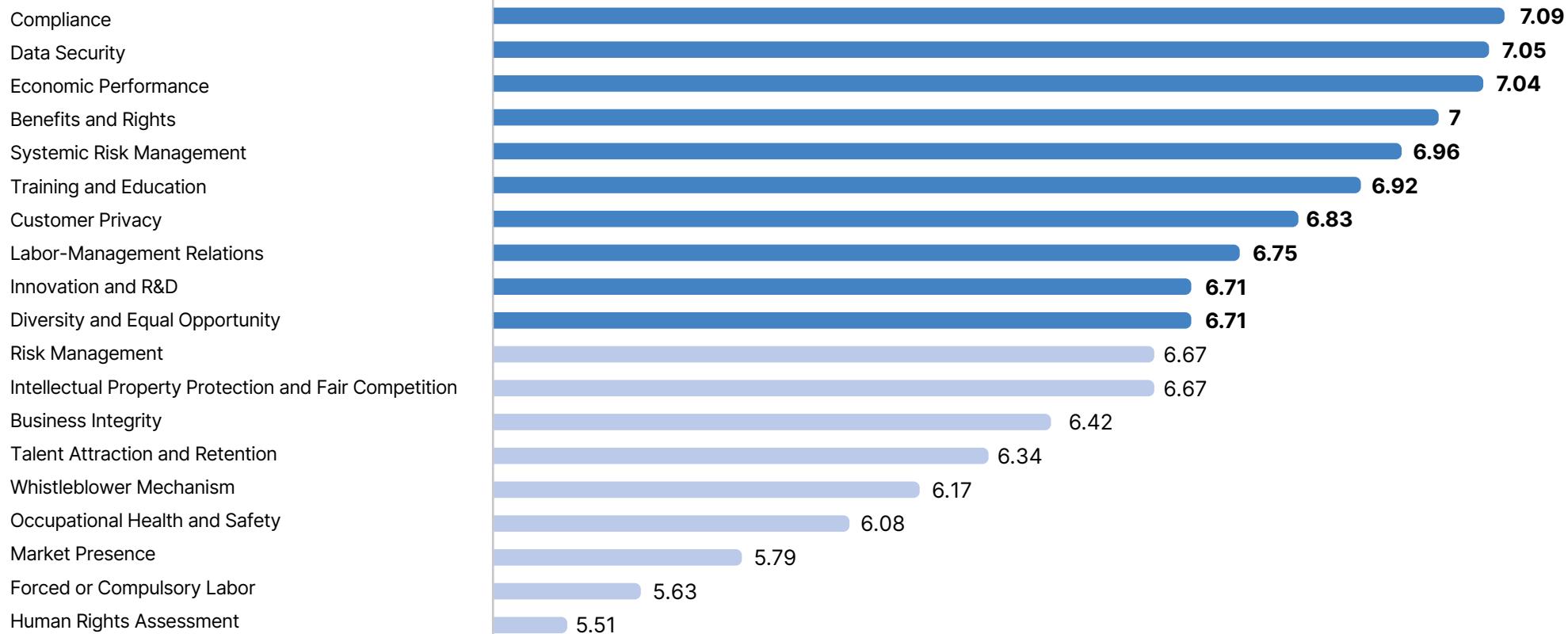
Step 4: 2024 Materiality Analysis Results



Material Topics for 2024

The Sustainability Task Force identified 19 sustainability-related impacts and, based on the questionnaire results, selected 10 key themes (compliance, data security, economic performance, benefits and rights, systemic risk management, training and education, customer privacy, labor- management relations , innovation and R&D, and Diversity and Equal Opportunity) as the scope of disclosure in Gogolook's 2024 Sustainability Report.

Issue and Overall Impact



Step 5: Determine Management Approach and Set Targets

For the 10 Material Topics, Gogolook has followed the GRI standards, compiled the management policies and internal information of each theme, combined them with the ESG strategy, established long-term sustainable goals, and reported to the board of directors.

3.3 Management Approach to Material Topics

Material Topics	Strategic Actions	Key Indicators	2024 Performance	Corresponding Chapter
Compliance	<ol style="list-style-type: none">Establish a systematic legal compliance management framework, continuously monitor and evaluate updates to major domestic and international regulations (such as the Personal Data Protection Act and the Cybersecurity Management Act), and use these updates as the basis for adjusting company policies and operating processes.Establish internal standards and auditing processes to ensure that all operational activities comply with the latest regulatory requirements.Regularly conduct legal compliance training for specific departments to ensure that employees have sufficient knowledge of regulations.	<ol style="list-style-type: none">Number of major compliance incidentsLaw compliance training participation rateExternal audit results and defect improvement rateLegal review coverage	<ol style="list-style-type: none">There were 0 cases of fines or lawsuits arising from violations of laws or supervisory regulations.The participation rate in legal compliance education and training reached 98%.The compliance deficiencies identified by the audit office were 100% rectified within the specified timeframe.Incorporating most legal issues into the legal pre-review mechanism effectively prevents potential legal compliance risks.	2.4 Integrity Management
Data Security	<ol style="list-style-type: none">We implement strict data protection and encryption technologies to ensure the security of sensitive customer and company data.Regular cybersecurity education, training, and drills are conducted to enhance the cybersecurity awareness and response capabilities of all employees.Establish a rapid response and reporting mechanism for data security incidents to address data security threats in a timely manner.	<ol style="list-style-type: none">Obtained international cybersecurity certifications such as ISO 27001 and ISO 27701.Passing international cybersecurity-related inspections and certifications such as penetration testing.Number of major cybersecurity incidents.	<ol style="list-style-type: none">We have consistently obtained ISO 27001 and ISO 27701 certifications.The entire product line has passed penetration testing, and key product services have passed CREST certification.There were 0 major cybersecurity incidents.	2.5 Information Security and Personal Data Protection
Economic Performance	<ol style="list-style-type: none">Develop sound financial strategies to ensure the company's steady growth and create value for shareholders.Actively expand into emerging markets and businesses to diversify operational risks.Improve operational efficiency and effectively manage costs and expenses.	<ol style="list-style-type: none">Maintain stable revenue growth.Actively expand overseas bases.The ratio of expenses to revenue continued to decline.	<ol style="list-style-type: none">Revenue growth rate in 2024 is 11.95%.We steadily add one overseas subsidiary every year, and in 2024 we added a Dutch subsidiary, Ecommerce Operations BV.	1.4 Economic Performance

Material Topics	Strategic Actions	Key Indicators	2024 Performance	Corresponding Chapter
Systemic Risk Management	<ol style="list-style-type: none">Establish a comprehensive risk management framework and policies that cover all aspects, including operations, finance, strategy, and cybersecurity.Conduct regular systemic risk assessments to identify potential threats and develop response plans.Strengthen internal control and auditing mechanisms to ensure that all processes comply with regulations and reduce the risk of human error.	<ol style="list-style-type: none">The frequency and impact of operational disruption events.Improvement rate of deficiencies in internal controls.	<ol style="list-style-type: none">Two operational disruptions occurred, but only access was impaired; there was no data or confidential information leak, and the assessment indicates that they have no significant impact on operations.The improvement rate for deficiencies in internal controls was 100%.	2.4 Integrity Management
Customer Privacy	<ol style="list-style-type: none">We have formulated and implemented strict information security policies and personal data protection regulations that comply with international standards.Deploy advanced cybersecurity technologies and conduct regular cybersecurity drills and vulnerability scans.Establish an emergency response plan for personal data breaches and communicate it regularly with users and relevant authorities.	<ol style="list-style-type: none">Number of user data privacy leaks.Number of internal privacy audit cases.	<ol style="list-style-type: none">No user personal data or privacy was leaked.In 2024, 148 cases were reviewed by the "Data Privacy and AI Strategy Team" for various products. These cases were all related to product data processing, including product user privacy processing.	2.5 Information Security and Personal Data Protection
Innovation and R&D	<ol style="list-style-type: none">We invest resources in core technology research and development to consolidate our leading position in the field of scam prevention and trust technology.Encourage an internal culture of innovation by establishing internal competitions or reward mechanisms.Through cross-departmental collaboration, innovative achievements are transformed into products and services with market potential.	<ol style="list-style-type: none">R&D expenditure as a percentage of total revenue.Number of applications and certifications for intellectual property rights such as patents, trademarks, or copyrights.Provide a platform for colleagues to submit innovative proposals.	<ol style="list-style-type: none">Research and development expenditure was NT\$100,191,000, accounting for 11.56% of total revenue, representing an 18.9% increase compared to 2023.As of the end of 2024, the company had a total of 20 patents and 25 trademark rights, with 6 trademarks still pending.Team members plan and share their ideas on an irregular basis to inspire cross-disciplinary thinking among colleagues and bring about innovations in processes or products.	2.5 Information Security and Personal Data Protection
Benefits and Rights	<ol style="list-style-type: none">We offer competitive salaries and benefits that exceed legal standards, and we regularly review these to ensure our competitiveness in the market.Establish and improve the working hours management mechanism to protect employees' right to rest and avoid overwork.Strengthen employee care measures, including physical and mental health support and childcare assistance, to improve overall employee well-being.	<ol style="list-style-type: none">Employee turnover rate.The rate of working hours management that complies with laws and regulations (e.g., overtime hours comply with regulations).The participation rate or usage rate of employee benefit programs (such as health check-ups, childcare allowances).	<ol style="list-style-type: none">The employee health check usage rate exceeds 70%.The turnover rate is 16.5%, similar to that in 2023.The number of employees using the Employee Assistance Program (EAP) increased by 2.8 times compared to 2023, reaching 70.The participation rate for events organized by the Welfare Committee (Christmas parties/housewarming parties/employee trips/spring banquets) is 78.5%.	4.3 Training and Benefits

Material Topics	Strategic Actions	Key Indicators	2024 Performance	Corresponding Chapter
Training and Education	<ol style="list-style-type: none">Establish a systematic career development path for employees and provide diverse learning resources.We regularly conduct internal and external training courses on professional skills, leadership, and ESG.Establish a performance evaluation and talent inventory system to ensure that employee capabilities keep pace with company development.	<ol style="list-style-type: none">Average training hours for all employees.Training rate of employees at all levels.The percentage of employees participating in internal learning activities.	<ol style="list-style-type: none">The average training time for all employees was 36.1 hours.The training rate for supervisors was 100%, while the training rate for non-supervisors was 81.1%.The employee participation rate in internal learning activities is 44.1%.	4.3 Training and Benefits
Labor-Management Relations	<ol style="list-style-type: none">Establish diverse and two-way internal communication channels to ensure smooth information transmission.Regularly hold all-staff meetings, departmental meetings, lunch parties, etc., to promote information transparency and communication.Establish employee welfare and care mechanisms to ensure that employee rights are protected.	<ol style="list-style-type: none">Number of internal communication channels.The speed at which employee feedback is responded to and processed.	<ol style="list-style-type: none">Monthly AMA (Ask Me Anything) meetings are held regularly to allow employees to raise issues immediately, and anonymous questionnaires are distributed afterward to collect satisfaction data. The CEO also conducts cross-level one-on-one meetings to allow for feedback from other levels.We have a dedicated email address for preventing sexual harassment and bullying: hr.care@gogolook.com. You can report any issues at any time, and we will have someone handle and respond to them.All questions raised by employees are responded to immediately on the same day, and are handled appropriately according to the complexity of the issues.	4.3 Training and Benefits
Diversity and Equal Opportunity	<ol style="list-style-type: none">Develop and implement a Diversity, Equity, and Inclusion (DEI) policy to ensure that all employees have equal opportunities in recruitment, promotion, and compensation.Through internal training and activities, we raise employees' awareness of multiculturalism and prejudice.Create a friendly workplace environment that supports employees from different backgrounds (such as gender, age, nationality, sexual orientation, etc.).	<ol style="list-style-type: none">The proportion of female employees in the total workforce.The proportion of female or ethnic group employees in management positions.Diversification of employee recruitment channels (such as collaboration with specific community organizations).	<ol style="list-style-type: none">Female employees account for 49.8% of the total workforce.Women account for 16.7% of the management team, and non-Taiwanese senior managers account for 12.5%.Recruit employees using up to six recruitment platforms to enhance talent diversity.	4.2 Talent Recruitment and Retention

04



- 4.1 Human Rights
- 4.2 Talent Recruitment and Retention
- 4.3 Talent Development and Employee Benefits
- 4.4 Occupational Health & Safety

**Friendly
Workplace**

4.1 Human Rights

4.1.1 Human Rights Framework and Commitments

GRI 2-23 / 2-24

Gogolook adheres to the Labor Standards Act and international labor human rights standards. We have established internal regulations such as the "Work Rules" and "Sexual Harassment Prevention and Complaint Handling Measures" for both management and employees to comply with, ensuring equal treatment and prohibiting any form of discrimination or inhumane treatment. In practice, Gogolook is dedicated to creating a fair, safe, respectful, and inclusive work environment. We believe that respecting human rights is fundamental to our corporate responsibility and sustainable management. To this end, we have established a transparent communication mechanism with an employee complaint mailbox handled by a dedicated department, ensuring that every employee's opinion is heard and properly addressed. This mechanism applies to all employees across the Group, including full-time staff, temporary workers, foreign employees, interns, and contract workers, committing to treat every member with fairness, reasonableness, and respect.

Item	Description
Prohibition of Discrimination and Harassment	Zero tolerance for any form of discrimination or harassment based on gender, age, race, religion, sexual orientation, or other factors.
Work Safety and Health Protection	We have established a comprehensive occupational safety and health system, providing health check-ups, psychological support, and employee-friendly facilities.
Reasonable Working Conditions	We comply with legal working hour regulations, ensuring paid leave and flexible working hours.
Personal Data and Privacy Protection	We properly manage employee personal data.
Freedom of Speech and Grievance	We have an anonymous reporting and integrity mailbox, encouraging employees to communicate and express themselves rationally.

4.1.2 Education and Gender Equality Promotion

Gogolook conducts annual human rights-related training through e-Learning and in-person courses to enhance employee awareness and prevention capabilities. In 2024, a total of 215 people participated, with a total training time of 430 hours.

2024 Education and Training Information



Course Topic

Effective Communication and Empathy: Key to Resolving Workplace Sexual Harassment and Illegal Harassment



Course content

- Gender equality awareness and cognitive ability: Establishing the concepts of respect and equality
- Demystifying Workplace Sexual Harassment: Identifying Different Types and Enhancing Awareness of Protection
- A Complete Guide to Complaint Channels: Understanding the Notification Process and Protecting Your Rights
- Empathic Communication Secrets: Enhancing Listening and Expression Skills



Participation Rate

e-Learning completion rate 100%



Framework Establishment

Establish a Gender Equality Conference to handle and review related cases and promote policies.

4.1.3 Grievance and Risk Mechanism

To ensure employees enjoy a safe and fair working environment, Gogolook has established and implemented comprehensive internal regulations and handling mechanisms. We are committed to protecting employee rights and provide effective mitigation and compensation measures for any potential human rights incidents.

Robust Grievance and Remediation Mechanism

Gogolook has clearly defined regulations for its appeals and handling processes, covering a variety of employee rights issues.

■ Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Guidelines

All reported cases are handled by designated personnel to ensure the impartiality and independence of the investigation. We strictly protect the privacy of whistleblowers and provide anonymous appeal channels, allowing employees to report problems with peace of mind without fear of retaliation.

■ Whistleblowing Policy for Integrity Management

Employees are encouraged to report any dishonest behavior. An anonymous complaint mailbox and a channel for reporting dishonesty are provided to ensure that all reports are handled fairly and transparently.

■ Work Rules

Clearly define the procedures for handling illegal infringements, including workplace bullying and discrimination, to protect employees from illegal infringements.

Dedicated Handling and Privacy Protection

All reported cases are handled by designated personnel to ensure the impartiality and independence of the investigation. We strictly protect the privacy of whistleblowers and provide anonymous appeal channels, allowing employees to report problems with peace of mind without fear of retaliation.

Mitigation and Remediation Measures

In response to potential human rights incidents involving employees, Gogolook not only provides a complaint channel but also proposes corresponding mitigation and compensation measures to reduce the impact of the incident on employees and assist affected employees in returning to normal life. This includes, but is not limited to, providing psychological counseling, job adjustments, or legal assistance.

Implementation status in 2024:

 **No human rights violations**

 **No sexual harassment or workplace misconduct complaints**

 **No labor disputes or penalties imposed by the competent authority**

4.1.3 Code of Business Conduct: The Cornerstone of Integrity and Sustainability

Gogolook believes that responsible business conduct is central to the enterprise's sustainable development. We have established the Procedures for Ethical Management and Guidelines for Conduct to ensure that all Gogolooker (including employees, suppliers, the Board of Directors, and managers) strictly adhere to integrity principles while carrying out their duties.

Commitment and Practice

■ Integrity for All Personnel

All new hires are required to acknowledge and commit to observing the company's integrity norms via a **specific integrity clause** included in their employment contracts upon signing.

■ Encouragement of Reporting and Protection

We maintain an accessible and **anonymous whistleblowing mechanism (grievance mechanism)** to actively encourage and fully protect employees who report any improper internal conduct, ensuring all concerns are **investigated and duly addressed (remediated)**.

■ Board Approval and Comprehensive Application

The company's Procedures for Ethical Management and Guidelines for Conduct has received **formal approval from the Board of Directors**, and is rigorously applied across all of the company's operating activities and business relationships to ensure the effective implementation of the **policy commitments**.

■ Stakeholder Communication and Collaboration

We actively communicate Gogolook's commitment to integrity to all **stakeholders** through various channels, including employee training. Concurrently, we maintain an **open dialogue** with stakeholders, jointly striving to create a more inclusive and sustainable future.

The detailed policy content is published under the "Corporate Governance" regulations and the "Procedures for Ethical Management and Guidelines for Conduct" on the official Gogolook website for public reference.

4.2 Talent Recruitment and Retention

GRI 2-7 / 2-8 / 202-1 / 202-2 / 401-1 / 405-1 / 405-2

Gogolook takes "integrity and honesty", "diversity and inclusion" and "talent development" as its sustainable development goals. Through seven core principles and a systematic recruitment system, it continuously optimizes its talent management mechanism, creates a fair, inclusive and growth-oriented work environment, and achieves sustainable business operations and social responsibility.

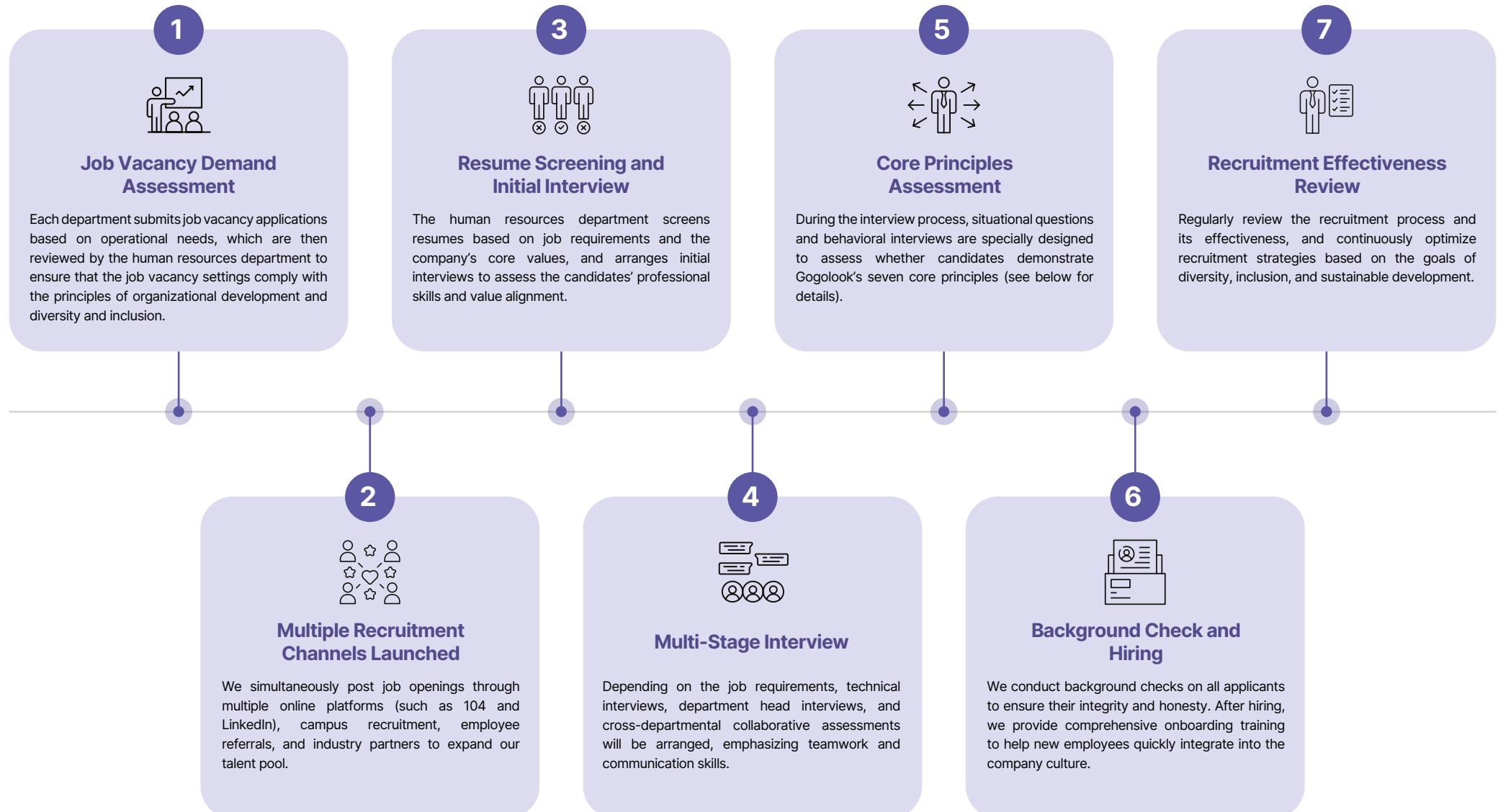
Gogolook's Seven Core Principles

Gogolook takes the following seven core principles as the cornerstone of talent selection, development, and management, and implements them in various human resources processes such as recruitment, assessment, and promotion:

1		Integrity	We uphold integrity and honesty, requiring employees to adhere to high ethical standards in all business dealings and decision-making processes, eliminating any improper behavior, and safeguarding the company's reputation.
2		Customer Obsession	With customer needs at the core, we continue to listen to and respond to user opinions, and are committed to providing products and services that exceed expectations and create long-term value.
3		Collaboration	We value cross-departmental collaboration and knowledge sharing, encourage open communication and mutual assistance, leverage team synergy, and work together to achieve organizational goals.
4		Ownership	Encourage employees to take the initiative to assume responsibility, actively solve problems, be responsible for their own work results, and demonstrate a sense of ownership.
5		Critical Decision Making	Emphasize data orientation and logical thinking, and cultivate employees to make wise and decisive decisions when facing challenges, reduce risks and improve efficiency.
6		Innovation	Encourage employees to try new methods and propose innovative ideas, create an environment that tolerates failure, continuously drive product and process innovation, and enhance corporate competitiveness.
7		Fearless Growth	Support employees in continuous learning and self-improvement, encourage them to embrace challenges and changes, view failures as opportunities for growth, and pursue common progress for individuals and the organization.

Gogolook Recruitment System

Gogolook has established a systematic and fair recruitment system to ensure that the talent selection process is open and transparent and closely aligned with the company's core values. The main process is as follows:



Implementation of Core Principles in Talent Management

■ Recruitment Stage

Gogolook designs behavioral interview questions to assess whether the applicant's past experience demonstrates the above core principles, ensuring that new talents are a good fit with the company culture.

■ Employee Training and Career Development

Gogolook designs training courses and workshops to strengthen skills such as integrity, innovation, and teamwork, and incorporates core principles into performance evaluation indicators.

■ Daily Management and Communication

Encourage employees to proactively provide feedback and be innovative, and publicly recognize outstanding employees who demonstrate core principles to strengthen the positive cycle.

Talent Recruitment Strategy

1. Employer Brand Building

Gogolook is committed to building an attractive employer brand, actively communicating its mission, values, and diverse culture through its corporate website, social media, and public events. The company regularly shares employee stories and achievements, showcasing its innovative, open, and employee-development-oriented corporate culture, thereby enhancing external talent's sense of belonging and loyalty to Gogolook.

2. Competitive Salary and Benefits

To attract and retain top talent, Gogolook offers a competitive salary structure that includes a base salary, performance bonuses, and employee stock options. In addition, employees enjoy comprehensive health insurance, group insurance, employee travel, health checkups, and other diverse benefits. Flexible working hours and remote work options are also available to promote work-life balance.

3. Diversity and Inclusion

■ Fair and Equal Treatment

Gogolook upholds a philosophy of diversity and inclusion, ensuring that every employee, regardless of background, gender, or culture, receives fair treatment and has ample opportunities for development. This inclusive work environment not only boosts employee morale but also increases satisfaction.

■ Fostering Innovative and Diverse Thinking

Gogolook emphasizes a near 1:1 gender ratio and cultural diversity, which helps employees from different backgrounds come up with diverse solutions and fosters innovation.

■ Internationalization

Gogolook recruits talent from different countries (Taiwan, Hong Kong, Japan, South Korea, Philippines, Thailand, Malaysia, Brazil, Netherlands) and establishes offices overseas to promote cross-cultural exchange and diversity, enhancing the company's competitiveness in the international market.

■ Structured Interview Standards

Gogolook has established a unified interview process and standards to ensure that candidates from different backgrounds receive fair and consistent screening.

Employee Distribution

As of the end of 2024, Gogolook had a total of 229 employees, with the largest group being 228 from Taiwan and 1 from its overseas subsidiary (Hong Kong). These employees were categorized into indefinite-term and fixed-term contracts, both of which were further divided into full-time and part-time. There were no employees with no guaranteed working hours. Compared to 2023, the number and composition of the company's employees remained largely unchanged.

Contract Type		Employment Contract		Labor Type	
		Indefinite Contract	Periodic Contract	Full Time	Part Time
Taiwan	Female	97	17	99	15
	Male	111	3	111	3
Hong Kong	Female	0	0	0	0
	Male	1	0	1	0
Subtotal		209	20	211	18

Note 1: The above statistics include interns. Our company does not employ employees who do not have guaranteed working hours.

Note 2: Employees on indefinite contracts are classified as permanent employees according to the GRI criteria; employees on fixed-term contracts are classified as temporary employees according to the GRI criteria.

Note 3: The number of people is based on the figures on the last day of the reporting period (December 31, 2024).

Distribution of Non-Employee Workers by Type

As of the end of 2024, Gogolook employed a total of 8 non-employee workers in Taiwan, mainly dispatched personnel (cleaning staff) assigned to the company by external dispatch companies. Overall, there was no significant change from the previous year.

Type	Taiwan
Contractor - Cleaning Staff	8
QA Tester	6
External Consultants	5

Note: The number of people is based on the figure on the last day of the reporting period (December 31, 2024).

Diversified Recruitment Policy

1. Developing Future Talent

Gogolook actively recruits interns and trainees, providing job opportunities for current students and recent graduates. This not only helps the company build a stable pool of future IT talent but also prepares for future IT talent needs.

2. Attracting New Ideas and Innovation

Gogolook values and embraces the innovative thinking of the new generation, bringing fresh ideas and innovative concepts to the company. The addition of these new IT talents can promote the company's innovative development in both technology and business.

3. Enhancing Company Image

Gogolook demonstrates its commitment to next-generation talent by offering internships and full-time opportunities, which not only improves Gogolook's employer brand image but also helps the company stand out in a highly competitive talent market.

4. Reduce Talent Loss

Providing opportunities for full-time employment after the internship period can effectively reduce talent loss and ensure that promising newcomers can develop in the company in the long term.

5. A Wide Range of Job Seekers

Gogolook uses various recruitment platforms such as Lever, 104, Cake, Yourator, and social media platforms such as LinkedIn and Facebook to attract talents with different professional IT backgrounds and expand its talent pool.

6. Internal Referral Bonus Mechanism

Gogolook has established an internal referral bonus mechanism to encourage existing employees to recommend outstanding talents. This not only attracts high-quality candidates but also enhances employees' sense of belonging and participation in the company.

Employee Diversity Analysis

Gogolook respects minority groups and their diverse needs. In 2024, it hired one employee with disabilities, representing 0.002% of its total workforce. In recruiting sales personnel, Gogolook emphasizes diversity, providing professional technical training and flexible working hours. In 2024, female employees comprised 50% of the workforce, a 0.3% increase from the previous year. Female managers accounted for 12.5% of all management positions, a 1.79% decrease from the previous year. Regarding employee turnover: the total number of employees in 2024 continued the trend of the past three years. The employee recruitment rate was 36%, while the employee turnover rate was 18%, showing no significant difference from the levels of the past two years.

Information on New and Former Employees

Item		Gender		Employee Age		
		Female	Male	18-30 years old	31-50 years old	51 years old or older
New Staff	Number of People	36	29	22	43	0
	Percentage	55.38%	44.62%	33.85%	66.15%	0
Resigned Employees	Number of People	19	13	8	23	1
	Percentage	59.38%	40.62%	25.00%	71.88%	3.12%

Employee Statistics by Job Level and Gender

Year	Rank	Female		Male		Total	
		Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
2024	Director	2	12.50%	14	87.50%	16	100%
	Non-Supervisor	97	49.74%	98	50.26%	195	100%
2023	Director	2	14.29%	12	85.71%	14	100%
	Non-Supervisor	82	49.40%	84	50.60%	166	100%

Note: The above statistics do not include interns.

Employee Headcount by Job Level and Age

Year	Rank	Employee Age			Total
		18-30 years old	31-50 years old	51 years old or older	
2024	Director	0	14	2	16
	Non-Supervisor	59	136	0	195
2023	Director	0	12	2	14
	Non-Supervisor	45	120	1	166

The Proportion of Local Residents Employed in Senior Management Positions

2024	Number of People
Number of Senior Executives	16
The Number of Senior Executives Who Are Locals	14
Proportion	87.50%

Note: Definition of "senior management": managers at the associate level and above.

Ratio of Standard Salary for Entry-Level Staff to Local Minimum Wage (Taiwan)

Gender/Nationality	2024	2023
Male	1.54	1.62
Female	1.52	1.63
Average Salary (in thousands)	41.891	42.938
Median Salary (in thousands)	40.624	43

Note 1: The above amount includes all fixed salaries, but excludes overtime pay, emergency repair or standby allowances, sales bonuses, shift allowances, meal allowances, variable performance bonuses, and other non-fixed salaries.

Note 2: Minimum wage percentage = Individual minimum wage / Government-announced minimum wage.

Talent Retention Methods

1. Employee Career Development

Gogolook values continuous learning and career growth for its employees, offering diverse training courses including professional skills, language training, and leadership development. The company has an internal rotation and promotion system to encourage cross-departmental development and regularly holds career planning consultations to help employees clearly define their career goals.

2. Employee Care and Communication

The company regularly holds employee forums, opinion surveys, and team-building activities, and has established anonymous feedback channels to encourage employees to offer suggestions and opinions. The senior management team values employee feedback and responds promptly to and improves upon it, fostering an open and transparent communication culture.

3. Flexible Work and Health and Well-Being

Gogolook promotes flexible working hours and remote work policies to help employees balance family and work needs. The company also provides psychological counseling resources, health promotion activities (such as exercise classes and health lectures), and stress relief spaces to focus on employee physical and mental health and improve job satisfaction and loyalty.

4. Performance and Reward Mechanism

The company has established a transparent and fair performance appraisal system, awarding bonuses, promotions, and recognition based on employee performance to motivate employees to continuously strive for excellence. In addition to tangible rewards, high-performing employees also have the opportunity to participate in domestic and international professional exchanges and learning, enhancing their competitiveness.

4.3 Talent Development and Employee Benefits

GRI 2-30 / 401-2 / 401-3 / 404-1 / 404-3 / 405-2

Gogolook considers talent development and employee well-being as core values. It has established a transparent and real-time performance appraisal system and invests heavily in education and training to enhance employees' professional skills and self-worth. Regarding benefits, Gogolook offers flexible and diverse measures, including paid annual leave exceeding the Labor Standards Act, fully paid special sick leave, and a monthly "Oasis Leave," to balance employees' physical and mental health and quality of life. The company supports remote and flexible work models and provides employee assistance programs (EAPs). In terms of compensation, Gogolook firmly believes in the principle of "equal pay for equal work" and is committed to increasing women's representation in senior positions through relevant policies, striving to create a fair, inclusive, and supportive workplace.

4.3.1 Talent Development

Performance Management System

According to Gogolook's employee performance evaluation policy, performance reviews are conducted every six months, twice a year. These reviews apply to both new employees who have completed their probationary period and existing employees. During each review, the company engages in in-depth discussions with employees regarding goal achievement and uses specific behavioral examples to examine and improve employee behavior, ensuring alignment with the company's vision. Coverage reached 100% in 2024. Review results are based on each employee's duties and responsibilities (R&R), supplemented by the achievement of objectives and key results (OKRs). We also encourage teams to provide immediate feedback through regular one-on-one meetings.

Performance Management Process	Duration	Assessment Instructions
Peer Selection	1 week	The person being evaluated selects 3-5 peer reviewers, and the system consults their direct supervisor to determine their suitability.
Feedback Review	4 weeks	Peers write feedback and give it back to the person being assessed.
Self Assessment	3 weeks	The person being assessed evaluates his or her own performance.
Manager Feedback	3 weeks	Supervisors respond to the evaluated individual's assessment, self-assessment, and observed performance.

Enhancing Talent Value and Investment in Training and Education

1. Collaboration with AWS for Exclusive Training Series

To meet future business expansion needs, we are strengthening our employees' digital technology capabilities. This includes specialized training on AWS Cloud environment design and deployment, AI/Machine Learning model building, automated cloud management and application deployment, and information security protection techniques. This collaborative training initiative is expected to enhance employee competitiveness, improve operational efficiency and agility, and ensure the secure and stable operation of the company's business. For 2024, an investment of TWD 800,000 will fund a total of 10 exclusive course series. Over 100 enrollments were received from IT staff, with 25 participants ultimately selected as "seed trainees." These trainees will be tasked with sharing their insights and knowledge with their respective teams, aiming to elevate the collective professional skill set.

2. Employee Training and Development Planning

Gogolook maintains a sustained investment in talent development (or Talent Cultivation). In 2024, the company allocated approximately TWD 1.83 million to internal training, representing a significant increase compared to the full-year investment of approximately TWD 350,000 in 2023. The 2024 training programs involved around 60 participants across various engineering teams, utilizing diverse formats such as online courses, knowledge databases, book clubs, participation in international technical conferences, and consulting with external professionals. In 2023, nearly 100 employees benefited, accounting for approximately 40% of the annual training budget. In addition to participating in company-planned training programs, Gogolook supports and encourages employees' proactive and continuous learning by providing subsidies for self-initiated individual training needs. This further demonstrates Gogolook's people-centric approach and its emphasis on overall skill enhancement and future development planning for the Engineering Department.

Average Hours of Training Per Year Per Employee

Employee Category	Total Training Hours	Number of Employees Trained	Average Hours of Training
Male Managers	479	14	34.21
Female Managers	113	2	56.65
Male Non-Managers	3,862	96	40.23
Female Non-Managers	3,163	93	34.00
Total	7,167	205	36.12

Note: The scope of calculation includes full-time employees. "Managers" refer to company executives such as General Managers, Vice Presidents, Associate Vice Presidents, and other personnel with administrative and signing authority.

3. Internal AI-Deep Learning Course

Gogolook is a software technology-oriented company focused on the application of technology. In response to the huge changes that the AI wave will bring, starting in 2023, in order to enhance employees' professional knowledge of AI (Artificial Intelligence) and DL (Deep Learning), the engineering manager took the initiative to propose and plan a series of related courses, which are divided into engineering professional classes and non-engineering professional classes. The courses consist of 12 lessons and span nearly half a year. In addition to knowledge building, the courses also incorporate practical applications.

This allows all employees, regardless of their engineering background, to have the opportunity to learn about relevant applications, which helps the entire company to have a wider discussion on the application of technology.



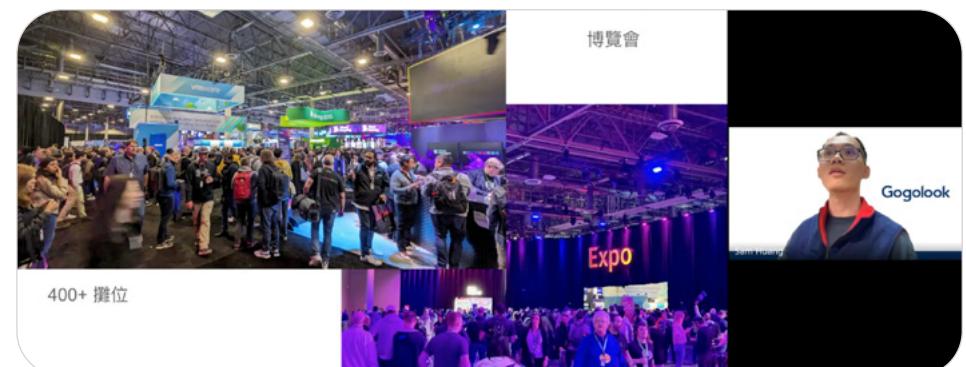
4. GogoTech Day

In 2024, GogoTech Day was held for the first time, focusing on engineering teams. The main purpose was to encourage engineering teams to find new technologies and applications to solve problems in their work or future trends. In addition to providing generous bonuses, it also gave employees more opportunities and space to perform, and encouraged them to take the initiative to learn continuously and to dare to put forward any possible ideas.



5. Sending Representatives to Major International Conferences Abroads

In 2023, Gogolook sponsored two engineering colleagues to attend AWS re:Invent 2023 | Amazon Web Services in the United States , covering airfare and conference tickets, for approximately 200,000 RMB. The conference included workshops, presentations, and demonstrations of the latest technologies. Sending our staff to participate in an international conference not only helped them better understand technological trends but also demonstrated Gogolook's commitment to connecting with the world and its emphasis on cultivating key talent. The participating engineers also brought their experiences and observations back to Taiwan, sharing them in detail at internal meetings and discussing how to apply them to potential future technological changes, thereby creating an organic learning environment.



4.3.2 Compensation and Benefits

Gogolook is committed to the “People-Centric” philosophy, striving to offer employees a competitive compensation scheme, comprehensive employee benefits, and dedicated career development support. Our salary and benefits system is designed in compliance with the Labor Standards Act and other relevant regulations, ensuring the rights and interests of all employees are protected while fostering a workplace characterized by equity, flexibility, and human-centered design.

Employee Benefits and Well-being Initiatives

To fulfill our commitment to comprehensive employee support, Gogolook offers competitive and relevant benefit programs that cover three main dimensions: Physical and Mental Health, Financial Security, and Career Support. Key specific measures include:

Remote and Flexible Work Support

The company supports a remote culture, and employees can flexibly arrange to work from home or in a hybrid work mode as needed, balancing work efficiency and quality of life.

Leave System

Provides 27 days of paid annual leave per year, which can be increased to 45 days with seniority, plus 30 days of fully paid special sick leave, covering physical and mental health needs.

Health and Lifestyle Support

A monthly “Oasis Day” is offered, allowing employees to leave work early at 4 p.m. to enjoy time with family and friends.

Health Check-Up Subsidy

A fixed amount of health check-up subsidy is provided annually to encourage employees to regularly check their health and practice preventive medicine.

EAP(Employee Assistance Program)

The Employee Assistance Program (EAP) covers six Material Topics: psychological, legal, financial, health, family, and career. It provides professional one-on-one anonymous counseling services to help employees cope with various challenges in life and work.

Corporate On-Site Health Services

Regularly invite workplace health professionals to provide on-site consultations at the company to enhance employees’ health awareness and workplace safety.

Group Insurance

All employees enjoy comprehensive life insurance, accident insurance and medical insurance plans, providing long-term protection for employees and their families.

Employee Benefits Provided



Insurance and Financial Security

Statutory Labor Insurance, National Health Insurance, and Pension Contributions

Group Insurance Program



Compensation and Bonus Structure

Guaranteed 14-Month Annual Salary

Annual Salary Adjustment Based on Performance

Birthday Gift / Allowance



Employee Engagement and Recreation

Recreational Expense Subsidies

Various Club Activities and Club Subsidies



Personal Event Allowances

Wedding, Funeral, and Celebration Allowances

Childbirth / Parental Subsidies

Provision of Training and Subsidies for Further Education



Health Promotion and Well-being

Subsidies for Annual Health Check-ups

On-site Corporate Health Services and Employee Assistance Program (EAP)



Other Benefits

Employee Stock Subscription

Employee Stock Ownership Trust

Self-Actualization Leave and Paid Sabbatical for Health and Wellness

Parental Leave Statistics

Gogolook actively encourages employees to raise children and responds to national birth policies. Our employee benefits scheme places a special emphasis on subsidies and allowances related to childbirth, childcare, and family well-being, such as wedding allowances. Furthermore, the company provides a parental leave system applicable to all full-time employees, regardless of seniority, and offers additional childbirth subsidies to further support employees in raising children.

Item	Male	Female	Total
Total Number of Employees Entitled to Parental Leave in 2024 (A)	4	6	10
Total Number of Employees that Took Parental Leave in 2024 (B)	0	4	4
Total Number of Employees Scheduled to Return to Work After Parental Leave in 2024 (C)	0	4	4
Total Number of Employees that Returned to Work in 2024 after Parental Leave (D)	0	4	4
Total Number of Employees that Returned to Work in 2023 after Parental Leave (E)	0	0	0
Total Number of Employees Still Employed 12 Months After Returning from Parental Leave in 2023 (F)	0	0	0
Parental Leave Utilization Rate (B / A)	N/A	67%	40%
Return-to-Work Rate (D / C)	N/A	100%	100%
Retention Rate (F / E)	N/A	N/A	N/A

Collective Bargaining Agreements

Although the Company does not currently have a labor union and therefore no Collective Bargaining Agreement (CBA), we maintain transparent communication channels and regularly convene Labor-Management Meetings on a quarterly basis. The resolutions passed during these Labor-Management Meetings are applicable to, and implemented for, all employees.

Equal Remuneration and Gender Pay Analysis

Gogolook firmly believes that equal pay for equal work (Equal Remuneration) is a fundamental principle of workplace equality. We implement a transparent compensation management system to ensure that salary structure and promotion opportunities are not influenced by non-functional factors such as gender, age, religion, marital status, or others.

As of the first quarter of 2025, Gogolook's total workforce stands at 190 employees, comprising 105 male employees and 85 female employees, resulting in a male-to-female ratio of approximately 1 : 0.81. This demonstrates a healthy gender balance overall. To evaluate the implementation of gender equality, we conduct a Gender Pay Ratio Analysis based on job categories, which includes the "Employee Salary Ratio (Male: 1)" and "Employee Headcount Ratio."

Employee Salary Ratio and Gender Headcount Distribution

Category	Male: Female Salary Ratio	Employee Headcount (M: F)
Senior Executives	Male: 1 Female: 0.514	13 : 2
Mid-level / Junior Managers	Male: 1 Female: 0.841	16 : 15
Technical Personnel	Male: 1 Female: 0.827	54 : 20
Non-Technical Personnel	Male: 1 Female: 0.619	51 : 66
Overall Total	Male: 1 Female: 0.688	105 : 86

Note: This ratio represents the average salary ratio between different genders within the same job category. Low values may be influenced by asymmetric factors such as sample size, job hierarchy, or seniority structure.

Addressing the Gender Pay Gap, the Company is Initiating Continuous Optimization in the Following Areas:

- Enhancing female representation in technical and senior management roles, and increasing the transparency of promotion pathways.
- Providing equitable development opportunities through systemic design (e.g., internal transfer mechanisms and functional competency maps).
- Conducting annual compensation structure reviews and proposing adjustments for key job categories.

Future Outlook

Gogolook will continue to advance its Human Capital Policy based on the core principles of "Equity, Inclusion, and Growth," by:

 Strengthening the monitoring and disclosure of gender equality-related metrics.

 Implementing internal equity review processes, supplemented by external market salary data as a reference benchmark.

 Supporting flexible working hours and childcare-friendly policies to enhance the retention and promotion rates of female employees.

 Planning to conduct a gender pay structure inventory and potential gap analysis in 2025, serving as the basis for optimization.

4.3.3 Vibrant Workplace

Gogolook is profoundly committed to cultivating a supportive and dynamic workplace culture, recognizing employees as core partners in the company's growth and development. We continually strive to enhance employee satisfaction and well-being through comprehensive welfare programs and a variety of cultural initiatives. Our efforts systematically integrate aspects of health, care, learning, and team cohesion across both our structural policies and practical implementation.

Employee Engagement and Corporate Culture Development

To foster inter-departmental communication and organizational cohesion, the Gogolook Welfare Committee organized a diverse range of activities during the term from October 2023 to October 2024 (the Committee's tenure is structured based on an October cutoff date). These events encompassed cultural celebrations, outdoor experiences, and recreational competitions, encouraging colleagues to engage with corporate life in varied ways and enrich their overall professional experience:



Spring Party

This annual themed costume party infused the company with creativity and a festive spirit. Employees enthusiastically participated in the dress-up challenge. The event featured interactive games, performances, and community voting, successfully showcasing Gogolook's open and energetic cultural DNA.

Jingle Bowls (Christmas Bowling Tournament)

This sporting event celebrated the year-end holidays through friendly competition. Teams composed of members from different departments participated, fostering collaborative rapport and team interaction through entertaining contests.



Go Kart Racing Event

Employees spontaneously organized groups to participate in this outdoor racing event. This initiative provided teams with an opportunity to release work-related stress and pursue thrilling experiences outside of their demanding professional routines.

Mahjong Competition

This employee Mahjong tournament integrated local cultural elements with recreational competition, drawing significant employee participation. The event successfully narrowed the distance between colleagues in a relaxed and lively setting.



New Year Blessing Ceremony

On the first working day after the Lunar New Year, employees were invited to visit a temple to pray for peace and success in the coming year. This traditional ceremony served to strengthen team cohesion and symbolized a shared outlook for the new fiscal year.



These activities not only demonstrate Gogolook's deliberate dedication to fostering its corporate culture but also fully reflect the company's commitment to enhancing employee quality of life and interpersonal connectivity. All activities are planned and executed by the Welfare Committee (or Sponsorship Committee, depending on the formal name), with continuous optimization of themes and formats based on employee feedback to boost participation and a sense of belonging.

4.4 Occupational Health & Safety

Gogolook places high priority on securing employee safety and health within the workplace. We fully implement a robust OSH system in accordance with the Occupational Safety and Health Act and its enforcement rules. Our commitment is to foster a work environment free of hazards, with professional personnel driving risk management, health examination stratification, and occupational disaster prevention measures as mandated by law.

Regulatory Basis and Professional Qualifications

To comply with regulatory requirements and effectively execute OSH responsibilities, the Company has established the following systems and professional support structure:

■ Regulatory Framework

- Occupational Safety and Health Act
- Rules on Labor Health Protection
- Gender Equality in Employment Act, Articles 30 and 31 (Maternity Protection)
- Regulations for Preventing Workplace Violence

■ Dedicated Personnel and Certifications

- Deployment of a Specialized Personnel holding a Level B Technician for Occupational Safety and Health Management certificate, responsible for program planning, risk assessment, and execution tracking.
- Establishment of an OSH Management Organization, responsible for formulating annual implementation plans, conducting audits, and tracking improvements.
- Collaboration with certified vendors to execute On-site Services and provide Occupational Medicine Consultation.

■ Health Examination and Health Promotion

- All employees are entitled to at least one free annual health examination and post-examination consultation.
- Health examination data is followed up based on Risk Stratification (High-Risk, Moderate-Risk, General).
- Individualized health advice and guidance are provided by Occupational Health Nurses or Occupational Physicians based on examination results.

Occupational Health Services and Preventive Measures

Gogolook prioritizes employee well-being and workplace safety. By implementing a comprehensive Occupational Health and Safety (OHS) management system, we are committed to fostering a secure, healthy, and hazard-free work environment. Our management framework focuses on the following key areas:

■ Occupational Safety and Health Management System

The Company has implemented a comprehensive OSH management system to achieve holistic risk control covering the office environment, equipment, and potential hazards associated with remote and off-site work, with provisions for regular audits and optimization.

■ Hazard Identification, Risk Assessment, and Incident Investigation

We conduct periodic **Hazard Identification and Risk Assessment** across all operational areas. In the event of an abnormal incident, investigation, handling, and reporting are executed promptly according to **Standard Operating Procedures (SOPs)** to prevent the recurrence of similar events.

■ Employee Working Environment and Personal Safety Protection Measures

Our corporate office is situated within a building complex that provides a favorable working environment and convenient transportation. The building houses a Management Committee that annually conducts fire safety inspections and audits of public facilities, and organizes fire safety training. The office premises are equipped with a security system and access control measures to ensure the safety of the working environment and personnel. No occupational injuries or fire accidents occurred within the office areas in 2024.

Item	Number of Incidents	Number of Casualties/Injuries
Occupational Accidents	0	0
Fire Incidents	0	0

To provide employees with a safe and comfortable working environment, we commission specialized personnel for office cleaning, regularly conduct environmental disinfection (monthly for the building's common areas and quarterly for the office zones), and implement monthly testing of water quality and carbon dioxide concentration, among other measures.

■ Occupational Health Services

The company collaborates with professional health service organizations to provide employees with health checkups, medical consultation services, and psychological counseling resources to care for their physical and mental well-being.

■ Worker Participation, Consultation, and Communication Related to Occupational Safety and Health.

The organization has an occupational health and safety supervisor who solicits employee opinions and allows all colleagues to participate in the development and improvement of risk management and safety standards.

■ Training for Workers Related to Occupational Safety and Health

Cooperate with the building to regularly conduct retraining and safety drills for current employees to enhance their response capabilities and awareness.

■ Worker Health Promotion

In addition to basic medical resources, the company also provides a variety of resources such as health lectures, sports clubs, and massage services to encourage employees to develop healthy lifestyle habits.

■ Preventing and Mitigating Occupational Safety and Health Impacts Directly Related to Business Relationships

External partners and outsourced operations are also required to comply with safety regulations to prevent occupational health risks to our personnel from supply chain-related activities.

■ Workers Covered By the Occupational Safety and Health Management System

This policy covers all full-time employees and long-term contract and temporary staff, ensuring that all types of workers are protected by occupational safety and health regulations.

Occupational Injuries

■ Occupational Injury

No major occupational accidents occurred this year, maintaining the goal of zero deaths and zero serious injuries. All minor incidents were handled according to procedures, and improvement plans were proposed to address potential risks.

■ Occupational Diseases

No occupational disease reports were found by the end of the reporting period, and early prevention and health promotion were carried out through health checkups and employee health counseling services.

Health Check System and Professional Cooperation Resources

Gogolook partners with three professional health checkup providers—Taiwan Adventist Clinic (Affiliated with Taiwan Adventist Hospital), Full Health Clinic (Harvard Health Clinic), and MJ Clinic—to offer comprehensive, personalized, and high-quality health checkup services for its full-time employees. The checkup includes physical, physiological, imaging, and laboratory tests, encompassing:

■ Physical and Physiological Examinations

body composition, visual acuity, intraocular pressure, autonomic nervous system function, electrocardiogram, pulmonary function, sleep apnea examination, etc.

■ Imaging and Endoscopic Examinations

X-ray, bone mineral density, gastroscopy/sigmoidoscopy, low-dose chest computed tomography (LDCT), coronary artery calcification analysis (CAC).

■ Laboratory Tests

routine blood/urine analysis, liver and kidney function tests, cholesterol and glycated hemoglobin levels, thyroid function tests, cancer markers, Helicobacter pylori testing, etc.

■ National Health Agency Subsidized Screening Items

mammography, cervical smear, colorectal cancer screening, and oral and lung cancer screening, provided at public expense based on eligibility criteria.

Employees can choose examination items based on their personal medical history, family history, and needs, and health managers will provide professional explanations and follow-up suggestions to implement a health strategy that emphasizes prevention over treatment.

Four Major Health Service Plans

Gogolook continues to promote practical prevention programs that cover high-risk groups and individuals in specific work situations, including:

1



Prevention of abnormal workload

Focus on shift workers, night shift workers, and those working long hours, and intervene through health checkups, questionnaires, and expert consultations.

2



Prevention of illegal infringement

Implement a friendly workplace culture and provide e-learning and complaint reporting process training.

3



Maternal health protection

Providing pregnant and breastfeeding women with work adjustments, dedicated care, and flexible support.

4



Human-caused hazards prevention

Design musculoskeletal prevention programs and arrange rehabilitation and stretching courses for sedentary and repetitive work patterns.

Based on health service-related measures, Gogolook has set the following indicators to measure and track the results.

Index	Data and results
Health checkup follow-up rate	Manufacturers improve follow-up interviews and tracking
Unlawful infringement prevention training	Participate in courses and promotional lectures
Health promotion subsidies	Each person will receive a subsidy of NT\$8,000, and the total amount of health check-up subsidies will increase year by year.
Employee satisfaction (internal survey)	94% of employees expressed approval of healthcare resources.

Gogolook will continue to strengthen the management spirit of “prevention before remedy” and create a people-oriented, well-regulated, healthy and safe workplace through regulatory guidance, professional resources, and data tracking, thereby improving its overall operational risk control capabilities and international occupational safety governance standards.

05



5.1 External Engagement Programs
5.2 Social Impact

Social Engagement

5.1 External Engagement Programs

Gogolook is committed to social prosperity and actively enhances the public's overall awareness of scam prevention through knowledge sharing and industry-academia collaboration.

Corporate Visits: Deepening Industry-Academic Collaboration and Creating Real-Life Career Exploration Experiences

Gogolook has long upheld its corporate mission of "Tech for Good," and is committed to promoting scam prevention education and enhancing the digital literacy of young people. In 2024, we proactively invited students from several colleges and universities to visit the Gogolook office. Through immersive visits, they experienced firsthand the working atmosphere and corporate culture of the trust technology industry, and engaged in face-to-face exchanges with professionals, strengthening industry-academia interaction and talent connections.



National Yang-Ming Chiao Tung University, Department of Computer Science, (November 27, 2024)

Gogolook hosted 20 students from the Department of Computer Science and Engineering at National Yang-Ming University at its Taipei office. The opening remarks were given by Joc Cing Tay, VP of Engineering, and senior engineering manager Patty Wu and data engineering manager Ben Chiu shared their practical experience. The event included a company introduction, explanations of engineer job responsibilities, and a roundtable discussion, allowing students to gain firsthand experience of real-world work scenarios and workplace routines. Ten colleagues enthusiastically participated, allowing the students to fully appreciate Gogolook's open atmosphere and technology-driven culture.



National Taiwan University Data Analytics Club (December 3, 2024)

To help students understand the practical applications of data analytics, Gogolook invited students from the National Taiwan University Data Analysis and Decision-Making Club to visit. Co-founder and CTO Reiny Song gave a speech, and Business Intelligence Director Yimin Kao was the keynote speaker, sharing the actual work content and career path of data analysts. The event included a company tour and group discussions, effectively promoting students' understanding and interest in data-related careers. A post-event questionnaire showed that **94% of students affirmed Gogolook's professional strength in the field of trust technology, and 65% believed the company offered attractive career development opportunities.**



National Chengchi University, Department of Business Administration (December 13, 2024)

Gogolook invited 38 graduate students from the Graduate Institute of Business Administration at National Chengchi University to its headquarters office for a marketing, product management, and alumni career experience sharing event. Chief Operating Officer Boice Lin delivered the opening remarks. The event featured speakers including Marketing Manager Lucy Lee, Product Manager Ada Tsai, and Product Director Tim Cheung, and included several roundtable discussions to help students gain a deeper understanding of cross-departmental collaboration practices and the operational logic of startups. According to the questionnaire feedback, **60% of the students affirmed Gogolook's professional capabilities, and another 60% expressed strong interest in career development opportunities.**

Through these office visits, Gogolook not only provides students with the opportunity to observe workplaces firsthand, but also further strengthens the connection and trust between industry and academia. Moving forward, we will continue to expand our educational collaborations, cultivate a new generation's recognition and commitment to trust-based technology, fulfill our corporate social responsibility, and work together to build a more resilient digital society.

5.2 Social Impact

Scam Prevention Education for School-Age Groups



Taiwan | In collaboration with iWIN, a nationwide campus tour

iWin will be launched in 2024, featuring 50 campus anti-scam education sessions, reaching more than 15,000 students, parents, and teachers.

Taiwan | In collaboration with Taishin Bank, a campus anti-scam tour

was launched, bringing together basketball sponsored athletes to conduct anti-scam education activities at 6 universities, reaching more than 500 students.



Philippines | Campus Anti-Scam Ambassador Program

By training students to become campus anti-scam ambassadors, the program promotes basic digital security and scam identification knowledge, and enhances teenagers' ability to prevent scam independently.

Thailand | Scammer Pages Anti-Scam Yellow Pages Project

In collaboration with local media, Thailand's first "Scammer Pages Yellow Pages" was launched. Inspired by the classic Yellow Pages telephone directory, it uses data visualization technology to compile over 1.5 million scam phone numbers and tours book fairs and schools to raise awareness of scams among school-aged children.

[Video link →](#)

Scam prevention care for mature groups



Taiwan | Collaboration with iPASS on a scam prevention project for the elderly

In partnership with the iPASS MONEY APP, a free 6-month Whoscall Premium scam protection service is offered to users aged 50 and above, expected to benefit tens of thousands of senior users.

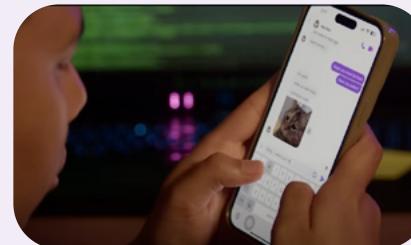


Thailand | Collaborating with the Royal Thai Police on a Mother's Day Anti-Scam Initiative

During Mother's Day in Thailand, an educational video on scam prevention was released, exposing real-life cases of mothers being scammed. 500,000 free Whoscall Premium 2-month subscriptions were also distributed to raise public awareness of the risks faced by the elderly.

[Video link →](#)

Cross-Industry Collaboration Promotes Anti-Scam Education



Taiwan | In collaboration with iPASS, the company participated in the Megaport Concert and promoted scam prevention

by holding a "Free Anti-Scam Scratch Card Giveaway" event. People could redeem an upgraded version of Whoscall by following the official iPASS account on LINE, effectively increasing participation and scam prevention awareness.

Malaysia | In collaboration with Viu video platform

a three-episode documentary series on scam prevention has been produced, based on true stories. Police officers and victims share their experiences, and the series is being released first on the Viu platform, along with Whoscall and Viu Premium giveaways to encourage users to download the app.

[Video link →](#)



Thailand | Thailand Post Anti-Scam Signs and Warnings

Anti-scam slogans are printed on the sealing tape used by Thailand Post and displayed on tabletop stands at 247 post office locations nationwide to remind the public to be vigilant when opening packages and answering calls from unknown numbers.

Thailand | Anti-scam music streaming campaign

Leveraging the ease of sharing and memorability of music, an anti-scam themed song and music video were created, successfully accumulating 5 million views on YouTube and winning 8 music marketing awards.

[Video link →](#)

06

Climate Governance and Management

- 6.1 Climate Change and Net-Zero
- 6.2 Climate Governance Strategy
- 6.3 Environmental Sustainability Management



6.1 Climate Change and Net Zero

GRI 201-2

Gogolook operates within the **digital cloud industry** and is not involved in manufacturing processes; consequently, the company has not pursued **ISO 14001 environmental management certification**. Nevertheless, recognizing the profound global impact of **climate change**, we regard **climate action** as a critical component of our corporate sustainability. We are committed to leveraging **technological innovation** to help enterprises and individuals.

6.1.1 Climate Trends and Impacts

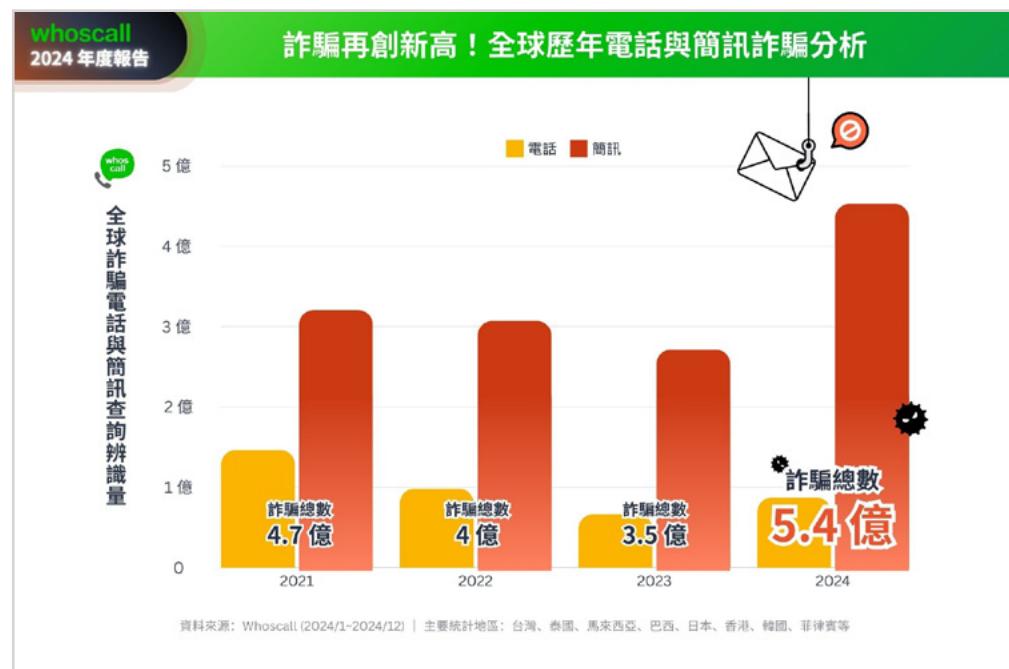
The acceleration of **global climate change** and the frequent occurrence of **extreme weather events** are having far-reaching effects on society, the economy, and the environment. As governments worldwide increasingly prioritize **Net Zero Emission targets**, the resulting changes in regulations and policies present both **transition risks** and opportunities for corporate operations. As an **Information Service Provider**, Gogolook's operational activities are primarily focused on office electricity consumption, which results in relatively low **direct carbon emissions**. However, we remain proactively vigilant regarding global climate trends, assess potential risks and opportunities, and integrate these considerations into our operational strategy.

6.1.2 Net Zero Strategy and Outlook

Gogolook actively aligns with the global **Net Zero Emissions** goal and is committed to promoting **decarbonization efforts** by setting specific reduction targets. While we have not yet adopted specific international standards like the **ISO Net Zero Guidance** or the **Science Based Targets initiative (SBTi)**, our plan for **decarbonization transition and climate change adaptation** is formulated based on the disclosure requirements of the **CDP Climate Change Questionnaire**. This framework systematically incorporates **Greenhouse Gas (GHG) inventory**, target setting, risk assessment, and adaptation measures, which are then integrated into our daily operations and decision-making processes. We will regularly review the effectiveness of its implementation to ensure alignment with global sustainability goals. As a leader in the "**TrustTech**" **industry**, we will also continue to utilize **AI anti-scam technology** to help users mitigate scam risks, thereby indirectly reducing social resource waste and potential carbon emissions caused by fraudulent activities.

Whoscall 2024 Carbon Emission Reduction Benefit Assessment: Telephone Call

In 2024, Whoscall identified and blocked 540 million malicious calls and text messages globally, including 87.5 million suspected scam calls and 450 million malicious text messages. This report will focus on the "telephone calls" segment, providing a preliminary estimate of the carbon emission reductions it generates to quantify Whoscall's potential environmental benefits.



Scam Call Blocking Volume and Growth Trend

In 2024, Whoscall successfully blocked 87.5 million scam calls. Notably, the year-on-year growth rate for scam call blocking reached **31.8%** in 2024, while SMS blocking increased by 66.7%, both showing significant growth. This data not only reflects the increasing prevalence and diversification of scams, but also highlights Whoscall's crucial role in real-time scam prevention.

Unit: In Ten Thousand

Type	2023	2024	2024 Growth Rate
Telephone Blocking	6,641	8,750	31.8%
SMS Blocking Data	27,000	45,000	66.7%

Carbon Emission Reduction Estimation

According to data on mobile phone carbon footprint provided by Reboxed (note) in July 2022, each minute of mobile phone calls generates **approximately 0.06 kg of carbon dioxide emissions**. Assuming Whoscall blocks 87.5 million scam calls in 2024, with an average call duration of one minute, the estimated carbon emission reduction through Whoscall's effective blocking is as follows:

$$87,500,000 \text{ calls} \times 0.06 \text{ kg/call} = 5,250,000 \text{ kg of carbon dioxide emissions.}$$

In other words, Whoscall is estimated to have reduced **carbon dioxide emissions by approximately 5,250 metric tons** by blocking scam calls in 2024.

Note: Reboxed® is a UK-based circular technology company whose core business is selling high-quality refurbished technology products, such as smartphones. Their mission is to disrupt the traditional "buy-upgrade-discard" model by significantly reducing global e-waste and related carbon emissions through recycling, refurbishment, and reuse.

Carbon Emissions Reduced from Blocking Scam Calls from 2023 to 2024

Unit: metric tons of CO2

Telephone Type	2023	2024	2024 Growth Rate
Mobile Phone	3,985	5,250	31.8%

Note 1: The data for calculating scam call volume comes from the 2022-2024 Whoscall Annual Report.

Note 2: The calculation is based on the assumption that "all calls are telephone calls and each call is an average of one minute". The actual reduction will vary depending on factors such as the ratio of telephone calls to text messages, the actual call duration, user behavior and differences in local call technology.

Action Plan

Promoting Low-Carbon Operations

Prioritize improving the energy efficiency of office operations, and reduce carbon emissions in Category 2 by introducing energy-saving equipment and promoting green office or lifestyle habits among employees.

Leveraging Core Capabilities to Address Climate Change Challenges

Our AI-powered scam prevention technology not only protects digital assets and reduces waste of social resources, but also indirectly reduces the unnecessary carbon footprint generated by fraudulent activities. For example, it reduces communication costs associated with scam and redundant processes in financial transactions.

6.2 Climate Governance Strategies

GRI 201-2

To ensure the effective implementation of its climate governance strategy, Gogolook has established a clear organizational structure for climate governance, clearly defining the responsibilities and authorities at each level. The Board of Directors serves as the highest oversight body. The management team plays a crucial role in assessing and managing climate-related risks and opportunities. The Finance Department of the Sustainability Team, led by the Chief Sustainability Officer, is responsible for planning and implementing climate change strategies, identifying climate-related risks and opportunities, and developing risk management policies. They are also responsible for action plans and capital expenditures for key policies across all operating units, reviewing, tracking, and revising the implementation and effectiveness of sustainability initiatives. The Chief Sustainability Officer reports key progress to the Board of Directors.

6.2.1 Identification and Assessment of Climate Risks and Opportunities

Gogolook actively adheres to the TCFD (Climate-Related Financial Disclosure) framework, identifying climate-related risks and opportunities and proactively developing solutions to mitigate the operational and financial impacts of climate change and enhance organizational climate resilience. As a leader in the TrustTech industry, Gogolook understands the critical importance of digital infrastructure and data security for operations. Therefore, we deeply integrate and consider climate-related risks and opportunities with our expertise in digital trust, daily operations, and energy resource management.

The following will summarize the climate risks and opportunities belonging to Gogolook, and assess the time frame of the potential impact of these risks and opportunities. This will help identify climate-related risks and opportunities that may have a significant financial impact on the company. The identified risks and opportunities will be assessed for their potential financial impact, and corresponding measures will be formulated from the aspects of products and services, adaptation and mitigation methods, and business operations. Gogolook defines the short term as the next 3 years, the medium term as 3 to 5 years, and the long term as more than 5 years as the time frame for assessing the potential impact. Please refer to the table below for the assessment.

Item	Category	Time of occurrence	Impact content	Financial impact	Response measures
Risks	Transformation Risks	Short-term	<p>Adding mandatory regulations to existing products and services: Taiwan's Climate Change Adaptation Act will be implemented in 2025, and AWS/Google Cloud may increase service fees due to carbon tax.</p> <p>Negative feedback from stakeholders: If a company's actions on sustainability issues fail to meet the expectations of stakeholders, it may damage its reputation, affect customer trust, and hinder its ability to attract talent.</p>	Cost Increase	<ul style="list-style-type: none"> Closely monitor domestic and international policy development trends and regulatory changes, and proactively propose corresponding measures. We will continue to publish sustainability reports to enhance information transparency. We will actively respond to important issues of concern to stakeholders through diverse communication channels.
		Mid-term	<p>Low-carbon technology transition costs: To achieve net-zero targets, companies may need to invest more resources in the research and development and implementation of low-carbon technologies, increasing operating costs.</p>	Cost Increase	<ul style="list-style-type: none"> In response to government policies, we can reduce cloud data center usage through technological optimization, thereby indirectly reducing carbon emissions from cloud data center operations by suppliers.
		Long-term	The global net-zero trend requires transparency in Category 3 emissions; failure to meet these standards may result in investment withdrawal.	Cost Increase	<ul style="list-style-type: none"> We investigate key emission sources, collaborate with suppliers to collect data, carry out basic carbon reduction work, and set scientific carbon reduction targets in accordance with SBTi, optimizing the supply chain and product design to reduce carbon footprint.

Item	Category	Time of occurrence	Impact content	Financial impact	Response measures
Risks	Physical Risk	Short-term	<p>Adding mandatory regulations to existing products and services: Typhoons or floods may affect AWS data centers (such as in Singapore or the United States), causing temporary interruptions to Whoscall services and damaging customer trust.</p>	Cost Increase	<ul style="list-style-type: none"> Adopt multi-region deployment, establish off-site backup and disaster recovery plans to ensure uninterrupted service, regularly back up important data to different regions, establish automated disaster recovery plans, and conduct regular stress tests and drills ; coordinate contingency measures with AWS; establish a distributed architecture and hybrid cloud model to reduce the risk of single points of failure and improve service resilience.
		Mid-term	<p>Rising average temperatures: Rising temperatures may lead to overheating in the office environment, increasing air conditioning energy consumption and affecting employee comfort and work efficiency.</p>	Cost Increase	<ul style="list-style-type: none"> The plan includes implementing smart lighting and sensor-activated air conditioning systems, establishing office temperature management standards to promote energy conservation, and improving office heat dissipation and cooling measures. It also involves disseminating knowledge about temperature and continuously developing solutions for excessively high temperatures.
		Long-term	<p>Sea level rise: Sea level rise threatens coastal data centers (such as the AWS Tokyo node) and may lead to long-term service instability.</p>	Cost Increase	<ul style="list-style-type: none"> Adopt a multi-geographical deployment strategy and regularly review the cloud provider's geographic location and climate risk reports to address data center shutdowns due to extreme weather.
Opportunities		Short-term	<p>Market: The global digital scam prevention market is growing rapidly, and we help customers in various markets reduce carbon emissions by optimizing scam prevention technologies to reduce fraudulent communications.</p>	Cost Reduction	<ul style="list-style-type: none"> By deepening its presence in existing markets and actively expanding into new markets such as Southeast Asia, Europe, and the United States, Gogolook aims to extend its anti-scam services globally. The acquisition of ScamAdviser strengthens its domain-based anti-scam capabilities, accelerates the development of its enterprise-level anti-scam services, and expands into the European and American markets.
		Mid-term	<p>Product Services: Developing advanced AI anti-scam technologies to help consumers and businesses reduce the carbon emissions of fraudulent communications.</p>	Cost Reduction	<ul style="list-style-type: none"> We will continue to invest in research and development to create more advanced AI anti-scam technologies, leaving scam syndicates nowhere to hide. We will also continue to innovate our business models, incubate new services, and cultivate different scenarios.
		Long-term	<p>Resilience: Enhance the company's risk management capabilities in response to climate change and ensure operational continuity.</p> <p>Resource efficiency: By promoting energy conservation and electronic processes in the office, paper usage is reduced and operational efficiency is improved.</p>	Cost Reduction	<ul style="list-style-type: none"> Establish risk management policies and procedures. Improve the overall risk management system and plan to manage climate and other risks. We continue to promote energy conservation and electronic processes, encouraging employees to turn off unnecessary power equipment and reduce paper printing needs.

Transformation Risk Scenario Analysis

Facing the global trend towards net-zero emissions and tightening climate regulations, businesses face multiple transformation risks. In the short term, Taiwan's Climate Change Adaptation Act may increase cloud service costs. If companies fail to meet stakeholder expectations regarding sustainability, it will damage their reputation and customer trust. The response strategy is to closely monitor regulatory developments, disclose information transparently through sustainability reports, and actively communicate with stakeholders. In the medium term, achieving net-zero targets requires significant investment in R&D and the implementation of low-carbon technologies, increasing operating costs. The countermeasure is to reduce carbon emissions from supplier cloud data centers through technological optimization. In the long term, global transparency requirements for Category III emissions may lead to investment withdrawal for companies that fail to meet standards. Therefore, companies need to assess and collaborate with suppliers to quantify Category III emissions, set scientific carbon reduction targets in accordance with the SBTi, and reduce their carbon footprint through optimized product design and supply chains to address long-term transformation challenges.

Physical Risk Scenario Analysis

Extreme weather events pose a real threat to business operations. In the short term, extreme rainfall (such as typhoons and floods) may affect cloud data centers like AWS, causing service interruptions and damaging customer trust. Therefore, businesses need to establish multi-regional deployments, off-site backups, and disaster recovery plans to ensure service continuity. Simultaneously, they should maintain communication with cloud providers and adopt distributed architectures and hybrid cloud models to reduce the risk of single points of failure. In the medium term, rising temperatures will lead to increased electricity consumption for office air conditioning, increasing operating costs and impacting employee productivity. The solution is to promote energy-saving measures, improve office cooling, and develop contingency plans for excessively high temperatures. In the long term, rising sea levels will threaten the stability of coastal data centers, potentially causing service interruptions. Therefore, businesses should adopt a multi-vendor strategy to enhance service resilience and be prepared to address the risk of data center outages caused by extreme weather to ensure operational sustainability and stability.

6.2.2 Risk Management Analysis

This analysis aims to link climate-related risks with the digital cloud industry in accordance with the TCFD framework, and to analyze the potential impact and responses on digital cloud businesses through the risk transmission path.

Climate Risk Categories



Entity Risk

- Extreme changes in climate patterns lead to unstable or interrupted power supply.
- Average temperature rise.

Transformation Risks

- Net-zero carbon emission trend.
- Insufficient climate response action creates regulatory risks.

Risk Transmission Path



→ Climate change compliance pressures

→ Energy price changes

→ Affects customer service quality

→ External stakeholders are concerned about the progress of sustainable governance implementation

Digital Cloud Risks



Operational Risks

- Increased operating costs
- Increase in customer complaints and the number of customer complaints Reputation damaged
- Declining attractiveness to talent

Operational Interruption Risk

- Failure to activate the operating continuity plan and emergency response plan in a timely manner
- Failure to implement corresponding backup and redundancy measures

Cybersecurity Risks

- Loss of important data (data synchronization issues caused by service interruption)

Legal Risks

- The rights, obligations, and responsibilities of outsourced manufacturers are not clearly defined.



Physical Risk Management

Regarding entity risk management processes, Gogolook considers **operational disruption risk** as the most direct impact. Since Whoscall products and services heavily rely on cloud services, the stability of cloud infrastructure is crucial. In addition to relying on backup facilities from cloud service providers (such as AWS), Gogolook has also developed internal **emergency response plans** and conducts regular drills to ensure employees are familiar with response processes and measures, thereby continuously managing entity risks brought about by climate change. Furthermore, when signing service contracts with external vendors, Gogolook clearly defines responsibilities regarding information security, data protection, recovery and migration, and service levels to mitigate operational risks caused by external instability.

Transformation Risk Management

Regarding the transformation risk management process, the trend towards net-zero carbon emissions by 2050 presents Gogolook with significant policy and regulatory changes, potentially increasing compliance costs for carbon reduction or climate change adaptation, and putting pressure on emissions reduction efforts. In accordance with the "Regulations Governing the Preparation and Filing of Sustainability Reports by Public Companies" and the "Action Plan for Sustainable Development of Public Companies," Gogolook, in response to future requirements for listed companies with capital below NT\$5 billion, will continue to disclose greenhouse gas inventories for consolidated financial statements and formulate specific carbon reduction targets and strategies. This risk is listed as a key management item, with the Sustainability Development Team regularly reporting on its implementation to the Sustainability Director. Gogolook requires all departments to comply with current regulations and continuously monitor any potential new regulations. Although Gogolook is not in a high-carbon-emission industry, it will closely monitor relevant regulatory changes and assess their potential impact on the company's operating costs.

Indicators and Targets

Gogolook sets specific, measurable environmental indicators and targets to track and evaluate the effectiveness of our climate actions, and regularly reviews progress toward these targets and adjusts strategies as needed.

Target	Descriptions
Greenhouse Gas Emission Reduction Target	Based on the combined Category I and Category II emissions in 2024, reduce by 5% by 2030.
Energy Efficiency Target	Continuously implement energy-saving measures with the goal of reducing energy intensity per kilowatt-hour of electricity each year.
Water Resource Management Target	Reduce water consumption by 5% by 2030, based on 2024 water consumption.
Waste Reduction Target	Based on the per capita general household waste in 2024, reduce by 5% by 2030.

6.3 Environmental Sustainability Management

GRI 305-1 / 305-2

Gogolook is a digital cloud industry, and its primary environmental impact is its office premises. To contribute to environmental sustainability, we promote environmentally friendly practices in our offices, encouraging employees to conserve energy and water, reduce waste and operate paperlessly, use energy-efficient electronic devices, and manage air conditioning effectively.

6.3.1 Energy Management

The core of the cloud software industry lies in the operation of data centers and the efficiency of software development and operation. Therefore, energy conservation and carbon reduction measures are not limited to the office level, but extend to technical architecture, operational processes, and supply chain management. Various energy conservation and carbon reduction measures should be implemented through three major actions: source management, energy conservation concept promotion, and equipment management.

Energy-Saving Measures

Elastic Scaling	Ensures that applications can dynamically scale up or down computing resources according to actual needs, avoiding energy waste caused by idle resources.
Equipment Management	Prioritize the procurement of office equipment with energy-saving labels and regularly maintain the air conditioning system to ensure its efficiency; implement a mechanism to turn off unnecessary lighting and electrical equipment after work.
Smart Energy Management	We are evaluating the implementation of smart lighting systems and automatic air conditioning controls to adjust energy consumption based on usage.
Employee Outreach	Regularly promote the importance of saving electricity to employees and encourage them to turn off lights when not in use, save water, and reduce waste.
Green Spaces and Office Culture	Office design maximizes natural lighting to reduce the need for artificial lighting. It also encourages remote work and electronic processes, including electronic contracts, electronic signatures, and cloud-based file sharing.

6.3.2 Greenhouse Gas Emissions

Electricity is the primary energy consumption in operations, with a total electricity consumption of 141,537 kWh in 2024, equivalent to 67,089 kg of greenhouse gas CO2e emissions. Due to the nature of the company's industry, there are no direct emissions from manufacturing or official vehicles, so no data is available for this category.

Unit: metric tons of CO2

Item	2024
Direct Emissions (Scope 1)	0(Note 1)
Energy Indirect Emissions (Scope 2)	67.089
Other Indirect Emissions (Scope 3)	Not Yet Compiled
Total	67.089

Note 1: Category 1 mainly consists of air conditioners, fire extinguishers, and refrigerators. Since there was no additional refrigerant-related greenhouse gas in 2024, the value is 0.

Note 2: The Taiwan Energy Administration's carbon emission factor is 0.474 kg CO2e/ kWh.

Average Emissions per square meter

Unit: metric tons of CO2

Item	Unit	2024
Greenhouse Gas Emission Intensity	Meter ton CO2e / Million New Taiwan Dollars in Revenue	0.077
Greenhouse Gas Emissions per Square Meter	Metric tons of CO2e / Office Square Meters	0.224

Energy Consumption within the Organization

Unit: million watt-hours/degree

Energy Type	Purchased Electricity (general)	Total Power Consumption
2024	141,537	141,537

Measures and Results

We continue to promote energy conservation and digital processes, including regularly instructing employees to turn off unnecessary power equipment and reduce paper printing needs (such as electronic signature systems).

6.3.3 Water Resources and Waste Management

Water Resource Management

Our company's manufacturing process does not involve large amounts of water. The main water used is for employees' daily life. Because we adopt remote work, the number of employees working in person on weekdays in 2024 accounted for 17% of the total number of employees, which is 30 people per day in 2024.

Item	Unit	2024
Water Consumption	Million liters	0.077
Water Consumption Per Capita	Cubic Meters Per Person	0.224

Measures and Results

The measures include promoting water conservation, encouraging the use of reusable cups, installing water dispensers in tea rooms to reduce water consumption for washing cups, and regularly checking water pipes for leaks.

Waste Management

Gogolook generates no industrial waste or business-related production waste. All waste generated is associated with general office operations and employee activity. We estimate that each office employee generates approximately 0.46 to 0.45 kilograms of waste per workday, based on an estimated 250 working days per year.

Item	Unit	2024
General Household Waste	Kilogram	3,375
General Household Waste Per Capita	Kg / Person	0.45

Measures and Results

We continually promote electricity conservation awareness and advance digitalization processes, which includes regularly reminding employees to power down unnecessary equipment and reduce the demand for paper printing (e.g., through the use of an electronic approval system). The resulting performance data will be compiled during the editing of next year's Annual Report.

GRI Content Index

Statement of use	Gogolook Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI 2: General Disclosures 2021

Index	Disclosure	Location	Page Number
2-1	Organizational Details	1.1 About Gogolook	7
2-2	Entities Included in the Organization's Sustainability Reporting	About this Report	3
2-3	Reporting Period, Frequency, and Contact Point	About this Report	3
2-4	Restatements of Information	No restatement was made during the reporting period covered by this report.	3
2-5	External Assurance	No external assurance/verification was conducted for this report.	3
2-6	Activities, Value Chain, and Other Business Relationships	1.3 Business Model	12
2-7	Employees	4.2 Talent Recruitment and Retention	56
2-8	Workers who are not employees	4.2 Talent Recruitment and Retention	56
2-9	Governance Structure and Composition	2.3 Corporate Governance	19
2-10	Nomination and Selection of the Highest Governance Body	2.2 Establishing a Sustainable Development System	21
2-11	Chair of the Highest Governance Body	2.3 Corporate Governance	20
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.1 Sustainability Governance	20

Index	Disclosure	Location	Page Number
2-13	Delegation of Responsibility for Managing Impacts	2.1 Sustainability Governance	20
2-14	Role of the Highest Governance Body in Sustainability Reporting	2.1 Sustainability Governance	19
2-15	Conflicts of Interest	2.2 Establishing a Sustainable Development System	22
2-16	Communication of Critical Concerns	2.2 Establishing a Sustainable Development System	21
2-17	Collective Knowledge of the Highest Governance Body	2.2 Establishing a Sustainable Development System	21
2-18	Evaluation of the Performance of the Highest Governance Body	2.2 Establishing a Sustainable Development System	20
2-19	Remuneration Policies	2.2 Establishing a Sustainable Development System	22
2-20	Process to Determine Remuneration	2.2 Establishing a Sustainable Development System	22
2-21	Annual Total remuneration Ratio	Not disclosed due to confidentiality restrictions.	
2-22	Statement on Sustainable Development Strategy	2.1 Sustainability Governance	4
2-23	Policy Commitments	4.1 Human Rights	51
2-24	Embedding Policy Commitments	4.1 Human Rights	51
2-25	Processes to Remediate Negative Impacts	2.4 Integrity Management	26
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.4 Integrity Management	26
2-27	Compliance with Laws and Regulations	2.4 Integrity Management	30
2-28	Membership Associations	Digital Trust Association in Taiwan , TiEA (Taiwan Internet & E-commerce Association), Taiwan Non-Store Retail Commerce Association, Taiwan Information Service Industry Association	
2-29	Approach to Stakeholder Engagement	3.1 Stakeholder Engagement	41
2-30	Collective Bargaining Agreements	4.3 Talent Development and Employee Benefits	63

GRI 3: Material Topics (2021)

Index	Disclosure	Location	Page Number
3-1	Process to Determine Material Topics	3.2 Material Topics Determination and Prioritization	44
3-2	List of Material Topics	3.2 Material Topics Determination and Prioritization	46
3-3	Management of Material Topics	3.3 Management Approach to Material Topics	47

Material Topics	GRI Standard	Index	Disclosure	Location	Page Number
Compliance	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	47
Data Security	GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.5 Information Security and Personal Data Protection 3.3 Management Approach to Material Topics	31~33 47
Financial Performance	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	47
	GRI 201: Economic Performance 2016	201-1	Direct Economic Value Generated and Distributed	1.4 Economic Performance	16
	GRI 201: Economic Performance 2016	201-3	Defined Benefit Plan Obligations and other Retirement Plans	1.4 Economic Performance	16
	GRI 201: Economic Performance 2016	201-4	Financial Assistance Received from Government	1.4 Economic Performance	17
Systemic Risk Management	GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.5 Information Security and Personal Data Protection 3.3 Management Approach to Material Topics	33~34 48
Customer Privacy	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	48
	GRI 418: Customer Privacy 2016	418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.5 Information Security and Personal Data Protection	35

Material Topics	GRI Standard	Index	Disclosure	Location	Page Number
Innovation and R&D	GRI 3: Material Topics 2021	3-3	Management of Material Topics	2.5 Information Security and Personal Data Protection 3.3 Management Approach to Material Topics	36~39 48
Benefits and Rights	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	48
	GRI 401: Employment 2016	401-2	Benefits Provided to Full-Time Employees that Are Not Provided to Temporary or Part-Time Employees	4.3 Talent Development and Employee Benefits	61~62
	GRI 401: Employment 2016	401-3	Parental Leave	4.3 Talent Development and Employee Benefits	63
Training and Education	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	49
	GRI 404: Training and Education 2016	404-1	Average Hours of Training Per Year Per Employee	4.3 Talent Development and Employee Benefits	59
	GRI 404: Training and Education 2016	404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	4.3 Talent Development and Employee Benefits	59
Labor-Management Relations	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	49
	GRI 401: Employment 2016	401-1	New employee Hires and Employee Turnover	4.2 Talent Recruitment and Retention	57
Diversity and Equal Opportunity	GRI 3: Material Topics 2021	3-3	Management of Material Topics	3.3 Management Approach to Material Topics	49
	GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity of Governance Bodies and Employees	2.3 Corporate Governance 4.2 Talent Recruitment and Retention	23~24 53
	GRI 405: Diversity and Equal Opportunities 2016	405-2	Ratio of Basic Salary and Remuneration of Women to Men	4.3 Talent Development and Employee Benefits	64

TCFD Climate-Related Financial Disclosures Index

Knowledge Topic	Disclosure Requirement	Response / Status
Governance	1. Describe the Board's oversight of climate-related risks and opportunities.	6.2 Climate Governance Strategy
	2. Describe management's role in assessing and managing climate-related risks and opportunities.	6.2 Climate Governance Strategy
Strategy	1. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	6.2 Climate Governance Strategy
	2. Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	6.2 Climate Governance Strategy
	3. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios.	The Company has not utilized scenario analysis
Risk Management	1. Describe the organization's processes for identifying and assessing climate-related risks.	6.2 Climate Governance Strategy
	2. Describe the organization's processes for managing climate-related risks.	6.2 Climate Governance Strategy
	3. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system	The Company has established a Risk Management Policy and Procedures. Climate risks will be incorporated and managed alongside other risks, further enhancing the overall risk management framework.
Metrics and Targets	1. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	The Company plans to begin evaluating the financial and operational impacts of climate change from 2026 onwards, and will gradually formulate corresponding action plans.
	2. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 Greenhouse Gas emissions and the related risks.	6.3 Environmental Sustainability Management
	3. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	6.3 Environmental Sustainability Management

Climate-Related Information for Listed Companies

Item No.	Disclosure Requirements	Response / Status
1	Describe the board's and management's role in the oversight and governance of climate-related risks and opportunities.	Please refer to 6.2 Climate Governance Strategy.
2	Describe how the identified climate-related risks and opportunities impact the organization's business, strategy, and financial planning (short, medium, and long term).	Please refer to 6.2 Climate Governance Strategy.
3	Describe the financial impact of extreme climate events and transition actions.	Please refer to 6.2 Climate Governance Strategy.
4	Describe the processes for identifying, assessing, and managing climate-related risks and how they are integrated into the overall risk management process.	The Company has established a Risk Management Policy and Procedures. In the future, climate risks will be incorporated and managed alongside other risks, further enhancing the overall risk management framework.
5	If scenario analysis is used to assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial implications used.	The Company has not utilized scenario analysis.
6	If the organization has a climate-related transition plan, describe the plan, and the metrics and targets used to identify and manage physical and transition risks.	The Company plans to begin evaluating the financial and operational impacts of climate change from 2026 onwards, and will gradually formulate corresponding action plans.
7	If internal carbon pricing is used as a complementary tool, describe the basis for setting the price.	The Company does not currently use internal carbon pricing; future adoption will be evaluated based on the Company's operating model and development trends.
8	If climate-related targets are set, describe the activities covered, GHG emission scope, planning period, and annual progress. If carbon offsets or RECs are used, describe the source and quantity.	For data on GHG emission reduction targets, initiatives, and progress, please refer to Section 6.3 Environmental Sustainability Management of this report. There are currently no plans to utilize carbon offsets or RECs.
9	GHG inventory and assurance status, reduction targets, strategy, and specific action plans.	For GHG inventory status, reduction targets, strategy, and specific action plans, please refer to Section 6.3 Environmental Sustainability Management. Gogolook currently does not obtain external third-party assurance for GHG emissions



Gogolook

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