

Gogolook Co., Ltd. Annual Report 2025

Website: <https://mops.twse.com.tw>
<https://gogolook.com>

Published on March 31, 2026



I. Name, title, and contact information for the spokesperson and acting spokesperson

	Spokesperson	Acting spokesperson
Name/Title	Jeff Kuo /CEO	Ian Huang /Finance VP
Contact number	(02) 2365-8099	
Email address	ir@gogolook.com	

II. Address and telephone number of the Headquarters, branch offices and factories

Company name	Address	Telephone number
Gogolook Co., Ltd.	6F., No. 319, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City	(02)2365-8099
(Hong Kong Branch)	Unit 501, 5/F., Belgian Bank Building No. 721-725 Nathan Road, Mong Kok, Kowloon, Hong Kong	+852 2528-9899
(The Philippines Branch)	Level 6, Ayala Triangle Gardens Tower 2, Paseo de Roxas cor. Makati Ave., Makati City, Metro Manila, Philippines	-

III. Name, address, website, and telephone number of the stock transfer agency

Name of institution	Yuanta Securities Co., Ltd. Stock Affairs Department	Telephone number	(02)2586-5859
Website	www.yuanta.com.tw	Address	B1, No. 67, Sec. 2, Tunhua South Rd., Da'an Dist., Taipei City

IV. Names of the CPAs who audited the most recent annual financial statements, along with the name, address, website, and telephone number of the accounting firm

CPA name	Shang-Tun Wu; Puo-Ju Kuo	Telephone number	(02)2729-6666
Name of firm	PwC Taiwan	Address	27F., No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City
Website	https://www.pwc.tw		

V. Name of any exchanges where the Company's securities are traded offshore; and the method by which to access information on said offshore securities:

Not applicable.

VI. Company website

<https://gogolook.com>

Table of Contents

One.	Letter to Shareholders	1
Two.	Corporate Governance Report	4
I.	Information on Directors & Senior Management Team.....	4
II.	Remuneration paid to directors (including independent directors), general managers and deputy general managers in the most recent year.....	13
III.	Status of corporate governance.....	21
IV.	Information on the professional fees of the CPAs.....	45
V.	Information on the replacement of CPAs	46
VI.	Where the company's chairperson, general manager, or any manager in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm.	46
VII.	In the most recent year and up to the publication date of the annual report, any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, manager, or shareholder with a stake of more than 10 percent	47
VIII.	Information on whether the top ten shareholders are related to each other or are spouses or relatives within the second degree of kinship.....	48
IX.	The number of shares held by the Company, its directors, supervisors, managers, and businesses directly or indirectly controlled by the Company in the same reinvested business, along with the combined shareholding ratio, are calculated accordingly.....	49
Three.	Fund raising	50
I.	Capital and shares	50
II.	Issuance of corporate bonds: None	52
III.	Issuance of preferred shares: None	52
IV.	Issuance of overseas depository receipts: None.....	52
V.	Employee stock options	53
VI.	Issuance of RSAs to employees.....	54
VII.	Mergers or acquisitions or with acquisitions of shares of other companies: None.	54
VIII.	Implementation of capital allocation plans: None.	54
Four.	Operational overview	55
I.	Business content.....	55
II.	Market and sales overview.....	73
III.	Employees.....	78
IV.	Information on environmental protection expenditure	79
V.	Labor-management relations	79
VI.	Cybersecurity management.....	84
VII.	Important contracts	86
Five.	A review and analysis of the company's financial position and financial performance, and a listing of risks	87
I.	Financial position - consolidated statements	87
II.	Financial performance - consolidated statements	88
III.	Cash flows.....	89
IV.	Impact of major capital expenditures on financial operations in the most recent year: None.....	89
V.	Reinvestment policies, main reasons for profit or loss, improvement plans from the previous year, and investment plans for the coming year	89

VI. Risk items 91

VII. Other important matters: None. 96

Six. Special items to be included 97

I. Information about affiliates..... 97

II. In the most recent year and up to the publication date of the annual report, where the company has carried out a private placement of securities..... 99

III. Other supplementary information 99

IV. In the most recent year and up to the publication date of the annual report, if any of the situations listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred..... 99

One. Letter to Shareholders

To our shareholders:

2025 was a crucial year for Gogolook to demonstrate its strong resilience and growth momentum. Amidst the global trend of generative AI technology reshaping the competitive landscape of industries, the software industry is undergoing an unprecedented shift in technology paradigm. Faced with this transformation, Gogolook has not only consolidated its global leadership position in fraud prevention but also converted the challenges posed by AI into growth momentum, succeeding in transforming its revenue structure and achieving quantum leaps in operational efficiency. Thanks to the efforts of all employees, the Company achieved record-breaking performance in 2025. Consolidated operating revenues reached NT\$ 1.048 billion, a 21% increase year-over-year, with net profit for the period at NT\$ 54 million and earnings per share of NT\$ 1.58. The operation achieved a critical scale, resulting in a significant turnaround in operating profit margin from -6% last year to 6%, representing a fundamental improvement in the profit structure. The following is a review of the Company's 2025 performance and a look ahead to 2026.

I. Business results for the previous year

Over the past year, Gogolook achieved steady financial performance, with both revenue growth and improvements to its profit structure, demonstrating the operational leverage typical of a high-growth software company. Not only did we deliver strong performance after transitioning from the emerging market to the general listing market, but we also achieved historic breakthroughs in several business indicators:

(I) Subscription revenue surpassed advertising for the first time

The Whoscall subscription revenue grew by 29% year-over-year in 2025, officially surpassing advertising revenue for the first time. This symbolizes that we have more stable and predictable recurring revenue, which effectively mitigates the impact of fluctuations in the advertising market.

(II) Continuous growth of cross-border revenue

We have actively expanded into the global anti-fraud market, and overseas revenue now accounts for more than 60% of Gogolook's digital anti-fraud business. Whoscall has shown strong growth in Southeast Asian markets, led by Thailand. Combined with the brand influence of its Dutch subsidiary, ScamAdviser, in Europe and the Americas, this has made Gogolook a truly global software company.

(III) Fintech revenue surges

The FinTech segment grew by 55% in 2025, with "Roo.Cash" becoming a leading third-party financial matching platform in Taiwan. The most common type of fraud experienced by scam victims is loan fraud, which often leads them to become mule accounts, dummy accounts, or be exposed to predatory lending with exorbitant interest rates. Therefore, the team developed "JUJI" to provide small emergency funds and address funding needs not easily met by traditional banks. With its

outstanding user experience (a 4.8-star rating on the iOS App Store and disbursement in as fast as 30 minutes), JUJI quickly gained consumer recognition. JUJI demonstrated amazing growth in 2025, with an annual revenue increase of 167%, becoming one of the driving forces behind Gogolook's growth. Despite rapid business expansion, we have maintained a low default rate by leveraging our proprietary fraud prevention data and risk control models, achieving a sustainable growth model of "high growth, low risk". With the empowerment of AI risk control technology and an excellent digital experience, the FinTech business achieved significant growth in 2025, becoming the Group's second growth engine and demonstrating the diverse possibilities of data monetization.

II. Summary of the business plan for the year

In 2026, we are focusing on three core business entities and comprehensively empowering internal operations through AI.

(I) Fully embracing AI

We have launched more AI-based fraud prevention services to the public, expanding fraud protection coverage and enhancing user stickiness. The Company has continued to promote the "AI First" policy internally and introduced AI into development, marketing, customer service, and administration processes to improve employee productivity, which directly resulted in effective operating expense control. We have preliminarily demonstrated that we can continue to support rapid business growth without increasing headcount. Such an operating leverage structure—where revenue growth outpaces expense growth—ensures continued expansion of our profitability.

(II) Corporate fraud prevention and faster revenue generation

2025 was a critical year for the corporate segment to transition from building to harvesting. We have successfully secured Taiwan Stock Exchange and Singaporean telecom StarHub as key clients both domestically and internationally. Additionally, the Netherlands subsidiary, ScamAdviser, achieved profit growth in its first full accounting year following the merger. Integrating ScamAdviser's global domain data with Gogolook's telecom data has equipped us with cross-domain fraud prevention capabilities. With the increasing demand for fraud prevention driven by enterprise digital transformation, we will expand our collaborative efforts with global government agencies, telecom companies, and financial institutions. 2026 is expected to be a year of significant gains for our corporate fraud prevention business, and the Company will begin to contribute to profitability.

(III) Deepen the FinTech landscape

With the goal of financial inclusion, Roo.Cash will continue to promote financial literacy and develop innovative new financial product matching models. JUJI will continue to expand its market share in small consumer financing and plans to

explore the possibility of applying this successful risk control model to overseas markets.

III. Impact from external competition, regulations, and the overall business environment

In light of the ever-changing global environment, Gogolook maintains a high level of vigilance and actively responds to changes:

(I) **The daunting challenges and opportunities brought by AI:**

AI has lowered the cost of crime for fraudsters, but this has also conversely spurred strong market demand for “precise fraud prevention data”. Gogolook’s proprietary fraud prevention data cannot be generated or replicated by AI, making us an essential cornerstone of digital security in the age of AI.

(II) **Tightening regulations:**

The tightening of global government laws on fraud prevention and personal data protection is raising the competitive threshold for Gogolook. Gogolook’s accumulated trust technology and government cooperation experience have given us a competitive advantage that competitors find hard to overcome in compliance and public-private partnerships.

(III) **Fluctuations in the overall economic environment**

Under global interest rate and geopolitical factors, we ensure the Company’s operational resilience across different economic cycles through our global presence, highly engaging subscription services, and robust risk control technologies.

IV. Future development strategies

Gogolook’s vision is to become the global leader in TrustTech industry. In 2026, we will continue to build the world’s most comprehensive fraud intelligence database and increase investment in AI R&D, ensuring our fraud prevention accuracy remains the global leader and establishing Gogolook as a foundational provider of “digital trust” infrastructure in the AI era. We will also replicate the successful model in Taiwan to promote digital trust services to more countries in Southeast Asia, Europe, and the Americas, increase the proportion of overseas revenue, and diversify regional market risks. From individual fraud prevention to corporate fraud prevention and then to fintech, we will continue to deepen our data and technology moats to build a complete global digital trust network.

Gogolook is not only a fraud prevention company but also a provider of essential “trust infrastructure” in the digital age. We will continue to implement the vision of “Build for Trust” and create value for society through safety. Thank you to our shareholders for your support of Gogolook’s growth. We are committed to driving continuous innovation and profitability to maximize long-term value for you.

Co-Founder and Chairman Jackie Cheng



Two. Corporate Governance Report

I. Information on Directors & Senior Management Teams

(I) Information on Directors (Attachment 1)

Information on Directors (I)

March 31, 2026; Unit: shares; %

Title (Note 1)	Nationality /place of registration	Name	Gender Age (Note 2)	Date of elected (appointment)	Term of office	Date of first elected (Note 3)	Shareholding upon election		Current shareholding		Shares currently held by spouse and minor children		Shares held under someone else's name		Main working (academic) experiences (Note 4)	Positions concurrently serving in the Company and other companies
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio		
Chairman	Republic of China	Momoton Investment Co., Ltd.	-	2023.6.29	3 years	112.6.29	2,380,532	7.70	2,543,532	7.19	-	-	-	-	-	-
	Republic of China	Jackie Cheng	Male 41 - 50 years old	2023.6.29	3 years	101.4.12	412,132	1.33	412,132	1.17	-	-	2,543,532	7.19	Master of Science in Technology Management, National Tsing Hua University Bachelor of International Business, Yuan Ze University Chairman and Chief Sustainability Officer, Gogolook Co., Ltd.	Note 5
Director	Republic of China	Trust Tech Investment Co., Ltd.	-	2023.6.29	3 years	112.6.29	2,380,532	7.70	2,476,532	7.00	-	-	-	-	-	-
	Republic of China	Jeff Kuo	Male 41 - 50 years old	2023.6.29	3 years	103.1.13	362,273	1.17	362,273	1.04	-	-	2,476,532	7.00	PhD, Department of Industrial Engineering and Engineering Management, National Tsing Hua University Bachelor of Industrial Design, National Cheng Kung University CEO, Gogolook Co., Ltd.	Note 6
Director	Republic of China	WIN Semiconductors Corp.	-	2023.6.29	3 years	109.9.11	3,549,638	11.49	3,549,638	10.04	-	-	-	-	-	-
	Republic of China	Representative: Steve Chen	Male 51 - 60 years old	2023.6.29	3 years	109.9.11	-	-	-	-	-	-	-	-	MBA, Rutgers University Acting spokesperson, ASUSTeK Computer Inc. Manager, Changshuo Technology (Shanghai) Co., Ltd. Director and General Manager, Corporate Administration Department, WIN Semiconductors Corp. Independent Director, Wei Chuan Foods Corporation	Note 7
Director	Republic of China	Kirk Yang	Male 51 - 60 years old	2023.6.29	3 years	112.6.29	-	-	-	-	-	-	-	-	Bachelor's and master's degrees in electrical engineering, Purdue University	Note 8

Title (Note 1)	Nationality /place of registration	Name	Gender Age (Note 2)	Date of elected (appointment)	Term of office	Date of first elected (Note 3)	Shareholding upon election		Current shareholding		Shares currently held by spouse and minor children		Shares held under someone else's name		Main working (academic) experiences (Note 4)	Positions concurrently serving in the Company and other companies
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio		
															Doctoral Program in Electrical Engineering, Columbia University MBA, University of Chicago and New York University Managing Director and Chief Technology Stock Analyst for Asia at Barclays and Citigroup Global Hardware stock analysts at Goldman Sachs, Credit Suisse, and BNP Paribas in Asia. Chief Financial Officer and Director, Ta Yang Group (HK) and Lianchuang Technology (US) Strategy Management Consultant, Kearney and Accenture; Engineer, IBM/AT&T	
Independent Director	Republic of China	Jeremy Ou	Male 61 - 70 years old	2023.6.29	3 years	2023.6.29	-	-	-	-	-	-	-	-	Master of Science in Industrial Engineering and Management, Pennsylvania State University EMBA, National Taiwan University Director, Digital Banking Division, KGI Commercial Bank Senior Deputy General Manager, CTBC Bank Director, Citibank (Taiwan)	Note 9
Independent Director	Republic of China	Nicole Chan	Female 51 - 60 years old	2023.6.29	3 years	2023.6.29	-	-	-	-	-	-	-	-	MBA in Technology Management, School of Business, National Chengchi University Master of Intellectual Property Law, University of London Bachelor of Law, Department of Law, National Taiwan University Chairperson, National Communications Commission Director, Science & Technology Law Institute	Note 10
Independent Director	Republic of China	Sting Tao	Male 41 - 50 years old	2024.5.27 (Note 11)	3 years	2024.5.27	-	-	-	-	-	-	-	-	Master of Environmental Engineering, National Taiwan University General Manager, LINE Taiwan Limited Independent non-Executive Director, FIH Mobile Limited (Hon Hai Technology Group) General Manager, XRSPACE	Note 12

Title (Note 1)	Nationality /place of registration	Name	Gender Age (Note 2)	Date of elected (appointment)	Term of office	Date of first elected (Note 3)	Shareholding upon election		Current shareholding		Shares currently held by spouse and minor children		Shares held under someone else's name		Main working (academic) experiences (Note 4)	Positions concurrently serving in the Company and other companies
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio		
															Chairman, Pocket Securities Co., Ltd. Independent Director, GrandTech Cloud Services Inc.	

Note:

1. Other supervisors, directors, or monitors with a spouse or a relative within the second degree of kinship: None.
 2. Where the company's chairman and the general manager, or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or first-degree relatives, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto (e.g., method of increase the number of independent directors with a majority of the directors not serving as an employee or officer): None.
- Note 1 For corporate shareholders, this section shall indicate the names of the corporate shareholders and fill in Table 1 below.
- Note 2 Please indicate the actual age which may be expressed in range, e.g., 41-50 years old or 51-60 years old.
- Note 3 Please indicate the time for the first appointment as a director or supervisor, and provide a note where there is an interruption during the period of service.
- Note 4 Experience related to the current position. If the person has worked for the Company's CPA firm or affiliates in the aforementioned period, please specify the title of the position and the duties performed.
- Note 5 Chairman and Chief Sustainability Officer, Gogolook Co., Ltd.; Chairman, Momoton Investment Co., Ltd.; Representative of Corporate Chairman, Gogolook Fintech Co., Ltd.; Representative of Corporate Director, Roo.Cash Co., Ltd.; Director, Tsinghua Angel Co., Ltd.; Director, TSA International Co., Ltd.; Director, Boncha Boncha International Company Limited; Supervisor, Dauding Co., Ltd.; Supervisor, Saasbank Ltd.; Supervisor, La Mode Chic Co., Ltd.; Supervisor, Carce Co., Ltd.; Representative of Corporate Director, Whoscall (Japan); Director, Gogolook (Thailand) Co., Ltd.; Person in Charge, Gogolook Mobile Co.
- Note 6 CEO, Gogolook Co., Ltd.; Chairman, Trust Tech Investment Co., Ltd.; Representative of Corporate Chairman, Whoscall (Japan); Representative of Corporate Director, Gogolook Fintech Co., Ltd.; Director, Gogolook (Thailand) Co., Ltd.; Representative of Corporate Chairman and CEO, Roo.Cash Co., Ltd.; Representative of Corporate Director, Ecommerce Operations B.V.
- Note 7 Director and General Manager, Corporate Administration Department, WIN Semiconductors Corp.; Director, New Future Capital Co., Ltd.; Independent Director, Wei Chuan Foods Corporation; Supervisor, NFC I Renewable Power Co., Ltd.
- Note 8 Chairman, Kirkland Capital; Senior Chief Advisor, Electronic Commerce Universal Inc. and Qingxing Capital; Director, JD Capital
- Note 9 Director, Rovii Robotic Vending Inc.
- Note 10 Chairman, Xinsheng Capital Co., Ltd.; Director, How Securities Inc.; Director, Huichuang Capital and Management Consulting Co., Ltd.; Chairman, Zimmer Biomet; Supervisor, Jieda Intelligence Medical Technology Co., Ltd.; Chairman, Jielin Intelligence Medical Technology Co., Ltd.; Chairman, Xinsheng Management Consulting Co., Ltd; Director, MaZu Prosper Foods Co., Ltd.; Supervisor, Wanmei International Trade Co., Ltd.; Chairman, Fullsuglobal Development Company Limited; Representative of Corporate Chairman, Zhong Tai Pop Audio-Video Center Co., Ltd.
- Note 11 Assumed office as a director following a by-election at the AGM on May 27, 2024.
- Note 12 Representative of Corporate Director, Global Mall Co., Ltd.; Representative of Corporate Chairman, Pocket Securities Co., Ltd.; Chairman, Wellington Management Limited; Representative of Corporate Director, WuWei EdTech Co., Ltd.; Supervisor, YouFu Intelligent Technology Co., Ltd.; Supervisor, Lemon Knowledge Innovation Co., Ltd.; Independent Director, GrandTech Cloud Services Inc.

Table 1: Major shareholders of corporate shareholders

March 31, 2026

Name of corporate shareholder (Note 1)	Major shareholders of corporate shareholders and their shareholding ratios (%) (Note 2)
Momoton Investment Co., Ltd.	Jackie Cheng (100)
Trust Tech Investment Co., Ltd.	Jeff Kuo (100)
WIN Semiconductors Corp.	TIEN HE HSING-YEH Co., Ltd. (4.21); Chih-Tsai Chen (3.01); Citibank (Taiwan) Commercial Bank as trustee for Norges Bank – fund mgr Blackrock Investment Management (Taiwan) Limited (2.64), Chou Pu-Yao (2.15), HSBC (Taiwan) Commercial Bank as trustee for Morgan Stanley & Co. International Plc (1.93), Kuo-Yi Yeh (1.90), Li-Chuan Yeh (1.81), Li-Cheng Yeh (1.81), CTBC Bank is entrusted with the ESOT account of WIN Semiconductors Corp. (1.80), Chuang Hsiu-Fei (1.74)

Note 1 For directors and supervisors acting as the representatives of corporate shareholders, this section shall indicate the names of the corporate shareholders.

Note 2 If any of the top 10 shareholders is a corporate shareholder, the name of the corporate shareholder and the holding percentage of each shall be stated. If a major shareholder is a legal entity, Table 2 below shall be filled in.

Note 3 If a corporate shareholder is not a corporate organization, the name of the shareholder and shareholding ratio disclosed in the preceding paragraph shall be the name of the contributor or donor and their contribution or donation ratio. Where the donor has passed away, please add “deceased”.

Table 2: Major shareholder in Table 1 are major shareholders of legal entities

March 31, 2026

Name of shareholder (Note 1)	Major shareholders and their shareholding ratios (%) (Note 2)
TIEN HE HSING-YEH Co., Ltd.	Angeli British Virgin Islands Co., Ltd. (63.52), Steve Chen (18.11), Shun-Ting Chen (18.11), Yu-Wen Chen (0.11), Ssu-Kai Chen (0.05), Chih-Ching Lin (0.05), Shu-Chi Lin (0.05)

Note 1 For directors and supervisors acting as the representatives of corporate shareholders, this section shall indicate the names of the corporate shareholders.

Note 2 If any of the top 10 shareholders is a corporate shareholder, the name of the corporate shareholder and the holding percentage of each shall be stated. If a major shareholder is a legal entity, Table 2 below shall be filled in.

Note 3 If a corporate shareholder is not a corporate organization, the name of the shareholder and shareholding ratio disclosed in the preceding paragraph shall be the name of the contributor or donor and their contribution or donation ratio. Where the donor has passed away, please add “deceased”.

Information on directors (II)
Information disclosure of professional qualification of directors as well as the
independence of independent directors

Criteria Name	Professional qualification and experience (Note 1)	State of independence	Number of other public companies in which the individual is concurrently serving as an independent director (Note 3)
Momoton Investment Co., Ltd. Representative: Jackie Cheng (Note 4)	Master of Science in Technology Management, National Tsing Hua University Bachelor of International Business, Yuan Ze University Chairman and Chief Sustainability Officer, Gogolook Co., Ltd.	Not applicable	0
Trust Tech Investment Co., Ltd. Representative: Jeff Kuo (Note 4)	PhD, Department of Industrial Engineering and Engineering Management, National Tsing Hua University Bachelor of Industrial Design, National Cheng Kung University CEO, Gogolook Co., Ltd.		0
WIN Semiconductors Corp. Representative: Steve Chen	MBA, Rutgers University Acting spokesperson, ASUSTeK Computer Inc. Manager, Changshuo Technology (Shanghai) Co., Ltd. Director and General Manager, Corporate Administration Department, WIN Semiconductors Corp. Independent Director, Wei Chuan Foods Corporation		1
Kirk Yang (Note 5)	Bachelor's and master's degrees in electrical engineering, Purdue University Doctoral Program in Electrical Engineering, Columbia University MBA, University of Chicago and New York University Engineer, IBM/AT&T Managing Director and Chief Technology Stock Analyst for Asia at Barclays and Citigroup Global Hardware stock analysts at Goldman Sachs, Credit Suisse, and BNP Paribas in Asia. Chief Financial Officer and Director, Ta Yang Group (HK) and Lianchuang Technology (US) Strategy Management Consultant, Kearney and Accenture		0
Jeremy Ou (Note 5)	Master of Science in Industrial Engineering and Management, Pennsylvania State University EMBA, National Taiwan University Director, Digital Banking Division, KGI Commercial Bank Senior Deputy General Manager, CTBC Bank Director, Citibank (Taiwan)	Note 2	0
Nicole Chan (Note 5)	MBA in Technology Management, School of Business, National Chengchi University Master of Intellectual Property Law, University of London Bachelor of Law, Department of Law, National Taiwan University Chairperson, National Communications Commission Director, Science & Technology Law Institute	Note 2	0
Sting Tao (Note 6)	Master of Environmental Engineering, National Taiwan University General Manager, LINE Taiwan Limited Independent non-Executive Director, FIH Mobile Limited (Hon Hai Technology Group) General Manager, XRSPACE Chairman, Pocket Securities Co., Ltd. Independent Director, GrandTech Cloud Services Inc.	Note 2	1

Note 1 None of the Company's Board members has any of the circumstances described in Article 30 of the Company Act.

Note 2 The Company's independent directors meet the criteria for independence: None of them, their spouses, and relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or its affiliates, nor do they hold shares of the Company (including those held through others); none of them have served as a director, supervisor, or employee of a company with a specific relationship to the Company; and in the most recent two years, none of them, their spouses, or relatives within the second degree of kinship received compensation for providing professional services—such as business, legal, financial, or accounting services—to the Company or its affiliates.

Note 3 Calculated in accordance with Paragraph 2 of Article 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Note 4 After a full re-election of shareholders at the EGM on June 29, 2023, he was reappointed as the corporate representative.

Note 5 Re-appointed as the corporate representative at the EGM on June 29, 2023.

Note 6 Elected at the AGM on May 27, 2024.

(II) Diversity and independence of the Board

1. Board diversity

The composition of the Company's Board of Directors is based on principles of diversity, and the Board diversity policy was formulated with consideration of the Company's business operations, development strategy, and governance needs. In addition to basic qualifications and values, the selection of directors considers professional background, expertise, and industry experience in fields such as law, accounting, finance, marketing, and technology, ensuring the Board as a whole possesses the knowledge, skills, and experience necessary to fulfill its responsibilities. The relevant diversification principles have also been incorporated into the Company's "Rules Governing the Election of Directors" and "Corporate Governance Best Practice Principles" for regulation.

In terms of the Board's composition, 29% of directors are also employees, 43% are independent directors, and 14% are female. Regarding age distribution, there are three directors under 51 years old, three directors between the ages of 51 and 60, and one director between 61 and 70 years old. Overall, the members of the Board of Directors have a certain degree of diversity in terms of professional background, age and identity.

In terms of gender diversity, the Company has set a goal of having at least one female director, with a mid- to long-term goal of achieving at least one-third female representation on the Board. Currently, the percentage of female directors has not yet reached one-third, but the minimum target set for this stage has been reached. Gender diversity will continue to be a consideration in the selection of directors, with priority given to qualified female candidates, gradually increasing the proportion of female directors.

In sum, the overall composition of the Company's board met the established diversity policy and will continue to refine the implementation of various diversity indicators.

2. Board independence

The Company's current Board consists of seven directors, including three independent directors, representing 42.9% of all Board seats. The Company has appointed sufficient independent directors and complied with the legal requirements for the composition of the Board.

All independent directors meet the qualifications set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and possess the professional knowledge and independence necessary to effectively perform their duties, ensuring sufficient oversight of the board and the objectivity and fairness of its decisions.

In addition, upon review, none of the Company's directors, supervisors (if applicable), or between directors and supervisors, had circumstances as stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, nor were there any spousal or familial relationships within the second degree of kinship, ensuring the overall independence of the Board of Directors.

State of implementation of the diversification policy by the Board of Gogolook Co., Ltd.

Diversified core items Name	Basic composition							Required ability							
	Nationality	Gender	Also an employee of the Company	Age				Operational judgment	Accounting and financial analysis	Business management	Crisis management	Industry knowledge	International market perspective	Leadership ability	Decision-making ability
				Under 51 years old	51 - 60 years old	61 - 70 years old	Over 71 years old								
Momoton Investment Co., Ltd. Representative: Jackie Cheng	Republic of China	Male	✓	✓				✓	✓	✓	✓	✓	✓	✓	✓
Trust Tech Investment Co., Ltd. Representative: Jeff Kuo	Republic of China	Male	✓	✓				✓		✓	✓	✓	✓	✓	✓
WIN Semiconductors Corp. Representative: Steve Chen	Republic of China	Male			✓			✓		✓	✓	✓	✓	✓	✓
Kirk Yang	Republic of China	Male			✓			✓	✓	✓	✓	✓	✓	✓	✓
Jeremy Ou	Republic of China	Male				✓		✓	✓	✓	✓	✓	✓	✓	✓
Nicole Chan	Republic of China	Female			✓			✓		✓	✓	✓	✓	✓	✓
Sting Tao	Republic of China	Male		✓				✓		✓	✓	✓	✓	✓	✓

(III) General Manager, Vice Presidents, Assistant Vice Presidents, and Heads of All Company's Divisions And Branch Offices (Attachment 1-1)

March 31, 2026; Unit: shares; %

Title (Note 1)	Nationality	Name	Gender	Date of election (appointment)	Shareholding		Shareholding by spouse or minor children		Shares held under someone else's name		Main working (academic) experiences	Currently holding other positions concurrently	Manager who is a spouse or a relative within the second degree of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Chief Sustainability Officer	Republic of China	Jackie Cheng	Male	2023.04.17	412,132	1.17			2,543,532	7.19	Master of Science in Technology Management, National Tsing Hua University Bachelor of International Business, Yuan Ze University	Note 1	-	-	-	
CEO	Republic of China	Jeff Kuo	Male	2022.06.08 (Note 2)	362,273	1.04	-	-	2,476,532	7.00	PhD, Department of Industrial Engineering and Engineering Management, National Tsing Hua University Bachelor of Industrial Design, National Cheng Kung University	Note 2	-	-	-	-
CTO, CHRO, and CISO	Republic of China	Reiny Song	Male	2022.06.08 2023.11.2 (Note 3)	352,249	1.02	-	-	2,542,532	7.19	Master of Science in Technology Management, National Tsing Hua University Bachelor of Information Technology, National Kaohsiung University of Science and Technology	Note 3	-	-	-	-
COO	South Korea	Manwoo Joo	Male	2022.06.08 (Note 4)	782,707	2.21	-	-	-	-	Aalto University School of Business Hankuk University of Foreign Studies Senior Manager, Korea eBay General Manager, NAVER Business Platform	Note 4	-	-	-	-
Finance VP	Republic of China	Ian Huang	Male	2022.10.27	10,000	0.03	-	-	-	-	UCLA Anderson MBA Bachelor of Science in International Business, National Taiwan University Manager, AWS Taiwan Joint Innovation Center General Manager, Trinity Investment Co., Ltd.	Note 5	-	-	-	-
Vice President, Engineering and Chief AI Officer	Singapore	Tay Joc Cing	Male	2023.08.01 2025.03.19 2026.03.03 (Note 6)	-	-	-	-	-	-	PhD in AI, Nanyang Technological University MBA, National University of Singapore Senior VP of Engineering, SWAT Mobility CTO, iVideoSmart Deputy Head of Engineering, Appier	-	-	-	-	-
Vice President, Product Operations	Republic of China	James Chu	Male	2021.08.01 (Note 7)	-	-	-	-	-	-	Institute of Business Administration, National Taipei University Product Manager Cheetah Mobile	-	-	-	-	-
Vice President, FinTech Business	Republic of China	Johnson Ko	Male	2026.01.01							Master of International Business, National Taiwan University Assistant Manager, Digital Innovation Department, KGI Bank Director, Risk Management Department, Gogolook Co., Ltd.	Note 8				
Finance Controller (Head of Accounting)	Republic of China	Evelyn Ho	Female	2022.06.08 (Note 9)	28,718	0.08	-	-	-	-	Department of Accounting, Soochow University Senior Auditor, KPMG	-	-	-	-	-
Head of Audit	Republic of China	Celine Chang	Female	2021.12.23	4,755	0.01	-	-	-	-	Department of Accounting, National Taiwan University Senior Auditor, KPMG Assistant Manager, Audit, PChome Online Inc.	-	-	-	-	-

Title (Note 1)	Nationality	Name	Gender	Date of election (appointment)	Shareholding		Shareholding by spouse or minor children		Shares held under someone else's name		Main working (academic) experiences	Currently holding other positions concurrently	Manager who is a spouse or a relative within the second degree of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relationship	
Corporate Governance Officer	Republic of China	Rebecca Liu	Female	2025.01.01 (Note 10)	1,000	0.00	-	-	-	-	Master of International Business, National Taiwan University Strategy Planning Manager, Planning Department, Chailease Finance Co., Ltd. Associate Manager, Wealth Management Division, E.SUN Commercial Bank	-	-	-	-	-
Former Chief Commercial Officer	Republic of China	Boice Lin	Male	Resigned on November 12, 2025.												

Note 1 Chairman, Momoton Investment Co., Ltd.; Chairman, Gogolook Co., Ltd.; Chairman, Roo.Cash Co., Ltd.; Director, Tsinghua Angel Co., Ltd.; Director, TSA International Co., Ltd.; Director, Boncha Boncha International Company Limited; Supervisor, Dauding Co., Ltd.; Supervisor, Saasbank Ltd.; Supervisor, La Mode Chic Co., Ltd.; Supervisor, Carce Co., Ltd.; Representative of Corporate Director, Whoscall (Japan); Director, Gogolook (Thailand) Co., Ltd.; Person in Charge, Gogolook Mobile Co.

Note 2 Appointed CEO on April 12, 2012; the appointment was approved by the Board of Directors on June 8, 2022. Also – CEO, Gogolook Co., Ltd.; Chairman, Trust Tech Investment Co., Ltd.; Representative of Corporate Chairman, Whoscall (Japan); Representative of Corporate Director, Gogolook Fintech Co., Ltd.; Director, Gogolook (Thailand) Co., Ltd.; Representative of Corporate Chairman and CEO, Roo.Cash Co., Ltd.; Representative of Corporate Director, Ecommerce Operations B.V.

Note 3 Appointed CTO in 2012. The appointment as CTO and Chief Cybersecurity Officer was approved by the Board of Directors on June 8, 2022. Began to serve as Chief Human Resource Officer from November 2, 2023, and the appointment was approved by the Board of Directors on November 2, 2023. Also – Representative of Corporate Director, Gogolook Fintech Co., Ltd.; Representative of Corporate Director, Roo.Cash Co., Ltd.; Representative of Corporate Director, Roo.Cash Co., Ltd.; Whoscall (Japan); Chairman, He Ke Investment Co., Ltd.; Director, TSA International Co., Ltd.

Note 4 Appointed COO on May 1, 2016. The appointment was approved by the Board of Directors on June 8, 2022. Also – Director, Gogolook (Thailand) Co., Ltd.; Representative of Corporate Director, Ecommerce Operations B.V.

Note 5 Chairman, Good People Ventures Ltd.; Independent Director, Kdan Mobile Software Ltd.; Supervisor, Frontier. cool Inc

Note 6 Appointed Vice President, Engineering on August 1, 2023. The appointment as Chief AI Officer (CAIO) was approved by the Board of Directors on March 3, 2026.

Note 7 Appointed Product Manager on December 6, 2016, and appointed Vice President, Product Operations on August 1, 2021.

Note 8 His appointment beginning January 1, 2026 as Vice President, FinTech Business was approved by the Board of Directors on December 23, 2025. Also – General Manager Roo.Cash Co., Ltd.; Gogolook Fintech Co., Ltd.

Note 9 Began to serve as Head of Accounting on March 5, 218. The appointment was approved by the Board of Directors on June 8, 2022.

Note 10 The appointment was approved by the Board of Directors on December 23, 2025, effective January 1, 2026.

II. Remuneration paid to directors (including independent directors), general managers and deputy general managers in the most recent year

(I) Remuneration of directors and independent directors (Table 1-2) (summary disclosure of names by remuneration level)

December 31, 2025; Unit: NT\$ thousand; %

Title	Name	Remuneration to directors								Total sum of A, B, C and D and their proportion to profit after tax (%)		Remuneration received as company employee								Total sum of A, B, C, D, E, F and G, and their proportion to profit after tax (%)				Remuneration received from reinvestments other than subsidiaries or the parent company
		Remuneration (A)		Pension (B)		Remuneration to director (C)		Expenses for services rendered (D)		The Company	Companies included in the financial statements	Salaries, bonuses and special allowances (E)		Pension (F)		Remuneration to employees (G) (Note)				The Company		Companies included in the financial statements		
		The Company	All companies in the financial	The Company	Companies included in the financial	The Company	Companies included in the financial	The Company	Companies included in the financial			The Company	Companies included in the financial	The Company	Companies included in the financial	Cash amount	Stock amount	Cash amount	Stock amount	Amount	Ratio	Amount	Ratio	
Chairman	Momoton Investment Co., Ltd. Representative: Jackie Cheng	0	0	0	0	0	0	0	0	0	0	6,174	6,174	0	0	0	0	0	0	6,174	11.47	6,174	11.47	None
Director	Trust Tech Investment Co., Ltd. Representative: Jeff Kuo	0	0	0	0	0	0	0	0	0	0	4,766	6,958	0	0	0	0	0	0	4,766	8.85	6,958	12.92	None
Director	WIN Semiconductors Corp. Representative: Steve Chen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	Kirk Yang	600	600	0	0	0	0	0	0	1.11	1.11	0	0	0	0	0	0	0	0	600	1.11	600	1.11	None
Independent Director	Jeremy Ou	360	360	0	0	0	0	0	0	0.67	0.67	0	0	0	0	0	0	0	0	360	0.67	360	0.67	None
Independent Director	Nicole Chan	360	360	0	0	0	0	0	0	0.67	0.67	0	0	0	0	0	0	0	0	360	0.67	360	0.67	None
Independent Director	Sting Tao	360	360	0	0	0	0	0	0	0.67	0.67	0	0	0	0	0	0	0	0	360	0.67	360	0.67	None

1. Please provide in detail the policy, system, standards and structure of remuneration to independent directors, and describe the relevance to the amount of remuneration according to the responsibilities, risks, time invested and other factors:

- The payment of remuneration to the Company's independent directors is based on prevailing market standards for the industry, with due consideration given to the reasonableness of its connection to individual performance, the Company's operating results, and future risks. The Company does not incentivize directors to take actions exceeding the Company's risk tolerance in order to obtain higher remuneration.
- The Company pays a fixed monthly remuneration to its independent directors. Simultaneously, the Company reviews the remuneration system based on actual operating conditions and relevant laws and regulations, and seeks to balance the Company's sustainable operations with risk control.

2. In addition to the disclosure in the table above, in the most recent fiscal year, remuneration received by directors (e.g., serving as a consultant for a non-employee): None.

Note 1: The director was replaced following a general election of directors at the EGM on June 29, 2023, and resigned on March 8, 2024.

Note 2: The director was elected at the shareholders' meeting on May 27, 2024.

Remuneration range for directors and independent directors

Remuneration range for the Company's directors	Name of director			
	Total remuneration (A+B+C+D)		Total remuneration (A+B+C+D+E+F+G)	
	The Company	Companies included in the financial statements (I)	The Company	Companies included in the financial statements (J)
Less than NT\$ 1,000,000	Steve Chen and Kirk Yang Jeremy Ou Nicole Chan and Sting Tao	Steve Chen and Kirk Yang Jeremy Ou Nicole Chan and Sting Tao	Steve Chen and Kirk Yang Jeremy Ou Nicole Chan and Sting Tao	Steve Chen and Kirk Yang Jeremy Ou Nicole Chan and Sting Tao
NT\$ 1,000,000 (inclusive) - NT\$ 2,000,000 (exclusive)	-	-	-	-
NT\$ 2,000,000 (inclusive) - NT\$ 3,500,000 (exclusive)	-	-	-	-
NT\$ 3,500,000 (inclusive) - NT\$ 5,000,000 (exclusive)	-	-	-	-
NT\$ 5,000,000 (inclusive) - NT\$ 10,000,000 (exclusive)	-	-	Jackie Cheng and Jeff Kuo	Jackie Cheng and Jeff Kuo
NT\$ 10,000,000 (inclusive) - NT\$ 15,000,000 (exclusive)	-	-	-	-
NT\$ 15,000,000 (inclusive) - NT\$ 30,000,000 (exclusive)	-	-	-	-
NT\$ 30,000,000 (inclusive) - NT\$ 50,000,000 (exclusive)	-	-	-	-
NT\$ 50,000,000 (inclusive) - NT\$ 100,000,000 (exclusive)	-	-	-	-
NT\$ 100,000,000 or more	-	-	-	-
Total	5	5	7	7

(II) Remuneration to the general manager and deputy general manager (individual disclosure of names and remuneration methods)

December 31, 2025; Unit: NT\$ thousand; %

Title	Name	Salary (A)		Pension (B)		Bonuses and special allowances (C)		Employee remuneration amount (D)				Sum of A, B, C, and D, and their percentage of net income after tax (%)				Remuneration received from reinvestments other than subsidiaries or the parent company
		The Company	Companies included in the financial statements	The Company	Companies included in the financial statements	The Company	Companies included in the financial statements	The Company		Companies included in the financial statements		The Company		Companies included in the financial statements		
								Cash amount	Stock amount	Cash amount	Stock amount	Amount	Ratio	Amount	Ratio	
CEO	Jeff Kuo	4,766	6,958	0	0	0	0	0	0	0	0	4,766	8.85	6,958	12.92	None
Chief Sustainability Officer	Jackie Cheng	6,174	6,174	0	0	0	0	0	0	0	0	6,174	11.47	6,174	11.47	None
CTO, CHRO and CISOr	Reiny Song	6,174	6,174	0	0	0	0	0	0	0	0	6,174	11.47	6,174	11.47	None
COO	Manwoo Joo	3,500	7,791	0	0	0	0	0	0	0	0	3,500	6.50	7,791	14.47	None
Finance VP	Ian Huang	3,991	3,991	0	0	0	0	0	0	0	0	3,991	7.41	3,991	7.41	None
Vice President, Engineering and Chief AI Officer	Tay Joc Cing	7,777	7,777	0	0	0	0	0	0	0	0	7,777	14.44	7,777	14.44	None
Vice President, Product Operations	James Chu	3,973	3,973	0	0	0	0	0	0	0	0	3,973	7.38	3,973	7.38	None
Former Chief Commercial Officer (Note 2)	Boice Lin	1,960	3,821	1,415	0	0	0	0	0	0	0	3,375	6.27	5,236	9.72	None
Former Vice President, Design (Note 3)	Greg Lin	279	279	0-	0	0	0	0	0	0	0-	279	0.52	279	0.52	None

Note 1 Appointed Vice President, Engineering on August 1, 2023, his appointment as Chief AI Officer (CAIO) was approved by the Board of Directors on March 3, 2026.

Note 2 Former Chief Commercial Officer Boice Lin resigned on November 12, 2025.

Note 3 Former Vice President, Design - resigned on January 24, 2025.

Note:

1. Regardless of the title: Any position equivalent to that of a general manager or deputy general manager (e.g., president, CEO, director general, etc.) must be disclosed.

(III) The top five highest-paid executives at publicly listed companies (individual disclosure of names and remuneration methods) (Note 1)

Title	Name	Salary (A)		Pension (B)		Bonuses and special allowances (C)		Employee remuneration amount (D)				Sum of A, B, C, and D, and their percentage of net income after tax (%)				Remuneration received from reinvestments other than subsidiaries or the parent company
		The Company	Companies included in the financial statements	The Company	Companies included in the financial statements	The Company	Companies included in the financial statements	The Company		Companies included in the financial statements		The Company		Companies included in the financial statements		
								Cash amount	Stock amount	Cash amount	Stock amount	Amount	Ratio	Amount	Ratio	
CEO	Jeff Kuo	4,766	6,958	0	0	0	0	0	0	0	0	4,766	8.85	6,958	12.92	None
Chief Sustainability Officer	Jackie Cheng	6,174	6,174	0	0	0	0	0	0	0	0	6,174	11.47	6,174	11.47	None
Chief Technology Officer, Chief Human Resources Officer, and Chief Information Security Officer	Reiny Song	6,174	6,174	0	0	0	0	0	0	0	0	6,174	11.47	6,174	11.47	None
Chief Operating Officer	Manwoo Joo	3,500	7,791	0	0	0	0	0	0	0	0	3,500	6.50	7,791	14.47	None
Vice President, Engineering and Chief AI Officer	Tay Joe Cing	7,777	7,777	0	0	0	0	0	0	0	0	7,777	14.44	7,777	14.44	None

Note 1 The “top five highest-paid executives” refer to managers of the Company. The criteria for the determination of managers are in accordance with the scope of “managers” as stipulated in the Order Letter Tai-Cai-Zheng (3) 0920001301 dated March 27, 2003 issued by the former Securities and Futures Commission, Ministry of Finance. The determination for the calculation of the “top five highest-paid executives” is based on the total amount of salaries, pensions, bonuses and special allowances received by the officers from all companies included in the consolidated financial statements, as well as the amount of remuneration to employees (the total of A+B+C+D), and then ranked by the highest paid executives. If a director is also an executive listed above, this table and the table (1-1) above shall be filled in.

Note 2 Refers to the salary, job bonus and severance payment for the top five highest-paid executives in the last year.

Note 3 Refers to various bonuses, incentive payments, transportation fees, special expenses, various allowances, dormitory, vehicle allocation and other in-kind provisions and other remuneration received by the top five highest-paid executives in the most recent fiscal year. When providing housing, cars and other means of transportation or exclusive personal expenses, the nature and cost of the assets provided, the actual or fair market price rent, fuel and other payments should be disclosed. In addition, if there is a driver, please note the relevant remuneration paid by the Company to the driver, but it will not be included in the remuneration. Also, salary expenses recognized in accordance with IFRS2 “shares-based payment”, including obtaining employee stock options, restricted stock awards, and shares subscribed for in a cash capital increase, should also be included in remuneration.

Note 4 The amount of employee remuneration (including stock and cash) approved by the Board of Directors for the top five highest-paid executives in the most recent year should be stated. If an estimate is not available, the proposed distribution amount for the current year should be calculated based on the proportion of the actual distribution amount from the previous year; furthermore, Attachment 1-3 should also be completed.

Note 5 The total amount of remuneration paid by all companies (including the Company) to the top five highest-paid executives of the Company in the consolidated report shall be disclosed.

Note 6 Profit after tax refers to the profit after tax in the parent company only or individual financial reports for the most recent year.

Note 7 a. This column should clearly state the amount of relevant remuneration received by the top five highest-paid executives of the Company from the subsidiary company or the parent company (if none, please fill in “none”). b. Remuneration refers to the when top five highest-paid executives of the Company serve as a director, supervisor, or manager of reinvested businesses or parent company, etc. other than a subsidiary and in that position receives remuneration or rewards (including remuneration for employees, directors and supervisors) and payments related to business execution expenses.

* The content of the remuneration disclosed in this table is different from the income concept of the income tax law, so the purpose of this table is for information disclosure and not for taxation.

Remuneration range for general managers and deputy general managers

Payments to the Company's general managers and deputy general managers Remuneration range	Name of general manager and deputy general manager	
	The Company	Companies included in the financial statements
Less than NT\$ 1,000,000	Greg Lin	Greg Lin -
NT\$ 1,000,000 (inclusive) - NT\$ 2,000,000 (exclusive)	-	-
NT\$ 2,000,000 (inclusive) - NT\$ 3,500,000 (exclusive)	Boice Lin	-
NT\$ 3,500,000 (inclusive) - NT\$ 5,000,000 (exclusive)	Jeff Kuo, Manwoo Joo, James Chu, Ian Huang	James Chu, Ian Huang
NT\$ 5,000,000 (inclusive) - NT\$ 10,000,000 (exclusive)	Jackie Cheng, Reiny Song, Tay Joc Cing	Jeff Kuo, Jackie Cheng, Reiny Song Manwoo Joo, Boice Lin, Tay Joc Cing
NT\$ 10,000,000 (inclusive) - NT\$ 15,000,000 (exclusive)	-	-
NT\$ 15,000,000 (inclusive) - NT\$ 30,000,000 (exclusive)	-	-
NT\$ 30,000,000 (inclusive) - NT\$ 50,000,000 (exclusive)	-	-
NT\$ 50,000,000 (inclusive) - NT\$ 100,000,000 (exclusive)	-	-
Over NT\$ 100,000,000	-	-
Total	9	9

(IV) Names of managers receiving employee remuneration and distribution status
(Attachment 1-3)

March 31, 2026; Unit: NT\$ thousands

	Title (Note 1)	Name (Note 1)	Stock amount	Cash amount	Total	Total amount to profit after tax (%)
Manager	CEO	Jeff Kuo	-	-	-	-
	Chief Sustainability Officer	Jackie Cheng				
	CTO, CHRO and CISO	Reiny Song				
	Chief Operating Officer	Manwoo Joo				
	Vice President, Product Operations	James Chu				
	Finance VP	Ian Huang				
	Vice President, Engineering and Chief AI Officer	Tay Joc Cing				
	Finance Controller (Head of Accounting)	Evelyn Ho				
	Corporate Governance Officer	Rebecca Liu				
	Former Chief Commercial Officer	Boice Lin (Note 5)				
	Former Vice President, Design	Greg Lin (Note 6)				

Note 1 Individual names and titles shall be disclosed separately, but the distribution of profits may be disclosed in an aggregate manner.

Note 2 The amount of employee remuneration (including stock and cash) approved by the Board of Directors for the most recent year should be stated. If an estimate is not available, the proposed distribution amount for the current year should be calculated based on the proportion of the actual distribution amount from the previous year. Profit after tax refers to profit after tax in the most recent year. If IFRs have been adopted, profit after tax refers to the profit after tax on the parent company only or individual financial reports.

Note 3 Note 3: The scope of managers shall be defined under Letter Tai-Cai-Zheng-(III)-Zi No.0920001301 dated March 27 2003, which is specified below:

- (1) General Manager and equivalent rank
- (2) Deputy General Managers and equivalent rank
- (3) Assistant General Managers and people of equivalent rank.
- (4) Head of Finance Department
- (5) Head of Accounting Department
- (6) Persons who manage company affairs and are authorized to affix signature on behalf of the Company

Note 4 For directors, general managers and deputy general managers who receive employee remuneration (including shares and cash), details must be disclosed in this Table in addition to Table 1-2.

Note 5 Resigned on November 12, 2025.

Note 6 Resigned on January 24, 2025.

(V) Analysis of the total remuneration paid to the directors, supervisors, general manager and deputy general managers of the Company in the most recent two years by the Company and all companies in the consolidated financial statements as a percentage of the net profit after tax of parent company only financial reports or individual financial reports; and explain the payment remuneration policies, standards and combinations, procedures for determining remuneration, and their correlation with business performance and future risks:

1. Total remuneration paid to the Company’s directors, supervisors, general managers and deputy general managers of the Company in the most recent two years as a percentage of the net profit after tax

Unit: %

Item	2024		2025	
	The Company	All companies in the consolidated statements	The Company	All companies in the consolidated statements
Total remuneration to directors as a percentage of net income after tax	(4)	(4)	3	3
Total amount of remuneration to supervisors as a percentage of net income after tax	-	-	-	-
Total amount of remuneration to general managers and deputy general managers as a percentage of net income after tax	(102)	(117)	74	89

Note: The remuneration ratio turned positive in 2025 as the Company became profitable. The increase in remuneration for the general managers and deputy general managers in 2025 compared to 2024 was mainly due to increased overseas assignment allowances and manager severance payments in 2025.

2. Payment remuneration policies, standards and combinations, procedures for determining remuneration, and their correlation with business performance and future risks

The remuneration to the Company’s directors shall be in accordance with the Articles of Incorporation. If the Company generates a profit in a year (meaning profit before distribution of employee and director remuneration), the Company shall allocate no more than 3% as director remuneration. In accordance with the “Procedures for Performance Evaluation of the Board of Directors and Functional Committees”, the Company conducts an internal performance evaluation at least once a year, and an external evaluation is conducted by an external professional independent institution or team of experts and scholars every three years.

However, the Company was listed in 2023, and as the evaluation system was only established then, there is no information available on a three-year external evaluation yet. Remuneration to directors shall be determined with reference to the Company's operating results and the results of directors' performance appraisals (e.g., individual contributions, attendance rates, and frequency of participation) and prevailing industry remuneration levels to ensure reasonableness.

The remuneration to general manager and deputy general managers includes fixed salaries and variable remuneration (performance bonuses, employee stock options, etc.) and is determined based on the scale of the Company, operating results, and the performance of the managers. The percentage of basic salary adjustment and bonuses are determined by the HR Department's remuneration measures and evaluation procedures. After approval based on the designated authority, they are submitted to the Remuneration Committee for review and released upon approval by the Board of Directors. Salary adjustments and bonus payments are based on annual performance appraisals (covering financial performance, operational strategy, talent development, and sustainable governance indicators), and consider the Company's overall operating performance and future operating risks to ensure salary structures are linked to performance and risk management.

In summary, the remuneration of the Company's directors, general managers and deputy general managers is determined after considering the Company's operating performance, potential future operational risks, and the responsibilities they bear. Competitive remuneration is offered to balance the Company's risk control and sustainable operations.

III. Status of corporate governance

(I) Operations of the Board of Directors

In the most recent year, the Board of Directors met five times (A), and director attendance is as follows:

Title	Name	Number of actual attendances (represented) B	Number of proxy attendances	Actual attendance rate (%) 【B/A】 (Note 2)	Remark
Chairman	Momoton Investment Co., Ltd. Representative: Jackie Cheng	5	0	100%	Attendance of 5 meetings required.
Director	Trust Tech Investment Co., Ltd. Representative: Jeff Kuo	4	1	80%	Attendance of 5 meetings required.
Director	Corporate Director of WIN Semiconductors Corp.: Steve Chen Representative: Steve Chen	3	2	60%	Attendance of 5 meetings required.
Director	Kirk Yang	4	1	80%	Attendance of 5 meetings required.
Independent Director	Jeremy Ou	5	0	100%	Attendance of 5 meetings required.
Independent Director	Nicole Chan	4	1	80%	Attendance of 5 meetings required.
Independent Director	Sting Tao	5	0	100%	Attendance of 5 meetings required.

Other information required:

I. FOR BOARD OF DIRECTORS MEETINGS THAT MEET ANY OF THE FOLLOWING DESCRIPTIONS, STATE THE DATE, SESSION, THE DISCUSSED AGENDA, INDEPENDENT DIRECTORS' OPINIONS AND HOW THE COMPANY HAS RESPONDED TO SUCH OPINIONS:

(I) Matters listed in Article 14-3 of the Securities and Exchange Act: As the Company established an Audit Committee on June 29, 2023, Article 14-3 of the Securities and Exchange Act does not apply. Instead, the matters listed in Article 14-5 of the Securities and Exchange Act apply. Please refer to the Operations of the Audit Committee.

(II) Except for the preceding matters, any matter resolved by the Board of Directors with an independent director expressing an objection or reservation that has been included in records or stated in writing: None.

II. RECUSAL OF THE DIRECTORS FROM MOTIONS INVOLVING THEIR INTEREST, SPECIFY THE NAMES OF THE DIRECTORS, THE CONTENT OF THE MOTIONS, THE REASON FOR RECUSAL, AND THE PARTICIPATION IN VOTING:

Date of Board meeting	Content of motion	Name of director	Reason for recusal	Participation in voting
2025/2/27 6th term 15th meeting	Motion for revising the employee stock option plan for new shares issued through a pre-IPO cash capital increase by the Company's managers	Chairman Jackie Cheng and Director Jeff Kuo	Chairman Jackie Cheng and Director Jeff Kuo recused themselves from the meeting as they were stakeholders in this motion.	According to the law, they did not participate in discussion or resolution; the motion was passed after the acting chairperson consulted with the directors present and received no objections.
2025/2/27 6th term 15th meeting	Motion for lifting the non-compete restriction for directors	Chairman Jackie Cheng, Directors Jeff Kuo and Steve Chen, and Independent Directors Nicole Chan and Sting Tao.	Chairman Jackie Cheng, Directors Jeff Kuo and Steve Chen, and Independent Directors Nicole Chan and Sting Tao recused themselves from the meeting as they were stakeholders in this motion.	According to the law, they did not participate in discussion or resolution; the motion was passed after the acting chairperson consulted with the directors present and received no objections.
2025/8/12 6th term 17th meeting	Motion for the Company's 2025 RSU allocation	Chairman Jackie Cheng and Director Jeff Kuo	Chairman Jackie Cheng and Director Jeff Kuo recused themselves from the meeting as they were stakeholders in this motion.	According to the law, they did not participate in discussion or resolution; the motion was passed after the acting chairperson consulted with the directors present and received no objections.
2025/8/12 6th term 17th meeting	Motion for adjusting salaries and performance bonuses for senior managers	Chairman Jackie Cheng and Director Jeff Kuo	The relevant personnel in this case, Chairman Jackie Cheng and Director Jeff Kuo recused themselves from the meeting as they were stakeholders in this motion.	According to the law, they did not participate in discussion or resolution; the motion was passed after the acting chairperson consulted with the directors present and received no objections.

2025/12/23 6th term 19th meeting	Motion for 2026 remuneration to managers	Chairman Jackie Cheng and Director Jeff Kuo	The relevant personnel in this case, Chairman Jackie Cheng and Director Jeff Kuo recused themselves from the meeting as they were stakeholders in this motion.	According to the law, they did not participate in discussion or resolution; the motion was passed after the acting chairperson consulted with the directors present and received no objections.
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III. LISTED COMPANIES ARE REQUIRED TO DISCLOSE INFORMATION REGARDING THE FREQUENCY AND DURATION, SCOPE, METHOD, AND CONTENT OF THEIR BOARD OF DIRECTORS' SELF-EVALUATION (OR PEER EVALUATION).

Evaluation cycle	Evaluation duration	Appraisal scope	Appraisal method	Evaluation content
Once per year	From January 1 to December 31, 2025	Performance evaluation of the Board of Directors, individual directors, and functional committees (Remuneration and Audit Committee)	Internal Board self-assessment and board member self-assessment	Performance evaluation of the Board: including the Board's level of participation in the Company's operations, improvement of Board decision-making quality, Board composition and structure, director nomination and continuing education, internal control, and overall assessment. Performance evaluation of individual directors: including understanding of the Company's objectives and tasks, directors' awareness of their duties, level of participation in the Company's operations, internal relationship building and communication, directors' expertise and continuing education, internal controls, and overall assessment. Performance evaluation of functional committees: level of participation in the Company's operations, understanding of committee responsibilities, improvement of committee decision-making quality, committee composition and member selection, internal controls, and overall assessment.

The Company has formulated the "Procedures for Performance Evaluation of the Board of Directors", which covers the performance evaluation of the entire Board of Directors, individual Board members, and functional committees. The evaluation methods include self-evaluation by the Board of Directors, self-evaluation by board members, performance appraisals conducted by external professional institutions and experts, or other appropriate methods. Performance evaluations are conducted annually and regularly in accordance with the Procedures and are completed by the end of the first quarter of the following year, serving as a reference for the selection or nomination of directors and committee members. The performance evaluation results of individual directors and functional committee members are also used as a reference for determining their individual remuneration. In addition, the Company commissions an external professional and independent organization or a team of experts and scholars to conduct an external evaluation every three years. However, the Company was listed in 2023, and as the evaluation system was only established then, there is no information available on a three-year external evaluation yet.

The Company has completed its self-evaluation of the performance of the Board of Directors and various committees for 2025. The evaluation results were submitted to the Board of Directors and various committees in the first quarter of 2026 to serve as a basis for review and improvement. The holistic average score for the self-evaluation of the Board of Directors was 4.80 (out of 5), while the holistic average score for the self-evaluation of individual Board members was 4.91 (out of 5). These results indicate the Board as a whole operated well. The Audit Committee and the Remuneration Committee both received a self-evaluation score of 5 (out of 5), indicating strong performance from each functional committee.

IV. The objectives of enhancing the functions of the Board of Directors (e.g., establishing an audit committee and improving information transparency) and their implementation status for the current and most recent years: The Company has established a Remuneration Committee and an Audit Committee to assist the Board of Directors in fulfilling its supervisory duties. The implementation status has been disclosed on the Company's website (Corporate Governance > Operational Overview).

(II) Operations of the Audit Committee:

In the most recent year, the Audit Committee met five times (A), and independent director attendance is as follows:

Title	Name	Number of actual attendance B	Number of proxy attendances	Attendance (%) 【B/A】 (Notes 1 and 2)	Remark
Convener	Jeremy Ou	5	0	100%	Appointed on June 29, 2023. Attendance of 5 meetings required.
Committee member	Nicole Chan	4	1	80%	Appointed on June 29, 2023. Attendance of 5 meetings required.
Committee member	Sting Tao	5	0	100%	Appointed as an independent director on May 27, 2024; attendance of 5 meetings required.

Other information required:

I. For Audit Committee meetings that meet any of the following descriptions, state the date and session of the Audit Committee meeting held, the discussed topics, the content of the objections, reservations or material recommendations of independent directors, the Audit Committee's resolution, and how the company has responded to Audit Committee's opinions:

(I) Matters listed in Article 14-5 of the Securities and Exchange Act:

Audit Committee meeting date / session	Content of motion	Content of the objections, reservations or material recommendations of independent directors	Resolutions not approved by the Audit Committee but passed by more than two-thirds of the Board of Directors.
2025/02/27 1st term 12th meeting	1. Motion for report on the Company's internal audit affairs	-	-
	2. Motion for subsidiary's risk management report for Q4 2024	-	-
	3. Motion for the Company's 2024 financial statements and business report	-	-
	4. Motion for the Company's 2024 loss carryforward	-	-
	5. Motion for the review of the effectiveness of the Company's internal control system and statement of internal control system for 2024	-	-
	6. Motion for providing endorsement/guarantee for its subsidiaries	-	-
	7. Motion for establishing the Company's subsidiary in Thailand	-	-
	8. Capital increase through exercising employee stock options for subscription of common shares by the Company in Q1 2025.	-	-
	9. Motion for issuing RSAs for 2025	-	-
	10. Motion for amending the Company's Articles of Incorporation	-	-
	11. Motion for revising the Company's "Internal Control System" and "Internal Audit System"	-	-
	12. Motion for lifting the non-compete restriction for directors	-	-
Resolution of the Audit Committee: All independent directors in attendance approved the motion unanimously.			
The Company's response to the Audit Committee's opinions: All directors present at the 15th meeting (2025/02/27) of the 6th Board of Directors approved unanimously.			
Audit Committee meeting date / session	Content of motion	Content of the objections, reservations or material recommendations of independent directors	Resolutions not approved by the Audit Committee but passed by more than two-thirds of the Board of Directors.
2025/05/14 1st term 13th meeting	1. Report on the Company's internal audit affairs	-	-
	2. Motion for subsidiary's risk management report for Q1 2025	-	-
	3. Motion for the Company's financial statements for Q1 2025	-	-
	4. Motion for increasing capital in the Company's subsidiary	-	-
	5. Motion for revising the limit established in the "Guidelines for Managing Risk Assets" of Gogolook Fintech Co., Ltd.		
	6. The Philippine branch invested PHP500,000 in government bonds as statutory margin		
Resolution of the Audit Committee: All independent directors in attendance approved the motion unanimously.			
The Company's response to the Audit Committee's opinions: All directors present at the 16th meeting (2025/05/14) of the 6th Board of Directors approved unanimously.			
2025/08/12 1st term 14th meeting	1. Motion for report on the Company's internal audit affairs	-	-
	2. Motion for subsidiary's risk management report for Q2 2025		
	3. Motion for the Company's financial statements for Q2 2025		

	4. Motion for payment of investment funds to subsidiary		
	5. Motion for providing endorsements/guarantees for its subsidiary “Gogolook Fintech Co., Ltd.”		
	6. Setting the reference date for the capital increase through exercising employee stock options for subscription of common shares by the Company in Q2 2025.		
	7. Motion for amending the Company’s “Procedures for Transactions with Related Parties, Specific Companies, and Group Companies, and Financial Business Transactions with Affiliates”		
	Resolution of the Audit Committee: All independent directors in attendance approved the motion unanimously. The Company’s response to the Audit Committee’s opinions: All directors present at the 17th meeting (2025/08/12) of the 6th Board of Directors approved unanimously.		
2025/11/12 1st term 15th meeting	1. Motion for report on the Company’s internal audit affairs	-	-
	2. Motion for subsidiary’s risk management report for Q3 2025	-	-
	3. Motion for the Company’s financial statements for Q3 2025	-	-
	4. Motion for lending funds to the Company’s subsidiary	-	-
	5. Motion for the Company’s spin-off and transfer of the Company’s “Roo.Cash” business		
	6. Increasing capital in the Company’s subsidiary ScamadviserAsia Inc.		
	Resolution of the Audit Committee: All independent directors in attendance approved the motion unanimously. The Company’s response to the Audit Committee’s opinions: All directors present at the 18th meeting (2025/11/12) of the 6th Board of Directors approved unanimously.		
2025/12/23 1st term 16th meeting	1. Report on the implementation of the Company’s risk management	-	-
	2. Motion for the Company’s appointment of CPAs for 2026, and evaluation of their independence and competence	-	-
	3. Motion for the Company’s 2026 audit plan	-	-
	Resolution of the Audit Committee: All independent directors in attendance approved the motion unanimously. The Company’s response to the Audit Committee’s opinions: All directors present at the 19th meeting (2025/12/23) of the 6th Board of Directors approved unanimously.		
(II)	Except for the preceding matters, any matter that has not been passed by the Audit Committee, but has been adopted with the approval of two-thirds or more of all board directors without having been passed by the audit committee: None.		
(III)	The Audit Committee held 5 meetings in 2025, during which the following matters were reviewed:		
	(1) Establishment or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.		
	(2) Evaluation of the effectiveness of the internal control system.		
	(3) Establishment or amendment of the procedures for handling significant financial business activities – including the acquisition or disposal of assets, derivative transactions, lending funds to others, and providing endorsements or guarantees – in accordance with Article 36-1 of the Securities and Exchange Act.		
	(4) Matters concerning directors’ personal interests.		
	(5) Significant loans of funds, endorsements, or provision of guarantees.		
	(6) Appointment, dismissal, and compensation of the attesting CPA.		
	(7) Annual financial reports signed or sealed by the chairman, the manager, and the accounting supervisor, and quarterly financial reports audited and certified by CPAs.		
	(8) Other important matters as stipulated by the Company or the competent authority.		
(IV)	Review of financial report: The Board of Directors has prepared the Company’s 2025 business report, financial statements, and a proposal for loss carryforward. The financial statements were audited by PwC, with an audit report issued. The above-mentioned business report, financial statements, and proposal for loss compensation were reviewed by the Audit Committee, and no discrepancy was found.		
(V)	Evaluating the effectiveness of the internal control system: The Audit Committee has evaluated the effectiveness of the Company’s internal control system policies and procedures (including financial, operational, risk management, and compliance controls), and reviewed regular reports from the Company’s internal audit department, certified public accountants, and management. The Audit Committee found that the Company’s risk management and internal control system was effective, and the Company had adopted necessary control mechanisms to supervise and correct violations.		
(VI)	CPAs appointed: The Audit Committee is responsible for overseeing the independence of the financial statement auditors to ensure the fairness of the financial statements. Generally, the certifying accountant firm may not provide other services to the Company except for tax-related services or items specifically approved. All services provided by the attesting CPA firm must be approved by the Audit Committee. In accordance with the Company’s “Corporate Governance Best Practice Principles”, the Company shall select professional and independent CPAs, and regularly evaluate the independence, professionalism and suitability of the CPAs. The evaluation includes the assessment of the CPA’s independence, professionalism, and competence, and evaluate whether they are a related party of the Company or have any business or financial relationships with the Company. On December 23, 2025, the 16th meeting of the first Audit Committee and the 19th meeting of the 6th Board of Directors reviewed and		

approved CPAs Shang-Tun Wu and Wang Yu-Hsin of PwC, confirming that both met the independence evaluation standards and were qualified to serve as the Company's financial auditors.

- II. Recusal of the independent directors from motions involving their interest, specify the names of the independent directors, the content of the motions, the reason for recusal, and the participation in voting: Independent Directors Nicole Chan and Sting Tao. recused themselves from the motion for lifting the non-compete restriction for directors, which was discussed on February 27, 2025; the motion was passed after the chairperson consulted with the members present and received no objections.
- III. Communication between independent directors and the head of internal audit and CPAs (should include significant matters, methods, and outcomes of communication regarding the company's financial and business status).
- (I) After each audit is completed, the Company's auditors submitted an audit report to the independent directors as required by law, and the independent directors raised no objections.
- (II) The Company's auditors attended each Audit Committee meeting and prepared audit reports for the regular Board of Directors' meetings. The independent directors had no objections to the reported matters.
- (III) The independent directors of the Company communicated with the CPAs face-to-face or in writing to understand the contents of the financial statements and other matters.

Audit Committee meeting date / session	Matters communicated with chief internal auditor	Matters communicated with the CPAs
2025/02/27 12th meeting of the first term	<ul style="list-style-type: none"> ●Report on internal audit affairs (separate meeting) ●Review of the effectiveness of the Company's internal control system and statement of internal control system for 2024 ●Revising the Company's "Internal Control System" and "Internal Audit System" 	<ul style="list-style-type: none"> ●Qualifications, performance and independence of the attesting CPA (separate meeting) ●Audit range and results of the 2024 financial statements (separate meeting) ●Annual audit plan (separate meeting)
2025/05/14 13th meeting of the first term	<ul style="list-style-type: none"> ●Report on internal audit affairs (separate meeting) 	<ul style="list-style-type: none"> ●Review of the scope and results of the financial report for Q1 2025 (separate meeting)
2025/08/12 14th meeting of the first term	<ul style="list-style-type: none"> ●Report on internal audit affairs (separate meeting) 	<ul style="list-style-type: none"> ●Review of the scope and results of the financial report for Q2 2025 (separate meeting)
2025/11/12 15th meeting of the first term	<ul style="list-style-type: none"> ●Report on internal audit affairs (separate meeting) 	<ul style="list-style-type: none"> ●Review of the scope and results of the financial report for Q3 2025 (separate meeting)
2025/12/23 16th meeting of the first term	<ul style="list-style-type: none"> ●2026 audit plan 	<ul style="list-style-type: none"> ●Audit quality indicators for attesting CPAs, including qualifications, performance, and independence (separate meeting) ●Annual audit plan (separate meeting)

Results: The above matters have been reviewed and approved by the Committee, and the independent directors had no objections.

(III) State of corporate governance operations and any difference from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof (Table 2-2)

Evaluation item	Status		Summary	Difference from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons for such difference
	Yes	No		
I. Has the company established and disclosed its rules of corporate governance in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established its “Corporate Governance Best-Practice Principles” and disclosed them on the Company’s website. (Company website > Menu > Investors > Governance > Regulations)	No significant difference
II. Equity structure and shareholders’ equity	V		In accordance with the “Corporate Governance Best Practice Principles”, the Company has established relevant procedures and implemented a spokesperson system, including a Acting spokesperson. The dedicated investor relations personnel are responsible for daily communication with shareholders and investors, collecting and addressing their feedback. Legal matters are handled with assistance from the Company’s legal department to ensure the appropriateness and legality of responses.	No significant difference
(I) Has the company formulated internal procedures regulated to handle shareholders’ proposals, doubts, disputes, and litigation matters and have the procedures been implemented accordingly?	V		The Company has a shareholder services department in place and also engages a shareholder services agent to handle shareholder-related matters. The Investor Relations (IR) unit is responsible for communication with shareholders and investors, allowing the Company to regularly maintain a list of major shareholders and make relevant announcements and filings as required by law.	No significant difference
(II) Does the company possess a list of the company’s major shareholders and a list of the ultimate controllers of its major shareholders?	V		The Company has established robust financial, operational, and accounting management systems and operates in accordance with its internal control system to strengthen risk management mechanisms.	No significant difference
(III) Has the company established and implemented the risk control and firewall mechanisms between the affiliates?	V		The Company has established internal control systems and operating procedures, including “Management of Insider Trading Prevention” and “Operating Procedures for Handling Internal Material Information”, ensuring that internal personnel do not trade securities using undisclosed material information.	No significant difference
(IV) Has the company set up internal regulations to prohibit internal personnel from utilizing the undisclosed information to trade securities?	V		A Board diversity policy has been formulated in the Company’s “Corporate Governance Best-Practice Principles” and “Rules Governing the Election of Directors”. The details of the implementation of the policy are disclosed on the Company’s website and in this annual report (Two. State of implementation of the diversification policy by the Board of Gogolook Co., Ltd.).	No significant difference
III. Composition and duties of the Board of Directors	V		The Company has lawfully established a Remuneration Committee and an Audit Committee, and they operate in accordance with applicable regulations. In addition, considering the evolving needs of corporate governance, the Company will assess the potential establishment of other functional committees as necessary to further enhance its corporate governance mechanisms.	No significant difference
(I) Has the board formulated a diversity policy and specific management objectives, and have they been implemented?	V		The Company has formulated the “Procedures for Performance Evaluation of the Board of Directors, Functional Committees and Managers” and conducts performance evaluations of the Board of Directors, individual directors, and functional committees at the end of each year. The evaluation results are submitted to the Remuneration Committee and the Board of Directors and are used as a reference for subsequent nominations for reappointment, to continuously improve corporate governance performance. The results of the most recent performance evaluation were generally good and had been reported to the Remuneration Committee and the Board of Directors in accordance with the procedures.	No significant difference
(II) Apart from the remuneration committee and audit committee, has the company voluntarily established other functional committees?	V		In accordance with Article 29 of the “Corporate Governance Best Practice Principles”, the Company regularly assessed the independence and suitability of CPAs by referring to the Audit Quality Indicators (AQIs). Based on the assessment, the independence of the current CPAs complied with relevant laws and regulations and professional standards, and the assessment results were submitted to the Audit Committee and the Board of Directors for review and approval as per procedure.	No significant difference
(III) Has the company established Regulations Governing the Board Performance Evaluation and its evaluation methods, and does the company conduct a performance evaluation each year, submit the performance evaluation results to the Board of Directors and use them as reference in determining remuneration for individual directors, and nomination for reappointment?	V			
(IV) Does the company regularly assess the independence of its CPAs?	V			

Evaluation item	Status		Summary	Difference from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons for such difference
	Yes	No		
IV. Has the company designated an appropriate number of personnel that specializes in corporate governance affairs (including but not limited to providing directors/supervisors with the information needed and assist directors and supervisors in complying with the laws and regulations to perform their duties, convention of board meetings and shareholders meetings, preparation of board meeting and shareholders meeting minutes, etc.)?	V		The Company has appointed a corporate governance officer to strengthen the Board's functions and implement corporate governance. The officer is responsible for coordinating matters related to corporate governance. The main responsibilities of the corporate governance officer include establishing and improving the corporate governance system, conducting shareholder meetings, Board meetings, and functional committee meetings in compliance with the law, and maintaining and updating information on the Company's Chinese and English websites. The corporate governance officer also assists directors with their appointment and continuing education, provides directors with the information they need to perform their duties and compliance assistance, and regularly reviews the qualifications of independent directors and handling matters related to director changes. In the most recent year, the corporate governance officer organized meetings of the Board, Audit Committee, and Remuneration Committee and arranged tasks related to the shareholders' meeting, directors' continuing education and reviews of independent directors' qualifications as required. The corporate governance officer also reported the relevant implementation status to the Board of Directors according to established procedures.	No significant difference
V. Has the company established channels for communication with the stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and set up a section for stakeholders on the official website of the company with a proper response to the concerns of the stakeholders on issues related to corporate social responsibility?	V		The Company has established a comprehensive stakeholder communication mechanism and created a dedicated stakeholder section on its website as a platform for disclosing relevant information and facilitating communication to address key concerns raised by shareholders, employees, customers, and suppliers. Externally, contact emails are available for investor relations (IR) and integrity reporting, providing shareholders and external stakeholders with channels for feedback and complaints. Internally, an employee grievance mechanism has been established, with a dedicated unit responsible for handling relevant cases.	No significant difference
VI. Does the company engage a professional stock transfer agency to handle affairs related to shareholders' meetings?	V		The Company has appointed Yuanta Securities' Shareholder Services Department as the agent to handle shareholder meeting affairs.	No significant difference
VII. Information disclosure (I) Does the company have a website set up where its financial business, and corporate governance information is disclosed?	V		The Company has set up a Chinese and English website to disclose financial, business, and corporate governance information as required.	No significant difference
(II) Has the company adopted other information disclosure methods (e.g., establishing an English website, designating a responsible person for collecting and disclosing information of the company, substantiating the spokesman system, and upload the procedure of investors conference on its website, etc.)?	V		The Company has adopted a diversified information disclosure mechanism, including the establishment of Chinese and English websites, designated personnel responsible for collecting and disclosing company information, and the implementation of a spokesperson system, ensuring the timeliness and consistency of external communications.	No significant difference
(III) Has the company published and reported its annual financial report within two months after the end of a fiscal year, and published and reported its financial reports for the first, second, and third quarters, as well as its operating status for each month before the specified deadline?	V		The Company announced and reported its annual financial report, quarterly financial reports, and monthly operating results within the deadlines prescribed by laws and regulations.	No significant difference
VIII. Is there any important information (including but not limited to employee rights and benefits, employee care, investor relations, supplier relations, stakeholder rights, the continuing education of the directors and supervisors, risk management policy and risk	V		I. Employee rights and employee care: Please refer to the relevant descriptions of "employee welfare measures, education, training, retirement system, and their implementation status, as well as labor agreements and various employee rights protection measures" in this annual report. II. Investor relations: For shareholders and investor relations, please refer to the relevant sections of this table.	No significant difference

Evaluation item	Status		Summary	Difference from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons for such difference
	Yes	No		
assessment implementation, the pursuit of customer policy, and the purchase of liability insurance for the company's directors and supervisors) that is helpful in understanding the corporate governance operation of the company?			<p>III. Stakeholders' rights and communication mechanism: For the stakeholder communication mechanism, please refer to the relevant sections of this table.</p> <p>IV. Directors' continuing education: Please refer to the section on Directors' continuing education in this annual report.</p> <p>V. Risk management policy and risk assessment implementation: Please refer to the "Risk Management" section in this annual report.</p> <p>VI. Implementation of customer policy: The Company adheres to relevant laws and regulations and internal guidelines in its business operations, and ensures the security and lawful use of customer data through information security and personal data protection systems.</p> <p>VII. Liability insurance for directors and key executives: The Company has taken out liability insurance for its directors and key executives to mitigate the risks they may face in the course of performing their duties. The latest insurance coverage was reported to the Board of Directors on December 23, 2025.</p> <p>VIII. Other important information to help understand how corporate governance operates: Please refer to other relevant sections in this annual report.</p>	

IX. Please explain the improvements made, based on the latest Corporate Governance Evaluation results published by TWSE Corporate Governance Center, and propose enhancement items and measures for any issues that are yet to be improved:

No.	Evaluation indicators	Improvement made / prioritized items for enhancement and associated measures
1.1	Does the company report directors' remuneration at the annual general meeting, including the remuneration policy, individual remuneration details, and amounts?	As the Company had accumulated losses in 2024, no remuneration to directors was planned for 2025. This will be re-evaluated after the Company becomes profitable. This indicator was not applicable this year.
2.14	Has the company established a nomination committee of at least three members, a majority of whom are independent directors, with an independent director serving as convener and chairing meetings? Has the company disclosed the committee's composition, responsibilities, and operations?	The Company will assess the need to establish a nomination committee based on how proceedings develop.
2.23	Has the company's Procedures for Performance Evaluation of the Board of Directors been approved by the Board of Directors and do the Procedures specify that an external evaluation must be conducted at least once every three years? Has such an evaluation been performed in the evaluation year or in the most recent two years, and were the results disclosed on the Company's website or in its annual report?	Since the three-year period for the external evaluation has not yet expired, no external evaluation has been conducted to date and is expected to be conducted in 2026 as required.
2.27	Does the company establish an intellectual property management plan linked to operational objectives, disclose the implementation status on its website or in its annual report, and report to the Board of Directors at least once a year?	The Company is currently in the process of developing an intellectual property management plan. Completion is expected in 2026, and a report will be submitted to the Board of Directors as required. Implementation status will also be disclosed on the Company's website or in the annual report as appropriate.
3.13	Does the company voluntarily disclose individual director remuneration in its annual report?	As the Company has experienced losses in its parent company only financial statements in the past three years, it was not required to voluntarily disclose directors' individual remuneration. However, information on directors' individual remuneration has been disclosed in the annual report since 2024.
4.1	Has the company established a dedicated unit or assigned concurrent responsibilities to promote sustainable development? Has the unit conducted risk assessments on environmental, social, and governance issues related to its operations, based on the principle of materiality? Has it formulated relevant risk management policies or strategies, and has the Board of Directors overseen the implementation of sustainable development initiatives? Is progress on these initiatives disclosed on the Company's website and in its annual report?	The relevant matters have been improved and are detailed in this annual report.
4.4	Has the company's ESG report referred to the SASB Standards to disclose relevant ESG information?	It is expected that a sustainability report, referencing the SASB standards, will be prepared in 2026.
4.5	Has the company's ESG report been verified by a third party?	The related verification mechanisms are expected to be introduced in 2026.
4.11	Did the company disclose its water usage and total waste volume in the most recent two years?	The relevant matters have been improved and are detailed in this annual report.
4.19	Has the company invested in energy-saving or green energy-related environmental protection and sustainability equipment, or in Taiwan's green energy industry (e.g., renewable energy power plants)? Has the company issued or invested in sustainable development bonds, and disclosed its investment status and specific benefits?	The Company has not yet invested in energy-saving or green energy-related equipment, Taiwan's green energy industry, or sustainable development bonds. We will evaluate relevant investment opportunities in the future based on the operational development and resource allocation.
4.22	Does the company allocate resources to support the development of domestic culture, and does it disclose the nature of its support and the results achieved on its website, in its annual report, or in its sustainability report?	The Company has not yet allocate resources to support the development of domestic culture. The Company will assess the feasibility of participating in related activities or allocating resources based on its operating conditions and resource allocation, and disclose relevant implementation details in a timely manner.
4.25	Does the company disclose its Scope 1 and Scope 2 GHG emissions for the most recent two years?	The relevant matters have been improved and are detailed in this annual report.
4.27	Did the company disclose its Scope 3 GHG emissions by category and annual amount for the past year?	The Company will disclose information in accordance with the Financial Supervisory Commission's "Sustainable Development Roadmap for Listed Companies" in 2029 (with potential for a one-year postponement depending on the applicable year.).
4.29	Has the company implemented internal carbon pricing to assess the financial and operational impacts of climate change?	The Company has not yet adopted an internal carbon pricing mechanism and will evaluate the feasibility of doing so in the future. The Company will take into account climate change risk management needs and its operational development, as a reference for financial and operational decision-making.
4.34	Does the company have a sustainability committee at the Board of Directors level, with at least three members? Membership should include expertise and skills in corporate sustainability, and at least one director must provide oversight. The committee's composition, responsibilities, and operations shall also be disclosed.	A sustainable development committee is planned to be established in 2026, and its composition, responsibilities, and operations will subsequently be disclosed.

(IV) 2025 continuing education of directors and supervisors

Title	Name	Course date	Organizer	Course title	Course hours
Chairman	Jackie Cheng	2025/10/31	Taiwan Corporate Governance Association	Corporate governance and securities laws	3
		2025/10/31	Taipei Foundation of Finance	Upholding Core Values: Intellectual Property and Trade Secret Risks Every Director Must Understand	3
Director	Jeff Kuo	2025/12/08	Taipei Foundation of Finance	Commercial Value and Digital Risks of Generative AI	3
		2025/12/19	Taipei Foundation of Finance	Outlook for 2026: Key Indicators and Trend Analysis of the International Political and Economic Situation	3
Director	Steve Chen	2025/09/03	Association of Corporate Operation and Sustainable Development	NVIDIA's Trillion-Dollar Miracle: A New Perspective on the Semiconductor Revolution Driving Artificial Intelligence	3
		2025/09/25	Association of Corporate Operation and Sustainable Development	Corporate Governance and Securities Regulations: Case Studies on Corporate Governance and Compliance	3
Director	Kirk Yang	2025/08/13	Taipei Foundation of Finance	Super Finance Lecture - Wealth Inheritance and Insurance Tax Strategy	3
		2025/09/24	Taipei Foundation of Finance	Super Finance Lecture - Comprehensive Real Estate Tax Planning and Tax-Saving Strategies in Practice	3
Independent Director	Jeremy Ou	2025/09/05	Taipei Foundation of Finance	FinTech from the Stablecoin Perspective: Blockchain in Practice and the Future	3
		2025/12/08	Taipei Foundation of Finance	Commercial Value and Digital Risks of Generative AI	3
Independent Director	Nicole Chan	2025/12/09	Taiwan Corporate Governance Association	Analysis and Application of Corporate Financial Information in Decision-Making	3
		2025/12/24	Association of Taiwan Project Management	The Application of Generative AI and ChatGPT	3
Independent Director	Sting Tao	2025/10/03	Association of Taiwan Project Management	Case Study on Company Digital Transformation	3
		2025/10/07	Association of Taiwan Project Management	Generative AI Integration Applications	3

(V) Composition and operation of the Remuneration Committee

1. Information on Remuneration Committee members (Table 2-2-1 (1))

Identity	Criteria Name	Professional qualification and experience	State of independence	Number of public companies where the individual serves as a remuneration committee member	Remark
Convener and independent director	Jeremy Ou	For relevant education and experience, please refer to – II. Information on directors, general managers, deputy general managers, assistant managers, and heads of various departments and branches and (IV) Information disclosure of professional qualification of directors as well as the independence of independent directors; with work experience in business, finance, accounting, or other areas relevant to the Company's operations.	(1) Not an employee of the Company or its affiliates (2) Not a director or supervisor of the Company or its affiliates (3) Not a natural person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the company or ranking in the top 10 in holdings.	None	-
Independent Director	Nicole Chan	For relevant education and experience, please refer to – II. Information on directors, general managers, deputy general managers, assistant managers, and heads of various departments and branches and (IV) Information disclosure of professional qualification of directors as well as the independence of independent directors; with a valid attorney license and the work experience required for business or corporate operations.	(4) Not a manager listed in (1) or the spouse, parents, children, or direct relatives within three degrees of kinship listed in (2) and (3).	None	-
Independent Director	Sting Tao	<p>- Current position and experience Representative of Corporate Director, Global Mall Co., Ltd. (July 2021 – present) Independent Director, GrandTech Cloud Services Inc. (2024/07 – present) Supervisor, Lemon Knowledge Innovation Co., Ltd. (2021/01 – present) Director, Wellington Management Hong Kong Limited (2018/12 – present) Representative of Corporate Director, WuWei EdTech Co., Ltd. (2022/02 – present) Supervisor, UPAYI Co., Ltd. (Jan 2024 - Present) Director, EasyCard Corporation (2021 – 2023/03) Independent Director, Grand Hall Enterprise Co., Ltd. (2020/06 – 2023/06) General Manager, LINE Taiwan Limited (2013/08 – 2016/01) Independent non-Executive Director, FIH Mobile Limited (2017/03 – 2023/02) General Manager, XRSPACE (2020/04 – 2021/04) Independent Director, PlayNitride Inc. (2023/06 – 2024/06) Chairman, Pocket Securities Co., Ltd. (2022/10 – 2026/01)</p> <p>- Education Master of Environmental Engineering, Bachelor of Physics, National Taiwan University</p>	<p>(5) Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the issued shares of the Company, or ranks as of its top five shareholders, or appoints its representative to serve as the Company's director or supervisor in accordance with Paragraph 1 or 2, Article 27 of the Company Act. (6) Not a director, supervisor, employee of the other company controlled by the same person holding a director seat or more than half of the voting rights of the Company, a director, supervisor, or employee of another company controlled by its own person. (7) Not a director, supervisor, or employee of another company or institution where the same person or their spouse holds a position as the Company's Chairman, General Manager, or an equivalent role. (8) Not a director, supervisor, managerial officer, or shareholder holding more than 5% of the shares of a specific company or institution that has financial or business transactions with the Company. (9) Neither a professional individual, nor a sole proprietor, partner, director, supervisor, or managerial officer of a sole proprietorship, partnership, company, or</p>	1	Note 1

Identity	Criteria	Professional qualification and experience	State of independence	Number of public companies where the individual serves as a remuneration committee member	Remark
	Name				
			institution, nor the spouse of any such person, that provides audit services to the Company or any of its affiliates, or has received cumulative compensation exceeding NT\$500,000 in the most recent two years for providing commercial, legal, financial, accounting, or other related services to the Company or any of its affiliates. (10) Not subject to any of the conditions specified in Article 30 of the Company Act.		

Note 1 Sting Tao was appointed to the Remuneration Committee on April 12, 2024, and subsequently appointed as an independent director on May 27, 2024.

2. Operation of the Remuneration Committee (Table 2-2-1 (2))

- (1) There are three members on the Company's Remuneration Committee.
 - (2) Term of office of the current Board: From June 29, 2023 to June 28, 2026.
- In the most recent year (2025), the Remuneration Committee met four times (A), and the qualifications and attendance of the committee members are as follows:

Title	Name	Number of actual attendance B	Number of proxy attendances	Attendance (%) 【B/A】	Remark
Convener	Jeremy Ou	4	0	100%	Attendance of 4 meetings required.
Committee member	Nicole Chan	3	1	75%	Attendance of 4 meetings required.
Committee member	Sting Tao	4	0	100%	Attendance of 4 meetings required.

Other information required:

- I. If the Board of Directors declines to adopt or modify a recommendation from the remuneration committee, the date, session, topic discussed and the resolution of the board meeting and handling of the resolution of the remuneration committee shall be specified (if the remuneration package approved by the Board is better than the recommendation made by the committee, please specify the discrepancy and its reason): None.
- II. If a member of the Remuneration Committee has objections or reservations and a record or written statement of them exists, the date, session, content of the proposal, all members' opinions, and how those opinions were addressed shall be stated: None.
- III. Duties of the Remuneration Committee
 The Company's Remuneration Committee shall exercise due diligence in faithfully performing the following duties and submit its recommendations to the Board of Directors for discussion:
 - (I) Review the Remuneration Committee charter regularly and propose amendments.
 - (II) Establish and regularly review the performance evaluation standards, annual and long-term performance goals, and the policies, systems, standards, and structure of remuneration for the Company's directors and managers. The contents of the performance evaluation standards should also be disclosed in the annual report.
 - (III) Regularly evaluate the achievement of performance targets for the Company's directors, supervisors, and managers.
- IV. Information on the meetings of the Remuneration Committee
 The Company's Remuneration Committee held meetings, reviewed and evaluated the Company's remuneration information in the most recent year, as follows:

Remuneration Committee meeting date / session	Content of motion	Results of the resolution	The Company's response to the Remuneration Committee's opinions
2025/2/27 7th meeting of the first term	Motion for revising the employee stock option plan for new shares issued through a pre-IPO cash capital increase by the Company's managers, submitted for discussion.	The motion was passed after the chairperson consulted with the	Proposed to the Board of Directors and approved by all directors in attendance.

		members in attendance.	
2025/8/12 8th meeting of the first term	1. Motion for the Company's 2025 RSU allocation, submitted for discussion. 2. Motion for adjusting salaries and performance bonuses for senior managers, submitted for discussion.	The motion was passed after the chairperson consulted with the members in attendance.	Proposed to the Board of Directors and approved by all directors in attendance.
2025/11/12 9th meeting of the first term	1. Motion for amending the Procedures for the Remuneration of Managers, submitted for discussion. 2. Motion for severance payment plan for the Company's Chief Commercial Officer, submitted for discussion.	The motion was passed after the chairperson consulted with the members in attendance.	Proposed to the Board of Directors and approved by all directors in attendance.
2025/12/23 10th meeting of the first term	1. Motion for the promotion and appointment of the Company's managers, submitted for discussion. 2. Update on the motion for the Company's 2025 RSU allocation, submitted for discussion 3. Motion for 2026 remuneration to managers, submitted for discussion. 4. Motion for linking the salaries of the Company's senior managers to ESG performance in 2026, submitted for discussion.	The motion was passed after the chairperson consulted with the members in attendance.	Proposed to the Board of Directors and approved by all directors in attendance.

3. Information on the composition and operation of the Nomination Committee (Schedule 2-2-1 (2)): Not applicable

(VI) State of corporate governance operations, any difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof (Table 2-2-2)

Item	Implementation status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Summary	
I. Has the company established a governance structure to promote sustainability, and created a dedicated unit (or a unit with concurrent responsibilities) to drive sustainable development? Is senior management authorized by the Board of Directors to manage this, and is the Board of Directors overseeing these efforts? (All listed companies are required to report their implementation status. This does not constitute compliance or interpretation.)	V		<p>The Company has established a governance structure for sustainable development and set up a dedicated mechanism to promote it, with oversight by the Board of Directors for related matters. The Company has a chief sustainability officer, who is also the chairman, responsible for overall sustainability strategy planning and implementation. A cross-departmental sustainability task force has also been established, with members from various departments responsible for implementing and managing relevant sustainability issues within their respective areas of responsibility. The corporate governance officer assists with integrating related data and tracking progress.</p> <p>The Sustainability Promotion Team has reported to the Board of Directors on matters related to sustainable development. From January 2025 to March 2026, the team attended a total of three Board meetings, presenting updates including the 2024 Sustainability Report, the 2025 Sustainable Development Implementation Status, the 2026 Sustainable Development Promotion Plan, and progress on the introduction of IFRS Sustainability Disclosure Standards (S1 and S2). The Board of Directors also reviews and discusses sustainability strategies, implementation progress, and goal achievement, and provides timely guidance to ensure effective oversight of sustainable development.</p> <p>In addition, the Company plans to establish a “Sustainable Development Committee” as a cross-departmental integration and communication platform. The Company will continue to strengthen its sustainability governance mechanism, with the Board of Directors providing regular oversight of its operations.</p>	No significant difference
II. Has the company conducted risk assessments of environmental, social and corporate governance issues pertaining to company operation in accordance with the materiality principle and established the relevant risk management policy or strategy? (Note 2) (All listed companies are required to report their implementation status. This does not constitute compliance or interpretation.)	V		<p>The Company uses a materiality principle and a sustainability mechanism to identify ESG issues related to its operations. Risk assessments are then conducted on these issues, and the results are used as a reference for promoting and managing sustainable development. In addition, we have established relevant internal regulations such as the “Sustainable Development Best Practice Principles” as a foundation for promoting sustainable development. We will continue to refine relevant risk management policies and strategies based on actual management needs to strengthen the overall risk management mechanism.</p>	No significant difference
III. Environmental issues (I) Does the company have an appropriate environmental management system established in accordance with its industrial characteristics?	V		<p>The Company is in the Internet software industry and provides digital services without involvement in manufacturing processes. The direct pollution impact on the environment is relatively limited. Nevertheless, the Company continues to implement environmental management measures appropriate to the industry to promote green operations and sustainable development. In practice, we have reduced paper use and resource consumption by adopting a cloud architecture and online service model, and continue to optimize operational processes to minimize our indirect environmental impact.</p>	No significant difference
(II) Is the company committed to enhancing the utilization efficiency of resources and using renewable materials that have low impact on the environment?	V		<p>The Company is committed to improving resource and energy efficiency and reducing its environmental impact during operations. In practice, by adopting a cloud-based architecture and digitized workflows, the Company has reduced the use of physical equipment and paper to cut down on energy and resource consumption. The Company also continues to promote electronic document management and online approval mechanisms, while implementing measures such as double-sided printing and paper recycling to improve resource use efficiency and reduce environmental impacts.</p>	No significant difference

Item	Implementation status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof																							
	Yes	No	Summary																								
(III) Does the company assess the present and future potential risk and opportunities of climate change and adopt countermeasures related to climate issues?	V		The Company continuously monitors the potential impact of climate change on operations and assesses relevant risks and opportunities based on industry characteristics, including operational sustainability, energy use, and information infrastructure stability, as a basis for business management. Regarding countermeasures, the Company has reduced energy and resource consumption and minimized its environmental impact by optimizing resource use efficiency, promoting digital operations, and adopting a cloud service framework. The Company will also continue to monitor climate-related risk trends and adjust its operating strategies as needed to strengthen its overall resilience.	No significant difference																							
(IV) Has the company prepared statistics on GHG emissions, water consumption and total volume of waste for the most recent two years, and formulated policies for to save energy saving and reduce carbon, GHG, water use, or other waste management?	V		<p>1. The Company has compiled statistics and maintained control over GHG, water usage, and waste generation. The scope of these statistics is limited to the Company's office space in Taipei City, and relevant environmental impacts are assessed based on industry characteristics.</p> <p>2. Electricity is the most critical form of energy consumed in our operations. Total power consumption amounted to <u>125,581 kWh</u> in 2025, which is equivalent to <u>53,246 kg</u> CO₂e emissions. Due to the nature of the industry, we do not have direct emissions of company cars, so there is no Scope 1 data.</p> <p>3. GHG emissions:</p> <p style="text-align: right;">Unit: kgCO₂e</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td rowspan="2">Scope 2</td> <td>kWh</td> <td style="text-align: center;">125,581</td> </tr> <tr> <td>GHG</td> <td style="text-align: center;">53,246</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">67,089</td> <td style="text-align: center;">53,246</td> </tr> </tbody> </table> <p>Note: 2025 carbon emission factor of Energy Administration – 0.424 kg CO₂e/kWh</p> <p>(1) Carbon-reduction target: a 5% reduction by 2030, based on total emissions in 2024.</p> <p>(2) Measures and accomplishments:</p> <ul style="list-style-type: none"> ➤ For energy-saving and carbon-reducing measures, the Company continues to promote energy conservation awareness and streamline operations with electronic processes, including regularly reminding employees to turn off unnecessary equipment and reducing paper use through an electronic approval system, to lower overall energy consumption. ➤ The Scope 2 (indirect energy emissions) for 2025 was 53.246 tCO₂e, a decrease of 20.63% compared to the previous year. Emission intensity was 0.051 tCO₂e per million dollars of revenue, also down 33.8% from the previous year, indicating that related energy-saving measures have been effective. <p>4. Water usage</p> <p>The Company is not involved in water-intensive production processes, and the water used is mainly for employees' daily office needs. Due to the adoption of a remote work model, the percentage of employees coming to the office physically was approximately 16% in 2025 and 17% in 2024. With an average of approximately 30 people working in the office each day, overall water consumption remained stable.</p> <p style="text-align: right;">Unit: m³; m³/person</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Water usage</td> <td style="text-align: center;">722</td> <td style="text-align: center;">738</td> </tr> <tr> <td>Water usage per capita</td> <td style="text-align: center;">24.06</td> <td style="text-align: center;">24.6</td> </tr> </tbody> </table> <p>(1) Water-saving target: a 5% reduction by 2030, based on 2024 water usage.</p> <p>(2) Measures and results: In terms of water management, the Company promotes water conservation through advocacy, encourages the use of reusable containers, and has installed water-drinking facilities in the office area to reduce unnecessary water demand. Additionally, water equipment is inspected regularly to prevent leaks. The per capita water consumption in 2025 increased by approximately 2.2% compared to the previous year, mainly due to increased office usage resulting from large events held and higher attendance at in-person meetings.</p>	Year	2024	2025	Scope 1	-	-	Scope 2	kWh	125,581	GHG	53,246	Total	67,089	53,246	Year	2024	2025	Water usage	722	738	Water usage per capita	24.06	24.6	No significant difference
Year	2024	2025																									
Scope 1	-	-																									
Scope 2	kWh	125,581																									
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Item	Implementation status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof												
	Yes	No	Summary													
			<p>The overall change in water consumption remained within a reasonable range.</p> <p>5. Waste weight The Company does not generate process wastewater or industrial waste. Waste consists primarily of general domestic waste produced from employees' daily office operations. Office employees are estimated to generate approximately 0.43 kg of waste per day. With about 250 working days a year, the overall waste generation remained at a stable level.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="3">Unit: kg; kg/person</th> </tr> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Volume of general domestic waste</td> <td>3375</td> <td>3225</td> </tr> <tr> <td>Quantity of general domestic waste per capita</td> <td>0.45</td> <td>0.43</td> </tr> </tbody> </table> <p>(1) Waste reduction target: Based on the per capita general waste output in 2025, the Company set a target to reduce waste by 5% before 2030.</p> <p>(2) As for waste reduction measures, the Company continues to promote waste sorting and recycling in the office area, and encourages employees to use reusable containers and cutlery to reduce the use of disposable items. The total amount of general waste in 2025 decreased by approximately 4.4% compared to the previous year, showing that the relevant reduction measures had gradually taken effect.</p>	Unit: kg; kg/person			Year	2024	2025	Volume of general domestic waste	3375	3225	Quantity of general domestic waste per capita	0.45	0.43	
Unit: kg; kg/person																
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Volume of general domestic waste	3375	3225														
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IV. Social issues (I) Does the company have the relevant management policies and procedures stipulated in accordance with the applicable laws and regulations and international conventions on human rights?	V		<p>The Company values human rights protection and is committed to upholding the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and other relevant international standards. The Company also enforces equal treatment and prohibits discrimination and inhumane treatment in accordance with the laws and regulations of each operating location. The relevant policies apply to all employees, affiliates and supply chain partners, as we are committed to reducing the risk of human rights abuses across all operations.</p> <p>In addition, the Company has established a management mechanism for the identification, assessment, improvement, and tracking of human rights risks in accordance with international human rights due diligence principles, incorporated human rights issues into operational risk management, and continued to strengthen related measures. The Sustainability Development Committee is expected to be established in 2026 to more effectively reduce potential adverse impacts and promote corporate sustainability.</p>	No significant difference												
(II) Has the company established and implemented reasonable measures for employee benefits (including: remuneration, holidays and other benefits) that appropriately reflects the business performance or achievements in the employee remuneration?	V		<p>Adhering to the belief that talent is the core asset of the Company, we have established a comprehensive performance management and reward system that integrates management performance, employee remuneration, and shareholder interests. Through regular employee performance evaluations, we assess employees' individual abilities, work performance, and contributions to ensure their performance aligns with the Company's overall business objectives. This assessment serves as a key basis for salary adjustments and bonus distribution. The remuneration system for directors and senior executives comprehensively considers the Company's operating results, profitability, their responsibilities and contributions, and is appropriately linked to shareholders' equity to reflect their governance responsibilities and operating performance. In order to maintain market-competitive remuneration, the Company regularly refers to external remuneration surveys as the basis for salary adjustments and attracts and retains outstanding talent through a systematic remuneration management mechanism. Meanwhile, as stipulated in the Company's Articles of Incorporation, a certain percentage of annual profits is allocated as employee remuneration, and bonuses are distributed based on employee performance and length of service when operational targets are achieved. Overall, through a combination of fixed salary and performance-based bonuses, the Company has established a fair and reasonable incentive mechanism to promote mutual growth between employees and the Company and foster a corporate culture of profit-sharing. Employee benefit measures are detailed in Four. Operational overview, V. Labor-Management Relations</p>	No significant difference												

Item	Implementation status			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Summary	
(III) Does the company provide employees with a safe and healthy work environment, along with regular safety and health training?	V		The Company values the occupational safety and health of its employees and continues to build a safe and healthy working environment. Details regarding the occupational safety management system and its implementation are detailed in Four. Operational overview, V. Labor-Management Relations in this annual report.	No significant difference
(IV) Has the company established an effective career development training program for its employees?	V		To support the Company's sustainable operations and enhance employee capabilities, we have designed training courses tailored to the roles and expertise of our staff. We allocate annual education and training funds to facilitate employee participation in relevant workshops and seminars, with the goal of improving overall employee quality and boosting operational performance. Employee career development training is detailed in Four. Operational overview, V. Labor-Management Relations in this annual report.	No significant difference
(V) Does the company comply with laws and international standards with respect to customer health, safety and privacy, marketing and labeling in all products and services offered, and have the company implemented consumer protection policies and complaint procedures?	V		The Company complies with relevant laws and international standards regarding customer health and safety, customer privacy, marketing, and labeling for its products and services, and has established related management policies and internal control systems. Privacy policies and terms of service have been established for each product, and a customer complaint and rights exercise mechanism has been implemented. Relevant units are responsible for receiving and processing submissions to protect customer rights.	No significant difference
(VI) Does the company establish a supplier management policy that requires suppliers to adhere to relevant standards regarding environmental protection, occupational safety and health, or labor rights, and describe its implementation?		V	The Company clearly regulates relevant rights and obligations through contracts, including a code of ethics, reporting mechanisms, and outsourcing management. By doing this, we ensure that suppliers fulfill their corporate social responsibility and comply with relevant laws and regulations. In practice, the Company strengthens supplier compliance through supplier selection and performance evaluation mechanisms, and reduces its operational and compliance risks.	In the future, if practical management needs arise, the Company will establish relevant management regulations.
V. Has the company prepared a sustainability report or a report on non-financial information with reference to internationally accepted standards or guidelines? Are these reports supported by the assurance or opinion of a third-party verification entity?		V	The Company published its first sustainability report in August 2025, which was prepared in accordance with the Global Reporting Initiative (GRI) Standards and discloses ESG information relevant to stakeholders.	No significant difference
VI. If the company has formulated its own Sustainable Development Best-Practice Principles in accordance with the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe the current practice and any difference from the Best-Practice Principles: The Company has formulated its own “Sustainable Development Best Practice Principles” and has established related management mechanisms and implementation procedures based on these principles. Currently, its operation differs in no significant way from the requirements of “Corporate Sustainability Best-Practice Principles for TWSE/TPEX Listed Companies”.				
VII. Other important information to help understand the promotion of sustainable development implementation: The Company adheres to the principles of ethical corporate governance and sustainable development, leveraging its technological expertise to assist in fraud prevention and collaborating with relevant stakeholders to continuously improve information security and social trust.				

Note 1 If “Yes” is selected for the implementation, please explain the key policies, strategies and measures taken and their implementation; if “No” is selected for the implementation, please provide the difference and reason for “difference from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof” column, and explain any policy, strategy and measure planned for the future. For Item 1 and Item 2, the TWSE/TPEX listed company shall describe sustainable development governance and supervising structure, not limited to management guidance, policy and target formulation and review measures. The company’s risk management policies or strategies regarding environmental, social, and corporate governance (ESG) issues pertaining to its operations, as well as the assessment thereof, should be described.

Note 2 Materiality principle refers to environmental, social and corporate governance issues that are of material impact to company investors and stakeholders.

Note 3 Please refer to the Best Practice Examples on the website of the Corporate Governance Center of the Taiwan Stock Exchange for the disclosure methods.

(VII) Climate-related information of TWSE/TPEX listed companies (Table 2-2-3)

Implementation of climate-related information

Item	Item	Implementation status																							
I.	Describe the monitoring and governance of climate-related risks and opportunities between the Board and management.	<p>The Board of Directors is the Company’s highest supervisory unit for climate-related risks and opportunities. The Board of Directors is responsible for supervising management to identify, assess, and manage climate-related issues and incorporate sustainable development goals into the Company’s overall business strategy. Meanwhile, management is responsible for implementing and managing climate-related risks and opportunities, including planning and driving related measures.</p> <p>The Company’s chairman also serves as the chief sustainability officer, and the corporate governance officer regularly reports implementation progress to the chairman, including updates on climate change issues, risk assessments, and sustainability target achievement. These reports are then presented to the Board of Directors for regular review and to enable guidance and oversight.</p>																							
II.	Describe how the identified climate risks and opportunities affect the Company's business operations, strategies, and finance (short-, medium-, and long-term).	<p>The Company's proposed solutions aim to mitigate the impact of climate change. We have set targets for short-term (within 3 years), mid-term (3 to 5 years), and long-term (over 5 years). We assess the potential operational and financial impacts of climate risks and opportunities on the Company, and plan for various climate-related risks and opportunities.</p> <table border="1" data-bbox="1072 647 2024 1305"> <thead> <tr> <th data-bbox="1072 647 1189 719"></th> <th data-bbox="1189 647 1332 719">Risk category and opportunity</th> <th data-bbox="1332 647 1570 719">Short-term</th> <th data-bbox="1570 647 1807 719">Mid-term</th> <th data-bbox="1807 647 2024 719">Long-term</th> </tr> </thead> <tbody> <tr> <td data-bbox="1072 719 1189 1082">Risks</td> <td data-bbox="1189 719 1332 914">Transformation risks</td> <td data-bbox="1332 719 1570 914">Taiwan’s Climate Change Response Act took effect in 2025. An increase in carbon tax led AWS/Google Cloud to raise service charges, affecting Gogolook’s costs.</td> <td data-bbox="1570 719 1807 914">Customers are demanding low-carbon products. Gogolook must optimize WhosCall’s energy consumption or risk losing market share.</td> <td data-bbox="1807 719 2024 914">The global net zero trend requires Scope 3 emission transparency. Failure to meet the requirement may lead to investment withdrawal.</td> </tr> <tr> <td data-bbox="1072 914 1189 1082"></td> <td data-bbox="1189 914 1332 1082">Physical risks</td> <td data-bbox="1332 914 1570 1082">Typhoons or floods may affect AWS data centers (e.g., in Singapore or the USA), causing temporary interruptions to Whoscall services and damaging customer trust.</td> <td data-bbox="1570 914 1807 1082">Increased frequency of climate disasters may lead AWS to adjust its service locations, affecting the user experience for users in the Asia Pacific region.</td> <td data-bbox="1807 914 2024 1082">The rise of sea level threatens coastal data centers (e.g. AWS Tokyo Region) and may result in long-term service instability.</td> </tr> <tr> <td data-bbox="1072 1082 1189 1305">Opportunity</td> <td data-bbox="1189 1082 1332 1305">Opportunity</td> <td data-bbox="1332 1082 1570 1305">By adopting a diversified supplier strategy, we not only reduce costs but also improve service resilience to respond to data center outages caused by extreme weather.</td> <td data-bbox="1570 1082 1807 1305">The decline in ad volume can prompt Gogolook to shift towards higher-value advertising (such as native advertising and corporate sponsorships) or partner with sustainable brands (such as green energy companies).</td> <td data-bbox="1807 1082 2024 1305">Extreme climate and carbon taxes are driving market preference for low-carbon enterprises. If Gogolook becomes a sustainability leader in the security industry, it can secure a competitive advantage.</td> </tr> </tbody> </table> <p data-bbox="1072 1305 2024 1353">The Company has assessed the risks and opportunities that may have a material financial impact and outlined the corresponding response strategies as follows:</p>					Risk category and opportunity	Short-term	Mid-term	Long-term	Risks	Transformation risks	Taiwan’s Climate Change Response Act took effect in 2025. An increase in carbon tax led AWS/Google Cloud to raise service charges, affecting Gogolook’s costs.	Customers are demanding low-carbon products. Gogolook must optimize WhosCall’s energy consumption or risk losing market share.	The global net zero trend requires Scope 3 emission transparency. Failure to meet the requirement may lead to investment withdrawal.		Physical risks	Typhoons or floods may affect AWS data centers (e.g., in Singapore or the USA), causing temporary interruptions to Whoscall services and damaging customer trust.	Increased frequency of climate disasters may lead AWS to adjust its service locations, affecting the user experience for users in the Asia Pacific region.	The rise of sea level threatens coastal data centers (e.g. AWS Tokyo Region) and may result in long-term service instability.	Opportunity	Opportunity	By adopting a diversified supplier strategy, we not only reduce costs but also improve service resilience to respond to data center outages caused by extreme weather.	The decline in ad volume can prompt Gogolook to shift towards higher-value advertising (such as native advertising and corporate sponsorships) or partner with sustainable brands (such as green energy companies).	Extreme climate and carbon taxes are driving market preference for low-carbon enterprises. If Gogolook becomes a sustainability leader in the security industry, it can secure a competitive advantage.
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Risks	Transformation risks	Taiwan’s Climate Change Response Act took effect in 2025. An increase in carbon tax led AWS/Google Cloud to raise service charges, affecting Gogolook’s costs.	Customers are demanding low-carbon products. Gogolook must optimize WhosCall’s energy consumption or risk losing market share.	The global net zero trend requires Scope 3 emission transparency. Failure to meet the requirement may lead to investment withdrawal.																					
	Physical risks	Typhoons or floods may affect AWS data centers (e.g., in Singapore or the USA), causing temporary interruptions to Whoscall services and damaging customer trust.	Increased frequency of climate disasters may lead AWS to adjust its service locations, affecting the user experience for users in the Asia Pacific region.	The rise of sea level threatens coastal data centers (e.g. AWS Tokyo Region) and may result in long-term service instability.																					
Opportunity	Opportunity	By adopting a diversified supplier strategy, we not only reduce costs but also improve service resilience to respond to data center outages caused by extreme weather.	The decline in ad volume can prompt Gogolook to shift towards higher-value advertising (such as native advertising and corporate sponsorships) or partner with sustainable brands (such as green energy companies).	Extreme climate and carbon taxes are driving market preference for low-carbon enterprises. If Gogolook becomes a sustainability leader in the security industry, it can secure a competitive advantage.																					

		Transformation risks / Climate opportunities		
		Risks / Opportunities	Financial impact	Response strategy
		By adopting a diversified supplier strategy, we not only reduce costs but also improve service resilience to respond to data center outages caused by extreme weather.	Increased costs for AWS cloud services due to the carbon tax.	Introduce other suppliers (Google Cloud or Microsoft Azure) to diversify the risk of relying on AWS.
		Physical risks / Climate opportunities		
		Risks / Opportunities	Financial impact	Response strategy
		Extreme climate causing data centers to shut down, affecting the user experience in the Asia-Pacific region.	Decrease in the number of subscribers and lower ad placements leading to a drop in revenue.	Decentralize data centers and establish cloud backup agreements with AWS and Azure.
III.	Describe financial impacts of extreme climate events and transition-related actions.	<p>In terms of climate change-related risks, the Company assesses that extreme weather events (such as floods, droughts, and shifts in climate patterns) may impact operations, including disruptions to data processing facilities, unstable energy supply, and reduced infrastructure efficiency. This can increase operating costs and affect service stability and customer experience.</p> <p>In terms of transformation risks, as low-carbon policies and related regulations become stricter, the Company may face impacts such as carbon fees, rising energy costs, and supply chain adjustments, thereby increasing costs related to cloud services and operations. Overall, the above climate-related risks currently have a limited impact on the Company's revenue, but may affect its cost structure to a certain degree.</p> <p>To respond to related risks, the Company continues to promote energy conservation and carbon reduction measures, optimize system operation efficiency and resource utilization, and strengthen the backup mechanisms for basic facilities to enhance operational resilience. Additionally, the Company continues to monitor changes in climate-related market demand and adjust its product and service development direction as needed. These measures may increase some costs in the short term, but are expected to enhance long-term competitiveness and operational stability.</p>		
IV.	Describe how climate risk identification, assessment, and management procedures are integrated into the overall risk management system.	<p>The Company has incorporated climate-related risks into the scope of its "Risk Management Policies and Procedures" and is gradually integrating the Task Force on Climate-related Financial Disclosures (TCFD) framework into its enterprise risk management (ERM) system, shifting from identifying climate factors on a case-by-case basis to managing them in a systematic way. By establishing consistent risk assessment indicators and a management process, climate risks can be incorporated into financial planning and operational decision-making to improve the integrity and consistency of overall risk management.</p> <p>Moreover, considering the Company's characteristics as a digital cloud industry leader, a climate risk assessment mechanism has been established. This involves identifying potential impacts of climate-related events on infrastructure and system operations, and further evaluating the possible effects on operational stability and cost structure to ensure these risks are effectively incorporated into daily operations and decision-making.</p>		
V.	If the scenario analysis is used to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and main financial impacts shall be described.	As of the annual report publication date, the Company had not conducted a situational analysis, and therefore it is not applicable.		
VI.	If there is a transformation plan in place to manage climate-related risks, specify the contents of the plans, as well as the indicators and targets used to identify and manage physical risks and transition risks.	The Company expects to begin the assessment of the financial and business impacts of climate change risks from 2026 onwards and gradually plan related implementation measures.		
VII.	If using internal carbon pricing as a planning tool, specify the basis for setting the pricing.	Not applicable.		

VIII.	If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified.	Not applicable.
IX.	GHG inventory and assurance status, along with reduction targets, strategies, and concrete action plans (detailed separately in 1-1 and 1-2).	See 1-1 & 1-2.

1-1 GHG inventories and verification for the Company over the most recent two years

1-1-1 Information on GHG inventory

The scope of the Company's GHG inventory covers Gogolook's GHG emissions and emission intensity for the most recent two years are as follows:

	2024	2025
Emissions (tCO ₂ e)	67.089	53.246
Intensity (tCO ₂ e per \$1 million in revenue)	0.077	0.051

Note 1 Direct emissions (Scope 1, i.e. directly from emission sources owned or controlled by the Company), indirect emissions from energy (Scope 2, i.e. indirect GHG emissions from imported electricity, heat or steam), and other indirect emissions (Scope 3, i.e., emissions from the Company's activities that are not indirect emissions from energy, but are from sources owned or controlled by other companies).

Note 2 Data on direct emissions and energy indirect emissions should be reported in accordance with the schedule specified in Article 10, Paragraph 2 of the Guidelines. Information on other indirect emissions may be disclosed voluntarily.

Note 3 GHG Inventory Standard: The Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4 The intensity of GHG emissions may be calculated per unit of product/service or revenue. However, at a minimum, data shall be provided in terms of revenue (in New Taiwan Dollars) with the unit being in millions (NTD).

1-1-2 GHG assurance information

Describe the assurance status for the most recent two years and up to the publication date of the annual report, including the scope of assurance, institutions of assurance, criteria of assurance, and opinions of assurance.

Comprehensive and credible information will be disclosed in the Company's sustainability report.

Note 1 Note 1: The Company shall act in accordance with the schedule specified in Article 10, Paragraph 2 of the Guidelines. If the Company fails to obtain the full assurance opinion on GHG by the date of annual report publication, it is necessary for the Company to indicate "Complete assurance information will be disclosed in the Sustainability Report". If the company does not prepare a sustainability report, specify "Complete assurance information will be disclosed on the Market Observation Post System" and disclose complete assurance information in the next annual report.

Note 2 The assurance institutions shall comply with the requirements set forth by the Taiwan Stock Exchange Corporation and the Taipei Exchange of the Republic of China for assurance institutions.

Note 3 Please refer to the Best Practice Examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for disclosure.

1-2 GHG Reduction Goals, Strategies and Specific Action Plans

Describe the GHG reduction base year and its data, reduction targets, strategies, and concrete action plans, and achievement of the reduction targets.

The Company set a carbon reduction target of 5% by 2030 based on its 2024 GHG emissions. As the Company operates in the digital cloud industry and does not engage in manufacturing, its primary environmental impacts stem from electricity consumption in office spaces and the use of cloud resources. Consequently, its carbon reduction strategies focus on energy management and low-carbon operations.

In terms of energy management, the Company reduces unnecessary computing and energy consumption by optimizing system resource allocation. At Gogolook, we are committed to promoting energy-saving measures, including evaluating the introduction of smart lighting and air-conditioning control mechanisms. We

also prioritize energy-saving equipment, and implement office electricity management to improve energy use efficiency. In terms of operational management, the Company reduces paper consumption by promoting paperless operations, electronic approvals, and cloud-based document management. From time to time, we reinforce employee awareness of energy conservation and carbon reduction, cultivate good usage habits, and reduce the overall carbon footprint through an optimized office environment and remote work mechanisms.

In 2025, GHG emissions were 0 tCO₂e for Scope 1 (direct emissions); 53.246 tCO₂e for Scope 2 (energy indirect emissions), a decrease of 20.63% compared to the previous year; and emission intensity was 0.051 tons CO₂e per million dollars of revenue, down 33.8% from the previous year. This indicates that related energy-saving measures have been effective.

Note 1 Shall be handled according to the schedule stipulated in the order issued pursuant to Article 10, Paragraph 2 of the Guidelines.

Note 2 The base year is the year in which the consolidated financial statements inventory was completed, as defined in Article 10, Paragraph 2 of the Guidelines. For example, companies with a capital of NT\$10 billion or more are required to complete the consolidated financial statements inventory for 2024 by 2025. Therefore, the base year is 2024. If a company completed the inventory earlier, that earlier year may be used as the base year. Additionally, the data for the base year may be calculated using a single year or the average of multiple years.

Note 3 Please refer to the Best Practice Examples on the website of the Corporate Governance Center of Taiwan Stock Exchange for disclosure.

(VIII) State of ethical corporate management and any difference from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof:

Evaluation item	Status		Difference from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof:	
	Yes	No		Summary
I. Formulation of ethical management policies and plans				
(I) Has the company established an ethical corporate management policy approved by the Board of Directors? Does the policy clearly specify in its rules and external documents the ethical corporate management policies, and the commitment of the Board of Directors and the senior management to proactively implement the management policy?	V		The Company has established internal control systems related to ethical corporate management, including the “Ethical Corporate Management Principles”, the “Code of Ethical Conduct”, and the “Ethical Corporate Management Operating Procedures and Guidelines”, which were approved by resolution of the Board of Directors.	No significant difference
(II) Has the company established a risk assessment mechanism against unethical acts, analyzed and assessed business activities within their business scope regularly that are at a higher risk of being involved in unethical act, and established prevention programs covering at least the preventive measures specified in Paragraph 2, Article 7 “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”?	V		The Company has formulated the “Ethical Corporate Management Principles”, and the “Ethical Corporate Management Operating Procedures and Guidelines”. They clearly prohibit the improper provision or acceptance of benefits and conflicts of interest, and cover preventive measures for the conduct outlined in Paragraph 2 of Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” to ensure ethical corporate management.	No significant difference
(III) Has the company clearly provided the operating procedures, conduct guidelines, disciplines for violations and a grievance system in its program to prevent unethical acts and have these been implemented, and has the formally disclosed program been regularly reviewed and amended?	V		The Company has clearly defined the operating procedures, conduct guidelines, disciplinary measures, and complaint system for preventing unethical conduct in the “Ethical Corporate Management Operating Procedures and Guidelines”. These are regularly reviewed and revised as appropriate to ensure effectiveness and compliance with relevant laws and practical operational needs.	No significant difference
II. Implementation of ethical management				
(I) Has the company evaluated the integrity of all counterparties it has business relationships with? Are there any integrity clauses in the agreements entered into with business partners?	V		Prior to establishing cooperative relationships with counterparties, the Company evaluates their integrity and business reputation, and includes clauses related to ethical conduct in contracts, requiring counterparties not to engage in unethical practices. In case of violation, corresponding measures may be taken as set forth in the contract to ensure the cooperative relationship is maintained in accordance with the principle of ethical management.	No significant difference
(II) Has the company set up a dedicated unit to promote ethical corporate management under the Board of Directors, and has such unit reported to the Board of Directors its execution in terms of ethical management policy and preventive programs against unethical conducts and the supervision status on a regular basis (at least once a year)?	V		The Company has a dedicated unit to coordinate the promotion of relevant matters, and the implementation results for 2025 were reported to the 19th meeting of the 6th Board of Directors on December 23, 2025. The operation and implementation of ethical corporate management are as follows: I. Regularly conduct ethical management promotion to strengthen colleagues’ compliance awareness. II. All senior managers have signed the statement of integrity. III. The Company organized training on insider trading prevention for 2025, which 180 employees completed. Relevant awareness materials were also provided to the Board of Directors. IV. A channel for whistleblowing has been set up for internal and external personnel to report instances of dishonesty. V. Implementation of conflict of interest avoidance: When deliberating motions, directors or their representatives with a conflict of interest that could harm the Company’s interests must recuse themselves from discussion and voting as required, and this recusal shall be recorded in the meeting minutes.	No significant difference

Evaluation item	Status		Difference from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof:	
	Yes	No		Summary
			VI. External contracts include integrity clauses allowing the Company to terminate or rescind a contract if the transaction counterparty engages in unethical conduct.	
(III) Has the company formulated a policy that prevents conflicts of interest and a channel that facilitates the reporting of conflicting interests?	V		The Company has established an internal control system and relevant management measures to prevent conflicts of interest. For any circumstances that may involve a conflict of interest, internal employees should report them to their supervisor immediately. When a director has a personal interest in a motion being reviewed by the Board of Directors, they should recuse themselves as required by law and should not participate in the discussion or voting.	No significant difference
(IV) Has the company established an effective accounting system and internal control system in order to implement ethical management, and proposed relevant audit plans according to the assessment results of the risks of unethical conducts, and reviewed the compliance of the prevention of unethical conducts, or entrusted an accountant to carry out the review?	V		The Company has established accounting and internal control systems, and the internal audit unit develops audit plans based on risk assessments of potential misconduct. The unit then verifies compliance with these systems and reports its findings to the Board of Directors.	No significant difference
(V) Has the company organized internal or external training on a regular basis to maintain ethical management?	V		The Company regularly conducts internal and external education and training related to ethical management to enhance the legal compliance awareness of directors, managers and employees. Implementation: (I) In 2025, a total of 180 employees completed training and passed the test for courses related to ethical management and preventing insider trading. The course content covered corporate ethics, information disclosure, code of conduct, a mechanism for reporting misconduct, and stakeholder management. (II) In December 2025, all directors were provided with materials on preventing insider trading, including analysis of insider trading laws and regulations, supervisory practices, and internal control and prevention mechanisms.	No significant difference
III. State of operations of the company's reporting system				
(I) Has the Company established a concrete whistleblowing and reward system, set up a convenient reporting channel, and appointed appropriate dedicated personnel to handle reports?	V		The Company has established a reporting mechanism and related procedures, and created diverse and convenient channels for internal and external stakeholders to report unethical conduct, with incentive measures offered as appropriate. The Company's legal and compliance officer is responsible for receiving and handling reports, and confidentiality and protection measures are taken to ensure the rights of whistleblowers.	No significant difference
(II) Has the company implemented any standard operating procedures and/or subsequent measures after carrying out an investigation or confidentiality measures for handling reported misconducts?	V		The Company has established the "Procedures for Whistleblowing on Ethical Conduct" to create a concrete mechanism for reporting, receiving, and investigating concerns. Moreover, the Company has set up diverse and convenient reporting channels for internal and external stakeholders to raise issues regarding unethical behaviors, with relevant incentives offered as appropriate. The responsible unit shall conduct follow-up investigations and handle the case according to the standard operating procedures for investigation stipulated in the aforementioned regulations, and take appropriate disciplinary or improvement measures based on the investigation results. The unit shall also set up a confidentiality and protection mechanism to ensure the rights of informants and the confidentiality of the case.	No significant difference
(III) Has the company taken appropriate measures to protect the whistleblower from improper treatment as a result of whistleblowing?	V		The Company has established a whistleblower protection mechanism. The identity of the whistleblower and any related information are kept confidential, and any improper treatment or retaliatory acts are prohibited.	No significant difference
IV. Information disclosure strengthening				

Evaluation item	Status		Difference from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and reasons thereof:	
	Yes	No		Summary
Has the company disclosed the content of its ethical corporate management principles and the results of implementation on its official website and MOPS?	V		The Company has formulated the “Ethical Corporate Management Principles”, which are disclosed on the Company's website and the Market Observation Post System (MOPS). Updates on its implementation are also disclosed on the Company's website in a timely manner.	No significant difference
V. If the company has formulated its own Ethical Corporate Management Best-Practice Principles in accordance with the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe the current practice and any difference from the Best-Practice Principles: No difference.				
VI. Any other important information that may help understand the performance of ethical corporate management better: (e.g., review of an amendment to its Ethical Corporate Management Best-Practice Principles): To improve the practice of corporate social responsibility and implement ethical corporate management, we have added ethical corporate management clauses to supplier contracts.				

1. Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance: None.

2. Implementation of the internal control system

(1) Internal Control Statement: Please refer to the MOPS.

MOPS → Single Company → Corporate Governance → Company Regulations/Internal Controls → Publication of Internal Control Statement (<https://mopsov.twse.com.tw/nas/cont06/c6902114011150303.pdf>)

(2) CPA audit report, where a CPA was engaged to carry out a special audit of the internal control system: Not applicable.

(IX) In the most recent year and up to the publication date of the annual report, important resolutions of a shareholders meeting or a Board of Directors meeting:

1. Major resolutions adopted at the shareholders’ meeting and their implementation

Date	Major resolutions	
2025/05/27 Annual general meeting	Matters for report	1. The Company’s 2024 business report. 2. The Audit Committee’s review report on the Company’s 2024 financial statements.
	Matters for ratification	1. The Company’s 2024 financial statements and business report. Resolution: Ratified by the chairperson with the unanimous consent of the shareholders present. 2. Motion for the Company’s 2024 loss carryforward. Resolution: Ratified by the chairperson with the unanimous consent of the shareholders present.
	Matters for discussion	1. Motion for issuing RSAs. Resolution: Approved by the chairperson with the unanimous consent of the shareholders present. 2. Motion for amending the Company’s Articles of Incorporation Resolution: Approved by the chairperson with the unanimous consent of the shareholders present. 3. Motion for lifting the non-compete restriction for directors. Resolution: Approved by the chairperson with the unanimous consent of the shareholders present.

2. Major resolutions adopted by the Board

Date	Major resolutions
2025/02/27	1. Motion for the Company’s 2024 financial statements and business report. 2. Motion for the Company’s 2024 loss carryforward. 3. Motion for the review of the effectiveness of the Company’s internal control system and statement of internal control system for 2024. 4. Motion for providing endorsement/guarantee for its subsidiaries 5. Motion for establishing the Company’s subsidiary in Thailand. 6. Setting the reference date for the capital increase through exercising employee stock options for subscription of common shares by the Company in Q1 2025. 7. Motion for issuing RSAs for 2025. 8. Motion for revising the employee stock option plan for new shares issued through a pre-IPO cash capital increase by the Company’s managers. 9. Motion for amending the Company’s Articles of Incorporation 10. Motion for revising the Company’s “Internal Control System” and “Internal Audit System”.

Date	Major resolutions
	11. Motion for defining the Company's rank-and file employees 12. Motion for lifting the non-compete restriction for directors. 13. Motion for convening the Company's 2025 annual general meeting of shareholders and related matters
2025/05/14	1. Motion for the Company's financial statements for Q1 2025 2. Motion for increasing capital in the Company's subsidiary 3. Motion for revising the limit established in the "Guidelines for Managing Risk Assets" of Gogolook Fintech Co., Ltd. 4. The Philippine branch invested PHP500,000 in government bonds as statutory margin 5. Motion for contract signing and appointment of authorized representatives for Bank of the Philippine Islands 6. Motion for lifting the non-compete restriction for managers
2025/08/12	1. Motion for the Company's financial statements for Q2 2025 2. Motion for payment of investment funds to subsidiary 3. Motion for providing endorsements/guarantees for its subsidiary "Gogolook Fintech Co., Ltd." 4. Motion for the Company to apply for a credit line from a financial institution 5. Motion for the Company's 2025 RSU allocation 6. Motion for adjusting salaries and performance bonuses for senior managers 7. The Company's 2024 sustainability report 8. Setting the reference date for the capital increase through exercising employee stock options for subscription of common shares by the Company in Q2 2025 9. Motion for amending the Company's "Procedures for Transactions with Related Parties, Specific Companies, and Group Companies, and Financial Business Transactions with Affiliates"
2025/11/12	1. Motion for the Company's financial statements for Q3 2025 2. Motion for lending funds to the Company's subsidiary 3. Motion for the Company's spin-off and transfer of the Company's "Roo.Cash" business 4. Increasing capital in the Company's subsidiary ScamadviserAsia Inc. 5. Motion for amending the Procedures for the Remuneration of Managers 6. Motion for severance payment plan for the Company's Chief Commercial Officer
2025/12/23	1. Motion for the Company's appointment of CPAs for 2026, and evaluation of their independence and competence 2. Motion for the promotion and appointment of the Company's managers 3. Update on the motion for the Company's 2025 RSU allocation 4. Motion for 2026 remuneration to managers 5. Motion for linking the salaries of the Company's senior managers to ESG performance in 2026 6. Motion for the Company's 2026 budget 7. Motion for the Company's 2026 audit plan 8. Motion for the Company's 2026 sustainable development promotion plan
2026/03/03	1. Motion for the Company's 2025 financial statements and business report 2. Motion for the Company's 2025 loss carryforward 3. Motion for the review of the effectiveness of the Company's internal control system and statement of internal control system for 2025 4. Motion for providing endorsement/guarantee for its subsidiaries 5. Motion for issuing a letter of commitment regarding the credit limit for financial institutions with which Gogolook Fintech Co., Ltd. has business dealings 6. Motion for defining the Company's rank-and file employees 7. Motion for the appointment of the Company's managers 8. Motion for issuing RSAs for 2026 9. Motion for amending the Company's "Procedures for Acquisition and Disposal of Assets" 10. Motion for amending the Company's "Sustainable Development Best Practice Principles" 11. Motion for full re-election of the Company's directors and matters relating to acceptance of nominations for director and independent director candidates 12. Motion for lifting the non-compete restriction for the Company's newly appointed directors (including independent directors) 13. Motion for convening the Company's 2026 annual general meeting of shareholders and related matters

3. **In the most recent year and up to the publication date of the annual report, a director or supervisor has expressed a dissenting opinion with respect to an important resolution passed by the Board of Directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof:** None.

IV. Information on the professional fees of the CPAs (Table 2-4)

Unit: NT\$ thousand

Accounting firm name	CPA name	CPA's audit period	Audit remuneration	Non-audit fees	Total	Remark
PwC Taiwan	Shang-Tun Wu	2025	3,340	-	3,340	None
	Puo-Ju Kuo					

Note:

- Where the company has changed the CPAs or the accounting firm, please indicate the audit period separately, and explain the reason for the replacement in the Remarks field and disclose the audit and non-audit profession fees and other information. Non-audit fees should be separately listed.

- (I) **Audit fee for the change of accounting firms paid in the year is less than the previous year, the decreased amount, percentage and reason of the audit fee shall be disclosed:** None.
 - (II) **Over 15% decrease in audit fee on a year-to-year basis, the decreased amount, percentage and reason of the audit fee shall be disclosed:** None.
- V. Information on the replacement of CPAs (Table 2-5): None
- VI. Where the company's chairperson, general manager, or any manager in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm: None.

VII. In the most recent year and up to the publication date of the annual report, any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, manager, or shareholder with a stake of more than 10 percent (Table 3)

Changes in shareholdings of directors, supervisors, managers and shareholders holding more than 10 percent of the shares

Unit: shares

Title	Name	2024		2025		2026 up to March 27	
		Increase (decrease) in shareholding	Increase (decrease) in pledged shares	Increase (decrease) in shareholding	Increase (decrease) in pledged shares	Increase (decrease) in shareholding	Increase (decrease) in pledged shares
Chairman	Momoton Investment Co., Ltd.	-	-	159,000	100,000	4,000	-
	Representative and Chief Sustainability Officer: Jackie Cheng	-	-	-	-	-	-
Director	Trust Tech Investment Co., Ltd.	-	-	96,000	100,000	-	-
	Representative and CEO: Jeff Kuo	-	-	7,000	-	-	-
Chief Technology Officer, Chief Human Resources Officer, and Chief Information Security Officer	Reiny Song	-	-	7,000	-	-	-
Chief Operating Officer	Manwoo Joo	-	-	62,000	120,000	-	30,000
Shareholders with 5% stake	Cathay Sustainable Private Equity Fund Limited Partnership	-	-	-	-	-	-
Directors and major shareholders with 5% stake	WIN Semiconductors Corp.	-	-	-	-	-	-
	Representative: Steve Chen	-	-	-	-	-	-
Director	Kirk Yang	-	-	-	-	-	-
Independent Director	Jeremy Ou	-	-	-	-	-	-
Independent Director	Simon Yeh (Note 5)	Note 5	Note 5	Note 5	Note 5	Note 5	Note 5
Independent Director	Nicole Chan	-	-	-	-	-	-
Independent Director	Sting Tao	Note 1	Note 1	-	-	-	-
Shareholders with 5% stake	He Ke Investment Co., Ltd.	-	-	117,000	100,000	45,000	-
Chief Commercial Officer	Boice Lin (Note 6)	-	-	Note 6	Note 6	Note 6	Note 6
Vice President, Product Operations	James Chu	-	-	-	-	-	-
Finance VP	Ian Huang	3,300	-	3,400	-	-	-
Finance Controller (Head of Accounting)	Evelyn Ho	7,666	-	9,368	-	-	-
Corporate Governance Officer	Sunny Sun (Note 2)	-	-	Note 2	Note 2	Note 2	Note 2
Corporate Governance Officer	Claire Hung (Note 3)	-	-	Note 3	Note 3	Note 3	Note 3
Corporate Governance Officer	Rebecca Liu	Note 4	Note 4	1,000	-	-	-
Vice President, FinTech Business	Johnson Ko (Note 7)	-	-	9,811	-	-	-
Vice President, Engineering and Chief AI Officer	Tay Joc Cing (Note 8)	-	-	-	-	-	-

Note 1 Appointed as a director at the shareholder meeting on May 27, 2024.

Note 2 Began employment on July 3, 2023; resigned on June 21, 2024.

Note 3 Began employment on June 17, 2024; underwent a job adjustment on December 31, 2024.

Note 4 Appointed the Corporate Governance Officer following a job adjustment on January 1, 2025.

Note 5 Resigned on March 8, 2024.

Note 6 Resigned on November 12, 2025.

Note 7 Promoted to Vice President, Fintech business unit on January 1, 2026.

Note 8 Appointed the Chief AI Officer on March 3, 2026.

(I) Transfer of equity by directors, supervisors, managers, and shareholders with more than 10% of the shares: None.

(II) Pledge of equity by directors, supervisors, managers, and shareholders with more than 10% of the shares: None.

VIII. Information on whether the top ten shareholders are related to each other or are spouses or relatives within the second degree of kinship (Table 3-1)
Relationship information between the top ten shareholders based on shareholding ratio

March 27, 2026; Unit: share; %

Name	Shareholding		Shareholding by spouse or minor children		Shareholding in the name of others		Names and relationships of the top ten shareholders who are related to each other, spouses, or relatives within the second degree of kinship		Remark
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title	Relationship	
Cathay Sustainable Private Equity Fund Limited Partnership	8,816,787	24.94	-	-	-	-	-	-	-
WIN Semiconductors Corp.	3,549,638	10.04	-	-	-	-	-	-	-
Momoton Investment Co., Ltd.	2,543,532	7.19	-	-	-	-	-	-	-
He Ke Investment Co., Ltd.	2,542,532	7.19	-	-	-	-	-	-	-
Trust Tech Investment Co., Ltd.	2,476,532	7.00	-	-	-	-	-	-	-
Uniform Industrial Corp.	1,200,212	3.39	-	-	-	-	-	-	-
Wen-Feng Chen	975,839	2.76	-	-	-	-	-	-	-
Manwoo Joo	782,707	2.21	-	-	-	-	-	-	-
Hsiu-Fang Chen	554,171	1.57	-	-	-	-	-	-	-
Digital Economy Limited Partnership	513,466	1.45	-	-	-	-	-	-	-

IX. The number of shares held by the Company, its directors, supervisors, managers, and businesses directly or indirectly controlled by the Company in the same reinvested business, along with the combined shareholding ratio, are calculated accordingly.

December 31, 2025 (Unit: Thousand shares; %)

Name of reinvested company (Note 1)	The Company's investment		Directors, supervisors, managers, and investments directly or indirectly controlled by the Company		Comprehensive investment	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
Whoscall (Japan)	7	100	-	-	7	100
Gogolook Fintech Co., Ltd.	20,000	100	-	-	20,000	100
ScamadviserAsia Inc.	6,200	100	-	-	6,200	100
Gogolook (Thailand) Co., Ltd.	4,000	100	-	-	4,000	100
Ecommerce Operations B.V.	3	100	-	-	3	100
Gogolook TH Co., LTD	400	100	-	-	400	100
Gogolook Malaysia SDN. BHD.	65	100	-	-	65	100

Note 1 Investments accounted for using the equity method.

Three. Fund raising

I. Capital and shares

(I) Sources of share capital

March 31, 2026; Unit: shares; NT\$

Year and month	Issue price (NT\$)	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Sources of share capital	Offset by any property other than cash	Others
2017.04	465	1,700,000	17,000,000	1,231,531	12,315,310	Authorized capital was increased by NT\$ 5,000,000, and cash was increased by NT\$ 1,354,680.	-	Note 1
2017.12	975	1,700,000	17,000,000	1,554,700	15,547,000	Capital increase of NT\$ 3,231,690 in cash.	-	Note 2
2018.01	975	1,700,000	17,000,000	1,585,478	15,854,780	Capital increase of NT\$ 307,780 in cash.	-	Note 3
2018.05	10	30,000,000	300,000,000	15,000,000	150,000,000	Authorized capital was increased by NT\$ 283,000,000 and capital reserve was converted into capital increase of NT\$ 134,145,220.	-	Note 4
2020.08	149	30,000,000	300,000,000	17,013,000	170,130,000	Capital increase of NT\$ 20,130,000 in cash.	-	Note 5
2022.07	10	50,000,000	500,000,000	17,013,000	170,130,000	Authorized capital was increased by NT\$ 200,000,000.	-	Note 6
2022.10	10	50,000,000	500,000,000	30,000,000	300,000,000	Capital reserve was converted into capital increase NT\$ 129,870,000.	-	Note 7
2022.11	23	50,000,000	500,000,000	30,898,785	308,987,850	New shares issued for employee stock options increased paid-in capital by NT\$ 8,987,850.	-	Note 8
2023.07	215	50,000,000	500,000,000	31,964,785	319,647,850	Capital increase of NT\$ 229,290,000 in cash.	-	Note 9
2024.01	10	50,000,000	500,000,000	31,968,279	319,682,790	New shares issued for employee stock options increased paid-in capital by NT\$ 34,940.	-	Note 10
2024.03	50/10	50,000,000	500,000,000	31,993,936	319,939,360	New shares issued for employee stock options increased paid-in capital by NT\$ 256,570.	-	Note 11
2024.09	50	50,000,000	500,000,000	32,009,848	320,098,480	15,912 new shares were issued upon conversion of employee stock options.	-	Note 12
2025.03	50/10	50,000,000	500,000,000	32,031,638	320,316,380	21,790 new shares were issued upon conversion of employee stock options.	-	Note 13
2025.06	65	50,000,000	500,000,000	35,356,638	353,566,380	Capital increase of NT\$ 33,250,000 in cash	-	Note 14
2025.09	10	50,000,000	500,000,000	35,358,948	353,589,480	2,310 new shares were issued upon conversion of employee stock options.	-	Note 15

Note 1 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 10652879010, dated April 24, 2017.

Note 2 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 10661561900, dated December 18, 2017.

Note 3 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 10745439700, dated January 23, 2018.

Note 4 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 10749220100, dated May 17, 2018.

Note 5 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 10953238900, dated August 27, 2020.

Note 6 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11150977800, dated July 15, 2022.

Note 7 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11152994610 dated September 28, 2022.

Note 8 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11154730800, dated November 15, 2022.

Note 9 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11251504800, dated July 27, 2023.

Note 10 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11256791820, dated January 17, 2024.

Note 11 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11347431010, dated March 27, 2024.

Note 12 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11353591600, dated September 24, 2024.

Note 13 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11446903210, dated March 20, 2025.

Note 14 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11449545000, dated June 2, 2025.

Note 15 Registration Date and Letter No.: Fu-Chan-Ye-Shang-Zi No. 11452344610, dated September 4, 2025.

Type of share	Authorized capital			Remark
	Outstanding shares	Unissued shares	Total	
Registered common shares	35,358,948	14,641,052	50,000,000	Listed company

(II) List of major shareholders

March 27, 2026; Unit: shares; %

Name of major shareholder	Shares	Shareholding	Shareholding ratio
Cathay Sustainable Private Equity Fund Limited Partnership		8,816,787	24.94
WIN Semiconductors Corp.		3,549,638	10.04
Momoton Investment Co., Ltd.		2,543,532	7.19
He Ke Investment Co., Ltd.		2,542,532	7.19
Trust Tech Investment Co., Ltd.		2,476,532	7.00
Uniform Industrial Corp.		1,200,212	3.39
Wen-Feng Chen		975,839	2.76
Manwoo Joo		782,707	2.21
Hsiu-Fang Chen		554,171	1.57
Digital Economy Limited Partnership		513,466	1.45

(III) Company dividend policy and implementation status

1. Dividend policy stipulated in the Articles of Incorporation:

If there is a surplus in the Company's annual final accounts, it shall first pay taxes and make up for accumulated losses, then allocate 10% to the legal reserve. However, this requirement does not apply once the legal reserve has reached the Company's paid-in capital. A special reserve will be set aside in accordance with the law or the regulations of the competent authority. Any remaining surplus, together with any undistributed surplus from the beginning of the period, will be proposed by the Board of Directors for distribution of shareholder dividends at a shareholders' meeting.

The Company's dividend policy allocates no less than 10% of distributable earnings to shareholders as dividends each year, based on factors including the Company's profitability, capital structure, and future operational needs. Dividends may be distributed in cash or stock, with cash dividends representing at least 10% of the total dividend amount.

2. Dividend distribution plan for the year: None.

(IV) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: None.

(V) Remuneration to employees, directors and supervisors

1. Percentages or ranges with respect to employee and director remuneration, as set forth in the Company's Articles of Incorporation:

In case of annual profit, the Company shall allocate no less than 1% to employee bonuses and no more than 3% to director bonuses. However, if the Company still has accumulated losses, an amount should be reserved in advance to cover them. Among the aforementioned employee remuneration, at least 3% should be allocated as bonuses for rank-and file employees.

2. The basis for estimating the amount of employee and director remuneration, for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: None.

(VI) Remuneration distributions approved by the Board of Directors

1. Amount of employee remuneration and director remuneration distributed by cash or stocks: Where there is a difference between the estimated expense amount and the actual amount recognized in the year, the amount of the difference, the reason for the difference, and how it was handled shall be disclosed: None.
 2. The percentage of employee remuneration paid in stock relative to the total of net income after tax for the current period and total employee remuneration: None.
- (VII) Actual payment of remuneration for employees, directors, and supervisors for the previous year (including the number of shares allocated, the total amount of cash paid, and the share price), and any differences from the recognized remuneration for employees, directors, and supervisors (explaining the amount, cause, and handling of such discrepancies): None.
- (VIII) Status of the Company buying back its own shares: None.
- II. Issuance of corporate bonds: None.
- III. Issuance of preferred shares: None.
- IV. Issuance of overseas depository receipts: None.

V. Employee stock options (Table 14)

(I) The Company's unexpired employee stock options

March 31, 2026

Types of employee stock options	1st time in 2020 Employee stock options	1st time in 2021 Employee stock options	1st time in 2022 Employee stock options																								
Effective date of the declaration and total unit count	Not applicable (Note 1)	Not applicable (Note 1)	Not applicable (Note 1)																								
Issue date	2019.12.24	2021.05.01	2022.03.30																								
Number of units issued	790,000 units	514,450 units	463,400 units																								
Number of units available for issuance	-	-	-																								
Percentage of shares offered for subscription as a proportion of total issued shares	2.23%	1.45%	1.31%																								
Subscription period	The exercise of stock options by option holders shall be in accordance with the specific terms of the stock options contract and must be exercised before the employee stock options certificates expire.	The exercise of stock options by option holders shall be in accordance with the specific terms of the stock options contract and must be exercised before the employee stock options certificates expire.	The exercise of stock options by option holders shall be in accordance with the specific terms of the stock options contract and must be exercised before the employee stock options certificates expire.																								
Mode of performance	Issuance of new shares	Issuance of new shares	Issuance of new shares																								
Restricted period and subscription percentage (%)	The option holders may exercise their rights in accordance with the following schedule after employee options have been granted to them.	The option holders may exercise their rights in accordance with the following schedule after employee options have been granted to them.	The option holders may exercise their rights in accordance with the following schedule after employee options have been granted to them.																								
	<table border="1"> <thead> <tr> <th>Vesting period of stock options</th> <th>Upper limit on the exercisable stock option ratio</th> </tr> </thead> <tbody> <tr> <td>1 year has passed</td> <td>33%</td> </tr> <tr> <td>2 years have passed</td> <td>66%</td> </tr> <tr> <td>3 years have passed</td> <td>100%</td> </tr> </tbody> </table>	Vesting period of stock options	Upper limit on the exercisable stock option ratio	1 year has passed	33%	2 years have passed	66%	3 years have passed	100%	<table border="1"> <thead> <tr> <th>Vesting period of stock options</th> <th>Upper limit on the exercisable stock option ratio</th> </tr> </thead> <tbody> <tr> <td>1 year has passed</td> <td>33%</td> </tr> <tr> <td>2 years have passed</td> <td>66%</td> </tr> <tr> <td>3 years have passed</td> <td>100%</td> </tr> </tbody> </table>	Vesting period of stock options	Upper limit on the exercisable stock option ratio	1 year has passed	33%	2 years have passed	66%	3 years have passed	100%	<table border="1"> <thead> <tr> <th>Vesting period of stock options</th> <th>Upper limit on the exercisable stock option ratio</th> </tr> </thead> <tbody> <tr> <td>1 year has passed</td> <td>33%</td> </tr> <tr> <td>2 years have passed</td> <td>66%</td> </tr> <tr> <td>3 years have passed</td> <td>100%</td> </tr> </tbody> </table>	Vesting period of stock options	Upper limit on the exercisable stock option ratio	1 year has passed	33%	2 years have passed	66%	3 years have passed	100%
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1 year has passed	33%																										
2 years have passed	66%																										
3 years have passed	100%																										
The Company may permit option holders who have made special contributions to the Company to exercise their subscription rights early.	The Company may permit option holders who have made special contributions to the Company to exercise their subscription rights early.	The Company may permit option holders who have made special contributions to the Company to exercise their subscription rights early.																									
Number of stock options exercised	216,919	339,328	411,701																								
Amount of stock options executed	2,169,190	16,966,400	4,117,010																								
Number of lapsed stock options	573,081	114,954	20,099																								
Number of unexecuted stock options	0	60,168	31,600																								
Subscription price per share for unexecuted stock options	10 元	50 元	10 元																								
Number of unexecuted stock options as a percentage of total issued shares	-	0.17%	0.09%																								
Impact on shareholders' equity	No impact.	The number of unexecuted stock options accounted for 0.17% of the total issued shares, and the dilution effect on equity rights was limited.	The number of unexecuted stock options accounted for 0.09% of the total issued shares, and the dilution effect on equity rights was limited.																								

Note 1 When the Company issued employee stock options, it had not yet been publicly offered and was issued pursuant to Article 167-2 of the Company Act as resolved by the Board of Directors. After the public offering, 242,900 shares of employee stock options were reported and became effective under Tai-Zheng-Shang-Yi-Zi No. 1121802042 dated May 9, 2023. The number of unexecuted employee stock options at the time of public offering was 3,300 units in 2020, 171,450 units in 2021, and 68,150 units in 2022.

Note 2 Each unit of employee stock option entitles the holder to purchase one share of the Company's common stock.

(II) Up to the date of annual report publication, the names of managers who acquired employee stock options and the top ten employees who acquired stock options, along with the number of shares they were eligible to subscribe for

As of March 31, 2026. Unit: NT\$; shares; %

	Title	Name	Number stock options acquired	Percentage of acquired stock options as a proportion of total issued shares	Executed				Unexecuted			
					Number stock options	Subscription price	Subscription amount	Percentage of stock options as a proportion of total issued shares	Number stock options	Subscription price	Subscription amount	Percentage of stock options as a proportion of total issued shares
Manager	Chief Sustainability Officer	Jackie Cheng	487,500	1.38	0/ 203,000/ 215,000	10/ 50/ 10	12,300,000	1.18	0/ 54,500/ 15,000	10/ 50/ 10	2,875,000	0.20
	CEO	Jeff Kuo										
	Chief Technology Officer	Reiny Song										
	Chief Operating Officer	Manwoo Joo										
	Finance VP	Ian Huang										
	Vice President, Product Operations	James Chu										
	Vice President, Engineering and Chief AI Officer	Tay Joc Cing										
	Finance Controller (Head of Accounting)	Evelyn Ho										
	Corporate Governance Officer	Rebecca Liu										
	Former Chief Commercial Officer (Note 1)	Boice Lin										
Employee	Director, Technology Development Department	Eric Lee (Note 2)	288,500	0.82	52,500/ 162,832/ 64,950	10/ 50/ 10	9,316,100	0.79	0/ 5,668/ 2,550	10/ 50/ 10	308,900	0.02
	Manager, Cloud Engineering Development Department	Eric Yu										
	Senior Tech Lead, Product SRE Team	Luis Wu										
	Manager, Quality Assurance Team	Momoko Tao										
	Manager, Human Resources Department	Jennifer Chuang										
	Acting Head of Platform Applications	Carlos Yang										
	Senior Team Lead, Cloud Engineering Team	Patty Wu										
	Manager, Financial Services	Peter Liu (Note 3)										
	Director, Risk Management Department	Johnson Ko										
	Director, Enterprise Solutions Business	Aaron Chiou										

Note 1 Resigned on November 12, 2025.

Note 2 Resigned on April 21, 2023.

Note 3 Resigned on January 5, 2024.

VI. Issuance of RSAs to employees: None.

VII. Mergers or acquisitions or with acquisitions of shares of other companies: None.

VIII. Implementation of capital allocation plans: None.

Four. Operational overview

I. Business content

(I) Business activities

■ Gogolook Co., Ltd.

1. The Company operates in the information services industry. Our principal business activities include:

- (1) Information Software Services
- (2) Data Processing Services
- (3) Electronic Information Supply Services
- (4) Online Advertising Platforms
- (5) General Advertising Services
- (6) Product Design Services
- (7) Investment Consulting Services
- (8) Management Consulting Services
- (9) Other Design Services
- (10) Telecommunications Number Agency Services
- (11) Research and Development Services
- (12) Translation Services
- (13) Management System Verification Services
- (14) Online Authentication Services
- (15) Market Research and Public Opinion Polling Services
- (16) Wholesale of Cultural, Musical Instrument and Recreational Supplies
- (17) Wholesale of Electrical Appliances
- (18) Wholesale of Precision Instruments
- (19) Wholesale of Computers and Office Machinery and Equipment
- (20) Wholesale of Telecommunication Apparatus
- (21) Wholesale of Computer Software
- (22) Other Wholesale Trade
- (23) Retail of Cultural, Musical Instrument and Recreational Supplies
- (24) Retail of Electrical Appliances
- (25) Retail of Computers and Office Machinery and Equipment
- (26) Retail of Precision Instruments
- (27) Retail of Telecommunications Equipment
- (28) Retail of Computer Software
- (29) Other Retail Trade
- (30) Non-store retailing
- (31) International Trade
- (32) Intellectual Property Business
- (33) Apart from licensed business, the company may operate any business not prohibited or restricted by law

(II) Operating ratio:

Unit: NT\$ thousand

Product category	2023		2024		2025	
	Amount of operating revenue	Ratio (%)	Amount of operating revenue	Ratio (%)	Amount of operating revenue	Ratio (%)
Income from digital advertising	417,740	53.95	316,621	36.53	332,259	31.70
TrustCloud service revenue	245,885	31.75	368,674	42.53	435,651	41.56
Commercial service revenue	110,718	14.30	181,555	20.94	280,273	26.74
Total	774,343	100.00	866,850	100.00	1,048,183	100.00

(III) Current product (service) items

Gogolook is one of the leaders in the TrustTech industry. We primarily provide communication and domain fraud prevention, digital risk identification, and FinTech-related services through artificial intelligence (AI) and data analysis technologies. We help reduce fraud and information asymmetry while enhancing the security and credibility of communication and transaction processes. The Company is committed to using its technological capabilities to enhance trust between strangers and between businesses and consumers, and to improve the security of the digital interaction and trading environment. At Gogolook, we uphold the concept of “Build for Trust” and have accumulated over a decade of experience in technology and data analysis for communication and financial fraud prevention. We continue to develop AI software services with data at their core. Gogolook’s principal services can be divided into two major areas: “Digital Fraud Prevention” and “FinTech.” These include the personal fraud prevention app “Whoscall” and the corporate fraud prevention solutions brand “ScamAdviser” in the digital fraud prevention segment, as well as the financial product matching platform “Roo.Cash” and the mobile phone/motorcycle financing app “JUJI” in the FinTech segment.

Gogolook’s AI technology R&D is built on a large-scale communication and digital fraud database. The database encompasses diverse data sources such as phone numbers, website URLs, and virtual currency wallet addresses, and assists businesses and consumers in identifying potential risks across various applications. These include communication, finance, e-commerce, payment, and Web3, to reducing the likelihood of fraud. The Company is also continuing to expand service application scenarios through data integration and technological innovation, leveraging its technological capabilities to help all industries establish a more trustworthy digital environment.

Gogolook also actively participates in global anti-scam collaboration initiatives. As a Foundation Member of the Global Anti-Scam Alliance (GASA), it works with international companies such as Meta, Amazon, Google, and Microsoft to raise global awareness of scam risks and promote the development of cross-sector anti-scam collaboration. Consequently, the Company also collaborates with governmental agencies in several countries,

including the National Police Agency, Ministry of the Interior, Republic of China (NPA), the Royal Thai Police (RTP), National Cyber Security Agency (NCSA), Cybercrime Investigation and Coordinating Center (CICC), the Royal Malaysia Police, and local governments in Japan. By doing so, we jointly promote cross-border fraud prevention and information sharing, and further reduce the impact of fraud on society and the digital economy.

The services Gogolook provides to both consumers and enterprises are as follows:

1. Digital fraud prevention - the personal fraud prevention app “Whoscall”:

Whoscall is an app that runs on Apple and Android mobile platforms. Users can download and use the app for free, or pay for premium features. Whoscall is designed to protect users from fraud and malicious communication harassment, including phone calls, SMS, website links, and personal information leaks. It has been downloaded over 100 million times globally. Whoscall boasts the most comprehensive telephone number database in East Asia and Southeast Asia, containing billions of records, and combines this with data from partners such as ScamAdviser to create a website database of tens of millions of entries.

Important milestones for 2025:

- Google Play Best App 2025: Whoscall won the Google Play Best App of the Year award and was also a finalist for the App Store 2025 Best App award, demonstrating the global impact of Gogolook products.
- Thailand Annual Anti-fraud Report Press Conference: The second annual report press conference was successfully held in Bangkok. Representatives from the Royal Thai Police and Thailand’s telecommunications regulatory unit were invited to deliver speeches, further solidifying Whoscall’s position as Thailand’s national anti-fraud standard.
- Whoscall Scam Quiz (Taiwan): The launch of an interactive scam test tool enhanced user engagement, sharing, and brand favorability. Scam identification and education became a new differentiator for the brand.
- Launch of Apple Live Caller ID in Japan: Whoscall became the first service provider in Japan to offer the Apple Live Caller ID feature, attracting extensive coverage from Japanese media and significant market attention.

Brand transformation: A comprehensive rebrand of our fraud prevention identity.

In September 2025, Whoscall launched a brand transformation initiative to evolve from a “caller identification tool” into a “comprehensive personal AI anti-scam partner,” emphasizing the protection of every user’s digital security in the age of AI. The new brand identity reflects Whoscall’s expansion from single-communication protection to multi-modal, multi-scenario fraud prevention capabilities.

Social co-creation: Collective power in the fight against fraud

Whoscall actively builds a community collaboration mechanism with its users, playing a role as a digitally innovative service with social impact through fraud prevention education, cross-industry collaboration, and product innovation.

- Social fraud reporting station: Users can immediately report suspicious phone numbers, URLs, and fraud schemes to create a collaboratively updated, real-time database.
- Whoscall task wall: Users are encouraged to actively participate in fraud prevention through a task-based interactive system, boosting participation rates via gamified design.
- Fraud prevention channel: Regularly provide the latest fraud analyses, real-life case warnings, and fraud prevention techniques.

One-click check: Core fraud prevention feature with multi-modal input integration

The “One-click check” feature integrates multiple input modalities, allowing users to quickly check the safety of suspicious content regardless of the input type, thereby significantly lowering the barrier to fraud prevention.

- Number verification: Enter or automatically identify a phone number to instantly check it against the database for risk level and flagged numbers.
- URL security check: Paste or capture suspicious URLs, and combine ScamAdviser domain analysis with AI model feedback to provide real-time analysis results.
- Screenshot analysis: Upload screenshots of social media ads and messages. Whoscall AI automatically identifies the numbers, URLs, and text content in the pictures and categorizes the fraud risk level.

Whoscall Lens: A new AI-powered fraud prevention tool.

In November 2025, Gogolook officially launched TrustLens—an AI tool that analyzes suspected fraud screenshots and outputs risk assessments. In 2026, TrustLens was officially renamed Whoscall Lens, and will be integrated into the Whoscall App, entering the ChatGPT open beta testing phase in April 2026.

- Supported regions: Taiwan, Thailand, Japan, Malaysia, the Philippines, Hong Kong, Brazil, South Korea, Singapore, and the United States (a total of 10 regions)
- How it works: Upload suspicious screenshots → Type @Whoscall Lens → AI analyzes the numbers/URLs/texts in the screenshots and provides a detailed risk report.
- Future plans: Whoscall Lens will be officially integrated into the Whoscall App.

Whoscall advanced features

- Automatic blocking of harassing calls: The latest weekly list of the most frequently reported scam numbers is activated to automatically block high-frequency harassing calls.

- Automatically updated number database: As the numbers used for fraud and spam calls are constantly changing, the database is updated regularly and in real time to improve fraud detection rates.
- Smart SMS Manager: AI technology is used to analyze the content and links in unknown text messages, automatically categorizing them as general messages, spam, transactional messages, or promotional messages.

2. **Digital fraud prevention - the “ScamAdviser” brand for corporate fraud prevention solutions:**

In response to the pressing fraud prevention needs of global enterprises and public sector organizations, Gogolook has accelerated its expansion into the global corporate fraud prevention market with the ScamAdviser brand. Leveraging its three key strengths – a fraud data database, AI algorithms, and an engineering R&D team – Gogolook has developed exclusive Anti-Scam Intelligence fraud prevention technology.

Important milestones for 2025:

- Completed development of a domain risk assessment model: The machine learning model for domain risk assessment was completed at the end of 2025. This model can generate a “fraud probability score” for domains and identify the reasons behind it, marking a significant milestone in anti-fraud intelligence technology.
- Launching of Scam University: It offers online anti-fraud courses in multiple languages (English, Traditional Chinese, Thai, Japanese, etc.), reducing costs and offering potential for international expansion.
- ScamAdviser expanded into the U.S. market with the integration of Caller API data to improve its number identification capabilities in the U.S.

Three major solutions

- Advanced Scam Intelligence solution: Integrate AI-based fraud prevention technology and a global fraud prevention database into corporate clients’ operational processes via API or SDK integration.
- Watchmen – a reputation protection service: It detects and responds to impersonation fraud, applicable across e-commerce platforms, financial institutions, and government agencies.
- Digital identity verification solutions: Big data are leveraged to detect fraud and nominee accounts, helping enterprises ensure client compliance.

3. **FinTech: The financial product matching platform “Roo.Cash”:**

Roo.Cash is a financial information comparison and matching platform provided by the Company. By collaborating with multiple financial institutions, Roo.Cash offers information disclosure, comparison, and application guidance for a diverse range of financial products.

This service makes use of data analysis and AI technologies to develop applications for financial risk identification and fraud prevention. It also provides intelligent question-and-answer functions and related calculation tools to help users understand financial products and evaluate

their own needs, thereby improving information transparency and user convenience.

The Company continues to optimize platform features and service processes, combining existing fraud prevention technologies and data analysis capabilities to strengthen user experience and expand the application scenarios of FinTech services.



4. FinTech - mobile/motorcycle financing App “JUJI”:

JUJI is a micro-financing service platform launched by the Company through its subsidiary, primarily providing personal financing services ranging from NT\$ 10,000 to NT\$ 100,000 to meet short-term small-amount funding needs.

At the same time, it adopts a Lending as a Service (LaaS) business model, connecting fund providers and fund seekers through its platform mechanism and offering modular services such as the application process, risk assessment, information flow, and fund flow, enabling users to complete financing applications and comparisons on a single platform.

Through its subsidiaries, the Company promotes the development of related businesses and combines its existing digital identity and fraud



prevention technologies to strengthen risk management capabilities and service efficiency.

5. New products (services) to be developed

- (1) New products and services planned for development in the short term (1–3 years):
 - A. Personal cybersecurity: Gogolook will expand its personal cybersecurity coverage from phone calls and SMS to encompass social media, instant messaging apps, and various other applications. The solution identifies suspicious phone numbers, SMS messages, URL links, social media accounts, and cryptocurrency addresses, and provides alerts for identity theft.
 - B. Protection against fraud in the AI era across all channels: Fraud has fully permeated all types of digital channels. Gogolook will continue to expand its protection coverage to ensure effective interception regardless of the channel through which fraud reaches users. These include telephone and SMS fraud prevention, social media and instant messaging scams, real-time alerts for emails and phishing websites, and credibility verification for AI chatbots.
 - C. AI agent security: The increasing adoption of AI agents introduces a new type of security risk. Gogolook is planning to develop an AI agent security framework to ensure that personal AI agents deployed by users can identify and defend against fraudulent attacks targeting the agents during task execution. These include verifying the authenticity of messages sent by agents, preventing prompt injection attacks targeting AI agents, and a trust rating mechanism for agent interactions.
 - D. Enterprise anti-Scam training: AI-generated scam content has rendered traditional employee security training ineffective. Gogolook will develop corporate AI fraud education and training solutions, including scenario simulation training modules, AI fraud identification assessment tools, regularly updated fraud alerts and warning mechanisms, and employee fraud prevention dashboards.
 - E. Identity Wallet: Gogolook will develop a digital identity wallet to manage users' digital identity verification and identification. Starting from the identity information accumulated by the fraud prevention service, a further layer of trusted digital identity will be constructed.
 - F. Financial product matching service: The Company continues to expand the application scenarios of its financial product matching service. In addition to existing credit and credit card fields, the Company also plans to extend to diverse financial products such as life and property insurance. By integrating various product information and application processes, the platform aims to improve the completeness and usability of its services. In terms of service refinement, Roo.Cash will move beyond traditional financial product

matching to establish a more diverse matching mechanism, connecting financial professionals with user needs, improving information access efficiency, and reducing information asymmetry to optimize the user decision-making process. In addition, the Company will continue to develop AI-based tools, including intelligent question answering and consumer scenario analysis features. This will help users understand financial product content and conduct comparative analysis, thereby enhancing the overall service experience.

- G. Loan matchmaking service: We will continuously optimize the loan matchmaking service, strengthen risk control, and automate the loan review process to improve operational efficiency and service quality. Moreover, we will promote the development of the Lending As A Service (LaaS) platform to provide partners with modular software services and expand revenue from light capital-based technology services.

(2) New products and services planned for development over the long term (3-5 years):

- A. As the AI Agent ecosystem takes shape rapidly, Gogolook is actively planning to evolve its fraud prevention intelligence service from a simple app or API into an AI-native tool layer (Agent-Native Intelligence Platform). Data is Whoscall's greatest asset. The path into the AI era lies in separating the top-layer UI/UX from the underlying data, allowing Whoscall's fraud prevention data layer to become a vertical agent/skill on major LLM platforms.
- B. Centered around a trust ecosystem, JUJI will be developed as an integrated small-loan service platform combining the Group's existing risk control technology and traffic resources to strengthen synergy across products. At the same time, we will continue to promote the development of the Lending As A Service (LaaS) platform by working with strategic partners to jointly develop differentiated service models, expand market application scenarios, and enhance overall service value.
- C. Roo.Cash continues to develop diverse financial service applications. Leveraging platform traffic and data analytics capabilities, Roo.Cash will enhance the reach and matching efficiency of financial product information. Users can compare financial product information and receive application guidance on the platform, and can choose different service plans according to their needs, including financial products provided by partner institutions or related group services, meeting diverse funding and financial management needs. The Company continues to optimize its platform service integration capabilities, expand related application scenarios, and enhance overall service value and user experience.

(IV) Overview of the industry and development

1. Overview of digital fraud prevention and TrustTech industry

In recent years, global fraud activities have evolved from single channels to a “supply chain” model of crime spanning multiple channels, platforms, and borders. According to a global survey published by the Global Anti-Scam Alliance (GASA) in collaboration with Feedzai, scam activities are not only highly prevalent but also characterized by frequent contact and significant psychological impact. From a consumer perspective, shopping scams and investment scams remain common types, and falling victim to a scam often has a long-term impact on personal finances and trust.

From the perspective of the “fraud life cycle”, nearly half of the cases completed the fraud process within 24 hours of initial contact, demonstrating that fraud groups used social engineering and persuasive tactics to quickly induce victims to make payments. This trend also shows that if fraud prevention mechanisms are not embedded in real time within “contact points” (such as phone calls, SMS, social media, or digital advertisements) and “cash flow points” (such as fund transfers, credit cards, electronic payments, or virtual assets), even with post-incident reporting and recovery mechanisms in place, the funds recovery rate may still be reduced due to time lags.

In terms of fraud contact channels, telephone and SMS are the primary approaches, but instant messaging apps, social media, email, and digital advertising platforms are also continuously exploited. Asian regional studies also show that SMS, phone calls, and communication apps remain the primary channels for fraud, with different markets exhibiting varying channel combinations and localized tactics.

In terms of cash flow, fraud crimes continue to rely heavily on payment tools such as bank transfers and credit cards. However, with the development of virtual asset services and cross-border payments, fraudulent money flows are also becoming increasingly cross-border and anonymous, posing higher regulatory requirements on FinTech service providers (including matchmaking platforms, electronic payment institutions, virtual asset service providers, and their partners). These requirements include compliance mechanisms such as identity verification (KYC), transaction monitoring, reporting of suspicious transactions, and the freezing and return of funds. Therefore, in addition to user experience and customer acquisition efficiency, competition in the FinTech industry is increasingly focused on trust elements such as anti-fraud capabilities, data governance, and compliance maturity, creating complementary risk governance needs with TrustTech.

The above trend also prompts corporate clients (including financial institutions, e-commerce platforms, payment service providers, and telecom companies) to shift their demand for fraud prevention systems

from “single-point identification” to “cross-scenario risk intelligence integration”, emphasizing capabilities such as real-time interception, retrospective tracing, and data auditability. Taiwan’s “Anti-fraud Platform 2.0” is incorporating key industries such as finance, telecommunications, online advertising platforms, and third-party payments into its governance structure, reflecting a shift in fraud prevention from a single technological problem to a systematic project involving multiple ministries and industries. Under this background, the development of the digital economy has gradually led to the formation of industries related to “digital trust”. Through the application of technologies such as data analysis, AI, identity verification, and fraud detection, companies can create a digital environment trusted by users, businesses, and regulators.

In Taiwan, the government and industry are gradually recognizing “digital trust” as an important foundation for the digital economy. The Digital Trust Association in Taiwan hosted the “114 Digital Trust Forum” in August and released the first “Roadmap for Digital Trust Sector”. Representatives from the Ministry of Digital Affairs, the Financial Supervisory Commission, and academia were amongst the participants at the forum. Anti-scam technology was clearly defined as an important part of the digital trust ecosystem.

This industry map refers to the digital trust framework proposed by the World Economic Forum (WEF) and the International System Audit and Control Association (ISACA). Incorporated with governance dimensions such as network security, privacy protection, transparency, fairness, and auditability, the map also integrating technologies in the fields of AI, information security, anti-fraud technology, and identity verification. The map serves as a common foundational framework for government policy promotion and industrial cooperation.

Regarding policy development, governments around the world have gradually strengthened fraud prevention and financial crime regulation. In Taiwan, for example, the Financial Supervisory Commission has designated fraud prevention, anti-money laundering, and information security resilience as key focus areas for financial examinations. In the future, financial institutions, telecommunication companies, and digital platform providers are expected to continue to increase investment in fraud prevention systems and risk identification technologies.

Under this policy and industry trend, the market has gradually seen cross-industry collaboration models emerge, such as financial institutions, telecom companies, digital platforms, and anti-fraud tech companies jointly establishing “Anti-Scam Operation Centers (ASOCs)” or data-sharing alliances across organizations. This aims to strengthen fraud

warning and risk prevention capabilities through information integration and real-time risk identification technology.

On the other hand, generative AI has also structurally impacted the types of fraud in three main aspects: content generation, identity impersonation, and process automation. Surveys around the world show that AI technology is already being used to generate fraudulent messages, simulate conversations, mimic voices, or create videos, making fraud scenarios more realistic and harder to identify. The International Criminal Police Organization (INTERPOL) has also revealed cases of corporate fraud involving Deepfake video conferences, in which criminals simulated company executives instructing money transfers using synthesized images, resulting in approximately US\$25.6 million in losses. These cases highlight the importance of authorization processes, payment confirmation mechanisms, and multi-factor authentication for enterprises. Additionally, the U.S. Financial Crimes Enforcement Network (FinCEN) issued a warning in 2024 stating that suspicious activity reports involving Deepfake media were increasingly reported by financial institutions. Criminals may use generative AI to forge identity documents to circumvent financial institutions' identity verification and account opening review, which is also linked to the risks of synthetic identities and money laundering accounts.

In sum, the core value of the TrustTech industry has gradually extended from simply “identifying fraud signals” to “integrating data from multiple sources and AI models”, and reducing misidentification and financial losses through risk identification mechanisms before and during transactions. In the future, as FinTech, e-commerce, and digital platforms continue to develop, TrustTech companies that can integrate data analysis, AI, fraud prevention technology, and compliance governance are expected to play an increasingly important role in the digital economy. The Company will continue to participate in cross-border and cross-industry fraud prevention cooperation mechanisms and disclose cooperation results with verifiable, quantifiable indicators to address external governance trends and stakeholder expectations.

2. Overview of the Fintech Industry

FinTech continues to drive the digitization of financial services, price comparison and matching, and process automation. FinTech is also creating new market demands in areas such as financial inclusion and financial consumer protection, including fraud prevention. The competent authority has included “fraud prevention” as an emerging sustainability issue in the new sustainable finance assessment criteria. This reflects that financial institutions have gradually institutionalized fraud prevention measures within their corporate governance and

consumer protection frameworks, and that these measures are now subject to external evaluation. On the other hand, the FSC has Ko Chih-Chiang as a special area of concern in its 2025 and 2026 financial examinations, and included it as a key area of inspection for electronic payment institutions. This shows that—as digital payments and user scale have grown—transaction monitoring and abnormal account governance are also key supervisory concerns.

On the one hand, as digital payment becomes more widespread, fraud groups can combine various financial tools to transfer funds rapidly. In addition to traditional bank transfers and credit cards, virtual assets may also be used for cross-border transfers and money laundering. The competent authority has institutionalized the VASP registration system and financial anti-fraud regulations, requiring mechanisms for reporting, joint prevention, and freezing and return of funds, while also incorporating fraud and money laundering risks into special scrutiny during financial inspections. Under this trend, the Company will strengthen its capabilities in detecting abnormal accounts and transactions, and in exchanging information between institutions, within FinTech-related services and cooperation, to help customers improve fraud prevention efficiency while remaining compliant.

To promote the accessibility of financial services and reduce information asymmetry in borrowing and lending, fintech platforms not only provide matching and information services, but also need to establish auditable operational mechanisms for fraud prevention, information disclosure, and user protection. Regulators have already prompted financial institutions and related businesses to integrate fraud prevention into their governance frameworks through measures such as sustainable finance assessments and by prioritizing fraud prevention in financial examinations. The Company's FinTech service will continue to strengthen the identification of suspicious signals and information sharing, and align with fraud prevention trends to improve user safety and trust.

3. Linkage between upstream, midstream, and downstream industries

The TrustTech industry in which the Company operates encompasses upstream fraud signals originating from communication and network scenarios—such as unsolicited calls and SMS, instant messaging, phishing domains, and fraudulent advertisements—as well as abnormal account/transaction signals from the financial sector. The midstream comprises fraud prevention solution providers with database and model capabilities, who manage risk through workflows combining joint prevention reporting, takedowns, and blocking. The downstream consists of consumers, enterprises, telecom and platform companies, and financial institutions and virtual asset service providers. In recent years, Taiwan's

competent authority has strengthened requirements for financial, fraud prevention, and digital economy governance through legislation and inspections (e.g., deadlines for addressing suspected fraudulent advertisements on online advertising platforms, and the control and reporting of suspected fraudulent accounts and transactions by financial institutions). This has resulted in more systematic and routine integration of cross-channel risk intelligence and real-time fraud prevention services.

Field	Upstream	Midstream	Downstream	Direct impact on the Company's product lines and business opportunities
Digital fraud prevention	Fraudulent communications (telephone, SMS, messaging apps), fraudulent websites/phishing domains, social media/advertising placements, reports of victim cases and law enforcement actions, and alerts for abnormal financial accounts and transaction signals.	Identify risks of incoming calls/SMS/URLs using database + model; corporate KYC/brand protection/risk intelligence API; and cross-organization verification and joint prevention notification workflow (including takedown, blocking, and fund freezing).	Consumers (fraud prevention), enterprises (brand/risk management), telecom operators (communication security), and financial institutions and electronic payment/VASP providers (fraud prevention and AML).	Whoscall addresses fraud prevention needs for communication entry points and quick decisions. ScamAdviser supports "domain/website" and corporate KYC workflows; for B2B clients, ScamAdviser addresses obligations and timeframes set by regulatory authorities for fraud prevention in finance, telecommunications, and the digital economy (e.g., deadlines for handling fraudulent advertisements).
FinTech	Product information, interest rates and fees, consumer behavior and needs, and supervisory regulations and consumer protection requirements for banks, financial holding companies, and insurance companies.	Price comparison and traffic-driving platform, content and interactive Q&A (including generative AI), risk control and anti-fraud mechanisms (to prevent "fake investment, fake loans").	Financial institutions (marketing and customer acquisition), consumers (financial choices and education), and capital seekers (working capital/financing)	Roo.Cash can amplify the market demand for "transparent comparison + financial education"; JUJI is closely tied to issues of financial consumer protection and fraud prevention, and can be presented in the annual report from the perspectives of "responsible finance" and "fraud prevention design".

4. Various development trends of products

In recent years, the global digital trust and anti-fraud technology market has experienced rapid growth. The market growth is mainly driven by the rise in fraud, frequent data breaches, and increasingly stringent regulatory requirements for identity verification, financial crime prevention, and data governance.

In terms of product development, digital trust and fraud prevention products are gradually evolving from single-function tools into risk management platforms that integrate AI and threat intelligence. Enterprises not only need to identify individual fraud incidents, but also need to perform risk assessments and real-time monitoring of user behavior, transaction activities, and communication content through multi-source data integration and real-time analysis capabilities to reduce fraud and financial crime risks.

Additionally, application scenarios for digital trust technology have gradually expanded from individual services to corporate and public governance levels. For example, financial institutions, telecommunication companies, and e-commerce platforms have gradually adopted integrated anti-fraud systems to establish cross-

channel risk management mechanisms. Some cities and government agencies have also begun establishing city- or industry-level anti-fraud collaboration platforms through cross-organizational data sharing and information integration, to enhance overall fraud prevention capabilities. In terms of industrial competition, market participants include a variety of players, such as large information security and cloud service providers, startups focused on TrustTech, telecom companies, and international technology companies that provide identity verification services. Different types of service providers have different strengths in areas such as information security technology, data sources, telecommunication network resources, or identity verification technology, leading to a development landscape of diversified cooperation and competition within the digital trust sector.

Overall, with the continuous expansion of digital services and the increasing complexity of fraud patterns, demand for anti-fraud technology and digital trust infrastructure from enterprises and governments is expected to continue to rise. In the future, the digital trust sector will evolve in the direction of “AI-driven solutions”, “cross-industry data integration”, and “platform-based risk management”, playing an increasingly important role in financial services, telecommunications, e-commerce, and public governance.

5. Competition

The Company’s core identity is built upon “TrustTech”, and it utilizes data analysis, AI, and fraud prevention intelligence to create a digital trust ecosystem for individual users, businesses, and financial services. The Company’s principal products and services include the personal anti-fraud app Whoscall, enterprise anti-fraud and TrustTech platform services, the financial product matching platform Roo.Cash, and the digital financing service JUJI. The four form a service chain linking “fraud prevention” to “trust building” and ultimately to “financial applications” in terms of product positioning. Overall, the Company’s product structure can be divided into four main levels:

- An anti-fraud portal for individuals;
- A TrustTech platform for corporate and government clients;
- A financial knowledge and risk education platform;
- Applications of digital banking services.

Through the above-mentioned product touchpoints, the Company applies its anti-fraud database and AI technology to diverse scenarios, creating a cross-product digital trust ecosystem.

Whoscall: Personal fraud prevention service portal

Whoscall is the Company’s core application for general consumers, primarily offering features such as caller ID, fraud number alerts, and

network risk lookup. In recent years, the trend in product development has gradually shifted from a single caller ID tool to an anti-fraud service platform that integrates AI and community reporting mechanisms.

In terms of product functions, Whoscall continues to integrate AI identification technology, such as fraud message checks and picture recognition, allowing users to instantly determine if content is fraudulent by uploading SMS screenshots or web page screenshots. In addition, the product has gradually incorporated a social feedback mechanism, allowing users to collectively flag suspicious numbers or messages to improve the speed of database updates and the accuracy of fraud prevention.

In terms of its service model, Whoscall has been gradually developing a multi-channel fraud prevention portal. For example, Whoscall collaborates with third-party payment service providers to integrate fraud prevention checks into other digital service platforms, enabling users to check for suspicious information in real time across various communication and payment scenarios. This development direction has transformed Whoscall from a single app tool into a multi-channel fraud prevention gateway service.

In terms of the competitive environment, Whoscall mainly faces three types of competitors: the built-in call filtering functions of smartphone operating systems, other unknown caller ID apps, and fraud prevention app services offered by cybersecurity companies. Compared with competing products, the Company has certain advantages in the scale of its fraud databases, user community reporting mechanisms, and cooperation with the government and telecom institutions.

ASI (Anti-Scam Intelligence Solutions) | Watchmen: A TrustTech platform for enterprises and governments

In addition to consumer applications, the Company also provides fraud prevention solutions for businesses and government agencies via the TrustTech platform. Related services cover website risk assessment, brand trust verification, fraud intelligence analysis, and risk detection applications.

The Company has cooperated with government agencies since its early years to develop a fraud domain identification system. Leveraging AI, the system analyzes website content and domain features to identify potential phishing sites. In addition, through the acquisition of the international website rating service ScamAdviser, the Company integrated global website risk assessment capabilities into its TrustTech platform, expanding its application scenarios in international markets.

In terms of ecosystem cooperation, the Company continues to foster TrustTech applications with partners across different industries. For

example, by collaborating through the smart city platform, a fraud prevention module was introduced into the public service system; or by working with payment service providers to develop brand digital identity verification and fraud prevention query services. Through the above cooperation models, the Company has gradually expanded its fraud prevention technology from a single application service to a digital trust infrastructure at the city or industry level.

In terms of the competitive environment, the Company's TrustTech platform competes with information security vendors, FinTech companies, and international risk assessment service providers. Large security firms have an edge in enterprise-level security services and a global customer base, while our company differentiates itself through its fraud intelligence database, communication and domain risk identification capabilities, and positioning as a TrustTech brand.

Roo.Cash: Financial product matching platform

Roo.Cash primarily provides financial product comparison, financial knowledge content, and digital financial tool services. By organizing information on bank loans, credit cards, and other financial products, the platform helps consumers reduce information asymmetry and make financial decisions.

In recent years, Roo.Cash has also gradually integrated fraud prevention education with financial content, such as providing specialized content and risk reminders regarding loan fraud, investment fraud, and financial scams. The platform has also introduced AI technology to develop a financial smart Q&A service, enabling users to obtain financial information using natural language.

In terms of the competitive environment, Roo.Cash's main competitors include financial product comparison websites, financial content platforms, and financial content services offered by banks. In contrast to traditional financial content platforms, the Company enables financial information services to identify risks by integrating a fraud prevention intelligence database and AI technology.

JUJI: Digital banking service application

JUJI primarily offers small loans and digital financing services. The product mainly features an all-online application process and a rapid review mechanism, allowing users to complete a loan application and receive funding quickly.

In terms of risk management, an AI risk control model has been adopted for JUJI. Leveraging diverse data sources and behavioral analysis, the app enables applicants with varied financial backgrounds to apply for loans digitally. Furthermore, the product emphasizes transparent disclosure of loan terms and fees to build a foundation of trust in financial services.

In terms of the competitive environment, JUJI mainly competes with banks' micro-loan products, leasing companies' loan services, and other online lending platforms. Compared with traditional financial products, JUJI offers advantages in digital application processes and review efficiency. However, we must continue strengthening the app's risk management and building brand trust to meet the requirements of financial regulators and market demands for transparency.

In sum, the Company has established a cross-scenario TrustTech ecosystem through its diverse products and services. Whoscall offers a personal fraud prevention portal and accumulates fraud data; Gogolook's TrustTech platform applies this data and AI capabilities to corporate and government services; Roo.Cash improves users' financial decision-making abilities through financial knowledge and community services; and JUJI applies the relevant technology to financial service scenarios.

Through the above product links, the Company has established a service model extending from "fraud identification" to "trust establishment" and ultimately to "financial applications", enabling TrustTech to expand across diverse industries and application scenarios.

(V) Overview of technology and R&D

1. R&D expenses in the most recent year and up to the publication date of the annual report

Unit: NT\$ thousand

Item	2024	2025
R&D expenses	100,191	109,278
Net operating revenue	866,850	1,048,183
R&D expenses as a percentage of net operating revenue (%)	11.56	10.43

2. List of R&D personnel and their education and work experience in the most recent year

Unit: Number of people

Education	2024	2025
Ph.D.	2	1
Master's degree	30	27
College/University	24	22
High school and below	0	0
Total	56	50
Average seniority	2.23	2.95

3. Technologies or products successfully developed in the most recent year

Year	Technologies or products successfully developed and their outcomes
2024	The "personal information leakage detection", "automatic website inspection", and "fraud message inspection" functions were introduced this year to help users check if their personal information may appear in publicly known data leak sources, evaluate potential website risks, and identify suspicious message content. These features improve their ability to identify and prevent various risks in the digital environment. After the launch of the aforementioned functions up to the end of 2024, the monthly active users of the "personal information leakage detection" function were approximately 300,000, and those of the "automatic website inspection" function were approximately 200,000. Additionally, user satisfaction with the "fraud information inspection" function was around 80%, as calculated from user feedback or internal statistical mechanisms. The usage of the aforementioned services and related outcomes may differ depending on user behavior, data sources, and changes in the external environment.

Year	Technologies or products successfully developed and their outcomes
2025	<p>The Company launched – a reputation protection service this year, which supports monitoring of impersonation across various channels such as telephone, SMS, and social media. Watchman also integrates analysis, alerts, takedown notices, and reporting functions to provide enterprises with a one-stop brand risk management solution. In addition, the Company partnered with Singaporean telecom providers to launch the ScamSafe anti-fraud application service. By integrating the Company’s anti-fraud database and technology, the service provides users with features such as scam call blocking, suspicious SMS filtering, number lookup, and fraud reporting. Simultaneously, the ScamAdviser app was launched in European and American markets to help users check potential risks associated with websites and domains, and identify suspicious sites through data analysis, expanding the Company’s anti-fraud application services internationally.</p> <p>In practice, after adopting the Watchmen service, some corporate clients have been able to detect potential counterfeit content and take follow-up reporting and enforcement actions. On a case-by-case basis, as of August 2025, approximately 16,000 suspicious ads and over 3,000 suspicious social media accounts had been detected. Numerous takedown requests were completed with a shorter processing time than before implementation. Additionally, a corporate client used the detection and reporting mechanism to address counterfeit content after implementation, and integrated enterprise number identification services to improve brand recognition and user engagement. For overseas markets, ScamSafe is available to users in Singapore, and the ScamAdviser App continues to grow its user base in Europe and the United States. The actual results of the aforementioned services may still vary depending on the customer’s implementation scenario, data source, and changes in the external environment.</p>

4. Business development plan

(1) Short-term business plans

The Company’s short-term business development will focus on its existing fraud prevention technology and product foundations, continuing to optimize consumer service experience and expanding into corporate applications.

In terms of our fraud prevention business, on the consumer side – we will continue to strengthen Whoscall features such as caller ID, call assistance, and business number verification (VBN) to enhance users’ ability to identify risks during communication and increase user engagement; on the corporate side – for Anti-Scam Intelligence (ASI), provide API and SDK services for querying the risk associated with phone numbers, URLs, and content, while continuing to expand its corporate and government customer base, and promote the adoption and implementation of related application scenarios. Meanwhile, we will strive to expand into overseas markets through partners and an agency model. As for international markets, we will continue to drive user growth and business application development for ScamAdviser in key markets.

With respect to our FinTech business, we will continue to optimize risk control technologies and processes based on our existing business model and explore modular solutions in the short term. Simultaneously, we will cooperate with financial institutions to develop diversified service models and improve operational efficiency. In terms of the traffic matching platform, we will continue to optimize existing service functions and expanded high-frequency application scenarios, and develop diverse revenue streams through partner resources. The Company will proceed with the promotion of related services with a careful approach based on the legal requirements and market conditions of each region.

(2) Long-term business plans

In the long run, the Company's growth will focus on fraud prevention technology. By integrating consumer services, enterprise technology services, and data analysis capabilities, the Company will gradually build a cross-scenario TrustTech application ecosystem and expand into Asian and other overseas markets.

Regrading technological development, we will keep on investing in improving real-time risk identification capabilities, strengthening privacy protection and data governance architecture, and developing corporate number verification and related applications to enhance service stability and scalability. Meanwhile, in response to the development trend of AI technology, the Company will evaluate application scenarios and integration opportunities of the related technologies to improve service efficiency and user experience.

In terms of market and product strategy, the Company will make efforts to deepen service penetration in existing markets and evaluate the feasibility of expanding into emerging markets. Simultaneously, in the FinTech sector, the Company will gradually build relevant service capabilities in line with market developments and regulatory requirements, and prudently assess the possibility of acquiring the necessary business licenses.

In addition, the Company will also evaluate potential strategic cooperation, investment, or mergers and acquisitions based on its overall development strategy and market opportunities to strengthen its technical capabilities and market competitiveness. The aforementioned long-term development plan is subject to uncertainties in actual implementation due to factors such as market competition, technological evolution, and regulatory changes.

II. Market and sales overview

(I) Market analysis

1. Sales regions of major products (services)

The Company is committed to providing a full range of "TrustTech" solutions, and the sales targets for its various core business models are as follows:

- Digital advertising: Enables global advertisers to precisely target ads on the Whoscall app and ScamAdviser.com.
- TrustCloud services (consumer fraud prevention): Serving smartphone users worldwide through the Whoscall app's subscription model.

- TrustCloud services (corporate fraud prevention): Providing fraud prevention solutions for government agencies, financial institutions, telecom operators, and various brands.
- Commercial service (FinTech): Providing financial institutions with qualified sales leads and consumer micro-loan services.
- The Company's digital fraud prevention business (ad and TrustCloud) focuses on overseas markets for growth; the commercial service FinTech segment is currently focused on the Taiwan market.

Revenues and their proportions by region for the most recent two years and the most recent year are as follows:

Unit: NTS thousand; %

Region		2023		2024		2025	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
Domestic sales		368,786	47.63	475,883	54.90	570,211	54.40
Export sales	East Asian and Southeast Asian	350,272	45.23	303,433	35.00	379,049	36.16
	Others	55,285	7.14	87,534	10.10	98,923	9.44
	Subtotal	405,557	52.37	390,967	45.10	477,972	45.60
Total		774,343	100.00	866,850	100.00	1,048,183	100.00

2. Market share

Consumer anti-fraud

Whoscall holds a remarkable leading market share in Taiwan, Thailand, and Hong Kong. Among the working population in Taiwan, one in two smartphone users has Whoscall installed. Whoscall users in Thailand are concentrated in the Bangkok metropolitan area, with a market penetration rate of two-thirds in that area and over 10% nationwide. The penetration rate in the Hong Kong market is currently around 20%. Additionally, ScamAdviser.com had 7 million monthly non-repeat users (MAU) as of February 2026, significantly surpassing its domain fraud detection website competitors.

Calculates as of February 2026

Websites for detecting online fraud	Monthly non-repeat users (February 2026)
ScamAdviser	7 million
Scam-detector.com	1.7 million
Scamdoc.com	800,000
MyWOT (Web of Trust)	900,000

Corporate fraud prevention

According to a study by MarketandMarkets, the global fraud detection and prevention (FDP) market size reached US\$32 billion in 2025. The Company's corporate service is in the early stage of rapid growth with great potential for market expansion.

FinTech

Roo.Cash has formed a duopoly with its competitor Money101 in the Taiwanese market, while JUJI is deeply entrenched in the small-loan financing market. AFTEE, a "Buy Now, Pay Later" (BNPL) provider, estimated that the scale of Taiwan's BNPL market was approximately NT\$ 41.8 billion in 2025. JUJI, a new entrant launched in 2025, focuses on providing small emergency funds. Its market scale is larger than the BNPL sub-market focused solely on consumer needs. JUJI's market share was estimated to be less than 0.3%, but it has strong growth momentum due to product differentiation.

3. Future supply and demand and market growth

Digital fraud prevention

As AI technology drives the evolution of fraud techniques, the global Fraud Detection and Prevention (FDP) market continues to expand. MarketandMarkets predicted a CAGR of 15.5% between 2025 and 2030. In addition, tightening regulations in various countries – such as amendments to UK payment regulations and Taiwan's Financial Supervisory Commission's collaborative defense mechanism – along with the inclusion of fraud prevention in ESG finance evaluations, have driven enterprise demand for fraud prevention technology to become a necessity.

FinTech

According to Fortune Business Insights – a market intelligence agency – the global digital lending platform market had a CAGR of 19.9% from 2026 to 2034. The growth of the digital lending market is driven by a variety of factors, including increasing consumer demand for a seamless experience as well as the application of data-driven decision making and risk assessment.

According to a press release issued by the FSC, the total number of digital deposit accounts in Taiwan reached 28.192 million by the end of 2025, averaging about 1.4 digital accounts per adult. The year-on-year growth rate in 2025 was approximately 15.2%, and the quarter-on-quarter growth rate fell to 2.9%, both record lows. As the penetration rate of digital accounts plateaus, banks have shifted their focus from new account

acquisition to credit monetization, driving demand for third-party platforms to generate sales leads and provide risk management services.

4. Competitive advantage

The Company's core competitiveness comes from the "TrustTech Flywheel", which consists of the following four elements:

Remarkable user experience

Whoscall and JUJI have received extremely high user ratings (4.3 to 4.8 stars) on both iOS and Android platforms, laying a solid foundation for data accumulation.

World's leading fraud prevention database

Through the data network effect, Whoscall and ScamAdviser have built the most comprehensive global telephone and domain anti-fraud database. On the other hand, Gogolook also helps corporate clients develop consumer-facing fraud prevention apps through its licensing model (Anti-scam intelligence), expanding the collection of fraud prevention data.

Independently develop AI algorithms

The AI anti-fraud technology developed based on our proprietary database can instantly and accurately detect high-risk communications and websites, and extends to financial risk control to identify shell accounts and loan fraud risks.

Continuous product innovation

From communication fraud identification and automatic detection of fraudulent websites to innovative features such as "search fraud with pictures", these efforts ensure an excellent user experience and maintain market leadership.

5. Favorable factors, unfavorable factors, and countermeasures for future development

(1) Favorable factors

Transformation of information security needs: Driven by the pandemic, companies accelerated their digital transformation to meet the evolving needs of customers and employees. As personal data breaches and fraud techniques evolve, the attack surface for fraud continues to expand, posing greater cybersecurity risks to individuals and businesses. According to an analysis by Gen Digital – a publicly listed cybersecurity company – fraud and social engineering attacks have risen from 30% of all online hacking attacks in 2020 to 80% in 2025. Anti-fraud services have therefore become a fundamental part of cybersecurity infrastructure.

Policy and compliance-driven: Public anger over the global surge in fraud and the growing losses incurred by businesses and government agencies due to impersonation and scams have prompted increasingly

strict government regulations on fraud prevention, creating significant B2B opportunities.

(2) Unfavorable factors

A. Fluctuations in digital advertising prices

Mobile advertising and in-app purchases are Whoscall's two main business models. In the past three years, advertising prices have been affected by both economic conditions and changes in the pricing policies of advertising platforms. This has caused significant fluctuations in Whoscall's advertising revenue, impacting operational control.

Countermeasures: Reduce the uncertainty of advertising revenue by diversifying revenue sources. Whoscall's revenue composition has gradually shifted from advertising to application subscription revenue, and Whoscall's application subscription revenue surpassed advertising revenue in 2025. Additionally, with the growth of non-Whoscall revenues, the proportion of Whoscall advertising revenues decreased from over 50% in 2023 to 30% in 2025, effectively enhancing operational control.

B. Supervisory variables for financial leases

In an attempt to provide consumers with greater protection, the FSC announced in April 2025 that 12 finance leasing companies owned by four publicly listed groups – Chailease Holding, Taiwan Acceptance, Hotai Finance, and Infinite Finance – would be subject to the Financial Consumer Protection Act (FCPA). These companies are engaged in the purchase of accounts receivable from individuals, installment sales, or similar financing businesses. The 6,000+ leasing companies under the jurisdiction of the Ministry of Economic Affairs, including Gogolook's subsidiary Gogolook Fintech, which provides JUJI services, were not included in the first wave of regulations. Changes in the regulatory environment may increase compliance costs for FinTech services.

Countermeasures: An outstanding user experience is one of the competitive advantages of JUJI. Therefore, protecting consumer rights through openness, transparency, and good customer service is a core principle for JUJI. The Company has proactively implemented the spirit of the FCPA and maintains a high level of transparency by using its own risk control models to precisely manage the non-performing loan ratio.

(II) Important uses and production processes of major products

The Company's main business is the independent development of systems and software, and providing customers with TrustTech solutions. The development process involves continuous business problem definition, application program design, software development and testing, system deployment verification, and ongoing maintenance and optimization—a continuous cycle of ideation, design, development, and maintenance.

(III) **Supply of major raw materials:** Not applicable.

(IV) A list of any customers accounting for 10% or more of the company's total procurement (sales) amount in either of the two most recent years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures. However, if the name of the customer is not to be disclosed as stipulated in the contract, or if the counterparty is an individual and not a related party, the name of the customer may be coded.

1. Purchase

Unit: NT\$ thousand; %

2024				2025			
Title	Amount	As a percentage to annual net procurement (%)	Relationship with the issuer	Title	Amount	As a percentage to annual net procurement (%)	Relationship with the issuer
Apple Inc.	44,380	54.58	None	Apple Inc.	51,265	41.93	None
Nextlink Technology	20,450	25.15	None	Nextlink Technology	26,668	21.81	None
Google Payment Corp.	12,007	14.77	None	Google Payment Corp.	13,948	11.41	None
				Rakuten Mobile, Inc.	12,283	10.05	None
Others	4,474	5.50	None	Others	18,102	14.80	None
Net procurement	81,311	100.00		Net procurement	122,266	100.00	

Reason for change: The Company's operating costs are mainly cloud service costs and platform fees charged by app platforms.

2. Sale of goods

Unit: NT\$ thousand; %

Item	2024				2025			
	Title	Amount	As a percentage to annual net sales (%)	Relationship with the issuer	Title	Amount	As a percentage to annual net sales (%)	Relationship with the issuer
1	Google Asia	242,350	27.96	None	Google Asia	266,986	25.47	None
2	Apple Inc.	174,417	20.12	None	Apple Inc.	201,935	19.27	None
3	Others	450,083	51.92	—	Others	579,262	55.26	—
	Net sales	866,850	100.00	—	Net sales	1,048,183	100.00	—

Reason for change: As the Company has grown, fluctuations in sales to new and existing customers have led to changes in the proportion of major customers.

III. Employees

Information on employees in the most recent two years and up to the publication date of the annual report

Year		2024	2025	For the current year, the calculation is as of March 31, 2026.
No. of employees	Manager	10	9	10
	General staff	163	142	132
	Technical and R&D personnel	56	50	48
	Total	229	201	190
Average age		34.15	34.41	34.74
Average years of service		2.71	2.65	3.19
Education distribution (%)	Ph.D.	1.31	1.43	1.11
	Master's degree	44.54	45.24	46.92
	College or university	54.15	55.33	51.95
	High school	—	—	—

	High school and below	—	—	—
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Note: The employee numbers disclosed in the table include only regular full-time staff and exclude contract workers, temporary staff, interns, and other non-permanent personnel.

IV. Information on environmental protection expenditure

In the most recent year and up to the publication date of the annual report, losses incurred due to environmental pollution—including compensation and findings from environmental protection audits for violations of environmental protection regulations—should be detailed, specifying the date of penalty, penalty number, violated regulations, nature of the violation, and penalty details. Current and potential future estimated amounts and response measures should also be disclosed. If a reasonable estimate is not possible, the reasons for this should be explained. None.

V. Labor-management relations

- (I) List the company’s employee welfare measures, education, training, retirement system, and their implementation status, as well as labor agreements and various employee rights protection measures:

1. **Welfare measures**

In addition to providing labor insurance, national health insurance, and labor pension contributions as required by law, the Company and its subsidiaries have established a competitive remuneration and benefits system, including a guaranteed 14-month annual salary, a product revenue achievement bonus, and annual salary adjustments based on performance. We also provide employee stock options and stock ownership trusts, as well as group insurance, to strengthen the mechanisms for long-term employee retention and sharing the Company’s operating results.

In terms of welfare benefits, the Company offers quarterly entertainment allowances, health checkup subsidies, birthday gifts, wedding and funeral subsidies, maternity benefits, and support for various employee clubs and activities. We also continue to promote education and training and further education subsidies to support employee professional development.

To promote the physical and mental health of employees and work-life balance, the Company provides Employee Assistance Programs (EAPs), on-site worker health services, and self-realization leave and mental health leave with pay, to create a healthy and friendly work environment.

In order to protect the rights and interests of employees, the Company has formulated working rules and a personnel management system in accordance with relevant laws and regulations. They explicitly define matters such as salary, working hours, vacation, leave, attendance, rewards and punishments, transfer, resignation, and retirement. The Company also announces or discloses them as required by law. Meanwhile, the workplace

safety and health management measures are constantly strengthened to protect employee work safety and occupational health.

2. **Employee safety and work environment protection measures**

The office building housing the Company's offices provides a pleasant environment and convenient access to transportation. A building management committee is in place to conduct regular annual fire safety inspections and public utility checks, as well as periodic fire safety training and awareness sessions. The office space is equipped with a security system and access control to ensure a safe working environment and the personal safety of employees.

To provide employees with a safe, healthy and comfortable working environment, the Company adopts the following measures:

- (1) Hire professional cleaning personnel to regularly maintain the office environment and implement environmental disinfection (building public areas are disinfected monthly, and office areas are disinfected quarterly).
- (2) Conduct regular environmental quality inspections, including water quality and carbon dioxide concentration, to maintain good indoor air quality.
- (3) Promote energy conservation and carbon reduction measures, encourage waste sorting and recycling, and use environmentally friendly products to protect the environment.
- (4) Provide health examination subsidies to employees annually; and hire professional nurses to offer on-site health services and consultation.
- (5) We have established measures for the prevention of sexual harassment, along with grievance and disciplinary guidelines, and set up a dedicated grievance channel (including an email) to protect our employees' working rights and workplace safety.

3. **Agreements between labor and management and various employee rights protection measures**

The Company attaches great importance to the suggestions of employee opinions and has established a two-way and open communication mechanism. To enhance transparency and interaction within the organization, the Company holds a regular, company-wide employee AMA (Ask Me Anything) meeting every quarter, during which senior executives directly answer employee questions. In addition, each department holds an internal AMA meeting every month, with department managers explaining and discussing relevant issues to strengthen internal communication and enhance organizational cohesion.

In addition, the Company continues to collect employee feedback through a variety of communication channels and strives to maintain a good relationship with its employees. The Company has established relevant personnel and management regulations to protect employee rights, and regularly reviews and optimizes welfare measures to ensure these rights are properly maintained.

4. **Continuing education and training system**

The Company has allocated a special budget to promote education and training and talent development plans to cultivate employees' professional knowledge and skills and enhance their job performance and work efficiency. By doing this, we also support the Company's long-term development and sustainable business goals.

In terms of education and training, the Company offers a variety of training courses, including new employee training, on-the-job training, professional courses, and job-related external training. Through a systematic training mechanism, the Company continuously enhances employee skills and core competitiveness, and also improves employee training and continuing education opportunities to promote individual development and organizational performance.

5. **Retirement system**

To secure employees' retirement and promote stable labor-management relations, the Company has established an employee retirement system in accordance with the relevant provisions of the Labor Standards Act and the Labor Pension Act, and handles pension contributions and payments accordingly.

For employees of the Company covered by the Labor Pension Act (the new labor pension system), the Company contributes 6% of their monthly salary to individual pension accounts established at the Bureau of Labor Insurance; for seniority under the pension system of the Labor Standards Act (the old labor pension system), pension payments are calculated in accordance with relevant laws and regulations.

In terms of retirement conditions, employees who meet the requirements for voluntary retirement under applicable laws and regulations may apply for retirement, including having reached a certain criteria of seniority and a specified age or years of service. Their pension benefits will be provided according to the applicable system (either the old or new labor pension system) and relevant laws and regulations.

The Company calculates pensions based on seniority applicable to different systems. For employees covered by the Labor Standards Act, pension calculations are handled according to the Act's relevant provisions. For those covered by the Labor Pension Act, the source of employee pensions is the monthly contributions made by the employer.

6. **Implementation status:**

Maternity leaves in the most recent two years

Description	Men / Number	Women / Number	Total
Actual application in 2025	0	1	1
Expected to return to work in 2025	0	2	2
Actual application in 2026	0	1	1
Expected to return to work in 2026	0	4	4

Note: The calculation for the current year is up to March 31, 2026.

Employee personal safety and work environment protection measures and their implementation

Item	Number of cases	Number of casualties
Work-related disasters	0	0
Fire incidents	0	0

Note: There were no work-related disasters or fire incidents within the office area in 2025.

Pension payment

Retirement system	Old system	New system
Amount of contribution	The accumulated balance of the labor pension reserve fund appropriated by the Company in accordance with the law amounted to NT\$ 469,819.	The annual appropriation amounted to NT\$ 13,669,339.

Note: The calculation for the current year is up to December 31, 2025.

Employee education and training

Category	Training item	Recipient	Training content	Implementation
Joint training	Newcomer Training	All new employees	Helped new colleagues understand the Company's vision, organizational structure, and corporate culture.	Each training session was about 1.5 hours, helping new employees quickly integrate into the company environment.
	Occupational health and psychological support	All colleagues	Adaptation to workplace stress, prevention of unlawful infringement, and building psychological resilience.	Approximately 3 hours total for the year, with two seminars held in partnership with the EAP vendor.
	Occupational safety and emergency response	All colleagues	Occupational safety and health education and emergency response training	Approximately 3 hours for the year, including online courses and in-person drills
Professional training	Amazon Web Services cloud and technology training	Engineering team	Cloud technology, information security attack and defense, and compliance training.	To be arranged according to the curriculum (including hands-on training)
	Information security and personal data protection	All colleagues	Privacy protection and AI application security issues	Conducted according to the annual training plan (including regular training hours).
	Cross-departmental knowledge sharing and self-learning	Cross-departmental knowledge sharing and self-learning	Cross-departmental knowledge sharing and self-learning	Flexibly implemented according to the learning plans of various departments and individuals.
Education and training for managers	Workshop for senior executives	Senior executives	Leadership, decision-making and cross-departmental collaboration	3 days of intensive training

(II) In the most recent year and up to the publication date of the annual report, losses incurred due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate is not possible, the reasons for this should be explained.

According to the Ministry of Labor’s “Search System for Employers Violating Labor Laws”, there were no penalties or disciplinary actions recorded in 2025 and up to the publication date of the annual report.

VI. Cybersecurity management

- (I) Describe cybersecurity risk management framework, cybersecurity policies, specific management plans, and the resources dedicated to cybersecurity management

1. **Cybersecurity risk management framework**

The Company has established an information security task force, coordinated by the Chief Technology Officer, Chief Information Security Officer, Chief Data Protection Officer, and Chief AI Officer. They oversee the overall management framework for cybersecurity, data governance, and AI applications. The Data and AI Risk Strategy Committee (DAIRS) is responsible for developing relevant risk management policies, control mechanisms, and implementation guidelines.

DAIRS is composed of cross-departmental heads from IT, Information Security, and the Legal & Compliance Departments, and participates in decision-making and oversight mechanisms. DAIRS reviews and provides guidance on legal and regulatory compliance, supervisory requirements, and risk management related to information and communication security, personal data protection, and AI applications. This ensures that system design and technology implementation align with relevant regulations, internal controls, and corporate governance standards. Significant matters are reported to the Company's management team as needed, depending on the issue.

The DAIRS has established a regular collaborative mechanism with the information security and data governance units. The unit conducts legal applicability assessments, risk identification, and compliance reviews for new product development, data processing, and artificial intelligence application scenarios. Moreover, the DAIRS platform is used to facilitate cross-departmental communication and decision-making to implement risk control, internal control, and a three-tier defense mechanism.

2. **Cybersecurity policies, specific management plans, and the resources dedicated to cybersecurity management**

In order to strengthen information security protection capabilities and address the risks arising from emerging technologies and financial technologies, the Company continuously references the policy direction of competent authorities and international information security governance trends to refine its overall information security management mechanisms. The Company also coordinates planning and oversight across the Group's operating units to ensure consistent security standards and enhance the security, stability, and operational resilience of its services. The Company's cybersecurity management measures are as follows:

- (1) Maintain the stable operation and high availability of the information system, ensuring uninterrupted service and fulfillment of commitments to customers.
- (2) Regularly conduct information and communication security risk assessments to identify key information assets and their risk exposure, and take corresponding control measures to maintain the confidentiality, integrity, and availability of information assets.
- (3) Perform annual internal and external audits related to cybersecurity to ensure all operations comply with relevant laws and regulations, supervisory requirements, and internal guidelines.
- (4) Establish the Business Continuity Plan (BCP) and related contingency mechanisms and practice them regularly to ensure key business functions can continue to operate under abnormal circumstances.
- (5) Entrust a third-party professional organization to conduct an information security assessment (including penetration testing and vulnerability scanning), incorporate the assessment results into a continuous improvement mechanism, and enhance system permission controls, data encryption, and access management measures to reduce the risk of data leakage.
- (6) Carry out information security and responsible and compliant AI application education and training for all employees to enhance their overall information security awareness and risk identification capabilities.
- (7) Set up a secure software development life cycle (SSDLC) process to ensure that system development and maintenance processes comply with information security regulations.
- (8) Establish information and communication security incident reporting, response, and handling mechanisms; implement incident-level management and emergency response measures to reduce the impact of incidents and ensure real-time responsiveness.
- (9) The Company uses the “Plan-Do-Check-Act” (PDCA) cycle mechanism to continuously improve the information and communication security management system:
 - Plan: Perform regular risk assessments to identify key information assets and potential risks, and establish business continuity plans (BCP) and related contingency strategies.
 - Do: Implement secure software development life cycle (SSDLC) development guidelines, strengthen endpoint and network infrastructure protection mechanisms, introduce multi-factor authentication (MFA) and permission control measures, and ensure partners comply with relevant information security and personal data protection regulations, and implement outsourcing management and audit mechanisms.
 - Check: Review the effectiveness of control measures through internal and external audits, penetration tests, and information security assessments. Track and follow up on the implementation of corrective actions.
 - Action: Continue to conduct education and training on information security and AI risk management, optimize the information security incident

reporting and response mechanism, and refine protective measures based on evaluation results to improve overall information security governance maturity.

In addition, the Company regularly conducts information security drills (including social engineering drills, red team exercises, and other penetration tests) to continuously review the effectiveness of information system controls and strengthen overall information security protection capabilities.

Resources dedicated to cybersecurity management over the most recent two years

Item	2024	2025
Amount of information security insurance coverage	NT\$ 30,000	NT\$ 30,000
Personnel (Note 1)	7 people	7 people
Number of information security related meetings (Note 2)	52 meetings	52 meetings

註1 Including one information security officer, two information security specialists, and one mobile support personnel.

註2 The mechanism of weekly information security meetings was established in December 2023, with a meeting held on a weekly basis in 2024 and 2025. Additional meetings are convened as needed based on the information security management requirements of the product lines.

Introduction and verification of the cybersecurity management system

Item	Details
Introduction standards (Note 1)	ISO27001, ISO27701
Effective start and end dates	From September 24, 2024 to August 5, 2026
Applicable scope	The Company and parts of the Group's business and information systems (as applicable to the scope of verification).

註1 ISO27001 was introduced in 2020, and ISO27701 was introduced in 2021.

(II) **In the most recent year and up to the publication date of the annual report, losses incurred due to significant cybersecurity incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate is not possible, the reasons for this should be explained: None.**

VII. Important contracts

Nature of contract	Party	Contract start and end dates	Main contents	Restrictive clauses
Loan agreement	E.SUN Commercial Bank	2024.09.11 –	Long-term loan of NT\$ 10 million	Purpose of the credit: to bolster working capital.
IT system service contract	Nextlink Technology Co., Ltd.	2019.10.01 – (Note 1)	Cloud network service rental business	There is a clause guaranteeing a minimum annual fee. If the actual annual fee is lower than the guaranteed minimum, the difference will be covered.
Office lease agreement	Mega International Commercial Bank, Ltd. (trustee of the “Cathay No. 2 Real Estate Investment Trust Fund”)	2024.02.01 – 2029.04.30 (Note 2)	Lease object: 5F and 6F, No. 319, Section 2, Tunhua South Road, Da’an District, Taipei City	This contract is notarized and includes provisions subject to enforcement execution.
Share acquisition contract	Digop B.V., Ecommerce Consulting B.V., Marc Robert	Settlement date: July 8, 2024	Acquired 100% equity interest in Ecommerce Operations B.V.	The total price included the earnout, which was paid on March 18, 2025, subject to the achievement of the financial performance targets in 2024.

Note 1 The contract period expires and automatically renews for one-year terms.

Note 2 A supplementary contract was signed on August 29, 2024, adding the Digital Trust Association in Taiwan as a joint lessee.

Five. A review and analysis of the company's financial position and financial performance, and a listing of risks

I. Financial position - consolidated statements

Balance sheet for the most recent two years

Unit: NT\$ thousand

Item	Year		Increase / decrease amount	Change ratio (%)
	2025	2024		
Current assets	1,032,336	660,790	371,546	56.23
Property, plant, and equipment	36,151	43,439	(7,288)	(16.78)
Intangible assets	173,690	168,899	4,791	2.84
Right-of-use assets	35,882	47,415	(11,533)	(24.32)
Other assets	11,346	10,213	1,133	11.09
Total assets	1,289,405	930,756	358,649	38.53
Current liabilities	473,997	436,866	37,131	8.50
Non-current liabilities	115,734	85,983	29,751	34.60
Total liabilities	589,731	552,849	36,882	6.67
Share capital	353,589	320,098	33,491	10.46
Capital reserve	424,397	228,926	195,471	85.39
Retained earnings	(79,529)	(129,442)	49,913	(38.56)
Other equities	1,217	(11,675)	12,892	(110.42)
Total equity	699,674	407,907	291,767	71.53
<p>I. Increase or decrease in the ratio of changes exceeded 20% in the most recent two years, and the change in amount reached NT\$ 10 million or more</p> <p>(I) Current assets: Net accounts receivable increased significantly primarily due to sales growth this period.</p> <p>(II) Right-of-use assets: Primarily due to current period depreciation.</p> <p>(III) Total assets: Primarily due to the growth in earnings for the current period, leading to a significant increase in net accounts receivable.</p> <p>(IV) Non-current liabilities: Primarily due to the addition of long-term borrowings during the period.</p> <p>(V) Capital reserve: Primarily due to the reclassification of the general issue price resulting from a cash increase before the initial public offering.</p> <p>(VI) Retained earnings: Primarily due to profit for the current period.</p> <p>(VII) Other equities: Primarily due to exchange differences arising from the conversion of foreign operating institutions.</p> <p>(VIII) Total equity: Primarily due to increases in capital surplus and retained earnings.</p> <p>II. Possible impact on future finance: None.</p> <p>III. Future countermeasures: Not applicable.</p>				

II. Financial performance - consolidated statements

Comparative analysis of operating results for the past two years

Unit: NT\$ thousand

Item \ Year	2025	2024	Increase / decrease amount	Change ratio (%)
Operating revenue	1,048,183	866,850	181,333	20.92
Operating costs	(122,266)	(81,311)	(40,955)	50.37
Gross profit	925,917	785,539	140,378	17.87
Operating expenses	(862,584)	(838,957)	(23,627)	2.82
Net operating profit	63,333	(53,418)	116,751	(218.56)
Non-operating income and expenses	(6,298)	16,644	(22,942)	(137.84)
Net income before tax	57,035	(36,774)	93,809	(255.10)
Current net income	53,846	(39,658)	93,504	(235.78)
<p>I. Increase or decrease in the ratio of changes exceeded 20% in the most recent two years, and the change in amount reached NT\$ 10 million or more</p> <p>(I) Operating revenue: Primarily due to increased sales from TrustCloud services and commercial services.</p> <p>(II) Operating cost: Primarily due to increased performance from TrustCloud service, leading to higher platform service fees.</p> <p>(III) Net operating income: Primarily due to increased operating revenue.</p> <p>(IV) Non-operating income and expenses: Primarily due to foreign currency exchange losses.</p> <p>(V) Pre-tax net income: Primarily due to increased operating revenue.</p> <p>(VI) Net income for the period: Primarily due to increased operating revenue.</p> <p>II. Possible impact on future finance: None.</p> <p>III. Future countermeasures: Not applicable.</p>				

III. Cash flows

(I) Analysis of cash flow changes in the most recent year

Unit: NT\$ thousand

Item \ Year	2025	2024	Increase (decrease) change	
	Amount	Amount	Amount	Percentage of increase/decrease (%)
Operating activities	(157,325)	(211,435)	54,110	(25.59)
Investment activities	(82,445)	(185,608)	103,163	(55.58)
Financing activities	304,349	173,342	131,007	75.58
I. Analysis of changes in cash flow:				
(I) Operating activities: The decrease in net cash outflow was primarily due to profits in 2025.				
(II) Investment activities: The decrease in net cash outflow was primarily due to a decrease in investment in subsidiaries in 2025.				
(III) Financing activities: The increase in net cash inflow was primarily due to the cash capital increase in 2025.				

(II) Improvement plan for liquidity deficiency: None.

(III) Liquidity analysis for the following year

Unit: NT\$ thousand

Opening cash balance	Projected net cash flows from operating activities for the whole year	Projected net cash flow from investment activities for the whole year	Projected net cash flow from financing activities for the whole year	Projected cash balance (deficit)	Remedies for projected cash shortfalls	
					Investment plan	Financial management plans
309,992	(22,398)	(600)	54,752	341,746	—	—
I. Analysis of cash flow changes for the following year						
(I) Business activities: Primarily due to growth in the FinTech business, leading to an increase in installment receivables.						
(II) Investment: Net cash outflow from investment activities was mainly due to purchases and replacements of office equipment.						
(III) Financing activities: Primarily due to bank loans, leading to increased net cash inflow.						
(IV) Remedies and liquidity analysis for expected cash shortfalls: None.						

IV. Impact of major capital expenditures on financial operations in the most recent year: None.

V. Reinvestment policies, main reasons for profit or loss, improvement plans from the previous year, and investment plans for the coming year

(I) Investment policy

The Company's reinvestment policy centers on investment in the research and development, production, maintenance, and technical consulting services of its core software business. The management and control of reinvestment ventures are currently governed by the internal control systems "Investment Cycles" and "Procedures for the Acquisition or Disposal of Assets". These serve as the basis for the Company's reinvestment activities so as to monitor related business and financial conditions. Furthermore, to enhance oversight and management of reinvestment companies, the Company has established guidelines for "Supervision and Management of Subsidiaries" within its internal control system, outlining regulations for their information disclosure, financial management, and business operations.

(II) Main reasons for the profits or losses from recent investments and the improvement plan:

Unit: NT\$ thousand

Name of reinvested company	Investment profit and loss for 2025	Main reason for the profit or loss	Improvement plan
Whoscall (Japan)	(2,247)	Note 1	The subsidiary is still in the early stages of development. The Company will continue to guide its investee to help them reach their profitability goals faster.
Gogolook Fintech Co., Ltd.	7,207	Note 2	
Gogolook (Thailand) Co., Ltd.	2,505	Note 3	
ScamadviserAsia Inc.	(6,977)	Note 4	
Ecommerce Operations B.V.	425	Note 5	
Gogolook TH Co., Ltd	-	Note 6	
Gogolook Malaysia Sdn. Bhd.	(140)	Note 7	

Note 1 Whoscall (Japan) was founded on November 19, 2020. Capital contributions were not received until 2022. The company entered its local promotion phase in 2025.

Note 2 Gogolook Fintech Co., Ltd. was founded on May 2, 2022. The company entered its product growth phase in 2025.

Note 3 Gogolook Thailand was registered on October 29, 2021. Capital injection did not occur until 2023. The company entered its local promotion phase in 2025.

Note 4 On August 7, 2022, the Board of Directors resolved to acquire 100% of the equity of Zhilue Information Integration Co., Ltd. (renamed to ScamadviserAsia Inc. on September 5, 2024) for NT\$ 1,600 thousand. On October 1, 2022, the equity transfer was completed. 2025 was the preparatory stage for the company's transformation.

Note 5 Ecommerce Operations B.V.'s acquisition was completed on July 8, 2024. The company entered its integration phase in 2025.

Note 6 Gogolook TH Co., Ltd was established in June 2025 and received investment in July 2025, making 2025 its initial year of local promotion.

Note 7 Gogolook Malaysia Sdn. Bhd. was founded in April 2025 and received investment in September 2025, making 2025 its initial year of local promotion.

(III) Investment plan for the following year

The Company's reinvestment is based on its overall strategic plan, focusing on strengthening its core businesses and expanding service applications. Consequently, the Company carefully evaluates new business opportunities with growth potential to support overall operational development. The Company will evaluate and control all investments in line with the strategic direction and actual business needs.

VI. Risk items

- (I) Impact on the company's balance sheet of inflation and changes in interest and exchange rates, and future countermeasures

Unit: NT\$ thousand; %

Item \ Year	2025		2024	
	Amount	As a percentage of operating revenue	Amount	As a percentage of operating revenue
Net interest expense	(10,088)	(0.96)	(4,799)	(0.55)
Net exchange gains or losses	(3,685)	(0.35)	18,132	2.09

Source: Audited financial statements.

1. **Impacts of interest rate changes and future countermeasures**
 The interest expense of Gogolook consists of interest expense from IFRS 16 "Leases" calculated using the effective interest method, as well as interest expense from loans with financial institutions, representing a low percentage of revenue. To mitigate the impact of interest rate fluctuations on the Company, Gogolook closely monitors global economic trends and interest rate changes, maintains strong relationships with financial institutions to secure favorable interest rates and fees, and is prepared to take appropriate action as needed. Considering future development and capital needs, the Company will also assess the cost of various capital sources and select appropriate financing methods to meet growth needs. In conclusion, changes in interest rates do not have a significant impact on the Company's profitability.
2. **Impact of exchange rate changes on the company's profits and future countermeasures**
 Gogolook primarily operates on an export sales model, with goods sold and payments received in USD, while purchases and payments are made in NT\$. To reduce the risk of exchange rate fluctuations, the Company has taken the following measures to mitigate the impact of these fluctuations on its revenues and profits:
 - (1) The Company's Finance Department provides business departments with reference information on exchange rates and future trends for quotation purposes. It also selects favorable opportunities to close exchange rate positions ahead of time and appropriately adjusts the proportions of foreign currency accounts to reduce foreign currency exchange rate risks.
 - (2) Maintain close contact with the foreign exchange departments of various banks, closely monitor changes in the foreign exchange market, provide relevant supervisors with timely adjustments to

exchange rate fluctuations, and use this information as a reference for product pricing by business personnel.

- (3) Adjust foreign currency deposit positions based on exchange rate fluctuations, and maintain an appropriate level of foreign currency funds to mitigate the impact of foreign exchange variations on profitability.

3. **Impacts of inflation on the company's profits and future countermeasures**

The overall economic environment has shown a slight trend of inflation in recent years due to the global rise in related resources and prices. Gogolook closely monitors inflation and adjusts its pricing for various revenues accordingly, while maintaining good relationships with its customers. The Company has not yet been significantly affected by inflation.

- (II) High-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and future countermeasures

1. **High-risk, high-leverage investment policy: main reasons of profit and loss, and future countermeasures**

The Company upholds the principle of prudent management and focuses on the development of its core business. Its relevant investment policies are based on the premise of sound financial standing and risk control. In the most recent year and up to the publication date of the annual report, the Company did not engage in high-risk or high-leverage investments.

2. **Loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and future countermeasures**

The Company has established the "Operational Procedures for Loaning Funds to Others", "Operational Procedures for Endorsements and Guarantees" and "Procedures for the Acquisition or Disposal of Assets", which were approved by the shareholders' meeting. In the most recent year and up to the publication date of the annual report, the Company and its subsidiaries did not provide funding or guarantees to parties outside the Group, nor did we engaged in derivative transactions. Therefore there are no related profits or losses.

- (III) Future R&D plans and estimated R&D expenses

The Company focuses on leveraging data and AI technology to develop cloud services (Risk Management as a Service) for fraud prevention and risk management

centered around digital identity recognition, providing comprehensive risk management solutions for both consumers and businesses.

In terms of consumers, the Company continues to strengthen its risk identification capabilities for “digital identities” such as telephone numbers, website addresses, and names. Gogolook is investing in research and development of risk identification technologies in emerging areas such as message dialogue, AI fraud, and cryptocurrency wallets to address the rapid evolution of fraud techniques. For corporate clients, the Company will continue to optimize anomaly account and transaction detection technology, deepen cooperation with enterprises and the government, and promote localization of services and the expansion of cross-regional SaaS cloud anti-fraud and risk management services.

With the increasing importance of digital identity applications, the Company is dedicated to developing personal data protection and identity-related technologies, enhancing privacy protection mechanisms, and incorporating data protection and information security capabilities into the core of product design to enhance consumer trust in its overall service.

The Company will be investing continuously in R&D, maintaining a high proportion of R&D staff relative to its total workforce, and sustaining stable R&D investment to support technological innovation and product development, thereby strengthening its long-term competitive advantages.

- (IV) Impact on the company's financial operations of important policy and legal developments at home and abroad, and countermeasures

The Company operates in compliance with relevant domestic and foreign laws and regulations, and continuously monitors changes in policies and regulations, appropriately assessing their impact on its finances and operations and taking appropriate measures in response. As of the date of annual report publication, no significant policy or legal changes had a material impact on the Company's financial operations.

- (V) Impact on the company's financial operations of development in science and technology (including cybersecurity risk) and industry, and countermeasures

The Company closely monitors market changes and technological development trends. Through collaboration with customers and the government, the Company identifies key industry developments in areas such as information security and privacy technology, financial technology, and regulatory technology. Based on this insight, we adjust our R&D strategies and product direction in response to market needs.

In terms of cybersecurity management, the Chief Technology Officer coordinates the planning and implementation of information security policies and continuously strengthens employee information security awareness to reduce related risks.

As of the date of annual report publication, developments in technology and industry (including information and communication security risks) had no material impact on the Company's financial business.

- (VI) Impact of changes in the company's image on its crisis management, and countermeasures

The Company values its corporate image and brand reputation. By strengthening internal management, ensuring compliance with laws and regulations, and improving information disclosure mechanisms, we aim to reduce reputation risks and enhance external trust. In terms of crisis management, we have established relevant response and notification mechanisms to address incidents that may affect the Company's image promptly.

As of the annual report publication date, no event has occurred that materially affected the Company's corporate image or had a material impact on its financial operations.

- (VII) Expected benefits and potential risks of any M&A, and countermeasures

The Company acquired 100% equity interest in Ecommerce Operations B.V. and obtained controlling interest on July 8, 2024. Through this M&A, we expect to expand into European and American markets, enhance our international operations, and accelerate the Company's development in the corporate fraud prevention services sector.

In terms of potential risks, the post-merger integration process may face uncertainties such as cultural differences, operational integration, and market adaptation, which could also affect short-term operational efficiency and cost structure.

In response to the above risks, the Company continues to integrate operations and optimize management. We also reduce integration risks by strengthening internal controls and establishing cross-regional collaboration mechanisms to ensure the realization of M&A benefits.

- (VIII) Expected benefits and potential risks of facility expansions, and countermeasures

We are a software company focused on data and AI research and development. As we primarily operate on a cloud-based model, we do not require production facilities. In the most recent year and up to the publication date of the annual report, the Company had no plans to expand its facilities, and therefore there were no anticipated benefits, potential risks, or corresponding mitigation measures.

- (IX) Risks of concentrated procurement or sales, and countermeasures

1. **Sales**

The Company mainly provides risk management cloud services, digital advertising, and digital matchmaking services. Its sales targets include consumers and corporate integration, and its overall client structure remains relatively dispersed. In the most recent year and up to the publication date of the annual report, there had been no impact on the Company's operations due to concentrated sales.

2. **Purchases**

The Company's operating costs primarily come from revenue sharing from mobile phone operating system platforms and expenses related to cloud services, with a concentrated reliance on specific cloud service providers. Any interruption or price adjustment of these services may affect operating costs and service stability.

To reduce the risk of concentrated sourcing, Gogolook has established backup mechanisms and abnormal response procedures, and regularly conducts relevant tests and drills. Additionally, Gogolook is gradually introducing other cloud service providers through a multi-cloud architecture to diversify supply sources and enhance system resilience. In the most recent year and up to the publication date of the annual report, there had been no significant supply disruptions.

- (X) Impact and risk to the company if a significant number of shares held by a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and countermeasures

In the most recent year and up to the publication date of the annual report, there had been no transfers of a significant number of shares held by any director, supervisor, or shareholder holding greater than a 10 percent stake in the Company.

- (XI) Impact and risk to the company associated with any change in governance personnel or top management, and countermeasures

Up to the date of prospectus publication, there had been no risk of a change in the Company's governance personnel or top management

- (XII) Litigation or non-litigation matter

1. **Disclosure of litigation, non-contentious, or administrative litigation, non-litigation or administrative disputes in the most recent year and up to the date of prospectus publication,. The dispute, amount involved, commencement date of the litigation, major litigants involved, and the status of the case:** None.
2. **In the most recent year and up to the date of prospectus publication, litigious, non-litigious or administrative disputes involving any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent have been concluded by means of a final and unappealable judgment, or are still under litigation could materially affect shareholders' equity or the prices of the company's securities:** None.
3. **In the most recent year and up to the publication date of the annual report, any director, supervisor, manager or shareholder holding a stake**

of greater than 10 percent have the circumstance specified in Article 157 of the Securities and Exchange Act: None.

- 4. In the most recent year and up to the date of prospectus publication, any director, supervisor, manager, and shareholder holding more than 10% of the company's shares experienced financial difficulties or a loss of creditworthiness, the impact on the Company's financial condition shall be stated: None.**

(XIII) Other important risks and countermeasures: None.

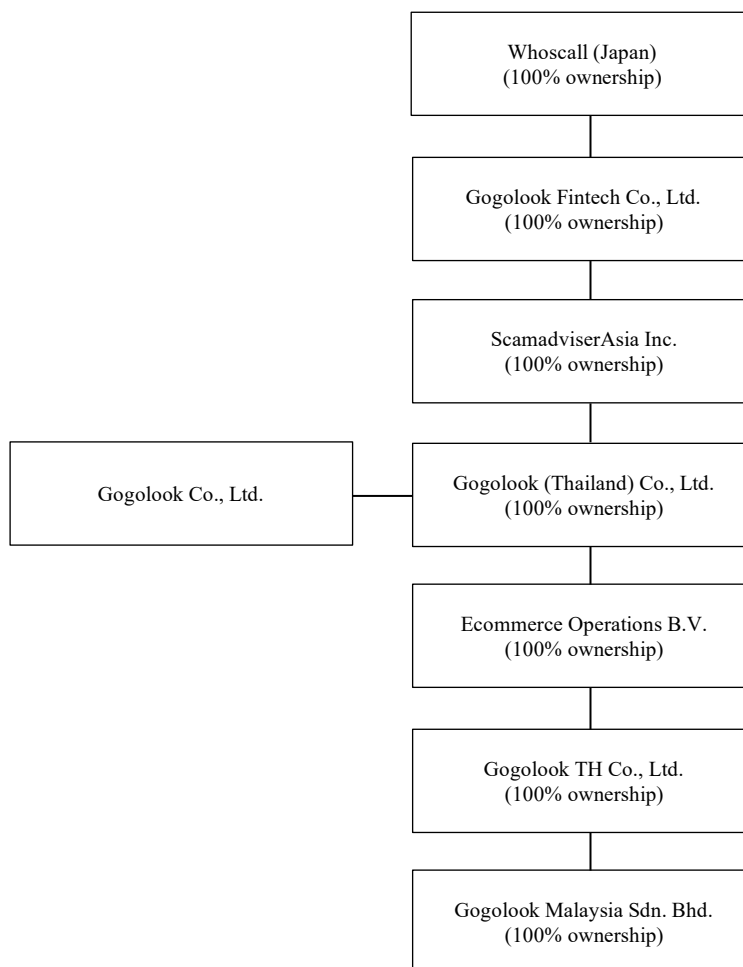
VII. Other important matters: None.

Six. Special items to be included

I. Information about affiliates

(I) Organizational chart of affiliates

December 31, 2025



(II) Relationship between the company and its affiliates, mutual shareholding ratios, shares, and actual investment amounts

December 31, 2025; Unit: shares; NT\$ thousand

Affiliate name	Affiliation with the Company	The Company's shareholding and percentage of ownership			Number of shares held in the Company and percentage of ownership		
		Number of shares	Shareholding ratio	Actual investment amount	Number of shares	Shareholding ratio	Actual investment amount
Whoscall (Japan)	Subsidiary	7,300	100	16,114	-	-	-
Gogolook Fintech Co., Ltd.	Subsidiary	20,000,000	100	200,000	-	-	-
ScamadviserAsia Inc.	Subsidiary	6,200,000	100	36,600	-	-	-
Gogolook (Thailand) Co., Ltd.	Subsidiary	4,000,000	100	37,640	-	-	-
Ecommerce Operations B.V.	Subsidiary	3,450	100	155,705	-	-	-
Gogolook TH Co., LTD	Subsidiary	400,000	100	3,597	-	-	-
Gogolook Malaysia Sdn. Bhd.	Subsidiary	65,000	100	470	-	-	-

(III) Basic information of affiliates

December 31, 2025; Unit: NT\$ thousands

Company name	Date of establishment	Address	Paid-in capital	Principal business activities
Whoscall (Japan)	November 19, 2020	2-6-11 Daimyo, Chuo-ku, Fukuoka-shi	16,114	Caller ID application service
Gogolook Fintech Co., Ltd.	May 2, 2022	6F, No. 319, Sec. 2, Tunhua South Rd., Da'an Dist., Taipei City	200,000	FinTech product development and operations
ScamadviserAsia Inc.	October 22, 2015	6F, No. 319, Sec. 2, Tunhua South Rd., Da'an Dist., Taipei City	62,000	AI solutions for digital banking supervision
Gogolook (Thailand) Co., Ltd.	October 29, 2021	One Bangkok Tower 4, Room No. 804, 8th Floor, No. 195, Witthayu Road, Lumpini Sub-district, Pathum Wan District, Bangkok	37,640	Promotion of Thai and Southeast Asian markets
Ecommerce Operations B.V.	August 26, 2016	Keurenplein 41, UNIT A6311, 1069CD Amsterdam	121	Web domain anti-fraud services
Gogolook TH Co., Ltd	June 10, 2025	116/85 SSP Tower 2, 22nd Floor, Na Ranong Road, Khlong Toei Sub-district, Khlong Toei District, Bangkok	3,597	Promotion of Thai and Southeast Asian markets
Gogolook Malaysia Sdn. Bhd.	April 25, 2025	Level 5, Tower 8, Avenue 5, Horizon 2, Bangsar South City, 59200 Kuala Lumpur W.P. Kuala Lumpur Malaysia	470	Malaysia market promotion

(IV) Consolidated business reports, consolidated financial statements, and reports on affiliates: Not applicable.

(V) Information on common shareholders presumed to have control or affiliation: None.

(VI) Industries covered by the affiliates' business operations: Please refer to (III) Basic information of affiliates.

(VII) Information on the directors, supervisors, and general managers of the affiliates:

December 31, 2025; Unit: shares

Company name	Title	Name	Representative	Shareholding	
				Number of shares	Shareholding ratio
Whoscall (Japan)	Chairman	Jeff Kuo	Gogolook Co., Ltd.	7,300	100.00%
	Director	Jackie Cheng			
	Director	Reiny Song			
Gogolook Fintech Co., Ltd.	Chairman	Jackie Cheng	Gogolook Co., Ltd.	20,000,000	100.00%
	Director	Jeff Kuo			
	Director	Reiny Song			
ScamadviserAsia Inc.	Chairman	Jackie Cheng	Gogolook Co., Ltd.	6,200,000	100.00%
	Director	Jeff Kuo			
	Director	Reiny Song			
Gogolook (Thailand) Co., Ltd.	Director	Manwoo Joo	Gogolook Co., Ltd.	3,999,997	100.00%
	Director	Jeff Kuo		1	0.00%
	Director	Jackie Cheng		1	0.00%
Ecommerce Operations B.V.	Director	Jeff Kuo	Gogolook Co., Ltd.	3,450	100.00%
	Director	Manwoo Joo			
	Director	Chiu, Yi-Lun			
Gogolook TH Co., Ltd	Director	Jeff Kuo	Gogolook Co., Ltd.	399,997	100.00%
	Director	Jackie Cheng		1	0.00%
	Director	Reiny Song		1	0.00%
Gogolook Malaysia Sdn. Bhd.	Director	Jackie Cheng	Gogolook Co., Ltd.	65,000	100.00%
	Director	Jeff Kuo			
	Director	Manwoo Joo			
	Director	Liew Voon Chang			

(VIII) Overview of affiliates' operations

December 31, 2025; Unit: NT\$ thousands; Dollar

Company name	Capital amount	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit	Current profit and loss (after tax)	Earnings per share Loss (NT\$) (after tax)
Whoscall (Japan)	16,114	5,644	254	5,390	1,635	(2,174)	(2,248)	(307.92)
Gogolook Fintech Co., Ltd.	200,000	474,096	276,702	197,394	132,144	9,301	7,207	0.36

Company name	Capital amount	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit	Current profit and loss (after tax)	Earnings per share Loss (NT\$) (after tax)
ScamadviserAsia Inc.	62,000	3,771	2,594	1,177	400	(6,499)	(6,604)	(1.07)
Gogolook (Thailand) Co., Ltd.	37,640	37,721	7,226	30,495	52,686	2,595	2,550	0.64
Ecommerce Operations B.V.	121	58,783	17,191	41,592	41,320	4,799	4,856	1,407.51
Gogolook TH Co., Ltd	3,597	3,967	-	3,967	-	-	-	-
Gogolook Malaysia SDN. BHD.	470	375	18	357	-	(77)	(140)	(2.15)

- (IX) In the most recent year and up to the publication date of the annual report, where the company has carried out a private placement of securities: None.
- (X) Other supplementary information: None.
- (XI) In the most recent year and up to the publication date of the annual report, if any of the situations listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred: None.



Gogolook Co., Ltd.

Chairman: Jackie Cheng



Gogolook

Gogolook Co., Ltd.

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